
STATUTORY INSTRUMENTS

2019 No. 450

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

PART 3

Subsidisation

CHAPTER 2

Determination of whether there is a countervailable subsidy

Meaning of financial contribution by a foreign authority

20.—(1) For the purpose of paragraph 3 of Schedule 4 to the Act, a foreign authority makes a financial contribution where—

- (a) the practice of a foreign authority involves a direct or potential direct transfer of funds or liabilities;
- (b) subject to paragraph (2), revenue otherwise due to a foreign authority is foregone or is not collected;
- (c) a foreign authority provides goods or services other than general infrastructure;
- (d) a foreign authority purchases goods; or
- (e) a foreign authority makes payments to a funding mechanism or entrusts or directs a private body to undertake one or more of the type of functions in sub-paragraphs (a) to (d), which would normally be vested in the foreign authority, and the practice in no real sense differs from practices normally followed by foreign authorities.

(2) Where revenue due is foregone or not otherwise collected, the TRA may determine that no financial contribution has been made and in doing so the TRA must, in particular, have regard to footnote 1 and Annexes I to III to the Agreement on Subsidies and Countervailing Measures (being part of Annex 1A to the WTO Agreement)^{M1}.

(3) For the purpose of—

- (a) paragraph (1)(a), the direct or potential direct transfer of funds includes grants, loans, equity infusions and loan guarantees;
- (b) paragraph (1)(b), revenue otherwise due, which is foregone, includes fiscal incentives such as tax credits.

Commencement Information

II Reg. 20 in force at 6.3.2019, see [reg. 1\(2\)](#)

Marginal Citations

M1 Available from: https://www.wto.org/english/docs_e/legal_e/legal_e.htm.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 3 para. 1A and cross-heading inserted by [S.I. 2024/545 reg. 36\(3\)\(b\)](#)
- Sch. 5A para. 3 and cross-heading inserted by [S.I. 2024/545 reg. 36\(5\)\(b\)](#)
- reg. 61A inserted by [S.I. 2024/545 reg. 6](#)
- reg. 67(A1)-(E1) inserted by [S.I. 2024/545 reg. 8\(a\)](#)
- reg. 67(6A) inserted by [S.I. 2024/545 reg. 8\(b\)](#)
- reg. 67(7)(za) inserted by [S.I. 2024/545 reg. 8\(c\)\(ii\)](#)
- reg. 67(7A) inserted by [S.I. 2024/545 reg. 8\(d\)](#)
- reg. 68(6A) inserted by [S.I. 2024/545 reg. 9\(a\)](#)
- reg. 68(11)(za) inserted by [S.I. 2024/545 reg. 9\(b\)](#)
- reg. 68A inserted by [S.I. 2024/545 reg. 10](#)
- reg. 69(6A)-(6F) inserted by [S.I. 2024/545 reg. 11\(a\)](#)
- reg. 70(11A)-(11G) inserted by [S.I. 2024/545 reg. 12\(b\)](#)
- reg. 71(6A)-(6F) inserted by [S.I. 2024/545 reg. 13](#)
- reg. 72(8)-(13) inserted by [S.I. 2024/545 reg. 14](#)
- reg. 73(7A)-(7F) inserted by [S.I. 2024/545 reg. 15](#)
- reg. 74(6)-(11) inserted by [S.I. 2024/545 reg. 16](#)
- reg. 75(2A)-(2E) inserted by [S.I. 2024/545 reg. 17\(b\)](#)
- reg. 76(1)(a)(b) substituted for words by [S.I. 2024/545 reg. 18\(b\)](#)
- reg. 76(1A) inserted by [S.I. 2024/545 reg. 18\(c\)](#)
- reg. 76(6)-(9) inserted by [S.I. 2024/545 reg. 18\(f\)](#)
- reg. 76A76B inserted by [S.I. 2024/545 reg. 19](#)
- reg. 85(9)(a)(b) substituted for words by [S.I. 2024/545 reg. 20\(a\)](#)
- reg. 85(11A)-(11C) inserted by [S.I. 2024/545 reg. 20\(b\)](#)
- reg. 85(14)-(16) inserted by [S.I. 2024/545 reg. 20\(d\)](#)
- reg. 86(2A) inserted by [S.I. 2024/545 reg. 21](#)
- reg. 87(7)(a)(b) substituted for words by [S.I. 2024/545 reg. 22\(a\)](#)
- reg. 87(9A)-(9D) inserted by [S.I. 2024/545 reg. 22\(b\)](#)
- reg. 87(11)-(13) inserted by [S.I. 2024/545 reg. 22\(d\)](#)
- reg. 88F(1A)-(1F) inserted by [S.I. 2024/545 reg. 25\(b\)](#)
- reg. 88G(3A)-(3E) inserted by [S.I. 2024/545 reg. 26\(c\)](#)
- reg. 88I(1)(a)(b) substituted for words by [S.I. 2024/545 reg. 27\(b\)](#)
- reg. 88I(1A) inserted by [S.I. 2024/545 reg. 27\(c\)](#)
- reg. 88I(3A) inserted by [S.I. 2024/545 reg. 27\(f\)](#)
- reg. 88I(5)-(8) inserted by [S.I. 2024/545 reg. 27\(h\)](#)
- reg. 88J88K inserted by [S.I. 2024/545 reg. 28](#)
- reg. 88ZA inserted by [S.I. 2024/545 reg. 23](#)
- reg. 90(2A) inserted by [S.I. 2024/545 reg. 29\(b\)](#)
- reg. 90A inserted by [S.I. 2024/545 reg. 30](#)
- reg. 100(1A)-(1E) inserted by [S.I. 2024/545 reg. 31\(a\)](#)
- reg. 101(1A)(1B) inserted by [S.I. 2024/545 reg. 33\(c\)](#)
- reg. 101(2A)-(2C) inserted by [S.I. 2024/545 reg. 33\(e\)](#)
- reg. 101D101E inserted by [S.I. 2024/545 reg. 35](#)