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List of nature of transactions codes

(applicable to the 2022 data for January and subsequent periods)

CODE	DESCRIPTION
11	Outright sale/purchase except direct trade with/by private consumers; Transactions involving actual change of ownership with financial compensation
12	Direct trade with/by private consumers (incl. distance sale); Transactions involving actual change of ownership with financial compensation
21	Return of goods; Return and replacement of goods free of charge after registration of the original transaction
22	Replacement for returned goods; Return and replacement of goods free of charge after registration of the original transaction
23	Replacement (e.g. under warranty) for goods not being returned; Return and replacement of goods free of charge after registration of the original transaction
31	Movements to/from a warehouse (excluding call-off and consignment stock); Transactions involving intended change of ownership or change of ownership without financial compensation
32	Supply for sale on approval or after trial (including call-off and consignment stock); Transactions involving intended change of ownership or change of ownership without financial compensation
33	Financial leasing; Transactions involving intended change of ownership or change of ownership without financial compensation
34	Transactions involving transfer of ownership without financial compensation; Transactions involving intended change of ownership or change of ownership without financial compensation
41	Goods expected to return to the initial Member State/country of export; Transactions with a view to processing under contract (not involving change of ownership)
42	Goods not expected to return to the initial Member State/country of export; Transactions with a view to processing under contract (not involving change of ownership)
51	Goods returning to the initial Member State/country of export; Transactions following processing under contract (not involving change of ownership)
52	Goods not returning to the initial Member State/country of export; Transactions following processing under contract (not involving change of ownership)
71	Release of goods for free circulation in a Member State with a subsequent export to another Member State; Transactions with a view to/following customs

	clearance (not involving change of ownership, related to goods in quasi-import or export)
72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure; Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)
80	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
91	Hire, loan, and operational leasing longer than 24 months; Other transactions which cannot be classified under other codes
99	Other; Other transactions which cannot be classified under other codes