As the Softwood Products and Swine and Pork cases illustrate, the specificity test does not require that subsidies be generally available across all industries to escape U.S. countervailing duty law. Rather, benefits that are widely available to more than a specific enterprise or industry, or group of enterprises or industries, are not countervailable. The ITA thus has some discretion in determining how specific a benefit must be before it constitutes a subsidy.

The U.S. Trade and Tariff Act of 1984 specifies the circumstances under which the ITA may determine an "upstream subsidy" to be countervailable. Section 613 of this act adds a definition of upstream subsidy to Section 771(5) of the Trade Agreements Act of 1979. An upstream subsidy is any subsidy provided to an input product that is used in the manufacture or production of merchandise under investigation in a countervailing duty proceeding. Examples would be subsidies granted to coking coal, which is an input in the production of steel, or natural gas, which is an input in the production of ammonia. An upstream subsidy is countervailable if the ITA determines that it confers a competitive benefit on the merchandise under investigation — that is, where the price paid for the input product is lower than the price that the producer of the merchandise otherwise would have paid in an arms-length transaction — and that it has a significant effect on the cost of manufacturing or producing the merchandise.[25]

The ITA regards regional development programs as countervailable because they are treated as if they were limited to a specific enterprise or industry, or group of enterprises or industries. Offsets for locational disadvantages were previously permitted in the calculation of net subsidy but are no longer available under the Trade Agreements Act of 1979.

Generally, the ITA treats research and development subsidies the same as any other subsidies. The problem is in quantifying the effect of the