

This document is also available in [FR](#), [NL](#) and [DE](#).

INTRASTAT

NATURE OF TRANSACTIONS FROM JANUARY 2022

From January 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	
Code	Description	Code	Description
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	Operations following repair or maintenance. This service can be both free of charge or against payment. These operations do not involve a (future) transfer of ownership	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

A		B	
Code	Description	Code	Description
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

Source: [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 – Annex 1, Part C – Table 1 (pages 77-78). See also Chapter IV – section 28.2