### 2023 No. 918 (C. 51)

## CUSTOMS

### TRADE

# The Finance (No. 2) Act 2023, Schedule 19 (Trade Remedies) (Appointed Day and Savings) Regulations 2023

Made - - - - 16th August 2023

The Secretary of State makes these Regulations in exercise of the powers conferred by paragraphs 17(2), 17(3), and 17(4) of Schedule 19 to the Finance (No. 2) Act 2023(a).

#### Citation

**1.** These Regulations may be cited as the Finance (No. 2) Act 2023, Schedule 19 (Trade Remedies) (Appointed Day and Savings) Regulations 2023.

#### **Appointed Day**

2. 25th August 2023 is the appointed day for the provisions of Schedule 19 to the Finance (No.
2) Act 2023 to come into force, in so far as they are not already in force.

#### **Savings** provision

**3.**—(1) Schedule 19 does not apply to the investigations initiated by the Trade Remedies Authority(**b**) set out in paragraph (2) before the appointed date.

(2) The investigations referred to in paragraph (1) are—

- (a) a dumping or subsidisation investigation under paragraph 9 of Schedule 4 to the Taxation (Cross-border Trade) Act 2018(c), and
- (b) a safeguarding investigation under paragraph 7 of Schedule 5 to the Taxation (Cross-border Trade) Act 2018.

Signed by authority of the Secretary of State for Business and Trade

*Nigel Huddleston* Minister for International Trade Department for Business and Trade

16th August 2023

<sup>(</sup>a) 2023 c. 30.

<sup>(</sup>b) The Trade Remedies Authority was established by the Trade Act 2021 (c. 10).

<sup>(</sup>c) 2018 c. 22.

#### EXPLANATORY NOTE

#### (This note is not part of the Regulations)

These Regulations are the first Regulations to be made under Schedule 19 to the Finance (No. 2) Act 2023 (c. 30). They appoint 25th August 2023 as the day on which the remaining provisions of Schedule 19 (which were not in force by virtue of paragraph 17(1) of Schedule 19) come into force.

Regulation 3 provides that Schedule 19 does not apply to investigations already initiated by the Trade Remedies Authority before 25th August 2023 in relation to dumping and subsidisation and safeguarding under provisions of the Taxation (Cross-Border Trade) Act 2018 (c. 22).

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/publications/trade-remedies-reform/reform-of-the-uks-trade-re medies-framework.



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