

## ANNEX II

## List of transactions referred to in Article 13(2)

A	B
1. Transactions involving actual or intended transfer of ownership against compensation (financial or otherwise) (except the transactions listed under 2, 7, 8) <sup>(a)</sup> <sup>(b)</sup> <sup>(c)</sup>	1. Outright/purchase/sale <sup>(b)</sup> 2. Supply for sale on approval or after trial, for consign-ment or with the intermediation of a commission agent 3. Barter trade (compensation in kind) 4. Personal purchases by travellers 5. Financial leasing (hire-purchase) <sup>(c)</sup>
2. Return of goods after registration of the original trans- action under code 1 <sup>(d)</sup> ; replacement of goods free of charge <sup>(d)</sup>	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned
3. Transactions (not temporary) involving transfer of ownership but without compensation (financial or other)	1. Goods delivered under aid programmes operated or financed partly or wholly by the European Community 2. Other general government-aid deliveries 3. Other aid deliveries (individuals, non-governmental organisations) 4. Others
4. Operations with a view to processing under contract <sup>(e)</sup> or repair <sup>(f)</sup> (except those recorded under 7)	1. Processing under contract 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
5. Operations following processing under contract <sup>(e)</sup> or repair <sup>(f)</sup> (except those recorded under 7)	1. Processing under contract 2. Repair and maintenance against payment 3. Repair and maintenance free of charge
6. Transactions not involving transfer of ownership, e.g. hire, loan, operational leasing <sup>(g)</sup> and other temporary uses <sup>(h)</sup> except processing under contract or repair (delivery or return)	1. Hire, loan, operational leasing 2. Other goods for temporary uses
7. Operations under joint defence projects or other joint intergovernmental production programs (e.g. Airbus)	
8. Supply of building materials and equipment for works that are part of a general construction or engineering contract <sup>(i)</sup>	
9. Other transactions	

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- (4) This item covers most dispatches and arrivals, i.e. transactions in respect of which:
- ownership is transferred from resident to non-resident, and
  - payment or compensation in kind is or will be made.
- Note that this also applies to movements between entities belonging to the same enterprise or to the same group of enterprises and to movements to/from central distribution depots, unless no payment or other compensation is made (otherwise they are covered by code 3).
- (5) Including spare parts and other replacements made against payment.
- (6) Including financial leasing: 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.
- (7) Return and replacement dispatches of goods originally recorded under items 3 to 9 of column A should be registered under the corresponding items.
- (8) Processing operations (whether or not under customs supervision) should be recorded under items 4 and 5 of column A. Processing activities on processor's own account are not covered by this item. They should be registered under item 1 of column A.
- (9) Repair entails the restoration of goods to their original function. This may involve some rebuilding or enhancements.
- (10) Operational leasing: leasing contracts other than financial leasing (see note (6)).
- (11) This item covers goods that are exported/imported with the intention of subsequent re-import/re-export without any change of ownership taking place.
- (12) The transactions recorded under item 8 of column A involve goods which are not separately invoiced, but for which a single invoice is made covering the total value of the works. Where this is not the case, the transactions should be recorded under item 1.
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