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STATUTORY INSTRUMENTS

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**2019 No. 450**

**The Trade Remedies (Dumping and  
Subsidisation) (EU Exit) Regulations 2019**

**PART 3**

**Subsidisation**

**CHAPTER 3**

Calculation of the amount of subsidy that may be attributed to the subsidised imports

**Calculation steps**

**23.**—(1) The TRA must calculate the amount of subsidy attributable to goods.

(2) In order to make its calculation the TRA must determine—

- (a) the total amount of the countervailable subsidy in accordance with regulation 24 (determination of the amount of benefit conferred);
- (b) the amount of the countervailable subsidy that is attributable to the period of investigation in accordance with regulation 25 (determination of the amount of the countervailable subsidy that is attributable to the period of investigation); and
- (c) which goods the countervailable subsidy may be allocated to during the period of investigation in accordance with regulation 26 (determination of the goods the subsidy is attributable to during the period of investigation).

(3) The TRA must determine the rate of subsidy attributable to the goods by dividing the countervailable subsidy amount determined in accordance with regulation 25 (determination of the amount of subsidy that is attributed to the period of investigation) by the value of goods determined in accordance with regulation 26 (determination of the goods the subsidy is attributable to during the period of investigation).

(4) The amount of the subsidy must be expressed as an ad valorem rate of the value of the subsidised imports.

(5) Where an overseas exporter benefits, directly or indirectly, from more than one countervailable subsidy during the period of investigation, the TRA must follow the steps in paragraphs (2) to (4) for each of those subsidies.

(6) For the purpose of paragraph 4(4) of Schedule 4 to the Act, the specified period is the period of investigation.

**Determination of the amount of benefit conferred**

**24.**—(1) The TRA must determine the total amount of benefit conferred by the countervailable subsidy taking into account the type of subsidy and any other factors the TRA considers relevant.

(2) In the circumstances referred to in—

- (a) regulation 21(4), the benefit is the difference between the amount paid on the government loan and the amount that would be paid for a comparable commercial loan which the recipient could actually obtain on an open market; or
  - (b) regulation 21(6), the benefit is the difference between the amount paid on the loan guaranteed by the government and the amount that would be paid on a comparable commercial loan on an open market in the absence of the government guarantee.
- (3) The TRA must deduct from the amount of benefit conferred by the countervailable subsidy—
- (a) any application fees or other costs necessarily incurred to qualify for or obtain the countervailable subsidy; and
  - (b) export taxes, duties, or other charges levied on the export of the goods to the United Kingdom intended to offset the countervailable subsidy.

**Determination of the amount of the countervailable subsidy that is attributable to the period of investigation**

25.—(1) Subject to paragraphs (2) to (4), the amount of the countervailable subsidy that is attributable to the period of investigation is the total amount received in the period of investigation.

(2) Where a qualifying countervailable subsidy is not received during the period of investigation, but part of it is attributable to the period of investigation, the part that is attributable to the period of investigation must be included in the subsidy amount.

(3) Where a qualifying countervailable subsidy is received during the period of investigation, but only part of it is attributable to the period of investigation, the part that is attributable to the period of investigation must be included in the subsidy amount.

(4) For the purpose of paragraphs (2) and (3), a “qualifying countervailable subsidy” is one which has a value of at least 1 per cent. of all the sales of the goods to which the countervailable subsidy is attributable.

**Determination of the goods the subsidy is attributable to during the period of investigation**

26.—(1) Subject to paragraphs (2) to (5), the subsidy attributable to the period of investigation must be attributed to all of the sales of goods during the period of investigation.

(2) Where the TRA considers that the countervailable subsidy received is linked to a specific category of goods, then the TRA must attribute the subsidy to those goods.

(3) Where the TRA considers a countervailable subsidy is linked to the export of particular goods, the TRA must attribute the subsidy to all of the exports of those particular goods during the period of investigation.

(4) Where the TRA considers a countervailable subsidy is linked to the sale of particular goods, the TRA must attribute the subsidy to all of those goods sold during the period of investigation.

(5) Where the TRA considers a countervailable subsidy is linked to sales to a particular market, the TRA must attribute the subsidy to all of the goods sold to that market during the period of investigation.