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STATUTORY INSTRUMENTS

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**2019 No. 450**

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

PART 2

Dumping

CHAPTER 4

Comparison between the normal value and the export price

**Comparison**

**16.**—(1) A comparison for the purpose of regulation [6\(2\)\(c\)](#) must be made—

- (a) by reference to the same level of trade, normally the ex-factory level, or where that is not possible (because, for example, that information is not available for both the normal value and the export price at that level) such other level as the TRA considers appropriate; and
- (b) in respect of sales made at as near as possible the same time.

(2) To ensure the comparison is fair, the TRA may make adjustments for any differences which affect price comparability including differences relating to—

- (a) conditions and terms of sale;
- (b) taxation;
- (c) levels of trade;
- (d) quantities;
- (e) physical characteristics.