

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Northern Ireland Act 1998, Paragraph 16A. (See end of Document for details)

SCHEDULES

SCHEDULE 2

EXCEPTED MATTERS

Modifications etc. (not altering text)

- C1** Sch. 2 excluded by 1994 c. 9, s. 30A(11)(a) (as inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 23 para. 9](#))

[^{F1}16A Regulation of the provision of subsidies which are or may be distortive or harmful by a public authority to persons supplying goods or services in the course of a business.

In this paragraph—

“Public authority” means a person who exercises functions of a public nature.

“Subsidy” includes assistance provided to a person directly or indirectly by way of income or price support, grant, loan, guarantee, indemnity, the provision of goods or services and any other kind of assistance, whether financial or otherwise and whether actual or contingent.

A subsidy is provided “by a public authority” if it is provided by that authority directly or indirectly.

A subsidy is “distortive or harmful” if it distorts competition between, or otherwise causes harm or injury to, persons supplying goods or services in the course of a business, whether or not those persons are established in the United Kingdom.]

Textual Amendments

- F1** Sch. 2 para. 16A inserted (31.12.2020) by [United Kingdom Internal Market Act 2020 \(c. 27\)](#), [ss. 52\(2\), 59\(3\)](#) (with [s. 55\(2\)](#)); [S.I. 2020/1621](#), [reg. 2\(i\)](#)

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