
DRAFT STATUTORY INSTRUMENTS

2022 No.

**The Subsidy Control (Subsidies and Schemes of
Interest or Particular Interest) Regulations 2022**

Related subsidies

- 5.—(1) This regulation applies for the purposes of regulations 3(2)(b) and (3)(b) and 4(2).
- (2) A “related subsidy”, in relation to a subsidy given other than under a subsidy scheme made in the form of a tax measure, is a subsidy which—
- (a) is given by any public authority⁽¹⁾ in respect of the same (or substantially the same) project, costs or activities, and
 - (b) pursues the same (or substantially the same) specific policy objective as referred to in Schedule 1 to the Act.
- (3) A “related subsidy”, in relation to a subsidy given under a subsidy scheme made in the form of a tax measure, is a subsidy which is given as part of the same tax measure.
- (4) But a subsidy is not a “related subsidy” if it falls within any of the exemptions in section 64(1) or (2) of the Act.
- (5) The “applicable period” is the period comprising—
- (a) the elapsed part of the current financial year, and
 - (b) the two financial years immediately preceding the current financial year.
- (6) In paragraph (5)—
- (a) “financial year” means a period of 12 months ending with 31 March,
 - (b) the “current financial year” is the financial year in which the subsidy is given, and
 - (c) the “elapsed part” of that year is so much of it as has passed at the time it is given.

⁽¹⁾ As defined in section 6 of the Subsidy Control Act 2022.