

**DECISION  
OF THE GOVERNMENT OF THE RUSSIAN FEDERATION  
NO. 546 OF OCTOBER 13, 2004  
ON THE APPROVAL OF THE RULES FOR THE CALCULATION  
OF THE AMOUNT OF A SPECIFIC SUBSIDY OF A FOREIGN STATE  
(A UNION OF FOREIGN STATES)  
AND ON THE INVALIDATION OF SOME ACTS OF THE GOVERNMENT  
OF THE RUSSIAN FEDERATION REGULATING THE APPLICATION  
OF PROTECTIVE, ANTIDUMPING AND COMPENSATION MEASURE  
IN THE IMPORT OF GOODS**

In accordance with the [Federal Law](#) on Special Protective, Antidumping and Compensation Measures in the Import of Goods the Government of the Russian Federation resolves:

**1.** To approve the appended [Rules](#) for the Calculation of the Amount of a Specific Subsidy of a Foreign State or a Union of Foreign States.

*Item 2 of the present Decision comes into force upon the expiration of 12 months since the day of the [entry into force](#) of the Federal Law on Special Protective, Antidumping and Compensation Measures in the Import of Goods*

**2.** The invalidate the following normative acts:

Government [Decision](#) No. 183 of February 16, 1999 on the Special Aspects of the Estimation of the Essential Damage Made to the Russian Economy Owing to Dumping Import (Sobraniye Zakonodatelstva Rossiyskoy Federatsii No. 8, 1999, item 1036);

Government [Decision](#) No. 184 of February 16, 1999 on the Special Aspects of the Estimation of Damage Done to a Branch of the Russian Federation in Case of Subsidizing by a Foreign State or a Union of Foreign States Goods Imported by the Russian Federation and of the Amount of Subsidizing (Sobraniye Zakonodatelstva Rossiyskoy Federatsii No. 8, 1999, item 1037);

Government [Decision](#) No. 274 of March 11, 1999 on the Investigation Which Precedes the Introduction of Special Protective Measures, Antidumping or Compensation Measures (Sobraniye Zakonodatelstva Rossiyskoy Federatsii No. 11, 1999, item 1310).

**3.** The present Decision comes into force since the day of its official [publication](#), with the exception of [Item 2](#), which comes into force upon the expiration of 12 months since the day of the [entry into force](#) of the Federal Law on Special Protective, Antidumping and compensation Measures in the Import of Goods.

Chairman  
of the Government  
of the Russian Federation

Mikhail Fradkov

**The Rules  
for the Calculation of the Amount of the Specific Subsidy  
of a Foreign State or a Union of Foreign States  
(approved by Government [Decision](#) of the Russian Federation  
No. 546 of October 13, 2004)**

**1.** The present Rules establish procedure for the calculation of the amount of a specific subsidy by a foreign State or a Union of States (hereinafter referred to as a subsidy) with the aim of estimating the amount of a compensation duty.

**2.** To estimate the amount of the compensation duty introduced for the purpose of neutralising the impact of the subsidised import of goods, it is necessary to calculate the amount of a subsidy per unit of goods (ton, cubic metre, piece, etc.) brought into the Russian Federation.

**3.** In the calculation of the amount of a subsidy it is necessary to take into account inflation indicators in the relevant of a foreign State or a union of foreign States, if the inflation rate is so high that may distort the obtained results.

**4.** The amount of a subsidy per unit of goods shall be established on the basis of the amount of expenses of a corresponding foreign State or a union of foreign States for these purposes.

**5.** In the calculation of the amount of a subsidy per unit of goods the value of goods shall be determined as a total value of sales by a juridical person, a recipient of a subsidy over 12 months, which preceded the receipt of a subsidy and on which there are requisite data.

**6.** In the calculation of the amount of a subsidy it is necessary to deduct from the total sum of a subsidy the sum of any registration fee or other expenses incurred for the receipt of a subsidy.

**7.** If a subsidy is granted not for a definite quantity of the produced, exported or transported goods, then the amount of the subsidy per unit of goods shall be calculated by dividing the total sum of the subsidy by the volume of production, sales or export of such goods over the period of granting the subsidy with due account of the share of subsidised imported goods in the total volume of production, sales and export of goods.

**8.** If a subsidy is granted in connection with the development or the acquisition of fixed assets, the amount of this subsidy shall be computed by means of distributing the subsidy for an intermediate term of the depreciation of such fixed assets in the branch of the economy under review in a relevant foreign State or a union of foreign States. The calculation of the amount of the subsidy per unit of goods also includes the subsidies granted for the acquisition of fixed assets prior to the period covered by the investigation, whose depreciation term has not expired.

**9.** If the size of the subsidy granted in different periods of time or for different aims of one and the same commodity is different during the computing the amount of the subsidy, it necessary to apply the average weighted indicators of the amount of the subsidy on the basis of the volume of production, sales or export of goods.

**10.** If a subsidy is granted in the form of tax privileges, the value of goods shall be determined on the basis of the calculation of the total value of their sales over the last 12 months, during which tax preferences were used.

**11.** Subsidies granted during a year by different subsidising bodies and/or for the performance of various programmes shall be summed up.