ASCII file and CDS measure type correlation table

Version 1.0

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| Version | Author | Notes |
| 1.0 | Matt Lavis | Initial draft |

# MFNs (third-country duties)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| CDS measure type | Description | CTS measure group | CTS measure type | Tax type code |
| 103 | Third country duty | DS | 001 | A00 |
| 105 | Third country duty under end use | DS | 001 | A00 |

# Tariff preferences

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| CDS measure type | | Description | CTS measure group | | CTS measure type | | Tax type code |
| 142 | Tariff preference | | DS | 100 for FTA  101 for GSP - Preferential tariff | | A00 | |
| 145 | Tariff preference under authorised use | | DS | 100 for FTA  101 for GSP - Preferential tariff | | A00 | |

# Tariff rate quotas

| CDS measure type | Description | CTS measure group | CTS measure type | Tax type code |
| --- | --- | --- | --- | --- |
| 122 | Non-preferential tariff quota | DQ | 100 | A00 |
| 123 | Non-preferential tariff quota under authorised use | DQ | 100 | A00 |
| 143 | Preferential tariff quota | DQ | 100 | A00 |
| 145 | Preferential tariff quota under authorised use | DQ | 100 | A00 |
| 147 | Customs Union Quota (not used) | DQ | 100 | A00 |

# Suspensions

| CDS measure type | Description | CTS measure group | CTS measure type | Tax type code |
| --- | --- | --- | --- | --- |
| 112 | Autonomous tariff suspension | DS | 200 | A00 |
| 115 | Autonomous suspension under end-use | DS | 204 | A00 |
| 117 | Suspension - goods for certain categories of ships, boats and other vessels and for drilling or production platforms | DS | 205 | A00 |
| 119 | Airworthiness tariff suspension | DS | 206 | A00 |

# Trade remedies

| CDS measure type | Description | CTS measure group | CTS measure type | Tax type code |
| --- | --- | --- | --- | --- |
| 551 | Provisional anti-dumping duty | AD | ADP | A35 |
| 552 | Definitive anti-dumping duty | AD | ADD | A30 |
| 553 | Provisional countervailing duty | AD | CVP | A45 |
| 554 | Definitive countervailing duty | AD | CVD | A40 |

# Retaliatory duties

| CDS measure type | Description | CTS measure group | CTS measure type | Tax type code |
| --- | --- | --- | --- | --- |
| 695 | Additional duties (retaliatory) | DR | 105 | A20 |

# VAT duties

In CDS, VAT is managed via a combination of a single measure type and 4 additional codes. These codes are defined in the table below. This approach differs from CHIEF / CTS, where individual measure types are assigned to each VAT variant.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| CDS measure type | CDS additional code | CDS Description | CTS measure group | CTS measure type | Tax type code |
| 305 | *Null* | Standard VAT | VT | 666 | B00 |
| 305 | VATE | VAT exempt | VT | 654 | B00 |
| 305 | VATR | VAT reduced rate 5% | VT | 650 | B00 |
| 305 | VATZ | VAT zero rate | VT | 673 | B00 |

# Excise duties

As per VAT, in CDS, excise is managed via a combination of a single measure type and a multitude of additional codes. These codes are defined in the table below. This approach differs from CHIEF / CTS, where individual measure types are assigned to each excise variant.

| CDS measure type | CDS additional code | CDS Description | Measure type code | Tax type code |
| --- | --- | --- | --- | --- |
| 306 | X407 | UK produced beer, production of more than 30,000 hectolitres per year | 600 | 407 |
| 306 | X411 | EXCISE - FULL, 411, SPARKLING WINE OF FRESH GRAPE, 8.5% AND ABOVE, BUT NOT EXCEEDING 15% | 600 | 411 |
| 306 | X412 | EXCISE - FULL, 412, SPARKLING WINE OF FRESH GRAPE, EXCEEDING 5.5% BUT LESS THAN 8.5% | 600 | 412 |
| 306 | X413 | EXCISE - FULL, 413, STILL WINE EXC 5.5% NOT EXC 15% | 600 | 413 |
| 306 | X415 | EXCISE - FULL, 415, STILL OR SPARKLING EXC 15% BUT NOT EXC 22% | 600 | 415 |
| 306 | X419 | EXCISE - FULL, 419, WINE OF GREATER THAN 22% VOL | 600 | 419 |
| 306 | X421 | EXCISE - FULL, 421, SPARKLING MADE-WINE EXC 8.5% AND ABOVE BUT NOT EXCEEDING 15% | 600 | 421 |
| 306 | X422 | EXCISE - FULL, 422, SPARKLING MADE-WINE EXCEEDING 5.5% BUT LESS THAN 8.5% | 600 | 422 |
| 306 | X423 | EXCISE - FULL, 423, STILL MADE-WINE EXC 5.5% NOT EXC 15% | 600 | 423 |
| 306 | X425 | EXCISE - FULL, 425, MADE-WINE OF BETWEEN 15%-22% VOL | 600 | 425 |
| 306 | X429 | EXCISE - FULL, 429, MADE-WINE OF GREATER THAN 22% VOL | 600 | 429 |
| 306 | X431 | EXCISE - FULL, 431, WINE BASED BEVERAGE OF LESS THAN 1.2% VOL | 600 | 431 |
| 306 | X433 | EXCISE - FULL, 433, WINE, MADE-WINE EXC 1.2% VOL NOT EXC 4% VOL. | 600 | 433 |
| 306 | X435 | EXCISE - FULL, 435, WINE, MADE-WINE EXC 4% VOL NOT EXC 5.5% VOL. | 600 | 435 |
| 306 | X438 | EXCISE - FULL, 438, SPIRIT-BASED COOLERS | 600 | 438 |
| 306 | X440 | EXCISE - FULL, 440, BEER MADE IN THE UK | 600 | 440 |
| 306 | X441 | EXCISE - FULL, 441, IMPORTED BEER | 600 | 441 |
| 306 | X442 | EXCISE - FULL, 442, BEER MADE IN THE UK | 600 | 442 |
| 306 | X443 | EXCISE - FULL, 443, IMPORTED BEER | 600 | 443 |
| 306 | X444 | EXCISE - FULL, 444, UK BEER | 600 | 444 |
| 306 | X445 | EXCISE - FULL, 445, UK BEER | 600 | 445 |
| 306 | X446 | EXCISE - FULL, 446, IMPORTED BEER | 600 | 446 |
| 306 | X447 | EXCISE - FULL, 447, IMPORTED BEER | 600 | 447 |
| 306 | X451 | EXCISE - FULL, 451, SPIRITS | 600 | 451 |
| 306 | X461 | EXCISE - FULL, 461, WHISKY - WHOLLY MALT | 600 | 461 |
| 306 | X462 | EXCISE - FULL, 462, WHISKY - WHOLLY GRAIN | 600 | 462 |
| 306 | X463 | EXCISE - FULL, 463, WHISKY - BLENDED | 600 | 463 |
| 306 | X473 | EXCISE - FULL, 473, BEER BASED BEVERAGE EXCEEDING 1.2% VOL. | 600 | 473 |
| 306 | X481 | EXCISE - FULL, 481, CIDER AND PERRY | 600 | 481 |
| 306 | X483 | EXCISE - FULL, 483, CIDER AND PERRY EXCEEDING 7.5% BUT LESS THAN 8.5% | 600 | 483 |
| 306 | X485 | EXCISE - FULL, 485, SPARKLING CIDER and PERRY, STRENGTH EXCEEDING 5.5% BUT LESS THAN 8.5% | 600 | 485 |
| 306 | X487 | EXCISE - FULL, 487, STILL CIDER and PERRY, STRENGTH EXCEEDING 6.9% BUT LESS THAN 7.5% | 600 | 487 |
| 306 | X511 | EXCISE - FULL, 511, UNREBATED LIGHT OIL, AVIATION GASOLINE | 600 | 511 |
| 306 | X520 | EXCISE - FULL, 520, UNREBATED LIGHT OIL, OTHER | 600 | 520 |
| 306 | X521 | EXCISE - FULL, 521, REBATED LIGHT OIL, FURNACE FUEL | 600 | 521 |
| 306 | X522 | EXCISE - FULL, 522, REBATED LIGHT OIL, UNLEADED FUEL | 600 | 522 |
| 306 | X540 | EXCISE – FULL, 540, OTHER (UNMARKED) HEAVY OIL (OTHER THAN KEROSENE) | 600 | 540 |
| 306 | X541 | EXCISE - FULL, 541, UNREBATED HEAVY OIL | 600 | 541 |
| 306 | X542 | EXCISE - FULL, 542, KEROSENE AS OFF-ROAD MOTOR VEHICLE FUEL | 600 | 542 |
| 306 | X551 | EXCISE - FULL, 551, REBATED HEAVY OIL, KEROSENE | 600 | 551 |
| 306 | X556 | EXCISE - FULL, 556, REBATED HEAVY OIL, GAS OIL | 600 | 556 |
| 306 | X561 | EXCISE - FULL, 561, REBATED HEAVY OIL, FUEL OIL | 600 | 561 |
| 306 | X570 | EXCISE - FULL, 570, REBATED HEAVY OIL, OTHER | 600 | 570 |
| 306 | X571 | EXCISE - FULL, 571, BIODIESEL FOR NON-ROAD USE | 600 | 571 |
| 306 | X572 | EXCISE - FULL, 572, BIODIESEL BLENDED WITH KEROSENE | 600 | 572 |
| 306 | X589 | EXCISE - FULL, 589, BIODIESEL - PURE BIODIESEL | 600 | 589 |
| 306 | X591 | UK tax type 591, Natural Gas | 600 | 591 |
| 306 | X592 | UK tax type 592, Other Gas | 600 | 592 |
| 306 | X595 | UK tax type 595, Bioethanol | 600 | 595 |
| 306 | X611 | EXCISE - FULL, 611, CIGARATTES | 600 | 611 |
| 306 | X615 | EXCISE - FULL, 615, CIGARS | 600 | 615 |
| 306 | X619 | EXCISE - FULL, 619, HAND ROLLING TOBACCO | 600 | 619 |
| 306 | X623 | EXCISE - FULL, 623, OTHER SMOKING TOBACCO | 600 | 623 |
| 306 | X627 | EXCISE - FULL, 627, CHEWING TOBACCO | 600 | 627 |
| 306 | X633 | EXCISE - FULL, 633, TOBACCO for HEATING | 600 | 633 |
| 306 | X99A | CLIMATE CHANGE LEVY (CCL), 990, solid | EXA | 990 |
| 306 | X99B | CLIMATE CHANGE LEVY (CCL), 990, oil | EXB | 990 |
| 306 | X99C | CLIMATE CHANGE LEVY (CCL), 990, gas | EXD | 990 |
| 306 | X99D | CLIMATE CHANGE LEVY (CCL), 990, electric | EXD | 990 |