

Significant changes in the Intrastat system

New Nature of transaction codes in 2022

October 12, 2021

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Data elements that have to be submitting for detailed topics

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1197 from 30 July 2020 laying down technical specifications and modalities following Regulation (EU) 2019/2152 of the European Parliament and the Council on European business statistics and repealing ten legal acts in the field of business statistics (Official Journal of the European Union L 271 of 18.8.2020.)

Part C. Classifications – Nature of transaction breakdown

A	B
1. TRANSACTIONS INVOLVING AN ACTUAL CHANGE OF OWNERSHIP WITH FINANCIAL COMPENSATION	➤ 1. Outright sale/purchase except direct trade with/by private consumers ➤ 2. Direct trade with private consumers or by private consumers (including 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 (eg 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 the warehouse (excluding call-off and consignment warehouse) ➤ 2. Supply for sale after approval or trial (including call-off and consignment stock) ➤ 3. Financial leasing ➤ 4. Transactions involving the transfer of ownership without financial compensation
4. OPERATIONS WITH A VIEW TO PROCESSING UNDER CONTRACT (NO TRANSFER OF OWNERSHIP TO THE PROCESSOR)	➤ 1. Goods expected to be returning to the original Member State/country of export ➤ 2. Goods not expected to return to the original Member State/country of export

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A	B
5. OPERATIONS FOLLOWING PROCESSING UNDER CONTRACT (NO TRANSFER OF OWNERSHIP TO THE PROCESSOR)	➤ 1. Goods returned to the initial Member State/country of export ➤ 2. Goods not returned to the initial Member State/country of export
6. PARTICULAR TRANSACTIONS RECORDED FOR NATIONAL PURPOSES	
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 subsequent export to another Member State ➤ 2. Transport of goods from one Member State to another for the purpose of placing 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	
9. OTHER TRANSACTIONS WHICH CANNOT BE CLASSIFIED IN OTHER CODES	➤ 1. Hire, loan, and operational leasing longer than 24 months ➤ 2. Other