NEW NATURE OF TRANSACTION CODES AS OF 2022

Below table contains the specifications of the new Nature of Transaction Codes as of 2022. For the breakdown by nature of transaction, a combination of the code numbers in column A and their sub-divisions in column B shall apply.

A		B	
1	Transactions involving actual change of ownership with financial compensation	1	Outright sale/purchase except direct trade with/by private consumers
		2	Direct trade with/by private consumers (incl. distance sale)
2	Return and replacement of goods free of charge after registration of the original transaction	1	Return of goods
		2	Replacement for returned goods
		3	Replacement (e.g. under warranty) for goods not being returned
3	Transactions involving intended change of ownership or change of ownership without financial compensation	1	Movements to/from a warehouse (excluding call off and consignment stock)
		2	Supply for sale on approval or after trial (including call-off and consignment stock)
		3	Financial leasing
		4	Transactions involving transfer of ownership without financial compensation
4	Transactions with a view to processing under contract (not involving change of ownership	1	Goods expected to return to the initial Member State/country of export
		2	Goods not expected to return to the initial Member State/country of export
5	Transactions following processing under contract (not involving change of ownership)	1	Goods returning to the initial Member State/country of export
		2	Goods not returning to the initial Member State/country of export
6	Particular transactions recorded for national purposes	0	

7	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	**1**	Release of goods for free circulation in a Member State with a subsequent export to another Member State
		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 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	**0**	
9	Other transactions which cannot be classified under other codes	**1**	Hire, loan, and operational leasing longer than 24 months
		9	Other