

# List of types of transaction.



In time with business.

Type of transaction	Code number
<b>Transactions with transfer of ownership (actual or intended) and with recompense (financial or otherwise)<sup>1)</sup></b>	
<b>Exception:</b> The types of transaction described under Points 21 to 23, 71, 72 and 81	
– permanent purchase / sale <sup>2)</sup>	11
– shipments of sample or goods on approval, shipments with the right of return and transactions on a commission basis	12
– exchange transaction (barter)	13
– sale to foreign travellers for their personal requirements	14
– financial leasing (hire purchase) <sup>3)</sup>	15
<b>Return shipment of goods which have already been recorded under Code 1 Y); Replacement shipments free of charge<sup>4)</sup></b>	
– return shipment of goods	21
– replacements for returned goods	22
– replacements for goods which have not been returned (e.g. under guarantee provisions)	23
<b>Transactions (on a permanent basis) with transfer of ownership, but without recompense (financial or otherwise)</b>	
– goods which are shipped under aid programmes which are fully or partially financed by the European Union	31
– other aid shipments by public bodies <sup>5)</sup>	32
– other aid shipments (by private or non-public bodies)	33
– miscellaneous transactions	34
<b>Shipments intended for contract processing<sup>6)</sup> or repair<sup>7)</sup></b>	
<b>Exception:</b> the goods shipments described under 71 and 72	
– contract processing	41
– repair and maintenance which is not free of charge	42
– repair and maintenance which is free of charge	43
<b>Shipments after contract processing<sup>6)</sup> or repair<sup>7)</sup></b>	
<b>Exception:</b> the goods shipments described under 71 and 72	
– contract processing	51
– repair and maintenance which is not free of charge	52
– repair and maintenance which is free of charge	53
<b>Transactions without transfer of ownership, such as the rental, loan or operate leasing of goods; other temporary use of goods other than transactions which involve contract processing and repairs (outward and return shipment)</b>	
– rental, loan or operate leasing <sup>8)</sup>	61
– other temporary use of goods <sup>9)</sup>	62

# Accompanying documents.Movement certificate

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Type of transaction	Code numbervvvvvvv
<b>Shipment of goods under joint defence programmes or other production programmes which are agreed between states</b>	
– for military purposes	71
– other programmes (e.g. Airbus)	72
<b>Supply of building material and equipment intended for building work or plant construction which is covered by a general contract<sup>10)</sup></b>	81
<b>Other transactions</b>	
– not recorded elsewhere (without code No. 92)	91
– storage transactions for foreign account <sup>11)</sup>	92

## Notes:

- 1) Here the majority of exports / shipments and imports / receipt of goods are to be recorded, in other words those transactions for which:
  - the ownership of the goods is transferred from a party resident in the territory to a party resident outside the territory and
  - there is or will be payment or recompense of another kind (barter transaction).This also applies to the movement of goods between different business units within the same organisation or group of companies or to/from distribution centres, unless no payment or recompense of any other kind will be effected for the goods shipment (in this case the transaction would be recorded under code numbers 31 to 34). Imports from third countries which have been released for unrestricted use in trade and are then immediately shipped to another EU country must be recorded in this category, provided that no other purpose is known.
- 2) Including replacement shipment of spare parts or other goods against payment. Including purchase / buy back of domestic goods.
- 3) Including financial leasing (hire purchase): The leasing payments are calculated in such a way that they cover the whole of the goods value, or almost all of it. The advantages and risks of ownership are transferred to the lessee and at the end of the leasing agreement the lessee also becomes the legal owner of the goods.
- 4) Return shipments and replacement shipments of goods which were originally registered under code numbers 31 to 92 must be recorded under the relevant code numbers.
- 5) Military and humanitarian shipments from your country.
- 6) The code numbers 41 to 53 are for contract processing of shipments which are or are not recorded under customs supervision. Any processing which is carried out by the contractor for his own account must not be registered under these code numbers but under codes 11 to 15.
- 7) Repairs of goods leads to the recovery of their original function. This can also involve specific conversion of improvement operations.
- 8) Operate leasing: all leasing contracts which are not financial leasing transactions (see notes <sup>3)</sup> ).
- 9) All goods which are exported / imported for purposes of re-import / re-export without transfer of ownership are recorded under this category.
- 10) Code number 81 is only for those transactions for which no individual shipments are invoiced, but where a single invoice covers the overall value of all the work. If this is not the case, the transaction must be recorded under code numbers 11 to 15.
- 11) Here you record the import / arrival, at a domestic stores facility, of goods owned by a party who is resident outside the territory, together with the export / shipment from such a stores facility.

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<b>First sub-section</b>	<b>Description</b>	<b>Second sub-section</b>
<b>Incoterm-Code</b>		<b>Location to be entered</b>
EXW	ex works	location of the factory
FCA	free carrier	agreed location
CPT	carriage paid to	agreed place of destination
CIP	carriage and insurance paid	agreed place of destination
DAF	delivered at frontier	agreed place of delivery at the frontier
DDU	delivered duty unpaid	agreed place of destination in the importing country
DDP	delivered duty paid	agreed place of destination in the importing country
XXX	terms of delivery other than those which are listed above	exact description of the terms of delivery contained in the contract



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