

New transaction codes valid as from 2022 year

A		Type of transaction code		B
1	Transactions that involve an actual change of ownership with financial compensation	11	1	Outright sale/purchase except direct trade with/by private consumers
		12	2	Direct trade with/by private consumers (including distance sales)
2	Returns and exchange of goods free of charge after registration of the first transaction	21	1	Returned goods
		22	2	Replacement for replaced goods
		23	3	Replacement (e.g. under warranty) for goods not being returned
3	Transactions involving an intended change of ownership or change of ownership without financial compensation	31	1	Movements to/from warehouse (excluding call-off and consignment stock)
		32	2	Supply for sale on approval or after trial (including call-off and consignment stock)
		33	3	Financial leasing
		34	4	Transactions involving transfer of ownership without financial compensation
4	Transactions for processing under the contract (not involving changes in ownership)	41	1	Goods expected to return to the initial Member State/country of export
		42	2	Goods not expected to return to the initial Member State/country of export
5	Transactions after processing under the contract (not involving change in ownership)	51	1	Goods returning to the initial Member State (country of export)
		52	2	Goods not returning to the initial Member State (country of export)
6	Specific transactions coded for national purposes	61	1	Intra-EU acquisition of bio-components
		62	2	Intra-EU acquisition of biomasses
		63	3	Intra-EU acquisition of biofuels
7	Transactions for clearance/post-clearance (not involving changes of ownership relating to quasi-arrival or dis goods)	71	1	Release of goods for free circulation in a Member State with a subsequent export to another Member State
		72	2	Transportation of goods from one Member State to another Member State to place the goods under the export procedure
8	Transactions involving the supply of construction materials and technical equipment	80	1	the supply of construction materials and technical equipment under a general contracting or civil engineering contract for which for which separate invoicing of goods is not required, but the invoice is issued for the entire supply covered by the contract
9	Other types of transactions that cannot be classified under any other codes	91	1	Hire, loan, and operational leasing longer than 24 months
		99	9	Other