

Codes to use in declarations up to December 2021 (inclusive)		Codes to use in declarations from January 2022	
1	Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7 and 8)		
1	Definite purchase/sale	11	Definite purchase/sale excluding distance sales
1	Sale with commission or with the intervention of a commission agent	11	Sale with commission or with the intervention of a commission agent
1	Movements of goods between subsidiaries (in return for financial compensation)	11	Movements of goods between subsidiaries (in return for financial compensation)
1	Definite purchase/sale	12	Direct trade with private individuals (incl. distance sales)
2	Return and replacement of goods free of charge after recording of the original transaction. This code may only be used where a return concerns goods of which the original transaction (i.e. the transaction <i>before</i> the return) conforms to the description of transaction code 1.		
2	Return of goods	21	Return of goods
2	Replacement for returned goods	22	Replacement for returned goods
2	Replacement (e.g. under warranty) of goods not being returned	23	Replacement (e.g. under warranty) for goods not being returned
2	Other		
3	Transactions involving transfer of ownership without financial or in-kind compensation (e.g. aid shipments)		
1	Stock movements (excluding call-off and consignment stock)	31	Stock movements (excluding call-off and consignment stock)
1	Sale on trial	32	Sale on trial
1	Sale on approval	32	Sale on approval
1	Consignment	32	Consignment
1	Call-Off stock	32	Call-Off stock
1	Sale with commission or with the intervention of a commission agent	32	Sale with commission or with the intervention of a commission agent where the goods are delivered to the agent's warehouse
1	Financial leasing and hire purchase	33	Financial leasing and hire purchase
3	Transactions involving transfer of ownership without financial or in-kind compensation (e.g. aid shipments)	34	Transactions involving transfer of ownership without financial or in-kind compensation (e.g. aid shipments)
1	Barter	34	Barter
4	Operations with a view to processing under contract (no transfer of ownership to the processor)		
4	Goods expected to return to the initial Member State of dispatch	41	Goods expected to return to the initial Member State of dispatch/country of export
1	Goods not expected to return to the initial Member State of dispatch	42	Goods not expected to return to the initial Member State of dispatch/country of export
5	Operations following processing under contract (no transfer of ownership to the processor)		
5	Goods returning to the initial Member State of dispatch	51	Goods returning to the initial Member State of dispatch/country of export
1	Goods not returning to the initial Member State of dispatch	52	Goods not returning to the initial Member State of dispatch/country of export
6	Operations "following" repair or maintenance, other than under joint inter-governmental production programmes. Repair and maintenance can be against payment or free of charge. These operations do not involve a (future) transfer of ownership.	60	Operations "following" repair or maintenance, other than under joint inter-governmental production programmes. Repair and maintenance can be against payment or free of charge. These operations do not involve a (future) transfer of ownership.
7	Operations under joint defence projects or other joint intergovernmental production programmes		

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1	Release of goods for free circulation in a Member State with a subsequent export to another Member State	71	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export); * Release of goods for free circulation in a Member State with a subsequent export to another Member State
1	Transport of goods from one Member State to another Member State to place the goods under the export procedure	72	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export); * Transportat 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	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
9	Other transactions which cannot be classified under other codes		
9	Hire, loan, and operational leasing longer than 24 months	91	Hire, loan, and operational leasing longer than 24 months
9	Other	99	Other