

## List of nature of transaction codes 2022

Description	Code
<b>1. Transactions involving actual change of ownership with financial compensation</b>	
Outright sale/purchase except direct trade with/by private consumers	<b>11</b>
Direct trade with/by private consumers (incl. distance sale)	<b>12</b>
Re-export	<b>17</b>
<b>2. Return and replacement of goods free of charge after registration of the original transaction</b>	
Return of goods	<b>21</b>
Replacement for returned goods	<b>22</b>
Replacement (e.g. under warranty) for goods not being returned	<b>23</b>
<b>3. Transactions involving intended change of ownership or change of ownership without financial compensation</b>	
Movements to/from a warehouse (excluding call-off and consignment stock)	<b>31</b>
Supply for sale on approval or after trial (including call-off and consignment stock)	<b>32</b>
Financial leasing	<b>33</b>
Transactions involving transfer of ownership without financial compensation	<b>34</b>
<b>4. Transactions with a view to processing under contract (not involving change of ownership)</b>	
Goods expected to return to the initial Member State/country of export	<b>41</b>
Goods not expected to return to the initial Member State/country of export	<b>42</b>
<b>5. Transactions following processing under contract (not involving change of ownership)</b>	
Goods returning to the initial Member State/country of export	<b>51</b>
Goods returning to the initial Member State/country of export*	<b>52</b>
Return of left-over, waste and by-products	<b>59</b>
<b>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</b>	<b>80</b>
<b>9. Other transactions which cannot be classified under other codes</b>	
Hire, loan and operational leasing longer than 24 months	<b>91</b>
Others	<b>99</b>

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