
Changes to legislation: Commission Regulation (EU) No 96/2010 is up to date with all changes known to be in force on or before 04 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX

‘ANNEXLIST OF NATURE OF TRANSACTIONS CODES

Financial leasing covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

Processing covers operations (transformation, construction, assembling, enhancement, renovation ...) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor’s own account are not covered by this item and should be registered under item 1 of column A.’

AB1. Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7 and 8)

1. Outright purchase/sale
2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent
3. Barter trade (compensation in kind)
4. Financial leasing (hire-purchase)^a
9. Other
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 (e.g. under warranty) for goods not being returned
9. Other
3. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)
4. Operations with a view to processing^b under contract (no transfer of ownership to the processor)
1. Goods expected to return to the initial Member State of dispatch
2. Goods not expected to return to the initial Member State of dispatch
5. Operations following processing under contract (no transfer of ownership to the processor)
1. Goods returning to the initial Member State of dispatch
2. Goods not returning to the initial Member State of dispatch

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- 6. Particular transactions recorded for national purposes
- 7. Operations under joint defence projects or other joint intergovernmental production programs
- 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 under other codes
 - 1. Hire, loan, and operational leasing longer than 24 months
 - 9. Other

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Changes and effects yet to be applied to :

- Regulation implicit repeal by [EUR 2020/1197](#) Regulation