



Daily Current Affairs Dated On 14-Apr-18

On March 23, the High Court quashed the notification issued by President Ram Nath Kovind, on a recommendation from the EC to disqualify the MLAs.

Background:

In June 2016, the Congress had approached the Election Commission, alleging that 21 MLAs of the AAP had been appointed parliamentary secretaries in March 2015. In September 2016, the Delhi High Court set aside their appointments as parliamentary secretaries.

What is an 'office of profit'?

If an MLA or an MP holds a government office and receives benefits from it, then that office is termed as an "office of profit". A person will be disqualified if he holds an office of profit under the central or state government, other than an office declared not to disqualify its holder by a law passed by Parliament or state legislature.

What are the basic criteria to disqualify an MP or MLA?

Basic disqualification criteria for an MP are laid down in Article 102 of the Constitution, and for an MLA in Article 191. They can be disqualified for:

- a) Holding an office of profit under government of India or state government;
- b) Being of unsound mind;
- c) Being an undischarged insolvent;
- d) Not being an Indian citizen or for acquiring citizenship of another country.

What is the underlying principle for including 'office of profit' as criterion for disqualification?

Makers of the Constitution wanted that legislators should not feel obligated to the Executive in any way, which could influence them while discharging legislative functions. In other words, an MP or MLA should be free to carry out her duties without any kind of governmental pressure.



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International relations

India-UK

India and the United Kingdom (U.K.) were holding talks to seal an agreement on mutual recognition of educational qualifications, London's envoy said here on Friday.

"We have 14,000 masters students from India in the U.K. Students form an important part of bilateral ties. But the one-year masters degrees given by the UK universities are not recognised in India. So discussion is under way for an agreement to mutually recognise these degrees. This will open up more opportunities for the students and this also seems to be fair to the students.

One of the factors that had prevented India from recognising the one-year master courses was the fact that several less-reputed educational institutions were also found to be offering such courses, often jeopardising academic prospects of students.

India last month signed an agreement on mutual recognition of educational degrees with France, during the visit of President Emmanuel Macron to Delhi.

Educational cooperation would be one of the major issues on the table during Prime Minister Modi's visit to London next week when he is scheduled to participate in the **Commonwealth Heads of Governments Meeting (CHOGM)** and hold bilateral talks with Prime Minister May's team.

About CHOGM:

The **Commonwealth Heads of Government Meeting** is a biennial summit meeting of the heads of government from all Commonwealth nations.

Every two years the meeting is held in a different member state and is chaired by that nation's respective Prime Minister or President who becomes the Commonwealth Chair-in-Office until the next meeting.

Queen Elizabeth II, is the Head of the Commonwealth.

Latest CHOGM was held in Malta in 2015.

India hosted only one meeting of CHOGM in 1983 in New Delhi.



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About Commonwealth

The **Commonwealth of Nations** (formerly the **British Commonwealth**), also known as simply **the Commonwealth**, is an intergovernmental organisation of 53 member states that are mostly former territories of the British Empire.

The Commonwealth operates by intergovernmental consensus of the member states, organised through the Commonwealth Secretariat and non-governmental organisations, organised through the Commonwealth Foundation.

The Commonwealth covers more than 29,958,050 km² (11,566,870 sq mi), equivalent to 20% of the world's land area and spans all six inhabited continents.

With an estimated population of 2.419 billion people, nearly a third of the world population, the Commonwealth in 2014 produced a nominal gross domestic product (GDP) of \$10.45 trillion, representing 14% of the gross world product.

General studies-3

Tax Treaty

CBDT notifies the Protocol amending the Double Taxation Avoidance Convention (DTAC) between India and Kazakhstan.

Salient features of the Protocol are as under:

- (i) The Protocol provides internationally accepted standards for effective exchange of information on tax matters. Further, the information received from Kazakhstan for tax purposes can be shared with other law enforcement agencies with the authorisation of the competent authority of Kazakhstan and vice versa.
- (ii) The Protocol inserts a Limitation of Benefits Article, to provide a main purpose test to prevent misuse of the DTAC and to allow application of domestic law and measures against tax avoidance or evasion.
- (iii) The Protocol inserts specific provisions to facilitate relieving of economic double taxation in transfer pricing cases. This is a taxpayer friendly measure and is in line with India's commitment under Base Erosion and Profit Shifting (BEPS) Action Plan to meet the minimum standard of providing Mutual Agreement Procedure (MAP) access in transfer pricing cases.



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What is Double Taxation?

Double taxation is the levying of tax by two or more jurisdictions on the same declared income (in the case of income taxes), asset (in the case of capital taxes), or financial transaction (in the case of sales taxes). This double liability is often mitigated by tax treaties between countries.

What is Double Tax Avoidance Agreement (DTAA)?

DTAA also referred as Tax Treaty is a bilateral economic agreement between two nations that aims to avoid or eliminate double taxation of the same income in two countries.

DTAA provides that business profits will be taxable in the source country if the activities of an enterprise constitute a permanent establishment (PE).

Benefits of such agreements:

- Deals with the black money menace.
- Provides solutions to avoid double taxation of same income.
- The agreements generally provide for other matters of common interest of the two countries such as exchange of information, mutual assistance procedure for resolution of disputes and for mutual assistance in effecting recovery of taxes.
- It will provide tax stability to the residents of both the countries and will facilitate mutual economic.

About CBDT:

The Central Board of Direct Taxes is a statutory authority functioning under the Central Board of Revenue Act, 1963. The officials of the Board in their ex-officio capacity also function as a Division of the Ministry dealing with matters relating to levy and collection of direct taxes.

Aspirational district Programme:

Why in News?

Small Industries Development Bank of India (Sidbi) has charted a plan to promote micro enterprises in 115 aspirational districts across the country to contribute in their development. The bank has tied up with Common Service Centre (CSC) to meet this objective.



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About The Programme:

Launched by the Hon'ble PM in January, the 'Transformation of Aspirational Districts' programme aims to quickly and effectively transform these districts.

- The broad contours of the programme are Convergence (of Central & State Schemes), Collaboration (of Central, State level 'Prabhari' Officers & District Collectors), and Competition among districts driven by a mass Movement.
- With States as the main drivers, this program will focus on the strength of each district, identify low-hanging fruits for immediate improvement, measure progress, and rank districts.
- Health & Nutrition, Education, Agriculture & Water Resources, Financial Inclusion & Skill Development, and Basic Infrastructure are this programme's core areas of focus

NITI Aayog in partnership with the Government of Andhra Pradesh has created a dashboard for monitoring the real-time progress of the districts

Environment And Biodiversity

MARY river turtle

Boasting a green, punk hairdo and the unusual ability to breathe through its backside, an Australian turtle has become famous overnight — but not only for its eccentricity.

Unfortunately, just as many people are discovering the Mary River Turtle's tantalising traits, it has become the latest creature to join the "EDGE of Existence" list of endangered species compiled by the Zoological Society of London (ZSL).

About "EDGE of Existence"

The *EDGE of Existence programme* is a research and conservation initiative that focuses on species deemed to be the world's most *Evolutionarily Distinct and Globally Endangered* (EDGE). Developed by the [Zoological Society of London](#) (ZSL), the programme aims to raise awareness of the world's [EDGE species](#), implement targeted research and conservation actions to halt their decline, and to train in-country scientists (called EDGE Fellows) to protect them now and in the future.

The programme is initially focusing on mammals and has recently incorporated amphibians but will expand to cover other groups, including [birds](#), [reptiles](#), [fish](#) and [plants](#) as the infrastructure and methods develop.



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About the Turtle:

It lives only in the Mary River from which it takes its name. The inventory has no shortage of weird and wonderful creatures — a limbless lizard, the world's largest sea turtle, a blind snake, and a chameleon named after Tarzan. But the Mary River Turtle might just be the strangest of them all.

The computer screen-sized turtle's most distinguishing feature is the bright green, spiky mohawks sprouting on the heads of some.

The Mary River Turtle spends so much time submerged underwater that some individuals become covered in algae — and can end up with some pretty impressive bright green hairstyles!