



ecomaison



TOYS

Member's Guide Toy EPR

February 2025

Introduction

The **law on Fighting Waste for a Circular Economy** of 10 February 2020 created the EPR channel¹ for reusing and recycling toys.

Based on the polluter-pays principle, the EPR channel involves the mandatory payment of an eco-fee by companies in the sector, which are marketing these products for the first time in France, as manufacturers or importers, as well as for their distributor brands.

Ecomaison (ex-Eco-mobilier) obtained approval from the public authorities on 21 April 2022 to assume the obligations of companies involved in this channel, thereby ensuring development of the repair and reuse of toys, as well as financing and managing of the end-of-life collection, sorting and processing of these products.

Ecomaison is a non-profit eco-organisation. It is a commercial company governed by private law, with a Board of Directors composed of businesses in the sectors for which Ecomaison is authorised. To date, Ecomaison has four authorisations and offers companies solutions for **furniture, bedding and textile decoration, toys, DIY & garden items** and **building products & materials in the construction sector** to allow them to meet their legal obligations.

The purpose of this document is to summarise all the procedures for implementing these regulations within your company.

Good to know



When you join the eco-organisation, you must make all your declarations, even retroactively (from 2022 to 2024).

¹ EPR channel: the *Extended Producer Responsibility* channel, which organises the financing, and management of the collection thereby the development of the reuse and recycling of toys at the end of their life (see Article L. 541-10-1-12° of the [environment code](#))



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Éditorial

Dominique Mignon, President of Ecomaison



“Our objective is to facilitate the implementation of this new regulatory obligation...”

Eco-mobilier (which became Ecomaison in 2022), has been the furniture eco-organisation since 2012, and is now authorised for the reuse and the recycling of toys.

This extension of the scope of its activity reflects efforts to simplify procedures for companies and individuals. After all, there are very close links between products, materials, distributors and traders...

Our role is to help you **implement the eco-fee**.

Individuals are now able to get rid of their old toys by donating them to associations for re-use or by dropping them off at a waste disposal centre, as Ecomaison gradually assumes responsibility.

We are also active in helping you to implement **in-store collection and delivery from 1 January 2023**.

Promoting and encouraging donations in favour of re-use, **supporting distributors** with their in-store recovery obligation, **pooling and amalgamating collections and flows, encouraging eco-design** with a view to improving the life span, recyclability and incorporation of recycled materials: these are our collective principles and objectives.

Drawing on Eco-mobilier's expertise, manufacturers and distributors are able to implement a common strategy, in the interest of all stakeholders.

A handwritten signature in black ink, appearing to read 'D. Mignon'.

Chapter 1.

The scope of the toy channel



1.1. What is the scope of the recycling channel for toys?

The [Decree of 22 September 2021](#) sets the following scope for the toys sector.

Included:

1. **Toys**, as defined in Article 2 of Decree No. 2010-166 of 22 February 2010 on toy safety.
2. **Models, jigsaws et board games.**

"Toys, as defined in Article 2 of Decree No. 2010-166 of 22 February 2010 on the safety of toys" means products designed to be used, exclusively or otherwise, for the **purposes of play by children under the age of fourteen** or intended for this purpose. In practice, these include : -

- **Outdoor games**,
- **Indoor games** (dolls, plush toys, construction, action games, etc.)
- **Board games and jigsaws** (fewer than 500 pieces)
- **Gift toys** (understood as a toy distributed free of charge to the consumer as part of the sale of another product, for example a child's meal or a magazine)

The manufacturer is responsible for the correct classification of its products as toys within the meaning of directive 2009/48/EC (and therefore of decree 2010-166) or not ([cf. guide n°4 of directive 2009/48/EC](#)).

There are also **models, jigsaws** (more than 500 pieces) **and board games for children aged of 14 years old and over**, which are outside the scope of Decree 2010-166 but which **are part of the Toys channel EPR**.

A non-exhaustive list of products is given in the appendix to the services contract and to this member's guide, and will be regularly updated on the website for members, in the espace-services.ecomaison.com.



Good to know

For any question related to the scope that you do not find answer in the attached list of products, you can always contact us by mail to: contact@ecomaison.com.



1.2. Which products are excluded?

Writing and drawing items, i.e. pens, markers, brushes, paints, etc. are excluded from the Toys EPR scope of application. If such an item is part of a game included in the scope, its weight might be subtracted from the weight of the toys placed on the market, to be declared.

Some toys do not fall within the scope of the Toys sector: **animal toys**, for example, are excluded because they are intended for animals.

[\(The attached exclusion list gives some examples\)](#)

Concerning products closely related to other existing or recently created EPRs, the following are excluded from these regulations:

- **textile furnishing and decoration items** (carpets, blinds, net curtains, etc.) forming part of the Furniture Items channel;
- **electrical and electronic equipment (EEE)**, subject to certain reservations (see chapter 1.3 below on toys containing an electrical or electronic element);
- **sports and leisure items** (sports and leisure items channel);
- **DIY and garden products** (DIY & garden channel).

1.3. The specific case of toys containing electrical or electronic equipment

When **equipment falls exclusively within the electrical and electronic equipment (EEE) channel**, it is excluded from the toy channel ([French Environmental Code, article R543-172](#)).

OTHERWISE, IT FALLS WITHIN THE TOY CHANNEL.



Please note

It is possible that an electrical or electronic part, as a component of a toy, may be subject to the EEE fee (if this part can operate independently). In this case, this autonomous part remains subject to the EEE EPR and the related obligations.

IN PRACTICE :

- **An interactive doll:** the primary function of the doll is to be interactive, and the electrical or electronic part is not removable from the rest. This product falls exclusively under the EEA channel.
- **A garden playhouse with a removable light:** the playhouse is a non-EEE toy. Only the LED (and its electronic circuit), which can be removed from the rest and operates autonomously, is an electrical device falling under the EEE channel.
- **A toy kitchen with removable EEEs.** The EEEs are removable and operate autonomously, so fall under the EEA channel. The rest of the kitchen falls under the toy channel.

**Please note**

When a battery is sold with the product and is removable, it falls under the battery and accumulator recycling channel.



1.4. The specific case of toy box: Toys EPR or Packaging EPR?

To determine whether a box is a game/toy component (EPR toys) or a packaging (EPR household packaging), it is necessary to refer to [guide n°12 of directive 2009/48/CE](#).

As an example, boardgame boxes are game components and are therefore covered by the EPR toy sector.

1.5. The specific case of toys made of paper or comprising components of paper toys

The EPR for printed and graphic paper applies to paper components weighing 224 g/m² or less, unless excluded in the Citeo 2021 declaration guide.

FOR EXAMPLE, THE FOLLOWING ARE EXCLUDED FROM PAPER EPR :

- Playing cards (considered as toys)
- Paper components weighing more than 224 g/m²
- Drawing paper
- Tracing paper

FOR EXAMPLE, THE FOLLOWING ARE COVERED BY THE PAPER EPR :

- Colouring books.
- *Note that covers that can exceed 224 g/m², although not covered by the EPR for paper, do not have to be declared in the EPR for toys. The same applies to tracing paper, stickers or decals intended to be glued to these colouring books.*
- Instructions for use or instructions for use
- Assembly instructions

1.6. Who is a marketer for toys?

Marketers (i.e. “producers” under the terms of the regulations, [Article R543-320-III of the French Environmental Code](#)) are natural or legal persons who, in a professional capacity:

1. **manufacture in France, import or introduce, assemble,**
2. **for the first time on the national market, toys,**
3. **intended to be transferred in return for payment or free of charge to the end user by any sales process whatsoever or to be used directly in the national territory.**



Important :

If products are sold under the sole brand of a reseller, the reseller is considered marketer. This is the case in particular for private label brands.

IN PRACTICE :

- Any **sales contract proposed, concluded or executed in France** constitutes placing on the market in France.
- Any **contract proposed, concluded or executed, directly or through an agent established in France, to a buyer residing in France** constitutes placing on the market in France, within the meaning of the regulations.
- Thus, in the case of distance selling and cross-border selling, the same rules apply to sellers, even those based abroad, **if physical marketing takes place in France and is aimed at a consumer or end user in France**. They must therefore join and pay the eco-fee to Eco-mobilier, in the same way as national marketers.

To comply with the regulations, the marketer must:

- **register and sign the services contract online in the [Services Area](#);**
- **declare to Ecomaison** the quantities of toys placed on the market each quarter or year during the previous period and pay the eco-fee.

To identify if you are a marketer, use the table below. You can also find out by logging into espace-services.ecomaison.com

ANALYSIS OF THE DIFFERENT SALES REGIMES	LEGAL ENTITY WHICH IMPORTS, OR, IN THE CASE OF FRENCH MANUFACTURING, IS AT THE TOP OF THE SALES NETWORK	IDENTIFICATION OF THE MARKETER
Direct sale by the manufacturer in France to the consumer	Sale by the merchant site and/or by own stores	The manufacturer or its in-store sales subsidiary if it imports the products.
Sale by a distributor of a product from a manufacturer in France, stored and shipped to the end customer by the manufacturer	Either distributor stock is stored by the manufacturer, or ownership is transferred at the time of shipment to the consumer	The manufacturer
Sale by the manufacturer in France to a distributor	The manufacturer is an importer or manufacturer in France and sells to a reseller, retailer, wholesaler or other	The manufacturer
Consignment sale of a manufacturer's products in France	The manufacturer's product is on consignment sale at the distributor until sold to the consumer by the distributor.	The manufacturer
Purchase by a distributor of products from a manufacturer within the EU invoiced from an entity outside France		The distributor, by way of introduction of EU products
Purchase and FOB import of products from a manufacturer invoiced from an entity outside France		The distributor
Sale by a French third-party seller of a manufacturer's products in France via a marketplace	The consumer buys, via a marketplace, a product that the manufacturer has sold in France to a third-party French seller.	The manufacturer, or its in-store sales subsidiary if it imports the products
Sale by a French third-party seller of products introduced from the EU or imported	The consumer buys via a marketplace from a French third-party seller who has imported the product from the manufacturer or procured it outside France	The third-party seller
Sale by a third-party seller established outside France via a marketplace	The consumer buys a product from a foreign third-party seller via a marketplace.	The third-party seller
Sale by a manufacturer in France of products partially not intended for the French market	The manufacturer sells toys to a distributor or wholesaler based in France, which itself resells partly in France and partly outside France.	The manufacturer or its in-store sales subsidiary if it imports the products, for French volumes

As an exception to the above, a **foreign manufacturer** invoicing French distributors/importers from abroad **may voluntarily submit** to EPR on behalf of **all its French importing customers**. In this case, the foreign manufacturer is voluntarily the marketer for **all its products** sold to French importers.

In this context, the foreign manufacturer must:

- **Sign a service contract directly with Ecomaison for the Toys sector.**
- **Add a mention in the general sales conditions that it voluntarily submits to EPR**

NB: Any product sold to a non-French distributor by the foreign manufacturer will not be covered by this voluntary decision. In the case where these products finally end up on French soil, the general application of the case of import or third-party sellers selling via a marketplace will apply.



Chapter 2.

Registering to Ecomaison



2.1. Who must register?

Natural or legal persons meeting the definition in chapter 1.6 are marketers of toys falling within the scope specified in chapter 1 and must register to Ecomaison.

The member is the legal entity or natural person who is the marketer.

EXAMPLES :

- A manufacturer, a retail purchasing centre, or a structure that owns several sales outlets must sign a membership agreement.
- For a distribution network, or when the same legal entity encompasses several sales outlets, it is not necessary for the sales outlets to join individually, except those acting independently as marketers.

Ecomaison will provide each member with a **unique identification number** for the toy scheme. This is mandatory and proves registration in the national register managed by ADEME. Once communicated by Eco-mobilier, it must also be included in **the general terms and conditions of sale of products (GTCS)**, or any other contractual document. This information is intended for individuals and professionals. Provision of the unique identifier by ADEME may lead to a delay.



Please note

The unique identifier is not to be confused with the TRIMAN and the sorting sign. The latter are not a guarantee of the marketer's compliance with EPR. Information on the sorting label is available in [the TRIMAN user guide from Ecomaison](#).



2.2. How to register?

To prepare your registration, you must have the following items:

- the entity's **company name, legal status, share capital** and **SIRET number** (or national identity number);
- the **contact details of the legal representative** authorised to conclude agreements, **useful contacts** in the company, particularly those responsible for declarations, invoice verification and payment to Ecomaison.

Case 1

You have an account at Ecomaison

You must log into your account in the [Services Area](#) and sign the services contract for the toy channel online.

Case 2

You do not yet have a user account at Ecomaison.

1. Go to [the Services Area](#) to register.
2. Enter your email. This will be your login ID.
3. On your profile set-up page, fill in all the information requested.
4. A confidential code, sent by e-mail, will allow you to finalise your account set-up.
5. You will then be able to log into the [Services Area](#) to register your company and sign the membership contract for the toys channel online.

2.3. When to register?

Since the introduction of the EPR channel for toys in April 2022, you must join **as soon as the regulations apply to you**.



As a reminder:

To place products on the French market, all companies must have a unique identifier number, which they will obtain once they register.

2.4. What are the specific provisions for marketplaces?

A marketplace is defined in the French Environmental Code as **an electronic interface** (marketplace, platform, portal or similar system) **facilitating remote sales or product delivery** on behalf of a third party.

It is required to keep a **register of third-party sellers** ([French Environmental Code, Article L.541-10-9](#)) with :

- the identification details of each third-party seller placing items on the market via the marketplace,
- the unique identifier of the third-party seller placing items on the market,
- its marketing data
- the recovery procedures put in place by the third-party seller.

Should third-party sellers not fulfil their obligations, the marketplaces themselves must **act on behalf of their third-party sellers** and submit the marketing declaration for these sellers.

Chapter 3.

Codification and allocation of the eco-fee



3.1. What are the sub-categories of toys in the eco-fee scale?

Each toy must be declared according to one of the following sub-categories:

- **outdoor games** (ride-on toys, sports toys, summer toys, equipment, playground toys, etc...);
- **indoor games: board games, jigsaws and models** ;
- **other toys** (figures, dolls, plush toys, baby toys, miniature vehicles, construction and exploration sets, etc.);
- **gift toys** (understood as a toy distributed free of charge to the consumer as part of the sale of another product, for example a child's meal or a magazine)

The four sub-categories of products in the eco-fee scale



Ecomaison provides its members with [an online tool](#) for easier identification of the products covered by Ecomaison and the associated product code.

Good to know



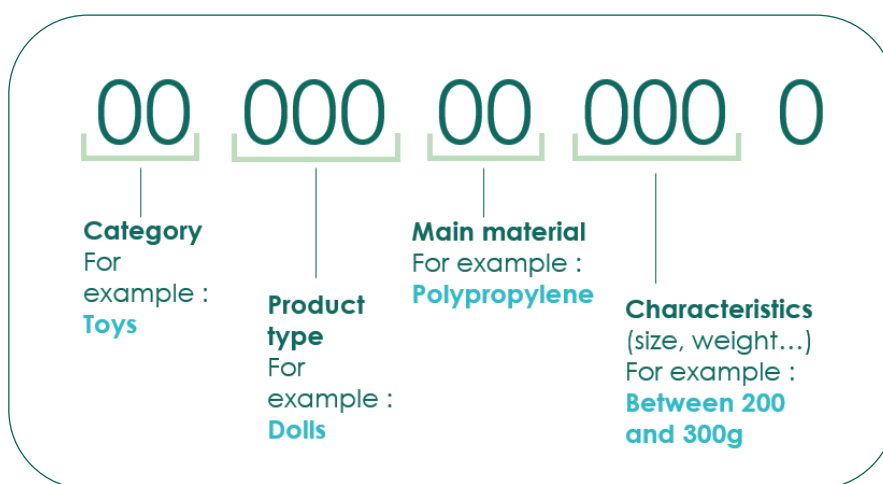
To find out more, or for support with codification, you can contact us by email: contact@ecomaison.com.



3.2. What rules must be followed to codify each product?

The 11-digit **product code** is an Ecomaison nomenclature for codifying products according to their characteristics, to apply the eco-fee scale and declare marketing information.

The product code is composed as follows:



- the **category** corresponds to the articles as shown in 3.1.,
- the **product type** is adjusted according to the category: dolls, imitation play, etc.,
- the **main material** must be chosen according to the product's majority component by weight,
- the **characteristic** corresponds to the weight of the product, excluding packaging,
- the **eleventh digit** is set at 0 and can be used for future eco-adjustments.

An [Ecomaison product coding tool](#) (which also exists in a [multiple entry version](#)) is available and downloadable on ecomaison.com. Each product code has got a corresponding eco-fee.



Please note

Eco-fee codes can also be useful for sending information from manufacturers or supplier marketers to distributors for follow-up.





Important :

Gift toys have specific codes and an associated price

- **Category will be :** Gift toys
- **Product type :** Gift Toys & accessories
- **Type of material:** Of your choice
- **Characteristic :** Set de 1000

In practice, the coding will take the following form: **34220XX0890**

In the event of updates to the eco-fee scale, Ecomaison will send them to companies with a contractually defined notice period of six months.



3.3. What is the amount of the eco-fee ?

In 2022, the fee for the toy recycling channel has been calculated based on the turnover (in tonnes and in revenue from marketing toys) of December 2022 (see paragraph 4.2.)

The rate is:

- **0,10 % of revenue, including any tax on this marketing** for “distributor” members.
- **0,15 % of revenue, excluding any tax on this marketing** for “manufacturer/industrial” members.

As a **marketplace**, it is necessary to declare the marketings (in tonnes and turnover of toy marketings) of your third-party sellers for the month of December 2022. The rate applied is the same as for “**distributor**” members.

From 1 January 2023, the applicable eco-fee rate is defined in the scale shown below.



Please note

Discover the [Ecomaison materials guide](#) to learn more about the definition of materials in the eco-fee scales and the recyclability of these materials.



Scale validated in 2024 for 2025

The 2025 scale will include changes that will enable the most virtuous companies in terms of eco-design to obtain a lower eco-fee rate.

- **The code 50** which was ‘**Paper >95%**’, is becoming ‘**Paper and cardboard >95% not certified sustainable**’.
- **The code 51** which was “**Cardboard >95%**” is becoming “**Paper, Cardboard >95% certified sustainable**”. The price is changed and is the same as « Certified solid wood > 95%” at 128 €/Tonnes.

SCALE AND RATE Games and toys

Ex-VAT rates by weight bracket

	Single material over 95% ¹		Main material over 50%				No main material
	Metal	Paper, cardboard certified Wood, PP ² , PE ³ , and mixed PP ² and PE ³	Metal	Paper, cardboard certified Wood, PP ² , PE ³ , and mixed PP ² and PE ³	Other plastics	Other materials	
< 0,1 kg	0,01 €	0,01 €	0,01 €	0,01 €	0,02 €	0,02 €	0,02 €
≥ 0,1 kg et < 0,2 kg	0,02 €	0,03 €	0,03 €	0,03 €	0,04 €	0,05 €	0,05 €
≥ 0,2 kg et < 0,3 kg	0,03 €	0,04 €	0,04 €	0,05 €	0,07 €	0,08 €	0,08 €
≥ 0,3 kg et < 0,4 kg	0,04 €	0,06 €	0,06 €	0,07 €	0,09 €	0,11 €	0,11 €
≥ 0,4 kg et < 0,5 kg	0,05 €	0,07 €	0,07 €	0,08 €	0,12 €	0,14 €	0,14 €
≥ 0,5 kg et < 1 kg	0,08 €	0,11 €	0,11 €	0,14 €	0,19 €	0,24 €	0,24 €
≥ 1 kg et < 2 kg	0,15 €	0,22 €	0,22 €	0,27 €	0,38 €	0,47 €	0,47 €
≥ 2 kg et < 3 kg	0,25 €	0,37 €	0,37 €	0,44 €	0,63 €	0,78 €	0,78 €
≥ 3 kg et < 5 kg	0,39 €	0,59 €	0,59 €	0,70 €	1,01 €	1,24 €	1,24 €
≥ 5 kg et < 7 kg	0,59 €	0,88 €	0,88 €	1,05 €	1,52 €	1,86 €	1,86 €
≥ 7 kg et < 10 kg	0,73 €	1,09 €	1,09 €	1,31 €	1,89 €	2,33 €	2,33 €
≥ 10 kg et < 15 kg	1,21 €	1,82 €	1,82 €	2,18 €	3,15 €	3,88 €	3,88 €
≥ 15 kg et < 20 kg	1,70 €	2,55 €	2,55 €	3,05 €	4,41 €	5,43 €	5,43 €
≥ 20 kg et < 25 kg	1,74 €	2,62 €	3,11 €	3,73 €	5,39 €	6,62 €	6,62 €
≥ 25 kg et < 30 kg	1,92 €	2,88 €	3,61 €	4,33 €	6,25 €	7,69 €	7,69 €
≥ 30 kg et < 40 kg	2,20 €	3,30 €	4,36 €	5,23 €	7,55 €	9,30 €	9,30 €
≥ 40 kg et < 50 kg	2,54 €	3,81 €	5,33 €	6,39 €	9,23 €	11,35 €	11,35 €
≥ 50 kg et < 100 kg	3,81 €	5,72 €	8,43 €	10,11 €	14,61 €	17,98 €	17,98 €
≥ 100 kg et < 150 kg	4,84 €	7,26 €	12,71 €	15,25 €	22,02 €	27,10 €	27,10 €
≥ 150 kg et < 200 kg	6,78 €	10,16 €	17,79 €	21,35 €	30,84 €	37,95 €	37,95 €
≥ 200 kg et < 250 kg	8,71 €	13,07 €	22,87 €	27,45 €	39,64 €	48,79 €	48,79 €
> 250 kg	9,68 €	14,52 €	25,41 €	30,49 €	44,04 €	54,21 €	54,21 €

¹ More than 95% of weight. ² More than 50% of total product weight. ³ Polypropylène (PP). ⁴ Polyéthylène (PE) Consult the material guide on our website to learn more about the definition of material for eco-free scales and the recyclability of these materials

3.4. How to modulate the eco-fee?

Eco-modulations exist to reward the most virtuous companies on various environmental criteria. [Eco-modulation's guide](#). The characteristics that companies must consider in order to benefit are:

- **Extending useful life** by making **spare parts available**,
- **Recyclability**, already included in the scale (price list), **with different prices ranges**,
- **Sustainable management** with certification for **wood, paper and cardboard**.

Eco-modulation on spare parts has been valid since **1 January 2024**. This is a **premium** corresponding to **10% of the amount of the eco-fee for the product concerned, excluding VAT**.

As a reminder, a **spare part** is a separate component that forms an integral part of a product and is made available by the manufacturer. It is essential for fulfilling the main function of the product, unlike an accessory.

It must be made available **for at least 2 years** after the eco-modulated product reference, for Games and Toys, was last placed on the market.

[Link to our website regarding Eco-modulation.](#)

For 2025, the **bonus is directly integrated into the scale & price list** and members benefit from it immediately. There is no longer any 'cagnottage' with payment of the bonus in Y+1 as in 2024.

	Code Ecomaison à 11 chiffres	Nombre d'unité fonctionnelle (unités, tonnes, m², ml, m³, ...) (obligatoire)	Tonnage (jusqu'à 3 décimales)	Vos références	Montant HT Eco-part
BEFORE	32213450571	1	0.01	JOUJOU123	2,55€
AFTER	32213450571	1	0.03	JOUJOU123	2,30€

The following are **excluded from this eco-modulation** :

- The simplified tariff '31208120910' per batch of 100.
- The tariff for category '34 - Gift toys' (toys given free of charge) per batch of 1000.

3.5. Must the eco-fee be displayed on price tags, receipts and invoices?

The regulations do not provide any obligation to display the eco-fee.

3.6. Is the after-sales service concerned by the eco-fee?

Any provision of a spare part to replace an element is not considered as a marketing subject to eco-fee.



Chapter 4.

Declaring toys trade on the market



4.1. What is the marketing declaration?

The marketing declaration corresponds to the **number of units trade on the market per product code** during the previous period. It allows Ecomaison to bill companies for the eco-fee.

This declaration also enables **submission of data to the French Environment and Energy Management Agency (ADEME)**, which supports the toy channel, within the framework of the national register of producers.

4.2. When to declare?

The law provided for entry into force of the Toy EPR channel as of 1 January 2022.

In 2022, a declaration was scheduled for October 2022, the basis of which was the marketing figures (in tonnes and in revenue from marketing toys) for the month of December 2022.

A declaration of the quantities placed on the market for the last quarter of 2022 was also made in January 2023, without billing the eco-fee, for information and reporting purposes.

From 2023 and beyond, the reporting principle is based on a quarterly declaration regime, for the previous period. These declarations are made based on actual marketing figures during the previous quarter.

- Thus, the declaration is to be made no later than 30 days after the end of the period for which a declaration is open. Companies may make their declaration within this 30-day period, as the declaration date does not trigger invoicing and payment.
- Regardless of the reporting date, the eco-fee payment is made 45 days after the end of the base quarter.
- If you declare after the 30-day deadline, payment will be due on receipt.

This schedule is specified in the table below.

MARKETING QUARTER FOR ONE YEAR, « Y »	DECLARATION PERIOD	PAYMENT DATE AT THE LATEST
1 st quarter, 1 January to 31 March Y	1 au 30 April	15 May
2 nd quarter, 1 April au 30 June Y	1 au 31 July	15 August
3 rd quarter, 1 July au 30 September Y	1 au 31 October	15 November
4 th quarter, 1 October au 31 December Y	1 au 31 January Y+1	15 February Y+1

Thus, the declaration for the first quarter of 2023:

- was to be done between 1 and 30 April 2023,
- was billed on the actual scale (see paragraph 3.3)
- was to be paid 15 May 2023.

DECLARATION DEROGATION SCHEME:

By way of derogation, the contract provides for a simplified procedure with a single annual declaration. In this case, this declaration must be made either based on actual marketing information, or on a flat-rate basis.

Any company placing fewer than **15,000 units per year** on the market (subject to a maximum **unit weight of 10 kg** and a **total weight of less than 15 T**) may benefit from this derogation scheme. At the beginning of each financial year, the marketer will determine their reporting procedures: actual or flat rate.

Please note that it is not possible to change the declaration methods once you have validated an initial declaration for the current calendar year. The marketer applies an **annual flat rate of €22 per 100 units**, without declaring the category, weight or material of these products. To make this declaration, you can use the following code: **31208120910**.

The declaration period for members eligible for the dispensation scheme will be January of year Y+1:

PERIOD OF SALE	DECLARATION DATES	PAYMENT AT THE LATEST
1 January to 31 December Y	January Y+1	15 February Y+1

4.3. How to make declarations?

You make declarations in the online section of the [Services area](#).

As a reminder, the **declaration for the year 2022** is based on the revenue from marketing toys for December 2022 and, when available, the equivalent tonnage.

When fully operational, declarations based on actual marketing figures can be made:

- Either by entering marketing info by product code, line by line.
- Or by uploading a CSV file to the services area, with the product codes and quantities placed on the market, as follows.

PRODUCT CODE	NUMBER OF UNITS PLACED ON THE MARKET	TOTAL WEIGHT (TONNES) PLACED ON THE MARKET
00 000 00 000 0		
00 000 00 000 0		

For flat-rate declarations under the dispensation scheme, members must indicate the overall quantities placed on the market. As soon as these quantities exceed the predefined thresholds, a declaration based on actual figures will be requested.

The procedures will be fully described in the [Services Area](#) in the [FAQ](#) section, as well as on the [declaration page](#).



Important:

Toys donated free of charge (with QSR kids' menu as for example) are to be declared per set of 1000 units and not per unit. The rate is 7,00€ excluding VAT per set of 1000 units.



4.4. What are the procedures for checking company declarations?

Marketers are subject to regulatory audits, the protocol for which is appended to the service contract. These audits are intended to ensure regulatory compliance of the member and **equal treatment** of all marketers.

4.5. How to deal with exports?

Marketers **do not declare** exported products.

In accordance with **Appendix 7** of the service contract, if a marketer sells toys to a distributor customer or distribution intermediary who exports part of these toys outside the national territory, a deduction from the marketing base is provided for.



Please note

The Overseas Territories covered by the regulations (Martinique, Guadeloupe, French Guiana, Reunion, Mayotte, Saint-Martin and Saint-Pierre-et-Miquelon) must not be considered as exports and must be the subject of a declaration.

Appendices



Appendix 1

FROM THE FRENCH ENVIRONMENTAL CODE

Art. L. 541-10-1 – 12°.

« The principle of extended producer responsibility, according to the first paragraph of section I of Article L. 541-10 [...] includes toys, other than those falling under the principle of extended producer responsibility in another category, as of 1 January 2022. »

Art. R. 543-320. - II.

« This section applies to toys belonging to the following product families:

1. Toys, as defined in Article 2 of Decree No. 2010-166 of 22 February 2010 on toy safety;
2. Models, jigsaws, board games.

Writing or drawing items and products covered by point 5 of Article L. 541-10-1 are excluded from the scope of this section.

An order from the Minister of the Environment may specify the list of certain products concerned »

Art. R. 543-320. - III.

« For application of this section, natural or legal persons who, in a professional capacity, either manufacture in France, import, assemble or introduce for the first time on the national market, toys within the meaning of this section intended to be transferred in return for payment or free of charge to the end user by any sales process whatsoever or to be used directly in the national territory, are considered to be producers. If toys are sold under the sole brand of a retailer, the retailer is considered as marketer. »

Appendix 2

NON-EXHAUSTIVE LIST OF PRODUCTS INCLUDED

CODE	CATEGORY	CODE	PRODUCT TYPE	PRODUCT EXAMPLE
31	Toys	201	Actions figures and accessories	Collectible figures
				Action figures
				Combat toys/figures and play environments
				Play environments for action figures & accessories
		202	Construction sets & accessories	Junior construction sets
				Standard construction sets
		203	Baby dolls/dolls & accessories	Fashion doll accessories
				Other accessories for baby dolls
				Large dolls and accessories
				Dolls house and furniture
				Baby doll carriers
				Themed and/or collectible dolls
				Ornamental and collectible dolls for adults
				Fashion dolls
				Interactive baby dolls (non EEE)
				Traditional baby dolls
				Fashion doll clothes
				Baby doll clothes
		204	Plush toys & accessories	Puppet scenery
				Puppets
				Finger puppets
				Traditional plush toys
		205	Infant and pre-school toys & accessories	Figurines/Universe & accessories for toddlers
				Preschool figures/play worlds & accessories
				Rattles
				Musical Instruments
				Preschoolers
				Imitation games
				Imitation games for kitchens/supermarkets
				Preschool push and walk toys
				Bath toys
				Preschool educational toys
				Mobiles
				Plush toys for babies

31	Toys	206	Miniature vehicles & accessories	Non-motorised aeroplanes/boats
				Non-motorised trucks
				Vehicle figures
				Mini-vehicles
				Play environments for vehicles & accessories
				Friction vehicles
				Finger-propelled vehicles & accessories
				Non-motorised cars
		207	Creative play toys & accessories	Diamond canvas
				«DIY toolbox» creative kits
				Sculpture material kits
				Modelling sets
				Tasting games
				Writing sets
				Sequin art sets
		208	Exploration toys and other toys & accessories	Balloons
				Collectible cards/stickers (excluding strategy games)
				Kids Costumes (under 14 years old)
				Decorations and figures
				Cosmetics sets
				Practical jokes
				Musical instruments
				Magic sets
				Science sets
				Chemistry sets
32	Outdoor games	209	Pedal ride-on toys & accessories	Toy bicycles
				Toy tricycles
		210	Ride-on toys without pedals & accessories	Other ride-on toys
				Toy skateboards (children - 20kg)
				Toy scooters
		211	Sports toys & accessories	Table football toys
				Toy guns and accessories
				Stilts and jumper toys
				Outdoor sports imitation games
				Winter sports toys (sledges, snow shovels, etc.)
				Wading covered by the Toys Directive
				Water and beach games – Water toys
				Water pistols

32	Outdoor games	212	Summer toys & accessories	Wading covered by the Toys Directive
				Water and beach games – Water toys
				Water pistols
		213	Activity toys for family use	Houses Play gyms / Trampoline toys / Slides
33	Board games	214	Board games & accessories (Toy Directive)	Other board games
				Puzzles
				Card games
				Strategy card games
				Family dice/word/other games
				Family board/action games
				Strategy games
				Family strategy games
				Travel games
				Preschool games
				Classic family games
		215	Board games & accessories (outside Toy Directive)	Board games for age 14 year and over
		216	Jigsaws & accessories (Toy Directive)	Jigsaws, 500 pieces max
		217	Jigsaws & accessories (outside Toy Directive)	Jigsaws, over 500 pieces max
		218	Models & accessories (Toy Directive)	Models for under 14s
		219	Models & accessories (outside Toy Directive)	Models for age 14 and over
34	Gift games	220	Gift toys & accessories	Gift toys
				Accessories

Appendix 3

NON-EXHAUSTIVE LIST OF EXCLUDED GAMES AND TOYS

PRODUCT TYPE	PRODUCT EXAMPLE
Collective playground equipment	Equipment for public playgrounds (municipalities, schools, nursery, etc.)
Automated equipment	The amusements found in supermarkets are examples of automated play equipment.
Children's vehicles with combustion engines	Children's vehicles with combustion engines
Steam-powered machine toys	Steam battery locomotive - Electric train emitting real steam
Slings and catapults	Catapults
Writing or drawing items	Felt-tips, Pencils, Pens, Erasers, Ink, Oil...
Products covered by the EPR chain of custody graphic paper and printed paper	Colouring books, instructions for use, assembly instructions (see paragraph 1.5 above)
Produits relevant de la filière REP des équipements électriques et électroniques	Remote-controlled car (see paragraph 1.3 above)
Toys for animals	Squeaky ball, chew toy, plush toy

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materials



DIY



gardening



toys

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