Datum
2026-11-13

Nature of transaction

The code indicates which type of transaction applies to each item of goods.

- Dispatch – A two-digit code must be specified.
- Arrival – It is optional to specify the code with one or two digits.

Code	Description of 1st digit	Description of 2nd digit
11	Transactions involving actual change of ownership with financial compensation	Outright sale/purchase except direct trade with/by private consumers
12		Direct trade with/by private consumers (incl. Distance sale)
21	Return and replacement of goods free of charge after registration of the original transaction	Returned goods
22		Replacement of replaced goods
23		Replacement (e.g under warranty) for goods not being returned
31	Transactions involving intended change of ownership or change of ownership without financial compensation	Movements to/from a warehouse (excluding call-off and consignment stock)
32		Supply for sale on approval or after trial (including call-off and consignment stock)
33		Financial leasing
34		Transactions involving transfer of ownership without financial compensation
41	Transactions with a view to processing under contract (not involving change of ownership)	Goods expected to return to the initial Member State/country of export
42		Goods not expected to return to the initial Member State/country of export
51	Transactions following processing under contract (not involving change of ownership)	Goods returning to the initial Member State/country of export
52		Goods not returning to the initial Member State/country of export
60	National code, not used in Sweden	-
71	Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	Release of goods for free circulation in a Member State with a subsequent export to another Member State
72		Transportation of goods from one Member state to another Member State to place the goods under the export procedure
80	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	
91	Other transactions which cannot be classified under other codes	Hire, loan and operational leasing longer than 24 months
99		Other