

## Overview of new and old transaction codes (correspondence table)

Code 2021	Description	Code 2022	Description
11	Outright sale/purchase sale and similar transactions: goods in consignment, deliveries between parent companies and subsidiaries, financial leasing.	11	Outright purchases/sales of goods, excluding direct trade with private consumers
		12	Direct trade with private consumers (including distance sales)
		31	Movement of goods to, from and between warehouses (excluding call-off and consignment stock.  <b>NOTE</b> 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 <u>to processing</u> , code 41 or 42 must be used. If goods are moved/sent <u>after processing</u> , then either code 51 or 52 must be used.
		32	Supply for sale on approval or after trial (including call-off and consignment stock).  <b>NOTE</b> 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 <u>to processing</u> , code 41 or 42 must be used. If goods are moved/sent <u>after processing</u> , then either code 51 or 52 must be used.
33	Financial leasing.		
21	Return of goods.	Unchanged in 2022.	
22	Replacement of returned goods.	Unchanged in 2022.	
23	Replacement of non-returned goods.	Unchanged in 2022.	
31	Transactions involving transfer of ownership without financial compensation (e.g. aid shipments).	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.	Unchanged in 2022.	
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.	Unchanged in 2022.	
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.	Unchanged in 2022.	
52	Goods shipped/received following processing under contract (no transfer of ownership to the	Unchanged in 2022.	

	processor) where the goods are <u>not returning</u> to the initial country in the of dispatch.		
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.	CODE 60 IS DELETED Transactions, which were previously reported under code 60, must no longer be reported to Intrastat.	
70	Goods shipped/received under joint defence programs or other intergovernmental production programs.	CODE 70 IS DELETED Transactions, which were previously reported under code 70 must be reported under one of the other codes, depending on the type of goods movement, i.e. depending on whether goods move in connection with outright sale, processing etc.	
		72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure.
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.	Unchanged in 2022	
99	Hire, operational leasing, loans and other temporary uses with duration of more than 2 years.	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 <sup>2</sup> .
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 <sup>3</sup> under contract (no transfer of ownership to the processor) where the goods are expected to return to the initial country of dispatch. <sup>4</sup>
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. <sup>4</sup>
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. <sup>4</sup>
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. <sup>4</sup>
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).

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> When using transaction codes 41, 42, 51 or 52: If the enterprise is also liable to report to the trade in services statistics, kindly be vary of using the appropriate codes: 200.4 and or the codes 304, 205. In the Trade in Services statistic the code 200.4 covers the invoiced value of the processing service, 304 covers goods bought abroad for processing abroad and 305 covers goods sold abroad after processing abroad.