users
id 🔑		serial
email	varchar(255)	NN
company	varchar(255)	NN
role	user_role E	NN
created_at	timestamp	NN

countries
id 🔑		serial
name	varchar(255)	NN
iso_code	char(2)	NN

product_categories
id 🔑		serial
name	varchar(255)	NN

products
id 🔑		serial
name	varchar(255)	NN
hs_code	varchar(10)	
category_id	int	NN
country_id	int	NN

tariff_rates
id 🔑		serial
country_id	int	NN
category_id	int	NN
rate_value	numeric(5,2)	NN
effective_from	date	NN

import_declarations
id 🔑		serial
user_id	int	NN
product_id	int	NN
quantity	int	NN
unit_cost	numeric(12,2)	NN
status	declaration_status E	NN
declaration_date	date	NN

payments
id 🔑		serial
declaration_id	int	NN
amount	numeric(12,2)	NN
status	payment_status E	NN
paid_at	timestamp	

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```
Enum user_role {
    importer
    admin
}


Enum declaration_status {
    draft
    submitted
    paid
}


Enum payment_status {
    pending
    completed
    failed
}
```