



La 2^e vie des équipements électriques

Factsheet

“Eco-contribution”

The WEEE contribution is displayed on your invoices

Article 72-Paragraph 27 of the French law 2020-105 of 10th February 2020, on anti-waste and for a circular economy



The obligation to display the costs related to the end of life (also called WEEE contribution) on WEEE sales invoices **only applies to the sale of household EEE**.

Unlimited liability

How to implement it?

Costs paid by the producer for the WEEE management to their producer responsibility organisation (PRO, also known as *éco-organisme* in France) must be applied without any reduction on the sales invoices and under the same conditions by the different participants of the supply chain until the final customer.

The French General Directorate for Competition Policy, Consumer Affairs and Fraud Control recalls:

- Operators must comply with both Article 72 – paragraph 27 of the French law on anti-waste and for a circular economy AND Article L 441-3 of the French Commercial Code. “The invoice shall mention the unit price excluding VAT of the products sold and services”

Operators must display on their invoices:

- The unit price of the product excluding VAT and the eco-contribution,
- The unit amount of the eco-contribution,
- This eco contribution must be displayed on a separate line of the invoice and no longer in the invoice footer (required until August 23th 2014.)

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REMINDER

The WEEE eco-contribution falls within the VAT assessment basis.



Invoice template complying with the conditions set out above:

INVOICE N° XXX												
Company X LLC with a capital of € SIREN Number XXXXXXXXXX Trade and Companies Register PARIS VAT identification number			INVOICE N° /2006									
Invoice date: Day/Month/YEAR Purchase order date: Day/Month/YEAR Due date: Day/Month/YEAR			COMPANY FRANCE VAT identification number Or name, address, and VAT identification number of the tax representative									
Reference of the products sold	WEEE Contribution Unit cost Exc. VAT	Quantity	Unit price Exc. VAT Inc. WEEE	Unit price Exc. VAT Exc. WEEE	Discounts	Unit price Exc. WEEE Exc. discounts subtracted	Unit price Inc. WEEE Inc. discounts subtracted	Total price Exc. VAT Inc. WEEE Inc. discounts subtracted				
Device X ref.:	€0.01	200	€100.01	€100.00	25%	€75.00	€75.01	€15,002.00				
Device Y ref.:		50										
Device Z ref.:		100										
Equipment X ref.:		50										
Equipment Y ref.:		100										
Equipment Z ref.:		50										
Material X ref.:		20										
Material Y ref.:		10										
Material Z ref.:		10										
		10										
		10										
		50										
		50										
		100										
<table border="1" style="margin-left: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px 5px;">SUBTOTAL:</td> <td style="padding: 2px 5px;">€15,002.00</td> </tr> <tr> <td style="padding: 2px 5px;">VAT 20%:</td> <td style="padding: 2px 5px;">€3,000.40</td> </tr> <tr> <td style="padding: 2px 5px;">TOTAL including all taxes:</td> <td style="padding: 2px 5px;">€18,002.40</td> </tr> </table>							SUBTOTAL:	€15,002.00	VAT 20%:	€3,000.40	TOTAL including all taxes:	€18,002.40
SUBTOTAL:	€15,002.00											
VAT 20%:	€3,000.40											
TOTAL including all taxes:	€18,002.40											
Late fees: Prepayment discount:												



Please note

The producer determines the status of their equipment (household/professional) on their own responsibility. If the producer displays the WEEE contribution on its invoices, the resellers, suppliers, and other operators of the downstream supply chain **must** display it too until the final customer.

They cannot question it and even less deny paying it by contesting the status of the equipment.

Cf: Document – Note to the producers “4. Clarifications on the implementation of Article R 543-173”.

EcoLogic



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