

Code values for nature of transaction

Code 1digit	Description	Code 2digit	Description
1	Transactions involving actual change of ownership with financial compensation	11	Outright purchases/sales of goods, excluding direct trade with private consumers
		12	Direct trade with private consumers (including distance sales)
2	Returns and replacements	21	Returns of goods
		22	Replacement of returned goods
		23	Replacement of non-returned goods
3	Transactions involving intended change of ownership or actual change of ownership without financial compensation	31	Movement of goods to, from and between warehouses (excluding call-off and consignment stock). NOTE when goods are moved to / from a warehouse in relation to processing without the owner of the goods is changing, this code should NOT be used. If goods are moved to processing, code 41 or 42 must be used. If goods are moved/sent after processing, then either code 51 or 52 must be used.
		32	Supply for sale on approval or after trial (including call-off and consignment stock). NOTE when goods are moved to / from a warehouse in relation to processing without the owner of the goods is changing, this code should NOT be used. If goods are moved to processing, code 41 or 42 must be used. If goods are moved/sent after processing, then either code 51 or 52 must be used.
		33	Financial Leasing ¹
		34	Transactions involving transfer of ownership without financial compensation (e.g. aid shipments)
		41	Goods shipped/received for processing under contract (no transfer of ownership to the processor) where the goods are expected to return to the initial country of dispatch ² NOTE It does not matter if the goods are moved via a warehouse. If the goods are moved in relation to processing activities and without change of ownership the movement of goods must be reported using this code.
		42	Goods shipped/received for processing under contract (no transfer of ownership to the processor)

¹ Financial leasing is equated with a change in ownership in connection with the assumption of the right of use. Financial leasing is characterized as an alternative to general loans. The rights and obligations transferred to the lessee are comparable to those involved in a general change of ownership. Furthermore, the legal ownership of the leasing object is frequently transferred to the lessee at the end of the leasing period, as the rental paid included both interest and instalments.

² Processing covers operations (transformation, construction, assembling....) with the objective of producing a new or distinctively improved item. This does not necessarily involve a change in the product classification.

			<p>where the goods are not expected to return to the initial country of dispatch. Transaction code 42 may also be utilized if the good, after processing in Denmark, is not expected to leave the country again²</p> <p>NOTE It does not matter if the goods are moved via a warehouse. If the goods are moved in relation to processing activities and without change of ownership, the movement of goods must be reported using this code.</p>
5	Transactions following processing under contract (not involving change of ownership)	51	<p>Goods shipped/received following processing under contract (no transfer of ownership to the processor) where the goods are returned to the initial country in the Intrastat area²</p> <p>NOTE It does not matter if the goods are moved via a warehouse. If the goods are moved in relation to processing activities and without change of ownership, the movement of goods must be reported using this code.</p>
		52	<p>Goods shipped/received following processing under contract (no transfer of ownership to the processor) where the goods are not returning to the initial country in the of dis-patch²</p> <p>NOTE It does not matter if the goods are moved via a warehouse. If the goods are moved in relation to processing activities and without change of ownership, the movement of goods must be reported using this code.</p>
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	Receipt/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	91	Hire, loan, and operational leasing longer than 24 months
		99	Transactions, which cannot be classified under other codes

Code Description

11	Ordinary transactions of purchase and sale and similar transactions: delivery with pro-forma invoice; goods on consignment; delivery of goods between parent and subsidiary undertakings; financial leasing ² .
21	Returns of goods.
22	Replacement of returned goods.
23	Replacement of non-returned goods.
31	Transactions involving transfer of ownership without financial or other kinds of compensation (e.g. aid shipments).
41	Goods shipped/received for processing ³ under contract (no transfer of ownership to the processor) where the goods are expected to return to the initial country of dispatch. ⁴
42	Goods shipped/received for processing under contract (no transfer of ownership to the processor) where the goods are <u>not expected to return</u> to the initial country of dispatch. Transaction code 42 may also be utilized if the good, after processing in Denmark, is not expected to leave the country again. ⁴
51	Goods shipped/received following processing under contract (no transfer of ownership to the processor) where the goods are returned to the initial country in the Intrastat area. ⁴
52	Goods shipped/received following processing under contract (no transfer of ownership to the processor) where the goods are <u>not returning</u> to the initial country in the of dispatch. ⁴
60	Goods transferred from a customs warehouse in Denmark to a customs warehouse in another country in the Intrastat area or goods entering from a customs warehouse in another country in the Intrastat area to a customs warehouse in Denmark. Note that the customs procedure (71) is hence not closed.
70	Goods shipped/received under joint defense programs or other intergovernmental production programs.
80	Receipt/supply of building materials and equipment under a construction and civil engineering contract. The goods must not be invoiced separately but have to be a part of a total invoice for the project.
99	Hire, operational leasing, loans and other temporary uses with duration of more than 2 years (supply of waste for destruction that was earlier placed in 99 has now been moved to code 11).