

Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92

CHAPTER 3

COLLECTION OF INTRASTAT INFORMATION

Article 10

Nature of transaction

The nature of transaction shall be reported according to the codes specified in the list of Annex III to this Regulation. Member States shall apply the codes of column A or a combination of the code numbers in column A and their subdivisions in column B indicated in this list.

[^{F1}Member States may collect code numbers for national purposes in column B provided that only the code numbers of column A are transmitted to the Commission.]

Textual Amendments

- F1** Inserted by [Commission Regulation \(EC\) No 1915/2005 of 24 November 2005 amending Regulation \(EC\) No 1982/2004 with regard to the simplification of the recording of the quantity and specifications on particular movements of goods.](#)

Changes to legislation:

There are outstanding changes not yet made to Commission Regulation (EC) No 1982/2004. 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 words omitted by [S.I. 2019/47 reg. 5\(1\)\(d\)](#)
- Art. 10 words substituted by [S.I. 2019/47 reg. 4\(5\)](#)

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

- Art. 8(3)(a) revoked by [S.I. 2019/47 reg. 4\(2\)](#)
- Art. 8(3)(b) words omitted by [S.I. 2019/47 reg. 5\(1\)\(c\)](#)
- Art. 9(3) inserted by [S.I. 2019/47 reg. 4\(4\)](#)
- Art. 13(2)(a) word inserted by [S.I. 2019/47 reg. 5\(1\)\(g\)\(i\)](#)
- Art. 13(2)(a) words omitted by [S.I. 2019/47 reg. 5\(1\)\(g\)\(ii\)](#)
- Art. 13(2)(b) word inserted by [S.I. 2019/47 reg. 5\(1\)\(g\)\(i\)](#)
- Art. 13(2)(b) words omitted by [S.I. 2019/47 reg. 5\(1\)\(g\)\(ii\)](#)
- Art. 17(1)(c) words inserted by [S.I. 2019/47 reg. 5\(1\)\(k\)](#)
- Art. 17(2)(a) words substituted by [S.I. 2019/47 reg. 5\(1\)\(l\)](#)
- Art. 17(2)(b) words substituted by [S.I. 2019/47 reg. 5\(1\)\(l\)](#)
- Art. 17(2)(b) words substituted by [S.I. 2019/47 reg. 5\(1\)\(m\)](#)
- Art. 19(1)(b) word substituted by [S.I. 2019/47 reg. 5\(1\)\(p\)](#)
- Art. 20(1)(a) words inserted by [S.I. 2019/47 reg. 5\(1\)\(r\)](#)
- Art. 21(1)(b) words substituted by [S.I. 2019/47 reg. 5\(1\)\(u\)](#)
- Art. 22(3)(b) word substituted by [S.I. 2019/47 reg. 5\(1\)\(y\)](#)