



ECO-CONTRIBUTIONS STANDARD FEE SCHEME SPORT AND LEISURE ARTICLES (ASL)

VERSION 2.0

APPLICABLE FROM JANUARY 1, 2027

www.ecologic-france.com

SOMMAIRE

- 1 THE ECO-CONTRIBUTION, A LEVER FOR THE CIRCULAR ECONOMY
- 2 REPORTING YOUR PRODUCTS PLACED ON THE MARKET
- 3 CHANGES TO THE FEE LIST FOR 2027
- 4 THE STANDARD 2027 FEE LIST
- 5 APPENDICES

Click to go directly to
the fee lists





ECO-CONTRIBUTIONS, A LEVER FOR THE CIRCULAR ECONOMY

DEFINITION AND USE OF THE ECO-CONTRIBUTION

What is an eco-contribution?

The eco-contribution is part of the price of a new product: its amount offsets the cost of waste management. It is set up by the sector's eco-organisation, on behalf of the producer members.

It notably covers:

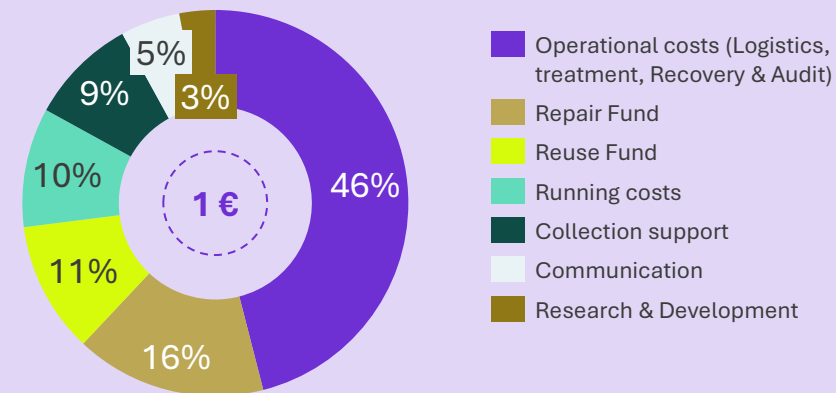
- Waste collection and removal
- Decontamination and treatment
- Product recovery: reuse, repair, recycling...
- Awareness-raising initiatives
- Monitoring and compliance

How is it calculated?

The amount of an eco-contribution is not calculated arbitrarily: it ties to the actual budget Ecologic needs to cover the end-of-life management costs of products, in accordance with the specifications set by the State.

What is it used for?

Use of €1 of eco-contribution paid:



ECO-CONTRIBUTION FEE SCHEMES

What are the applicable fee schemes?

In order to cover the costs of managing the end-of-life of products, Ecologic has set up 2 eco-contribution schemes for the Sport and Leisure Articles (ASL) producers.

The standard scheme with modulation

This is the scheme to use by default: the eco-contribution is calculated according to the product universe to which your equipment belongs and its characteristics (weight, materials, ...); you must identify the corresponding fee code.

Eco-modulations may be offered on certain products. Eco-modulation is a system of bonuses and penalties designed to financially reward eco-design initiatives; it works on the basis of criteria set up by Ecologic that adjust the eco-contribution value of certain products.

For the standard scheme, a minimum annual billing of €200 excl. VAT applies.

The simplified scheme

This scheme is used when the declarant does not know the unit weight of their items. It is reserved for limited volumes, below 5 tonnes per year, and the eco-contribution amounts are calculated on the basis of high average weights.

For the simplified scheme, a minimum annual billing of €75 excl. VAT applies.



This document is dedicated to the **standard eco-contribution scheme**

Eco-modulation criterion

Eco-modulation is governed by the specifications of the ASL EPR (Extended Producer Responsibility) program.

Display

For Sport and Leisure Articles (ASL), there is no obligation to display the eco-contribution amount on sales documents and invoices. Note that the rule is different for the EEE sector.

Access to the simplified scheme

To access the declaration modes of the simplified scheme, validation by the Ecologic Declaration department is required. Contact Ecologic at the following address:
declaration@ecologic-france.com



REPORTING YOUR PRODUCTS PLACED ON THE MARKET

WHO, WHAT, WHEN TO REPORT?

Who has to report?

The market operator

It is always the first company that places a product or equipment on the market that bears the responsibility and the obligation to file the declaration and to pay the eco-contribution.

Who is it?

To find out who holds this role, ask yourself the following question: “Which is the first company to invoice the article on French soil, with VAT?”

If your foreign supplier handles the declaration of the articles it supplies to you, do not include them in your own declaration

What to report?

As a member of Ecologic, you must report each year **the quantities and total weights of products placed on the market in France, for the ASL.**

The declaration therefore corresponds to the **number of units of products placed on the market per fee code**, for the **elapsed period.**

✓ Products covered by the Environmental Code sold in mainland France and in the DROM-COM¹ must be reported

✗ Products exported abroad shall not be reported

When to report?

Reporting frequencies differ depending on the quantity placed on the market that you report for the past period.

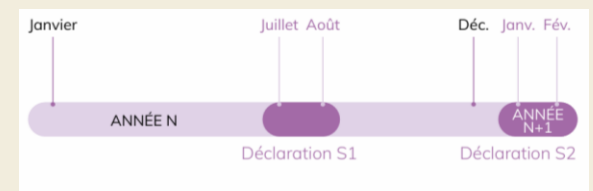
Case 1

You place **less than 5 tonnes** on the market per year: your **reporting frequency is annual**



Case 2

You place **more than 5 tonnes** on the market per year: your **reporting frequency is twice a year**



1. DROM-COM: Martinique, Réunion, Guadeloupe, French Guiana, Mayotte, Saint-Martin, Saint-Pierre and Miquelon

HOW TO REPORT

How to file the declaration?

The Producer Extranet: a dedicated tool

Ecologic provides you with a tool specifically dedicated to your declarations: the Producer Extranet.

Your personal space will let you:

- Manage your account
- Submit your declarations of products placed on the market
- View the history of your declarations and invoices
- Download your membership certificates
- Access the documentation provided: declaration help guide, eco-contribution fee list, declaration tutorial...

Note:

With Ecologic, you can also file your declarations for EEE (Electrical and Electronic Equipment), furniture, and LMT batteries (Light Means of Transport)

The information required

The information to be provided varies depending on the eco-contribution scheme you use.

Declaration based on the standard scheme, with modulations:

- Producer status
- Fee code (to identify on ASL standard fee list)
- Quantity of products placed on the market
- Unit weight of the product
- Modulation criteria, if applicable

Declaration based on the simplified scheme:

- Producer status
- Fee code (to be identified on the simplified fee list)
- Quantity of products placed on the market

Entry methods

You have two options to file your declaration:

Manual mode: you enter your data and information manually in your personal space

File import: you can download a “Template” file from the “Declaration” section of your personal space. This entry method is recommended if you have many lines to declare.



CHANGES TO THE FEE LIST FOR 2027

THE UNIVERSES OF THE SPORT & LEISURE ARTICLES

Parasports are included in the ASL EPR, and are assigned to the corresponding universes

Sport and Leisure Articles

The EPR (*Extended Producer Responsibility*) obligation for Sport and Leisure Articles (ASL) was created by the AGECL law and came into force in 2022. It is still recent and its features continue to evolve to better meet the sector's challenges.

The Sport & Leisure Articles EPR covers a wide diversity of products: the articles concerned vary considerably in weight, dimensions, materials, uses and collection methods.

To make it easier to identify the products covered by the ASL EPR, Ecologic has structured the scope into 12 universes since 2025 – see on the right-hand side.

The fee list and its codes are now structured according to the sector's universes

The list of sports or activities covered by each universe is available in the appendix

UNIVERSES		A. Active Mobility – Cat. 1
		B. Active Mobility – Cat. 2
		C. Balls & racquets sports
		D. Outdoor / Hiking
		E. Athletics
		F. Water sports
		G. Snow & Ice
		H. Skill & Precision sports
		I. Verticality and Air Sports
		J. Fitness and Combat sports
		K. Hunting, Sport Shooting and Fishing
		L. Horse Riding and Dressage

WHY UPDATE THE FEE LIST?

Objectives & approach

The overhaul of the standard fee list is a continuation of the work undertaken since the launch of the EPR in 2022 and the introduction of the universes in 2025.

The adjustment of the fee scheme aims to provide a clearer and more consistent fee list, supported by tools, and allowing better tracking of products placed on the market.

A more consistent & readable fee list	Reduce the number of generic code families so that each producer can declare its articles with more precision and confidence
	Reduce inconsistencies in the fee list, for example by standardising weight brackets and eliminating ambiguities around certain concepts (such as the concept of a consumable)
	Clarify the reporting rules for batches and packs
A tool- supported fee list	Provide a fee list in Excel format, with standardised codes built according to a rigorous nomenclature, enabling code processing in tools
	Provide a code generator to guide members in their coding

Ecologic has set up a collaborative approach to incorporate feedback and field realities into the adjustment of the fee list.

This approach took the form of webinars to present the project and exchange ideas, a questionnaire sent to members to gather their feedback, workshops by product universe with producers, and regular consultations with the governance bodies of ASL.

THE MAIN CHANGES TO THE FEE SCHEME

What is changing

Changes to equipment and their characteristics

Creation of new specific equipment items

Around a hundred new specific equipment items are created to include the sector's iconic articles, previously reported under generic families (e.g. tennis balls, fishing rods, etc.)

Harmonisation of weight brackets

All code families now share the same weight brackets. More granular brackets for weights below 200g have been created, where they did not previously exist.

Removal of the two generic code families (Consumables and MET95%)

As the concept of a consumable (use < 1 year) was too ambiguous, these articles are now linked to specific codes or to the Miscellaneous family of their product family

Reporting by universe

Each piece of equipment is now linked to its sports universe. Generic codes (Miscellaneous, Protection / PPE) are specific to each universe and no longer cross-cutting

Change to the code structure

Details on the next page

Provision of tools

Details on the next page

All former codes must be recoded. Tools are provided to help with recoding

The creation of new articles and changes to weight brackets required fee trade-offs. These trade-offs are broadly neutral or favourable to members

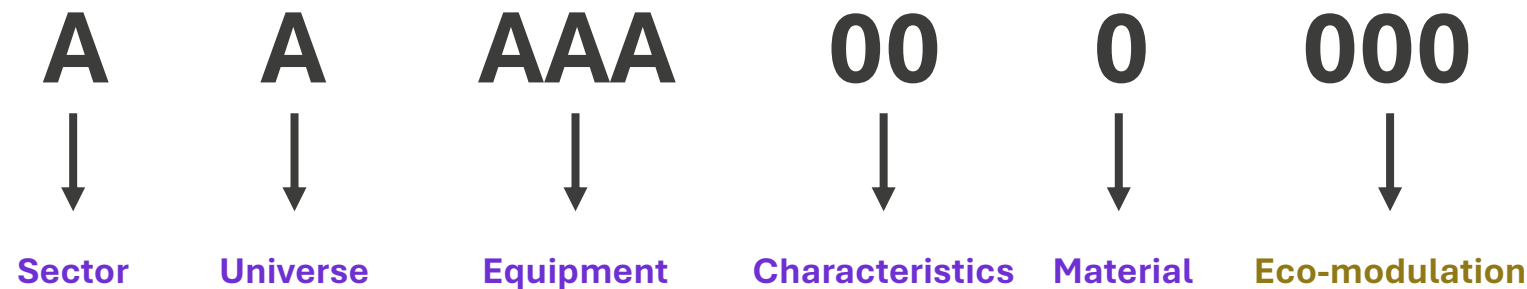
CHANGES TO THE CODE STRUCTURE

The new code structure

The **new coding system** is based on a standardised and enriched format. It pursues two objectives:

- A **fixed number of characters (11 characters)** for all Sport & Leisure Articles (ASL) codes. This makes it easier to integrate the fee code into IT systems and allows Ecologic ASL codes to be aligned with those of household EEE.
- The use of a **precise nomenclature**, allowing the universes to be tracked:
 - The universe: each code now indicates the universe the equipment belongs to;
 - The material: for better traceability of materials placed on the market;
 - The modulations: the code structure allows for the integration of eco-modulations

New structure of the standard fee scheme codes



THE TOOLS PROVIDED

An Excel file with several tools

The Excel file and the coding support tools are available in the tutorial on the producer extranet.

Fee list (PDF format)



Fee list

Understanding a code

Code generator (Excel)

Recoding aid (Excel)

New features vs. 2026 fee list

IMPLEMENTATION TIMELINE

When to report with the new fee list?

The new 2027 fee list will apply to **products placed on the market in 2027**.

The fee list and its new coding system therefore come into **force on January 1, 2027**. The declarations using the new codes will be those for **H1-2027 – submitted in July 2027**.

Plan ahead:

Even though the first declaration using the new codes is not until July 2027, it is essential to anticipate the recoding of the fee scheme, which can be lengthy and/or require adjustments to internal tools.

The earlier this process is started, the more smoothly the transition can be carried out, without risk of error. Ecologic remains committed to supporting members throughout this implementation phase.



Ecologic is setting up webinars and Q&A sessions from H2-2026 to present the new fee list to its members and answer questions.

If you have any questions, please contact Ecologic by phone at **+33 (0)1 30 57 79 09** or by email at contact@ecologic-france.com.



THE STANDARD 2027 FEE LIST

THE CODING RULES

REMINDER AND/OR CLARIFICATION OF THE CODING RULES (1/2)

Declare using a single fee list

The declarant must use the codes of a single fee scheme, choosing between the standard fee list and the simplified fee list. Using codes from both fee lists together is not permitted.

Declare by universe

Declare each item in the universe that reflects the sport practice or the item's main use. In case of doubt, choose the universe most consistent with the product's commercial positioning.

Declare specific equipment

When a piece of equipment is explicitly listed in the fee list (a "specific" piece of equipment), the corresponding articles must be reported under it. It is not possible to report an article under a generic code if a specific code exists for that article.

E.g.: a pair of ski poles must be reported under "ski poles" and not under: "Other equipment and accessories (Snow and Ice)"

THE CODING RULES (CONTINUED)

REMINDER AND/OR CLARIFICATION OF THE CODING RULES (2/2)

Report each item of a batch individually

A batch refers to several units of the same item sold together, for example, a batch of 3 tennis balls. The rule is to declare individually each item of the batch. You must multiply the item's code by the quantity contained in the batch.

Example: a batch of 3 tennis balls = 3 declarations of the 'tennis ball' code.

Declare each item of a pack

A pack refers to several different items sold together. The rule is as follows: each item in the pack must be declared separately under its respective code.

Example: a mask and fins sold together must be declared with 1 fins code and 1 mask code.

Choose the material

For certain equipment, the product's composition affects the applicable rate. If more than 80% of the product's total mass is made of metal, it may benefit from a more favourable rate.

When coding, select:

- “Metal > 80%”: when metal represents more than 80% of the product's total mass
- “Other”: when metal represents 80% or less of the product's total mass

ECO-MODULATIONS FOR SPORT AND LEISURE ARTICLES

Objective:

Reward more durable and circular products and penalise certain situations that hinder repair or recycling.

Rules applicable from January 1, 2027

The eco-contribution modulation criteria, supporting documents and control arrangements are detailed in the “**Eco-modulation technical note**” document, available in the “Documents” section of your personal account on the **Ecologic Producer Extranet**.

Several eco-modulation criteria of the 2026 fee list have changed

Eco-modulation criteria of the 2026 fee list	Becomes in 2027	Status
Availability period of spare parts and documentation (bonus)	Reliability / durability bonus	Replaced
Availability time for spare parts (malus)	Spare parts malus	Replaced
Product recyclability (malus & bonus)	Product recyclability (adjusted product list)	Maintained
Incorporation of recycled materials (excluding plastics)	Recycled metal incorporation bonus	Replaced
Premium for the Incorporation of Recycled Plastic Materials	Premium for the Incorporation of Recycled Plastic Materials (unchanged)	Maintained

2027 ASL MODULATION CRITERIA

DETAILED DEFINITIONS, SCOPES AND MEANS OF PROOF ARE PROVIDED IN THE TECHNICAL NOTE

MODULATION CRITERIA – BONUS/MALUS AS A PERCENTAGE OF THE NON-MODULATED ECO-CONTRIBUTION

SPARE PARTS

Fixed malus of 15%

All repairable products*

Spare parts* are not available 1 year beyond the legal guarantee period

RECYCLABILITY

Fixed malus of 10%

Generally highly recyclable products*

The product is less than 50% recyclable

Bonus from 10% to 50%

Generally poorly recyclable products*

The product is more than 50% or 95% recyclable

RELIABILITY / DURABILITY

Fixed bonus of 20%

All products except consumables*

Increased durability/reliability demonstrated by certification

RECYCLED METAL INCORPORATION

Fixed bonus of 20%

All predominantly metal products (>50% metal) *

80% of the metal in the product is post- or pre-consumer recycled metal

*See the fee list and the technical note for the exact lists of products and parts covered or excluded

PREMIUM FOR THE INCORPORATION OF RECYCLED PLASTIC MATERIALS

Variable premium from €450 to €550 excl. VAT / t of plastic

Applies to all equipment

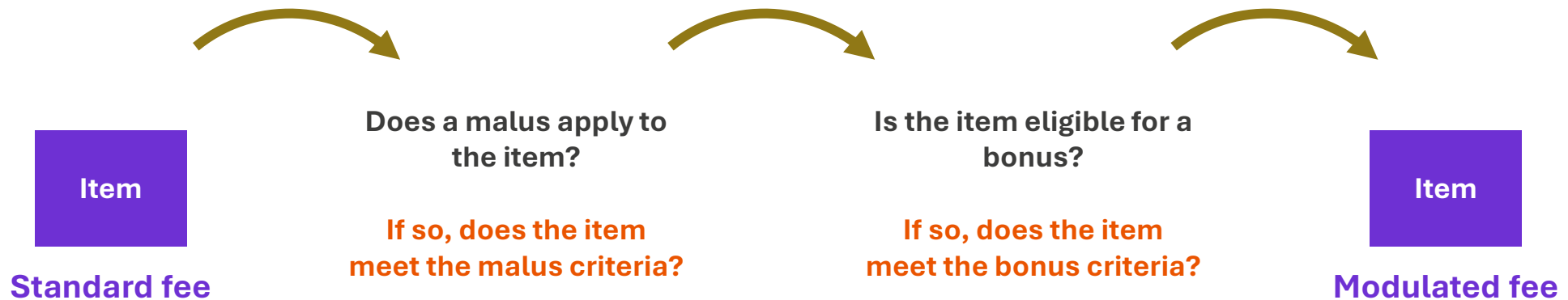
The product must contain recycled plastic material (post-consumer only) from an EPR (Extended Producer Responsibility) scheme, collected and recycled within 1,500 km of the barycentre of France.

- Material from the ASL EPR: €550 excl. VAT/t premium
- Material from another EPR scheme: €450 excl. VAT/t premium

HOW CAN THE CRITERIA BE COMBINED?

HOW THE MODULATION CRITERIA ARE APPLIED

(EXCLUDING PREMIUM FOR THE INCORPORATION OF RECYCLED PLASTIC MATERIALS)



CUMULATION RULES MUST BE CHECKED BEFORE DECLARING.

- Without a malus, applicable bonuses are added together.
- With a malus, bonuses generally no longer apply.
- Two exceptions can still be combined with a malus:
 - The recycled metal incorporation bonus;
 - The premium for the incorporation of recycled plastic materials.
- The premium for the incorporation of recycled plastic materials is independent of the declared eco-contribution.

A few examples

Two –20% bonuses (Reliability / Durability, and Recycled metal incorporation):
Final contribution equal to 60% of the standard fee.

Spare parts malus +15% and recyclability bonus –50%:
Recyclability bonus **cancelled out**; contribution = 115% of the non-modulated fee.

Premium for the Incorporation of Recycled Plastic Materials: separate premium claim, fee declared as usual with the appropriate codes.

DECLARATION, PROOF AND CONTROLS

BEFORE DECLARING

- Identify the criteria applicable to each reference.
- Check the conditions and cumulation rules.
- Gather the necessary proof.

WHEN DECLARING

- Use the eco-modulated code or select the corresponding criteria.
- Do not submit supporting documents at this stage, except for premium for the incorporation of recycled plastic materials.

AFTER DECLARING

- Keep the proof available to Ecologic.
- Be able to justify the modulation in the event of an audit.

RISKS IF PROOF IS MISSING

- Declarations corrected based on the non-modulated fee, going back up to two years.
- Two months to provide the missing elements after notification.
- In the event of bad faith or repeat offences, possible report to the DGPR and ADEME with a request to suspend the IDU.

Good practice:

- Decide at the level of each reference
- Document the decision
- Keep dated proof

WHICH CRITERIA APPLY TO WHICH ITEMS

MODULATION CRITERIA – BONUS/MALUS AS A PERCENTAGE OF THE NON-MODULATED ECO-CONTRIBUTION

SPARE PARTS	RECYCLABILITY		RELIABILITY / DURABILITY	RECYCLED METAL INCORPORATION
Fixed malus of 15%	Fixed malus of 10%	Bonus from 10% to 50%	Fixed bonus of 20%	Fixed bonus of 20%
All repairable products*	Generally highly recyclable products*	Generally poorly recyclable products*	All products except consumables*	All predominantly metal products (>50% metal) *
Spare parts* are not available 1 year beyond the legal guarantee period	The product is less than 50% recyclable	The product is more than 50% or 95% recyclable	Increased durability/reliability demonstrated by certification	80% of the metal in the product is post- or pre-consumer recycled metal
(1)	(2.1)	(2.2) (2.3)	(3)	(4)

On the following pages, the modulation criteria are indicated using the numbers above

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

ACTIVE MOBILITY – CAT. 1

SPORT / ACTIVITY / EQUIPMENT: BIKES, BMX, SCOOTERS, SKATEBOARDS, ROLLERBLADES, ...

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Bikes	Human-powered bicycle (excluding toys), based on the price when 1st placed on the market	X < 100 €	-	SAVEL010000	2,820 €	(1)(3)(4)
		100 € ≤ X < 200 €	-	SAVEL020000	4,680 €	(1)(3)(4)
		200 € ≤ X < 400 €	-	SAVEL030000	6,680 €	(1)(3)(4)
		400 € ≤ X < 1000 €	-	SAVEL040000	12,590 €	(1)(3)(4)
		X ≥ 1000 €	-	SAVEL050000	27,540 €	(1)(3)(4)
Scooter	Scooter	X < 4 kg	-	SATRO060000	1,430 €	(1)(2.1)(3)(4)
		X ≥ 4 kg	-	SATRO070000	2,160 €	(1)(2.1)(3)(4)
Skateboard	Skateboard	-	-	SASKA780000	0,890 €	(1)(2.1)(3)(4)
Rollerblades and roller skates	Rollerblades or roller skates	-	-	SAROL780000	0,710 €	(1)(2.2)(2.3)(3)(4)
Parts & Accessories (Active Mobility - Cat. 1)	Tyre	-	-	SAZPN780000	0,360 €	
	Inner tube	-	-	SAZCH780000	0,150 €	
	Bike / scooter lock	X < 0,2 kg	Metal > 80%	SACAD082000	0,090 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SACAD092000	0,210 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SACAD102000	0,390 €	(3)(4)
		1 kg ≤ X < 3 kg	Metal > 80%	SACAD112000	1,080 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SACAD122000	1,940 €	(3)(4)
		X ≥ 5 kg	Metal > 80%	SACAD132000	2,600 €	(3)(4)
	Bike trailer	-	-	SAREM780000	3,200 €	(1)(3)(4)
	Baby bike seat	-	-	SASBE780000	0,928 €	(3)
	Other part & equipment accessory (active mobility - Cat. 1)	X < 0,2 kg	Metal > 80%	SADIV082000	0,090 €	(3)(4)
			Other	SADIV081000	0,090 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SADIV092000	0,210 €	(3)(4)
			Other	SADIV091000	0,230 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SADIV102000	0,390 €	(3)(4)
			Other	SADIV101000	0,450 €	(3)(4)
		1 kg ≤ X < 3 kg	Metal > 80%	SADIV112000	1,080 €	(3)(4)
			Other	SADIV111000	1,370 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SADIV122000	1,940 €	(3)(4)
			Other	SADIV121000	2,280 €	(3)(4)
		X ≥ 5 kg	Metal > 80%	SADIV132000	2,600 €	(3)(4)
			Other	SADIV131000	3,200 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

ACTIVE MOBILITY – CAT. 2

SPORT / ACTIVITY / EQUIPMENT: **CYCLIST / SKATEBOARDER / ROLLER-SKATER EQUIPMENT OR ACCESSORIES... (E.G. CYCLING SHOES, CYCLING SHORTS, ROLLERBLADE PROTECTION, ...)**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear (Active Mobility - Cat. 2)	Pair of cycling shoes, ...	-	-	SBCYC780000	0,189 €	(3)
Technical luggage (Active Mobility - Cat. 2)	Bike backpack, hydration belt and vest, carrying cover...	X < 5 g	-	SBBAG200000	0,001 €	(1)(3)
		5 g ≤ X < 10 g	-	SBBAG210000	0,003 €	(1)(3)
		10 g ≤ X < 20 g	-	SBBAG240000	0,004 €	(1)(3)
		20 g ≤ X < 50 g	-	SBBAG270000	0,015 €	(1)(3)
		50 g ≤ X < 100 g	-	SBBAG300000	0,029 €	(1)(3)
		0,1 kg ≤ X < 0,2 kg	-	SBBAG330000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SBBAG360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SBBAG390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SBBAG420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SBBAG450000	0,638 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SBBAG480000	1,059 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SBBAG510000	1,479 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SBBAG540000	1,914 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SBBAG570000	2,117 €	(1)(3)
		11 kg ≤ X < 13 kg	-	SBBAG600000	2,538 €	(1)(3)
		13 kg ≤ X < 15 kg	-	SBBAG630000	2,973 €	(1)(3)
		X ≥ 15 kg	-	SBBAG660000	4,234 €	(1)(3)
Protections / PPE (Active Mobility - Cat. 2)	Helmet	-	-	SBCSQ780000	0,087 €	(2.2)(2.3)(3)
	Other protection / PPE: knee pad, elbow pad, ...	X < 5 g	-	SBPRO200000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	-	SBPRO210000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	-	SBPRO240000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	-	SBPRO270000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	-	SBPRO300000	0,029 €	(3)(4)

ACTIVE MOBILITY – CAT. 2

SPORT / ACTIVITY / EQUIPMENT: CYCLIST / SKATEBOARDER / ROLLER-SKATER EQUIPMENT OR ACCESSORIES... (E.G. CYCLING SHOES, CYCLING SHORTS, ROLLERBLADE PROTECTION, ...)

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Active Mobility - Cat. 2)	Other protection / PPE: knee pad, elbow pad, ...	0,1 kg ≤ X < 0,2 kg	-	SBPRO330000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	-	SBPRO360000	0,087 €	(3)(4)
		0,5 kg ≤ X < 1 kg	-	SBPRO390000	0,189 €	(3)(4)
		1 kg ≤ X < 2 kg	-	SBPRO420000	0,348 €	(3)(4)
		2 kg ≤ X < 3 kg	-	SBPRO450000	0,928 €	(3)(4)
		3 kg ≤ X < 5 kg	-	SBPRO480000	0,928 €	(3)(4)
		5 kg ≤ X < 7 kg	-	SBPRO510000	1,610 €	(3)(4)
		7 kg ≤ X < 9 kg	-	SBPRO540000	1,610 €	(3)(4)
		9 kg ≤ X < 11 kg	-	SBPRO570000	1,610 €	(3)(4)
		11 kg ≤ X < 13 kg	-	SBPRO600000	3,683 €	(3)(4)
		13 kg ≤ X < 15 kg	-	SBPRO630000	3,683 €	(3)(4)
		X ≥ 15 kg	-	SBPRO660000	3,683 €	(3)(4)
Equipments & Accessories (Active Mobility - Cat. 2)	Other equipment & accessory (Active Mobility - Cat. 2)	X < 5 g	Metal > 80%	SBDIV202000	0,001 €	(3)(4)
			Other	SBDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SBDIV212000	0,002 €	(3)(4)
			Other	SBDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SBDIV242000	0,003 €	(3)(4)
			Other	SBDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SBDIV272000	0,008 €	(3)(4)
			Other	SBDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SBDIV302000	0,017 €	(3)(4)
			Other	SBDIV301000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	Metal > 80%	SBDIV332000	0,029 €	(3)(4)
			Other	SBDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SBDIV362000	0,082 €	(3)(4)
			Other	SBDIV361000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SBDIV392000	0,150 €	(3)(4)
			Other	SBDIV391000	0,218 €	(3)(4)

ACTIVE MOBILITY – CAT. 2

SPORT / ACTIVITY / EQUIPMENT: CYCLIST / SKATEBOARDER / ROLLER-SKATER EQUIPMENT OR ACCESSORIES... (E.G. CYCLING SHOES, CYCLING SHORTS, ROLLERBLADE PROTECTION, ...)

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Active Mobility - Cat. 2)	Other equipment & accessory (Active Mobility - Cat. 2)	1 kg ≤ X < 2 kg	Metal > 80%	SBDIV422000	0,319 €	(3)(4)
			Other	SBDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SBDIV452000	0,450 €	(3)(4)
			Other	SBDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SBDIV482000	0,600 €	(3)(4)
			Other	SBDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SBDIV512000	0,957 €	(3)(4)
			Other	SBDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SBDIV542000	1,050 €	(3)(4)
			Other	SBDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SBDIV572000	1,050 €	(3)(4)
			Other	SBDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SBDIV602000	1,914 €	(3)(4)
			Other	SBDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SBDIV632000	1,914 €	(3)(4)
			Other	SBDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SBDIV662000	2,549 €	(3)(4)
			Other	SBDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

BALLS & RACQUETS SPORTS

SPORT / ACTIVITIES / EQUIPMENT: **RUGBY, VOLLEYBALL, BASEBALL, BASKETBALL, HANDBALL, FOOTBALL, FIELD HOCKEY, TENNIS, PADEL, TABLE TENNIS, BADMINTON, ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear (Balls & racquets sports)	Pair of studded boots / cleats (football, rugby, ...)	-	-	SCCRA780000	0,189 €	(3)
Technical luggage (Balls & racquets sports)	Cover and bag for balls, rackets, table tennis table, ...	X < 5 g	-	SCBAG200000	0,001 €	(1)(3)
		5 g ≤ X < 10 g	-	SCBAG210000	0,003 €	(1)(3)
		10 g ≤ X < 20 g	-	SCBAG240000	0,004 €	(1)(3)
		20 g ≤ X < 50 g	-	SCBAG270000	0,015 €	(1)(3)
		50 g ≤ X < 100 g	-	SCBAG300000	0,029 €	(1)(3)
		0,1 kg ≤ X < 0,2 kg	-	SCBAG330000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SCBAG360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SCBAG390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SCBAG420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SCBAG450000	0,638 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SCBAG480000	1,059 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SCBAG510000	1,479 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SCBAG540000	1,914 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SCBAG570000	2,117 €	(1)(3)
		11 kg ≤ X < 13 kg	-	SCBAG600000	2,538 €	(1)(3)
		13 kg ≤ X < 15 kg	-	SCBAG630000	2,973 €	(1)(3)
		X ≥ 15 kg	-	SCBAG660000	4,234 €	(1)(3)
Protections / PPE (Balls & racquets sports)	Shin guards	-	-	SCTIB780000	0,029 €	(3)
	Pair of football/handball goalkeeper gloves	-	-	SCZGA780000	0,044 €	
	Other protection / PPE: pair of wrist guards, pair of knee pads, pair of gloves / protective gear, mouthguard, ...	X < 5 g	-	SCPRO200000	0,001 €	(3)
		5 g ≤ X < 10 g	-	SCPRO210000	0,003 €	(3)
		10 g ≤ X < 20 g	-	SCPRO240000	0,004 €	(3)
		20 g ≤ X < 50 g	-	SCPRO270000	0,015 €	(3)
		50 g ≤ X < 100 g	-	SCPRO300000	0,029 €	(3)
		0,1 kg ≤ X < 0,2 kg	-	SCPRO330000	0,044 €	(3)

BALLS & RACQUETS SPORTS

SPORT / ACTIVITIES / EQUIPMENT: RUGBY, VOLLEYBALL, BASEBALL, BASKETBALL, HANDBALL, FOOTBALL, FIELD HOCKEY, TENNIS, PADEL, TABLE TENNIS, BADMINTON, ...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Balls & racquets sports)	Other protection / PPE: pair of wrist guards, pair of knee pads, pair of gloves / protective gear, mouthguard, ...	0,2 kg ≤ X < 0,5 kg	-	SCPRO360000	0,087 €	(3)
		0,5 kg ≤ X < 1 kg	-	SCPRO390000	0,189 €	(3)
		1 kg ≤ X < 2 kg	-	SCPRO420000	0,348 €	(3)
		2 kg ≤ X < 3 kg	-	SCPRO450000	0,928 €	(3)
		3 kg ≤ X < 5 kg	-	SCPRO480000	0,928 €	(3)
		5 kg ≤ X < 7 kg	-	SCPRO510000	1,610 €	(3)
		7 kg ≤ X < 9 kg	-	SCPRO540000	1,610 €	(3)
		9 kg ≤ X < 11 kg	-	SCPRO570000	1,610 €	(3)
		11 kg ≤ X < 13 kg	-	SCPRO600000	3,683 €	(3)
		13 kg ≤ X < 15 kg	-	SCPRO630000	3,683 €	(3)
		X ≥ 15 kg	-	SCPRO660000	3,683 €	(3)
Equipments & Accessories (Balls & racquets sports)	Ball: football, basketball, volleyball, rugby, handball	X < 0,2 kg	-	SCZBA350000	0,044 €	
		0,2 kg ≤ X < 0,5 kg	-	SCZBA360000	0,102 €	
		X ≥ 0,5 kg	-	SCZBA400000	0,218 €	
	Tennis and padel ball (by the unit)	-	-	SCZBT780000	0,015 €	(3)
	Pickleball ball (by the unit)	-	-	SCZPI780000	0,015 €	
	Table tennis / ping-pong ball (by the unit)	-	-	SCZTA780000	0,003 €	
	Squash ball (by the unit)	-	-	SCZSQ780000	0,015 €	
	Badminton shuttlecock (by the unit)	-	-	SCZVO780000	0,003 €	
	Kids' tennis racket (by the unit)	X < 0,2 kg	Metal > 80%	SCTEE352000	0,029 €	(1)(3)(4)
			Other	SCTEE351000	0,044 €	(1)(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SCTEE362000	0,087 €	(1)(3)(4)
			Other	SCTEE361000	0,102 €	(1)(3)(4)
		X ≥ 0,5 kg	Metal > 80%	SCTEE402000	0,160 €	(1)(3)(4)
			Other	SCTEE401000	0,218 €	(1)(3)(4)

BALLS & RACQUETS SPORTS

SPORT / ACTIVITIES / EQUIPMENT: RUGBY, VOLLEYBALL, BASEBALL, BASKETBALL, HANDBALL, FOOTBALL, FIELD HOCKEY, TENNIS, PADEL, TABLE TENNIS, BADMINTON, ...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Balls & racquets sports)	Adult tennis racket (by the unit)	X < 0,2 kg	Metal > 80%	SCTEA352000	0,029 €	(1)(3)(4)
			Other	SCTEA351000	0,044 €	(1)(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SCTEA362000	0,087 €	(1)(3)(4)
			Other	SCTEA361000	0,102 €	(1)(3)(4)
		X ≥ 0,5 kg	Metal > 80%	SCTEA402000	0,160 €	(1)(3)(4)
			Other	SCTEA401000	0,218 €	(1)(3)(4)
	Table tennis racket (by the unit)	-	-	SCPIN780000	0,044 €	(1)(3)
	Padel racket, pickleball racket (by the unit)	-	-	SCPAD780000	0,102 €	(3)
	Badminton racket (by the unit)	X < 0,2 kg	Metal > 80%	SCBAD352000	0,029 €	(1)(3)(4)
			Other	SCBAD351000	0,044 €	(1)(3)(4)
		X ≥ 0,2 kg	Metal > 80%	SCBAD372000	0,087 €	(1)(3)(4)
			Other	SCBAD371000	0,102 €	(1)(3)(4)
	Squash racket (by the unit)	-	Metal > 80%	SCSQU782000	0,029 €	(1)(3)(4)
		-	Other	SCSQU781000	0,044 €	(1)(3)(4)
	Beach racket (by the unit)	-	-	SCPLA780000	0,102 €	(3)
	Grip, overgrip (by the unit)	-	-	SCZGR780000	0,001 €	
	Racket stringing	X < 20 g	-	SCZCO260000	0,004 €	
		20 g ≤ X < 50 g	-	SCZCO270000	0,015 €	
		50 g ≤ X < 100 g	-	SCZCO300000	0,029 €	
		0,1 kg ≤ X < 0,2 kg	-	SCZCO330000	0,044 €	
		0,2 kg ≤ X < 0,5 kg	-	SCZCO360000	0,087 €	
		0,5 kg ≤ X < 1 kg	-	SCZCO390000	0,174 €	
		X ≥ 1 kg	-	SCZCO430000	0,334 €	
	Anti-vibrator	-	-	SCZVI780000	0,004 €	

BALLS & RACQUETS SPORTS

SPORT / ACTIVITIES / EQUIPMENT: RUGBY, VOLLEYBALL, BASEBALL, BASKETBALL, HANDBALL, FOOTBALL, FIELD HOCKEY, TENNIS, PADEL, TABLE TENNIS, BADMINTON, ...

Equipment existing in the 2026 fee list – its code changes
Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Balls & racquets sports)	Net: table tennis, volleyball, badminton, ...	X < 0,2 kg	-	SCFIL350000	0,044 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SCFIL360000	0,102 €	(3)
		0,5 kg ≤ X < 1 kg	-	SCFIL390000	0,218 €	(3)
		1 kg ≤ X < 2 kg	-	SCFIL420000	0,363 €	(3)
		2 kg ≤ X < 3 kg	-	SCFIL450000	0,638 €	(3)
		3 kg ≤ X < 5 kg	-	SCFIL480000	1,059 €	(3)
		5 kg ≤ X < 7 kg	-	SCFIL510000	1,479 €	(3)
		7 kg ≤ X < 9 kg	-	SCFIL540000	1,914 €	(3)
		X ≥ 9 kg	-	SCFIL580000	2,117 €	(3)
	Football/handball goal, .../posts (removable)	X < 5 kg	Metal > 80%	SCCAG502000	0,319 €	(1)(3)(4)
			Other	SCCAG501000	1,059 €	(1)(2.1)(3)(4)
		X ≥ 5 kg	Metal > 80%	SCCAG522000	0,957 €	(1)(3)(4)
			Other	SCCAG521000	1,479 €	(1)(2.1)(3)(4)
	Basketball hoop	X < 3 kg	Metal > 80%	SCPAN472000	0,638 €	(1)(3)(4)
			Other	SCPAN471000	0,638 €	(1)(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SCPAN482000	0,638 €	(1)(3)(4)
			Other	SCPAN481000	1,059 €	(1)(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SCPAN512000	0,957 €	(1)(3)(4)
			Other	SCPAN511000	1,479 €	(1)(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SCPAN542000	1,117 €	(1)(3)(4)
			Other	SCPAN541000	1,914 €	(1)(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SCPAN572000	1,117 €	(1)(3)(4)
			Other	SCPAN571000	2,117 €	(1)(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SCPAN602000	1,914 €	(1)(3)(4)
			Other	SCPAN601000	2,538 €	(1)(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SCPAN632000	1,914 €	(1)(3)(4)
			Other	SCPAN631000	2,973 €	(1)(3)(4)
		X ≥ 15 kg	Metal > 80%	SCPAN662000	2,712 €	(1)(3)(4)
			Other	SCPAN661000	4,234 €	(1)(3)(4)

BALLS & RACQUETS SPORTS

SPORT / ACTIVITIES / EQUIPMENT: RUGBY, VOLLEYBALL, BASEBALL, BASKETBALL, HANDBALL, FOOTBALL, FIELD HOCKEY, TENNIS, PADEL, TABLE TENNIS, BADMINTON, ...

Equipment existing in the 2026 fee list – its code changes
Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Balls & racquets sports)	Marker disc and cone for training	X < 20 g	-	SCZPL260000	0,004 €	
		20 g ≤ X < 50 g	-	SCZPL270000	0,015 €	
		50 g ≤ X < 100 g	-	SCZPL300000	0,029 €	
		0,1 kg ≤ X < 0,2 kg	-	SCZPL330000	0,044 €	
		0,2 kg ≤ X < 0,5 kg	-	SCZPL360000	0,087 €	
		0,5 kg ≤ X < 1 kg	-	SCZPL390000	0,174 €	
		1 kg ≤ X < 2 kg	-	SCZPL420000	0,334 €	
		X ≥ 2 kg	-	SCZPL460000	0,885 €	
	Bib (by the unit)	-	-	SCUBL780000	0,044 €	(3)
	Table tennis table	X ≥ 20 kg	-	SCTAB670000	4,611 €	(1)(2.1)(3)
	Other equipment & accessory (Balls & rackets sports)	X < 5 g	Metal > 80%	SCDIV202000	0,001 €	(3)(4)
			Other	SCDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SCDIV212000	0,002 €	(3)(4)
			Other	SCDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SCDIV242000	0,003 €	(3)(4)
			Other	SCDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SCDIV272000	0,008 €	(3)(4)
			Other	SCDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SCDIV302000	0,017 €	(3)(4)
			Other	SCDIV301000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	Metal > 80%	SCDIV332000	0,029 €	(3)(4)
			Other	SCDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SCDIV362000	0,082 €	(3)(4)
			Other	SCDIV361000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SCDIV392000	0,150 €	(3)(4)
			Other	SCDIV391000	0,218 €	(3)(4)

BALLS & RACQUETS SPORTS

SPORT / ACTIVITIES / EQUIPMENT: RUGBY, VOLLEYBALL, BASEBALL, BASKETBALL, HANDBALL, FOOTBALL, FIELD HOCKEY, TENNIS, PADEL, TABLE TENNIS, BADMINTON, ...

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Balls & racquets sports)	Other equipment & accessory (Balls & rackets sports)	1 kg ≤ X < 2 kg	Metal > 80%	SCDIV422000	0,319 €	(3)(4)
			Other	SCDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SCDIV452000	0,450 €	(3)(4)
			Other	SCDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SCDIV482000	0,600 €	(3)(4)
			Other	SCDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SCDIV512000	0,957 €	(3)(4)
			Other	SCDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SCDIV542000	1,050 €	(3)(4)
			Other	SCDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SCDIV572000	1,050 €	(3)(4)
			Other	SCDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SCDIV602000	1,914 €	(3)(4)
			Other	SCDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SCDIV632000	1,914 €	(3)(4)
			Other	SCDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SCDIV662000	2,549 €	(3)(4)
			Other	SCDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

OUTDOOR / HIKING

SPORT / ACTIVITY / EQUIPMENT: **HIKING, BIVOUAC, CAMPING, TRAIL RUNNING, NORDIC WALKING, SPEED WALKING, RUNNING (ROAD), ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Technical luggage (Outdoor / Hiking)	Hiking backpack (if it has a hip or chest belt)	X < 0,2 kg	-	SDSAC350000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SDSAC360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SDSAC390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SDSAC420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SDSAC450000	0,638 €	(1)(3)
		X ≥ 3 kg	-	SDSAC490000	1,059 €	(1)(3)
	Insulated backpack, organizer / storage cover for hiking backpack, rain cover for bag, hydration belt and vest...	X < 5 g	-	SDBAG200000	0,001 €	(1)(3)
		5 g ≤ X < 10 g	-	SDBAG210000	0,003 €	(1)(3)
		10 g ≤ X < 20 g	-	SDBAG240000	0,004 €	(1)(3)
		20 g ≤ X < 50 g	-	SDBAG270000	0,015 €	(1)(3)
		50 g ≤ X < 100 g	-	SDBAG300000	0,029 €	(1)(3)
		0,1 kg ≤ X < 0,2 kg	-	SDBAG330000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SDBAG360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SDBAG390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SDBAG420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SDBAG450000	0,638 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SDBAG480000	1,059 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SDBAG510000	1,479 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SDBAG540000	1,914 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SDBAG570000	2,117 €	(1)(3)
		11 kg ≤ X < 13 kg	-	SDBAG600000	2,538 €	(1)(3)
		13 kg ≤ X < 15 kg	-	SDBAG630000	2,973 €	(1)(3)
		X ≥ 15 kg	-	SDBAG660000	4,234 €	(1)(3)

OUTDOOR / HIKING

SPORT / ACTIVITY / EQUIPMENT: **HIKING, BIVOUAC, CAMPING, TRAIL RUNNING, NORDIC WALKING, SPEED WALKING, RUNNING (ROAD), ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes


New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Outdoor / Hiking)	Pair of hiking crampons		Metal > 80%	SDRAN782000	0,029 €	(3)(4)
		-	Other	SDRAN781000	0,087 €	(3)(4)
	Other protection / PPE: pair of padded gloves, knee pad, ...	X < 5 g	-	SDPRO200000	0,001 €	(3)
		5 g ≤ X < 10 g	-	SDPRO210000	0,003 €	(3)
		10 g ≤ X < 20 g	-	SDPRO240000	0,004 €	(3)
		20 g ≤ X < 50 g	-	SDPRO270000	0,015 €	(3)
		50 g ≤ X < 100 g	-	SDPRO300000	0,029 €	(3)
		0,1 kg ≤ X < 0,2 kg	-	SDPRO330000	0,044 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SDPRO360000	0,087 €	(3)
		0,5 kg ≤ X < 1 kg	-	SDPRO390000	0,189 €	(3)
		1 kg ≤ X < 2 kg	-	SDPRO420000	0,348 €	(3)
		2 kg ≤ X < 3 kg	-	SDPRO450000	0,928 €	(3)
		3 kg ≤ X < 5 kg	-	SDPRO480000	0,928 €	(3)
		5 kg ≤ X < 7 kg	-	SDPRO510000	1,610 €	(3)
		7 kg ≤ X < 9 kg	-	SDPRO540000	1,610 €	(3)
		9 kg ≤ X < 11 kg	-	SDPRO570000	1,610 €	(3)
		11 kg ≤ X < 13 kg	-	SDPRO600000	3,683 €	(3)
		13 kg ≤ X < 15 kg	-	SDPRO630000	3,683 €	(3)
		X ≥ 15 kg	-	SDPRO660000	3,683 €	(3)

OUTDOOR / HIKING

SPORT / ACTIVITY / EQUIPMENT: **HIKING, BIVOUAC, CAMPING, TRAIL RUNNING, NORDIC WALKING, SPEED WALKING, RUNNING (ROAD), ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Outdoor / Hiking)	Hiking pole (by the unit)	 X < 0,2 kg	Metal > 80%	SDBAT352000	0,029 €	(1)(3)(4)
			Other	SDBAT351000	0,044 €	(1)(2.1)(3)(4)
		 X ≥ 0,2 kg	Metal > 80%	SDBAT372000	0,029 €	(1)(3)(4)
			Other	SDBAT371000	0,102 €	(1)(2.1)(3)(4)
	Pair of hiking poles pads	-	-	SDZEM780000	0,015 €	(4)
	Tent (if there is sleeping space) - for camping or hiking	X < 5 kg	-	SDTEC500000	1,059 €	(1)(3)
		X ≥ 5 kg	-	SDTEC520000	2,755 €	(1)(3)
	Tent (if there is sleeping space) - for vans, or ridge tent	-	-	SDTEV780000	4,611 €	(1)(3)
	Tent peg / stake (by the unit)	-	Metal > 80%	SDPIQ782000	0,003 €	(3)(4)
		-	Other	SDPIQ781000	0,004 €	(3)(4)
	Ground mat (excluding inflatable ground mat)	-	-	SDSOL780000	0,102 €	(3)
	Cooler / cool box	X < 0,5 kg	-	SDGLA380000	0,102 €	(3)
		0,5 kg ≤ X < 1 kg	-	SDGLA390000	0,218 €	(3)
		1 kg ≤ X < 2 kg	-	SDGLA420000	0,363 €	(3)
		X ≥ 2 kg	-	SDGLA460000	0,638 €	(3)
	Flask, soft water bottle for trail running, hiking, running	-	-	SDFLA780000	0,015 €	(3)
	Other equipment & accessory (Outdoor / Hiking)	X < 5 g	Metal > 80%	SDDIV202000	0,001 €	(3)(4)
			Other	SDDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SDDIV212000	0,002 €	(3)(4)
			Other	SDDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SDDIV242000	0,003 €	(3)(4)
			Other	SDDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SDDIV272000	0,008 €	(3)(4)
			Other	SDDIV271000	0,015 €	(3)(4)

OUTDOOR / HIKING

SPORT / ACTIVITY / EQUIPMENT: **HIKING, BIVOUAC, CAMPING, TRAIL RUNNING, NORDIC WALKING, SPEED WALKING, RUNNING (ROAD), ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Outdoor / Hiking)	Other equipment & accessory (Outdoor / Hiking)	50 g ≤ X < 100 g	Metal > 80%	SDDIV302000	0,017 €	(3)(4)
			Other	SDDIV301000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	Metal > 80%	SDDIV332000	0,029 €	(3)(4)
			Other	SDDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SDDIV362000	0,082 €	(3)(4)
			Other	SDDIV361000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SDDIV392000	0,150 €	(3)(4)
			Other	SDDIV391000	0,218 €	(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SDDIV422000	0,319 €	(3)(4)
			Other	SDDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SDDIV452000	0,450 €	(3)(4)
			Other	SDDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SDDIV482000	0,600 €	(3)(4)
			Other	SDDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SDDIV512000	0,957 €	(3)(4)
			Other	SDDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SDDIV542000	1,050 €	(3)(4)
			Other	SDDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SDDIV572000	1,050 €	(3)(4)
			Other	SDDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SDDIV602000	1,914 €	(3)(4)
			Other	SDDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SDDIV632000	1,914 €	(3)(4)
			Other	SDDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SDDIV662000	2,549 €	(3)(4)
			Other	SDDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSITY		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

ATHLETICS

SPORT / ACTIVITY / EQUIPMENT: **RUNNING EVENTS (SPRINT, MIDDLE-DISTANCE, HURDLES), JUMPING EVENTS (LONG JUMP, HIGH JUMP, TRIPLE JUMP, POLE VAULT), THROWING EVENTS: SHOT PUT, DISCUS, JAVELIN, HAMMER, ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear (Athletics)	Pair of athletics spike shoes, ...	-	-	SEPOI780000	0,189 €	(3)
Technical luggage (Athletics)	Bag and carry cover for athletics (incl. for javelins, hammers)	X < 5 g	-	SEBAG200000	0,001 €	(1)(3)
		5 g ≤ X < 10 g	-	SEBAG210000	0,003 €	(1)(3)
		10 g ≤ X < 20 g	-	SEBAG240000	0,004 €	(1)(3)
		20 g ≤ X < 50 g	-	SEBAG270000	0,015 €	(1)(3)
		50 g ≤ X < 100 g	-	SEBAG300000	0,029 €	(1)(3)
		0,1 kg ≤ X < 0,2 kg	-	SEBAG330000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SEBAG360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SEBAG390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SEBAG420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SEBAG450000	0,638 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SEBAG480000	1,059 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SEBAG510000	1,479 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SEBAG540000	1,914 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SEBAG570000	2,117 €	(1)(3)
		11 kg ≤ X < 13 kg	-	SEBAG600000	2,538 €	(1)(3)
		13 kg ≤ X < 15 kg	-	SEBAG630000	2,973 €	(1)(3)
		X ≥ 15 kg	-	SEBAG660000	4,234 €	(1)(3)
Protections / PPE (Athletics)	Other protection / PPE: athletics glove, ...	X < 5 g	-	SEPRO200000	0,001 €	(3)
		5 g ≤ X < 10 g	-	SEPRO210000	0,003 €	(3)
		10 g ≤ X < 20 g	-	SEPRO240000	0,004 €	(3)
		20 g ≤ X < 50 g	-	SEPRO270000	0,015 €	(3)
		50 g ≤ X < 100 g	-	SEPRO300000	0,029 €	(3)
		0,1 kg ≤ X < 0,2 kg	-	SEPRO330000	0,044 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SEPRO360000	0,087 €	(3)
		0,5 kg ≤ X < 1 kg	-	SEPRO390000	0,189 €	(3)
		1 kg ≤ X < 2 kg	-	SEPRO420000	0,348 €	(3)

ATHLETICS

SPORT / ACTIVITY / EQUIPMENT: **RUNNING EVENTS (SPRINT, MIDDLE-DISTANCE, HURDLES), JUMPING EVENTS (LONG JUMP, HIGH JUMP, TRIPLE JUMP, POLE VAULT), THROWING EVENTS: SHOT PUT, DISCUS, JAVELIN, HAMMER, ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Athletics)	Other protection / PPE: athletics glove, ...	2 kg ≤ X < 3 kg	-	SEPRO450000	0,928 €	(3)
		3 kg ≤ X < 5 kg	-	SEPRO480000	0,928 €	(3)
		5 kg ≤ X < 7 kg	-	SEPRO510000	1,610 €	(3)
		7 kg ≤ X < 9 kg	-	SEPRO540000	1,610 €	(3)
		9 kg ≤ X < 11 kg	-	SEPRO570000	1,610 €	(3)
		11 kg ≤ X < 13 kg	-	SEPRO600000	3,683 €	(3)
		13 kg ≤ X < 15 kg	-	SEPRO630000	3,683 €	(3)
		X ≥ 15 kg	-	SEPRO660000	3,683 €	(3)
Equipments & Accessories (Athletics)	Hurdle and starting block	X < 0,5 kg	Metal > 80%	SEHAI382000	0,029 €	(3)(4)
			Other	SEHAI381000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SEHAI392000	0,150 €	(3)(4)
			Other	SEHAI391000	0,218 €	(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SEHAI422000	0,319 €	(3)(4)
			Other	SEHAI421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SEHAI452000	0,450 €	(3)(4)
			Other	SEHAI451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SEHAI482000	0,600 €	(3)(4)
			Other	SEHAI481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SEHAI512000	0,957 €	(3)(4)
			Other	SEHAI511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SEHAI542000	1,050 €	(3)(4)
			Other	SEHAI541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SEHAI572000	1,050 €	(3)(4)
			Other	SEHAI571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SEHAI602000	1,914 €	(3)(4)
			Other	SEHAI601000	2,538 €	(3)(4)

ATHLETICS

SPORT / ACTIVITY / EQUIPMENT: **RUNNING EVENTS (SPRINT, MIDDLE-DISTANCE, HURDLES), JUMPING EVENTS (LONG JUMP, HIGH JUMP, TRIPLE JUMP, POLE VAULT), THROWING EVENTS: SHOT PUT, DISCUS, JAVELIN, HAMMER, ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Athletics)	Hurdle and starting block	13 kg ≤ X < 15 kg	Metal > 80%	SEHAI632000	1,914 €	(3)(4)
			Other	SEHAI631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SEHAI662000	2,549 €	(3)(4)
			Other	SEHAI661000	4,234 €	(3)(4)
	Landing / gym mat and other foam module (excluding toys)	X < 3 kg	-	SEMAT470000	0,638 €	(3)
		3 kg ≤ X < 5 kg	-	SEMAT480000	1,059 €	(3)
		5 kg ≤ X < 7 kg	-	SEMAT510000	1,479 €	(3)
		7 kg ≤ X < 9 kg	-	SEMAT540000	1,914 €	(3)
		9 kg ≤ X < 11 kg	-	SEMAT570000	2,117 €	(3)
		11 kg ≤ X < 13 kg	-	SEMAT600000	2,538 €	(3)
		13 kg ≤ X < 15 kg	-	SEMAT630000	2,973 €	(3)
		X ≥ 15 kg	-	SEMAT660000	4,234 €	(3)
	Shot put (shot)	X < 3 kg	Metal > 80%	SEOID472000	0,319 €	(3)(4)
			Other	SEOID471000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SEOID482000	0,319 €	(3)(4)
			Other	SEOID481000	1,059 €	(3)(4)
		X ≥ 5 kg	Metal > 80%	SEOID522000	0,957 €	(3)(4)
			Other	SEOID521000	1,479 €	(3)(4)
	Throwing javelin (by the unit)	X < 0,2 kg	Metal > 80%	SEJAV352000	0,029 €	(3)(4)
			Other	SEJAV351000	0,044 €	(3)(4)
		X ≥ 0,2 kg	Metal > 80%	SEJAV372000	0,029 €	(3)(4)
			Other	SEJAV371000	0,102 €	(3)(4)
	Throwing discus (by the unit)	X < 1 kg	Metal > 80%	SEDIS412000	0,029 €	(3)(4)
			Other	SEDIS411000	0,218 €	(3)(4)
		X ≥ 1 kg	Metal > 80%	SEDIS432000	0,319 €	(3)(4)
			Other	SEDIS431000	0,363 €	(3)(4)

ATHLETICS

SPORT / ACTIVITY / EQUIPMENT: **RUNNING EVENTS (SPRINT, MIDDLE-DISTANCE, HURDLES), JUMPING EVENTS (LONG JUMP, HIGH JUMP, TRIPLE JUMP, POLE VAULT), THROWING EVENTS: SHOT PUT, DISCUS, JAVELIN, HAMMER, ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Athletics)	Throwing hammer (by the unit)	X < 3 kg	Metal > 80%	SEMAR472000	0,319 €	(3)(4)
			Other	SEMAR471000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SEMAR482000	0,319 €	(3)(4)
			Other	SEMAR481000	1,059 €	(3)(4)
		X ≥ 5 kg	Metal > 80%	SEMAR522000	0,957 €	(3)(4)
			Other	SEMAR521000	1,479 €	(3)(4)
	Other equipment & accessory (Athletics)	X < 5 g	Metal > 80%	SEDIV202000	0,001 €	(3)(4)
			Other	SEDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SEDIV212000	0,002 €	(3)(4)
			Other	SEDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SEDIV242000	0,003 €	(3)(4)
			Other	SEDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SEDIV272000	0,008 €	(3)(4)
			Other	SEDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SEDIV302000	0,017 €	(3)(4)
			Other	SEDIV301000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	Metal > 80%	SEDIV332000	0,029 €	(3)(4)
			Other	SEDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SEDIV362000	0,082 €	(3)(4)
			Other	SEDIV361000	0,102 €	(3)(4)

ATHLETICS

SPORT / ACTIVITY / EQUIPMENT: **RUNNING EVENTS (SPRINT, MIDDLE-DISTANCE, HURDLES), JUMPING EVENTS (LONG JUMP, HIGH JUMP, TRIPLE JUMP, POLE VAULT), THROWING EVENTS: SHOT PUT, DISCUS, JAVELIN, HAMMER, ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Athletics)	Other equipment & accessory (Athletics)	0,5 kg ≤ X < 1 kg	Metal > 80%	SEDIV392000	0,150 €	(3)(4)
			Other	SEDIV391000	0,218 €	(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SEDIV422000	0,319 €	(3)(4)
			Other	SEDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SEDIV452000	0,450 €	(3)(4)
			Other	SEDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SEDIV482000	0,600 €	(3)(4)
			Other	SEDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SEDIV512000	0,957 €	(3)(4)
			Other	SEDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SEDIV542000	1,050 €	(3)(4)
			Other	SEDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SEDIV572000	1,050 €	(3)(4)
			Other	SEDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SEDIV602000	1,914 €	(3)(4)
			Other	SEDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SEDIV632000	1,914 €	(3)(4)
			Other	SEDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SEDIV662000	2,549 €	(3)(4)
			Other	SEDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERS		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

WATER SPORTS

SPORT / ACTIVITY / EQUIPMENT: **SWIMMING, DIVING, SNORKELING, WATER POLO, SURFING, KAYAKING, PADDLEBOARDING, ROWING, WINDSURFING, KITE-SURFING, WING SURFING, KITE FLYING, RAFTING, LAND SAILING, TOWED SPORTS: WATER SKIING, WAKEBOARDING ..., HUMAN-POWERED CRAFT, CRAFT <2.5M, ...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear (Water sports)	Footwear: pair of water shoes, water socks, ...	-	-	SFEAU780000	0,087 €	(3)
Technical luggage (Water sports)	Bag, carry cover, pouch, waterproof container (canisters, ...), ...	X < 5 g	-	SFBAG200000	0,001 €	(1)(3)
		5 g ≤ X < 10 g	-	SFBAG210000	0,003 €	(1)(3)
		10 g ≤ X < 20 g	-	SFBAG240000	0,004 €	(1)(3)
		20 g ≤ X < 50 g	-	SFBAG270000	0,015 €	(1)(3)
		50 g ≤ X < 100 g	-	SFBAG300000	0,029 €	(1)(3)
		0,1 kg ≤ X < 0,2 kg	-	SFBAG330000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SFBAG360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SFBAG390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SFBAG420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SFBAG450000	0,638 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SFBAG480000	1,059 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SFBAG510000	1,479 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SFBAG540000	1,914 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SFBAG570000	2,117 €	(1)(3)
		11 kg ≤ X < 13 kg	-	SFBAG600000	2,538 €	(1)(3)
		13 kg ≤ X < 15 kg	-	SFBAG630000	2,973 €	(1)(3)
		X ≥ 15 kg	-	SFBAG660000	4,234 €	(1)(3)
Protections / PPE (Water sports)	Helmet (kayak, ...)	X < 0,5 kg	-	SFCAS380000	0,087 €	(3)
		X ≥ 0,5 kg	-	SFCAS400000	0,189 €	(3)
	Life jacket, buoyancy vest / belt, diving buoyancy control vest, ...	-	-	SFGIL780000	0,189 €	(3)
	Pair of armbands	-	-	SFZBR780000	0,044 €	

WATER SPORTS

SPORT / ACTIVITY / EQUIPMENT: SWIMMING, DIVING, SNORKELING, WATER POLO, SURFING, KAYAKING, PADDLEBOARDING, ROWING, WINDSURFING, KITE-SURFING, WING SURFING, KITE FLYING, RAFTING, LAND SAILING, TOWED SPORTS: WATER SKIING, WAKEBOARDING ..., HUMAN-POWERED CRAFT, CRAFT <2.5M, ...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Water sports)	Other protection / PPE: kitesurf harness, safety leash, ...	X < 5 g	-	SFPRO200000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	-	SFPRO210000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	-	SFPRO240000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	-	SFPRO270000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	-	SFPRO300000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	-	SFPRO330000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	-	SFPRO360000	0,087 €	(3)(4)
		0,5 kg ≤ X < 1 kg	-	SFPRO390000	0,189 €	(3)(4)
		1 kg ≤ X < 2 kg	-	SFPRO420000	0,348 €	(3)(4)
		2 kg ≤ X < 3 kg	-	SFPRO450000	0,928 €	(3)(4)
		3 kg ≤ X < 5 kg	-	SFPRO480000	0,928 €	(3)(4)
		5 kg ≤ X < 7 kg	-	SFPRO510000	1,610 €	(3)(4)
		7 kg ≤ X < 9 kg	-	SFPRO540000	1,610 €	(3)(4)
		9 kg ≤ X < 11 kg	-	SFPRO570000	1,610 €	(3)(4)
		11 kg ≤ X < 13 kg	-	SFPRO600000	3,683 €	(3)(4)
		13 kg ≤ X < 15 kg	-	SFPRO630000	3,683 €	(3)(4)
		X ≥ 15 kg	-	SFPRO660000	3,683 €	(3)(4)
Equipments & Accessories (Water sports)	Water board: paddleboard, windsurf board, surfboard, kiteboard, wing board, wakeboard, sled, rescue board ...	X < 1 kg	-	SFLAN410000	0,305 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SFLAN420000	0,609 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SFLAN450000	1,537 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SFLAN480000	1,537 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SFLAN510000	2,146 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SFLAN540000	2,146 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SFLAN570000	2,146 €	(1)(3)
		X ≥ 11 kg	-	SFLAN610000	2,465 €	(1)(3)
	Complete inflatable paddleboard kit (paddleboard, bag, paddle...)	-	-	SFKIT780000	2,465 €	(1)(3)

WATER SPORTS

SPORT / ACTIVITY / EQUIPMENT: SWIMMING, DIVING, SNORKELING, WATER POLO, SURFING, KAYAKING, PADDLEBOARDING, ROWING, WINDSURFING, KITE-SURFING, WING SURFING, KITE FLYING, RAFTING, LAND SAILING, TOWED SPORTS: WATER SKIING, WAKEBOARDING ..., HUMAN-POWERED CRAFT, CRAFT <2.5M, ...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Water sports)	Kayak and canoe	-	Single-material	SFKAY783000	2,465 €	(1)(3)
		-	Other	SFKAY781000	2,465 €	(1)(3)(4)
	Complete windsurf setup (board and its full rig)	-	-	SFWID780000	4,234 €	(1)(3)
	Complete kitesurf package (kiteboard and its full rig — kite, bar and lines, harness, etc.)	-	-	SFKTE780000	2,146 €	(1)(3)
	Complete wing foil package (wing board and its full rig — inflatable wing, foil, etc.)	-	-	SFWIG780000	2,146 €	(1)(3)
	Watercraft: human-powered (pedal boat, rowing boat, ...) or <2.5 m (Optimist dinghy, tenders, ...)	-	Metal > 80%	SFEMB782000	2,712 €	(1)(3)(4)
		-	Single-material	SFEMB783000	4,234 €	(1)(3)
		-	Other	SFEMB781000	4,234 €	(1)(3)(4)
	Other nautical/wind craft (land yacht, ...)	-	Metal > 80%	SFENG782000	2,712 €	(1)(3)(4)
		-	Other	SFENG781000	4,234 €	(1)(3)(4)
	Wishbone (boom), mast, paddle, foil	X < 2 kg	Metal > 80%	SFWIS442000	0,247 €	(3)(4)
			Other	SFWIS441000	0,363 €	(3)(4)
		X ≥ 2 kg	Metal > 80%	SFWIS462000	0,406 €	(3)(4)
			Other	SFWIS461000	0,638 €	(3)(4)
	Nautical equipment, pack, spare part and accessory	X < 50 g	-	SFEQU290000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	-	SFEQU300000	0,015 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	-	SFEQU330000	0,029 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	-	SFEQU360000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	-	SFEQU390000	0,203 €	(3)(4)
		1 kg ≤ X < 2 kg	-	SFEQU420000	0,609 €	(3)(4)
		2 kg ≤ X < 3 kg	-	SFEQU450000	0,609 €	(3)(4)
		3 kg ≤ X < 5 kg	-	SFEQU480000	1,001 €	(3)(4)
		5 kg ≤ X < 7 kg	-	SFEQU510000	1,813 €	(3)(4)

WATER SPORTS

SPORT / ACTIVITY / EQUIPMENT: SWIMMING, DIVING, SNORKELING, WATER POLO, SURFING, KAYAKING, PADDLEBOARDING, ROWING, WINDSURFING, KITE-SURFING, WING SURFING, KITE FLYING, RAFTING, LAND SAILING, TOWED SPORTS: WATER SKIING, WAKEBOARDING ..., HUMAN-POWERED CRAFT, CRAFT <2.5M, ...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Water sports)	Nautical equipment, pack, spare part and accessory	 7 kg ≤ X < 9 kg	-	SFEQU540000	1,813 €	(3)(4)
		 9 kg ≤ X < 11 kg	-	SFEQU570000	1,813 €	(3)(4)
		 11 kg ≤ X < 13 kg	-	SFEQU600000	3,205 €	(3)(4)
		 13 kg ≤ X < 15 kg	-	SFEQU630000	3,205 €	(3)(4)
		 X ≥ 15 kg	-	SFEQU660000	3,205 €	(3)(4)
	Swim cap (excluding neoprene)	-	-	SFZBO780000	0,029 €	
	Diving or swimming snorkel	-	-	SFTUB780000	0,029 €	(3)
	Pair of fins	 -	-	SFPAL780000	0,203 €	(2.2)(2.3)(3)
	Swimming goggles, swimming, diving or snorkeling mask	X < 50 g	-	SFLUN290000	0,015 €	(3)
		50 g ≤ X < 100 g	-	SFLUN300000	0,029 €	(3)
		0,1 kg ≤ X < 0,2 kg	-	SFLUN330000	0,044 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SFLUN360000	0,102 €	(3)
		X ≥ 0,5 kg	-	SFLUN400000	0,218 €	(3)
	Weight (diving, ditchable, ankle), weighted band and ballast	X < 1 kg	Metal > 80%	SFPLO412000	0,029 €	(3)(4)
		X ≥ 1 kg	Metal > 80%	SFPLO432000	0,319 €	(3)(4)
	Diving tank/cylinder	-	-	SFBOU780000	1,914 €	(3)(4)
	Neoprene wetsuit (full, shorty, ...) and neoprene poncho and top	 X < 0,2 kg	-	SFCOM350000	0,044 €	(1)(3)
		 0,2 kg ≤ X < 0,5 kg	-	SFCOM360000	0,102 €	(1)(3)
		 0,5 kg ≤ X < 1 kg	-	SFCOM390000	0,218 €	(1)(3)
		 1 kg ≤ X < 2 kg	-	SFCOM420000	0,363 €	(1)(3)
		 2 kg ≤ X < 3 kg	-	SFCOM450000	0,638 €	(1)(3)
		 X ≥ 3 kg	-	SFCOM490000	1,059 €	(1)(3)
	Neoprene accessory: pair of booties, pair of socks, pair of gloves, hood, pair of mittens, pair of overshoes, headband, ...	-	-	SFNEO780000	0,290 €	(3)

WATER SPORTS

SPORT / ACTIVITY / EQUIPMENT: SWIMMING, DIVING, SNORKELING, WATER POLO, SURFING, KAYAKING, PADDLEBOARDING, ROWING, WINDSURFING, KITE-SURFING, WING SURFING, KITE FLYING, RAFTING, LAND SAILING, TOWED SPORTS: WATER SKIING, WAKEBOARDING ..., HUMAN-POWERED CRAFT, CRAFT <2.5M, ...

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Water sports)	Aquatic game, aqua-aerobics accessory (ring, stick, weighted hoop, pull buoy, pool noodle, foam board, pair of foam dumbbells, ...)	X < 0,2 kg	-	SFJEU350000	0,044 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SFJEU360000	0,102 €	(3)
		0,5 kg ≤ X < 1 kg	-	SFJEU390000	0,218 €	(3)
		X ≥ 1 kg	-	SFJEU430000	0,363 €	(3)
	Other equipment & accessory (Water sports)	X < 5 g	Metal > 80%	SFDIV202000	0,001 €	(3)(4)
			Other	SFDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SFDIV212000	0,002 €	(3)(4)
			Other	SFDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SFDIV242000	0,003 €	(3)(4)
			Other	SFDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SFDIV272000	0,008 €	(3)(4)
			Other	SFDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SFDIV302000	0,017 €	(3)(4)
			Other	SFDIV301000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	Metal > 80%	SFDIV332000	0,029 €	(3)(4)
			Other	SFDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SFDIV362000	0,082 €	(3)(4)
			Other	SFDIV361000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SFDIV392000	0,150 €	(3)(4)
			Other	SFDIV391000	0,218 €	(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SFDIV422000	0,319 €	(3)(4)
			Other	SFDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SFDIV452000	0,450 €	(3)(4)
			Other	SFDIV451000	0,638 €	(3)(4)

WATER SPORTS

SPORT / ACTIVITY / EQUIPMENT: SWIMMING, DIVING, SNORKELING, WATER POLO, SURFING, KAYAKING, PADDLEBOARDING, ROWING, WINDSURFING, KITE-SURFING, WING SURFING, KITE FLYING, RAFTING, LAND SAILING, TOWED SPORTS: WATER SKIING, WAKEBOARDING ..., HUMAN-POWERED CRAFT, CRAFT <2.5M, ...

Equipment existing in the 2026 fee list – its code changes
Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Water sports)	Other equipment & accessory (Water sports)	3 kg ≤ X < 5 kg	Metal > 80%	SFDIV482000	0,600 €	(3)(4)
			Other	SFDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SFDIV512000	0,957 €	(3)(4)
			Other	SFDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SFDIV542000	1,050 €	(3)(4)
			Other	SFDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SFDIV572000	1,050 €	(3)(4)
			Other	SFDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SFDIV602000	1,914 €	(3)(4)
			Other	SFDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SFDIV632000	1,914 €	(3)(4)
			Other	SFDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SFDIV662000	2,549 €	(3)(4)
			Other	SFDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

SNOW & ICE

SPORT / ACTIVITY / EQUIPMENT: ALPINE SKIING, NORDIC SKIING / CROSS-COUNTRY SKIING, SNOWBOARD, LUGE, SLEDDING, BOBSLEIGH, ICE HOCKEY, CURLING

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear (Snow & Ice)	Pair of cross-country ski boots	-	-	SGNOR780000	0,189 €	(1)(3)
	Pair of alpine ski boots	-	-	SGALP780000	0,957 €	(1)(3)
	Pair of snowboard boots	-	-	SGSNW780000	0,189 €	(1)(3)
	Pair of ice skates	-	-	SGPAT780000	0,957 €	(1)(3)
Technical luggage (Snow & Ice)	Cover and carry bag for skis, snowboard, pouch and textile or soft protection for helmet and goggles, ski backpack (including those with a back protector), ...	X < 5 g	-	SGBAG200000	0,001 €	(1)(3)
		5 g ≤ X < 10 g	-	SGBAG210000	0,003 €	(1)(3)
		10 g ≤ X < 20 g	-	SGBAG240000	0,004 €	(1)(3)
		20 g ≤ X < 50 g	-	SGBAG270000	0,015 €	(1)(3)
		50 g ≤ X < 100 g	-	SGBAG300000	0,029 €	(1)(3)
		0,1 kg ≤ X < 0,2 kg	-	SGBAG330000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SGBAG360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SGBAG390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SGBAG420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SGBAG450000	0,638 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SGBAG480000	1,059 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SGBAG510000	1,479 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SGBAG540000	1,914 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SGBAG570000	2,117 €	(1)(3)
		11 kg ≤ X < 13 kg	-	SGBAG600000	2,538 €	(1)(3)
		13 kg ≤ X < 15 kg	-	SGBAG630000	2,973 €	(1)(3)
		X ≥ 15 kg	-	SGBAG660000	4,234 €	(1)(3)

SNOW & ICE

SPORT / ACTIVITY / EQUIPMENT: ALPINE SKIING, NORDIC SKIING / CROSS-COUNTRY SKIING, SNOWBOARD, LUGE, SLEDDING, BOBSLEIGH, ICE HOCKEY, CURLING

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Snow & Ice)	Helmet	X < 0,5 kg	-	SGCSQ380000	0,087 €	(2.2)(2.3)(3)
		X ≥ 0,5 kg	-	SGCSQ400000	0,189 €	(2.2)(2.3)(3)
	Goggles, visor	X < 0,2 kg	-	SGVIS350000	0,044 €	(3)
		X ≥ 0,2 kg	-	SGVIS370000	0,087 €	(3)
	Other protection / PPE: pair of wrist guards, pair of shin guards, knee pad, pair of gloves, hockey protection, avalanche airbag vest, pair of gaiters, mouthguard, padded protective shorts, ...	X < 5 g	-	SGPRO200000	0,001 €	(3)
		5 g ≤ X < 10 g	-	SGPRO210000	0,003 €	(3)
		10 g ≤ X < 20 g	-	SGPRO240000	0,004 €	(3)
		20 g ≤ X < 50 g	-	SGPRO270000	0,015 €	(3)
		50 g ≤ X < 100 g	-	SGPRO300000	0,029 €	(3)
		0,1 kg ≤ X < 0,2 kg	-	SGPRO330000	0,044 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SGPRO360000	0,087 €	(3)
		0,5 kg ≤ X < 1 kg	-	SGPRO390000	0,189 €	(3)
		1 kg ≤ X < 2 kg	-	SGPRO420000	0,348 €	(3)
		2 kg ≤ X < 3 kg	-	SGPRO450000	0,928 €	(3)
		3 kg ≤ X < 5 kg	-	SGPRO480000	0,928 €	(3)
		5 kg ≤ X < 7 kg	-	SGPRO510000	1,610 €	(3)
		7 kg ≤ X < 9 kg	-	SGPRO540000	1,610 €	(3)
		9 kg ≤ X < 11 kg	-	SGPRO570000	1,610 €	(3)
		11 kg ≤ X < 13 kg	-	SGPRO600000	3,683 €	(3)
		13 kg ≤ X < 15 kg	-	SGPRO630000	3,683 €	(3)
		X ≥ 15 kg	-	SGPRO660000	3,683 €	(3)
Equipments & Accessories (Snow & Ice)	Pair of skis	X < 0,5 kg	-	SGSKI380000	0,102 €	(3)
		0,5 kg ≤ X < 1 kg	-	SGSKI390000	0,218 €	(3)
		1 kg ≤ X < 2 kg	-	SGSKI420000	0,363 €	(3)
		2 kg ≤ X < 3 kg	-	SGSKI450000	0,638 €	(3)
		3 kg ≤ X < 5 kg	-	SGSKI480000	1,059 €	(3)
		X ≥ 5 kg	-	SGSKI520000	1,479 €	(3)

SNOW & ICE

SPORT / ACTIVITY / EQUIPMENT: ALPINE SKIING, NORDIC SKIING / CROSS-COUNTRY SKIING, SNOWBOARD, LUGE, SLEDDING, BOBSLEIGH, ICE HOCKEY, CURLING

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Snow & Ice)	Snowboard	X < 1 kg	-	SGSNO410000	0,218 €	(3)
		X ≥ 1 kg	-	SGSNO430000	0,363 €	(3)
	Pair of ski poles	X < 0,5 kg	Metal > 80%	SGBTN382000	0,029 €	(1)(3)(4)
			Other	SGBTN381000	0,102 €	(1)(3)(4)
		X ≥ 0,5 kg	Metal > 80%	SGBTN402000	0,029 €	(1)(3)(4)
			Other	SGBTN401000	0,218 €	(1)(3)(4)
	Ski and snowboard binding (by the unit)	X < 0,2 kg	Metal > 80%	SGFIX352000	0,029 €	(1)(3)(4)
			Other	SGFIX351000	0,044 €	(1)(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SGFIX362000	0,087 €	(1)(3)(4)
			Other	SGFIX361000	0,102 €	(1)(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SGFIX392000	0,160 €	(1)(3)(4)
			Other	SGFIX391000	0,218 €	(1)(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SGFIX422000	0,319 €	(1)(3)(4)
			Other	SGFIX421000	0,363 €	(1)(3)(4)
		X ≥ 2 kg	Metal > 80%	SGFIX462000	0,479 €	(1)(3)(4)
			Other	SGFIX461000	0,638 €	(1)(3)(4)
	Sled	X < 0,5 kg	-	SGLUG380000	0,102 €	(1)(2.1)(3)
		0,5 kg ≤ X < 1 kg	-	SGLUG390000	0,218 €	(1)(2.1)(3)
		X ≥ 1 kg	-	SGLUG430000	0,363 €	(1)(2.1)(3)
	Pair of snowshoes	-	-	SGRAQ780000	0,638 €	(1)(2.1)(3)(4)
	Pair of climbing skins	-	-	SGZPH780000	0,044 €	
	Hockey stick	-	-	SGZCR780000	0,087 €	
	Hockey puck	-	-	SGZPA780000	0,044 €	
	Other equipment & accessory (Snow & Ice)	X < 5 g	Metal > 80%	SGDIV202000	0,001 €	(3)(4)
			Other	SGDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SGDIV212000	0,002 €	(3)(4)
			Other	SGDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SGDIV242000	0,003 €	(3)(4)
			Other	SGDIV241000	0,004 €	(3)(4)

SNOW & ICE

SPORT / ACTIVITY / EQUIPMENT: ALPINE SKIING, NORDIC SKIING / CROSS-COUNTRY SKIING, SNOWBOARD, LUGE, SLEDDING, BOBSLEIGH, ICE HOCKEY, CURLING

Equipment existing in the 2026 fee list – its code changes
Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Snow & Ice)	Other equipment & accessory (Snow & Ice)	20 g ≤ X < 50 g	Metal > 80%	SGDIV272000	0,008 €	(3)(4)
			Other	SGDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SGDIV302000	0,017 €	(3)(4)
			Other	SGDIV301000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	Metal > 80%	SGDIV332000	0,029 €	(3)(4)
			Other	SGDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SGDIV362000	0,082 €	(3)(4)
			Other	SGDIV361000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SGDIV392000	0,150 €	(3)(4)
			Other	SGDIV391000	0,218 €	(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SGDIV422000	0,319 €	(3)(4)
			Other	SGDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SGDIV452000	0,450 €	(3)(4)
			Other	SGDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SGDIV482000	0,600 €	(3)(4)
			Other	SGDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SGDIV512000	0,957 €	(3)(4)
			Other	SGDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SGDIV542000	1,050 €	(3)(4)
			Other	SGDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SGDIV572000	1,050 €	(3)(4)
			Other	SGDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SGDIV602000	1,914 €	(3)(4)
			Other	SGDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SGDIV632000	1,914 €	(3)(4)
			Other	SGDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SGDIV662000	2,549 €	(3)(4)
			Other	SGDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

SKILL & PRECISION SPORTS

SPORT / ACTIVITY / EQUIPMENT: **GOLF, ARCHERY, DARTS, PETANQUE, FRISBEE, SKITTLES, FOOSBALL, POOL / BILLIARDS, BOWLING**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear (Skill & Precision sports)	Footwear: pair of bowling shoes, golf shoes with spikes, ...	-	-	SHCHS780000	0,189 €	(3)
Technical luggage (Skill & Precision sports)	Bag and carry cover: archery backpack, golf bag, quiver, ...	X < 5 g	-	SHBAG200000	0,001 €	(1)(3)
		5 g ≤ X < 10 g	-	SHBAG210000	0,003 €	(1)(3)
		10 g ≤ X < 20 g	-	SHBAG240000	0,004 €	(1)(3)
		20 g ≤ X < 50 g	-	SHBAG270000	0,015 €	(1)(3)
		50 g ≤ X < 100 g	-	SHBAG300000	0,029 €	(1)(3)
		0,1 kg ≤ X < 0,2 kg	-	SHBAG330000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SHBAG360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SHBAG390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SHBAG420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SHBAG450000	0,638 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SHBAG480000	1,059 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SHBAG510000	1,479 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SHBAG540000	1,914 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SHBAG570000	2,117 €	(1)(3)
		11 kg ≤ X < 13 kg	-	SHBAG600000	2,538 €	(1)(3)
		13 kg ≤ X < 15 kg	-	SHBAG630000	2,973 €	(1)(3)
		X ≥ 15 kg	-	SHBAG660000	4,234 €	(1)(3)
Protections / PPE (Skill & Precision sports)	Protection / PPE: glove for golf, archery, chest guard, forearm guard...	X < 5 g	-	SHPRO200000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	-	SHPRO210000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	-	SHPRO240000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	-	SHPRO270000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	-	SHPRO300000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	-	SHPRO330000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	-	SHPRO360000	0,087 €	(3)(4)
		0,5 kg ≤ X < 1 kg	-	SHPRO390000	0,189 €	(3)(4)

SKILL & PRECISION SPORTS

SPORT / ACTIVITY / EQUIPMENT: **GOLF, ARCHERY, DARTS, PETANQUE, FRISBEE, SKITTLES, FOOSBALL, POOL / BILLIARDS, BOWLING**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Skill & Precision sports)	Protection / PPE: glove for golf, archery, chest guard, forearm guard...	1 kg ≤ X < 2 kg	-	SHPRO420000	0,348 €	(3)(4)
		2 kg ≤ X < 3 kg	-	SHPRO450000	0,928 €	(3)(4)
		3 kg ≤ X < 5 kg	-	SHPRO480000	0,928 €	(3)(4)
		5 kg ≤ X < 7 kg	-	SHPRO510000	1,610 €	(3)(4)
		7 kg ≤ X < 9 kg	-	SHPRO540000	1,610 €	(3)(4)
		9 kg ≤ X < 11 kg	-	SHPRO570000	1,610 €	(3)(4)
		11 kg ≤ X < 13 kg	-	SHPRO600000	3,683 €	(3)(4)
		13 kg ≤ X < 15 kg	-	SHPRO630000	3,683 €	(3)(4)
		X ≥ 15 kg	-	SHPRO660000	3,683 €	(3)(4)
Equipments & Accessories (Skill & Precision sports)	Pool table and foosball table	X ≥ 20 kg	-	SHBIL670000	4,611 €	(1)(2.1)(3)(4)
	Pool cue (by the unit)	-	-	SHQUE780000	0,102 €	(3)
	Golf ball (by the unit)	-	-	SHZGO780000	0,015 €	(4)
	Golf tee	-	-	SHZTE780000	0,001 €	
	Golf club (by the unit)	-	Metal > 80%	SHCLU782000	0,087 €	(1)(3)(4)
		-	Other	SHCLU781000	0,102 €	(1)(3)(4)
	Golf set (clubs and bag)	X < 3 kg	-	SHSET470000	0,638 €	(1)(3)(4)
		3 kg ≤ X < 5 kg	-	SHSET480000	1,059 €	(1)(3)(4)
		X ≥ 5 kg	-	SHSET520000	1,479 €	(1)(3)(4)
	Golf trolley (excluding EEE)	X < 3 kg	Metal > 80%	SHGOL472000	0,479 €	(1)(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SHGOL482000	0,638 €	(1)(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SHGOL512000	0,957 €	(1)(3)(4)
		X ≥ 7 kg	Metal > 80%	SHGOL552000	1,117 €	(1)(3)(4)
	Pétanque ball, boule lyonnaise (by the unit)	-	Metal > 80%	SHLYO782000	0,029 €	(3)(4)
	Bowling ball (by the unit)	-	-	SHBOW780000	1,059 €	(3)(4)

SKILL & PRECISION SPORTS

SPORT / ACTIVITY / EQUIPMENT: **GOLF, ARCHERY, DARTS, PETANQUE, FRISBEE, SKITTLES, FOOSBALL, POOL / BILLIARDS, BOWLING**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Skill & Precision sports)	Discs, disc game (palets) and other outdoor game made of more than 70% wood	X < 5 kg	-	SHJPB500000	0,550 €	(3)
		5 kg ≤ X < 7 kg	-	SHJPB510000	1,450 €	(3)
		7 kg ≤ X < 9 kg	-	SHJPB540000	1,670 €	(3)
		9 kg ≤ X < 11 kg	-	SHJPB570000	1,670 €	(3)
		X ≥ 11 kg	-	SHJPB610000	2,200 €	(3)
	Discs, disc game (palets) and other outdoor game (any other material)	X < 5 kg	Metal > 80%	SHJPA502000	0,319 €	(3)(4)
			Other	SHJPA501000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SHJPA512000	0,957 €	(3)(4)
			Other	SHJPA511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SHJPA542000	0,957 €	(3)(4)
			Other	SHJPA541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SHJPA572000	0,957 €	(3)(4)
			Other	SHJPA571000	2,117 €	(3)(4)
		X ≥ 11 kg	Metal > 80%	SHJPA612000	1,914 €	(3)(4)
			Other	SHJPA611000	2,538 €	(3)(4)
	Archery: complete bow and bow spare parts	X < 5 g	-	SHARC200000	0,001 €	(1)(3)(4)
		5 g ≤ X < 10 g	-	SHARC210000	0,003 €	(1)(3)(4)
		10 g ≤ X < 20 g	-	SHARC240000	0,004 €	(1)(3)(4)
		20 g ≤ X < 50 g	-	SHARC270000	0,015 €	(1)(3)(4)
		50 g ≤ X < 100 g	-	SHARC300000	0,029 €	(1)(3)(4)
		0,1 kg ≤ X < 0,2 kg	-	SHARC330000	0,044 €	(1)(3)(4)
		0,2 kg ≤ X < 0,5 kg	-	SHARC360000	0,087 €	(1)(3)(4)
		0,5 kg ≤ X < 1 kg	-	SHARC390000	0,174 €	(1)(3)(4)
		1 kg ≤ X < 2 kg	-	SHARC420000	0,334 €	(1)(3)(4)
		2 kg ≤ X < 3 kg	-	SHARC450000	0,885 €	(1)(3)(4)
		X ≥ 3 kg	-	SHARC490000	0,885 €	(1)(3)(4)

SKILL & PRECISION SPORTS

SPORT / ACTIVITY / EQUIPMENT: **GOLF, ARCHERY, DARTS, PETANQUE, FRISBEE, SKITTLES, FOOSBALL, POOL / BILLIARDS, BOWLING**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Skill & Precision sports)	Arrow (by the unit)	-	Metal > 80%	SHZFL782000	0,003 €	(4)
		-	Other	SHZFL781000	0,004 €	(4)
	Archery target	X < 11 kg	-	SHZCI590000	0,957 €	
		X ≥ 11 kg	-	SHZCI610000	1,117 €	
	Dart (by the unit)	-	Metal > 80%	SHZFE782000	0,008 €	(4)
		-	Other	SHZFE781000	0,015 €	(4)
	Dartboard	X < 2 kg	-	SHZCB440000	0,363 €	(2.2)(2.3)
		2 kg ≤ X < 3 kg	-	SHZCB450000	0,638 €	(2.2)(2.3)
		3 kg ≤ X < 5 kg	-	SHZCB480000	1,059 €	(2.2)(2.3)
		X ≥ 5 kg	-	SHZCB520000	1,479 €	(2.2)(2.3)
	Other equipment & accessory (Skill & Precision sports)	X < 5 g	Metal > 80%	SHDIV202000	0,001 €	(3)(4)
			Other	SHDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SHDIV212000	0,002 €	(3)(4)
			Other	SHDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SHDIV242000	0,003 €	(3)(4)
			Other	SHDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SHDIV272000	0,008 €	(3)(4)
			Other	SHDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SHDIV302000	0,017 €	(3)(4)
			Other	SHDIV301000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	Metal > 80%	SHDIV332000	0,029 €	(3)(4)
			Other	SHDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SHDIV362000	0,082 €	(3)(4)
			Other	SHDIV361000	0,102 €	(3)(4)

SKILL & PRECISION SPORTS

SPORT / ACTIVITY / EQUIPMENT: GOLF, ARCHERY, DARTS, PETANQUE, FRISBEE, SKITTLES, FOOSBALL, POOL / BILLIARDS, BOWLING

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Skill & Precision sports)	Other equipment & accessory (Skill & Precision sports)	0,5 kg ≤ X < 1 kg	Metal > 80%	SHDIV392000	0,150 €	(3)(4)
			Other	SHDIV391000	0,218 €	(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SHDIV422000	0,319 €	(3)(4)
			Other	SHDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SHDIV452000	0,450 €	(3)(4)
			Other	SHDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SHDIV482000	0,600 €	(3)(4)
			Other	SHDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SHDIV512000	0,957 €	(3)(4)
			Other	SHDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SHDIV542000	1,050 €	(3)(4)
			Other	SHDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SHDIV572000	1,050 €	(3)(4)
			Other	SHDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SHDIV602000	1,914 €	(3)(4)
			Other	SHDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SHDIV632000	1,914 €	(3)(4)
			Other	SHDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SHDIV662000	2,549 €	(3)(4)
			Other	SHDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

VERTICALITY AND AIR SPORTS

SPORT / ACTIVITY / EQUIPMENT: **CLIMBING, VIA FERRATA, MOUNTAINEERING, CAVING, CANYONING, HANG GLIDING, SKYDIVING, PARAGLIDING...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear (Verticality and Air Sports)	Footwear: climbing shoes, ...	-	-	SIESC780000	0,087 €	(3)
Technical luggage (Verticality and Air Sports)	Bag, pouch and cover (chalk bag, pof bag, radio pouch, rope bag, rope tarp, climbing backpack...)	X < 5 g	-	SIBAG200000	0,001 €	(1)(3)
		5 g ≤ X < 10 g	-	SIBAG210000	0,003 €	(1)(3)
		10 g ≤ X < 20 g	-	SIBAG240000	0,004 €	(1)(3)
		20 g ≤ X < 50 g	-	SIBAG270000	0,015 €	(1)(3)
		50 g ≤ X < 100 g	-	SIBAG300000	0,029 €	(1)(3)
		0,1 kg ≤ X < 0,2 kg	-	SIBAG330000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SIBAG360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SIBAG390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SIBAG420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SIBAG450000	0,638 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SIBAG480000	1,059 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SIBAG510000	1,479 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SIBAG540000	1,914 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SIBAG570000	2,117 €	(1)(3)
		11 kg ≤ X < 13 kg	-	SIBAG600000	2,538 €	(1)(3)
		13 kg ≤ X < 15 kg	-	SIBAG630000	2,973 €	(1)(3)
		X ≥ 15 kg	-	SIBAG660000	4,234 €	(1)(3)
Protections / PPE (Verticality and Air Sports)	Helmet	-	-	SICSQ780000	0,087 €	(2.2)(2.3)(3)
	Pair of mountaineering crampons	-	Metal > 80%	SIAPI782000	0,029 €	(3)(4)
		-	Other	SIAPI781000	0,087 €	(3)(4)
	Harness	-	-	SIHAR780000	0,087 €	(3)

VERTICALITY AND AIR SPORTS

SPORT / ACTIVITY / EQUIPMENT: CLIMBING, VIA FERRATA, MOUNTAINEERING, CAVING, CANYONING, HANG GLIDING, SKYDIVING, PARAGLIDING...

Equipment existing in the 2026 fee list – its code changes
Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Verticality and Air Sports)	Rope without metal parts (dynamic, static climbing rope, ...)	X < 0,2 kg	-	SICOR350000	0,044 €	
		0,2 kg ≤ X < 0,5 kg	-	SICOR360000	0,087 €	
		0,5 kg ≤ X < 1 kg	-	SICOR390000	0,189 €	
		1 kg ≤ X < 2 kg	-	SICOR420000	0,348 €	
		2 kg ≤ X < 3 kg	-	SICOR450000	0,928 €	
		3 kg ≤ X < 5 kg	-	SICOR480000	0,928 €	
		5 kg ≤ X < 7 kg	-	SICOR510000	1,610 €	
		7 kg ≤ X < 9 kg	-	SICOR540000	1,610 €	
		9 kg ≤ X < 11 kg	-	SICOR570000	1,610 €	
		11 kg ≤ X < 13 kg	-	SICOR600000	3,683 €	
		13 kg ≤ X < 15 kg	-	SICOR630000	3,683 €	
		X ≥ 15 kg	-	SICOR660000	3,683 €	
	Other protection / PPE: carabiner, metal device (descender, belay device, ascender, ice screw, pulley, anchor, ...), sling ...	X < 5 g	-	SIPRO200000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	-	SIPRO210000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	-	SIPRO240000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	-	SIPRO270000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	-	SIPRO300000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	-	SIPRO330000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	-	SIPRO360000	0,087 €	(3)(4)
		0,5 kg ≤ X < 1 kg	-	SIPRO390000	0,189 €	(3)(4)
		1 kg ≤ X < 2 kg	-	SIPRO420000	0,348 €	(3)(4)
		2 kg ≤ X < 3 kg	-	SIPRO450000	0,928 €	(3)(4)
		3 kg ≤ X < 5 kg	-	SIPRO480000	0,928 €	(3)(4)
		5 kg ≤ X < 7 kg	-	SIPRO510000	1,610 €	(3)(4)
		7 kg ≤ X < 9 kg	-	SIPRO540000	1,610 €	(3)(4)
		9 kg ≤ X < 11 kg	-	SIPRO570000	1,610 €	(3)(4)
		11 kg ≤ X < 13 kg	-	SIPRO600000	3,683 €	(3)(4)
		13 kg ≤ X < 15 kg	-	SIPRO630000	3,683 €	(3)(4)
		X ≥ 15 kg	-	SIPRO660000	3,683 €	(3)(4)

VERTICALITY AND AIR SPORTS

SPORT / ACTIVITY / EQUIPMENT: CLIMBING, VIA FERRATA, MOUNTAINEERING, CAVING, CANYONING, HANG GLIDING, SKYDIVING, PARAGLIDING...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Verticality and Air Sports)	Climbing hold and bouldering block	X < 0,2 kg	-	SIPRI350000	0,044 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SIPRI360000	0,102 €	(3)
		0,5 kg ≤ X < 1 kg	-	SIPRI390000	0,218 €	(3)
		1 kg ≤ X < 2 kg	-	SIPRI420000	0,363 €	(3)
		2 kg ≤ X < 3 kg	-	SIPRI450000	0,638 €	(3)
		3 kg ≤ X < 5 kg	-	SIPRI480000	1,059 €	(3)
		X ≥ 5 kg	-	SIPRI520000	1,480 €	(3)
	Ice axe	-	-	SIPIO780000	0,087 €	(3)
	Sail/canopy excluding water sports (for paraglider, parachute, hang glider, ...)	X < 1 m ²	-	SIVOI680000	0,769 €	(3)
		1 m ² ≤ X < 5 m ²	-	SIVOI690000	1,537 €	(3)
		5 m ² ≤ X < 10 m ²	-	SIVOI700000	3,074 €	(3)
		X ≥ 10 m ²	-	SIVOI710000	4,611 €	(3)
	Other equipment & accessory (Verticality and Air Sports)	X < 5 g	Metal > 80%	SIDIV202000	0,001 €	(3)(4)
			Other	SIDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SIDIV212000	0,002 €	(3)(4)
			Other	SIDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SIDIV242000	0,003 €	(3)(4)
			Other	SIDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SIDIV272000	0,008 €	(3)(4)
			Other	SIDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SIDIV302000	0,017 €	(3)(4)
			Other	SIDIV301000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	Metal > 80%	SIDIV332000	0,029 €	(3)(4)
			Other	SIDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SIDIV362000	0,082 €	(3)(4)
			Other	SIDIV361000	0,102 €	(3)(4)

VERTICALITY AND AIR SPORTS

SPORT / ACTIVITY / EQUIPMENT: CLIMBING, VIA FERRATA, MOUNTAINEERING, CAVING, CANYONING, HANG GLIDING, SKYDIVING, PARAGLIDING...

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Verticality and Air Sports)	Other equipment & accessory (Verticality and Air Sports)	0,5 kg ≤ X < 1 kg	Metal > 80%	SIDIV392000	0,150 €	(3)(4)
			Other	SIDIV391000	0,218 €	(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SIDIV422000	0,319 €	(3)(4)
			Other	SIDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SIDIV452000	0,450 €	(3)(4)
			Other	SIDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SIDIV482000	0,600 €	(3)(4)
			Other	SIDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SIDIV512000	0,957 €	(3)(4)
			Other	SIDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SIDIV542000	1,050 €	(3)(4)
			Other	SIDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SIDIV572000	1,050 €	(3)(4)
			Other	SIDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SIDIV602000	1,914 €	(3)(4)
			Other	SIDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SIDIV632000	1,914 €	(3)(4)
			Other	SIDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SIDIV662000	2,549 €	(3)(4)
			Other	SIDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

FITNESS AND COMBAT SPORTS

SPORT / ACTIVITY / EQUIPMENT: FITNESS, CARDIO TRAINING, WEIGHT TRAINING, PILATES, YOGA, STRETCHING, DANCE, GYMNASTICS, GROUP CLASSES, FENCING, COMBAT SPORTS (BOXING, MARTIAL ARTS, JUDO,...)...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear (Fitness and Combat sports)	Soft shoes: gymnastics, dance...	-	-	SJSON780000	0,087 €	(3)
	Footwear: tap shoes, boxing shoes, taekwondo shoes,...	-	-	SJCLA780000	0,189 €	(3)
Technical luggage (Fitness and Combat sports)	Bag and carry cover for Fitness and Combat	$X < 5 \text{ g}$	-	SJBAG200000	0,001 €	(1)(3)
		$5 \text{ g} \leq X < 10 \text{ g}$	-	SJBAG210000	0,003 €	(1)(3)
		$10 \text{ g} \leq X < 20 \text{ g}$	-	SJBAG240000	0,004 €	(1)(3)
		$20 \text{ g} \leq X < 50 \text{ g}$	-	SJBAG270000	0,015 €	(1)(3)
		$50 \text{ g} \leq X < 100 \text{ g}$	-	SJBAG300000	0,029 €	(1)(3)
		$0,1 \text{ kg} \leq X < 0,2 \text{ kg}$	-	SJBAG330000	0,044 €	(1)(3)
		$0,2 \text{ kg} \leq X < 0,5 \text{ kg}$	-	SJBAG360000	0,102 €	(1)(3)
		$0,5 \text{ kg} \leq X < 1 \text{ kg}$	-	SJBAG390000	0,218 €	(1)(3)
		$1 \text{ kg} \leq X < 2 \text{ kg}$	-	SJBAG420000	0,363 €	(1)(3)
		$2 \text{ kg} \leq X < 3 \text{ kg}$	-	SJBAG450000	0,638 €	(1)(3)
		$3 \text{ kg} \leq X < 5 \text{ kg}$	-	SJBAG480000	1,059 €	(1)(3)
		$5 \text{ kg} \leq X < 7 \text{ kg}$	-	SJBAG510000	1,479 €	(1)(3)
		$7 \text{ kg} \leq X < 9 \text{ kg}$	-	SJBAG540000	1,914 €	(1)(3)
		$9 \text{ kg} \leq X < 11 \text{ kg}$	-	SJBAG570000	2,117 €	(1)(3)
		$11 \text{ kg} \leq X < 13 \text{ kg}$	-	SJBAG600000	2,538 €	(1)(3)
		$13 \text{ kg} \leq X < 15 \text{ kg}$	-	SJBAG630000	2,973 €	(1)(3)
		$X \geq 15 \text{ kg}$	-	SJBAG660000	4,234 €	(1)(3)
Protections / PPE (Fitness and Combat sports)	Pair of combat sport gloves and mittens	$X < 0,5 \text{ kg}$	-	SJGAN380000	0,087 €	(3)
		$X \geq 0,5 \text{ kg}$	-	SJGAN400000	0,189 €	(3)
	Boxing hand wrap	-	-	SJBOX780000	0,029 €	(3)
	Head-top protection (fencing, judo, wrestling, MMA, ...)	$X < 0,5 \text{ kg}$	-	SJHDT380000	0,102 €	(3)
		$X \geq 0,5 \text{ kg}$	-	SJHDT400000	0,218 €	(3)

FITNESS AND COMBAT SPORTS

SPORT / ACTIVITY / EQUIPMENT: FITNESS, CARDIO TRAINING, WEIGHT TRAINING, PILATES, YOGA, STRETCHING, DANCE, GYMNASTICS, GROUP CLASSES, FENCING, COMBAT SPORTS (BOXING, MARTIAL ARTS, JUDO,...)...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Fitness and Combat sports)	Other protection / PPE: pair of wrist guards, fencing suit (excluding battery and sensor), boxing pad, shield, shin-in-step guard, cup/groin guard, ...	X < 5 g	-	SJPRO200000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	-	SJPRO210000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	-	SJPRO240000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	-	SJPRO270000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	-	SJPRO300000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	-	SJPRO330000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	-	SJPRO360000	0,087 €	(3)(4)
		0,5 kg ≤ X < 1 kg	-	SJPRO390000	0,189 €	(3)(4)
		1 kg ≤ X < 2 kg	-	SJPRO420000	0,348 €	(3)(4)
		2 kg ≤ X < 3 kg	-	SJPRO450000	0,928 €	(3)(4)
		3 kg ≤ X < 5 kg	-	SJPRO480000	0,928 €	(3)(4)
		5 kg ≤ X < 7 kg	-	SJPRO510000	1,610 €	(3)(4)
		7 kg ≤ X < 9 kg	-	SJPRO540000	1,610 €	(3)(4)
		9 kg ≤ X < 11 kg	-	SJPRO570000	1,610 €	(3)(4)
		11 kg ≤ X < 13 kg	-	SJPRO600000	3,683 €	(3)(4)
		13 kg ≤ X < 15 kg	-	SJPRO630000	3,683 €	(3)(4)
		X ≥ 15 kg	-	SJPRO660000	3,683 €	(3)(4)
Equipments & Accessories (Fitness and Combat sports)	Weight bench	X < 9 kg	-	SJBNC560000	1,117 €	(1)(2.1)(3)(4)
		9 kg ≤ X < 11 kg	-	SJBNC570000	1,117 €	(1)(2.1)(3)(4)
		11 kg ≤ X < 13 kg	-	SJBNC600000	1,914 €	(1)(2.1)(3)(4)
		13 kg ≤ X < 15 kg	-	SJBNC630000	1,914 €	(1)(2.1)(3)(4)
		X ≥ 15 kg	-	SJBNC660000	2,712 €	(1)(2.1)(3)(4)
	Elliptical (excluding EEE), Rowing machine, Reformer	-	Metal > 80%	SJELI782000	2,712 €	(1)(3)(4)
		-	Other	SJELI781000	4,234 €	(1)(3)(4)
	Exercise bike (excluding EEE)	-	Metal > 80%	SJAPP782000	1,914 €	(3)(4)
		-	Other	SJAPP781000	4,234 €	(2.1)(3)(4)
	Removable strength-training machine requiring no installation (excluding EEE)	-	-	SJMAC780000	4,611 €	(1)(3)(4)

FITNESS AND COMBAT SPORTS

SPORT / ACTIVITY / EQUIPMENT: FITNESS, CARDIO TRAINING, WEIGHT TRAINING, PILATES, YOGA, STRETCHING, DANCE, GYMNASTICS, GROUP CLASSES, FENCING, COMBAT SPORTS (BOXING, MARTIAL ARTS, JUDO,...)...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Fitness and Combat sports)	Step platform	 X < 3 kg	-	SJSTP470000	0,638 €	(1)(2.1)(3)
		 3 kg ≤ X < 5 kg	-	SJSTP480000	1,059 €	(1)(2.1)(3)
		 5 kg ≤ X < 7 kg	-	SJSTP510000	1,479 €	(1)(2.1)(3)
		 7 kg ≤ X < 9 kg	-	SJSTP540000	1,914 €	(1)(2.1)(3)
		 X ≥ 9 kg	-	SJSTP580000	2,117 €	(1)(2.1)(3)
	Outdoor trampoline / gym springboard	 -	-	SJTEX780000	4,234 €	(1)(3)(4)
	Indoor trampoline	 -	-	SJTIN780000	1,479 €	(1)(3)(4)
	Large item: pommel horse, beam, parallel bar, ...	 X ≥ 20 kg	-	SJBIG670000	4,611 €	(1)(3)(4)
	Punching bag	 X < 5 kg	-	SJFRA500000	1,059 €	(1)(3)
		 5 kg ≤ X < 7 kg	-	SJFRA510000	1,479 €	(1)(3)
		 7 kg ≤ X < 9 kg	-	SJFRA540000	1,914 €	(1)(3)
		 9 kg ≤ X < 11 kg	-	SJFRA570000	2,117 €	(1)(3)
		 11 kg ≤ X < 13 kg	-	SJFRA600000	2,538 €	(1)(3)
		 13 kg ≤ X < 15 kg	-	SJFRA630000	2,973 €	(1)(3)
		 X ≥ 15 kg	-	SJFRA660000	4,234 €	(1)(3)
	Punching ball	 X < 2 kg	-	SJPUN440000	0,363 €	(1)(3)
		 2 kg ≤ X < 3 kg	-	SJPUN450000	0,638 €	(1)(3)
		 3 kg ≤ X < 5 kg	-	SJPUN480000	1,059 €	(1)(3)
		 X ≥ 5 kg	-	SJPUN520000	1,479 €	(1)(3)
	Weight, fitness load: dumbbell, medicine ball, weighted ball, barbell, weight, weight plate, kettlebell, sandbag, crossfit rope, weighted vest, ...	 X < 1 kg	Metal > 80%	SJHAL412000	0,029 €	(3)(4)
			Other	SJHAL411000	0,218 €	(2.1)(3)(4)
		 1 kg ≤ X < 2 kg	Metal > 80%	SJHAL422000	0,319 €	(3)(4)
			Other	SJHAL421000	0,363 €	(2.1)(3)(4)
		 2 kg ≤ X < 3 kg	Metal > 80%	SJHAL452000	0,319 €	(3)(4)
			Other	SJHAL451000	0,638 €	(2.1)(3)(4)

FITNESS AND COMBAT SPORTS

SPORT / ACTIVITY / EQUIPMENT: FITNESS, CARDIO TRAINING, WEIGHT TRAINING, PILATES, YOGA, STRETCHING, DANCE, GYMNASTICS, GROUP CLASSES, FENCING, COMBAT SPORTS (BOXING, MARTIAL ARTS, JUDO,...)...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Fitness and Combat sports)	Weight, fitness load: dumbbell, medicine ball, weighted ball, barbell, weight, weight plate, kettlebell, sandbag, crossfit rope, weighted vest, ...	3 kg ≤ X < 5 kg	Metal > 80%	SJHAL482000	0,319 €	(3)(4)
			Other	SJHAL481000	1,059 €	(2.1)(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SJHAL512000	0,957 €	(3)(4)
			Other	SJHAL511000	1,479 €	(2.1)(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SJHAL542000	0,957 €	(3)(4)
			Other	SJHAL541000	1,914 €	(2.1)(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SJHAL572000	0,957 €	(3)(4)
			Other	SJHAL571000	2,117 €	(2.1)(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SJHAL602000	1,914 €	(3)(4)
			Other	SJHAL601000	2,538 €	(2.1)(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SJHAL632000	1,914 €	(3)(4)
			Other	SJHAL631000	2,973 €	(2.1)(3)(4)
		X ≥ 15 kg	Metal > 80%	SJHAL662000	1,914 €	(3)(4)
			Other	SJHAL661000	4,234 €	(2.1)(3)(4)
	Pull-up bar	-	-	SJTRA780000	0,319 €	(1)(3)(4)
	Fitness skipping rope	X < 0,2 kg	-	SJSAU350000	0,029 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SJSAU360000	0,087 €	(3)
		0,5 kg ≤ X < 1 kg	-	SJSAU390000	0,160 €	(3)
		X ≥ 1 kg	-	SJSAU430000	0,319 €	(3)
	Resistance band	X < 50 g	-	SJZBE290000	0,015 €	
		50 g ≤ X < 100 g	-	SJZBE300000	0,029 €	
		0,1 kg ≤ X < 0,2 kg	-	SJZBE330000	0,044 €	
		0,2 kg ≤ X < 0,5 kg	-	SJZBE360000	0,087 €	
		X ≥ 0,5 kg	-	SJZBE400000	0,174 €	
	Yoga mat	-	-	SJYOG780000	0,363 €	(3)
	Yoga brick and block	-	-	SJZBY780000	0,044 €	

FITNESS AND COMBAT SPORTS

SPORT / ACTIVITY / EQUIPMENT: FITNESS, CARDIO TRAINING, WEIGHT TRAINING, PILATES, YOGA, STRETCHING, DANCE, GYMNASTICS, GROUP CLASSES, FENCING, COMBAT SPORTS (BOXING, MARTIAL ARTS, JUDO,...)...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Fitness and Combat sports)	Landing / gym mat and other foam module (excluding toys)	X < 3 kg	-	SJMAT470000	0,638 €	(3)
		3 kg ≤ X < 5 kg	-	SJMAT480000	1,059 €	(3)
		5 kg ≤ X < 7 kg	-	SJMAT510000	1,479 €	(3)
		7 kg ≤ X < 9 kg	-	SJMAT540000	1,914 €	(3)
		9 kg ≤ X < 11 kg	-	SJMAT570000	2,117 €	(3)
		11 kg ≤ X < 13 kg	-	SJMAT600000	2,538 €	(3)
		13 kg ≤ X < 15 kg	-	SJMAT630000	2,973 €	(3)
		X ≥ 15 kg	-	SJMAT660000	4,234 €	(3)
	Fitness ball: gym ball, pilates / yoga ball, ..	X < 0,2 kg	-	SJZFI350000	0,044 €	
		0,2 kg ≤ X < 0,5 kg	-	SJZFI360000	0,087 €	
		0,5 kg ≤ X < 1 kg	-	SJZFI390000	0,174 €	
		1 kg ≤ X < 2 kg	-	SJZFI420000	0,334 €	
		X ≥ 2 kg	-	SJZFI460000	0,885 €	
	Leotard (dance, gymnastics, ...)	-	-	SJJST780000	0,044 €	(3)
	Combat sport uniform (kimonos, judogi, ...)	-	-	SJUNI780000	0,102 €	(3)
	Fencing sword, sabre, épée, nunchaku	-	-	SJEPE780000	0,029 €	(3)(4)
	Other equipment & accessory (Fitness and Combat sports)	X < 5 g	Metal > 80%	SJDIV202000	0,001 €	(3)(4)
			Other	SJDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SJDIV212000	0,002 €	(3)(4)
			Other	SJDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SJDIV242000	0,003 €	(3)(4)
			Other	SJDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SJDIV272000	0,008 €	(3)(4)
			Other	SJDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SJDIV302000	0,017 €	(3)(4)
			Other	SJDIV301000	0,029 €	(3)(4)

FITNESS AND COMBAT SPORTS

SPORT / ACTIVITY / EQUIPMENT: FITNESS, CARDIO TRAINING, WEIGHT TRAINING, PILATES, YOGA, STRETCHING, DANCE, GYMNASTICS, GROUP CLASSES, FENCING, COMBAT SPORTS (BOXING, MARTIAL ARTS, JUDO,...)...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Fitness and Combat sports)	Other equipment & accessory (Fitness and Combat sports)	0,1 kg ≤ X < 0,2 kg	Metal > 80%	SJDIV332000	0,029 €	(3)(4)
			Other	SJDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SJDIV362000	0,082 €	(3)(4)
			Other	SJDIV361000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SJDIV392000	0,150 €	(3)(4)
			Other	SJDIV391000	0,218 €	(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SJDIV422000	0,319 €	(3)(4)
			Other	SJDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SJDIV452000	0,450 €	(3)(4)
			Other	SJDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SJDIV482000	0,600 €	(3)(4)
			Other	SJDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SJDIV512000	0,957 €	(3)(4)
			Other	SJDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SJDIV542000	1,050 €	(3)(4)
			Other	SJDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SJDIV572000	1,050 €	(3)(4)
			Other	SJDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SJDIV602000	1,914 €	(3)(4)
			Other	SJDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SJDIV632000	1,914 €	(3)(4)
			Other	SJDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SJDIV662000	2,549 €	(3)(4)
			Other	SJDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

HUNTING, SPORT SHOOTING AND FISHING

SPORT / ACTIVITY / EQUIPMENT: HUNTING, SPORT SHOOTING, CLAY PIGEON SHOOTING, FISHING...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear Hunting (Sport Shooting and Fishing)	Footwear: pair of waders, wellies, thigh boots, ...	-	-	SKWAD780000	1,189 €	(3)
Technical luggage (Hunting, Sport Shooting and Fishing)	Box, luggage, fishing trolley, cover, carry cases (rods, rifles, ...), ammunition box, lure box, bucket, unhooking mat, ...	X < 5 g	-	SKBAG200000	0,001 €	(1)(3)(4)
		5 g ≤ X < 10 g	-	SKBAG210000	0,003 €	(1)(3)(4)
		10 g ≤ X < 20 g	-	SKBAG240000	0,004 €	(1)(3)(4)
		20 g ≤ X < 50 g	-	SKBAG270000	0,015 €	(1)(3)(4)
		50 g ≤ X < 100 g	-	SKBAG300000	0,029 €	(1)(3)(4)
		0,1 kg ≤ X < 0,2 kg	-	SKBAG330000	0,044 €	(1)(3)(4)
		0,2 kg ≤ X < 0,5 kg	-	SKBAG360000	0,102 €	(1)(3)(4)
		0,5 kg ≤ X < 1 kg	-	SKBAG390000	0,218 €	(1)(3)(4)
		1 kg ≤ X < 2 kg	-	SKBAG420000	0,363 €	(1)(3)(4)
		2 kg ≤ X < 3 kg	-	SKBAG450000	0,638 €	(1)(3)(4)
		3 kg ≤ X < 5 kg	-	SKBAG480000	1,059 €	(1)(3)(4)
		5 kg ≤ X < 7 kg	-	SKBAG510000	1,479 €	(1)(3)(4)
		7 kg ≤ X < 9 kg	-	SKBAG540000	1,914 €	(1)(3)(4)
		9 kg ≤ X < 11 kg	-	SKBAG570000	2,117 €	(1)(3)(4)
		11 kg ≤ X < 13 kg	-	SKBAG600000	2,538 €	(1)(3)(4)
		13 kg ≤ X < 15 kg	-	SKBAG630000	2,973 €	(1)(3)(4)
		X ≥ 15 kg	-	SKBAG660000	4,234 €	(1)(3)(4)
Protections / PPE (Hunting, Sport Shooting and Fishing)	Protection / PPE: hearing protection, ballistic protective glasses, ...	X < 5 g	-	SKPRO200000	0,001 €	(3)

HUNTING, SPORT SHOOTING AND FISHING

SPORT / ACTIVITY / EQUIPMENT: HUNTING, SPORT SHOOTING, CLAY PIGEON SHOOTING, FISHING...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Hunting, Sport Shooting and Fishing)	Protection / PPE: hearing protection, ballistic protective glasses, ...	5 g ≤ X < 10 g	-	SKPRO210000	0,003 €	(3)
		10 g ≤ X < 20 g	-	SKPRO240000	0,004 €	(3)
		20 g ≤ X < 50 g	-	SKPRO270000	0,015 €	(3)
		50 g ≤ X < 100 g	-	SKPRO300000	0,029 €	(3)
		0,1 kg ≤ X < 0,2 kg	-	SKPRO330000	0,044 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SKPRO360000	0,087 €	(3)
		0,5 kg ≤ X < 1 kg	-	SKPRO390000	0,189 €	(3)
		1 kg ≤ X < 2 kg	-	SKPRO420000	0,348 €	(3)
		2 kg ≤ X < 3 kg	-	SKPRO450000	0,928 €	(3)
		3 kg ≤ X < 5 kg	-	SKPRO480000	0,928 €	(3)
		5 kg ≤ X < 7 kg	-	SKPRO510000	1,610 €	(3)
		7 kg ≤ X < 9 kg	-	SKPRO540000	1,610 €	(3)
		9 kg ≤ X < 11 kg	-	SKPRO570000	1,610 €	(3)
		11 kg ≤ X < 13 kg	-	SKPRO600000	3,683 €	(3)
		13 kg ≤ X < 15 kg	-	SKPRO630000	3,683 €	(3)
		X ≥ 15 kg	-	SKPRO660000	3,683 €	(3)
Hunting, Sport Shooting and Fishing items	Hunting and shooting cartridges (unit: per 1000 cartridges)	Single-material - 22LR	-	SKZCA720000	0,120 € /1000 cart.	(4)
		Single-material - Category B	-	SKZCA730000	0,480 € /1000 cart.	(4)
	Other cartridges (unit: per 1000 cartridges)	Single-material - Category C rifled cartridge for sport shooting	-	SKZAC740000	1,800 € /1000 cart.	(4)
	Other cartridges (unit: per 1000 cartridges)	Single-material - Category C, not intended for sport shooting	-	SKZAC750000	3,000 € /1000 cart.	(4)
	Hunting and shooting cartridges (unit: per 1000 cartridges)	Dual-material hunting	-	SKZCA760000	1,600 € /1000 cart.	(4)
		Dual-material - Sport	-	SKZCA770000	1,100 € /1000 cart.	(4)

HUNTING, SPORT SHOOTING AND FISHING

SPORT / ACTIVITY / EQUIPMENT: HUNTING, SPORT SHOOTING, CLAY PIGEON SHOOTING, FISHING...

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Hunting, Sport Shooting and Fishing items	Hunting and Sport Shooting consumable: clay pigeon, ...	X < 5 g	-	SKZCC200000	0,001 €	
		5 g ≤ X < 10 g	-	SKZCC210000	0,003 €	
		10 g ≤ X < 20 g	-	SKZCC240000	0,004 €	
		20 g ≤ X < 50 g	-	SKZCC270000	0,015 €	
		50 g ≤ X < 100 g	-	SKZCC300000	0,029 €	
		0,1 kg ≤ X < 0,2 kg	-	SKZCC330000	0,044 €	
		0,2 kg ≤ X < 0,5 kg	-	SKZCC360000	0,087 €	
		0,5 kg ≤ X < 1 kg	-	SKZCC390000	0,174 €	
		1 kg ≤ X < 2 kg	-	SKZCC420000	0,334 €	
		2 kg ≤ X < 3 kg	-	SKZCC450000	0,885 €	
		3 kg ≤ X < 5 kg	-	SKZCC480000	0,885 €	
		5 kg ≤ X < 7 kg	-	SKZCC510000	1,552 €	
		7 kg ≤ X < 9 kg	-	SKZCC540000	1,552 €	
		9 kg ≤ X < 11 kg	-	SKZCC570000	1,552 €	
		11 kg ≤ X < 13 kg	-	SKZCC600000	3,567 €	
		13 kg ≤ X < 15 kg	-	SKZCC630000	3,567 €	
		X ≥ 15 kg	-	SKZCC660000	3,567 €	
	Casting rod (fishing rod)	-	-	SKCAL780000	0,102 €	(1)(3)(4)
	Casting rod (fishing rod) and reel	-	-	SKCLM780000	0,189 €	(1)(3)(4)
	Long pole / coarse pole (fishing rod)	-	-	SKGCC780000	0,218 €	(1)(3)(4)
	Long pole / coarse pole (fishing rod) and reel	-	-	SKGCM780000	0,305 €	(1)(3)(4)
	Reel	-	-	SKMOU780000	0,087 €	(3)(4)
	Float tube	-	-	SKFLO780000	2,146 €	(3)

HUNTING, SPORT SHOOTING AND FISHING

SPORT / ACTIVITY / EQUIPMENT: HUNTING, SPORT SHOOTING, CLAY PIGEON SHOOTING, FISHING...

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Hunting, Sport Shooting and Fishing items	Hook, fishing line, and other consumable (Fishing)	X < 5 g	-	SKZCP200000	0,001 €	(4)
		5 g ≤ X < 10 g	-	SKZCP210000	0,003 €	(4)
		10 g ≤ X < 20 g	-	SKZCP240000	0,004 €	(4)
		20 g ≤ X < 50 g	-	SKZCP270000	0,015 €	(4)
		50 g ≤ X < 100 g	-	SKZCP300000	0,029 €	(4)
		0,1 kg ≤ X < 0,2 kg	-	SKZCP330000	0,044 €	(4)
		0,2 kg ≤ X < 0,5 kg	-	SKZCP360000	0,087 €	(4)
		0,5 kg ≤ X < 1 kg	-	SKZCP390000	0,174 €	(4)
		1 kg ≤ X < 2 kg	-	SKZCP420000	0,334 €	(4)
		2 kg ≤ X < 3 kg	-	SKZCP450000	0,885 €	(4)
		3 kg ≤ X < 5 kg	-	SKZCP480000	0,885 €	(4)
		5 kg ≤ X < 7 kg	-	SKZCP510000	1,552 €	(4)
		7 kg ≤ X < 9 kg	-	SKZCP540000	1,552 €	(4)
		9 kg ≤ X < 11 kg	-	SKZCP570000	1,552 €	(4)
		11 kg ≤ X < 13 kg	-	SKZCP600000	3,567 €	(4)
		13 kg ≤ X < 15 kg	-	SKZCP630000	3,567 €	(4)
		X ≥ 15 kg	-	SKZCP660000	3,567 €	(4)
	Other Hunting, Sport Shooting and Fishing item	X < 5 g	Metal > 80%	SKDIV202000	0,001 €	(3)(4)
			Other	SKDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SKDIV212000	0,002 €	(3)(4)
			Other	SKDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SKDIV242000	0,003 €	(3)(4)
			Other	SKDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SKDIV272000	0,008 €	(3)(4)
			Other	SKDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SKDIV302000	0,017 €	(3)(4)
			Other	SKDIV301000	0,029 €	(3)(4)

HUNTING, SPORT SHOOTING AND FISHING

SPORT / ACTIVITY / EQUIPMENT: **HUNTING, SPORT SHOOTING, CLAY PIGEON SHOOTING, FISHING...**

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Hunting, Sport Shooting and Fishing items	Other Hunting, Sport Shooting and Fishing item	0,1 kg ≤ X < 0,2 kg	Metal > 80%	SKDIV332000	0,029 €	(3)(4)
			Other	SKDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SKDIV362000	0,082 €	(3)(4)
			Other	SKDIV361000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SKDIV392000	0,150 €	(3)(4)
			Other	SKDIV391000	0,218 €	(3)(4)
		1 kg ≤ X < 2 kg	Metal > 80%	SKDIV422000	0,319 €	(3)(4)
			Other	SKDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SKDIV452000	0,450 €	(3)(4)
			Other	SKDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SKDIV482000	0,600 €	(3)(4)
			Other	SKDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SKDIV512000	0,957 €	(3)(4)
			Other	SKDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SKDIV542000	1,050 €	(3)(4)
			Other	SKDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SKDIV572000	1,050 €	(3)(4)
			Other	SKDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SKDIV602000	1,914 €	(3)(4)
			Other	SKDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SKDIV632000	1,914 €	(3)(4)
			Other	SKDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SKDIV662000	2,549 €	(3)(4)
			Other	SKDIV661000	4,234 €	(3)(4)

FEE LIST PER UNIVERSE

UNIVERSES		A. Active Mobility – Cat. 1	Click to access
		B. Active Mobility – Cat. 2	Click to access
		C. Balls & racquets sports	Click to access
		D. Outdoor / Hiking	Click to access
		E. Athletics	Click to access
		F. Water sports	Click to access
		G. Snow & Ice	Click to access
		H. Skill & Precision sports	Click to access
		I. Verticality and Air Sports	Click to access
		J. Fitness and Combat sports	Click to access
		K. Hunting, Sport Shooting and Fishing	Click to access
		L. Horse Riding and Dressage	Click to access

HORSE RIDING AND DRESSAGE

SPORT / ACTIVITY / EQUIPMENT: HORSE RIDING, EQUESTRIAN DRESSAGE, FALCONRY, BULLFIGHTING, DOG TRAINING

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Footwear (Horse Riding and Dressage)	Footwear: pair of boots, riding boots, ...	-	-	SLBOT780000	0,189 €	(3)
Technical luggage (Horse Riding and Dressage)	Grooming bag, saddle cover, cover for riding hat / helmet, case, ...	X < 5 g	-	SLBAG200000	0,001 €	(1)(3)
		5 g ≤ X < 10 g	-	SLBAG210000	0,003 €	(1)(3)
		10 g ≤ X < 20 g	-	SLBAG240000	0,004 €	(1)(3)
		20 g ≤ X < 50 g	-	SLBAG270000	0,015 €	(1)(3)
		50 g ≤ X < 100 g	-	SLBAG300000	0,029 €	(1)(3)
		0,1 kg ≤ X < 0,2 kg	-	SLBAG330000	0,044 €	(1)(3)
		0,2 kg ≤ X < 0,5 kg	-	SLBAG360000	0,102 €	(1)(3)
		0,5 kg ≤ X < 1 kg	-	SLBAG390000	0,218 €	(1)(3)
		1 kg ≤ X < 2 kg	-	SLBAG420000	0,363 €	(1)(3)
		2 kg ≤ X < 3 kg	-	SLBAG450000	0,638 €	(1)(3)
		3 kg ≤ X < 5 kg	-	SLBAG480000	1,059 €	(1)(3)
		5 kg ≤ X < 7 kg	-	SLBAG510000	1,479 €	(1)(3)
		7 kg ≤ X < 9 kg	-	SLBAG540000	1,914 €	(1)(3)
		9 kg ≤ X < 11 kg	-	SLBAG570000	2,117 €	(1)(3)
		11 kg ≤ X < 13 kg	-	SLBAG600000	2,538 €	(1)(3)
		13 kg ≤ X < 15 kg	-	SLBAG630000	2,973 €	(1)(3)
		X ≥ 15 kg	-	SLBAG660000	4,234 €	(1)(3)

HORSE RIDING AND DRESSAGE

SPORT / ACTIVITY / EQUIPMENT: HORSE RIDING, EQUESTRIAN DRESSAGE, FALCONRY, BULLFIGHTING, DOG TRAINING

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Protections / PPE (Horse Riding and Dressage)	Helmet, equestrian helmet	-	-	SLBOM780000	0,087 €	(3)
	Riding breeches	-	-	SLPTL780000	0,102 €	(3)
	Protection / PPE: pair of gloves, safety vest for riding, ...	X < 5 g	-	SLPRO200000	0,001 €	(3)
		5 g ≤ X < 10 g	-	SLPRO210000	0,003 €	(3)
		10 g ≤ X < 20 g	-	SLPRO240000	0,004 €	(3)
		20 g ≤ X < 50 g	-	SLPRO270000	0,015 €	(3)
		50 g ≤ X < 100 g	-	SLPRO300000	0,029 €	(3)
		0,1 kg ≤ X < 0,2 kg	-	SLPRO330000	0,044 €	(3)
		0,2 kg ≤ X < 0,5 kg	-	SLPRO360000	0,087 €	(3)
		0,5 kg ≤ X < 1 kg	-	SLPRO390000	0,189 €	(3)
		1 kg ≤ X < 2 kg	-	SLPRO420000	0,348 €	(3)
		2 kg ≤ X < 3 kg	-	SLPRO450000	0,928 €	(3)
		3 kg ≤ X < 5 kg	-	SLPRO480000	0,928 €	(3)
		5 kg ≤ X < 7 kg	-	SLPRO510000	1,610 €	(3)
		7 kg ≤ X < 9 kg	-	SLPRO540000	1,610 €	(3)
		9 kg ≤ X < 11 kg	-	SLPRO570000	1,610 €	(3)
		11 kg ≤ X < 13 kg	-	SLPRO600000	3,683 €	(3)
		13 kg ≤ X < 15 kg	-	SLPRO630000	3,683 €	(3)
		X ≥ 15 kg	-	SLPRO660000	3,683 €	(3)

HORSE RIDING AND DRESSAGE

SPORT / ACTIVITY / EQUIPMENT: HORSE RIDING, EQUESTRIAN DRESSAGE, FALCONRY, BULLFIGHTING, DOG TRAINING

 Equipment existing in the 2026 fee list – its code changes

 Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Horse Riding and Dressage)	Horse riding saddle	-	-	SLSEL780000	1,480 €	(1)(3)
	Riding tack and item attached to the horse (by the unit): halter, lead rope, bridle, snaffle bridle, bit, rein, martingale, stirrup leather, girth, spur, ...	-	-	SLCHE780000	0,100 €	(1)(3)(4)
	Other equipment & accessory (Horse Riding and Dressage)	X < 5 g	Metal > 80%	SLDIV202000	0,001 €	(3)(4)
			Other	SLDIV201000	0,001 €	(3)(4)
		5 g ≤ X < 10 g	Metal > 80%	SLDIV212000	0,002 €	(3)(4)
			Other	SLDIV211000	0,003 €	(3)(4)
		10 g ≤ X < 20 g	Metal > 80%	SLDIV242000	0,003 €	(3)(4)
			Other	SLDIV241000	0,004 €	(3)(4)
		20 g ≤ X < 50 g	Metal > 80%	SLDIV272000	0,008 €	(3)(4)
			Other	SLDIV271000	0,015 €	(3)(4)
		50 g ≤ X < 100 g	Metal > 80%	SLDIV302000	0,017 €	(3)(4)
			Other	SLDIV301000	0,029 €	(3)(4)
		0,1 kg ≤ X < 0,2 kg	Metal > 80%	SLDIV332000	0,029 €	(3)(4)
			Other	SLDIV331000	0,044 €	(3)(4)
		0,2 kg ≤ X < 0,5 kg	Metal > 80%	SLDIV362000	0,082 €	(3)(4)
			Other	SLDIV361000	0,102 €	(3)(4)
		0,5 kg ≤ X < 1 kg	Metal > 80%	SLDIV392000	0,150 €	(3)(4)
			Other	SLDIV391000	0,218 €	(3)(4)

HORSE RIDING AND DRESSAGE

SPORT / ACTIVITY / EQUIPMENT: HORSE RIDING, EQUESTRIAN DRESSAGE, FALCONRY, BULLFIGHTING, DOG TRAINING

Equipment existing in the 2026 fee list – its code changes

Equipment adjusted vs. 2026 fee list – its code changes



New code

Family	Equipment	Characteristic	Material	Fee code 2027	Fee excluding modulation (€ excl. VAT/unit)	Modulation criteria
Equipments & Accessories (Horse Riding and Dressage)	Other equipment & accessory (Horse Riding and Dressage)	1 kg ≤ X < 2 kg	Metal > 80%	SLDIV422000	0,319 €	(3)(4)
			Other	SLDIV421000	0,363 €	(3)(4)
		2 kg ≤ X < 3 kg	Metal > 80%	SLDIV452000	0,450 €	(3)(4)
			Other	SLDIV451000	0,638 €	(3)(4)
		3 kg ≤ X < 5 kg	Metal > 80%	SLDIV482000	0,600 €	(3)(4)
			Other	SLDIV481000	1,059 €	(3)(4)
		5 kg ≤ X < 7 kg	Metal > 80%	SLDIV512000	0,957 €	(3)(4)
			Other	SLDIV511000	1,479 €	(3)(4)
		7 kg ≤ X < 9 kg	Metal > 80%	SLDIV542000	1,050 €	(3)(4)
			Other	SLDIV541000	1,914 €	(3)(4)
		9 kg ≤ X < 11 kg	Metal > 80%	SLDIV572000	1,050 €	(3)(4)
			Other	SLDIV571000	2,117 €	(3)(4)
		11 kg ≤ X < 13 kg	Metal > 80%	SLDIV602000	1,914 €	(3)(4)
			Other	SLDIV601000	2,538 €	(3)(4)
		13 kg ≤ X < 15 kg	Metal > 80%	SLDIV632000	1,914 €	(3)(4)
			Other	SLDIV631000	2,973 €	(3)(4)
		X ≥ 15 kg	Metal > 80%	SLDIV662000	2,549 €	(3)(4)
			Other	SLDIV661000	4,234 €	(3)(4)

EcoLogic

APPENDICES

GLOSSARY

Specific equipment: equipment clearly identified in the fee list, with one or more dedicated codes according to its characteristics (materials, weight, eco-modulations, etc.). For example, the “snowboard” is a specific piece of equipment, as it is distinctly identified in the fee list. All articles that correspond to a specific piece of equipment must be reported under it.

Generic equipment: a category of equipment used to report articles that do not have a specific code in the fee list. These cross-cutting codes exist separately in all universes. Example: “Other equipment & accessory” or “Other protection / PPE”.

Fee: amount of the eco-contribution applicable to a given piece of equipment, expressed in euros per unit (except for cartridges, expressed in euros per thousand units)

Eco-modulation: a mechanism for adjusting the eco-contribution fee to encourage virtuous eco-design practices. Eco-modulations follow specific criteria, which must be justified, defined by the eco-modulation specifications.

LIST OF SPORTS OR LEISURE ACTIVITIES COVERED BY EACH UNIVERSE (1/3)

Universe	Sport / activities / equipment
Active Mobility - Cat. 1	Bike / BMX
	Scooter
	Skateboard
	Rollerblades
Active Mobility - Cat. 2	Cyclist / skateboarder / roller-skater equipment ... (e.g. cycling shoes, cycling shorts, rollerblade protection, ...)
Balls & racquets sports	Rugby
	Volleyball
	Baseball
	Basketball
	Handball
	Football
	Field hockey
	Tennis
	Padel
	Table tennis
	Badminton

Universe	Sport / activities / equipment
Outdoor / Hiking	Hiking
	Bivouac
	Camping
	Trail running
	Nordic walking
	Speed walking
	Running (road)
Athletics	Running events (sprint, middle-distance, hurdles)
	Jumping events (long jump, high jump, triple jump, pole vault)
	Throwing events: shot put, discus, javelin, hammer, ...

LIST OF SPORTS OR LEISURE ACTIVITIES COVERED BY EACH UNIVERSE (2/3)

Universe	Sport / activities / equipment
Water sports	Swimming
	Diving
	Snorkeling
	Water polo
	Surfing
	Kayaking
	Paddleboarding
	Rowing
	Windsurfing
	Kitesurfing
	Wing surfing
	Kite flying
	Rafting
	Land sailing
	Towed sports: water skiing, wakeboarding ...
	Human-powered craft
	Craft < 2.5m

Universe	Sport / activities / equipment
Snow & Ice	Alpine skiing
	Nordic skiing / cross-country skiing
	Snowboard
	Luge
	Sledding
	Bobsleigh
	Ice skating
	Ice hockey
Skill & Precision sports	Curling
	Golf
	Archery
	Darts
	Pétanque
	Frisbee
	Skittles
	Foosball
	Poll / Billiards
	Bowling

LIST OF SPORTS OR LEISURE ACTIVITIES COVERED BY EACH UNIVERSE (3/3)

Universe	Sport / activities / equipment
Verticality and Air Sports	Climbing
	Via Ferrata
	Mountaineering
	Caving
	Canyoning
	Hang gliding
	Skydiving
	Paragliding
Fitness and Combat sports	Fitness
	Cardio training
	Weight training
	Pilates
	Yoga
	Stretching
	Dance
	Gymnastics
	Group classes
	Fencing
	Combat sports (boxing, martial arts, judo, ...)

Universe	Sport / activities / equipment
Hunting, Sport Shooting and Fishing	Hunting
	Sport shooting
	Clay pigeon shooting
	Fishing
Horse Riding and Dressage	Horse riding
	Equestrian dressage
	Falconry
	Bullfighting
	Dog training

VERSION OF THE ASL 2027 FEE LIST

Version	Description of updates
Version 1.0 - 27 July 2026	Creation of the 2027 fee list, with the 2027 standard Excel fee list and coding and recoding support tools
Version 2.0 - 30 September 2026	- Addition of modulations - Addition of weight ranges for sleds

Together, let's give products a new life
through reuse

EcoLogic



www.ecologic-france.com

01 30 57 79 09