

# Valuation class WP1

**i** In WP1, the valuation class depends on the type of material

Code	Description	Material type	Definition
Z100	CS Raw materials	ZMAT	Material not sold but used for the production of a finished product
Z110	CS Packaging	ZVER	Packaging.
Z130	CS Trading goods	ZMAT	Material purchased but not used in the production
Z140	CS Intermediates	ZMAT	Material produced but usually not be sold
Z150	CS Finished product	ZMAT	Material produced and can be sold

## Decision tree

It is a general principle but local rules can replace it

