

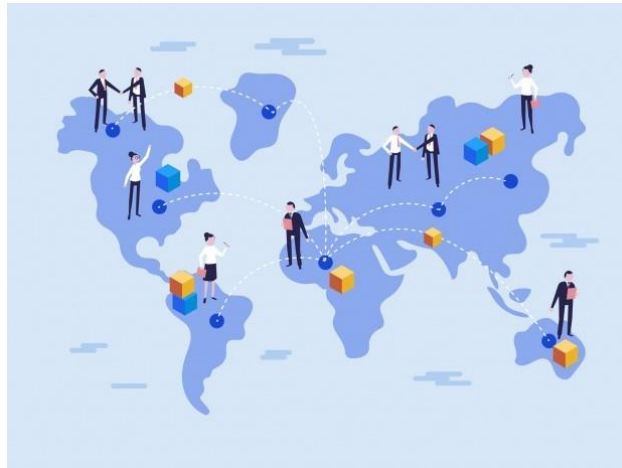


INSTITUTO NACIONAL DE ESTATÍSTICA
STATISTICS PORTUGAL

INTRASTAT

Nature of Transaction 2022

New codes



Published on December 7, 2021

Contact us:

Mainland Portugal and Azores: Phone number: + 351 226 072 080 - email: intrastat@ine.pt

Madeira: Phone number: + 351 291 145 126 - email: drem.intrastat@ine.pt

INTRODUCTION

As of January 1, 2022, Regulation (EU) 2019/2152 on European Business Statistics had replaced the two current European Regulations on International Trade in Goods Statistics (ITGS). At the same time, Commission Implementing Regulation (EU) 2020/1197 had replaced the current Implementing Regulations on ITGS.

Both regulations have a major impact on International Trade in Goods statistics. Of the three major changes with direct implications on reporting requirements, two have already been implemented in Portugal (Country of Origin and VAT-ID no. of the partner operator).

The third concerns the new Nature of Transaction (NoT) code list.

NoT codes are used to identify the different characteristics (purchase/sale, work under contract, etc.) considered useful to distinguish one transaction from another, in particular for Balance of Payments and National Accounts compilation purposes. In this context, they include:

- Change of ownership, with or without financial compensation;
- Distance sales;
- Goods for processing;
- Movements to/from a warehouse;
- Quasi-transit trade.

Important note: the new NoT codes will apply from January 2022 on both Intrastat and customs declarations.

Table 1 – NoT codes table from January 2022

Column A	Column B
1.Transactions involving actual change of ownership with financial compensation	1.Outright sale/purchase except direct trade with/by private consumers 2.Direct trade with/by private consumers (incl. distance sale)
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
3.Transactions involving intended change of ownership or change of ownership without financial compensation	1.Movements to/from a warehouse (excluding call-off and consignment stock) 2.Supply for sale on approval or after trial (including call-off and consignment stock) 3.Financial leasing 4.Transactions involving transfer of ownership without financial compensation
4.Transactions with a view to processing under contract (not involving change of ownership)	1. Goods expected to return to the initial Member State/country of export 2. Goods not expected to return to the initial Member State/country of export
5.Transactions following processing under contract (not involving change of ownership)	1. Goods returning to the initial Member State/country of export 2. Goods not returning to the initial Member State/country of export
6. Particular transactions recorded for national purposes	
7. Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	1.Release of goods for free circulation in a Member State with a subsequent export to another Member State 2.Transportation of goods from one Member State to another Member State to place the goods under the export procedure
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

NoT codes from January 2022

Main changes to Nature of Transaction codes as of January 2022.

- Some new splits (codes 11 and 12);
- Some new codes (codes 31, 32, 33 and 34);
- Changes in the content of some existing codes (code 1, code 2, code 3 and code 99);
- Some codes that were abolished and not replaced (codes 19 and 29);
- Some codes that were abolished but which content was included in other codes (codes 13 and 14);
- A different use for code 7 (split on codes 71 and 72);

Table 2 – Overview of the changes to Nature of Transaction codes as of January 2022.

NoT until December 2021			NoT from January 2022 onwards	
11	Outright purchase/sale	→	11	Outright sale/purchase except direct trade with/by private consumers
			12	Direct trade with/by private consumers (incl. distance sale)
12	Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent	→	31	Movements to/from a warehouse (excluding call-off and consignment stock and with the intermediation of a commission agent)
			32	Supply for sale on approval or after trial (including call-off and consignment stock and with the intermediation of a commission agent)
13	Barter trade (compensation in kind)	↘		
14	Financial leasing (hire-purchase)			33
19	Other (change of ownership)	→		Abolished
29	Other (return and replacement)	→		Abolished
3.	Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)	→	34	Transactions involving transfer of ownership without financial compensation, including barter trade (compensation in kind)
7.	Operations under joint defence projects or other joint intergovernmental production programmes	→		... Other Nature of Transaction codes depending on the circumstances (11, 21, 41, etc.)
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 no invoice for the total contract is issued	→	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 no invoice for the total contract is issued
	... Other Nature of Transaction codes depending on the circumstances (11, 21, 41, etc.)	↘	71	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
99	Other transactions which cannot be classified under other codes	→	99	Other transactions which cannot be classified under other codes

Nature of transaction 2022 – New codes

Table 3 – NoT Codes - 2021 and 2022

Until December 2021		As of January 2022	
Column A	Column B	Column A	Column B
1. 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)	<ol style="list-style-type: none"> 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) (1) 9. Other 	1.1. Transactions involving actual change of ownership with financial compensation	<ol style="list-style-type: none"> 1. Outright sale/purchase except direct trade with/by private consumers 2. Direct trade with/by private consumers (incl. distance sale)
2. Return and replacement of goods free of charge after registration of the original transaction	<ol style="list-style-type: none"> 1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned 9. Other 	2. Return and replacement of goods free of charge after registration of the original transaction	<ol style="list-style-type: none"> 1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned
3. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)		3. Transactions involving intended change of ownership or change of ownership without financial compensation	<ol style="list-style-type: none"> 1. Movements to/from a warehouse (excluding call off and consignment stock) 2. Supply for sale on approval or after trial (including call-off and consignment stock) 3. Financial leasing 4. Transactions involving transfer of ownership without financial compensation
4. Operations with a view to processing (2) under contract (no transfer of ownership to the processor)	<ol style="list-style-type: none"> 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 	4. Transactions with a view to processing under contract (not involving change of ownership)	<ol style="list-style-type: none"> 1. Goods expected to return to the initial Member State/country of export 2. Goods not expected to return to the initial Member State/country of export
5. Operations following processing under contract (no transfer of ownership to the processor)	<ol style="list-style-type: none"> 1. Goods returning to the initial Member State of dispatch 2. Goods not returning to the initial Member State of dispatch 	5. Transactions following processing under contract (not involving change of ownership)	<ol style="list-style-type: none"> 1. Goods returning to the initial Member State/ country of export 2. Goods not returning to the initial Member State/ country of export
6. Particular transactions recorded for national purposes		6. Particular transactions recorded for national purposes	
7. Operations under joint defence projects or other joint intergovernmental production programs		7. Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	<ol style="list-style-type: none"> 1. Release of goods for free circulation in a Member State with a subsequent export to another Member State 2. Transportation of goods from one Member State to another Member State to place the goods under the export procedure
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		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	<ol style="list-style-type: none"> 1. Hire, loan, and operational leasing longer than 24 months 9. Other 	9. Other transactions which cannot be classified under other codes	<ol style="list-style-type: none"> 1. Hire, loan, and operational leasing longer than 24 months 9. Other

Code1: - Transactions involving actual change of ownership with financial compensation

NoT (old) until and incl. December 2021	NoT (new) from January 2022 onwards
11. Outright purchase/sale	11. Outright sale/purchase except direct trade with/by private consumers 12. Direct trade with/by private consumers (incl. distance sale)
12. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent	31. Movements to/from a warehouse (excluding call-off and consignment stock and with the intermediation of a commission agent) 32. Supply for sale on approval or after trial (including call-off and consignment stock and with the intermediation of a commission agent)
13. Barter trade (compensation in kind)	34. Transactions involving transfer of ownership without financial compensation, including barter trade (compensation in kind)
14. Financial leasing (hire-purchase)	33. Financial leasing (hire-purchase)
19. Other	Abolished

Starting from January 2022, NoT codes “11” and “12” may be used only for reporting transactions involving actual transfer of ownership against financial compensation at the time of the cross-border movement of goods (includes transactions involving payment by instalments and possible reservation of ownership).

A transfer of ownership is a genuine change of ownership between an enterprise in the reporting Member State and an economic operator in another Member State

Important note: When goods move between two Member States in a quasi-import chain, there is no transfer of ownership between the two Member States in the transaction. In this case code “71” should be used instead of code “11” or “12”.

NoT “11”: Outright sale/purchase except direct trade with/by private consumers

NoT “11” has to be used for reporting outright sale or purchase transactions if both contracting partners are businesses (**B2B**, “Business-to-Business”)

Example 1: A Portuguese company (PT) is selling machine tools to a French company (FR). Company PT is dispatching the goods to its customer FR in France. NoT “11” must be reported in the corresponding Intrastat dispatch declaration.

NoT "12": Direct trade with / by private consumers (including distance sale)

NoT "12" should only be used in cases where goods circulate as a direct result of a transaction to or from a private consumer (**B2C**, "Business-to-Consumer"; **C2B**, "Consumer-to-Business"; **C2C**, "Consumer -to-Consumer"). It is crucial that it is known already at the time of the cross-border movement of the goods that the customer in the country of destination is a private consumer.

In cases where retailers move goods between warehouses, the NoT "31" or "32" code should be used, even if the goods are likely to be sold to a private consumer at a later stage. If the goods are sold to an affiliate in the consumer's country before being sold to the private consumer, the cross-border transaction is a B2B transaction and should not be declared under NoT code "12" but rather NoT code "11".

Example 2: A Portuguese company (PT) sells goods via its mail-order platform to a Belgian private consumer. PT then dispatches the good to Belgium by mail. NoT "12" must be reported in the corresponding Intrastat dispatch declaration.

The old NoT "12" is split up between the new NoT "31" and the new NoT "32".

The old NoT "13" is absorbed in the new NoT "34".

The old NoT "14" becomes the new NoT "33".

The old NoT "19" is abolished.

Code 2: - Return and replacement of goods free of charge after registration of the original transaction

NoT (old) until and incl. December 2021	NoT (new) from January 2022 onwards
21. Return of goods	→ 21. Return of goods
22. Replacement for returned goods	→ 22. Replacement for returned goods
23. Replacement (e.g. under warranty) for goods not being returned	→ 23. Replacement (e.g. under warranty) for goods not being returned
29. Other	Abolished

NoT codes "21", "22" or "23" shall be used only when the original movement of goods has been recorded with codes 1*, 3* or 7*. The value of the returned or replacement goods should be

provided. Return and replacement of goods shall be declared according to the physical movement of the goods, i.e., goods received as arrivals and goods dispatched as dispatches.

NoT code “21” shall be used in case of returns of goods and NoT codes “22” and “23” apply in case of replacement of goods. NoT code “23” only applies when the goods have not previously been returned to the supplier

Important note: Returns of goods whose original transaction was declared with NoT codes 8 and 9 must be declared again with the same transaction codes (i.e., 8 and 9). Returns of goods with the codes NoT “41” and “42” must be declared with codes “51” and “52”.

The current NoT “29” is abolished from the new list of nature of transaction.

NoT "21": Return of goods

Example 3: A Portuguese company (PT) buys goods from a Belgian company (BE) and reports the import from Belgium in an Intrastat import declaration using NoT “11”. Subsequently, PT returns some of the goods due to defects. The returned goods must be reported in an Intrastat export declaration using NoT “21”.

Example 4: A Portuguese company (PT) buys goods from a Belgian company (BE) and reports the import from Belgium in an Intrastat import declaration using NoT “11”. Subsequently, PT notices that some of the goods have defects. BE agrees to buy back the deficient goods from PT. The returned goods must be reported in an Intrastat export declaration using NoT “11”

NoT "22": Replacement for returned goods

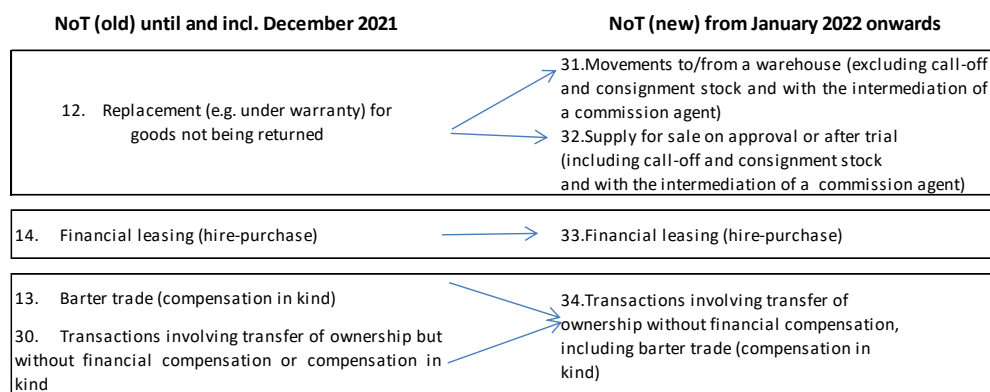
Example 5: A Portuguese company (PT) buys goods from a Belgian company (BE) and reports the import from Belgium in an Intrastat import declaration using NoT “11”. During the following month, PT returns some of the goods due to defects and reports the return shipment in an Intrastat export declaration using NoT “21”. Subsequently, BE sends goods for replacement, which PT reports in an Intrastat import declaration using NoT “22”.

NoT "23": Replacement (e.g., under warranty) for goods not being returned

Example 6: A Portuguese company (PT) buys goods from a Belgian company (BE) and reports the import from Belgium in an Intrastat import declaration using NoT “11”. Subsequently, PT notices that some of the goods have defects and makes use of the warranty. The deficient goods

are not returned to Belgium. Rather, BE sends goods as replacement under warranty. PT reports the corresponding import in an Intrastat import declaration using NoT “23”.

Code 3: Transactions involving intended change of ownership or transactions involving change of ownership without financial compensation



In principle, transaction code 3 subsumes all kinds of transactions involving a change of ownership that are not to be declared under transaction code 1. These are transactions in the context of which the transfer of ownership is only intended but has not yet taken place at the time of the cross-border movement of the goods. Also included here are all transactions in which there is a transfer of ownership, but which do not involve financial compensation, such as barter trade, or any compensation at all, such as humanitarian aid.

One important innovation of the legislation has been the distinction of warehousing transactions into the two different NoT codes “31” and “32”. This innovation allows for a more correct use of information for Balance of Payments and National Accounts compilation purposes, for which the effective transfer of ownership is fundamental.

The movement of previously imported goods from a domestic warehouse to a foreign destination (i.e., Portugal is the country of temporary warehousing) must be reported with NoT “31” or “32”, except for the case that a Portuguese resident has acquired ownership of the goods in the meantime. If this Portuguese resident is selling the goods out of the warehouse on to a foreign customer and if the goods are subsequently exported, NoT “11” or “12” has to be reported in the Intrastat declaration. In this case, the transaction represents a regular sale transaction, even though the goods are exported from a warehouse.

NoT "31": Movement to or from a warehouse (excluding call-off and consignment stock and with the intermediation of a commission agent)

The new NoT "31" covers movements of goods which until December 2021 were declared using NoT "12". Specifically, the new NoT "31" must be used when declaring movements to a warehouse in the context of which a change of ownership is **intended** (there is not yet a buyer for the goods at the time of the cross-border movement) and there is **an unknown number** of potential customers (businesses or private consumers). The goods are intended to be sold on the general market.

Important note: NoT "31" should be reported only if NoT "32" is not applicable. Thus, when deciding whether to report a movement to or from a warehouse with NoT "31" or with NoT "32", it should always be considered first whether the definition of NoT "32" applies.

All cross-border movements to or from a warehouse that are not exempt and that are covered by neither NoT "91" and NoT "60" and NoT "32" must be reported using NoT "31".

Example 7 (logistical warehouse): *A Portuguese company (PT) uses the logistics network of a global logistics service provider to sell its goods across the EU. For this purpose, it dispatches its goods to a warehouse run by the logistics service provider in the Czechia (CZ). PT reports the export in an Intrastat export declaration using NoT "31".*

Example 8 (logistical warehouse): *A Swedish company (SE) uses the logistics network of a global logistics service provider to sell its goods throughout the EU. For that purpose, it sends its goods to a warehouse run by the logistics service provider in Portugal; the entry of the goods has to be declared in the Intrastat Arrivals using the NoT "31". When SE sells the goods to a final customer (company or private consumer) in another EU Member State and dispatches the goods from the Portuguese warehouse, the exit of the goods has to be declared in an Intrastat export declaration using the "NoT "11" or "12".*

NoT "32": Supply for sale on approval or after trial (including call-off and consignment stock)

The new NoT "32" covers movements of goods that until December 2021 were declared using NoT "12".

This code serves two purposes. Firstly, transactions for sale on approval or after trial must be reported using the NoT "32". Secondly, the new NoT "32" should also be used in the case of movements of goods into a warehouse that concern sales on consignment or call-off stock. In these cases, the change of ownership is intended at the time of the cross-border movement, although this transfer of ownership has not yet taken place.

Example 9 (supply for sale on approval or after trial): A Portuguese pharmaceutical company (PT) intends to buy a packaging machine from a Polish company. To make sure that the machines are suitable for the intended purposes, PT has the machine delivered to its factory in Portugal where it is tested. PT intends to buy the machine after successful trials. PT reports the import in an Intrastat import declaration using NoT "32".

Example 10 (consignment stock): A Portuguese company (PT) moves microchips as consignment stock to a warehouse in Deutschland. Out of the warehouse, PT supplies a fixed number of customers. PT reports the export in an Intrastat declaration using NoT "32".

Example 11 (call-off stock): A Portuguese producer of automobile parts (PT) charges a Belgian company (BE) with keeping stocks of raw materials for the exclusive supply of PT. When needed, PT retrieves the raw material from the warehouse and imports them to Portugal. PT reports the import in an Intrastat import declaration using NoT "32".

Example 12 (commission agent): A Portuguese company (PT) produces gas springs and sends them to a warehouse in Germany. Afterwards, a commission agent sells them to producers of office chairs. PT reports the export in an Intrastat declaration using NoT "32".

NoT "33": Financial leasing (hire-purchase)

The new NoT "33" corresponds to NoT "14" used until December 2021.

This code is to be used when reporting financial leasing transactions. In the context of financial leasing, the lessee acquires control of a good against payment of lease instalments for a fixed period of time (duration of the leasing contract). The lease instalments are calculated in a way as to cover all or virtually all the value of the good. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee usually exercises the option to become the legal owner of the good. Thus, financial leasing represents a special type of rental agreement with the aim of transferring ownership.

Example 13: A Portuguese company (PT) signs a financial leasing contract with a French company (bank or other institution), for the acquisition of an industrial machine produced in France. In the month of entry of the machine from FR, PT declares the total value of the good with NoT "33" in arrivals on Intrastat declaration.

Example 14: A Portuguese company signs a financial leasing contract with a Portuguese banking institution (PT) for the purchase of an industrial loom produced in Italy. The arrival of the loom is declared by the bank in an Intrastat import declaration, in the month of entry into PT, with the NoT "11".

NoT "34": Transactions involving transfer of ownership without financial compensation, including barter trade (compensation in kind)

The new NoT "34" integrates the NoT "13" and "30" used until December 2021.

Physical movements of goods in the context of which a change of ownership occurs and a financial compensation neither takes place nor is intended for some future point in time shall be reported under code "34":

- **Barter trade** (compensation in kind): transactions involving transfer of ownership, where both involved parties receive material compensation. These transactions involve a direct exchange in form of goods instead of a complete financial (i.e., monetary) compensation. The value of the goods exchanged must be declared by the traders.

- **Transactions involving transfer of ownership free of charge** (i.e., without financial or any other compensation). These transactions often involve aid shipments by governmental, non-governmental and individual parties. Even though the goods are free of charge and no invoice will be issued, a value must be declared by traders.

***Example 15:** A producer of vehicles for firefighters sends a demonstration vehicle as a gift to a non-profit organisation in another EU Member State to fight forest fires. The producer of the vehicle must declare a dispatch as a transaction with transfer of ownership without compensation using NoT "34".*

***Example 16:** A private entity sends free clothes made in Portugal to regions affected by a natural disaster in the EU. The outgoing goods must be declared in Intrastat dispatches with NoT "34".*

Code 4 - Transactions with a view to processing under contract (not involving change of ownership)

Transactions with a view to processing under contract, where there is no transfer of ownership of the goods, should be reported using code "41" or "42".

If there is a transfer of ownership (case of processing under contract on behalf of the enterprise carrying out the work) code NoT "11" or "12" should be used.

The use of NoT codes 4* and 5* should be considered together. In the context of a work under contract there should always be an inward movement of goods which is followed by an outward movement of goods in the reporting Member State or vice versa.

NoT (old) until and incl. December 2021	NoT (new) from January 2022 onwards
41. [Transactions with a view to processing] Goods expected to return to the initial country of export	41. [Transactions with a view to processing] Goods expected to return to the initial country of export
42. [Transactions with a view to processing] Goods not expected to return to the initial country of export	42. [Transactions with a view to processing] Goods not expected to return to the initial country of export

NoT "41": Transactions with a view to processing under contract – Goods expected to return to the initial country of export.

***Example 17:** A French company (FR) orders a Portuguese company (PT) to produce men's shirts and has the shirts shipped to France. FR sends PT cotton fabrics for the making of the shirts, without transfer of ownership of these goods from FR to PT. The entry of the fabrics must be declared by PT in its Intrastat import declaration with NoT "41" and for the estimated value of these goods.*

NoT "42": Transactions with a view to processing under contract – Goods not expected to return to the initial country of dispatches

The NoT code "42" is used in transactions of goods for processing under contract where the goods are not expected to return to the initial country of dispatch and it is expected that after the processing under contract has been carried out, there will be a dispatch movement to any other country (where NoT 52 will be used). However, it may also be the case that the final good remains in the country of processing, in which case a sale will occur on the domestic market, and therefore not recorded in the International Trade statistics.

***Example 18:** A French company (FR) orders a Portuguese company (PT) to produce men's shirts and has the shirts shipped to Belgium. FR sends PT cotton fabrics for the making of the shirts, without transfer of ownership of these goods from FR to PT. The entry of the fabrics must be declared by PT in its Intrastat import declaration with NoT "42" and for the estimated value of these goods.*

Code 5 - Transactions following processing under contract (not involving change of ownership)

Goods exported or imported following processing under contract should be declared using NoT codes “51” or “52”.

The use of NoT codes 4* and 5* should be considered together. In the context of a processing under contract there must always be an inward goods movement which is followed by an outward goods movement in the reporting Member State or vice versa for NoT codes “41” and “51”.

NoT (old) until and incl. December 2021	NoT (new) from January 2022 onwards
51. [Transactions following processing] Goods returning to the initial country of export	51. [Transactions following processing] Goods returning to the initial country of export
52. [Transactions following processing] Goods not returning to the initial country of export	52. [Transactions following processing] Goods not returning to the initial country of export

NoT "51": Transactions following processing under contract – Goods returning to the initial country of export.

Example 19: A Portuguese company (PT) has received cellulose from a French company (FR) and was commissioned by FR to process the cellulose into cardboard. After production, the cardboard is now exported to the ordering customer in France, i.e. the “really improved” good (cellulose - cardboard) is returning to FR. PT reports NoT “51” in its Intrastat export declaration, for the value that would have been invoiced in case of sale (value of the “final product”).

NoT "52": Transactions following processing under contract – Goods not returning to the initial country of export.

Exemplo 20: A Portuguese company (PT) has received pig iron from a company (BE) in Belgium and was commissioned by BE to process the pig iron into steel. After production, the steel is now exported to another company (FR) in France, where the steel is to be steamrolled, i.e., further processed. Thus, the “really improved” good (pig iron - steel) is not returning to Belgium. PT reports NoT “52” in its Intrastat export declaration, for the value that would have been invoiced in case of sale (value of the “final product”).

Code 6 - Particular transactions recorded for national purposes

NoT "60": Other movements of goods for or following temporary use with an expected duration of less than 24 months and other movements of goods excluded from international trade:

Note: **This code is not used in Intrastat**

NoT (old) until and incl. December 2021	NoT (new) from January 2022 onwards
60. Special transactions recorded for national purposes	60. Special transactions recorded for national purposes

Code 7: Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export) [total change of content]

The old NoT "70" is deleted.

The nature of transactions table that was in force until December 2021 contained a NoT code "70", for specific recording of transactions in the context of joint defence projects. From January 2022 onwards, movements of goods in the context of such projects must be reported using the NoT code that accurately reflects the circumstances of the underlying transaction.

Thus, although a category of NoT 7 is maintained in the new table, it now has a completely different content, being subdivided into two codes (NoT "71" and NoT "72").

NoT (old) until and incl. December 2021	NoT (new) from January 2022 onwards
70. Operations under joint defence projects	... Other Nature of Transaction codes depending on the circumstances (11, 21, 41, 67, etc.)
99. Other transactions which cannot be classified under other codes	71. Release of goods for free circulation in a Member State with a subsequent export to another Member State
... Other Nature of Transaction codes depending on the circumstances (11, 21, 41, 67, etc.)	72. Transportation of goods from one Member State to another Member State to place the goods under the export procedure

NoT "71" and NoT "72" covers certain movements of goods with respect to third countries, in the context of which the goods are exported from or destined to one Member State while customs clearance takes place in another Member State: quasi-import or quasi-export goods.

NoT "71": Release of goods for free circulation in a Member State with a subsequent export to another Member State

The NoT "71" should be used to report quasi-imports. These are imports of goods from a third country which are released for free circulation in one Member State and which are subsequently exported to another Member State, while the importer is not established in the Member State in which the goods are released for free circulation (corresponding to an Intrastat dispatch following customs import declarations with customs procedure codes "42**" or "63**"). The NoT "71" cannot be used for Intrastat import declarations.

Example 21: *A French company (FR) imports goods from Russia via the port of Leixões, where the goods are released for free circulation under customs procedure code "42**". Because FR would like to pay the import turnover tax in France instead of in Portugal, it arranges for a VAT-exempt supply to France (the Member State of destination). The Portuguese tax representative of FR customer reports NoT "71" in the Intrastat dispatch declaration.*

Example 22: *A Portuguese company (PT) imports goods to Portugal via the port of Rotterdam. PT has purchased the goods from a Canadian supplier. The goods are released for free circulation in the Netherlands (NL) and are subsequently supplied to Portugal. PT pays the import turnover tax in Portugal and reports NoT "11" in the Portuguese Intrastat import declaration.*

NoT "72": Transportation of goods from one Member State to another Member State to place the goods under the export procedure

The new NoT "72" should not be used in Intrastat declarations.

Code NoT "72" should be used to report quasi-exports transactions. These are exports of goods to a third country, which are brought from another Member State to the EU exit Member State for the purpose of declaring the goods for (re-) export to customs there. **The movement of the goods between the two Member States is not to be declared in Intrastat.**

Example 23: *A French company (FR) is exporting goods of a total value of less than 3000 € from Spain to Russia via the port of Leixões. The goods are placed under the export procedure at the Portuguese customs office of exit in Leixões. **The movement of goods between the two Member States must not be declared in Intrastat.***

Code 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.

This NoT code remains unchanged from the version used until December 2021.

NoT (old) until and incl. December 2021	NoT (new) from January 2022 onwards
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	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

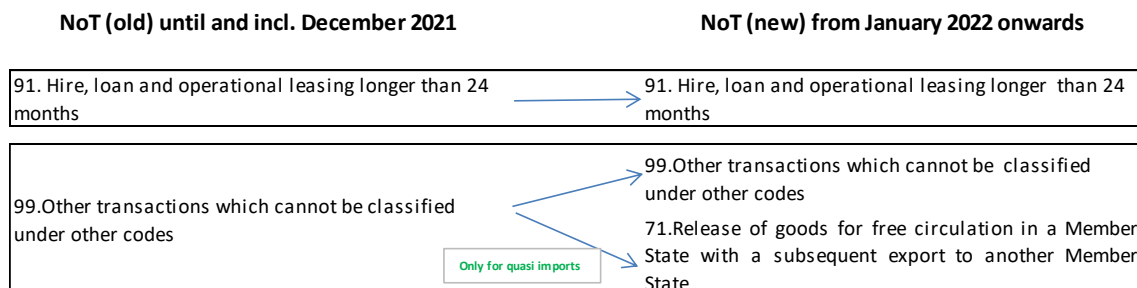
This code is used for transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which a separate invoice for the goods is not made out and a single invoice is issued for the total contract. The value to be declared should cover only the value of the goods (where possible, estimates may be required to apportion the different values of the goods and services in the total amount of the contract).

Example 24: *A Portuguese company (PT) is building a factory in Greece under a general contract with a Greek company (GR). The PT company issues a single invoice to the GR company for the total value of the contract. PT declares the outgoing goods to GR with the NoT "80" in Intrastat export declaration.*

Código 9: Other transactions which cannot be classified under other codes

Other transactions not included in other nature of transaction codes should be reported using code 9. Namely, movements of goods where there is no actual, anticipated or intended future transfer of ownership and where the movements cannot be classified under the other NoT codes.

Before December 2021, some transactions related to quasi-import could be classified under NoT "99", but now in the new nature of transaction table they should be classified with the new NoT "71".



NoT "91": Hire, loan and operational leasing longer than 24 months.

NoT "91" has to be used when reporting temporary movements not involving change of ownership, the duration of which was or is intended to be longer than 24 months and which are not movements with a view or following processing under contract.

For example: Hire, operational lease with a duration of more than 2 years.

The expected duration has to be applied if the actual duration of the temporary movement to Portugal (import) or to another Member State (export) is not yet known at the time the Intrastat declaration is drawn up.

Example 25: *A Belgian construction company rents out construction equipment for the duration of three years to a Portuguese company (PT) and delivers the equipment from Belgium to the construction site in Portugal. The equipment is to return to Belgium once the rental contract expires. PT reports NoT "91" in the Intrastat import declaration. When the rental ends you must declare the return of the equipment with NoT "91", in exports.*

NoT "99": Other transactions which cannot be classified under other codes.

NoT "99" may be reported only if no other NoT code applies. Before reporting NoT "99", declarants are required to consider carefully whether the movement of goods to be declared is actually not covered by any one of the other NoT codes.

Examples are:

- Waste treatment and disposal;
- Provision of insignificant parts; in the context of processing operations, the ordering customer often provides parts that are insignificant in terms of value or function (e.g., labels, screws, etc.). In such cases, insignificant parts have to be reported in statistical and customs declarations.

Example 26: *A Portuguese company (PT) commissions from an Italian company (IT) waste disposal with no value. PT declares the waste leaving for IT with the NoT "99", the real weight and with a value of 1€, in the Intrastat dispatch declaration.*