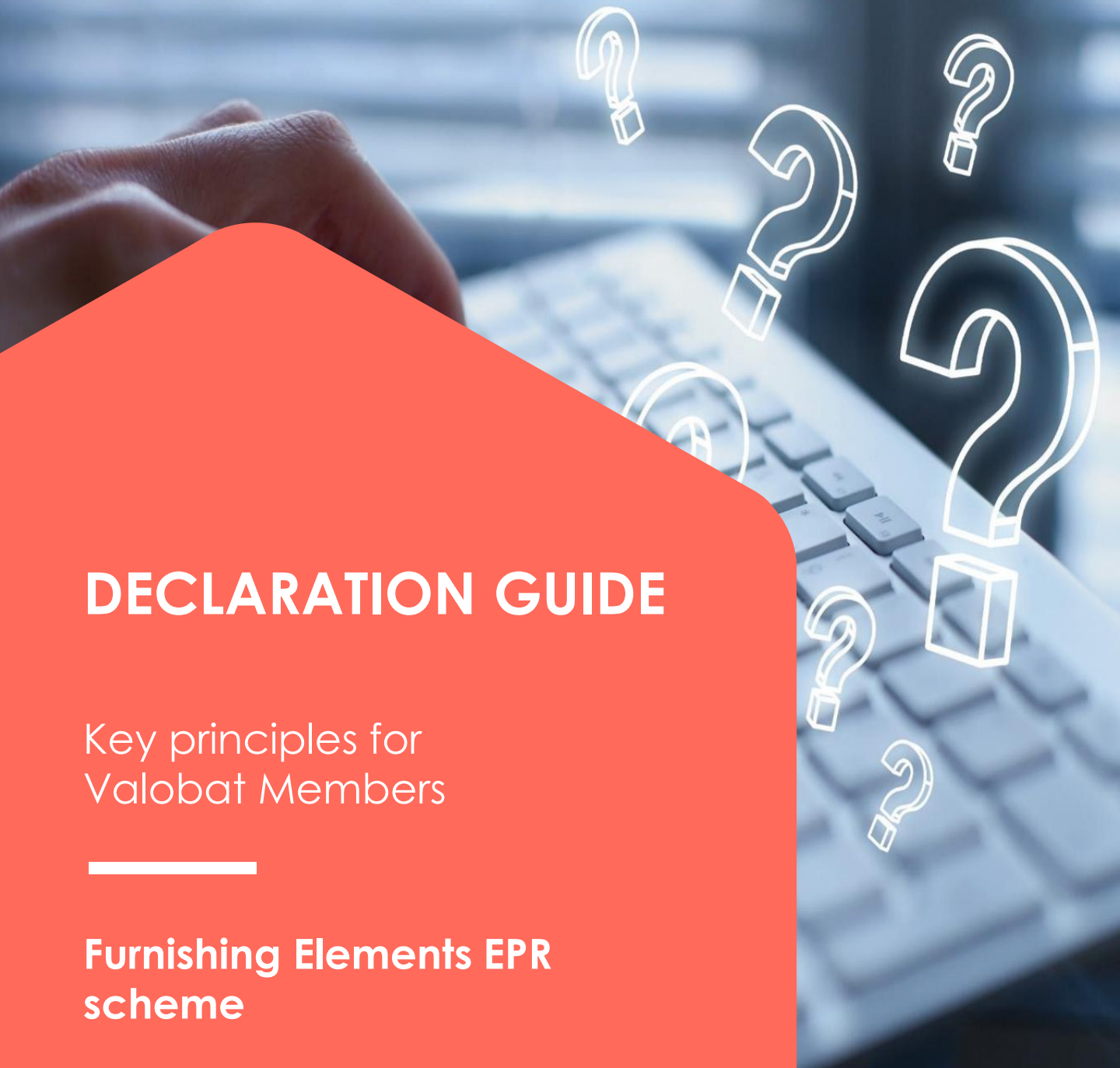




DECLARATION GUIDE

Key principles for
Valobat Members

**Furnishing Elements EPR
scheme**

January 2027

Version 1 – 23/09/2027



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EDITORIAL

Dear Member,

As a true driver of the circular economy in the furniture sector, the Furnishing Elements EPR scheme contributes to the development of reuse, recycling and eco-design by promoting the best environmental solutions for end-of-life products and furnishing waste.

Valobat's growth and continued increase in membership are ongoing, with nearly 500 companies now trusting us to support them in achieving compliance with the scheme.

This 2027 Declaration Guide will support you throughout the new declaration campaign for the quantities of Furnishing Elements you place on the market.



It presents the rules applicable to the general scheme and the procedures for the simplified scheme. As of 1 January 2027, the rates will change to support the financing of the scheme's operating costs. However, the fee schedule structure remains unchanged to maintain familiar reference points and ensure continuity in your declarations.

We hope you enjoy reading this guide and remain at your disposal to support you in achieving compliance

Hervé de Maistre
CEO

Florence Collot
Director of Member Relations

1



ESSENTIAL
INFORMATION



THE GUIDE

This guide is intended for Valobat Members and provides all the information needed to complete your declaration of products placed on the market.

Throughout this guide, we will use:

- › **the acronym EPR:** Extended Producer Responsibility
- › **the acronym DEA:** Furnishing Elements
- › **the acronym BCPM:** Building Construction Products and Materials
- › **the acronym ABJ:** Home improvement and gardening goods
- › **the acronym IDU** (Unique Identifier): a unique identification number issued by ADEME confirming that you have joined a Producer Responsibility Organisation.

Are you already a Valobat Member under another EPR scheme?

Go to your personal account, under Account and Contracts, to join the Furnishing Elements EPR scheme

Not a Member yet?

Follow the link



Join Valobat:

<https://www.valobat.fr/adherer-a-valobat/>



CUSTOMER RELATIONS CENTRE

By phone: 01 80 83 60 70

(free service + call charges)

from 8:30 a.m. to 6 p.m., Monday to Friday

By email: adherents@valobat.fr

Via our contact form:

<https://www.valobat.fr/contact>



1.1 FIRST STEPS TOWARDS COMPLIANCE, DEPENDING ON YOUR SITUATION

If you were already a Valobat Member under the Furnishing Elements EPR scheme in 2026

- and therefore already had a 2026 forecast declaration, you will need to complete the actual declaration of your products placed on the market in 2026 during the first quarter of 2027.
- Based on your 2026 forecast data, Valobat calculates your first Eco-contribution instalments for 2027. Once your 2026 actual declaration has been validated, you may adjust your 2027 forecast data if necessary so that your subsequent Eco-contribution instalments are as close as possible to your sales forecasts.

If you were a Member of another PRO under the Furnishing Elements EPR scheme in 2026 and are switching to Valobat as of 1 January 2027:

- During the first quarter of 2027, Valobat teams will convert your actual 2026 declaration into a 2027 forecast declaration. As soon as your final 2026 actual declaration is complete, send the relevant information to adherents@valobat.fr.
- We will return the converted file to you, and you will only need to adjust the declaration if necessary before validating it in your MyValobat Member account.

If you were not a Member of any PRO under the Furnishing Elements EPR scheme until now and have just joined Valobat:

- You must now identify the fee schedule lines corresponding to your products.
- Within one month of joining, you must complete an actual declaration of your products placed on the market for 2024 and subsequent years, as well as a forecast declaration for the current year.
- During the first quarter of the following year (N+1), you will need to complete the actual declaration of your products placed on the market during the previous year (N).
- Based on this declaration, Valobat will generate your forecast declaration for the following year, which you may adjust if necessary before validating it in your MyValobat Member account.
- If you cannot obtain the data required for an actual declaration for previous years, you may use the first-time declarant procedure (see page 23).



In all cases, this guide will help you:

- Identify the fee schedule lines corresponding to your products (for example, if you plan to place new products on the market in 2027)
- Discover the new declaration procedures offered by Valobat to simplify your EPR obligations
- Adjust your Eco-contribution rates in preparation for the implementation of eco-modulations (bonuses and penalties applied to Eco-contribution rates according to environmental criteria defined by the public authorities).



1.2 KEY DECLARATION QUESTIONS

KEY QUESTIONS

1

WHICH PRODUCTS ARE COVERED BY THE FURNISHING ELEMENTS EPR SCHEME?

- **List of products you place on the market that are subject to the regulations**
- **List of examples (non-exhaustive) :**
<https://www.valobat.fr/la-filiere-dea>
- **Search tool Valobat :**
<https://www.valobat.fr/baremes-dea/?annee=2027>

2

DOES MY COMPANY HAVE TO DECLARE THESE PRODUCTS?

- **Check that the group's subsidiaries have properly joined the scheme** either directly or through a representative
- **Overview of your organisation's** logistics and sales operations

3

WHAT QUANTITIES MUST BE DECLARED?

- **Volumes of products placed on the market** (invoices, ERP system, etc.)

4

WHICH FEE SCHEDULE APPLIES?

- **Valobat scheme :**
<https://www.valobat.fr/telecharger-le-bareme/>
- **Eligibility criteria for the simplified fee schedule:** product weight range and number of units placed on the market



1.3 WHICH PRODUCTS ARE COVERED?

Valobat is approved for all twelve categories covered by the Furnishing Elements EPR scheme, namely:

N°	Category
1	Living room / lounge / dining room furniture
2	Occasional furniture
3	Bedroom furniture
4	Bedding
5	Office furniture
6	Kitchen furniture
7	Bathroom furniture
8	Garden furniture
9	Seating
10	Technical, commercial and community-use furniture
11	Upholstered seating or sleeping products
12	Textile decorative elements such as rugs, carpets, curtains and net curtains, as well as their accessories, regardless of the materials used to make these accessories

The following types of products are excluded from the scope of the Furnishing Elements EPR scheme:

- ✗ **URBAN FURNITURE PERMANENTLY INSTALLED ON PUBLIC LAND AND IN PUBLIC SPACES**
- ✗ **PRODUCTS COVERED BY THE ELECTRICAL AND ELECTRONIC EQUIPMENT EPR SCHEME**
- ✗ **FLOOR, WALL AND CEILING COVERINGS COVERED BY THE BUILDING EPR SCHEME (BCPM), IN PARTICULAR CARPETS INTENDED TO BE PERMANENTLY INSTALLED IN BUILDINGS**
- ✗ **HARDWARE COVERED BY THE BUILDING EPR SCHEME (BCPM), AS OPPOSED TO FITTING HARDWARE, WHICH FALLS UNDER THE FURNISHING ELEMENTS EPR SCHEME**



The following types of products are excluded from the scope of the Furnishing Elements EPR scheme:



SPECIFIC FIT-OUT ELEMENTS FOR PROFESSIONAL PREMISES CONSTITUTING FIXED INSTALLATIONS THAT ARE:

- custom-designed;
- assembled and installed by a professional fitter;
- intended to be used permanently as an integral part of the building or structure, at a predefined dedicated location;
- and only replaceable by a similar element specifically designed for this purpose.

To identify precisely which products you must declare, please refer to section 4 of this guide.

Some products not covered by the Furnishing Elements EPR scheme must nevertheless be declared under other existing or forthcoming EPR schemes. Further information is available on this page of the French Ministry for Ecological Transition website. For more information on the Furnishing Elements EPR scheme (context, applicable regulations, legislation and sources), please refer to Valobat's dedicated Member Guide.



Please note:

Valobat is approved for the Building Construction Products and Materials (BCPM), Furnishing Elements and Home improvement and gardening goods (ABJ) EPR schemes. You can entrust your obligations to Valobat under one or more of these three schemes.



1.4 WHEN AM I A PRODUCER PLACING PRODUCTS ON THE MARKET?

You are considered a producer placing products on the market under the Furnishing Elements EPR scheme if, as a natural or legal person and in a professional capacity, you manufacture, import, assemble or introduce Furnishing Elements onto the national market for the first time, either for sale or transfer free of charge to the end user, regardless of the method of transfer, or for direct use within the national territory.

- > **either by manufacturing** or having Furnishing Elements manufactured under your own name or brand,
- > **or by importing** or introducing Furnishing Elements onto the national market for the first time



PRIVATE-LABEL BRANDS

Where Furnishing Elements are placed on the market under a retailer's brand, the retailer is considered the producer.





1.5 WHICH FEE SCHEDULE SHOULD I APPLY?

To determine the Eco-contribution applicable to a product for which you are the producer placing it on the market, you must identify the corresponding Valobat product code by answering the following four questions.

1

Which category does the product belong to?

See section 4

4

Which declaration unit do I want to use?

See section 6

2

Which sub-category does the product belong to?

See section 4

5

Which eco-modulations apply to the product?

See section 7

3

Which material is predominant in the product? See section 5

6

Which fee schedule applies to my product?

Each product code corresponds to a Valobat fee schedule line and a rate. Several tools are available to help you define this code and easily identify the corresponding rate:

- The fee schedule files in Excel format, available for download on this page, allow you to apply filters to each of the criteria that characterise your product at Valobat (category, sub-category, material, declaration unit, eco-modulation), making it easy to identify the corresponding product code and fee;
- The fee schedules are available online : <https://www.valobat.fr/baremes-dea/?annee=2027>
- The declaration simulator (available in your MyValobat Member area) allows you to generate the product code by successively selecting the criteria that characterise your product at Valobat (category, type, material, declaration unit, eco-modulations) ;
- A list of examples is also available if you would prefer to search by keyword based on the name of your products. Please note that this list is not exhaustive, so your product may fall under the Furnishing Elements EPR scheme even if it does not appear on the list.



2

**AM I A PRODUCER
PLACING
PRODUCTS ON THE
MARKET? KEY
PRINCIPLES**

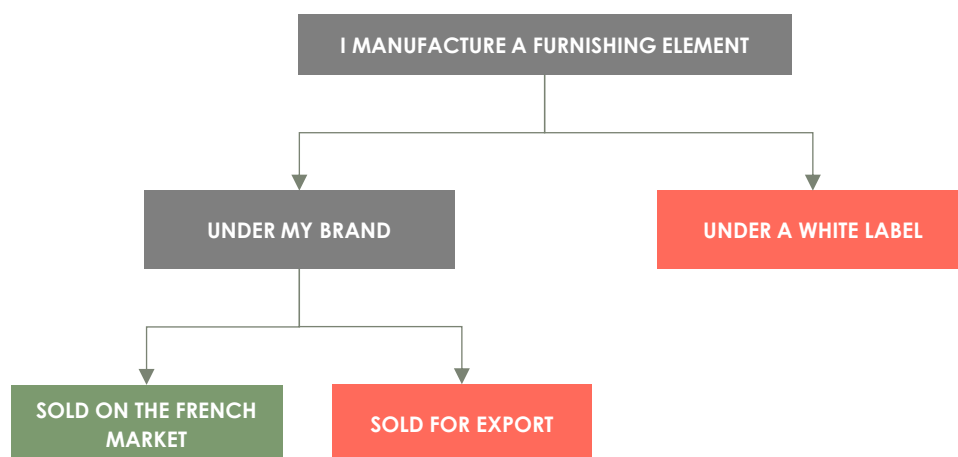


2.1 MANUFACTURER STATUS

▶ The following diagram helps you determine whether, as a manufacturer, you must declare the products.

UNBRANDED PRODUCTS

In the case of manufacturing an unbranded product ("white-label product"), the manufacturer of the Furnishing Element (FE) is considered the producer placing the product on the market.



Key

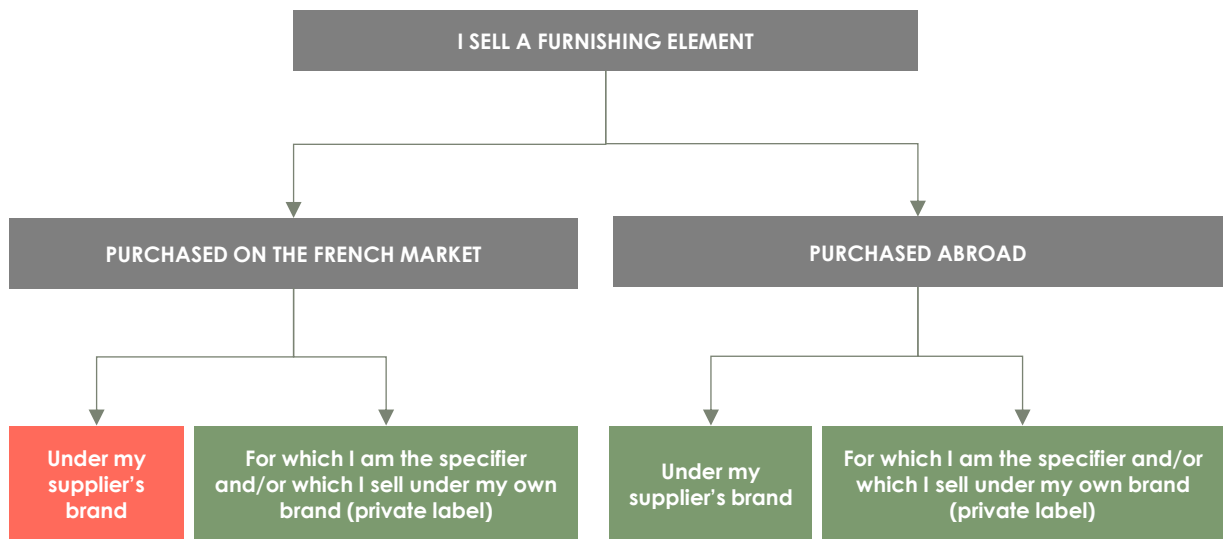
Product to be
declared

Product not to be
declared



2.2 DISTRIBUTOR AND IMPORTER STATUS

▶ The following diagram helps you determine whether, as a distributor and/or importer, you are a producer placing Furnishing Elements on the market.



Key

Product to be
declared

Product not to be
declared

A private-label brand is a brand owned by a retailer and used to market products that the retailer generally has manufactured by an industrial producer.



MARKETPLACE CASE

Pursuant to Article L541-10-9 of the French Environmental Code,

Where an individual or legal entity facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar system, the distance selling or delivery of products subject to the extended producer responsibility principle on behalf of a third party, that person is required to provide for or contribute to the prevention and management of the resulting waste in accordance with Articles L. 541-10 and L. 541-10-8.

However, the first paragraph does not apply where the individual or legal entity has evidence showing that the third party has already fulfilled these obligations. In that case, the person must record the relevant evidence in a register made available to the administrative authority. Holding a unique identifier issued for these products pursuant to Article L. 541-10-13 under extended producer responsibility is deemed to constitute evidence that the third party has complied with its obligations.



DROPSHIPPING EXAMPLE

Dropshipping, or “direct delivery”, is an online sales model in which the seller is responsible for marketing and selling the product. However, the seller remains fully responsible for properly fulfilling the consumer’s order.

E-commerce websites are presumed to be the holders of products purchased and delivered using the platform. This principle applies equally to marketplaces and dropshippers. In other words, they are liable for VAT on imported goods.

The seller is presumed liable for the Eco-contribution if the products are imported into France.



3

GENERAL RULES



3.1 PRINCIPLE OF RESPONSIBILITY AND GOOD FAITH

The producer placing products on the market is responsible for the declaration to the Producer Responsibility Organisation. The declaration must be made in good faith on the basis of verifiable and substantiated information. Dans le cadre des contrôles que Valobat a l'obligation de réaliser each year auprès d'un échantillon de ses Members, des pièces justificatives devront être produites pour attester l'exactitude de la déclaration (invoices de vente, invoices d'achat pour The importations, bons de livraison... .

The declaration must be based on substantiated evidence.

To facilitate the application of the contribution fee schedule, Valobat provides declaration units suited to the sales units of each product (tonnes or sales units by weight range) and that can be easily extracted from information systems. Where necessary, the Member may set up conversions between its own units and those used by Valobat and provide supporting evidence. Valobat can assist you in developing your conversion tools, if necessary. Our teams remain available should you have any questions.

3.2 GEOGRAPHICAL SCOPE AND EXPORTS

The Extended Producer Responsibility principle applies in the same way in mainland France, the overseas regions and departments, and the overseas collectivities covered by the EPR scheme. Furnishing Elements exported from France

are not subject to EPR and therefore must not be declared. The producer placing products on the market is responsible for the declaration and must provide evidence that the product was actually exported.

Concerned territories	Territoires où la REP ne s'applique pas
Metropolitan France, including Corsica French overseas regions and departments: Guadeloupe / French Guiana / Martinique /Réunion / Mayotte French overseas collectivities: Saint-Martin / Saint-Pierre-et-Miquelon	French Polynesia New Caledonia Wallis and Futuna Saint Barthélemy Furnishing Elements must not be declared to Valobat, and the Eco-contribution must not be re-invoiced.

3.3 WHAT SHOULD BE INCLUDED IN THE PRODUCT DECLARATION?

Products that must be declared by weight must be declared based solely on the weight of the product, excluding packaging and any documentation included.

and therefore must not carry an Eco-contribution.

Reused products are not subject to EPR



Complete products replaced free of charge under after-sales service (SAV) are accounted for as follows in the declaration:

- The product initially installed must be declared (+1 in the declaration).
- The replaced/returned product must be deducted (-1 in the declaration).
- The replacement product sent must be declared (+1 in the declaration).

Ultimately, only one product must be declared to Valobat.

For products sold in batches, the weight of the complete batch or the number of products making up the batch must be declared (in the case of a declaration by unit based on weight or dimensions). The Eco-contribution applicable to the batch corresponds to the sum of the products making up the batch.

3.4 WHICH DECLARATION SCHEMES ARE AVAILABLE?

Valobat operates two declaration schemes: the Simplified Declaration Scheme and the General Declaration Scheme. A new scheme dedicated to first-time declarants has been introduced to facilitate the procedures for the companies concerned.

› **The Simplified Declaration Scheme** is available to companies placing fewer than 1,000 units on the market per year, up to a limit of 15 tonnes. Eco-contributions are invoiced annually.

› **The General Declaration Scheme** is available to all companies, including those eligible for the Simplified Declaration Scheme if they so wish. Eco-contributions are invoiced quarterly.

› **The first-time declarant procedure** is available to companies that have not completed all their declarations since the EPR scheme began. See page 23 for more information.



The fee schedules of eco-contributions for 2027 (general and simplified scheme) are available here :

<https://www.valobat.fr/baremes-dea/?annee=2027>



SIMPLIFIED SCHEME

Valobat offers a Simplified Declaration Scheme for small volumes of Furnishing Elements placed on the market.

This simplified declaration procedure is available to all companies placing on the market, per year :

- **Fewer than 1,000 units of products**
- **Up to a maximum of 15 tonnes**

Where applicable, the declaration must be submitted either under the Simplified Declaration Scheme or under the General Declaration Scheme: products cannot be

split between the two declaration schemes.

If you are eligible for the Simplified Declaration Scheme and choose this declaration procedure, you must declare the number of units of products placed on the market.

The product categories and Eco-contribution fees are presented in the following table.

Storage	Installation surface	Seating	Sofa and sleeping products	Textile decoration	Other
6,25 €	8,75 €	1,65 €	33,75 €	0,90 €	10€

The number of units to be considered is the number of Furnishing Elements. For example, for a kitchen, all the elements making it up must be counted (caissons, colonnes, plinthes, plan de travail...)

For the Textile Decoration category, only textile decorative items sold by unit, such as rugs and curtain rods, can be declared under the Simplified Declaration Scheme (event carpets, net curtains/curtains and acoustic panels are excluded).

The Simplified Fee Schedule is not available for custom-made products.

NOTE :

A minimum charge of €90 applies in all cases to cover Valobat's administrative costs (including for companies that are already Members of Valobat under another EPR scheme).



GENERAL SCHEME

Declaration procedures adapted to your business activity

The Furnishing Elements Eco-contribution fee schedule for the General Declaration Scheme includes all the lines you need to declare your products placed on the market.

To simplify your declaration, Valobat allows you to choose the unit best suited to your business (the one closest to your sales units). You may also, if you wish, declare one part of your products by weight and another part by unit.

There is also a flat-rate fee schedule for Collective Space Fitting, specifically designed for companies involved in the fitting or layout of collective spaces (tertiary-sector premises, etc.



A wide choice of units suited to your business activity

Through its Eco-contribution fee schedule, Valobat allows you to :

- Filter the fee schedule lines by weight if you know the exact weight of the products you are declaring.

Code 2025	Tarif (€ HT)	Unité	Libellé Famille	Libellé Type	Libellé Matériau	Libellé Caractéristique	Libellé Eco-modulation
610010200000	0,15 kg	10	Mobilier professionnel	01 Rangement	02 Bois massif	00 au poids	000 Aucune éco-modulation appliquée sur ce meuble
610010200002	0,14 kg	10	Mobilier professionnel	01 Rangement	02 Bois massif	00 au poids	002 Le meuble est entièrement recyclable
610010200100	0,20 kg	10	Mobilier professionnel	01 Rangement	02 Bois massif	00 au poids	100 Le meuble contient plus de 50% de bois qui n'est pas PEFC ou FSC
610060200000	0,15 kg	10	Mobilier professionnel	06 Plan de pose	02 Bois massif	00 au poids	000 Aucune éco-modulation appliquée sur ce meuble
610060200002	0,14 kg	10	Mobilier professionnel	06 Plan de pose	02 Bois massif	00 au poids	002 Le meuble est entièrement recyclable
610060200100	0,20 kg	10	Mobilier professionnel	06 Plan de pose	02 Bois massif	00 au poids	100 Le meuble contient plus de 50% de bois qui n'est pas PEFC ou FSC
610070200000	0,18 kg	10	Mobilier professionnel	07 Assise	02 Bois massif	00 au poids	000 Aucune éco-modulation appliquée sur ce meuble
610070200002	0,17 kg	10	Mobilier professionnel	07 Assise	02 Bois massif	00 au poids	002 Le meuble est entièrement recyclable
610070200100	0,23 kg	10	Mobilier professionnel	07 Assise	02 Bois massif	00 au poids	100 Le meuble contient plus de 50% de bois qui n'est pas PEFC ou FSC

- Filter the fee schedule lines by sales unit and weight range for complete storage furniture sold as units, for which you do not know the exact weight.

Code 2025	Tarif (€ HT)	Unité	Libellé Famille	Libellé Type	Libellé Matériau	Libellé Caractéristique	Libellé Eco-modulation
607010306000	3,50	unité	Meubles de salle de bains	Rangement	Panneau de particules	compris entre 10 et 60 kg exclu	Aucune éco-modulation appliquée sur ce meuble

- Filter the fee schedule lines by sales unit and dimension range for custom-made products made up of components whose dimensions you know, but whose exact weight you do not necessarily know (e.g. kitchens, dressing rooms).

Code 2025	Tarif (€ HT)	Unité	Libellé Famille	Libellé Type	Libellé Matériau	Libellé Caractéristique	Libellé Eco-modulation
602030329000	0,55	unité	Meubles d'appoint	Elément : caisson inférieur à 1m de hauteur	Panneau de particules	de 0 à 60 cm de longueur	Aucune éco-modulation appliquée sur ce meuble
602030330000	1,25	unité	Meubles d'appoint	Elément : caisson inférieur à 1m de hauteur	Panneau de particules	de 60 à 120 cm de longueur	Aucune éco-modulation appliquée sur ce meuble
602030331000	1,83	unité	Meubles d'appoint	Elément : caisson inférieur à 1m de hauteur	Panneau de particules	de 120 à 180 cm de longueur	Aucune éco-modulation appliquée sur ce meuble
602030332000	2,62	unité	Meubles d'appoint	Elément : caisson inférieur à 1m de hauteur	Panneau de particules	de 180 à 240 cm de longueur	Aucune éco-modulation appliquée sur ce meuble
602030333000	3,50	unité	Meubles d'appoint	Elément : caisson inférieur à 1m de hauteur	Panneau de particules	plus de 240 cm de longueur	Aucune éco-modulation appliquée sur ce meuble

- Or filter the fee schedule lines by square metre for panels

Code 2025	Tarif (€ HT)	Unité	Libellé Famille	Libellé Type	Libellé Matériau	Libellé Caractéristique	Libellé Eco-modulation
602150340000	0,20	m ²	Meubles d'appoint	Panneau revêtu / décors	Panneau de particules	épaisseur <= 12 mm	Aucune éco-modulation appliquée sur ce meuble
602150341000	0,40	m ²	Meubles d'appoint	Panneau revêtu / décors	Panneau de particules	épaisseur > 12 mm et <= 22 mm	Aucune éco-modulation appliquée sur ce meuble
602150342000	0,60	m ²	Meubles d'appoint	Panneau revêtu / décors	Panneau de particules	épaisseur > 22 mm	Aucune éco-modulation appliquée sur ce meuble



GENERAL SCHEME

One annual declaration to reduce your administrative burden

Actual declaration year N-1

Between 1 January and 31 March each year, you declare the actual quantities of products placed on the market during year N-1.

If the actual volume differs from the forecast volume you declared at the beginning of the previous year, Valobat makes an adjustment (a credit note or invoice is sent to you).

Forecast declaration year N

Regardless of your actual declaration for year N-1, Valobat automatically calculates the amount of your first instalments for year N based on your forecast volumes for year N-1. You can adjust your forecast declaration for year N until 31 March so that your Eco-contribution instalments are as close as possible to your sales forecasts. The Eco-contribution instalment invoices, each corresponding to one quarter of your total annual invoice, will then be sent to you on this basis for year N.

Valobat also offers all Members who wish to do so the option of paying the full amount with the first instalment.

The Eco-contribution instalment invoices, each corresponding to one quarter of your total annual invoice, will then be sent to you on this basis for year N.

Valobat also offers all Members who wish to do so the option of paying the full amount with the first instalment.





FIRST-TIME DECLARANT SCHEME

Aware of the administrative burden that reconstructing the exact volumes of products placed on the market in previous years can represent, Valobat has developed a system to simplify the procedures for “late” Members

If you do not have all the data for each year concerned, you can opt for the retroactive declaration. This allows your previous declarations to be automatically reconstructed based on your latest available figures, while taking into account changes in your market

How does it work? Only one declaration is required to bring you into compliance.

You submit your first known declaration:

- Forecast quantities placed on the market in 2026, or
- Actual quantities placed on the market in 2025.

Valobat then calculates the amount of eco-contribution due for the previous years, based on the declaration submitted and changes in market activity.

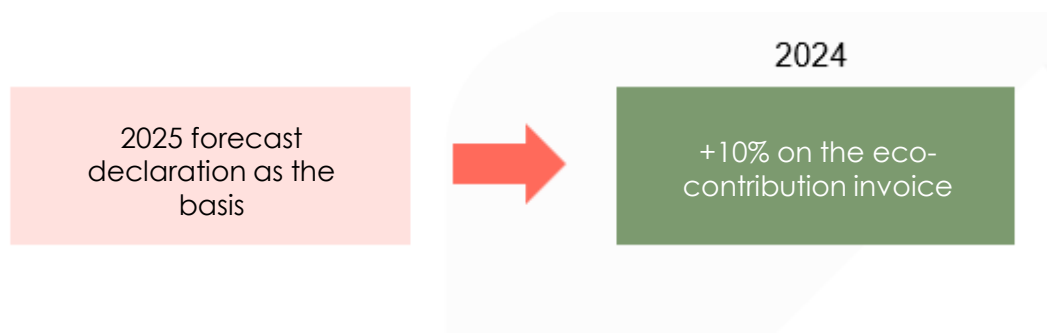
A procedure that takes account of changes in activity in the furnishing sector since 2023

A “market” adjustment is applied to take into account changes in activity in your sector.

Addressing a fairness issue

The declaration procedure dedicated to first-time declarants provides for a 10% increase in the amount of eco-contributions due for the reconstructed declarations.

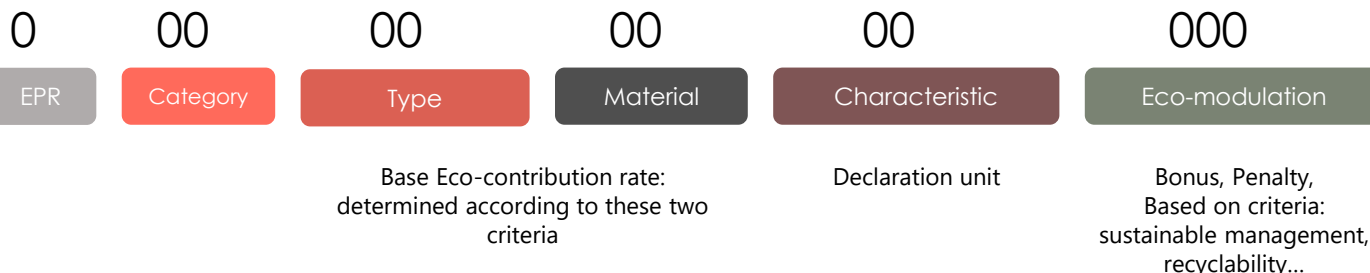
In practice :





3.5 HOW IS THE VALOBAT DEA PRODUCT CODE STRUCTURED?

The code is used to link your product to the corresponding eco-contribution fee. For the Furnishing Elements EPR scheme, since 2025, the Valobat product code has consisted of 12 digits.



- Digit n°1 for the EPR scheme
- Digit n°2 and 3 for the category
- Digits n°4 and 5 indicate the type
- Digits n°6 and 7 for the material
- Digits n°8 and 9 pour l'unit de declaration (indicate the declaration unit (by weight or by unit, based on a weight, dimension or thickness range) ;
- Digits 10 à 12 indicate the eco-modulation criteria

FOR EXAMPLE, CODE 601030400002 CORRESPONDS TO:

- **6:** the "Furnishing Elements (DEA)" EPR scheme
- **01:** the "Living room, lounge and dining room furniture" category
- **03:** the "Element: cabinet less than 1 m high" sub-category
- **04:** the "Wood or bio-based material" material
- **00:** the "by weight" declaration characteristic
- **002:** the eco-modulation "The furniture is fully recyclable"

The Furnishing Elements fee schedules are available for download in Excel format, allowing you to filter by each of these criteria in turn and identify the code(s) corresponding to your products.



4

**STEP 1: IDENTIFY THE
CATEGORY AND TYPE
OF YOUR PRODUCT**

To code your product and determine the corresponding Eco-contribution rate, the first step is to identify the category and type to which your product belongs (see section “3.5 How is the Valobat product code structured?” in this document).

each category is divided into several types.

This section presents these categories and types, together with a few examples for each, taken from the non-exhaustive product list available for download on the Valobat [website](#).



PLEASE NOTE: Furniture hardware must be declared under the category of the furniture for which it is intended or, failing that, under the “occasional furniture” category and then Storage.

Valobat is approved for the 12 categories covered by the Furnishing Elements EPR scheme. To structure the Eco-contribution fee schedule,

4.1 HOUSEHOLD FURNITURE (EXCLUDING SEATING AND SLEEPING PRODUCTS)

Household furniture falls within the following seven regulatory categories

Category No. in the decree	Category label
1	Living room / lounge / dining room furniture
2	Occasional furniture
3	Meubles de chambre à coucher
5	Office furniture
6	Kitchen furniture
7	Bathroom furniture
8	Garden furniture

Within these categories, products are divided into the **following types:**

- Storage
 - Element: shelf or panel
 - Element: cabinet less than 1 m high
 - Element: cabinet 1 m high or more
- Element: cupboard door
 - Installation surface
 - Furniture textiles
 - Coated panel / decorative finish
 - Element: HPL laminate sheet



Categories include only the relevant sub-categories. For example, garden furniture does not include furnishing textiles or laminate sheets.



Product examples

Examples found within these categories and sub-categories include: vanity unit, kitchen worktop, coffee table, storage cubes and wardrobe.

Exclusions: products covered by the electrical and electronic equipment EPR scheme and hardware covered by the Building EPR (BCPM).

4.2 SEATING AND SLEEPING PRODUCTS, UPHOLSTERED OR NOT

Seating and sleeping products, upholstered or not, intended for households fall within three regulatory categories and only one or two types at most:

Category No. in the decree	Category label	Type label
4	Bedding	Sleeping
9	Seating	Seating Upholstered seating or bedding
11	Upholstered seating or bedding	Seating Upholstered seating or bedding



Product examples

Within the Bedding and Seating categories, examples include: shower seats, garden benches, office chairs, chaise longues and hammocks.

Within the category of upholstered seating and bedding products, examples include: mattresses, pillows and bean bags.

Exclusions: products covered by the electrical and electronic equipment EPR scheme and urban furniture elements permanently installed in public areas and spaces.



4.3 TECHNICAL, COMMERCIAL AND COLLECTIVE FURNITURE

Technical, commercial and collective furniture falls exclusively within regulatory category No. 10 of the Furnishing Elements EPR scheme.

Within this category, products are divided into the following types:

- Storage
- Element: shelf or panel
- Element: cabinet less than 1 m high
- Element: cabinet 1 m high or more
- Element: cupboard door
- Installation surfaces
- Seating
- Upholstered seating or bedding
- Bedding Coated panel / decorative finish



Product examples

Examples found within this category and its sub-categories include: fitting room, checkout desk, workshop trolley, bar cabinet and book bin.

Exclusions: urban furniture elements permanently installed in public areas and spaces, and specific fit-out elements for professional premises constituting fixed installations that are custom-designed, assembled and installed by a professional fit-out contractor, intended for permanent use as an integral part of the building or structure at a predefined dedicated location, and replaceable only by a similar element specifically designed for this purpose.



4.4 TEXTILE DECORATIVE ELEMENTS AND THEIR ACCESSORIES

The category of “decorative textile elements and their accessories” was added to the regulations as part of the new 2024–2029 approval.

Removable decorative textile elements and their accessories fall exclusively under Category No. 12 of the Furnishing Elements EPR scheme

Within this family, products are divided into the following **two types**:

- Articles or accessories (bound rugs, etc.)
- Floor coverings (event carpeting, etc.)



Product examples

Examples found within this category and its sub-categories include: curtains, sheers, curtain rods, loose-laid bound rugs and event carpeting



Exclusions: floor, wall and ceiling coverings covered by the Building EPR (BCPM), particularly carpets intended to be permanently installed in buildings.



5

**STEP 2: IDENTIFY THE
MATERIAL TYPE OF YOUR
PRODUCT**



To code your product and determine the corresponding Eco-contribution rate, the second step is to identify the material type that makes up the majority of your product by weight (see section “3.5 How is the Valobat product code structured?” in this document).

To structure its Eco-contribution fee schedule, Valobat has identified ten possible configurations:

CODE	LIBELLÉ MATÉRIAU
01	Metal
02	Solid wood
03	Particle board
04	Wood or bio-based material
06	Plastic (excluding PVC)
07	Other materials
08	Textile
09	Upholstered or inflatable material
10	PVC (>95%)



5.1 SOLID WOOD

Products classified as “Solid wood” are composed of:

- › Either more than 75% certified solid wood
- › Or more than 75% non-certified solid wood
- › Or more than 75% certified solid wood and metal combined
- › Or more than 75% particleboard and/or wood and/or metal
- › Or more than 90% solid wood or equivalent materials

Product examples: plywood and laminated panels, three-ply panels, glued laminated wood, without recycling disruptors (any inert or mineral material, PVC)

5.2 PARTICLEBOARD

Products classified as “Particleboard” are composed of:

- › More than 75% particleboard
- › More than 75% certified particleboard or OSB

Product examples: raw particleboard, decorative panels (painted, lacquered, finish foil or melamine), OSB, without recycling disruptors (any inert or mineral material, PVC).

5.3 WOOD OR OTHER BIO-BASED MATERIALS

Products classified as “Wood or other bio-based materials” are composed of:

- › Or wood, wood-based panels and derivatives at more than 50%
- › Or bamboo / rattan
- › Or paper / cardboard
- › Or bio-based materials or non-synthetic textiles at more than 50%
- › Or wood > 50%, excluding glass and inert materials

Product examples: all types of wood and wood derivatives, such as raw particleboard, decorative finishes (painted, lacquered, finish foil or melamine), OSB where the total wood content is less than 75% (by mass) of the element, raw MDF fibreboards, painted MDF fibreboards (lacquered, finish foil or melamine), HDF fibreboards, honeycomb panels, OSB, bio-based material (made from materials of animal or plant origin).



5.4 PVC

Products classified as “PVC” contain more than 50% PVC. This material is available only for “textile decoration and accessories, PVC covering”.

5.5 PLASTICS

Products classified as “Plastic” are made from a mixture of plastics, as opposed to products made from more than 90% of a single plastic resin.

5.6 METAL

Products classified as “Metal” contain more than 50% metal.

5.7 UPHOLSTERED OR INFLATABLE MATERIALS

Products classified as “Upholstered or inflatable materials” are composed of:

- › Foam
- › Or latex
- › Or springs
- › Or bio-based filling (feathers, wool, etc.)
- › Or synthetic filling (polyester, etc.)
- › Or an unknown inflatable or upholstered material





5.8 TEXTILE

Products classified as “Textile” contain more than 50% synthetic textile.

5.9 OTHER MATERIALS

Products classified as “Other materials” are composed of:

- › A combination of three or more materials, with no single material accounting for more than 50%
- › Or glass and mirrors
- › Or inert or mineral materials (artificial stone, ceramic, cement, concrete, slate, limestone, lava, terracotta or raw earth, granite, sandstone, etc.)
- › Or composite and/or compact materials
- › Or leather, fur, etc.
- › Or more than 50% natural rubber



6

**STEP 3: CHOOSE THE
DECLARATION UNIT TO USE**



To code your product and determine the corresponding Eco-contribution rate, the third and final step is to define the declaration unit you wish to use for the product (see section "3.5 How is the Valobat product code structured?" in this document).

6.1 DECLARATION BY WEIGHT

Every Eco-contribution fee schedule is based on rates per tonne, consistent with the fact that, at end of life, tonnes of products are reused / re-used / recycled or recovered.

For each product, you can therefore declare your products based on the tonnage placed on the market.

6.2 DECLARATION BY PRODUCT UNIT

Given the nature of products covered by the Furnishing Elements EPR scheme and your position in the supply chain, it may be easier for you to declare a number of products placed on the market rather than a tonnage.

To allow you to declare the number of product units placed on the market, Valobat offers the following three types of brackets:

- › Weight brackets
- › Length and/or width brackets
- › Thickness brackets

These different brackets are available within the categories and sub-categories where relevant.

In practice, once you have identified the category and sub-category to which your product belongs, as well as its predominant material, you must identify the weight or dimension bracket in which it falls and then declare the number of units sold.

For products sold in lots, if you cannot declare them by weight, please adjust the selected weight bracket and the number of units declared accordingly. For example: for a box of two hinges, select the weight bracket corresponding to the box and declare the number of boxes sold.



7

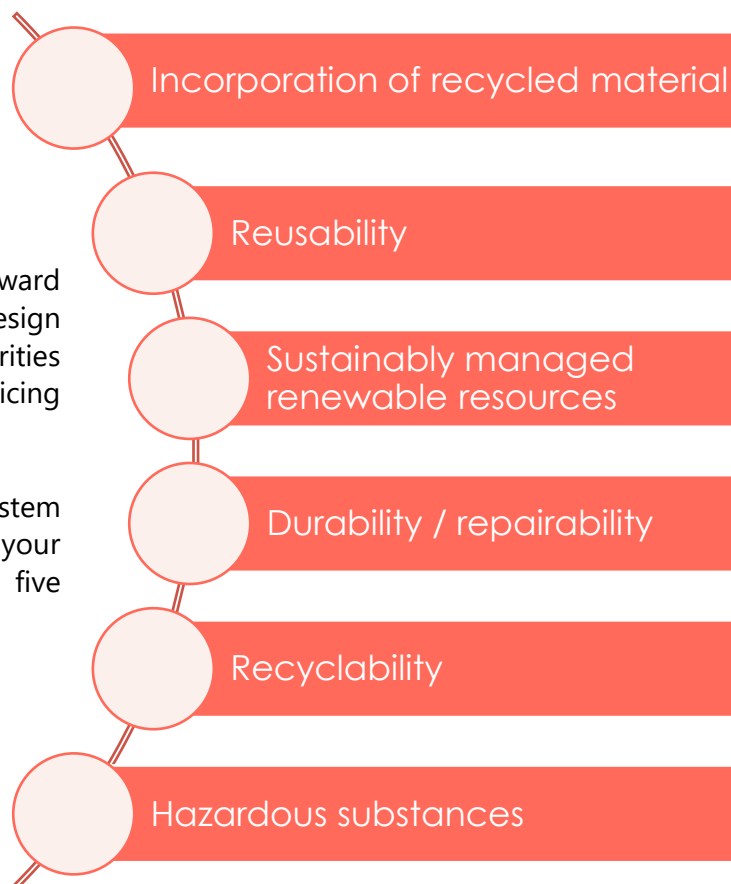
STEP 4: DEFINE THE ECO-MODULATION TO APPLY



7.1 DEFINE THE ECO-MODULATION TO APPLY

To encourage eco-design and reward products with stronger eco-design performance, the public authorities introduced incentive-based pricing from 1 January 2025.

A bonus/penalty and cashback system therefore adjusts the amount of your Eco-contribution based on five environmental criteria:



Several Eco-contribution rates are therefore available for each of your products.

To choose the appropriate rate and find out more about the eco-modulations, please refer to the [dedicated guidance](#).

It includes, in particular, a letter addressed to your suppliers to collect the information you will need to apply the eco-modulations, as well as information on the bonus for incorporating recycled plastic material.



8

FOCUS: PANEL
DISTRIBUTION

Panel distributors are producers placing “decorative panels” on the market.

At the request of the historical Producer Responsibility Organisations of the Furnishing Elements EPR scheme, the public authorities decided in March 2024 to change the rules for declaring decorative panels: since 1 July 2024, distributors are considered producers placing on the market the decorative panels they sell to private individuals and to professionals, subject to certain conditions, regardless of the origin of these panels.

8.1 WHAT IS A “DECORATIVE PANEL”?

Decorative panels are non-structural processed particleboard panels with a decorative finish. These include decorative particleboard panels P1, P2, P3, P4 and MDF, most often used to manufacture furnishing elements. Please note that these products were already covered by the Furnishing Elements EPR scheme before 1 July 2024.

8.2 WHAT ABOUT SHELVES AND WORKTOPS?

Shelves and worktops are considered finished products and do not fall within the decorative panel category. Only shelves and worktops that you import or sell under your own brand must be declared.

8.3 WHAT ABOUT STRUCTURAL PANELS AND OTHER FURNISHING ELEMENTS PANELS?

Other panels, whether structural (covered by the Building EPR) or non-structural (covered by the Furnishing Elements EPR scheme), continue to be declared according to the usual procedures. As a panel distributor, you must declare them if you import them or sell them under your own brand.

8.4 WHICH FEE SCHEDULE LINES SHOULD BE USED FOR THE DECLARATION?

You may declare panels placed on the market either by weight or by square metre.

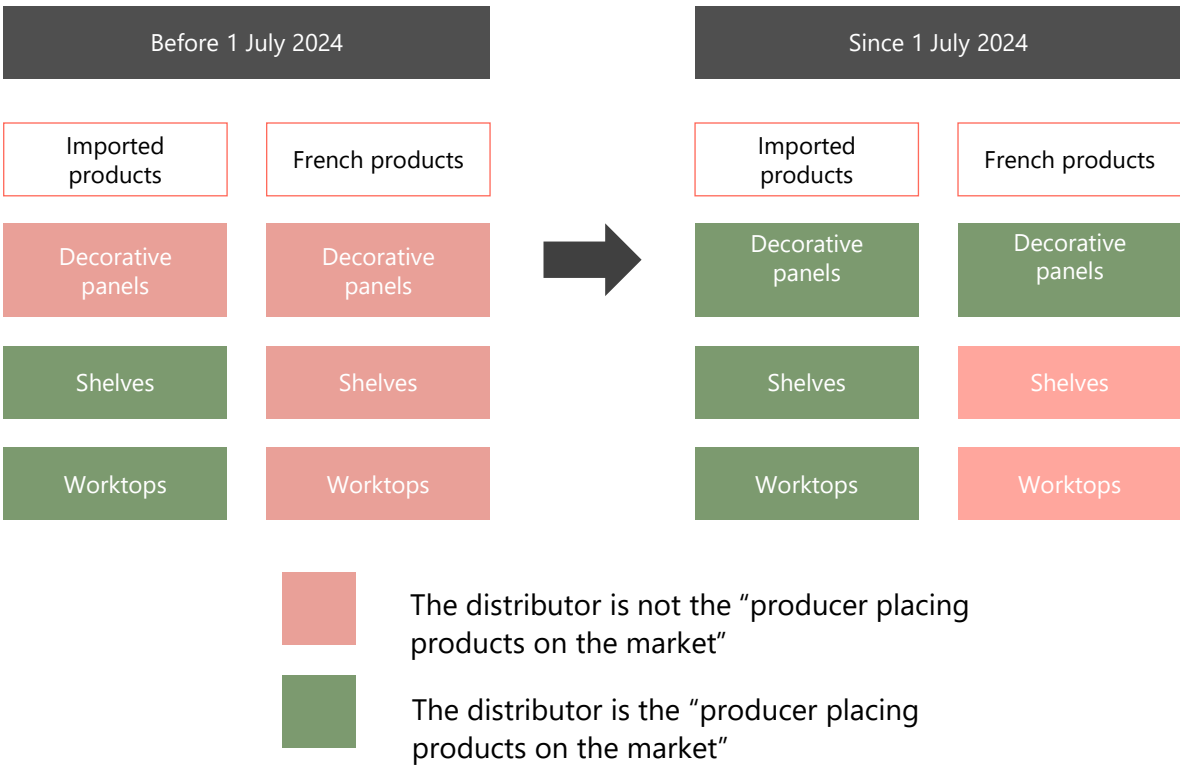
Code 2025	Rate (€ excl. tax)	Unit	Family	Type	Material	Characteristic	Eco-modulation
602150340000	0.20	m²	Occasional furniture	Coated/decorative panel	Particleboard	thickness ≤ 22 mm	No eco-modulation applied to this furniture
602150341000	0.40	m²	Occasional furniture	Coated/decorative panel	Particleboard	thickness > 22 mm and ≤ 32 mm	No eco-modulation applied to this furniture
602150342000	0.60	m²	Occasional furniture	Coated/decorative panel	Particleboard	thickness > 32 mm	No eco-modulation applied to this furniture
602150300000	0.15	kg	Occasional furniture	Coated/decorative panel	Particleboard	by weight	No eco-modulation applied to this furniture



8.5 WHAT ARE THE DECLARATION RULES?

The producer placing decorative panels on the market is:

- The distributor, systematically, when the customer is a private individual
- The distributor when the customer is a professional, unless the distributor proves that the panels sold have not been cut and that the professional has been informed of their obligation to declare them
- The fit-out contractor, when carrying out a fit-out using these panels, provided that they hold a Furnishing Elements IDU.



A procedure for reimbursing the Eco-contribution to professional customers is currently being defined for cases where the Eco-contribution cannot be deducted from the product price at the time of purchase.



**VALOBAT
IS HERE TO SUPPORT YOU!**

Several ways to get answers to your questions

▶ **Our diagnostic tools are available online on our website:**
www.valobat.fr

▶ **Our Customer Relations Centre:**

By phone: 01 80 83 60 70

(free service + call charges)

from 8:30 a.m. to 6 p.m., Monday to Friday

By email: adherents@valobat.fr

Via our contact form:

<https://www.valobat.fr/contact>