

# New Nature of transaction codes for 2022 (Intrastat)

**COMMISSION IMPLEMENTING REGULATION (EU) 2020/1197** of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (*Official Journal of the EU L 271 of 18 August 2020*)

## ANNEX 1

Elements of data to be transmitted for the detailed topics

### Part C. Classifications

**Table 1. Nature of transaction breakdown**

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		

<b>7.</b>	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	<b>1.</b>	Release of goods for free circulation in a Member State with a subsequent export to another Member State
		<b>2.</b>	Transportation of goods from one Member State to another Member State to place the goods under the export procedure
<b>8.</b>	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>9.</b>	Other transactions which cannot be classified under other codes	<b>1.</b>	Hire, loan, and operational leasing longer than 24 months
		<b>9.</b>	Other