# Identifying Duty Rates and their associated Goods Nomenclature in the CDS Tariff Data Feed

The CDS Tariff Data Feed is closely aligned to the TARIC3 Data Model, it is recommended that the TARIC3 User Guide is read in conjunction with CDS documentation when interpreting the data feed.

Duty rates are expressed in the CDS Tariff Data Feed as **dutyAmount** and **dutyExpressionId** elements connected to a Measure. A single Goods Nomenclature Code will have many associated Measures covering a range of different Measure Types.

Each Measure will be associated with:

* A single Nomenclature Code; and
* A single Geographical Area; and
* A single Measure Type.

The descriptions for these elements are included in the data feed in the following sections:

* **goodsNomenclature** (**goodsNomenclatureDescription**);
* **geographicalArea** (**geographicalAreaDescription**) – for details of associated Country Codes please also refer to the **geographicalAreaMembership** element; and
* **measureType** (**measureTypeDescription**).

Each measure will be associated with 0 to many Duty Expressions depending on the Measure Type. The most frequently used measure types for duty calculations are, however there are many more depending on the specifics of the customs declaration:

* 103 – Customs Duty;
* 305 – VAT; and
* 306 – Excise.

The duty expression is contained in the Measure’s Measure component which can contain the following key elements:

* **dutyAmount** – this is the rate value, e.g. 20 for 20% standard VAT;
* **dutyExpression** – this is the type of calculation, e.g. 01 (% or amount);
* **measurementUnit** – this is used when a rate is expressed based on quantity, e.g LTR (litre);
* **measurementUnitQualifier** – this is used when a rate is expressed based on a quantity that has a qualifier, e.g. X (hectolitre); and
* **monetaryUnit** – this is used when a rate is expressed in another currency, e.g. EUR (Euro).

Below is an extract from the data feed that demonstrates how the duty expression is connected to the measure and the goods nomenclature, also highlighted are the Geographical Area and the Measure Type:

<Measure>

<hjid>9191481</hjid>

<metainfo>…</metainfo>

<sid>-308297</sid>

<justificationRegulationId>IYY99990</justificationRegulationId>

<justificationRegulationRole> … </justificationRegulationRole>

<measureGeneratingRegulationId>IYY99990</measureGeneratingRegulationId>

<measureGeneratingRegulationRole> … </measureGeneratingRegulationRole>

<stoppedFlag>0</stoppedFlag>

<validityEndDate>2013-10-31T23:59:59</validityEndDate>

<validityStartDate>2013-10-01T00:00:00</validityStartDate>

<additionalCode> … </additionalCode>

<footnoteAssociationMeasure> … </footnoteAssociationMeasure>

<geographicalArea>

<hjid>23561</hjid>

<sid>400</sid>

<geographicalAreaId>1011</geographicalAreaId>

<validityStartDate>1958-01-01T00:00:00</validityStartDate>

</geographicalArea>

<goodsNomenclature>

<hjid>611731</hjid>

<sid>93554</sid>

<goodsNomenclatureItemId>1604151110</goodsNomenclatureItemId>

<produclineSuffix>80</produclineSuffix>

<validityStartDate>2011-02-01T00:00:00</validityStartDate>

</goodsNomenclature>

<measureComponent>

<hjid>9191482</hjid>

<metainfo>

<opType>C</opType>

<origin>N</origin>

<status>L</status>

<transactionDate>2019-03-27T11:55:14</transactionDate>

</metainfo>

<dutyAmount>0.0000</dutyAmount>

<dutyExpression>

<hjid>10830</hjid>

<dutyExpressionId>01</dutyExpressionId>

</dutyExpression>

</measureComponent>

<measureType>

<hjid>10885</hjid>

<measureTypeId>305</measureTypeId>

</measureType>

<regulationRoleType> … </regulationRoleType>

</Measure>