
STATUTORY INSTRUMENTS

2019 No. 450

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

PART 10

Investigations regarding repayments

Investigations regarding repayments

89.—(1) The TRA may conduct an investigation (a “repayment investigation”) to determine whether HMRC should make a repayment of an anti-dumping amount or a countervailing amount (the “amount”) under the Customs (Import Duty) (EU Exit) Regulations 2018(1).

(2) The determination in paragraph (1) is a determination that the dumping margin or amount of the subsidy has been—

- (a) eliminated; or
- (b) reduced to a level that is lower than the amount specified in the public notice made by the Secretary of State under section 13 of the Act.

(3) An importer may only make an application for a repayment investigation if they make an application (a “qualifying application”) to the TRA in accordance with this regulation.

(4) A qualifying application must contain—

- (a) a description of the goods to which the application relates;
- (b) evidence of the amount paid in respect of those goods;
- (c) details of the amount of the repayment requested;
- (d) sufficient evidence of the matters referred to in paragraph (2);
- (e) relevant evidence from the overseas exporter or a commitment that such evidence will be provided within 30 days of a request by the TRA;
- (f) information regarding the relationship between the importer and the overseas exporter; and
- (g) any other relevant information.

(5) In conducting a repayment investigation, the TRA must determine whether there has been dumping or subsidisation applying the same methodology as in the original investigation, unless the TRA considers that it is inappropriate to do so.

(6) Where the TRA constructs the export price in accordance with regulation 15 (export price), the TRA may deduct any anti-dumping amount paid where it is not reflected in resale prices and subsequent selling prices in the United Kingdom.

(7) The TRA must reject an application for a repayment investigation and notify the importer where the application does not satisfy the requirements set out in paragraph (4)(d) or (e).

(8) Where the TRA makes a determination that HMRC should make a repayment under the Customs (Import Duty) (EU Exit) Regulations 2018, it must—

- (a) calculate the amount of the repayment;
- (b) send a notification to HMRC that the TRA is satisfied that a repayment is due; and
- (c) publish a notice containing the information set out in paragraph 9 of Schedule 2.

(9) Where the TRA makes a determination that HMRC should not make a repayment under the Customs (Import Duty) (EU Exit) Regulations 2018, it must notify the importer.