

Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements (Text with EEA relevance)

CHAPTER 2

DATA DEFINITION AND SPECIFICATION

Article 10

Nature of transaction

1 The nature of transaction shall identify the different characteristics which are required to determine the scope of trade in goods based on customs declarations, in order to reconcile trade statistics for Balance of Payments and National Accounts purposes and for other characteristics of statistical relevance.

2 The data on the nature of transaction shall be coded as specified in Annex II. Member States shall apply the codes in column A or a combination of the codes in column A and their subdivisions in column B indicated in that Annex.

Changes to legislation:

There are outstanding changes not yet made to Commission Regulation (EU) No 113/2010. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Art. 10(2) words substituted by [S.I. 2019/47 reg. 11\(4\)](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Art. 4(5)(a)(b) revoked by [S.I. 2019/47 reg. 11\(2\)](#)
- Art. 19(2)(a) words substituted by [S.I. 2019/47 reg. 12\(1\)\(j\)](#)
- Art. 19(2)(b) words omitted by [S.I. 2019/47 reg. 12\(1\)\(k\)\(ii\)](#)
- Art. 19(2)(b) words substituted by [S.I. 2019/47 reg. 12\(1\)\(k\)\(i\)](#)
- Art. 19(3)(c)(ii) words substituted by [S.I. 2019/47 reg. 12\(1\)\(l\)](#)