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INDIA – MEASURES CONCERNING SUGAR AND SUGARCANE

REQUEST FOR THE ESTABLISHMENT OF A PANEL BY AUSTRALIA

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

1. On 1 March 2019, the Government of Australia (Australia) requested consultations with the Government of the Republic of India (India) pursuant to Articles 1 and 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:1 of the General Agreement on Tariffs and Trade 1994 (GATT 1994) with respect to domestic support India provides in favour of producers of sugarcane and sugar, and export subsidies India maintains for sugar and sugarcane.¹

2. Australia and India held consultations on 16 April 2019. Unfortunately, those consultations were unsuccessful in resolving this dispute.

3. As a result, Australia requests that the Dispute Settlement Body establish a panel to examine this matter 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:2 of the GATT 1994, with standard terms of reference as set out in Article 7.1 of the DSU.

I. Introduction

4. India provides domestic support in favour of producers of sugarcane and sugar through a series of measures that includes: a system of administered mandatory minimum prices for sugarcane and sugar which operate at the federal level through the "Fair and Remunerative Price" (FRP) and "Minimum Selling Price" (MSP) of sugar, and, in the case of certain Indian states, at the state level through the "State Advised Price" (SAP), as well as through measures maintained at the federal and state levels for sugarcane and sugar which include production-based subsidies, soft loans, subsidies to maintain stocks of sugar, and tax rebates or exemptions.

5. India also maintains export subsidies for sugarcane and sugar, which take the form of subsidies contingent on export through "Minimum Indicative Export Quotas" (MIEQ) or other sugar export incentives.

6. Australia considers that India's domestic support, provided through the measures identified in Section II of this request, is inconsistent with India's obligations under Articles 3.2, 6.3, and Article 7.2(b) of the Agreement on Agriculture as it exceeds the *de minimis* level of 10 per cent of the value of production provided for in Article 6.4(b) of the Agreement on Agriculture. Australia considers that India's export subsidies, as identified in Section III of this request, are inconsistent with India's obligations under Articles 3.3, 9.1, and 8 of the Agreement on Agriculture or, alternatively, Articles 10.1 and 8 of the Agreement on Agriculture, and are also inconsistent with Article 3 of the SCM Agreement. India has failed to notify any of its annual domestic support for sugarcane and sugar subsequent to 1995-96. In addition, India has not submitted an export subsidy

¹ WT/DS580/1.

notification since 2009-10. India has thereby acted inconsistently with its obligations under Articles 18.2 and 18.3 of the Agreement on Agriculture, Article 25 of the SCM Agreement, and Article XVI of the GATT 1994.

II. Domestic support for sugarcane and sugar

7. Pursuant to Article 6.2 of the DSU, Australia identifies below the specific measures through which India provides domestic support in favour of producers of sugarcane and sugar, which are the subject of this request. The measures at issue include the following, as well as any amending, successor, supplemental, replacement, renewal, extension or implementing measures thereto:

8. Federal-level domestic support for sugarcane provided through a federal administered price, the "Fair and Remunerative Price" (FRP). The FRP is a mandatory minimum price fixed by the Government of India that Indian sugar mills are required to pay sugarcane producers for sugarcane production delivered to the mill. This measure is reflected in, but not limited to, the instruments and documents identified in paragraph 1 of Annex A to this request.

9. State-level domestic support for sugarcane provided through a state administered price, the "State Advised Price" (SAP). The SAP is a mandatory minimum price that sugarcane producers are required to be paid for sugarcane production delivered to sugar mills located in the states of Andhra Pradesh, Bihar, Haryana, Karnataka, Maharashtra, Punjab, Tamil Nadu, Telangana, Uttarakhand and Uttar Pradesh. These measures are reflected in, but not limited to, the instruments and documents identified in paragraph 2 of Annex A to this request.

10. Federal-level domestic support for sugarcane and sugar provided through a federal administered price, the "Minimum Selling Price" (MSP). The MSP is a mandatory minimum price fixed by the Government of India that Indian sugar mills are required to charge for sugar sold into the domestic market in India. This measure is reflected in, but not limited to, the instruments and documents identified in paragraph 3 of Annex A to this request.

11. Federal-level domestic support for sugarcane and sugar provided through production-based assistance involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production of sugarcane and sugar. These measures are reflected in, but not limited to, the instruments and documents identified in paragraph 4 of Annex A to this request.

12. Federal-level domestic support for sugarcane and sugar provided through subsidised loans involving budgetary outlays and arrangements to make available subsidised loans to support the production of sugarcane and sugar. These measures are reflected in, but not limited to, the instruments and documents identified in paragraph 5 of Annex A to this request.

13. Federal-level domestic support for sugarcane and sugar provided through financial assistance towards the maintenance of stocks for sugar involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production of sugarcane and sugar. These measures are reflected in, but not limited to, the instruments and documents identified in paragraph 6 of Annex A to this request.

14. Federal-level domestic support for sugarcane and sugar provided through financial assistance towards internal transport, freight, handling and other charges on export involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production of sugarcane and sugar. These measures are reflected in, but not limited to, the instruments and documents identified in paragraph 7 of Annex A to this request.

15. State-level domestic support for sugarcane and sugar involving non-exempt direct payments, assistance subsidies including to pay the difference between the SAP and the FRP, production subsidies, subsidised loans and tax rebates or exemptions. These measures are reflected in, but not limited to, the instruments and documents identified in paragraph 8 of Annex A to this request.

III. Legal basis for Australia's complaint: domestic support

16. Pursuant to Article 6.2 of the DSU, Australia provides the following summary of the legal basis of its complaint in respect of the measures identified in paragraphs 8 to 15 above as reflected in the documents identified in Annex A paragraphs 1 to 8.

17. Australia recalls that India did not schedule a domestic support reduction commitment level in Section I of Part IV of its Schedule XII. Accordingly, under Article 6.4 of the Agreement on Agriculture, India's product-specific domestic support for sugarcane is limited to a *de minimis* level at or below 10 per cent of the value of production of sugarcane. Australia considers that India's provision of domestic support through the measures identified in Section II above is inconsistent with India's obligations under Articles 3.2, 6.3 and 7.2(b) of the Agreement on Agriculture because it is in excess of India's *de minimis* entitlement of 10 per cent of the value of production of sugarcane.

IV. Export subsidies for sugar and sugarcane

18. Pursuant to Article 6.2 of the DSU, Australia identifies below the specific measures through which India provides export subsidies for sugar and sugarcane, which are the subject of this request. The measures at issue include the following, as well as any amending, successor, supplemental, replacement, renewal, extension or implementing measures thereto:

19. Federal-level measures pertaining to sugar or sugarcane which provide subsidies contingent upon export performance, through, operating individually, collectively, or in combination with each other:

- a) Subsidies for the production of sugarcane and sugar that are contingent upon export performance.
- b) Subsidies for the maintenance of stocks for sugar that are contingent upon export performance.
- c) Measures that prescribe maximum domestic sales quotas and stockholding limits connected to export performance.
- d) "Minimum Indicative Export Quotas" (MIEQ) that require mills to export certain quantities of sugar.
- e) "Duty Free Import Authorisation" for sugar to be imported in the 2019-20 and 2020-21 seasons.

20. These measures are reflected in, but not limited to, the instruments and documents identified in paragraph 9 of Annex A to this request.

V. Legal basis for Australia's complaint: export subsidies

21. Pursuant to Article 6.2 of the DSU, Australia provides the following summary of the legal basis of its complaint in respect of the measures identified in paragraphs 18 to 20 above as reflected in the documents identified in paragraph 9 of Annex A.

22. Australia recalls that India has not specified an export subsidy reduction commitment in Section II of Part IV of its Schedule XII for sugarcane or sugar. Accordingly, Australia considers that the measures identified in paragraphs 18 to 20 above are export subsidies inconsistent with India's obligations under Articles 3.3, 9.1, and 8 of the Agreement on Agriculture, or Articles 10.1 and 8 of the Agreement on Agriculture.

23. Australia further considers that these measures are inconsistent with India's obligations under Article 3 of the SCM Agreement because they are prohibited export subsidies. Australia considers that India cannot rely on Article 27 of the SCM Agreement with respect to its obligations under Article 3.

VI. Failure to notify

24. Australia considers that India has failed to notify domestic support for sugarcane and sugar, or provided inadequate notification of such domestic support, since 1995-96.

VII. Legal basis for Australia's complaint: failure to notify

25. Pursuant to Article 6.2 of the DSU, Australia provides the following summary of the legal basis of its complaint in respect of the measures identified in paragraphs 7 to 15 and 18 to 20 as reflected in Annex A.

26. Australia considers that India is in breach of Articles 18.2 and 18.3 of the Agreement on Agriculture because India has not included sugarcane in any of its annual domestic support notifications subsequent to 1995-96, and has not submitted an export subsidy notification since 2009-10.

27. Australia further considers that India has acted inconsistently with Article 25 of the SCM Agreement because India has failed to notify its subsidies for sugarcane and sugar.

28. Finally, Australia considers that India has acted inconsistently with Article XVI of the GATT 1994 because India has granted and maintained subsidies, including price support, which operate directly or indirectly to increase exports of sugar from India, and India has not complied with the requirement to notify the WTO Member States in writing.

ANNEX A

LIST OF INSTRUMENTS AND DOCUMENTS REFLECTING THE MEASURES AT ISSUE

Domestic support

1. Federal-level domestic support for sugarcane provided through a federal administered price, the "Fair and Remunerative Price" (FRP), which is a mandatory minimum price fixed by the Government of India that Indian sugar mills are required to pay sugarcane producers for sugarcane production delivered to the mill, as reflected in, but not limited to, the following instruments and documents:

- a) Sections 3 and 7 of the Essential Commodities Act, 1955.
- b) Sections 3, 3A, 4, 4A, and 5 of the Sugarcane (Control) Order, 1966.
- c) Communications fixing the FRP for sugarcane, including but not limited to:
 - i. Communication No. 3(1)/2017-SP-I Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 20 July 2018, announcing the FRP to be paid by sugar mills for the 2018-19 season
 - ii. Communication No. 3(3)/2016-SP.II of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 1 June 2017, announcing the FRP to be paid by sugar mills for the 2017-18 season
 - iii. Communication No. 3(7)/2015-SP.I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 12 April 2016, announcing the FRP to be paid by sugar mills for the 2016-17 season
 - iv. Communication No. 3(1)/2014-SP.II of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 2 February 2015, announcing the FRP to be paid by sugar mills for the 2015-16 season
 - v. Communication No. 3(3)/2013-SP.II of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 14 February 2014, announcing the FRP to be paid by sugar mills for the 2014-15 season, and
 - vi. all other federal government communications, instruments, successor instruments and any amendments thereto that provide for a FRP for sugarcane for the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.
- d) All Notifications fixing the FRP to be paid for sugarcane on a mill-specific basis, including but not limited to:
 - i. Notification G.S.R. 1205(E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 27 September 2017 fixing the FRP for the 2016-17 season
 - ii. Notification G.S.R. 1204(E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 27 September 2017, fixing the FRP for the 2015-16 season
 - iii. Notification G.S.R. 142(E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 17 February 2017, fixing the FRP for the 2015-16 season
 - iv. Notification G.S.R. 932(E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 30 September 2016, fixing the FRP for the 2015-16 season

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- v. Notification G.S.R. 195(E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 28 February 2018, fixing the FRP for the 2014-15 season, and
 - vi. Notification G.S.R. 752(E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 1 October 2015, fixing the FRP for the 2014-15 season.
- e) All other federal government notifications, communications, legal instruments, successor instruments, and any amendments thereto, that fix the FRP or provide for a mill-specific FRP to be paid for sugarcane for the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.
2. State-level domestic support for sugarcane provided through a state administered price, the "State Advised Price" (SAP), which is fixed by some Indian states and that sugarcane producers are required to be paid for sugarcane production delivered to sugar mills located in that state, as reflected in, but not limited to, the following instruments and documents:
- a) Andhra Pradesh:
 - i. Andhra Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1961
 - ii. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,² which reflects the SAP for Andhra Pradesh for the 2014-15, 2015-16 and 2016-17 seasons, 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 the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and subsequent seasons.
 - b) Bihar:
 - i. Bihar Sugarcane (Regulation of Supply and Purchase) Act, 1981
 - ii. Bihar Sugarcane (Regulation of Supply and Purchase) Rules, 1978
 - iii. Communication of the Cane Development & Sugar Industry, Government of Bihar of 24 November 2016 that announces the SAP for sugarcane to be paid by sugar mills in Bihar for the 2016-17 season
 - iv. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,³ which reflects the SAP for Bihar for the 2014-15, 2015-16 and 2016-17 seasons, and
 - v. 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 the 2014-15, 2015-16, 2016-17, 2017-18,⁴ 2018-19 and subsequent seasons.

² Available at

<<http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2andDocId=1andPageId=41andKeyId=622>>, p. 57.

³ Available at

<<http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2andDocId=1andPageId=41andKeyId=622>>, p. 57.

⁴ Referred to in 'Mills to buy sugar cane 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>>.

c) Haryana:

- i. Punjab Sugarcane (Regulation of Purchase and Supply) Act, 1953, as it applies to the State of Haryana
- ii. Punjab Sugarcane (Regulation of Purchase and Supply) Haryana Amendment Act, 2004
- iii. Haryana Sugarcane (Regulation of Supply and Purchase) Rules, 1992
- iv. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,⁵ which reflects the SAP for Haryana for the 2014-15, 2015-16 and 2016-17 seasons, and
- v. 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 Haryana for the 2014-15, 2015-16, 2016-17, 2017-18,⁶ 2018-19⁷ and subsequent seasons.

d) Karnataka:

- i. Karnataka Sugarcane (Regulation of Purchase and Supply) Act, 2013
- ii. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,⁸ which reflects the SAP for Karnataka for the 2014-15, 2015-16 and 2016-17 seasons, and
- iii. any other documents, state-level legal instruments, including successor instruments, in the State of Karnataka that provide for a mandatory minimum price for sugarcane that is higher than the FRP during the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.

e) Maharashtra:

- i. Essential Commodities (Maharashtra Amendment) Act, 1975
- ii. Maharashtra Regulation of Sugarcane Price (Supplied to Factories) Act, 2013
- iii. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,⁹ which reflects the SAP for Maharashtra for the 2014-15, 2015-16 and 2016-17 seasons, and
- iv. any other documents, state-level legal instruments, including successor instruments, in the State of Maharashtra that provide for a mandatory minimum

⁵ Available at

<<http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2andDocId=1andPageId=41andKeyId=622>>, p. 57.

⁶ Referred to in "Sugar mills start crushing sugarcane", Haryanaabtak, 3 November 2017, available at <<http://haryanaabtak.com/featured/palwal-haryana-03-november-report/>>.

⁷ Referred to in "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/>>.

⁸ Available at

<<http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2andDocId=1andPageId=41andKeyId=622>>, p. 57.

⁹ Available at

<<http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2andDocId=1andPageId=41andKeyId=622>>, p. 57.

price for sugarcane that is higher than the FRP during the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.

f) Punjab:

- i. Punjab Sugarcane (Regulation of Purchase and Supply) Act, 1953
- ii. Punjab Sugarcane (Regulation of Purchase and Supply) Rules, 1958
- iii. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,¹⁰ which reflects the SAP for Punjab for the 2014-15, 2015-16 and 2016-17 seasons, 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 Punjab for the 2014-15, 2015-16, 2016-17, 2017-18,¹¹ 2018-19¹² and subsequent seasons.

g) Tamil Nadu:

- i. Tamil Nadu Sugarcane (Regulation of Purchase Price) Act, 2018¹³
- ii. Notification G.O.(Ms).No.228 of the Agriculture (S1) Department of the Government of Tamil Nadu of 11 September 2018 that provides 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 15 March 2018
- iv. Notification G.O.(Ms).No.20 of the Agriculture (S1) Department of the Government of Tamil Nadu of 5 January 2017 that announces the State Advised Price for sugarcane to be paid by sugar mills in Tamil Nadu for the 2016-17 season
- v. Notification G.O.(Ms).No.20 of the Agriculture (S1) Department of the Government of Tamil Nadu of 11 January 2016 that announces the State Advised Price for sugarcane to be paid by sugar mills in Tamil Nadu for the 2015-16 season
- vi. Notification G.O.(Ms).No.15 of the Agriculture (S1) Department of the Government of Tamil Nadu of 14 January 2015 that announces the State Advised Price for sugarcane to be paid by sugar mills in Tamil Nadu for the 2014-15 season
- vii. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,¹⁴ which reflects the SAP for Tamil Nadu for the 2014-15, 2015-16 and 2016-17 seasons, and

¹⁰ Available at

<<http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2andDocId=1andPageId=41andKeyId=622>>, p. 57.

¹¹ Referred to in "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>>.

¹² Referred to in "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>>.

¹³ Reflected in Tamil Nadu Government Gazette Extraordinary No. 249, 12 July 2018.

¹⁴ Available at

<<http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2andDocId=1andPageId=41andKeyId=622>>, p. 57.

- viii. any other documents, state-level legal instruments, including successor instruments, in the State of Tamil Nadu that provide for a mandatory minimum price for sugarcane that is higher than the FRP during the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.
- h) Telangana:
- i. Telangana Sugarcane (Regulation of Supply and Purchase) Act, 1961
 - ii. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,¹⁵ which reflects the SAP for Telangana for the 2014-15 and 2015-16 seasons, and
 - iii. any other documents, state-level legal instruments, including successor instruments, in the State of Tamil Nadu that provide for a mandatory minimum price for sugarcane that is higher than the FRP during the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.
- i) Uttarakhand:
- i. Uttarakhand Sugarcane (Regulation of Purchase and Supply) Act, 2013
 - ii. Uttarakhand Sugarcane (Regulation of Purchase and Supply) (Amendment Act), 2013
 - iii. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,¹⁶ which reflects the SAP for Uttarakhand for the 2014-15, 2015-16 and 2016-17 seasons, and
 - iv. 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 the 2014-15, 2015-16, 2016-17, 2017-18,¹⁷ 2018-19¹⁸ seasons and subsequent seasons.
- j) Uttar Pradesh:
- i. Uttar Pradesh (Regulation of Supply and Purchase) Act, 1953
 - ii. Notification No. 24/2018/20177/46-3-18-3(48)/98-99 of the Sugar Industry Section-3, Government of Uttar Pradesh of 1 December 2018, that establishes a SAP for the 2018-19 season¹⁹
 - iii. Notification No. 2489/46-3-17-3(48)/98-99 of the Sugar Industry Section-3, Government of Uttar Pradesh of 26 October 2017, that establishes a SAP for the 2017-18 season
 - iv. *Price Policy for Sugarcane (2018-19 sugar season)*, Commission for Agricultural Costs and Prices, Department of Agriculture, Cooperation and Farmers Welfare,

¹⁵ Available at

<<http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2andDocId=1andPageId=41andKeyId=622>>, p. 57.

¹⁶ Ibid.

¹⁷ Referred to in "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#>>.

¹⁸ Ibid.

¹⁹ Referred to in "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>.

Ministry of Agriculture and Farmers Welfare, Government of India, August 2017,²⁰ which reflects the SAP for Uttar Pradesh for the 2014-15, 2015-16 and 2016-17 seasons, 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 the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.

3. Federal-level domestic support provided through a federal administered price, the "Minimum Selling Price" (MSP), that Indian sugar mills are required to charge for sugar sold into the domestic market in India as reflected in, but not limited to, the following instruments and documents:

- a) Section 3 of the Essential Commodities Act, 1955.
- b) Sugar (Control) Order, 1966.
- c) Sugar Price (Control) Order, 2018.
- d) All other legal instruments, successor instruments, communications and any amendments thereto, that set, restate, reaffirm or otherwise provide for a minimum price for domestic sugar sales in India from 2018 onwards, including but not limited to:
 - i. Order S.O. 874 (E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 14 February 2019 fixing the minimum selling price at INR 31 per kilogram, and
 - ii. Order S.O. 2346 (E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution Order of 7 June 2018 fixing the minimum selling price at INR 29 per kilogram.
- e) All other legal instruments, successor instruments, communications and any amendments thereto providing for a minimum price for sugar for the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.

4. Federal-level domestic support for sugarcane and sugar provided through production-based assistance involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production 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 2018-19 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 and Public Distribution, Department of Food and 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 2017-18 sugar season, providing direct payment of 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 and Public Distribution, Department of Food and Public Distribution of 9 May 2018

²⁰ Available at
<http://cacp.dacnet.nic.in/ViewQuestionare.aspx?Input=2andDocId=1andPageId=41andKeyId=622>, p. 57.

- 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 2018,²¹ 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 2015-16 sugar season, providing direct payment of cash grants (INR 45 per ton/INR 4.5 per quintal):
- i. Notification No. 20(43)/2015-S.P.-1 of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 2 December 2015²²
 - ii. Notification No. 20(43)/2015-S.P.-1 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 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 documents, instruments, successor instruments and any amendments thereto providing for production-based assistance to sugarcane for the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.

5. Federal-level domestic support for sugarcane and sugar provided through subsidised loans involving budgetary outlays and arrangements to make available subsidised loans to support the production 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 2018-19 sugar season:
 - i. Notification No. 1(4)/2019-S.P.-1 of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 2 March 2019.
- b) "Scheme for Extending Soft Loan to Sugar Mills" for the 2014-15 sugar season:

²¹ 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".

²² Including disbursements made to September 2016 and beyond, referred to on Department of Food and 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/sugar.htm>>. See also Notification 20(43)/2015-S.P.-1 of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 19 May 2016.

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- i. Budget Provisions, Notes on Demands for Grants, 2019-20, 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, 2018-19, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution
 - iii. Budget Provisions, Notes on Demands for Grants, 2017-18, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution
 - iv. 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
 - v. Notification No. 1(5)/2015-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 23 June 2015
 - vi. Notification No. 1(7)/2015-S.P.-I. of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 1 August 2015, and
 - vii. Notification No. 1(7)/2015-S.P.-I. of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 5 October 2015.²³
- c) "Scheme for Extending Financial Assistance to Sugar Undertakings" (SEFASU 2014) for the 2013-14 sugar season:
- i. Budget Provisions, Notes on Demands for Grants, 2019-20, 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, 2018-19, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution
 - iii. Budget Provisions, Notes on Demands for Grants, 2017-18, Ministry of Consumer Affairs, Food and Public Distribution, Demand No. 16, Department of Food and Public Distribution
 - iv. 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
 - v. Notification No. 20-90/2013-SP.-II of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 3 January 2014
 - vi. Communication F. No. 3/77/2013-AC of the Ministry of Finance, Department of Financial Services of 9 January 2014
 - vii. Communication F. No. 3/77/2013-AC of the Ministry of Finance, Department of Financial Services of 27 January 2014

²³ 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, 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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- viii. Communication CPP/AKS/613 from the State Bank of India to the Indian Banks' Association of 5 February 2014
 - ix. 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, and
 - x. 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.
- d) Documents reflecting loans granted at subsidised interest rates under Sections 4 and 5 of the Sugar Development Fund Act 1982, and the Sugar Development Fund Rules 1983.
- e) All other documents, instruments, successor instruments and any amendment thereto at the federal level that provide for loans to sugar or sugarcane producers at subsidised interest rates, for the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.
6. Federal-level domestic support for sugarcane and sugar provided through financial assistance towards the maintenance of stocks for sugar involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production 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.
 - b) Sugar (Control) Order, 1966.
 - c) "Scheme for Creation and Maintenance of Buffer Stock" for the 2017-18 sugar season:
 - i. Notification No. 1(6)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and 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 orders:
 - i. Order G.S.R. 471(E) of the Ministry of Consumer Affairs, Food & Public Distribution of 29 April 2016
 - ii. Order F. No. 1(6)/2016-S.P.-1 of the 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 the Ministry of Consumer Affairs, Food & Public Distribution of 28 August 2017
 - v. Order F. No. 1(2)/2018-S.P.-1 of the Ministry of Consumer Affairs, Food and Public Distribution of 8 February 2018, and
 - vi. Order S.O.2347(E) of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 7 June 2018, enabling the Government of India to specify quantities of sugar to be held in stock by sugar mills:

1. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 7 June 2018
2. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 29 June 2018
3. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 30 July 2018
4. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 31 August 2018
5. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 28 September 2018
6. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 31 October 2018
7. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 30 November 2018
8. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 28 December 2018
9. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 31 January 2019
10. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 28 February 2019
11. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 25 March 2019
12. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 30 April 2019
13. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 31 May 2019, and
14. Order F. No. 5-1/2019 (July, 2019)-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 28 June 2019.

- e) All other instruments, successor instruments and any amendment thereto at the federal level that provide financial assistance towards the maintenance of stocks of sugar or sugarcane, for the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 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 on export involving budgetary outlays, direct subsidy payments to producers, and other arrangements to support the production of sugarcane and sugar, as reflected in, but not limited to, the following instruments and documents:

- a) Rules 20A and 20B of the Sugar Development Fund Rules, 1983.
- b) Scheme for "Defraying expenditure on marketing and promotion services for raw sugar production", also referred to as "Raw Sugar Export Incentive Scheme":
 - i. Notification G.S.R. 128 (E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 28 February 2014 (F. No. 20(90)/2013-SP-I)

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- ii. Notification G.S.R.326 (E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 7 May 2014
 - iii. Notification G.S.R.394 (E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 11 June 2014
 - iv. Notification G.S.R.572 (E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 8 August 2014, and
 - v. Notification G.S.R.127 (E) of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 27 February 2015 (F. No. 20(90)/2013-SP-I).
- c) "Scheme for defraying expenditure towards internal transport, freight, handling and other charges on export":
- i. 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
 - ii. 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
 - iii. 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, and
 - iv. 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.
- d) All other documents, instruments, successor instruments and any amendments thereto providing for financial assistance towards internal transport, freight, handling and other charges on export for sugarcane or sugar for the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.
8. State-level domestic support for sugarcane and sugar involving non-exempt direct payments, assistance subsidies including to pay the difference between the SAP and the FRP, production subsidies, subsidised loans, and tax rebates or exemptions, 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:
 - i. Government of Andhra Pradesh, Budget Estimates 2017-18 for Industries and Commerce Department
 - ii. Government of Andhra Pradesh, Budget Estimates 2016-17 for Industries and Commerce Department, and
 - iii. 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:
 - i. Government of Andhra Pradesh, Budget Estimates 2018-19 for Industries and Commerce Department
 - ii. Government of Andhra Pradesh, Budget Estimates 2017-18 for Industries and Commerce Department

- iii. Government of Andhra Pradesh, Budget Estimates 2016-17 for Industries and Commerce Department, and
- iv. Government of Andhra Pradesh, Budget Estimates 2015-16 for Industries and Commerce Department.

b) Bihar:

- i. Notification SO No. 02/Regu-01-505/2017-805 of the Government of Bihar, Sugarcane Industries Department of 17 May 2018, which grants a rebate to sugar mills on the sugarcane purchase tax for cane purchased in the 2017-18 sugar season.
- ii. Communication Janapank-02 Regu-01-506/2018-/ Patna of the Government of Bihar, Sugarcane Industries Department of March 2019, which outlines a grant for sugar mills to be allocated for the 2018-19 and 2019-20 financial years.
- iii. Government of Bihar Gazette No. 444, Notification No. 363 of the Sugarcane Industries Department of 5 March 2019, titled "Subsidy for cane price".
- iv. Government of Bihar Gazette No. 438, Notification No. 362 of the Sugarcane Industries Department of 5 March 2019, titled "Exemption of Purchase Tax".

c) Gujarat:

- i. "Scheme 1" of the Government of Gujarat, Director of Sugar, Agriculture, Farmers Welfare and Co-operation Department 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 2018-19 sugar season.
- ii. "Interest subvention against the purchase tax/soft loan to the co-operative sugar factories":
 - i. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2019-20
 - ii. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2018-19
 - iii. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2017-18
 - iv. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2016-17, and
 - v. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2015-16.
- iii. "Scheme 4" of the Government of Gujarat, Director of Sugar, Agriculture, Farmers Welfare and Co-operation Department of 18 June 2018, titled "Liquidity support loan to sugar co-operative societies", which provides for a liquidity support loan to sugar mills for the 2018-19 season.
- iv. "Liquidity support loan to sugar cooperatives" granted by the Government of Gujarat:
 - i. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2019-20

- ii. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2018-19
- iii. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2017-18
- iv. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2016-17, and
- v. Government of Gujarat, Budget Estimates of Agriculture, Farmers Welfare & Co-operation Department for 2015-16.

d) Haryana:

- i. "Financial assistance to private sugar mills for making payments to the cane growers" in Haryana:
 - i. Government of Haryana, Finance Department, Budget 2019-20, Annual Financial Statement and Explanatory Memorandum on the Budget
 - ii. Government of Haryana, Finance Department, Budget 2019-20, Vol. III, Detailed Estimates Capital Expenditure, and
 - iii. Government of Haryana, Finance Department, Budget 2018-19, 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 2018-19 sugar season.
- iii. Government of Haryana financial assistance (subsidy and soft loans) of INR 16 per quintal, to clear sugarcane price dues for the 2018-19 sugar season.²⁴
- iv. "One time settlement of loans to cooperative sugar mills Kaithal, Meham, Panipat, Rohtak, Sonapat, Jind, Palwal, Gohana, Shahabad, Karna":
 - i. Government of Haryana, Finance Department, Budget 2019-20, Vol. III, Detailed Estimates Capital Expenditure, and
 - ii. Government of Haryana, Finance Department, Budget 2018-19, Detailed Estimates Capital Expenditure.
- v. "Loans to cooperative sugar mills":
 - i. Government of Haryana, Finance Department, Budget 2019-20, Vol. III, Detailed Estimates Capital Expenditure, and
 - ii. Government of Haryana, Finance Department, Budget 2018-19, Detailed Estimates Capital Expenditure.

²⁴ "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>, 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>>

e) Maharashtra:

- i. Notification No. SCPT-1117/CR-03/Taxation-3 of the Finance Department, Government of Maharashtra of 19 April 2017, which provides a purchase tax exemption to sugar mills for the 2015-16 and 2016-17 sugar seasons.

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 15 March 2018, referring to payments to sugarcane producers in addition to the federal FRP
- ii. Order G.O. (Ms). No.230 of the Agriculture (S1) Department of the Government of Tamil Nadu of 17 September 2018 that provides for payments to sugarcane producers in addition to the federal FRP for the 2017-18 season
- iii. Order G.O. (Ms). No.191 of the Agriculture (S1) Department of the Government of Tamil Nadu of 24 July 2018 that provides for payments to sugarcane producers to in addition to the federal FRP for the 2017-18 season
- iv. 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 8 February 2019, referring to payments to sugarcane producers in addition to the federal FRP, and
- v. Order G.O. (Ms). No.61 of the Government of Tamil Nadu, Agriculture Department, dated 7 March 2019, that provides for payments to sugarcane producers in addition to the federal FRP for the 2018-19 season.
- vi. "Production incentive to sugarcane farmers":
 - i. Government of Tamil Nadu, Budget Estimate 2019-20, Agriculture Department, Demand 5.
- vii. "Loans to co-operative sugar mills":
 - i. 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.

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 for the 2012-13 and 2013-14 seasons
- 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 for the 2014-15 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 Government of India's

"Scheme for extending soft loans to sugar mills" notified 23 June 2015, 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 for the 2015-16 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 for the 2016-17 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 2018,²⁵ and
 - vii. 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 for the 2018-19 season.
- i) Any other documents, state-level legal instruments, including successor instruments, that reflect various other forms of non-exempt direct payments, assistance subsidies, subsidised loans, subsidies specifically provided to producers of sugarcane and sugar for the maintenance of buffer stocks, and other subsidies specifically provided to producers of sugarcane and sugar by any of the above-mentioned states as well as the states of Karnataka, Madhya Pradesh, Punjab, and Uttarakhand, for the 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 seasons and subsequent seasons.²⁶

Export subsidies

9. Federal-level measures pertaining to sugar or sugarcane which provide subsidies contingent upon export performance, operating individually, collectively, or in combination with each other, as reflected in, but not limited to, the following instruments and documents:

- a) "Minimum Indicative Export Quotas" (MIEQ) that require mills to export certain quantities of sugar:
 - i. 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
 - ii. Cabinet Committee on Economic Affairs (CCEA) Press Release of 18 November 2015
 - iii. 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 8 June 2016

²⁵ Referred to in "Sweet & Sour: UP offers Rs 4000 crore loan, subsidy to clear cane dues", *Financial Express*, 26 September 2018: "the soft loans will be provided through banks and other financial institutions on an interest rate of 5% for five years to all those sugar mills that have paid at least 30% of their total cane dues." available at <<https://www.financialexpress.com/industry/sweet-sour-up-offers-rs-4000-crore-loan-subsidy-to-clear-cane-dues/1326772/>>.

²⁶ Including support referred to 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>; "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>; The Hindu, Punjab govt. to pay sugarcane farmers, 5 December 2018 at <https://www.thehindu.com/news/national/other-states/punjab-govt-to-pay-sugarcane-farmers/article25674269.ece>.

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- iv. 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 MIEQ to individual mills for the 2017-18 sugar season
 - v. 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 MIEQ for the 2017-18 sugar season
 - vi. 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
 - vii. 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 MIEQ to individual mills for the 2018-19 sugar season
 - viii. Notification No. 1(4)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 12 October 2018
 - ix. 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
 - x. Communication from the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 19 December 2018, and
 - xi. 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.
- b) Subsidies for the production of sugarcane and sugar that are contingent upon export performance:
- i. "Scheme for Assistance to Sugar Mills" for the 2018-19 sugar season, providing direct payment of cash grants (INR 13.88 per quintal):
 - 1. Notification No. 1(14)/2018-S.P.-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and 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 2017-18 sugar season, providing direct payment of cash grants (INR 55 per 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 9 May 2018
 - 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 and Public Distribution, Department of Food and Public Distribution of 16 August 2018,²⁷ and

²⁷ 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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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.
- iii. "Scheme for extending production subsidy to sugar mills" for the 2015-16 sugar season, providing direct payment of cash grants (INR 45 per ton/INR 4.5 per quintal):
1. Notification No. 20(43)/2015-S.P.-1 of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 2 December 2015,²⁸ and
 2. Notification No. 20(43)/2015-S.P.-1 of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 19 May 2016.
- c) Subsidies for the maintenance of stocks for sugar that are contingent upon export performance:
- i. "Scheme for Creation and Maintenance of Buffer Stock" for the 2017-18 sugar season:
 1. Notification No. 1(6)/2018-SP-I of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution of 15 June 2018
 2. 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
 3. 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.
 - ii. Instruments and documents that prescribe maximum domestic sales quotas and stockholding limits connected to export performance, including but not limited to:
 1. Order S.O.2347(E) of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution of 7 June 2018, enabling the Government of India to specify quantities of sugar to be held in stock by sugar mills:
 1. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 7 June 2018
 2. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 29 June 2018
 3. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 30 July 2018

²⁸ Including disbursements made to September 2016 and beyond, referred to on Department of Food and 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/sugar.htm>>. See also Notification 20(43)/2015-S.P.-1 of the Ministry of Consumer Affairs, Food and Public Distribution, Department of Food and Public Distribution, of 19 May 2016.

4. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 31 August 2018
 5. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 28 September 2018
 6. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 31 October 2018
 7. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 30 November 2018
 8. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 28 December 2018
 9. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 31 January 2019
 10. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 28 February 2019
 11. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 25 March 2019, and
 12. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 30 April 2019
 13. Order F. No. 5-1/2018-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 31 May 2019, and
 14. Order F. No. 5-1/2019 (July, 2019)-Sugar Control of the Ministry of Consumer Affairs, Food and Public Distribution of 28 June 2019.
- d) "Duty Free Import Authorisation" for sugar to be imported in the 2019-20 and 2020-21 seasons:
- i. Notification No. 57/2015-2020 of the Ministry of Commerce and Industry, Department of Commerce, Directorate General of Foreign Trade of 28 March 2018.
- e) All other documents, communications, orders, directives, legal instruments, including all successor instruments and any amendments thereto, providing for export subsidies for sugarcane or sugar.
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