



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 6

#### OTHER TAXES

##### *Import duty*

#### **316 Dumping, subsidisation and safeguarding remedies**

Schedules 19 and 20 make provision for the purposes of import duty—

- (a) requiring the Trade Remedies Authority (“the TRA”) to give the Secretary of State notice at certain points in dumping, subsidisation and safeguarding investigations,
- (b) enabling the TRA to include more than one option in recommendations to the Secretary of State in relation to such investigations,
- (c) authorising the Secretary of State to ask for additional advice from, and act otherwise than in accordance with a recommendation of, the TRA in relation to such investigations,
- (d) requiring the TRA to advise the Secretary of State on whether the economic interest test is met in relation to remedies that it recommends in dumping, subsidisation or safeguarding cases,
- (e) about reviews of the application of remedies in such cases,
- (f) about bilateral safeguards, and
- (g) about Part 12 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (S.I. 2019/450).