

Appendix I to the Membership Agreement:

Explanatory Notes on the Declaration

According to Article 6.1 of the Agreement, the Participant is obliged to submit an annual Declaration in order that Valumat will be able to fulfil its Acceptance/take-back obligation on behalf of its Participants and is able to calculate the Participants' funding contribution.

The information in this Appendix is intended to guide the Participant with joining Valumat, and preparing and completing its Declaration.

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1. [Joining Valumat](#)

1.1 *The different steps involved in joining*

1.1.1. *Step 1*

To open your file at Valumat, please provide us with the following information:

- the identification sheet
- the first Declaration on joining (no later than 31 March of the calendar year following the year of declaration)
- the Membership Agreement

1.1.1.1. *The identification sheet with the general data about the company and about the person responsible for managing the Valumat file*

Company data:

These are your company's general data.

Billing data:

Write down here the name or details of the person or service that will be handling the invoices. For security reasons, Valumat sends the invoices electronically to the specified invoicing e-mail address in PDF form. It is therefore crucial that the e-mail address for billing is entered correctly.

Contact:

Fill in the details of the contact for the Valumat file within your company. If you want all correspondence to be sent to this person or to an address other than the company address, please add this information.

1.1.1.2. *The first Declaration on joining*

If you join in calendar year X, please state on the declaration form the actual volumes marketed in the previous calendar year X-1. These volumes then serve as a basis for calculating the funding advance for the current calendar year X. If you have not marketed any mattresses in calendar year X-1, please state on the declaration form the volumes you expect to market in calendar year X.

The number of mattresses actually marketed in calendar year X shall be passed on to Valumat before 31 March of calendar year X+1. This will result in the settlement of the advance charged in calendar year X and the contribution actually due for calendar year X. The numbers for calendar year X will also be charged for calendar year X+1.

How do you fill in the declaration form? [See 3.1 The Declaration](#)

1.1.1.3. The Membership Agreement

The Membership Agreement must be signed in duplicate by someone who is authorised to commit the company.

Send the original copy together with the identification sheet and the Declaration by post or e-mail to:

Recydata vzw
Koningin Astridlaan 59A, bus 8, B-1780 Wemmel
info@recydata.be

In the interests of confidentiality, Recydata processes your Declaration on behalf of Valumat.

1.1.2. Step 2

As soon as Recydata vzw has received all your membership documents, you will receive a copy of the membership agreement we have signed. If applicable, you will receive an invoice showing the settlement for past calendar years. You will also receive an invoice for the payment of your funding advance for the current calendar year.

1.1.3. Step 3

You will send the past calendar year's declaration to Valumat each year by 31 March at the latest. Valumat will send you by no later than 31 January of each calendar year either a paper declaration form (the connection declaration) or (from the second year) an invitation to log in to an online application developed for this purpose using your unique code.

1.2. Retroactivity

The Valumat system is open to manufacturers wanting to comply with their acceptance/takeback obligation from the date the regulations come into force, irrespective of the date on which the membership agreement of the Valumat system was signed.

Membership of the Valumat system is retroactive and the funding contributions are therefore due from 1 January 2021 or from 1 January of the first calendar year for which the Participant is not able to demonstrate that it has already fulfilled its acceptance/takeback obligation under any other regulatory procedure, while it was subject to it.

When you join retroactively, the volumes marketed of the previous past calendar year serve as the basis for the settlement of the retroactive calendar years and for the calculation of the funding advance for the current calendar year. If this volume is not representative of the previous calendar years, please contact Valumat.

You will pay a funding contribution for all the calendar years for which you are a member (see 4.1).

2. Preparation

Before you proceed with filling in the Declaration, it is important that you collect all the data in order to create a correct Declaration.

2.1 *Deciding on the quantity of mattresses marketed in Belgium or imported for personal use.*

The Declaration shall cover all mattresses that are:

- manufactured or imported and marketed in Belgium;
- manufactured or imported and marketed in Belgium;
- sold online in Belgium to consumers

2.2 *Mandate forms*

If you as a manufacturer include a mandate for the Declaration of the mattresses that you manufacture on behalf of your customers under “**private label**”, you will also include the corresponding quantities of mattresses in your Declaration.

Mandate agreements must be drawn up and signed in writing. Keep all mandate agreements drawn up for this purpose for a potential check on your Declaration (see 3.2).

You can request a specimen of the mandate form by e-mail at info@Valumat.be or download it from the Valumat.be website.

2.3 *Bona fide export declarations*

The quantities of **mattresses that are marketed in Belgium and exported by your customers** should **not** be included in your Declaration.

“Export” means the physical dispatch of mattresses outside Belgian territory, resulting in an exemption from VAT to be stated on the invoice in accordance with Article 39 (deliveries outside the EU) or Article 39bis (intra-Community supply), as defined in the Value Added Tax Code.

You must be able to substantiate the quantities deducted in the event of any check using the quantities stated by your customer on the “bona fide declaration” form.

You can request this form by e-mail at info@Valumat.be or download it from the valumat.be website.

3. The Declaration

3.1. *The Declaration*

The membership declaration shall be made on a paper declaration form. The annual declaration is made from the second calendar year of membership. Valumat will send you by no later than 31 January of each calendar year an invitation to log in to a web application developed for this purpose using your unique code.

2024 Declaration													
Type of mattress	Children mattresses*		Mattresses** ≤ 120 cm		Toppers*** ≤ 120 cm		Mattresses** > 120 cm		Toppers*** > 120 cm		Total mattresses	Total 2025 funding advance in € (excl. VAT)	
	Number	Rate in €	Number	Rate in €	Number	Rate in €	Number	Rate in €	Number	Rate in €	Total number		
PUR		€ 3,51		€ 7,02		€ 7,02		€ 14,05		€ 14,05			
Latex		€ 3,51		€ 7,02		€ 7,02		€ 14,05		€ 14,05			
Metal springs		€ 3,51		€ 7,02		€ 7,02		€ 14,05		€ 14,05			
Other		€ 3,51		€ 7,02		€ 7,02		€ 14,05		€ 14,05			
Total		€ 3,51		€ 7,02		€ 7,02		€ 14,05		€ 14,05			
Company name:						Date + Name + Contact's signature:							
<p>* Children mattresses: mattresses up to 70 x 140 centimetres, excluding cot and park mattresses. Cot and park mattresses are mattresses smaller than or equal to 40mm deep and a total surface area of up to 0.8m²</p> <p>** Mattresses: products that are intended for sleeping and resting on, suitable for human use for a lengthy period, consisting of a strong cover, filled with core materials and which can be placed on an existing supportive bed structure.</p> <p>*** One topper (also called mattress toppers, mattress cover or top mattress) is a thin mattress (up to 10 centimetres thick) that is laid on top of the normal mattress.</p> <p>Valumat vzw: administrative headquarters and address for correspondence: Koningin Astridlaan 59A bus 9, B-1780 Wemmel, tel. 02/456 83 22, info@valumat.be, www.valumat.be</p>													

The rates mentioned above are set each year by Valumat's Annual General Meeting.

How do you fill in the declaration form?

Declaration year: year to which the Declaration relates.

Mattress types: you must make a distinction between mattresses consisting of PUR, latex, metal springs (including pocket springs) and mattresses with another main ingredient (straw, etc.).

Number: you must express the mattresses being marketed as "numbers".

Children mattresses: Mattresses up to 70 x 140 centimetres, excluding cot and park mattresses. Cot and park mattresses are mattresses smaller than or equal to 40mm deep and with a total surface area of up to 0.8m².

Mattresses: products that are intended for sleeping and resting on, suitable for human use for a lengthy period, consisting of a strong cover, filled with core materials and which can be placed on an existing supportive bed structure. You must make a distinction between mattresses of a breadth smaller than or equal to 120 centimetres and mattresses of a breadth of more than 120 centimetres. [Point 5 contains further clarifications concerning the term mattress.](#)

Topper: one topper (also called mattress topper, mattress cover or top mattress) is a thin mattress (up to 10 centimetres thick) that is laid on top of the normal mattress. You must make a distinction between toppers of a breadth smaller than or equal to 120 centimetres and toppers of a breadth of more than 120 centimetres.

Rate: the contribution per mattress marketed. This contribution shall be determined annually by Valumat's Annual General Meeting.

Funding advance: to enable Valumat to carry out its assignment, the Participant must pay it a funding advance equal to the minimum funding contribution (see point 4.1.2). The funding advance is calculated on the basis of the Declaration for the previous year.

Deadline for sending the Declaration: Valumat expects the Declaration for the previous year **no later than 31 March** of the current year.

Note the number of mattresses falling within the scope of application (see point 5 of this Appendix) is calculated as follows:

Number of mattresses that have been manufactured and imported into Belgium during the past calendar year for marketing them in Belgium or for personal use.

- PLUS:** the number of mattresses that you have manufactured as “private label” on behalf of your customers during the past calendar year, and for which you have assumed responsibility for including them in your Declaration by signing the mandate agreement intended for this purpose.
(= Mandate forms).
- MIN:** the number of mattresses that your customer has exported over the past calendar year
(= bona fide export declarations).

IS SIMILAR TO the number of mattresses to be indicated to Valumat

3.2. Audits on the Declaration

Valumat shall be entitled at any time to carry out the necessary audits to verify the accuracy of the information provided by the Participant via a third party or through the intervention of a company auditor or an external accountant, who is bound by professional secrecy.

The costs of these audits shall be borne by Valumat, unless the funding contributions due, calculated on the basis of the Declaration, improved as a result of the audit, exceed the total of the funding contributions paid by more than ten percent (10%). In that event, the costs of these audits shall be borne by the Participant.

4. Appendices and invoicing

4.1. The funding contributions

4.1.1. The basic contribution

The basic contribution (also referred to as Rate) is the contribution for each mattress marketed in Belgium or mattress imported for personal use. This contribution shall be determined annually by Valumat's Annual General Meeting and amounts for the 2025 calendar year:

	excluding VAT
Children mattresses, excluding crib and cot mattresses*	€ 3.51
Mattresses and toppers** ≤ 120 cm	€ 7.02
Mattresses and toppers** > 120 cm	€ 14.05

*/**: for definitions, see 3.1 of The Declaration

4.1.2. Minimum funding contribution

The minimum funding contribution amounts to 100 euros per calendar year.

4.1.3. Calculating the contributions

From 1 January 2021, the Participants in the Valumat system shall pass on the basic contribution determined by Valumat to their customers. On invoices between professionals (including VAT number, B2B), the contribution must be visible on the invoice. This can be done using a text line (including environmental contributions) or with an explicit indication of the amount of the environmental contributions.

For sales to consumers (B2C), it is not mandatory to mention this contribution on the invoice or the cash ticket but it is allowed. The consumer may use other means of communication (e.g. posters, in-store price labels, listing in advertising leaflets, etc.) to show that its total price includes the environmental contribution.

B2B invoicing options:

- per invoiced item indicating the amount of the environmental contribution
- grouped with an indication of the (total) amount of the environmental contribution
- per invoiced item or grouped indicating “environmental contribution(s) included”

4.2. Financial contributions’ billing and payment methods

4.2.1. Billing

First invoice: the 2024 settlement*

In April 2025, Valumat sends a settlement of the past year (2024).

The settlement is the difference between the actual contribution for 2024 (see 2024 declaration) and the advances already invoiced and paid for 2024.

This invoice is payable within 30 days.

Three advance invoices 2025

Valumat sends three advance invoices for 2025 to the participants at the same time. The total advance financing is calculated as follows: number of mattresses placed on the Belgian market in 2024 multiplied by the rates of 2025.

The first invoice of 25% of the amount is payable within May 31 2025.

The second invoice of 25% of the amount is payable within August 31 2025.

The third invoice of 25% of the amount is payable within November 30 2025.

This means that each year participants only have to pay 75% of the advance financing due for 2025 in 2025. The balance of 25% will be settled in April 2026 together with the settlement for the year 2025. The 2025 settlement is the difference between the actual contribution for 2025 and the advances already invoiced and paid for 2025.

This ensures that the pre-financing for the participants is limited and that the totality of the VAT

charged can be immediately recovered.

4.2.2. Late-payment interest

Valumat may charge late-payment interest:

- on retroactive memberships;
- if the final payment date is exceeded;
- when the Declaration is not in Valumat's possession by 31 March at the latest of the year following the calendar year to which the Declaration relates.

Valumat will charge late-payment interest according to the methods described in the membership agreement.

4.2.3. Payment

When paying the various funding advances, VAT (= 21%) is always due on the amount of the advance paid.

Each payment must be made by bank transfer to the following bank account:

BNP PARIBAS FORTIS BE93 0018 2643 9167
BIC code: GEBABEBB

5. Mattress or no mattress:

5.1. Covers and core materials

Covers and core materials do not come under the definition of mattresses. No contribution should therefore be paid for this. It is the person who puts together a mattress with covers and core materials who will put the mattress on the market and is not therefore subject to the acceptance/takeback obligations and will have to pay the contribution.

5.2. Sofa beds and bunk beds

If the filling is an integral part of the furniture and cannot be removed without damaging the furniture and it therefore no longer has its original function, this filling is not deemed to be a mattress.

If the mattress can be seen separately from the furniture, is removable and replaceable, it is deemed to be a mattress and a contribution must be paid on it.

5.3. Slatted bases, box springs, bedsteads, sofas

The acceptance/takeback obligation applies only to the mattresses and does not apply to box springs, sofas, etc. and therefore not to the slatted bases and bedsteads.

5.4. Cot and park mattresses

No contribution are due for cot and park mattresses. Cot and park mattresses are mattresses smaller than or equal to 40mm deep and a total surface area of up to 0.8m².

6. A few FAQ's

6.1. *I am a foreign manufacturer and sell mattresses in Belgium. What do I need to do?*

If you are a foreign company that exports and sells mattresses in Belgium, your Belgian customers fall under the acceptance/take-back obligation as importers, unless you sell directly to private households in Belgium through distance selling. In the latter case, you fall under the acceptance/take-back obligation.

However, as a foreign supplier, you may take over the administrative methods of the acceptance/take-back obligation of your customers in Belgium. You join Valumat yourself and make a Declaration each year for the number of mattresses that you market in Belgium.

However, your Belgian customer will still be deemed to be an importer subject to the acceptance/take-back obligation. Your Belgian customers must therefore demonstrate to the regional authorities that their foreign supplier declares these Mattresses to Valumat. They therefore have to “mandate” you. This can be done using a “mandate form”. You can request this form by e-mail at info@Valumat.be or download it from the valumat.be website.

6.2. *I manufacture or import mattresses and sell them to my wholesale customers, who in turn export them. Do I have to pay a contribution to Valumat?*

At the time the manufacturer or importer sells to the intermediary, it is not always clear who the end user of the mattress will be.

Does your customer export the mattresses bought from you? This customer can then fill in a “bona fide export declaration”.

You can deduct the quantities stated on this declaration from the quantities that you have marketed in Belgium when you fill in your annual Declaration.

Export means the physical dispatch of mattresses outside Belgian territory resulting in an exemption from VAT to be stated on the invoice in accordance with Article 39 (deliveries outside the EU) or Article 39bis (intra-Community supply), as defined in the Value Added Tax Code.

Foreign consumers who buy mattresses in Belgium will pay the contribution.

6.3. I export mattresses which I manufacture or import. Do I have to pay a contribution to Valumat?

No, you don't have to pay a Valumat contribution on this. Your annual Declaration relates only to the mattresses that you have produced or imported to be marketed in Belgium or for personal use.

6.4 What about environmental contributions and rebates?

The environmental contribution is separate from the mattress selling price. There are therefore no reductions in environmental contributions.

6.5. I buy mattresses which I market in Belgium under my name (private label). (Private label). Can I ask my supplier to take over the administrative obligations towards Valumat from me?

If you as a company have manufactured mattresses to market in Belgium under your own name (Private Label), you are subject to the acceptance/take-back obligation.

However, you can also mandate your supplier, if it agrees, to include the quantity of mattresses it has delivered to you under your name (Private Label) in its annual Declaration to Valumat. You will still be ultimately responsible, which means that you have to be able to demonstrate that your supplier has taken over your obligations.

You can mandate multiple suppliers at the same time. You can do this via a mandate form. You can request this form by e-mail at info@Valumat.be or download it from the valumat.be website.

6.6. When should I refund the environmental contribution to my client?

Some end sellers take back mattresses from customers under actions such as “not satisfied, money back”. In these cases, you will refund the amount of the mattress to your customer as well as the contribution. If you resell this mattress, you will again charge an environmental contribution for it. Mattresses such as these are only included once on your Declaration.

6.7. I sell a box spring with 2 mattresses and a topper. How much is the contribution?

You pay an environmental contribution on the 2 mattresses and on the topper, which therefore means three times the environmental contribution at the current rate.

6.8. More FAQs at valumat.be