

# Subsidy Control Act 2022

## **2022 CHAPTER 23**

## PART 2

SUBSIDY CONTROL REQUIREMENTS

## **CHAPTER 3**

#### TRANSPARENCY

#### **33** Duty to include information in the subsidy database

- (1) A public authority must ensure that an entry in the subsidy database is made in respect of—
  - (a) a subsidy given by the authority (subject to subsection (2)), and
  - (b) a subsidy scheme made by the authority.

#### (2) Subsection (1)(a) does not apply to a subsidy if—

- (a) it is given under a subsidy scheme,
- (b) an entry is made in the subsidy database in respect of the scheme, and
- (c) the amount of the subsidy is no more than  $\pounds 100,000$ .
- (3) An entry in the subsidy database must be made in respect of a subsidy or scheme—
  - (a) if given as a subsidy in the form of a tax measure, within one year beginning with the date of the tax declaration,
  - (b) if made as a subsidy scheme in the form of a tax measure, within three months of the confirmation of the decision to make the scheme, or
  - (c) if given or made in any other form, within three months of confirmation of the decision to give the subsidy or make the subsidy scheme.
- (4) A public authority must ensure that an entry it makes under this section is maintained on the subsidy database for six years beginning with the date on which the entry is made, or for the duration of the subsidy or scheme if longer.

Status: This is the original version (as it was originally enacted).

- (5) Where a subsidy or subsidy scheme is modified, the public authority must ensure that the modification is entered in the subsidy database—
  - (a) within one year of the date of the modification, in respect of a subsidy given in the form of a tax measure,
  - (b) within three months of the date of the modification, in respect of a subsidy scheme made in the form of a tax measure, or
  - (c) within three months of the date of the modification, in respect of a subsidy given, or subsidy scheme made, in any other form.
- (6) Subsection (5) does not apply to the modification of a subsidy if—
  - (a) the subsidy is one to which subsection (2) applied, and
  - (b) the amount of the subsidy as modified is no more than the applicable amount.
- (7) For the purpose of subsection (6)(b) "the applicable amount" is—
  - (a) the amount specified in subsection (2)(c), or
  - (b) if regulations under subsection (9)(b) provide for a different amount in relation to the subsidy, that amount.
- (8) For the purpose of subsection (2)(c)—
  - (a) if the subsidy is provided in cash, the gross cash amount given is to be used in determining the amount of the subsidy;
  - (b) if the subsidy is provided otherwise than in cash, the amount of the subsidy given is to be determined by reference to the gross cash equivalent of the subsidy.
- (9) The Secretary of State may by regulations—
  - (a) substitute a different amount for the amount specified in subsection (2)(c);
  - (b) provide for a different amount to apply, instead of an amount specified in subsection (2)(c), in the case of particular descriptions of subsidy.
- (10) An amount specified in regulations under subsection (9) may not exceed £500,000.
- (11) The Secretary of State may by regulations-
  - (a) amend subsection (3) or (5) so as to substitute a different period of time for the period of time specified;
  - (b) provide for a different period of time to apply, instead of a period of time specified in subsection (3) or (5) in the case of particular descriptions of subsidy or subsidy scheme.
- (12) A period of time specified in regulations under subsection (11) may not exceed—
  - (a) one year in respect of a subsidy given in the form of a tax measure;
  - (b) one year in respect of a subsidy scheme made in the form of a tax measure;
  - (c) six months in respect of a subsidy given or scheme made in any other form.
- (13) Regulations under subsection (9) or (11) are subject to the affirmative procedure.