



12 July 2019

(19-4750)

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Original: English

INDIA – MEASURES CONCERNING SUGAR AND SUGARCANE

REQUEST FOR THE ESTABLISHMENT OF A PANEL BY GUATEMALA

The following communication, dated 11 July 2019, from the delegation of Guatemala to the Chairperson of the Dispute Settlement Body, is circulated pursuant to Article 6.2 of the DSU.

On 15 March 2019, Guatemala requested consultations with the Government of India pursuant to Article 4 of the Understanding on Rules and Procedures governing the Settlement of Disputes ("DSU"), Article 19 of the Agreement on Agriculture, Articles 4 and 30 of the Agreement on Subsidies and Countervailing Measures ("SCM Agreement"), and Article XXII of the General Agreement on Tariffs and Trade 1994 ("GATT 1994") with respect to: (i) domestic support measures maintained by India in favour of sugarcane producers and sugar producers, and (ii) measures pertaining to sugar or sugarcane that provide subsidies contingent upon export performance.

Consultations were held on 22 May 2019 with a view to reaching a mutually satisfactory solution. These consultations, however, failed to resolve the dispute. Accordingly, pursuant to Article 6 of the DSU, Article 19 of the Agreement on Agriculture, Articles 4.4 and 30 of the SCM Agreement, and Article XXIII of the GATT 1994, Guatemala requests that the Dispute Settlement Body establish a panel to examine this matter.

I. Introduction

India maintains various domestic support measures in favour of sugarcane producers and sugar producers, such as: (i) a system of administered prices for sugarcane, that operates at the federal level through the Fair and Remunerative Price ("FRP") and, in the case of certain states, at the state level through the State Advised Price ("SAP"); (ii) a minimum selling price for sugar and other arrangements to support the production of sugar, and the setting of prices for sugar such as stockholding requirements and subsidies to maintain buffer stocks; (iii) additional measures that provide financial assistance to sugarcane producers and sugar producers, including production subsidies and subsidised loans provided to sugar mills to offset sugarcane price arrears, and (iv) state-level measures applicable to sugarcane producers and sugar producers, including assistance subsidies, production subsidies, subsidised loans, and exemption of taxes.

India did not schedule domestic support reduction commitments in Section I of Part IV of its Schedule of Concessions. Article 7.2(b) of the Agreement on Agriculture states that "[w]here no Total AMS commitment exists in Part IV of a Member's Schedule, the Member shall not provide support to agricultural producers in excess of the relevant *de minimis* level set out in paragraph 4 of Article 6". According to Article 6.4(b), the *de minimis* level for developing countries, such as India, is 10 per cent of the total value of production for the basic agricultural product in question. Guatemala considers that India's domestic support measures, as described in section II.A of this request, are inconsistent with India's obligations under Articles 3.2, 6.3, and Article 7.2(b) of the Agreement on Agriculture as they exceed the *de minimis* level of 10 per cent permitted under Article 6.4(b) of the Agreement on Agriculture.

In addition to domestic support measures, India maintains measures pertaining to sugar or sugarcane which provide subsidies contingent upon export performance. These measures take the

form of subsidies provided to sugar mills contingent on compliance with Minimum Indicative Export Quotas ("MIEQs") and other export performing requirements.

India did not schedule export subsidy reduction commitments in Section II of Part IV of its Schedule of Concessions. India, therefore, may not provide export subsidies to sugarcane or sugar. Guatemala considers that India's measures described in section III.A of this request are thus inconsistent with India's obligations under Articles 3.3, 8, 9.1, and 10.1 of the Agreement on Agriculture and Article 3 of the SCM Agreement.

Pursuant to Article 6.2 of the DSU, Guatemala identifies below the measures at issue and provides a brief summary of the legal basis of Guatemala's complaint.

II. India's domestic support measures in favour of sugarcane producers and sugar producers

A. The measures at issue

Guatemala identifies below the measures through which India provides domestic support in favour of sugarcane producers and sugar producers, and which are the subject of this request for the establishment of a panel. The measures at issue include the following, as well as any amendments, related, successor, replacement, or implementing measures thereto (regardless of whether these measures provide a different type of domestic support):

1. Federal-level domestic support for sugarcane in the form of a federal administered price, the "Fair and Remunerative Price" ("FRP"), which is fixed by the Federal Government and paid by sugar mills to sugarcane farmers as reflected in, but not limited to, the instruments and documents identified in paragraph 1 of the Annex to this request.
2. State-level domestic support for sugarcane in the form of a state administered price, the "State Advised Price" ("SAP"), which is fixed by some Indian States including, but not limited to, Andhra Pradesh, Bihar, Gujarat, Haryana, Karnataka, Madhya Pradesh, Maharashtra, Punjab, Tamil Nadu, Telangana, Uttarakhand and Uttar Pradesh, and paid by sugar mills located in the relevant State to sugarcane farmers in that State as reflected in, but not limited to, the instruments and documents identified in paragraph 2 of the Annex to this request.
3. Federal-level domestic support for sugarcane in the form of a minimum mandatory selling price for sugar that Indian sugar mills are required to charge for the sale of sugar in India as reflected in, but not limited to, the instruments and documents identified in paragraph 3 of the Annex to this request.
4. Federal-level domestic support for sugarcane and sugar, in the form of production-based assistance to offset sugarcane price arrears, involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production and the prices of sugarcane and sugar, as reflected in, but not limited to, the instruments and documents identified in paragraph 4 of the Annex to this request.
5. Federal-level domestic support for sugarcane and sugar provided through subsidised loans to offset sugarcane price arrears, involving budgetary outlays and arrangements to make available subsidised loans to support the production and the prices of sugarcane and sugar, as reflected in, but not limited to, the instruments and documents identified in paragraph 5 of the Annex to this request.
6. Federal-level domestic support for sugarcane and sugar provided through financial assistance towards the maintenance of stocks for sugar, and to offset sugarcane price arrears, involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production and the prices of sugarcane and sugar, as reflected in, but not limited to, the instruments and documents identified in paragraph 6 of the Annex to this request.

7. Federal-level domestic support for sugarcane and sugar provided through financial assistance towards internal transport, freight, handling, and other charges, including under rule 20A of the Sugar Development Fund (SDF), involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production and the prices of sugarcane and sugar, as reflected in, but not limited to, the instruments and documents identified in paragraph 7 of the Annex to this request.
8. State-level domestic support for sugarcane and sugar including different types of subsidies, such as assistance subsidies, production subsidies, low-interest loans, soft loans and other types of subsidised loans, and exemption of taxes, such as purchase taxes, as reflected in, but not limited to, the instruments and documents identified in paragraph 8 of the Annex to this request.

B. Legal basis of Guatemala's complaint

India did not schedule domestic support reduction commitments in Section I of Part IV of its Schedule of Concessions and, therefore, pursuant to Article 6.4 of the Agreement on Agriculture, India's domestic support measures may not exceed the 10 per cent *de minimis* level.

The measures identified in paragraphs 1 – 8 above, as elaborated in paragraphs 1 – 8 of the Annex to this request, are inconsistent with Articles 3.2, 6.3 and 7.2(b) of the Agreement on Agriculture because they provide product-specific domestic support for sugarcane in excess of the 10 per cent *de minimis* level permitted under Article 6.4(b) of the Agreement on Agriculture.

III. India's measures pertaining to sugar or sugarcane which provide subsidies contingent upon export performance

A. The measures at issue

Guatemala identifies below the measures pertaining to sugar or sugarcane through which India provides subsidies contingent upon export performance, and which are the subject of this request. The measures at issue include the following, as well as any amendments, related, successor, replacement or implementing measures thereto:

9. Federal-level measures pertaining to sugar or sugarcane that provide subsidies contingent upon export performance, including, but not limited to, the instruments (operating individually, collectively, or in combination with each other) identified in paragraph 9 of the Annex to this request.
10. State-level export subsidies for sugarcane and sugar that make the provision of financial support to sugar mills contingent upon export performance including, but not limited to, the instruments and subsidies identified in paragraph 10 of the Annex to this request.
11. Federal-level assistance and export incentives, including, but not limited to, the instruments identified in paragraph 11 of the Annex to this request.

B. Legal basis of Guatemala's complaint

India did not schedule export subsidy reduction commitments in Section II of Part IV of its Schedule of Concessions. Accordingly, India may not provide export subsidies for sugar or sugarcane. Each of the measures identified in paragraphs 9 – 11 above, as elaborated in paragraphs 9 – 11 of the Annex to this request, constitutes an export subsidy that is inconsistent with Articles 3.3, 8, 9.1, and 10.1 of the Agreement on Agriculture.

Each of the measures identified in paragraphs 9 – 11 above, as elaborated in paragraphs 9 – 11 of the Annex to this request, also constitutes an export subsidy that is inconsistent with India's obligations under Article 3.1(a) of the SCM Agreement.

IV. Request for the establishment of a Panel

Guatemala requests, pursuant to Article 6 of the DSU, Article 19 of the Agreement on Agriculture, Articles 4.4 and 30 of the SCM Agreement, and Article XXIII of the GATT 1994, that the DSB establish a panel to examine this matter with standard terms of reference as set forth in Article 7.1 of the DSU.

Guatemala asks that this request be placed on the agenda of the DSB meeting to be held on 22 July 2019.

ANNEX**LIST OF INSTRUMENTS AND DOCUMENTS CONTAINING THE MEASURES AT ISSUE**

1. Federal-level domestic support for sugarcane in the form of a federal administered price, the "Fair and Remunerative Price" ("FRP"), which is fixed by the Federal Government and paid by sugar mills to sugarcane farmers as reflected in, but not limited to, the following instruments and documents:
 - a) Sections 3 and 7 of the *Essential Commodities Act*, 1955, as amended;
 - b) Sections 3, 3A, 4, 4A, 5 and 11 of the *Sugarcane (Control) Order*, 1966, as amended;
 - c) Communications fixing the FRP for sugarcane, including but not limited to:
 - i. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Communication No. 3(1)/2017-SP-1 of 20 July 2018*, announcing the FRP for sugarcane to be paid by sugar mills for sugar season 2018-2019;¹
 - ii. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Communication No. 3(3)/2016-SP.II of 1 June 2017*, announcing the FRP for sugarcane to be paid by sugar mills for sugar season 2017-2018;
 - iii. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Communication No. 3(7)/2015-SP.I of 12 April 2016*, announcing the FRP for sugarcane to be paid by sugar mills for sugar season 2016-2017;
 - iv. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Communication No. 3(1)/2014-SP.II of 2 February 2015*, announcing the FRP for sugarcane to be paid by sugar mills for sugar season 2015-2016;
 - v. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Communication No. 3(3)/2013-SP.II of 14 February 2014*, announcing the FRP for sugarcane to be paid by sugar mills for sugar season 2014-2015; and
 - vi. All other federal government communications, instruments, documents, successor instruments and documents, and any amendments thereto that provide for an FRP for sugarcane for sugar seasons 2014-2015, 2015-2016, 2016-2017; 2017-2018, 2018-2019 and subsequent sugar seasons.
 - d) All Notifications fixing the FRP to be paid for sugarcane on a mill-specific basis, including but not limited to:
 - i. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Notification G.S.R. 1205(E) of 27 September 2017*, fixing the FRP for sugarcane on a mill-specific basis for sugar season 2016-2017;

¹ See also Press Information Bureau, Government of India, Cabinet Committee on Economic Affairs, "Cabinet approves comprehensive policy to deal with excess sugar production in the country", 26 September 2018, available at <http://www.pib.nic.in/Pressreleaseshare.aspx?PRID=1539078>, (last visited 8 July 2019).

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- ii. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Notification G.S.R. 1204(E) of 27 September 2017*, fixing the FRP for sugarcane on a mill-specific basis for sugar season 2015-2016;
 - iii. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Notification G.S.R. 142(E) of 17 February 2017*, fixing the FRP for sugarcane on a mill-specific basis for sugar season 2015-2016;
 - iv. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Notification G.S.R. 932(E) of 30 September 2016*, fixing the FRP for sugarcane on a mill-specific basis for sugar season 2015-2016;
 - v. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution *Notification G.S.R. 195(E) of 28 February 2018*, fixing the FRP for sugarcane on a mill-specific basis for sugar season 2014-2015;
 - vi. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Notification G.S.R. 752(E) of 1 October 2015*, fixing the FRP for sugarcane on a mill-specific basis for sugar season 2014-2015; and
 - vii. All other notifications and other instruments or documents, including successor instruments and documents, and any amendments thereto, fixing the FRP for sugarcane on a mill-specific basis for sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent sugar seasons.
2. State-level domestic support for sugarcane in the form of a state administered price, the "State Advised Price" ("SAP"), which is fixed by some Indian States including, but not limited to Andhra Pradesh, Bihar, Gujarat, Haryana, Karnataka, Madhya Pradesh, Maharashtra, Punjab, Tamil Nadu, Telangana, Uttarakhand and Uttar Pradesh, and paid by sugar mills located in the relevant State to sugarcane farmers in that State, as reflected in, but not limited to, the following instruments and documents:
- a) Andhra Pradesh:
 - i. The *Andhra Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1961*;
 - ii. The SAP for Andhra Pradesh for sugar seasons 2014-2015, 2015-2016, and 2016-2017 as reflected in Commission for Agricultural Costs and Prices (CACP), Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*;² and
 - iii. Any other documents, state-level legal instruments, including successor instruments, and any amendments thereto, that provide for a mandatory minimum price for sugarcane that is higher than the FRP in the State of Andhra Pradesh during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
 - b) Bihar:
 - i. The *Bihar Sugarcane (Regulation of Supply and Purchase) Act, 1981*, as amended;

² Available at <http://cacp.dacnet.nic.in/ViewQuestionnaire.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

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- ii. The *Bihar Sugarcane (Regulation of Supply and Purchase) Rules*, 1978, as amended;
 - iii. The SAP for Bihar for sugar season 2017-2018;³
 - iv. The SAP for Bihar for sugar season 2016-2017, Government of Bihar, *Communication of the Cane Development & Sugar Industry of 24 November 2016*;
 - v. The SAP for Bihar for sugar seasons 2014-2015, 2015-2016, and 2016-2017 as reflected in CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*;⁴ and
 - vi. Any other documents, state-level legal instruments, including successor instruments, and any amendments thereto, that provide for a mandatory minimum price for sugarcane that is higher than the FRP in the State of Bihar during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
- c) Gujarat: all State-level legal or administrative instruments, acts or otherwise of the State of Gujarat that provide, regulate or amend SAPs for sugarcane that are higher than the FRP for sugarcane during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
- d) Haryana:
- i. The *Punjab Sugarcane (Regulation of Purchase and Supply) Act*, 1953, as amended, as it applies to the State of Haryana;
 - ii. The *Punjab Sugarcane (Regulation of Purchase and Supply) Haryana Amendment Act*, 2004, as amended;
 - iii. The *Haryana Sugarcane (Regulation of Supply and Purchase) Rules*, 1992, as amended;
 - iv. The SAP for Haryana for sugar season 2018-2019;⁵
 - v. The SAP for Haryana for sugar season 2017-2018;⁶
 - vi. The SAP for Haryana for sugar seasons 2014-2015, 2015-2016, and 2016-2017 as reflected in CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*;⁷ and
 - vii. Any other documents, state-level legal instruments, including successor instruments, and any amendments thereto, that provide for a mandatory

³ See "Mills to buy sugarcane at higher prices this season", Times of India, 14 November 2018, available at <https://timesofindia.indiatimes.com/city/patna/mills-to-buy-sugar-cane-at-higher-prices-this-season/articleshow/61632790.cms> (last visited 8 July 2019).

⁴ Available at <http://cACP.dacnet.nic.in/ViewQuestionnaire.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

⁵ See "Haryana Government raises the price by ten rupees per quintal on all varieties of sugarcane", Patrika, 28 December 2018, available at <https://www.patrika.com/bhiwani-news/raised-the-price-per-quintal-on-all-varieties-of-sugarcane-in-haryana-3896824/> (last visited 8 July 2019).

⁶ See "Sugar mills start crushing sugarcane", Haryanaabtak 3 November 2017, available at <http://haryanaabtak.com/featured/palwal-haryana-03-november-report/> (last visited 8 July 2019).

⁷ Available at <http://cACP.dacnet.nic.in/ViewQuestionnaire.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

minimum price for sugarcane that is higher than the FRP in the State of Haryana during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.

- e) Karnataka:
 - i. The *Karnataka Sugarcane (Regulation of Purchase and Supply) Act*, 2013, as amended;
 - ii. The SAP for Karnataka for sugar seasons 2014-2015, 2015-2016, and 2016-2017 as reflected in CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*;⁸ and
 - iii. Any other documents, state-level legal instruments, including successor instruments, and any amendments thereto, that provide for a mandatory minimum price for sugarcane that is higher than the FRP in the State of Karnataka during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
- f) Madhya Pradesh: all State-level legal or administrative instruments, acts or otherwise of the State of Madhya Pradesh that provide, regulate or amend SAPs for sugarcane that are higher than the FRP for sugarcane during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
- g) Maharashtra:
 - i. The *Essential Commodities (Maharashtra Amendment) Act*, 1975, as amended;
 - ii. The *Maharashtra Regulation of Sugarcane Price (Supplied to Factories) Act*, 2013, as amended;
 - iii. The SAP for Maharashtra for sugar seasons 2014-2015, 2015-2016, and 2016-2017 as reflected in CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*;⁹ and
 - iv. Any other documents, state-level legal instruments, including successor instruments, and any amendments thereto, that provide for a mandatory minimum price for sugarcane that is higher than the FRP in the State of Maharashtra during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
- h) Punjab:
 - i. The *Punjab Sugarcane (Regulation of Purchase and Supply) Act*, 1953, as amended;
 - ii. The *Punjab Sugarcane (Regulation of Purchase and Supply) Rules*, 1958, as amended;
 - iii. The SAP for Punjab for sugar season 2018-2019;¹⁰

⁸ Available at <http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

⁹ Available at <http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

¹⁰ See "Punjab govt to pay Rs 25 per quintal directly to cane farmers", The Tribune, 6 December 2018, available at <https://www.tribuneindia.com/news/punjab/punjab-govt-to-pay-rs-25-per-quintal-directly-to-cane-farmers/693812.html>, (last visited 8 July 2019).

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- iv. The SAP for Punjab for sugar season 2017-2018;¹¹
 - v. The SAP for Punjab for sugar seasons 2014-2015, 2015-2016, and 2016-2017 as reflected in CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*;¹² and
 - vi. Any other documents, state-level legal instruments, including successor instruments, and any amendments thereto, that provide for a mandatory minimum price for sugarcane that is higher than the FRP in the State of Punjab during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
- i) Tamil Nadu:
- i. The *Tamil Nadu Sugarcane (Regulation of Purchase Price) Act*, 2018;
 - ii. Government of Tamil Nadu, Agriculture (S1) Department, *Order G.O.(Ms). No. 228 of 11 September 2018*, providing the date of entry into force of the Tamil Nadu Sugarcane (Regulation of Purchase Price) Act, 2018;
 - iii. Speech of Thiru O. Panneerselvam, Hon'ble Deputy Chief Minister, Government of Tamil Nadu, presenting the Budget for the year 2018-2019 to the Legislative Assembly on 15th March 2018;
 - iv. Government of Tamil Nadu, Agriculture (S1) Department, *G.O.(Ms). No. 230 of 17 September 2018*, providing for payments to offset the difference between the SAP and the federal FRP for sugar season 2017-2018;
 - v. Government of Tamil Nadu, Agriculture (S1) Department, *G.O. (Ms). No. 191 of 24 July 2018* providing for payments to offset the difference between the SAP and the federal FRP for sugar season 2017-2018;
 - vi. Department of the Government of Tamil Nadu, Agriculture (S1) Department, *Order G.O.(Ms). No. 5 of 5 January 2017*, announcing the SAP for sugarcane to be paid by sugar mills in Tamil Nadu for sugar season 2016-2017;¹³
 - vii. Department of the Government of Tamil Nadu, Agriculture (S1) Department, *Order G.O.(Ms). No. 20 of 11 January 2016*, announcing the SAP for sugarcane to be paid by sugar mills in Tamil Nadu for sugar season 2015-2016;¹⁴

¹¹ See "Punjab cabinet hikes sugarcane price by Rs 10 per quintal", Hindustantimes, 27 November 2017, available at <https://www.hindustantimes.com/punjab/punjab-cabinet-hikes-sugarcane-price-by-rs-10-quintal/story-szw0mT3IQMc90cZSvPzTcM.html> (last visited 8 July 2019).

¹² Available at <http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

¹³ See also CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*, available at <http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

¹⁴ See also CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*, available at <http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

- viii. Department of the Government of Tamil Nadu, Agriculture (S1) Department, *Order G.O.(Ms). No. 15 of 14 January 2015*, announcing the SAP for sugarcane to be paid by sugar mills in Tamil Nadu for sugar season 2014-2015;¹⁵ and
 - ix. Any other documents, state-level legal instruments, including successor instruments, and any amendments thereto, that provide for a mandatory minimum price for sugarcane that is higher than the FRP in the State of Tamil Nadu during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
- j) Telangana:
- i. The *Telangana Sugarcane (Regulation of Supply and Purchase) Act*, 1961;
 - ii. The SAP for Telangana for sugar seasons 2014-2015 and 2015-2016, as reflected in CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*;¹⁶ and
 - iii. Any other documents, state-level legal instruments, including successor instruments, in the State of Telangana that provide for a mandatory minimum price for sugarcane that is higher than the FRP during sugar seasons 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and subsequent seasons.
- k) Uttarakhand:
- i. The *Uttarakhand Sugarcane (Regulation of Purchase and Supply) Act*, 2013;
 - ii. The *Uttarakhand Sugarcane (Regulation of Purchase and Supply) (Amendment Act)*, 2013;
 - iii. The SAP for Uttarakhand for sugar season 2018-2019;¹⁷
 - iv. The SAP for Uttarakhand for sugar season 2017-2018;¹⁸
 - v. The SAP for Uttarakhand for sugar seasons 2014-2015, 2015-2016, and 2016-2017 as reflected in CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*;¹⁹ and
 - vi. Any other documents, state-level legal instruments, including successor instruments, in the State of Uttarakhand that provide for a mandatory minimum price for sugarcane that is higher than the FRP during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.

¹⁵ See also CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*, available at <http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

¹⁶ Available at <http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

¹⁷ See "Good news for farmers, sugarcane can be sold at Rs 327 per quintal in 2018-19", Amarujala, 21 December 2018, available at <https://www.amarujala.com/dehradun/sugarcane-purchase-price-increased-in-uttarakhand-for-farmers> (last visited 8 July 2019).

¹⁸ See "Good news for farmers, sugarcane can be sold at Rs 327 per quintal in 2018-19", Amarujala, 21 December 2018, available at <https://www.amarujala.com/dehradun/sugarcane-purchase-price-increased-in-uttarakhand-for-farmers> (last visited 8 July 2019).

¹⁹ Available at <http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

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- I) Uttar Pradesh:
- i. The *Uttar Pradesh Sugarcane (Regulation of Supply & Purchase) Act, 1953*, as amended;
 - ii. Government of Uttar Pradesh, Sugar Industry Section-3, *Notification No. 24/2018/20177/46-3-18-3(48)/98-99 of the of 1 December 2018*, establishing the SAP for the sugar season 2018-2019;²⁰
 - iii. Government of Uttar Pradesh, Sugar Industry Section-3, *Notification No. 2489/46-3-17-3(48)/98-99 of 26 October 2017*, establishing the SAP for the sugar season 2017-2018;
 - iv. The SAP for Uttar Pradesh for sugar seasons 2014-2015, 2015-2016, and 2016-2017 as reflected in CACP, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, *Price Policy for Sugarcane 2018-2019 sugar season of August 2017*;²¹ and
 - v. Any other documents, state-level legal instruments, including successor instruments, in the State of Uttar Pradesh that provide for a mandatory minimum price for sugarcane that is higher than the FRP during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
- m) All other State-level legal or administrative instruments, acts, or otherwise of the above-mentioned Indian States or of any other Indian State that provide, regulate or amend SAPs for sugarcane that are higher than the FRP for sugarcane during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
3. Federal-level domestic support for sugarcane in the form of a minimum mandatory selling price for sugar that Indian sugar mills are required to charge for the sale of sugar in India as reflected in, but not limited to, the following instruments and documents:
- a) Section 3 of the *Essential Commodities Act, 1955*, as amended;
 - b) *Sugar (Control) Order, 1966*, as amended;
 - c) Sections 3 and 7 of the *Sugar Price (Control) Order, 2018*, as amended;
 - d) All other instruments, successor instruments and any amendments thereto, that set, restate, reaffirm or otherwise provide for a minimum price for domestic sugar sales in India from 2014 onwards, including but not limited to:
 - i. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Order S.O.874(E) of 14 February 2019*, fixing a minimum selling price for sugar of INR 31 per kg; and
 - ii. Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Order S.O.2346(E) of 7 June 2018*, fixing a minimum selling price for sugar of INR 29 per kg.

²⁰ See also "UP govt decides not to raise cane price; SAP stays at Rs 315 a quintal", Business Standard, 30 November 2018, available at https://www.business-standard.com/article/economy-policy/up-govt-decides-not-to-raise-cane-price-sap-stays-at-rs-315-a-quintal-118113000853_1.html (last visited 8 July 2019).

²¹ Available at <http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2&DocId=1&PageId=41&KeyId=622>, p. 57 (last visited 8 July 2019).

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- e) All other instruments, acts, or otherwise that provide, regulate or amend a minimum selling price for sugar for sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
4. Federal-level domestic support for sugarcane and sugar, in the form of production-based assistance to offset sugarcane price arrears, involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production and the prices of sugarcane and sugar, as reflected in, but not limited to, the following instruments and documents:
- a) "Scheme for Assistance to Sugar Mills" for the 2018-2019 sugar season, providing direct payment of cash grants (INR 138 per metric ton/INR 13.88 per quintal):
- i. Notification No. 1(14)/2018-S.P.-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 5 October 2018; and
 - ii. Budget Provisions, Notes on Demands for Grants, 2019-2020, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution.
- b) "Scheme for Assistance to Sugar Mills" for the 2017-2018 sugar season, providing direct cash grants (INR 55 per metric ton/INR 5.5 per quintal):
- i. Notification No. 1(5)/2018-S.P.-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 9 May 2018;
 - ii. Notification No. 1(5)/2018-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 25 June 2018;
 - iii. Notification No. 1(5)/2018-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 16 August 2018;²² and
 - iv. Budget Provisions, Notes on Demands for Grants, 2019-2020, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution.
- c) "Scheme for extending production subsidy to sugar mills" for the 2015-2016 season, providing direct payment of cash grants (INR 45 per ton/INR 4.5 per quintal) via the Sugar Development Fund (SDF):
- i. Notification No. 20(43)/2015-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food & Public Distribution, of 2 December 2015;²³
 - ii. Notification No. 20(43)/2015-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 19 May 2016;
 - iii. Budget Provisions, Notes on Demands for Grants, 2016-17, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 17, Department

²² Also reflected in Ministry of Consumer Affairs Press Release, "Sugar Industry", 31 July 2018: "Provided Assistance to sugar mills @Rs.5.50/quintal of cane crushed for sugar season 2017-18 to offset the cost of cane amounting to about Rs.1540 crore".

²³ Including disbursements made in September 2016 and beyond, referred to on Department of Food & Public Distribution web site, "Production subsidy: Since the production subsidy scheme was withdrawn before time, the Central Government has decided to disburse the performance based production subsidy for cane crushed during 2015-16 sugar season till the tenancy of the scheme vide notification dated 12.09.2016. Under the scheme, so far Rs. 520 crores have been disbursed as production subsidy to 213 sugar mills...", available at https://dfpd.gov.in/pre_Scheme.htm (last visited on 8 July 2019).

- of Food and Public Distribution (Major Head 2408, Plan: 950.01 [in crores of Rupees])
- iv. Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, "Budget Allocated, Particulars of Major Plan and Non-Plan Schemes, Proposed Expenditure and Disbursement made in respect of Department of Food and Public Distribution" (to 31 March 2016) (Item 12, INR 950.01 in crores), and
 - v. Outcome Budget 2016-17, Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, Chapter II, item 6.10 (INR 950.01 in crores/INR 4.5 per quintal for estimated 255 MT of cane).
- d) All other instruments, successor instruments and any amendments thereto providing for production-based assistance to sugar or sugarcane for sugar seasons 2014-2015, 2015-2016, 2016-2017 2017-2018, 2018-2019 and subsequent seasons.
5. Federal-level domestic support for sugarcane and sugar provided through subsidised loans to offset sugarcane price arrears, involving budgetary outlays and arrangements to make available subsidised loans to support the production and the prices of sugarcane and sugar, as reflected in, but not limited to, the following instruments and documents:
- a) "Scheme for Extending Soft Loan to Sugar Mills" for the 2018-2019 season:
 - i. Notification No. 1(4)/2019-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 3 June 2019;
 - ii. Notification No. 1(4)/2019-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 2 March 2019; and
 - iii. Notification No. 1(4)/2019-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 13 March 2019.
 - b) "Scheme for Extending Soft Loan to Sugar Mills" for the 2014-2015 season:
 - i. Budget Provisions, Notes on Demands for Grants, 2019-2020, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution;
 - ii. Budget Provisions Notes on Demands for Grants, 2018-2019, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution;
 - iii. Budget Provisions, Note on Demands for Grants 2017-2018, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution;
 - iv. Budget Provisions, Note on Demands for Grants 2016-2017, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution;
 - v. Notification No. 1(7)/2015-S.P. -I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food & Public Distribution of 5 October 2015;²⁴

²⁴ Reflected in "Direct subsidy to sugarcane growers", Cabinet Committee on Economic Affairs (CCEA), Press Release, 18 November 2015, "To further help the industry clear cane dues arrears, the Government has disbursed soft loans to the extent of Rs. 4,047 crore. To ensure that farmers are paid their dues expeditiously,

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- vi. Notification No. 1(7)/2015-S.P. -I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food & Public Distribution of 1 August 2015; and
 - vii. Notification No. 1(5)/2015-S.P. -I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 23 June 2015.
- c) "Scheme for Extending Financial Assistance to Sugar Undertakings" (SEFASU 2014) for the 2013-2014 sugar season:
- i. Budget Provisions, Notes on Demands for Grants, 2019-2020, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution;
 - ii. Budget Provisions Notes on Demands for Grants, 2018-2019, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution;
 - iii. Budget Provisions, Note on Demands for Grants 2017-2018, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution;
 - iv. Budget Provisions, Note on Demands for Grants 2016-2017, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution;
 - v. Notification No. 1(1)/2014-SDF of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 7 August 2014;
 - vi. Communication No. 1(1)/2014-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 19 February 2014;
 - vii. Communication CPP/AKS/613 from the State Bank of India to the Indian Banks' Association of 5 February 2014;
 - viii. Communication F. No. 3/77/2013-AC of the Ministry of Finance, Department of Financial Services of 27 January 2014;
 - ix. Communication F. No. 3/77/2013-AC of the Ministry of Finance, Department of Financial Services of 9 January 2014; and
 - x. Notification No. 20-90/2013-SP.-II of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 3 January 2014.
- d) Any document or instrument providing or reflecting loans granted at subsidised rates under Sections 4 and 5 of the Sugar Development Fund Act, 1982, as amended, and the Sugar Development Fund Rules, 1983, as amended; and
- e) All other instruments, successor instruments and any amendment thereto at the federal level that provide for loans to sugar or sugarcane producers at subsidised rates to offset cane price arrears, for sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.

the financial assistance has been passed on directly to the cane growers by the banks after obtaining the list from the mills. Furthermore, the Government has provided one year moratorium on this loan, and will bear the interest subvention cost to the extent of Rs. 600 crore for the said period."

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6. Federal-level domestic support for sugarcane and sugar provided through financial assistance towards the maintenance of stocks for sugar, and to offset sugarcane price arrears, involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production and the prices of sugarcane and sugar, as reflected in but not limited to, the following instruments and documents:
- a) Section 3 of the *Essential Commodities Act*, 1955, as amended;
 - b) Clause 5 of Sugar (Control) Order 1966, as amended;
 - c) "Scheme for the Creation and Maintenance of Buffer Stock" for sugar season 2017-2018:
 - i. Notification No. 1(6)/2018-SP-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 15 June 2018;
 - ii. Order pursuant to Notification No. 1(6)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution (15 June 2018) of 29 June 2018; and
 - iii. Notification No. 1(6)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 31 December 2018.
 - d) Stockholding requirements:
 - i. Order G.S.R. 471(E) of Ministry of Consumer Affairs, Food & Public Distribution of 29 April 2016;
 - ii. Order F. No. 1(6)/2016-S.P.-1 of Ministry of Consumer Affairs, Food & Public Distribution of 8 September 2016;
 - iii. Order S.O.3348(E) of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 28 October 2016;
 - iv. Order G.S.R.1069(E), F. No. 1(6)/2016-S.P.-1 of Ministry of Consumer Affairs, Food & Public Distribution of 28 August 2017;
 - v. Order F. No. 1(2)/2018-S.P.-1 Ministry of Consumer Affairs, Food & Public Distribution of 8 February 2018;
 - vi. Order S.O. 2347(E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 7 June 2018, enabling the central government to specify quantities of sugar to be held in stock by sugar mills:
 - (1) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 28 June 2019;
 - (2) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 31 May 2019;
 - (3) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 30 April 2019;
 - (4) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 25 March 2019;
 - (5) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 28 February 2019;

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- (6) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 31 January 2019;
 - (7) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 28 December 2018;
 - (8) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 30 November 2018;
 - (9) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 31 October 2018;
 - (10) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 28 September 2018;
 - (11) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 31 August 2018;
 - (12) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 30 July 2018;
 - (13) Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food & Public Distribution of 29 June 2018; and
 - (14) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 7 June 2018.
- e) All other instruments, including all successor instruments and any amendments thereto that provide financial assistance towards the maintenance of stocks of sugar or sugarcane to offset sugarcane price arrears, involving budgetary outlays, direct subsidy payments to producers or other arrangements to support the production of, and the setting of prices for, sugarcane and sugar, for the 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 seasons and subsequent seasons.
7. Federal-level domestic support for sugarcane and sugar provided through financial assistance towards internal transport, freight, handling, and other charges, including under rule 20A of the Sugar Development Fund (SDF), involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production and the prices of sugarcane and sugar, as reflected in, but not limited to, the following instruments and documents:
- a) Federal-level freight assistance, including the "Scheme for defraying expenditure towards internal transport, freight, handling and other charges on export", reflected in:
 - i. Notification F. No. 1(18)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 14 March 2019;
 - ii. Notification No. S.O. 6322(E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 26 December 2018;
 - iii. Notification F. No. 1(14)/2018-SP-I of Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 5 October 2018, providing INR 1,000/ton for mills located within 100 kilometres (km) from ports; INR 2,500/ton for mills beyond 100km from the port in coastal states; and INR 3,000/ton for mills in other than coastal states or actual expenditure,

whichever is lower. It appears this is to be credited directly to the farmers on behalf of mills, to support the cane price;²⁵ and

- iv. Communication F. No. 1-3/2018-Trade of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 19 November 2018, clarifying notification F. No. 1(14)/2018-SP-I of 5 October 2018.
- b) State-level freight assistance, including state transportation payments for internal or international transport or freight, and measures in addition to federal SDF subsidy.²⁶
- 8. State-level domestic support for sugarcane and sugar including different types of subsidies, such as assistance subsidies, production subsidies, low-interest loans, soft loans and other types of subsidised loans, and exemption of taxes, such as purchase taxes, as reflected in, but not limited to, the following instruments and documents:
 - a) Andhra Pradesh
 - i. "Assistance to cooperative sugar factories towards reimbursement of purchase tax" incentives:
 - (1) Government of Andhra Pradesh, Budget Estimates 2017-18 for Industries and Commerce Department;
 - (2) Government of Andhra Pradesh, Budget Estimates 2016-17 for Industries and Commerce Department; and
 - (3) Government of Andhra Pradesh, Budget Estimates 2015-16 for Industries and Commerce Department.
 - ii. "Loans to cooperative sugar factories for payment of the Fair and Remunerative Price" granted or subsidised by the Government of Andhra Pradesh:
 - (1) Government of Andhra Pradesh, Budget Estimates 2018-19 for Industries and Commerce Department;
 - (2) Government of Andhra Pradesh, Budget Estimates 2017-18 for Industries and Commerce Department;
 - (3) Government of Andhra Pradesh, Budget Estimates 2016-17 for Industries and Commerce Department; and
 - (4) Government of Andhra Pradesh, Budget Estimates 2015-16 for Industries and Commerce Department.
 - b) Bihar:
 - i. The *Chief Ministers Sugarcane Development Scheme in the State of Bihar* which provides subsidies for the purchase and transportation of registered seed of sugarcane for sugar season 2017-2018;
 - ii. Department of Industrial Unit, Government of Bihar, *Notification of 17 May 2018*, reducing the rate of commission to be paid by sugar mills on the purchase of sugarcane for sugar season 2017-2018;

²⁵ Referred to in "Cabinet approves comprehensive policy to deal with excess sugar production in the country", Cabinet Committee of Economic Affairs (CCEA), Press Release, 26 September 2018.

²⁶ Similar to Government of Maharashtra Resolution No. SSK1007/C.R.194/25-C, 27 July 2007.

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- iii. Department of Industrial Unit, Government of Bihar, *Notification of 17 May 2018*, exempting sugar mills from payments of certain taxes for sugar season 2017-2018; and
 - iv. Department of Industrial Unit, Government of Bihar, *Notification of 2 August 2017*, reducing the rate of commission to be paid by sugar mills on the purchase of sugarcane for sugar season 2016-2017.
- c) Gujarat:
- i. Government of Gujarat, Director of Sugar, Agriculture, Farmers Welfare and Co-operation Department, "Scheme 1" of 18 June 2018, titled "Interest relief against purchase tax/Soft Loan to sugar co-operative societies", which provides relief against purchase tax and soft loans to sugar mills for the sugar season 2018-2019;
 - ii. "Interest subvention against the purchase tax/soft loan to the co-operative sugar factories":
 - (1) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2019-20;
 - (2) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2018-19;
 - (3) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2017-18;
 - (4) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2016-17; and
 - (5) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2015-16.
 - iii. Government of Gujarat, Director of Sugar, Agriculture, Farmers Welfare and Co-operation Department, "Scheme 4" of the of 18 June 2018, titled "Liquidity support loan to sugar co-operative societies", which provides for a liquidity support loan to sugar mills for sugar season 2018-2019;
 - iv. Government of Gujarat, *Scheme-3-180618 of the Sugar Regulatory Authority*, providing funds to sugar mills for sugar season 2018-2019; and
 - v. Gujarat package for strengthening sugar cooperatives as may be decided by the State Government Policy;²⁷
 - vi. "Liquidity support loan to sugar cooperatives" granted by the Government of Gujarat:
 - (1) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2019-2020;
 - (2) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2018-2019;
 - (3) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2017-2018;

²⁷ The State of Gujarat's Budget Estimates for 2019/20; Budget Estimates for 2018/19; Budget Estimates for 2017/18; Budget Estimates for 2016/17; Budget Estimates for 2015/16.

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- (4) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2016-2017; and
 - (5) Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2015-2016.
- d) Haryana:
- i. "Financial assistance to private sugar mills for making payments to the cane growers" in Haryana:
 - (1) Government of Haryana, Finance Department, Budget 2019-2020, Annual Financial Statement and Explanatory Memorandum on the Budget;
 - (2) Government of Haryana, Finance Department, Budget 2019-2020, Vol. III, Detailed Estimates Capital Expenditure; and
 - (3) Government of Haryana, Finance Department, Budget 2018-2019, Detailed Estimates Capital Expenditure.
 - ii. Government of Haryana, Directorate of Information, Public Relations & Languages announcement of 23 May 2019 of release of INR 350 crore to Co-operative Sugar Mills to be used to pay sugarcane arrears for the 2018-2019 sugar season;
 - iii. Haryana financial assistance (subsidy and soft loans) of INR 16 per quintal;²⁸
 - iv. "One time settlement of loans to cooperative sugar mills Kaithal, Meham, Panipat, Rohtak, Sonapat, Jind, Palwal, Gohana, Shahabad, Karnal":
 - (1) Government of Haryana, Finance Department, Budget 2019-20, Vol. III, Detailed Estimates Capital Expenditure; and
 - (2) Government of Haryana, Finance Department, Budget 2018-19, Detailed Estimates Capital Expenditure.
 - v. "Loans to cooperative sugar mills":
 - (1) Government of Haryana, Finance Department, Budget 2019-20, Vol. III, Detailed Estimates Capital Expenditure; and
 - (2) Government of Haryana, Finance Department, Budget 2018-19, Detailed Estimates Capital Expenditure.
- e) Maharashtra:
- i. Government of Maharashtra, Finance Department, *Notification No. SCPT-1117/CR-03/Taxation-3 of 19 April 2017*, exempting sugar factories from payments of certain taxes for sugar season 2016-2017;
 - ii. Government of Maharashtra, Department of Agriculture, *Notification of 16 November 2016*, providing for a soft loan scheme for sugarcane farmers in the State of Maharashtra; and

²⁸ "State subsidies for farmers to improve mills' liquidity, clear cane dues", Business Standard, 19 October 2018, available at https://www.business-standard.com/article/economy-policy/state-subsidies-to-improve-mills-liquidity-clear-cane-dues-118101900698_1.html (last visited 8 July 2019), and "State subsidies to improve mills' liquidity & clear cane dues: Report", Daily Pioneer, 20 October 2018, available at <https://www.dailypioneer.com/2018/business/state-subsidies-to-improve-mills---liquidity---clear-cane-dues-report.html> (last visited 8 July 2019).

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- iii. Funds provided by the State of Maharashtra in connection with drip and micro irrigation of sugarcane, including but not limited to:
 - (1) Government of Maharashtra, Department of Agriculture, Notification of 12 September 2018;
 - (2) Government of Maharashtra, Department of Agriculture, Notification of 31 July 2018;
 - (3) Government of Maharashtra, Department of Agriculture, Notification of 24 July 2017; and
 - (4) Government of Maharashtra, Department of Agriculture, Notification of 6 October 2016.
 - f) Tamil Nadu:
 - i. Speech of Thiru O. Panneerselvam, Hon'ble Deputy Chief Minister, Government of Tamil Nadu, presenting the Budget for the year 2018-2019 to the Legislative Assembly on 15th March 2018, referring to payments to sugarcane producers in addition to the federal FRP;
 - ii. Speech of Thiru O. Panneerselvam, Hon'ble Deputy Chief Minister, Government of Tamil Nadu, presenting the Budget for the year 2019-2020 to the Legislative Assembly on 8th February 2019, referring to payments to sugarcane producers in addition to the federal FRP;
 - iii. Government of Tamil Nadu, Agriculture (S1) Department, *Order G.O.(Ms). No.230 of 17 September 2018*, providing for payments to offset the difference between the SAP and the federal FRP for sugar season 2017-2018;
 - iv. Government of Tamil Nadu, Agriculture (S1) Department, *Order G.O.(Ms). No.191 of 24 July 2018*, providing for payments to offset the difference between the SAP and the federal FRP for sugar season 2017-2018;
 - v. Government of Tamil Nadu, Agriculture (S1) Department, *Order G.O.(Ms). No.61 of 7 March 2019*, providing for payments to sugarcane producers in addition to the federal FRP for the 2018-19 season;
 - vi. "Production incentive to sugarcane farmers", including Government of Tamil Nadu, Budget Estimate 2019-20, Agriculture Department, Demand 5: and
 - vii. "Loans to co-operative sugar mills" including Government of Tamil Nadu, Budget Estimate 2019-20, Industries Department, Demand 27.
 - g) Telangana:
 - i. Government of Telangana, Budget Estimates 2018-19 for Industries and Commerce Department, reflecting payments to cane suppliers relating to purchase tax incentive.²⁹
 - h) Uttar Pradesh:
 - i. Communication No. 902/SC/18-2-2013-3/2013 and communication No. 1296/S...-1/13-2503/2610 from the Government of Uttar Pradesh to the Sugarcane and Sugar Commissioner of 23 May 2013 and 21 November 2013, granting a one year rebate on the sugarcane purchase tax to sugar mills to assist with payment of the set sugarcane price to farmers for the 2012-13 and 2013-14 sugarcane seasons;

²⁹ The State of Telangana's Budget Estimate 2018-19.

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- ii. Communication No. 1112/...-1/13/2503/2010 from the Government of Uttar Pradesh to the Sugarcane and Sugar Commissioner of 25 November 2014, granting a rebate on the sugarcane purchase tax to sugar mills to assist with payment of the set sugarcane price to farmers for the 2014-15 sugarcane season;
 - iii. Communication No. 1112/...-1/13/2503/2010 from the Government of Uttar Pradesh to managers of six banks of 24 September 2015, which extends an government guarantee on loans provided to 22 sugar mills under the central government's "Scheme for extending soft loans to sugar mills" notified 23 June 2015, to assist with payment of sugarcane arrears arising from the set sugarcane price paid to farmers for the 2014-15 season;
 - iv. Communication No. 1/2016/119/...-1/16-2503/2010 from the Government of Uttar Pradesh to the Sugarcane and Sugar Commissioner of 28 January 2016, granting a rebate on the sugarcane purchase tax to sugar mills to assist with payment of the set sugarcane price to farmers for the 2015-16 sugarcane season;
 - v. Communication No. 1/2018/434/46-2-2018-102 (1)/18 from the Government of Uttar Pradesh to the Sugarcane and Sugar Commissioner of 12 May 2018, which provides concessional loans to sugar mills to assist with paying arrears arising from the set price for sugarcane to farmers for the 2016-17 sugarcane season;
 - vi. Documents relating to a production subsidy of INR 45 per metric ton/INR 4.5 per quintal and concessional loan scheme announced by the Government of Uttar Pradesh on or around 26 September 2018 to assist sugar mills to pay arrears arising from the set price for sugarcane to farmers;³⁰
 - vii. Below-market loans to farmers in Uttar Pradesh, announced 26 September 2018;
 - viii. Notification dated 21 March 2018 issued by Sugar Industrial Unit, Government of Uttar Pradesh, providing for funds for drip irrigation during the season 2016/17;
 - ix. Notification dated 15 November 2017 issued by Cane Development & Sugar Industry, Government of Uttar Pradesh, waiving the guarantee fee payable by certain sugar mills on government guarantees;
 - x. Communication No. 08/2019/753(1)/46-2-19-102(9)/2019 from the Government of Uttar Pradesh to the Sugarcane Commissioner of 4 April 2019, which provides concessional loans to sugar mills to assist with paying arrears from the set price for sugarcane to farmers for the 2018-19 sugarcane season;
 - i) Assistance subsidies, subsidised loans, and other subsidies specifically provided to producers of sugarcane and sugar by the Indian States of Andhra Pradesh, Bihar, Gujarat, Haryana, Karnataka, Maharashtra, Punjab, Tamil Nadu, Telangana, Uttarakhand, Madhya Pradesh, and Uttar Pradesh;³¹

³⁰ See "Sweet & Sour: UP offers Rs 4000 crore loan, subsidy to clear cane dues", Financial Express, 26 September 2018, available at <https://www.financialexpress.com/industry/sweet-sour-up-offers-rs-4000-crore-loan-subsidy-to-clear-cane-dues/1326772/> (last visited 8 July 2019).

³¹ Including such support as mentioned in: "UP govt announces sops for sugar mills to clear farmers' dues by Nov 30", United News of India, 25 September 2018, available at <http://www.uniindia.com/~up-govt-announces-sops-for-sugar-mills-to-clear-farmers-dues-by-nov-30/States/news/1360778.html> (last visited 8 July 2019); "Supplementary budget tabled by Yogi govt", The Pioneer, 28 August 2018, available at <https://www.dailypioneer.com/2018/state-editions/supplementary-budget-tabled-by-yogi-govt.html> (last visited 8 July 2019); Punjab govt. to pay sugarcane farmers, The Hindu, 5 December 2018, available at <https://www.thehindu.com/news/national/other-states/punjab-govt-to-pay-sugarcane-farmers/article25674269.ece> (last visited 25 February 2019); sugar- and sugarcane-related expenditures mentioned in the Karnataka Monthly Programme Implementation Calendar (MPIC) for the month of December 2017 by the Commissioner for Cane Development & Director of Sugar, Government of Karnataka; sugar- and sugarcane-related expenditures mentioned in the Annual Scheme 2018-2019 (Department wise) of the Finance Department of the Government of Maharashtra; sugar- and sugarcane-related expenditures mentioned in the

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- j) Any funds provided by Indian States and the Federal Government in relation to sugarcane under the Krishonnati Yojana Scheme;³² and
 - k) All other Federal-level or State-level instruments, including all subsequent instruments, and any amendments thereto, providing product-specific domestic support for sugarcane through non-exempt direct payments or any other subsidy not exempted from reduction commitments whether provided by the Federal government or any of the individual States during sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
9. Federal-level measures pertaining to sugar or sugarcane that provide subsidies contingent upon export performance, including, but not limited to, the following instruments (operating individually, collectively, or in combination with each other):
- a) Minimum Indicative Export Quotas ("MIEQ") that require mills to export certain quantities of sugar:
 - i. Communication No. 1(18)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 18 January 2019;
 - ii. Notification No. 1(4)/2018-SP-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 24 December 2018;
 - iii. Communication from the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 19 December 2018;
 - iv. Notification No. 1(4)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 20 November 2018;
 - v. Notification No. 1(4)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, communication to sugar mills of 12 October 2018;
 - vi. Notification No. 1(4)/2018-SP-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 28 September 2018, which allocates factory-wise minimum indicative export quotas for sugar season 2018-2019;
 - vii. Notification No. 1(4)/2018-SP-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 23 September 2018 concerning the allocation of minimum indicative export quotas for sugar season 2018-2019;
 - viii. Notification No. 1(4)/2018-SP-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 23 August 2018, which makes certain amendments to Notification No. 1(4)/2018-SP-I of 9 May 2018;

Report of the Comptroller and Auditor General of India on State Finances, Government of Uttar Pradesh, Report No. 1 of the year 2018.

³² Including, but not limited to, the following: Notifications issued by the Department of Agriculture, Government of Maharashtra dated 17.03.2016, 16.07.2016, 14.10.2016, 03.02.2017, 17.02.2017, 16.03.2017, 30.03.2017, 06.05.2017, 26.09.2017, 26.10.2017, 27.10.2017, 09.11.2017, 15.11.2017, 12.02.2018, 20.02.2018, 12.03.2018, 15.03.2018, 28.03.2018, 26.06.2018, 24.01.2018; Order dated 24.08.2016 by the Department of Agriculture, Government of Tamil Nadu. See also "Rs 33,000 crore boost to agriculture: Here's how Modi plans to double farmers' income by 2022", Financial Express, 3 May 2018, available at <https://www.financialexpress.com/economy/rs-33000-crore-boost-to-agriculture-heres-how-modi-plans-to-double-farmers-income-by-2022/1154180/> (last visited 8 July 2019).

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- ix. Notification No. 1(4)/2018-SP-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 9 May 2018, which revises the allocation of minimum indicative export quotas for sugar season 2017-2018;
 - x. Notification No. 1(4)/2018-SP-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 28 March 2018, which allocates factory-wise minimum indicative export quotas for sugar season 2017-2018;
 - xi. Order F. No 1(10)/2015-SP-I of Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, communication to sugar mills of 8 June 2016;
 - xii. Cabinet Committee on Economic Affairs (CCEA) Press Release of 18 November 2015; and
 - xiii. Order F. No. 1(10)/2015-SP-1 of Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, communication to sugar mills, of 18 September 2015.
- b) Subsidies for sugarcane in the form of production-based assistance to offset sugarcane price arrears that are contingent upon export performance:
- i. "Scheme for Assistance to Sugar Mills" for the 2018-2019 sugar season, providing direct payment of cash grants (INR 138 per metric ton/INR 13.88 per quintal):
 - (1) Notification No. 1(14)/2018-S.P.-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 5 October 2018; and
 - (2) Budget Provisions, Notes on Demands for Grants, 2019-2020, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution.
 - ii. "Scheme for Assistance to Sugar Mills" for the 2017-2018 sugar season, providing direct cash grants (INR 55 per metric ton/INR 5.5 per quintal):
 - (1) Notification No. 1(5)/2018-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 16 August 2018;³³
 - (2) Notification No. 1(5)/2018-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 25 June 2018;
 - (3) Notification No. 1(5)/2018-S.P.-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 9 May 2018; and
 - (4) Budget Provisions, Notes on Demands for Grants, 2019-2020, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution.

³³ Also reflected in Ministry of Consumer Affairs Press Release, "Sugar Industry", 31 July 2018: "Provided Assistance to sugar mills @Rs.5.50/quintal of cane crushed for sugar season 2017-18 to offset the cost of cane amounting to about Rs.1540 crore".

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- iii. "Production subsidy to Sugar Mills to offset cost of cane and facilitate timely payment of cane price dues of farmers" applicable to, or disbursed during, the 2016-2017 sugar season:
- (1) Budget Provisions, Notes on Demands for Grants, 2016-17, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 17, Department of Food and Public Distribution (Major Head 2408, Plan: 950.01 [in crores of Rupees];
 - (2) Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, "Budget Allocated, Particulars of Major Plan and Non-Plan Schemes, Proposed Expenditure and Disbursements made in respect of Department of Food and Public Distribution (to 31 March 2016) (Item 12, INR 950.01 in crores); and
 - (3) Outcome Budget 2016-17, Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, Chapter II, item 6.10 (INR 950.01 in crores/INR 4.5 per quintal for estimated 255 MT of cane).
- iv. "Scheme for extending production subsidy to sugar mills" for the 2015-2016 season, providing direct payment of cash grants (INR 45 per ton/INR 4.5 per quintal) via the Sugar Development Fund (SDF):
- (1) Notification No. 20(43)/2015-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food & Public Distribution, of 2 December 2015;³⁴
 - (2) Notification No. 20(43)/2015-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 19 May 2016; and
 - (3) All other instruments, successor instruments and any amendments thereto providing for production-based assistance to sugar or sugarcane for the 2014-2015, 2015-2016, 2016-2017 2017-2018, 2018-2019 seasons and subsequent seasons.
- c) Subsidies for the maintenance of stocks of sugar that are contingent upon export performance, as established in the "Scheme for the Creation and Maintenance of Buffer Stock" for sugar season 2017-2018:
- i. Notification No. 1(6)/2018-SP-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 15 June 2018;
 - ii. Order pursuant to Notification No. 1(6)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution (15 June 2018) of 29 June 2018; and
 - iii. Notification No. 1(6)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 31 December 2018.

³⁴ Including disbursements made to September 2016 and beyond, referred to on Department of Food & Public Distribution web site, "Production subsidy: Since the production subsidy scheme was withdrawn before time, the Central Government has decided to disburse the performance based production subsidy for cane crushed during 2015-16 sugar season till the tenancy of the scheme vide notification dated 12.09.2016. Under the scheme, so far Rs. 520 crores have been disbursed as production subsidy to 213 sugar mills...", available at https://dfpd.gov.in/pre_Scheme.htm (last visited on 8 July 2019).

- d) India's maximum quotas for sugar sales in the domestic market and stockholding requirements that are connected to export performance, including but not limited to:
- i. Order G.S.R. 471(E) of Ministry of Consumer Affairs, Food & Public Distribution of 29 April 2016;
 - ii. Order F. No. 1(6)/2016-S.P.-1 of Ministry of Consumer Affairs, Food & Public Distribution of 8 September 2016;
 - iii. Order S.O.3348(E) of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 28 October 2016;
 - iv. Order G.S.R.1069(E), F. No. 1(6)/2016-S.P.-1 of Ministry of Consumer Affairs, Food & Public Distribution of 28 August 2017;
 - v. Order F. No. 1(2)/2018-S.P.-1 Ministry of Consumer Affairs, Food & Public Distribution of 8 February 2018;
 - vi. Order S.O. 2347(E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 7 June 2018, enabling the central government to specify quantities of sugar to be held in stock by sugar mills:
 - (1) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 28 June 2019;
 - (2) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 31 May 2019;
 - (3) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 30 April 2019;
 - (4) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 25 March 2019;
 - (5) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 28 February 2019;
 - (6) Order F. No. 5-1/2019-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 31 January 2019;
 - (7) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 28 December 2018;
 - (8) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 30 November 2018;
 - (9) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 31 October 2018;
 - (10) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 28 September 2018;
 - (11) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 31 August 2018;
 - (12) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 30 July 2018;

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- (13) Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 29 June 2018; and
 - (14) Order F. No. 5-1/2018-Sugar Control of Ministry of Consumer Affairs, Food & Public Distribution of 7 June 2018.
- e) Minimum mandatory selling price for sugar that Indian sugar mills are required to charge for the sale of sugar in India as reflected in, but not limited to, the following instruments and documents:
- i. Section 3 of the Essential Commodities Act, 1955, as amended;
 - ii. Sugar Price (Control) Order, 1966, as amended;
 - iii. Sections 3 and 7 of the Sugar Price (Control) Order, 2018, as amended;
 - iv. All instruments, acts or otherwise that fix a minimum price for the sale of sugar in India, including, but not limited to:
 - (1) Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Order S.O.874(E) of 14 February 2019*, fixing a minimum selling price for sugar of INR 31 per kg; and
 - (2) Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, *Order S.O.2346(E) of 7 June 2018*, fixing a minimum selling price for sugar of INR 29 per kg.
 - (3) All instruments, acts, or otherwise that provide, regulate or amend a minimum selling price for sugar for sugar seasons 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019 and subsequent seasons.
- f) Duty-free Import Authorisation (DFIA) for raw sugar imported in sugar seasons 2019-2020 and 2020-2021, for mills which have exported white/refined sugar during sugar season 2017-18, as reflected in Notification No. 57/2015-2020 of the Ministry of Commerce and Industry, Department of Commerce, Directorate General of Foreign Trade of 28 March 2018.
- g) Federal- and State-level export subsidies related to the transportation of sugar including, but not limited to:
- i. Notification No. 1(14)/2018-S.P.-I of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 5 October 2018, providing for a transport subsidy for exports of sugar, as amended; and
 - ii. Circular No. TM/A/15-22/33 of the Mumbai Port Trust of 18 December 2018, providing for concessional rates for demurrage on exports of sugar.
- h) All other instruments, including all successor instruments and any amendments thereto, providing federal-level subsidies contingent on export performance to sugar mills.
10. State-level export subsidies for sugarcane and sugar, which make the provision of financial support to sugar mills contingent upon export performance including, but not limited to instruments which provide for:
- a) Any subsidies contingent on export provided to producers of sugarcane and sugar by the Indian States of Andhra Pradesh, Bihar, Gujarat, Haryana, Karnataka, Madhya

Pradesh, Maharashtra, Punjab, Tamil Nadu, Telangana, Uttarakhand, and Uttar Pradesh;^{35, 36} and,

- b) All other State-level instruments, including all successor instruments, and any amendments thereto, providing State-level subsidies contingent on export performance during the 2014/15, 2015/16, 2016/17, 2017/18, 2018/19 seasons and subsequent seasons.

11. Federal-level assistance and export incentives, including under Sugar Rules / Sugar Development Fund (SDF) Rules rule 20B³⁷ as amended (also referred to as the Raw Sugar Export Incentive Scheme),³⁸ including, but not limited to the following:

- a) Sugar Development Fund (Amendment) Rules, 2015, Notification GSR 127 (E), F. No. 20(90)/2013-SP-I, Ministry of Consumer Affairs, Food & Public Distribution, of 27 February 2015, amending Rule 20B of the Sugar Development Fund Rules 1983;³⁹
- b) Export Incentive of INR 4,000 per ton (approximately 21 per cent of the world raw sugar price) for an additional 1.4 million tons above earlier seasons (19 February 2015);⁴⁰
- c) Export Incentive of INR 3,371 per ton (August – September 2014);
- d) Export Incentive of INR 2,277 per ton (April – May 2014);
- e) Export Incentive of INR 3,300 per ton (3 March – 31 July 2014) (indicating eligibility would be contingent on production and export of sugar);⁴¹
- f) Sugar Development Fund (Amendment) Rules, 2014, Notification GSR 128 (E), F. No. 20(90)/2013-SP-I, Ministry of Consumer Affairs, Food & Public Distribution, of 28 February 2014, inserting rule 20B of the Sugar Development Fund Rules 1983;⁴² and
- g) All other instruments, including all successor instruments and any amendments thereto, providing for export incentives for sugar.

³⁵ Including such subsidies as mentioned in "Maharashtra government plans subsidy for mills to export sugar", The Indian Express, 20 April 2018, available at <https://indianexpress.com/article/india/maharashtra-government-plans-subsidy-for-mills-to-export-sugar-5144453/> (last accessed 8 July 2019).

³⁶ This includes any State-level measures listed in paragraphs 1-9 above, that are contingent upon export performance.

³⁷ Sugar Development Fund (Amendment) Rules, 2014, rule 20B, inserted 28 February 2014.

³⁸ Reflected in Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution 'Sugar and Sugarcane Policy', "Provided financial assistance through 'raw sugar export incentive scheme' Rs. 425 crore was disbursed under the scheme", available at <https://dfpd.gov.in/sugar-sugarcane-policy.htm> (last visited 11 March 2019).

³⁹ Providing at sub-rule (4): "the incentive shall be at the rate of rupees three thousand three hundred per metric tonne for April-May, 2014, rupee three thousand three hundred per metric tonne for June-July, 2014, and rupees three thousand three hundred seventy one per metric tonne for August-September, 2014 and the incentive shall be rupees four thousand per metric tonne for the current sugar season 2014-15 (October, 2014-September, 2015)."

⁴⁰ Cabinet Committee on Economic Affairs (CCEA) Press Release, 18 November 2015.

⁴¹ Cabinet Committee on Economic Affairs (CCEA) Press Release, 18 November 2015, "To improve liquidity of sugar mills and facilitate payment of cane dues arrears, the Government had increased the export incentive on raw sugar from Rs 3300/MT to Rs. 4000/MT in the sugar season 2014-15."

⁴² Providing "the incentive shall be at the rate of Rupees three thousand three hundred per metric tonne for February and March, 2014 and, thereafter, be recalculated every two months after taking into account the average exchange rate of Rupee vis-à-vis USD...".