

January 2026



Eco-fee guide

2026 Declaration

Re_fashion

Reminder of the EPR and its obligations

The **Extended Producer Responsibility (EPR)** principle requires marketers to manage the waste prevention and end-of-life of the products they place on the market. Since January 1st, 2007, French law has implemented this measure for new Clothing, Household linen, and Footwear intended for the end consumer.

As such, all clothing, household linen and footwear **marketers** are required to contribute to an authority approved eco-organisation - Refashion - in order to comply with their legal obligation.

The **Unique Identification Number (UIN)** ensures that the marketer is duly registered with the eco-organisation and has fulfilled its financial contribution. It may be activated or deactivated each year depending on the marketer's status.

As a reminder, companies subject to the EPR that are not in compliance and do not have an active UIN are exposed to :

- An **administrative fine of €30,000**, in accordance with Article L541-9-5 of the Environmental Code,
- **Legal proceedings by the DGCCRF** for non-compliance with consumer information requirements.

The eco-fee

Refashion is the eco-organisation for the Clothing, Household linen and Footwear sector. Our mission is to bring together and support all stakeholders from production to consumption and regeneration to reduce impacts and create value. Your eco-fee, as a marketer, fund the implementation of actions that help us meet the objectives set out in our specifications.



Details of the declaration

The declaration of products placed on the market in 2025 will take place
from **January 14 to February 28, 2026**



→ Schedule

2025

Products placed on the market

Clothing,
household linen,
footwear

January

14 jan.

2026

February

28 feb.

March

31 march

Declaration (Jan. 14 - Feb.28)

Of volumes placed on the market in 2025

Invoicing & Payment (Jan. 14 - March 31)

- Balance of the 2025 eco-fee call for funds
- 2026 call for funds

→ Eco-fee invoicing

Following the declaration of products placed on the market in 2025, **you will receive 2 invoices:**

- An invoice or credit note for the 2025 eco-fee call for funds balance (based on the 2025 scale),
- An invoice or the 2026 eco-fee call for funds (based on the 2026 scale).

The 2026 eco-fee call for funds is calculated as follows:

$$(\textcircled{1} \times \textcircled{2}) + \textcircled{3} + \textcircled{4}$$

Estimated volumes
placed on the
market in 2026*

2026
scale**

Administrative
fees (€30)

ADEME fee

*Estimation established by Refashion
based on actual volumes in 2025.

**Including repair and reuse funds.

→ Please find the 2026 scale in the Appendix.

→ Eco-modulation

To encourage the most responsible eco-design practices and discourage harmful ones to deal with the end of your products, Refashion offers a system of bonuses and penalties: **the eco-modulations**.

The following eco-modulations have been applied since January 1st, 2025:

- Bonus for durability,
- Bonus for certification with environmental labels,
- Bonus for the use of recycled raw materials,
- Penalty related to the recyclability of textiles and footwear products: metalloplastic fibers,
- Penalty related to the recyclability of textiles and footwear products: electrical and electronic components.

3 steps to fulfill your declaration and be in compliance



1 Login to extranet

- Go to the **Extranet** (before submitting your declaration)
- Update the company information and the designated contact for the declaration: «the declarant»

**Please note that this person will be responsible for the entire declaration process.*

2 Declaration of products placed on the market (from January 14 to February 28, 2026)

In the tab «Your Declarations», submit your declaration for products placed on the market in 2025

or

- Detailed (accessible regardless of the volumes placed on the market) refer to Appendix I
- Simplified (for volumes placed on the market < 5000 items/year) refer to Appendix II

*The declaration deadline is February 28, 2026 for quantities placed on the market in 2025.
Beyond this deadline, late penalties will be applied.*

3 Payment of the eco-fee (from January 14 to March 31, 2026)

- Pay or receive the balance amount of the 2025 eco-fee call for funds
- Pay the 2026 eco-fee call for funds

Invoices are sent via email and can be downloaded from the «Your Invoices and Certificates» tab on the **Extranet**. No invoices are sent by mail.

You have the option to pay by credit card or bank transfer.

The payment deadline is March 31, 2026. After this deadline, late penalties will be applied.

Tools available

Contact us

+33 (0)1 89 16 94 06
From Monday to Friday, between 09.00am and 5.00pm.

Appendix I

2026 Detailed declaration scale

Mandatory for marketers declaring **products eligible for eco-modulations** and accessible regardless of the number of items placed on the market.

1 - Clothing

Product lines	Section	Reference Code Refashion	2026 Standard scale*
 Fabric sold by the meter intended for making clothes and accessories	Specific items	V-00-N-EM0	0,0626 €
 High visibility safety vests	Specific items	V-01-N-EM0	0,0239 €
 Dressing-up sets and fancy dress	Specific items	V-02-N-EM0	0,0481 €
 Light work clothes	Specific items	V-03-N-EM0	0,0360 €
 Other work clothes	Specific items	V-04-N-EM0	0,1545 €
 Baby footwear and underwear and small baby accessories	Baby (0-36 months)	V-05-B-EM0	0,0214 €
 Baby clothes Small items	Baby (0-36 months)	V-06-B-EM0	0,0239 €
 Other baby clothes	Baby (0-36 months)	V-07-B-EM0	0,0505 €
 All types of underwear	Children (4-14 years)	V-08-E-EM0	0,0202 €
 Underwear - Stockings	Women (≥ 15 years)	V-08-F-EM0	0,0190 €
 Underwear - Stockings	Men (≥ 15 years)	V-08-H-EM0	0,0347 €
 Lingerie and lingerie accessories	Women (≥ 15 years)	V-09-F-EM0	0,0202 €
 Footwear - excl. baby	Men-Women-Children	V-10-N-EM0	0,0214 €
 T-shirt type tops	Children (4-14 years)	V-11-E-EM0	0,0214 €
 T-shirt type tops	Women (≥ 15 years)	V-11-F-EM0	0,0323 €
 T-shirt type tops	Men (≥ 15 years)	V-11-H-EM0	0,0396 €
 Shirt-type tops	Children (4-14 years)	V-12-E-EM0	0,0251 €
 Shirt-type tops	Women (≥ 15 years)	V-12-F-EM0	0,0323 €
 Shirt-type tops	Men (≥ 15 years)	V-12-H-EM0	0,0481 €
 Pullover/jumper type tops	Children (4-14 years)	V-13-E-EM0	0,0481 €
 Pullover/jumper type tops	Women (≥ 15 years)	V-13-F-EM0	0,0614 €
 Pullover/jumper type tops	Men (≥ 15 years)	V-13-H-EM0	0,0844 €

*Including the repair and redeployment/reuse funds.

 **1 - Clothing**

Product lines	Section	Reference Code Refashion	2026 Standard scale
Skirts	Children (4-14 years)	V-14-E-EM0	0,0287 €
Skirts	Women (≥ 15 years)	V-14-F-EM0	0,0481 €
Dresses	Children (4-14 years)	V-15-E-EM0	0,0335 €
Dresses	Women (≥ 15 years)	V-15-F-EM0	0,0565 €
Denim trousers	Children (4-14 years)	V-16-E-EM0	0,0614 €
Denim trousers	Women (≥ 15 years)	V-16-F-EM0	0,0831 €
Denim trousers	Men (≥ 15 years)	V-16-H-EM0	0,1098 €
Every day trousers - excl. denim	Children (4-14 years)	V-17-E-EM0	0,0481 €
Every day trousers - excl. denim	Women (≥ 15 years)	V-17-F-EM0	0,0662 €
Every day trousers - excl. denim	Men (≥ 15 years)	V-17-H-EM0	0,0844 €
“Sport” trousers and sportswear	Children (4-14 years)	V-18-E-EM0	0,0372 €
“Sport” trousers and sportswear	Women (≥ 15 years)	V-18-F-EM0	0,0529 €
“Sport” trousers and sportswear	Men (≥ 15 years)	V-18-H-EM0	0,0723 €
Shorts, bermuda shorts - including in denim	Children (4-14 years)	V-19-E-EM0	0,0311 €
Shorts, bermuda shorts - including in denim	Women (≥ 15 years)	V-19-F-EM0	0,0444 €
Shorts, bermuda shorts - including in denim	Men (≥ 15 years)	V-19-H-EM0	0,0481 €
Overalls, dungarees - including in denim	Children (4-14 years)	V-20-E-EM0	0,0384 €
Overalls, dungarees - including in denim	Women (≥ 15 years)	V-20-F-EM0	0,0650 €
Overalls, dungarees - including in denim	Men (≥ 15 years)	V-20-H-EM0	0,1654 €
Suits - 2-3 piece	Children (4-14 years)	V-21-E-EM0	0,1170 €
Suits - 2-3 piece	Women (≥ 15 years)	V-21-F-EM0	0,1497 €
Suits - 2-3 piece	Men (≥ 15 years)	V-21-H-EM0	0,1933 €
2-piece sportswear sets	Children (4-14 years)	V-22-E-EM0	0,0795 €
2-piece sportswear sets	Women (≥ 15 years)	V-22-F-EM0	0,1086 €
2-piece sportswear sets	Men (≥ 15 years)	V-22-H-EM0	0,1521 €



1 - Clothing

Product lines	Section	Reference Code Refashion	2026 Standard scale
 Jackets and light jackets	Children (4-14 years)	V-23-E-EM0	0,0747 €
 Jackets and light jackets	Women (≥ 15 years)	V-23-F-EM0	0,0880 €
 Jackets and light jackets	Men (≥ 15 years)	V-23-H-EM0	0,1146 €
 Waterproof clothing	Children (4-14 years)	V-24-E-EM0	0,0408 €
 Waterproof clothing	Women (≥ 15 years)	V-24-F-EM0	0,0807 €
 Waterproof clothing	Men (≥ 15 years)	V-24-H-EM0	0,0505 €
 Coats	Children (4-14 years)	V-25-E-EM0	0,1267 €
 Coats	Women (≥ 15 years)	V-25-F-EM0	0,1582 €
 Coats	Men (≥ 15 years)	V-25-H-EM0	0,1666 €
 Padded clothing - multilayer	Children (4-14 years)	V-26-E-EM0	0,0928 €
 Padded clothing - multilayer	Women (≥ 15 years)	V-26-F-EM0	0,1582 €
 Padded clothing - multilayer	Men (≥ 15 years)	V-26-H-EM0	0,1739 €
 Pyjamas and other homewear/ loungewear	Children (4-14 years)	V-27-E-EM0	0,0408 €
 Pyjamas and other homewear/ loungewear	Women (≥ 15 years)	V-27-F-EM0	0,0456 €
 Pyjamas and other homewear/ loungewear	Men (≥ 15 years)	V-27-H-EM0	0,0614 €
 Pyjama sets and other homewear sets	Children (4-14 years)	V-28-E-EM0	0,0589 €
 Pyjama sets and other homewear sets	Women (≥ 15 years)	V-28-F-EM0	0,0819 €
 Pyjama sets and other homewear sets	Men (≥ 15 years)	V-28-H-EM0	0,0892 €
 Small accessories - such as ties	Men-Women-Children	V-29-N-EM0	0,0202 €
 Hats and headwear derivatives	Men-Women-Children	V-30-N-EM0	0,0190 €
 Gloves, hand muffs, mittens	Men-Women-Children	V-31-N-EM0	0,0190 €
 Medium-sized accessories - shawl type	Men-Women-Children	V-32-N-EM0	0,0335 €
 Swimwear	Children (4-14 years)	V-33-E-EM0	0,0202 €
 Swimwear	Women (≥ 15 years)	V-33-F-EM0	0,0263 €
 Swimwear	Men (≥ 15 years)	V-33-H-EM0	0,0311 €



2 - Household linen

Product lines	Section	Reference Code Refashion	2026 Standard scale
Fabric sold by the meter intended for making bedlinen, bath linen, table linen	Fabric sold by meter	L-00-N-EM0	0,1037 €
Various household linen	Cleaning articles and various linen	L-01-N-EM0	0,0626 €
Flannels, bath linen	Bath linen	L-02-N-EM0	0,0311 €
Bath linen and mats (humid areas)	Bath linen	L-03-N-EM0	0,0904 €
Towels	Bath linen	L-04-N-EM0	0,0565 €
Pillow/bolster cases and protector cases	Bedlinen	L-05-N-EM0	0,0481 €
Sheets	Bedlinen	L-06-N-EM0	0,1122 €
Continental quilt cover	Bedlinen	L-07-N-EM0	0,2017 €
Bed linen set	Bedlinen	L-08-N-EM0	0,1642 €
Protective covers	Bedlinen	L-09-N-EM0	0,1122 €
Blankets	Bedlinen	L-10-N-EM0	0,2175 €
Tablecloths	Table linen	L-11-N-EM0	0,0868 €
Table linen	Table linen	L-12-N-EM0	0,0384 €
Bath linen for babies (0-3 years)	Baby linen (0-36 months)	L-13-B-EM0	0,1037 €
Bedlinen for cots (0-3 years)	Baby linen (0-36 months)	L-14-B-EM0	0,1037 €



3 - Footwear

Product lines	Section	Reference Code Refashion	2026 Standard scale
👟 Flat footwear	Children (sizes 27 to 36)	C-01-E-EM0	0,0626 €
👟 Flat footwear	Women (sizes ≥ 37)	C-01-F-EM0	0,1086 €
👟 Flat footwear	Men (sizes ≥ 37)	C-01-H-EM0	0,1570 €
👢 Footwear such as "booties"	Children (sizes 27 to 36)	C-02-E-EM0	0,1073 €
👢 Footwear such as "booties"	Women (sizes ≥ 37)	C-02-F-EM0	0,1473 €
👢 Footwear such as "booties"	Men (sizes ≥ 37)	C-02-H-EM0	0,1787 €
👢 Footwear such as "boots"	Children (sizes 27 to 36)	C-03-E-EM0	0,1182 €
👢 Footwear such as "boots"	Women (sizes ≥ 37)	C-03-F-EM0	0,1908 €
👢 Footwear such as "boots"	Men (sizes ≥ 37)	C-03-H-EM0	0,2138 €
👟 Footwear such as "trainers"	Children (sizes 27 to 36)	C-04-E-EM0	0,0880 €
👟 Footwear such as "trainers"	Women (sizes ≥ 37)	C-04-F-EM0	0,1134 €
👟 Footwear such as "trainers"	Men (sizes ≥ 37)	C-04-H-EM0	0,1243 €
👶 Baby footwear (0-3 years)	Baby (sizes 19 to 26)	C-06-B-EM0	0,0456 €
👡 Summer footwear	Children (sizes 27 to 36)	C-07-E-EM0	0,0626 €
👡 Summer footwear	Women (sizes ≥ 37)	C-07-F-EM0	0,0892 €
👡 Summer footwear	Men (sizes ≥ 37)	C-07-H-EM0	0,0880 €
👟 Indoor footwear	Men-Women-Children	C-08-N-EM0	0,0553 €

Appendix II

2026 Simplified declaration scale

This option is accessible to marketers who **do not declare products eligible for eco-modulation** and with **declared volumes of less than 5,000 items/year**.



The declaration is completed as quantities placed on the market per product category: Clothing, Household linen, Footwear.

The per-item scale is increased.

This high rate covers the non-declaration of products eligible for eco-modulations and the lack of traceability.

Category	Simplified declaration scale en €/item
 Clothing	0,5799 €
 Household linen	0,6525 €
 Footwear	0,6414 €