

List of nature of transaction codes 2022

| Description | Code |
|---|------|
| 1. Transactions involving actual change of ownership with financial compensation | |
| Outright sale/purchase except direct trade with/by private consumers | 11 |
| Direct trade with/by private consumers (incl. distance sale) | 12 |
| Re-export | 17 |
| 2. Return and replacement of goods free of charge after registration of the original transaction | |
| Return of goods | 21 |
| Replacement for returned goods | 22 |
| Replacement (e.g. under warranty) for goods not being returned | 23 |
| 3. Transactions involving intended change of ownership or change of ownership without financial compensation | |
| Movements to/from a warehouse (excluding call-off and consignment stock) | 31 |
| Supply for sale on approval or after trial (including call-off and consignment stock) | 32 |
| Financial leasing | 33 |
| Transactions involving transfer of ownership without financial compensation | 34 |
| 4. Transactions with a view to processing under contract (not involving change of ownership) | |
| Goods expected to return to the initial Member State/country of export | 41 |
| Goods not expected to return to the initial Member State/country of export | 42 |
| 5. Transactions following processing under contract (not involving change of ownership) | |
| Goods returning to the initial Member State/country of export | 51 |
| Goods returning to the initial Member State/country of export* | 52 |
| Return of left-over, waste and by-products | 59 |
| 8. Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued | 80 |
| 9. Other transactions which cannot be classified under other codes | |
| Hire, loan and operational leasing longer than 24 months | 91 |
| Others | 99 |

* Goods returning to another Member State or to a country outside the EU.