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STATUTORY INSTRUMENTS

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**2023 No. 955**

**The Trade Remedies (Dumping and Subsidisation)  
(Amendment) (No. 2) Regulations 2023**

**Amendment of regulation 96D (Transition of EU exemption after replacement of EU trade duty)**

3. In regulation 96D—
- (a) in sub-paragraph (2)(a), for “day after the day on which it was made”, substitute “replacement of EU trade duty<sup>(1)</sup>”;
  - (b) after paragraph (2), insert—
    - “(2A) This paragraph applies where—
      - (a) the Secretary of State has granted a person an exemption under paragraph (1); and
      - (b) the public notice granting the exemption provides for it to take effect the day after the day on which it is made (or a later date).
    - (2B) The Secretary of State may by public notice—
      - (a) vary the notice referred to in paragraph (2A)(b) to provide for the exemption to take effect on an earlier date (but such a date may not be before replacement of EU trade duty); and
      - (b) provide that the person whose goods are exempted from the application of the UK trade remedies measure is entitled to a repayment of the amount paid towards the sums that were applicable in relation to their goods on and after the date the exemption takes effect.”.

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(1) The term “replacement of EU trade duty” is defined in regulation 94 Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019. By virtue of paragraph 1 of Schedule 7 of the Taxation (Cross-border Trade) Act 2018, regulation 4 of the Finance Act 2016, Section 126 (Appointed Day), the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 8, Transition and Saving Provisions) and the Taxation (Post-transition Period) Act 2020 (Appointed Day No. 1) (EU Exit) Regulations 2020 (S.I. 2020/1642 (c. 49)), and section 39 European Union (Withdrawal Agreement) Act 2020 (c. 1), it is the 31 December 2020 at 11.00 p.m. (IP completion day).