



DISPLAYING AND PASSING ON THE ECO-CONTRIBUTION

EPR FOR FURNISHING ELEMENTS

Everything you need to display and pass on the eco-contribution under the Extended Producer Responsibility scheme for Furnishing Elements

Version 1.0 - September 2026



The Extended Producer Responsibility (EPR) scheme for Furnishing Elements Waste (DEA) requires companies placing furnishing elements on the market to adapt their organisation at various levels.

Under Articles L.541-10-21 and R.543-247 of the French Environmental Code, Valobat members may display the eco-contribution on their invoices and pass it on to their customers under the conditions described in this guide, as defined by the applicable regulations and the competent administrative authorities.

This guide provides you with all the information you need to display and pass on the eco-contribution.

**Any questions?
Need more information?**

**The entire Valobat team
is available to support you with
the Furnishing Elements EPR
scheme.**

01 80 83 60 70

www.valobat.fr



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PRESENTATION OF THE ECO-CONTRIBUTION



1. WHAT IS THE ECO-CONTRIBUTION?

Since 1 January 2013, producers placing Furnishing Elements (EA) on the market have been subject to Extended Producer Responsibility (EPR): they become responsible for managing their products at end of life.

By joining a government-approved EPR scheme operator, producers placing products on the market transfer their regulatory obligation to that scheme operator. In return, they pay the scheme operator a financial contribution for each furnishing element they place on the market: this is the eco-contribution. Since July 2024, eco-contributions have been adjusted based on several environmental criteria (see “1.6. Principle of eco-modulation” in this document).

2. WHAT IS IT FOR?

Valobat's role is to set up the collection, sorting, reuse / preparation for reuse, recycling and recovery chain for furnishing elements at end of life. Where applicable, the eco-contribution, adjusted through eco-modulation, finances all these operations. Valobat also allocates funding to R&D, eco-design, awareness-raising and training projects to make the Furnishing Elements sector increasingly circular.

Am I a producer placing products on the market?

To help furnishing-sector stakeholders determine whether they are producers placing products on the market, Valobat has developed a simple online diagnostic tool available at the following link:

<https://www.valobat.fr/etes-vous-concerne-par-la-rep-dea/>



3. WHO PAYS THE ECO-CONTRIBUTION?

The eco-contribution is paid by producers placing products on the market.

The producer placing products on the market who must join an EPR scheme operator and declare the quantities placed on the market is any individual or legal entity that, in a professional capacity, manufactures, imports, assembles or introduces furnishing elements onto the national market for the first time, whether they are intended to be transferred, for consideration or free of charge, to the end user, regardless of the transfer method, or used directly in France.

▶ **either by manufacturing** or having Furnishing Elements manufactured under its own name or brand

▶ **or by importing** or introducing Furnishing Elements onto the national market for the first time



PRIVATE-LABEL BRANDS

Private-label brand: where Furnishing Elements are made available on the market under a retailer's brand, the retailer is considered the producer (the party placing the products on the market).





4. WHICH PRODUCTS ARE SUBJECT TO THE EPR SCHEME?

The products covered by the Furnishing Elements EPR scheme, as referred to in Article 10° of Article L541-10-1 of the French Environmental Code, are highly diverse in terms of functions and materials.

Article R. 543-240 of the French Environmental Code more precisely defines furnishing elements as all movable goods and their components whose

main function is to contribute to fitting out a dwelling, business premises or premises open to the public by providing seating, bedding, storage, a surface for placing or working, or by decorating walls, floors and windows with finished removable products made from natural or synthetic textiles, as well as their accessories, regardless of the materials from which they are made. This same article distinguishes 12 categories.

Product families covered by the Furnishing Elements EPR scheme:



- › LIVING ROOM / LOUNGE / DINING ROOM FURNITURE
- › OCCASIONAL FURNITURE
- › BEDROOM FURNITURE
- › BEDDING
- › OFFICE FURNITURE
- › KITCHEN FURNITURE
- › BATHROOM FURNITURE
- › GARDEN FURNITURE
- › SEATING
- › TECHNICAL, COMMERCIAL AND COMMUNITY FURNITURE
- › UPHOLSTERED SEATING OR BEDDING PRODUCTS
- › DECORATIVE TEXTILE ELEMENTS (such as rugs, carpets, curtains and sheers, as well as their accessories, regardless of the materials from which these accessories are made)





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

Urban furniture installed in public areas and spaces;

- 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 which can only be replaced by a similar element specifically designed for that purpose.

More generally, products and materials covered by other EPR schemes are also excluded. This includes, for example, waste electrical and electronic equipment (WEEE) and building construction products and materials (BCPM).

Please note: Products not covered by the Furnishing Elements EPR scheme may need to be declared to EPR scheme operators approved for other EPR schemes. Please note that Valobat also provides services for the BCPM (building construction products and materials) and Home improvement and gardening goods EPR schemes.

Tools available to you

Valobat helps producers placing products on the market determine whether the products they market fall within the scope of the Furnishing Elements EPR scheme using the product examples file, available online at the following link: <https://www.valobat.fr/etes-vous-concernees-par-la-rep-dea/>





5. HOW IS THE ECO-CONTRIBUTION CALCULATED?

The amount of a product's unit eco-contribution depends on the nature and weight of the materials it contains, two factors that directly influence the cost of managing the product concerned at end of life.

Each year, the eco-contribution fee schedules are reassessed to cover the annual budget for management costs associated with handling waste from furnishing elements. They are sent to Valobat members sufficiently in advance to allow changes to be taken into account in their internal organisation and commercial relationships.

DID YOU KNOW?

At Valobat, eco-contribution fee schedules are co-developed with producers placing products on the market through Sector Committees. These committees are working and development bodies where eco-contribution amounts and declaration units are notably calculated and voted on.





2

**PASSING ON AND
DISPLAYING THE
ECO-CONTRIBUTION**



1. What the regulations say.

Regarding the eco-contribution applicable to Furnishing Elements, two articles of the French Environmental Code are particularly important:

Article L.541-10-21 of the French Environmental Code:

"Until 1 January 2026, any person who professionally manufactures, imports or introduces onto the national market products referred to in Article 10° of Article L. 541-10-1, as well as successive purchasers of these products, must show, through to the final consumer, on sales invoices for each furnishing element, in addition to the unit price of the product, the unit cost borne for managing furnishing element waste. This unit cost must be strictly equal to the cost of managing such waste. It may not be subject to any discount. Purchasers must pass on this cost unchanged through to the final customer. The latter must be informed at the point of sale or, in the case of distance selling, by any appropriate means.

[..]."

Article R.543-247 of the French Environmental Code specifies the conditions under which the eco-contribution must be displayed:

" For any sale of a furnishing element taking place before 1 January 2026, producers and successive intermediaries must show on sales invoices the unit costs they bear for managing furnishing element waste.

Where producers join an approved EPR scheme operator, these unit costs correspond to the amounts of contributions paid per furnishing element to the approved EPR scheme operator "

Penalties:

- Any failure to display and pass on the eco-contribution relating to furnishing elements is sanctioned under Article R.543-256-1, which provides for a maximum fine of €450 (amended by Law No. 2005-47 of 26 January 2005 – Article 9).

"Failure to comply with the information obligations provided for in Article L.541-10-21 is punishable by the fine applicable to third-class offences."

- Article L.541-9-5 also provides that the Minister responsible for the environment may impose an administrative fine of up to €1,500 for an individual and €7,500 for a legal entity, per unit or per tonne of product concerned. This fine may be accompanied by a daily penalty of up to €20,000 from a date set by the decision until the prescribed measures have been complied with.





2. VALOBAT MEMBERS' OBLIGATIONS

Valobat members must comply with the above regulatory requirements as follows:

- Pass on, without margin or discount, the eco-contribution they pay to Valobat on the Furnishing Elements they place on the market;
- Display the unit amount of the eco-contribution separately from the total product price on invoices;
- If they are not the producers placing the furnishing elements on the market, pass on to their customers and display, under the same conditions, the amount of the eco-contribution they paid to their supplier.

In addition, Valobat members may include a clause in their General Terms and Conditions of Sale specifying that the share of the unit cost incurred for managing waste from furnishing elements is passed on to the customer without margin and without the possibility of a discount.



THE VISIBLE ECO-CONTRIBUTION

In France, displaying and passing on the eco-contribution without margin or discount throughout the marketing chain of a product subject to EPR, from the producer placing it on the market to the final customer, may or may not be mandatory. When it is mandatory, the eco-contribution is said to be visible.

This is the case for the Furnishing Elements EPR scheme. The producer placing the furnishing product on the market and, where applicable, the

various links in the downstream marketing chain must then pass on unchanged the amount of the eco-contribution paid by the producer to the EPR scheme operator it has joined, through to the final customer, who may be a private individual.



3. IMPLEMENTATION OF DISPLAY REQUIREMENTS

In practice, Valobat members must display on their invoices:

Either on 2 lines:

- a line showing the unit price excluding VAT of the furnishing element, including the amount of the eco-contribution excluding VAT
- a line showing the amount excluding VAT of the eco-contribution associated with the furnishing element, included in the unit price excluding VAT

Invoice example:

Product reference	Description	Quantity	Unit price	Total excl. VAT	VAT amount	Total incl. VAT
XXX	Product 1	2	200.00 €	400.00 €	80.00 €	480.00 €
Including furnishing eco-contribution		2	1.00 €	2.00 €	0.40 €	2.40 €

The prices above are fictitious and do not correspond to any actual commercial transaction

Or

Product reference	Description	Quantity	Unit price	Total excl. VAT	VAT amount	Total incl. VAT
XXX	Product 1	2	200.00 €	400.00 €	80.00 €	480.00 €
Including furnishing eco-contribution				2.00 €	0.40 €	2.40 €

The prices above are fictitious and do not correspond to any actual commercial transaction

Or on 3 lines:

- a line showing the unit price excluding VAT of the furnishing element excluding the eco-contribution
- a line showing the amount excluding VAT of the eco-contribution associated with the furnishing element
- a line showing the unit price excluding VAT of the furnishing element including the amount excluding VAT of the eco-contribution

Product reference	Description	Quantity	Unit price	Total excl. VAT	VAT amount	Total incl. VAT
XXX	Product 1	2	199.00 €	398.00 €	79.60 €	477.60 €
Furnishing eco-contribution		2	1.00 €	2.00 €	0.40 €	2.40 €
TOTAL				400.00 €	80.00 €	480.00 €

The prices above are fictitious and do not correspond to any actual commercial transaction



Cash register receipts vs. invoices

Please note that there is no obligation to display the amount of the eco-contribution on cash register receipts, which are not considered invoices. The freedom of the producer placing the product on the market and successive purchasers of the Furnishing Element remains the rule in this respect.

4. FAQ ON THE VISIBLE REBILLING OF THE FURNISHING ELEMENTS EPR ECO-CONTRIBUTION

What is the GTIN (Global Trade Identification Number) associated with the Furnishing Elements EPR scheme for my EDI exchanges?

The GTIN 13 associated with the Furnishing Elements EPR scheme is: 3001000002671

The official label is Contribution for EPR scheme operators for the Furnishing Elements EPR scheme. The GS1 France label is Contribution EPR Ameublement. VAT applies according to the tax treatment of the product to which it relates.

How should I display the eco-contribution when Valobat's declaration unit differs from my sales unit?

If the units in the fee schedule differ from your sales units, you can state the eco-contribution amount converted to the product's invoicing unit or display it according to the method that best suits you.

Do I have to display an eco-contribution on products that are not sold: products given away free of charge?

Article R543-242 of the French Environmental Code does indeed provide that any person who professionally manufactures, imports, assembles or introduces furnishing elements onto the national market for the first time, whether intended to be transferred, for consideration or free of charge, to an end user or used directly in France, is considered a producer.

the same type of products for which I am sometimes the producer placing the products on the market (as an importer or reseller under my own brand), or simply a reseller under the brand of a previous producer placing the products on the market?

As a producer placing products on the market, I must pass on the eco-contribution I have paid to the EPR scheme operator I joined. As a reseller under the brand of a previous producer placing the product on the market, I must pass on the eco-contribution paid by the latter to the EPR scheme operator it joined, which should in principle appear on the invoice for the product I purchased.

How should the eco-contribution be displayed on a website?

Articles L.111-1 and L.112-1 of the French Consumer Code provide that, before the consumer is bound by a contract for the sale of a good, the professional must provide the essential characteristics of the good and its price and specific terms and conditions of sale in a clear and understandable manner.

Therefore, although the Furnishing Elements EPR regulations do not themselves require the eco-contribution to be mentioned on a website, this information may be necessary to comply with the Consumer Code.



Please also note that Article L. 541-10-9 of the French Environmental Code requires any individual or legal entity facilitating, through the use of an electronic interface such as a marketplace, platform, portal or similar system, distance sales or delivery of products covered by the Extended Producer Responsibility principle on behalf of a third party to comply with the applicable EPR provisions on behalf of third-party resellers that do not fulfil their obligations as producers placing products on the market.

How should the eco-contribution be displayed on a leaflet or quotation?

Articles L.111-1 and L.112-1 of the French Consumer Code provide that, before the consumer is bound by a contract for the sale of a good, the professional must provide the essential characteristics of the good and its price and specific terms and conditions of sale in a clear and understandable manner. Therefore, although the Furnishing Elements EPR regulations do not themselves require the eco-contribution to be mentioned on a leaflet or quotation, this information may be necessary to comply with the Consumer Code.

Is the eco-contribution subject to VAT? Do I have to apply VAT if my product is VAT-exempt?

The eco-contribution is not a tax, so it is subject to the same VAT as the product to which it applies.

I am a foreign company whose manufacturing site is located in France and I have joined Valobat: how will Valobat charge me VAT? Do I have to charge VAT on the eco-contribution I invoice to my customer?

It is important to distinguish between the eco-contribution invoiced by Valobat to the producer placing the product on the market and the eco-contribution invoiced by the producer placing the product on the market to its customers.

The eco-contribution is invoiced by Valobat to the producer placing the product on the market: as VAT does not apply to companies based abroad, Valobat will invoice you an eco-contribution without VAT, i.e. at the price excluding VAT shown in our fee schedule.

The eco-contribution is invoiced by the producer placing the product on the market to its French customer according to the applicable VAT regime.

5. TRAINING YOUR EMPLOYEES TO BETTER SUPPORT YOUR CUSTOMERS

Displaying and passing on the eco-contribution can raise many questions. To train employees who work with customers on a daily basis to explain what the Furnishing Elements EPR scheme is and its impact, Valobat members can:

Present the EPR scheme to company employees: store managers, sales representatives, in-store advisers and anyone in direct contact with customers.

Display materials at points of sale explaining what the EPR scheme is and showing the nearest waste collection points.

Valobat provides a communication kit and key messages to help explain this EPR scheme as effectively as possible, available in the MyValobat Member area.



3

ECO-MODULATION



1. PRINCIPLE OF ECO-MODULATION

A bonus / malus system has been established by regulation based on the environmental performance of products placed on the market since July 2024. It allows eco-contributions to be reduced for products placed on the market that meet the eco-design criteria defined by the State, or conversely, increased for products that do not meet them.

Eco-modulation criteria relate to the use of sustainably managed renewable resources, durability, recyclability, the presence of substances preventing the use of DEA wood in combustion facilities, the presence of recycling disruptors, the incorporation of recycled raw materials, or any other relevant additional environmental performance criteria.

They must be displayed in accordance with the procedures set out in this guide, on a product information sheet.

2. DISPLAY OF ECO-MODULATIONS

Who is concerned by the display requirement?

Producers placing Furnishing Elements on the market are required to display the eco-modulation if they meet all of the following criteria:

- › The product benefits from an eco-modulation activated by the producer placing it on the market;
- › The product is partly sold to consumers, i.e. any individual acting for purposes outside their commercial, industrial, craft, professional or agricultural activity;
- › In 2024, the producer placing the product on the market has turnover of more than €20 million on products covered by an EPR scheme AND places more than 10,000 units of products subject to the EPR schemes listed below on the market;
- › From 2025, the producer placing the product on the market has turnover of more than €10 million AND places more than 10,000 units of products subject to the EPR schemes listed alongside on the market.

THE TURNOVER TO BE TAKEN INTO ACCOUNT: Turnover and the product unit threshold are not considered by EPR scheme, but globally across all EPR schemes to which the producer placing the product on the market may be subject. The turnover to be taken into account is that of the most recent financial year





Where should the eco-modulation be displayed?

This display is mandatory on any product placed on the market for consumers that activates an eco-modulation.

The information must be:

- › **Specified on the product information sheet relating to the environmental qualities and characteristics.**
- › **Easily accessible**, free of charge, before the purchase is made.
- › **Accessible for up to 2 years** after the last unit of the product has been placed on the market.

What information should be displayed on the product information sheet relating to environmental qualities and characteristics?

The type of eco-modulation (bonus/penalty) and the criterion must be displayed. The format is free.

Examples:

- › "Eco-modulation: bonus based on the recycled material incorporation criterion"
- › "Eco-modulation: bonus: incorporation of recycled material"
- › "Eco-modulation: bonus: incorporation of recycled material and sustainable management"

It is not mandatory to display details of the criterion, such as the percentage of recycled material incorporated.

For more information on the product information sheet, click here:

<https://www.valobat.fr/fiche-produit-relative-aux-qualites-et-caracteristiques-environnementales/>

Do I have to pass on eco-modulations?

Eco-modulations activated by the producer placing the product on the market must be passed on to the product's sale price.

Do I have to mention eco-modulations on the invoice?

The eco-modulated eco-contribution rate must be displayed and passed on without discount through to the final customer. There is no obligation to specifically display the amount of the eco-modulation on the invoice.

For further information

To protect itself against misleading environmental claims, the company may consult its legal department and the Practical Guide to Environmental Claims issued by the French National Consumer Council.

In the event of a DGCCRF inspection, the producer placing the product on the market must be able to provide supporting evidence.

Regulatory links:

- › **Article R541-222**
https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000045728479
- › **Decree No. 2022-748 of 29 April 2022** on consumer information concerning the environmental qualities and characteristics of products that generate waste:
<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045726094>



4

ADAPT YOUR ERP



To be able to pass on and display the eco-contribution, your ERP may need to be updated. As each information system has its own specific features, the following elements are provided for guidance only.

1. INTEGRATE VALOBAT PRICING INTO YOUR ERP

To pass on and display the eco-contribution amounts associated with each Furnishing Element placed on the market, Valobat's eco-contribution fee schedule must be integrated into your ERP.
The Valobat fee schedule is available on the website and can be downloaded in CSV format.

STRUCTURE OF THE FEE SCHEDULE

Valobat's Furnishing Elements fee schedule contains nearly 4,700 product lines organised by product families (see 1.4. Which products are subject to the EPR scheme?).

For each product covered by the Furnishing Elements EPR scheme, the following are associated:

- > **THE VALOBAT PRODUCT CODE for the Furnishing Elements EPR scheme** consists of 9 numerical characters, allowing the product to be linked to its eco-contribution. It is the product identification key in the member's ERP and in Valobat's information system. Details of the components of the Valobat product code are provided in the Declaration Guide.
- > **THE PRODUCT DECLARATION UNIT.** This unit, chosen to make the declaration simple and fair, depends on the product: it may be kg, a unit of product sold by weight range or dimension range.
- > **THE ECO-CONTRIBUTION AMOUNT** for this product in € excluding VAT per declaration unit

Here is a fictitious example of a fee schedule line:

Code	Rate	Unit	Family label	Sub-family label	Material label	Characteristic label
607010206	1.25	€/unit	Bathroom furniture	Furniture & storage	Solid wood	Between 10 kg and 20 kg, exclusive
607010306	1.25	€/unit	Bathroom furniture	Furniture & storage	Particle board	Between 10 kg and 20 kg, exclusive
607010406	1.75	€/unit	Bathroom furniture	Furniture & storage	Wood or bio-based materials	Between 10 kg and 20 kg, exclusive



INTEGRATING THE VALOBAT ECO-CONTRIBUTION FEE SCHEDULE INTO YOUR ERP

Integrating Valobat's eco-contribution fee schedule into your ERP means matching your product lines with the corresponding Valobat fee schedule lines.
To do this, several methods can be used:

1 - ENTER ECO-CONTRIBUTIONS MANUALLY IN YOUR SYSTEM

You can always enter the eco-contribution amounts manually for the products you place on the market.

From an IT perspective, this means adding a field (or column) to your price table corresponding to the unit eco-contribution amount for Furnishing Elements calculated per sales unit of the marketed product.

2 - ENTER ECO-CONTRIBUTION AMOUNTS AUTOMATICALLY

To avoid manually entering the fee schedule into your ERP, you can automatically import it into your system by linking the Valobat product code to your product lines.

From an IT perspective, it will most likely be necessary to add these 3 additional fields:

- > The Valobat product code
- > The product declaration unit
- > The eco-contribution amount excluding VAT per declaration unit

Here is an illustration of the new fields that can be used to integrate the eco-contribution automatically:

ERP view before integrating the Valobat fee schedule

ERPProductCode	ERPUnit	UnitPrice	FeeScheduleProduct Code	FeeSchedule Unit	UnitEcoContribution
12343950462	Tonne	€12.00	274545532	kg	€0.08
12343972467	Sales unit	€23.50	274545532	Unit	€1.25

ERP view after integrating the Valobat fee schedule

ERPProductCode	ERPUnit	UnitPrice	FeeScheduleProduct Code	ERPUnitFeeScheduleUnitRatio	UnitEcoContribution
12343950462	Tonne	€12.00	274545532	1000	€80.00
12343972467	Sales unit	€23.50	274545532	1	€1.25



2. MODIFY THE INVOICING SYSTEM

Invoicing software and, where applicable, quotation software must allow the eco-contribution to be passed on and displayed for each EA placed on the market, as indicated above.

3. INTEGRATE YOUR SUPPLIERS' PRICING

As members must pass on the eco-contribution invoiced to them by their suppliers, this will need to be anticipated as part of the development of their ERP.

PLEASE NOTE

To make implementation of the eco-contribution easier for all producers placing products on the market, Valobat has sought to align as closely as possible with product sales units whenever feasible.

If units in the fee schedule differ from your sales units, it may be necessary to provide a dedicated field for converting these units (green column RatioUniteERPUniteBareme).

GOOD TO KNOW

The eco-contribution applies only to products placed on the market in France. Its application to exported products is a matter of commercial choice for producers placing products on the market.

Not invoicing the eco-contribution on some products may be a situation that needs to be anticipated.





Do you have any questions?

**VALOBAT
IS AT YOUR SERVICE!**

► **Our customer relations centre:**

By phone at 01 80 83 60 70

(free service + call charges)

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

By email at: adherents@valobat.fr

Via our contact form:

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