January 2027

Eco-fee guide

2027 Declaration

Re_fashion

Reminder : Extended Producer Responsability and your 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.

Companies subject to the EPR that are not in compliance and do not have an active UIN are exposed to :

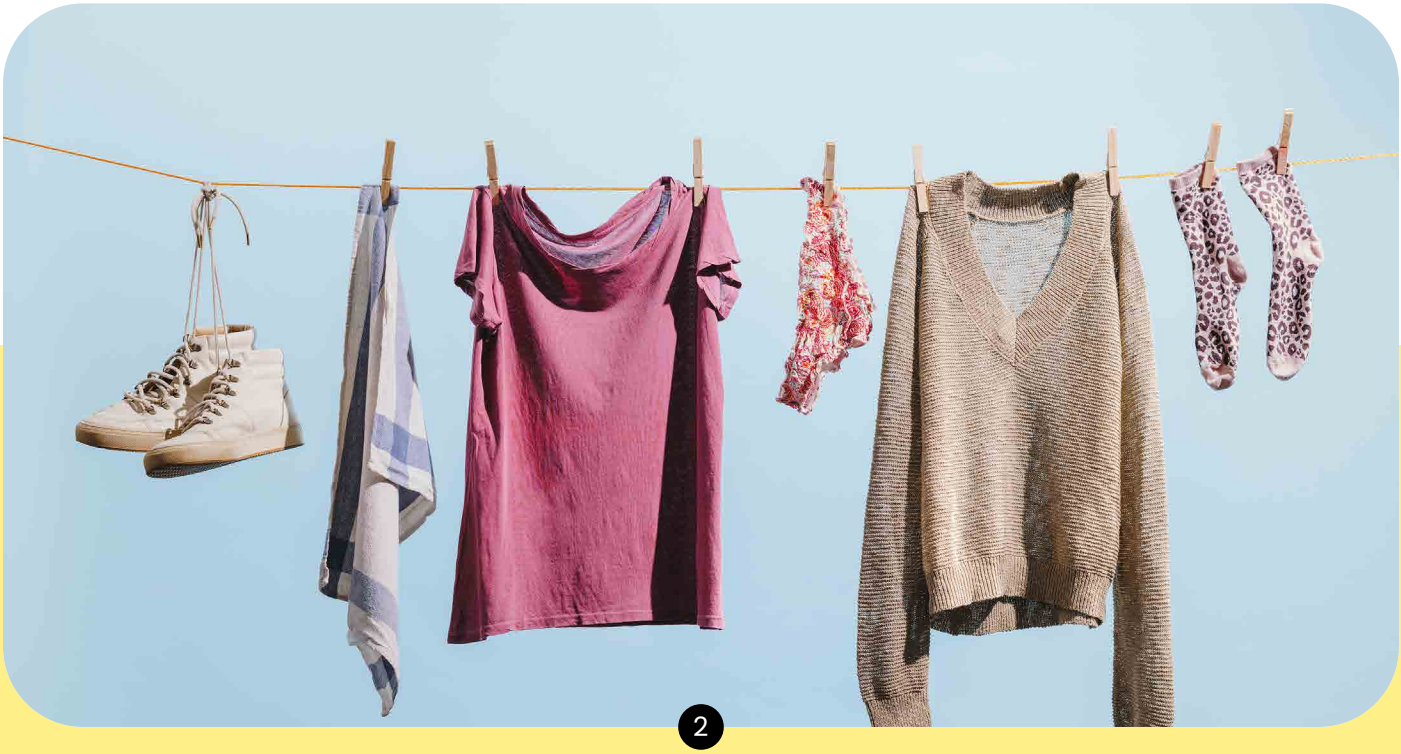
- An **administrative fine of up to €30,000**, under Article L541-9-5 of the Environmental Code,
- **Enforcement action by the DGCCRF** for failing to comply with consumer information requirements.

The eco-fee

Refashion is the government-approved 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 environmental 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.

Learn more →



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Declaration process

Two periods to declare the products placed on the market

Schedule for products placed on the market for your own buisness*

2026 | **2027**

January | **February** | **March**

13 January — *28 February* — *31 March*

Products placed on the market
Clothing, household linen and footwear

Declaration (13 January to 28 February)
Actual volumes placed on the market in 2026

Billing and payment (13 January to 31 March)
- The balance of the 2026 eco-fee
- The 2027 call for eco-fee funds *(see page 4 for details).*

** You place products on the market yourself, on your own account, whether you manufacture them, have them manufactured or purchase them as finished products.*
Please note: selling these products on a website does not, by itself, constitute marketplace activity.

Schedule for marketplaces** (third-party sellers without a Unique Identification Number)

2026 | **2027**

March

15 March — *31 March*

Products placed on the market
Clothing, household linen and footwear

Declaration (15 March to 25 March)
Actual volumes placed on the market in 2026

Billing and payment (15 March to 31 March)
- The balance of the 2026 eco-fee
- The 2027 call for eco-fee funds *(see page 4 for details).*

***You enable businesses to sell products through your online platform.*
You are required to check that your third-party sellers comply with the applicable requirements.

Les modalités de la facturation

→ New: Changes to the calculation of your call for funds

Until 2026, the call for funds corresponded **to the full estimated contribution for the coming year.**

This estimate was based on the quantities placed on the market during the previous year, to which the applicable scale was applied.

1 **In 2027, the call for funds for the 2027 eco-fees will be calculated on the basis of :**

$$CF = 70\% \times \left(\text{Estimated volumes placed on the market in 2027}^{*} \times \text{2027 scale}^{**} \right) + \text{Administrative fees (€30)} + \text{ADEME fee}^{***}$$

The invoice for the 2027 call for funds will amount to 70% of the estimated 2027 contribution, plus the administrative fee and the ADEME fee.

In 2027, as every year, the calculation of your actual 2026 contribution will result in an adjustment invoice or credit note.

→ **Please find the 2027 scale in the Appendix.**

**Estimation established by Refashion based on actual volumes in 2026. **Including repair and reuse funds.*
****The publication of the fee on the ADEME website will occur by the end of 2026.*

2 **In 2028, as every year, the calculation of your actual contribution for the products you placed on the market in 2027 will result in an adjustment invoice or credit note, calculated as follows :**

→ Actual 2027 contribution = (Volumes placed on the market in 2027 × 2027 scale) − 2027 call for funds

→ New : Electronic invoicing

The electronic invoicing reform came into effect on 1 September 2026, in accordance with the timetable set by the French tax authorities. From that date, invoices and other accounting documents sent to you by Refashion, including those relating to eco-fees, will be processed through approved platforms and routed to your company via the national e-invoicing directory.

By default, the national directory assigns each company a billing address based on its SIREN number, which Refashion already has on file. If you do not provide any additional information, your invoices will be automatically routed through this channel.

Eco-fee:
3 steps to remain compliant

1 Log in to the Extranet

- Visit the Member **Extranet** from 1 December 2026 onwards, *(ahead of submitting your declaration).*
- Update your company details and key contacts.

2 Declare your products placed on the market

From 13 January to 28 February 2027 for businesses placing products on the market on their own account.
From 15 March to 25 March 2027 for marketplaces (third-party sellers without a UIN).

Log in to your Extranet and submit your declaration for products placed on the market in 2026.

- Detailed (accessible regardless of the volumes placed on the market) *refer to Appendix I*

or

- Simplified (for volumes placed on the market < 5000 items/year) *refer to Appendix II*

The declaration deadline is February 28, 2027 for quantities placed on the market in 2026.
Beyond this deadline, late payment penalties will be applied.

3 Pay the eco-fee (from January 13 to March 31, 2027)

- Pay or receive the balance amount of the 2026 eco-fee call for funds
- Pay the 2027 eco-fee call for funds

Your invoices will be sent by email and will also be available in the "Your Invoices and Certificates" tab on the **Extranet**. No invoices will be sent by post.

You can pay by credit card, PayPal, WeChat, Alipay or bank transfer.

The payment deadline is March 31, 2027. After this deadline, late penalties will be applied.

Tools available

Resources → | List of liable products → | Dedicated FAQ →

Contact us

Contact form →

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

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Appendix I

2027 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	2027 Standard scale*
Fabric sold by the meter intended for making clothes and accessories	Specific items	V-00-N-EM0	0,0689 €
High visibility safety vests	Specific items	V-01-N-EM0	0,0263 €
Dressing-up sets and fancy dress	Specific items	V-02-N-EM0	0,0529 €
Light work clothes	Specific items	V-03-N-EM0	0,0396 €
Other work clothes	Specific items	V-04-N-EM0	0,1700 €
Baby footwear and underwear and small baby accessories	Baby (0-36 months)	V-05-B-EM0	0,0235 €
Baby clothes Small items	Baby (0-36 months)	V-06-B-EM0	0,0263 €
Other baby clothes	Baby (0-36 months)	V-07-B-EM0	0,0556 €
All types of underwear	Children (4-14 years)	V-08-E-EM0	0,0222 €
Underwear - Stockings	Women (≥ 15 years)	V-08-F-EM0	0,0209 €
Underwear - Stockings	Men (≥ 15 years)	V-08-H-EM0	0,0382 €
Lingerie and lingerie accessories	Women (≥ 15 years)	V-09-F-EM0	0,0222 €
Footwear - excl. baby	Men-Women-Children	V-10-N-EM0	0,0235 €
T-shirt type tops	Children (4-14 years)	V-11-E-EM0	0,0235 €
T-shirt type tops	Women (≥ 15 years)	V-11-F-EM0	0,0355 €
T-shirt type tops	Men (≥ 15 years)	V-11-H-EM0	0,0436 €
Shirt-type tops	Children (4-14 years)	V-12-E-EM0	0,0276 €
Shirt-type tops	Women (≥ 15 years)	V-12-F-EM0	0,0355 €
Shirt-type tops	Men (≥ 15 years)	V-12-H-EM0	0,0529 €
Pullover/jumper type tops	Children (4-14 years)	V-13-E-EM0	0,0529 €
Pullover/jumper type tops	Women (≥ 15 years)	V-13-F-EM0	0,0675 €
Pullover/jumper type tops	Men (≥ 15 years)	V-13-H-EM0	0,0928 €

**Including the repair and redeployment/reuse funds.*

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1 - Clothing

Product lines	Section	Reference Code Refashion	2027 Standard scale
Skirts	Children (4-14 years)	V-14-E-EM0	0,0316 €
Skirts	Women (≥ 15 years)	V-14-F-EM0	0,0529 €
Dresses	Children (4-14 years)	V-15-E-EM0	0,0369 €
Dresses	Women (≥ 15 years)	V-15-F-EM0	0,0622 €
Denim trousers	Children (4-14 years)	V-16-E-EM0	0,0675 €
Denim trousers	Women (≥ 15 years)	V-16-F-EM0	0,0914 €
Denim trousers	Men (≥ 15 years)	V-16-H-EM0	0,1208 €
Every day trousers - excl. denim	Children (4-14 years)	V-17-E-EM0	0,0529 €
Every day trousers - excl. denim	Women (≥ 15 years)	V-17-F-EM0	0,0728 €
Every day trousers - excl. denim	Men (≥ 15 years)	V-17-H-EM0	0,0928 €
“Sport” trousers and sportswear	Children (4-14 years)	V-18-E-EM0	0,0409 €
“Sport” trousers and sportswear	Women (≥ 15 years)	V-18-F-EM0	0,0582 €
“Sport” trousers and sportswear	Men (≥ 15 years)	V-18-H-EM0	0,0795 €
Shorts, bermuda shorts - including in denim	Children (4-14 years)	V-19-E-EM0	0,0342 €
Shorts, bermuda shorts - including in denim	Women (≥ 15 years)	V-19-F-EM0	0,0488 €
Shorts, bermuda shorts - including in denim	Men (≥ 15 years)	V-19-H-EM0	0,0529 €
Overalls, dungarees - including in denim	Children (4-14 years)	V-20-E-EM0	0,0422 €
Overalls, dungarees - including in denim	Women (≥ 15 years)	V-20-F-EM0	0,0715 €
Overalls, dungarees - including in denim	Men (≥ 15 years)	V-20-H-EM0	0,1819 €
Suits - 2-3 piece	Children (4-14 years)	V-21-E-EM0	0,1287 €
Suits - 2-3 piece	Women (≥ 15 years)	V-21-F-EM0	0,1647 €
Suits - 2-3 piece	Men (≥ 15 years)	V-21-H-EM0	0,2126 €
2-piece sportswear sets	Children (4-14 years)	V-22-E-EM0	0,0875 €
2-piece sportswear sets	Women (≥ 15 years)	V-22-F-EM0	0,1195 €
2-piece sportswear sets	Men (≥ 15 years)	V-22-H-EM0	0,1673 €

1 - Clothing

Product lines	Section	Reference Code Refashion	2027 Standard scale
Jackets and light jackets	Children (4-14 years)	V-23-E-EM0	0,0822 €
Jackets and light jackets	Women (≥ 15 years)	V-23-F-EM0	0,0968 €
Jackets and light jackets	Men (≥ 15 years)	V-23-H-EM0	0,1261 €
Waterproof clothing	Children (4-14 years)	V-24-E-EM0	0,0449 €
Waterproof clothing	Women (≥ 15 years)	V-24-F-EM0	0,0888 €
Waterproof clothing	Men (≥ 15 years)	V-24-H-EM0	0,0556 €
Coats	Children (4-14 years)	V-25-E-EM0	0,1394 €
Coats	Women (≥ 15 years)	V-25-F-EM0	0,1740 €
Coats	Men (≥ 15 years)	V-25-H-EM0	0,1833 €
Padded clothing - multilayer	Children (4-14 years)	V-26-E-EM0	0,1021 €
Padded clothing - multilayer	Women (≥ 15 years)	V-26-F-EM0	0,1740 €
Padded clothing - multilayer	Men (≥ 15 years)	V-26-H-EM0	0,1913 €
Pyjamas and other homewear/ loungewear	Children (4-14 years)	V-27-E-EM0	0,0449 €
Pyjamas and other homewear/ loungewear	Women (≥ 15 years)	V-27-F-EM0	0,0502 €
Pyjamas and other homewear/ loungewear	Men (≥ 15 years)	V-27-H-EM0	0,0675 €
Pyjama sets and other homewear sets	Children (4-14 years)	V-28-E-EM0	0,0648 €
Pyjama sets and other homewear sets	Women (≥ 15 years)	V-28-F-EM0	0,0901 €
Pyjama sets and other homewear sets	Men (≥ 15 years)	V-28-H-EM0	0,0981 €
Small accessories - such as ties	Men-Women-Children	V-29-N-EM0	0,0222 €
Hats and headwear derivatives	Men-Women-Children	V-30-N-EM0	0,0209 €
Gloves, hand muffs, mittens	Men-Women-Children	V-31-N-EM0	0,0209 €
Medium-sized accessories - shawl type	Men-Women-Children	V-32-N-EM0	0,0369 €
Swimwear	Children (4-14 years)	V-33-E-EM0	0,0222 €
Swimwear	Women (≥ 15 years)	V-33-F-EM0	0,0289 €
Swimwear	Men (≥ 15 years)	V-33-H-EM0	0,0342 €

2 - Household linen

Product lines	Section	Reference Code Refashion	2027 Standard scale
Fabric sold by the meter intended for making bedlinen, bath linen, table linen	Fabric sold by meter	L-00-N-EM0	0,1141 €
Various household linen	Cleaning articles and various linen	L-01-N-EM0	0,0689 €
Flannels, bath linen	Bath linen	L-02-N-EM0	0,0342 €
Bath linen and mats (humid areas)	Bath linen	L-03-N-EM0	0,0994 €
Towels	Bath linen	L-04-N-EM0	0,0622 €
Pillow/bolster cases and protector cases	Bedlinen	L-05-N-EM0	0,0529 €
Sheets	Bedlinen	L-06-N-EM0	0,1234 €
Continental quilt cover	Bedlinen	L-07-N-EM0	0,2219 €
Bed linen set	Bedlinen	L-08-N-EM0	0,1806 €
Protective covers	Bedlinen	L-09-N-EM0	0,1234 €
Blankets	Bedlinen	L-10-N-EM0	0,2393 €
Tablecloths	Table linen	L-11-N-EM0	0,0955 €
Table linen	Table linen	L-12-N-EM0	0,0422 €
Bath linen for babies (0-3 years)	Baby linen (0-36 months)	L-13-B-EM0	0,1141 €
Bedlinen for cots (0-3 years)	Baby linen (0-36 months)	L-14-B-EM0	0,1141 €

3 - Footwear

Product lines	Section	Reference Code Refashion	2027 Standard scale
Flat footwear	Children (sizes 27 to 36)	C-01-E-EM0	0,0689 €
Flat footwear	Women (sizes ≥ 37)	C-01-F-EM0	0,1195 €
Flat footwear	Men (sizes ≥ 37)	C-01-H-EM0	0,1727 €
Footwear such as “booties”	Children (sizes 27 to 36)	C-02-E-EM0	0,1180 €
Footwear such as “booties”	Women (sizes ≥ 37)	C-02-F-EM0	0,1620 €
Footwear such as “booties”	Men (sizes ≥ 37)	C-02-H-EM0	0,1966 €
Footwear such as “boots”	Children (sizes 27 to 36)	C-03-E-EM0	0,1300 €
Footwear such as “boots”	Women (sizes ≥ 37)	C-03-F-EM0	0,2099 €
Footwear such as “boots”	Men (sizes ≥ 37)	C-03-H-EM0	0,2352 €
Footwear such as “trainers”	Children (sizes 27 to 36)	C-04-E-EM0	0,0968 €
Footwear such as “trainers”	Women (sizes ≥ 37)	C-04-F-EM0	0,1247 €
Footwear such as “trainers”	Men (sizes ≥ 37)	C-04-H-EM0	0,1367 €
Baby footwear (0-3 years)	Baby (sizes 19 to 26)	C-06-B-EM0	0,0502 €
Summer footwear	Children (sizes 27 to 36)	C-07-E-EM0	0,0689 €
Summer footwear	Women (sizes ≥ 37)	C-07-F-EM0	0,0981 €
Summer footwear	Men (sizes ≥ 37)	C-07-H-EM0	0,0968 €
Indoor footwear	Men-Women-Children	C-08-N-EM0	0,0608 €

Appendix II

2027 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	**0,6378 €**
Household linen	**0,7179 €**
Footwear	**0,7056 €**

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