OCD – Tax Types and Tax Categories

Document version 1.0

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This document defines the tax types and associated tax categories standardized within OCD (OFML Commercial Data)[1].

It replaces the corresponding appendix in the OCD specifications from format version 4.0 onwards.

Contents

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[1]Copyright © 2003–2025 Industrieverband Büro und Arbeitswelt e.V. (IBA).
Requests to record other tax types and tax categories should be made to the OFML Standardisation Committee.

1 Value added tax

Tax type identifier: `VAT`

The following tax categories are defined for this tax type:

`standard_rate`	standard rate
`reduced_rate`	reduced rate
`super_reduced_rate`	severely reduced rate
`parking_rate`	parking rate
`services`	services
`zero_rate`	zero rate
`exemption`	tax-exempt

2 Eco-tax France

Tax type identifier: `ECO_FR`

Actually, the eco-tax is not a tax, but rather a visible fee that serves to finance the disposal and recycling of products.

The eco-tax is subject to value added tax and is not discountable.

The non-profit company Valdelia[2] is authorized by the French government to implement the legal provisions relating to the Eco-tax in the B2B trade of professional object and office furniture[3]. The purpose of the fee in this industry is to involve buyers in the disposal and recycling of bulky waste furniture.

The tax depends on the net weight[4] of the product and its tax (fee) category, which is associated with a price factor. The net weight multiplied by this price factor produces the amount of the fee. The price factors vary annually and are usually published/updated by Valdelia in October in the document "Barème eco-contribution"[5].

The tax categories listed below are derived from the categories described in the above-mentioned document dated October 2025.

Apart from the special category `none` for products that are *not subject to the fee*, a tax (fee) category refers to a defined *product type* (scope of use) and may be combined with a *material category*.
In the latter case, the identifier of a tax category is the concatenation of the identifiers for the product type and the material category, separated by an underscore (`_`).

The assignment to a material category is based on the weight percentage. For example, if plastic materials account for more than 50 percent of a product's weight, it is assigned to the material category *plastics*. If no material type accounts for the majority of the weight, the product has to be assigned to the category *other*.

The following subsections describe the different product types with the possible material categories. Appendix A contains a complete (alphabetical) index of all possible tax categories for the Eco-tax France.

2.1 General furniture types

The following general *furniture types* are defined:

`seat`	furniture used for sitting
`storage`	cabinets, rolling containers, side tables, etc.
`workplace`	tables, desk components, and other furniture such as whiteboards
`other`	other furniture[6]

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[2] www.valdelia.org

[3] For the recycling of furniture intended for private customers (B2C trade), organization éco-mobilier is responsible. Their tax model is not (yet) subject of OFML standardization.

[4] more precisely: the mass

[5] The fee was first imposed in 2013.

[6] that does not belong to the product families *changing rooms*, *polling booths* and *partition walls*, and that also does not belong to the specific product types defined in section 2.4

The following *material categories* are defined for these types of furniture:

metal   mostly consisting of metal

metal95   consisting of more than 95% metal[7]

plastics   mostly consisting of plastics

wood   mostly consisting of wood

other   other materials or no predominant material

> Example:
> Tax category seat_metal is used for a seat that is mostly made of metal.

> Note:
> For tambour door cabinets that consist of at least 75% (but less than 95%) metal, there is a specific product type, see section 2.4. (Therefore, the tax category storage_metal does *not* apply to these.)

2.2 Decoration

Decorative elements[8] are assigned to the product type decoration.

The following *material categories* are defined for this product type:

metal   mostly consisting of metal

metal95   consisting of more than 95% metal

plastics   mostly consisting of plastics, except for PVC

pvc   mostly consisting of PVC

wood   mostly consisting of wood

textile   mostly consisting of textiles

other   other materials or no predominant material

> Example:
> Tax category decoration_textile is used for fabric curtains.

2.3 Floorings

Floorings are assigned to the product type floor.

Currently, only 2 *material categories* are defined for this product type.

pvc   mostly consisting of PVC

other   other materials except PVC

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[7]applies exclusively to functional units, not to components
[8]except for floorings, see section 2.3

2.4 Specific product types

The following specific product types are defined:

`mattress`	mattresses
`bed_base`	bed bases
`metal_tambour_cabinet`	cabinet with roller shutter door, consisting of at least 75% metal
`school_furniture`	desks and chairs for classrooms
`acoustic_booth`	acoustic (soundproof) booths
`cut2size_panel`	cut-to-size decorative panels

No material categories are defined for these product types.

A Alphabetical index of categories for the Eco-tax France

Preliminary remarks:

- The list refers exclusively to the categories defined by Valdelia for the Eco-tax in the B2B trade of professional object and office furniture.
- The new categories, which have not yet been defined in the OCD specifications, are marked with `(n)`.

```
acoustic_booth        (n)
bed_base              (n)
cut2size_panel        (n)
decoration_metal      (n)
decoration_metal95    (n)
decoration_other      (n)
decoration_plastics   (n)
decoration_pvc        (n)
decoration_textile    (n)
decoration_wood       (n)
floor_other           (n)
floor_pvc             (n)
mattress              (n)
metal_tambour_cabinet (n)
none
other_metal
other_metal95
other_other
other_plastics
other_wood
school_furniture      (n)
seat_metal
seat_metal95
seat_other
seat_plastics
seat_wood
storage_metal
storage_metal95
storage_other
storage_plastics
storage_wood
workplace_metal
workplace_metal95
workplace_other
workplace_plastics
workplace_wood
```

B Modification history

Version 1.0 (2025-12-22):

- Initial version.