Prelim Bits 13-08-2021 | UPSC Daily Current Affairs

Sovereign Right to Taxation

Finance Minister recently mentioned in Rajya Sabha about "keeping the sovereign right of India to tax absolutely intact."

- The Constitution of India gives the government the right to levy taxes on individuals and organisations.
- It also makes it clear that no one has the right to levy or charge taxes except by the authority of law.
- Any tax being charged has to be backed by a law passed by the legislature or Parliament.
- This aspect is known as sovereign right to taxation.

The Ministry of Statistics and Programme Implementation defines tax as a "pecuniary burden laid upon individuals or property owners to support the government, a payment exacted by legislative authority", and that a tax is "not a voluntary payment or donation, but an enforced contribution, exacted pursuant to legislative authority".

- Taxes in India come under a 3-tier system - Central, State and local governments.
- VII Schedule of the Constitution puts separate heads of taxation under the Union and State list.
- There is **no separate head under the Concurrent list**, meaning Union and the States have no concurrent power of taxation.

Context of FM's Statement

- The government recently decided to withdraw the retrospective taxation amendment in the I-T Act introduced in March 2012, by the then UPA government.
- This move is believed to provide clarity to investors by removing a ambiguity on taxation laws.
- However, the government has stressed the need to establish its "sovereign right to taxation".
- To know more about this issue, click here

Schemes for Women Farmers

- **30% expenditure -** The guidelines of the Ministry of Agriculture & Farmers Welfare mandated that States and other Implementing Agencies of various beneficiary oriented schemes to incur at least 30% expenditure on women farmers.

- The schemes include

    1. Support to State Extension Programmes for Extension Reforms,
    2. National Food Security Mission,
    3. National Mission on Oilseed & Oil Palm,
    4. National Mission on Sustainable Agriculture,
    5. Sub-Mission for Seed and Planting Material,
    6. Sub-Mission on Agricultural Mechanization &
    7. Mission for Integrated Development of Horticulture.

- **MKSP -** Ministry of Rural Development launched a scheme namely 'Mahila Kisan Sashaktikaran Pariyojana (MKSP)', as a sub component of DAY-NRLM.
- This scheme is being implemented since 2011 with the objective to empower women by making systematic investments to enhance their participation and productivity, as also create sustainable livelihoods for rural women.
- **Training -** In order to familiarize women with the latest techniques in agriculture and allied sectors, trainings are being imparted to women farmers under schemes of DA&FW and DAY-NRLM.
- **Other Initiatives**

    1. supporting farm women's food security groups,
    2. undertaking macro/micro level studies in critical thrust area related to women in agriculture,
    3. delivery of Gender Sensitization Module on Gender Learning through training programmes,
    4. compilation and documentation of gender friendly tools/technologies;
    5. Farm Women Friendly Handbook and compilation of best practices/success stories of the women farmers.

Effect of Oceans Warming on Fishes

The latest IPCC report has warned that ocean warming will continue over the 21st century and is likely to continue until at least the year 2300 even if we minimise carbon emissions.

- This warming can help create both anoxic (waters that have no dissolved oxygen) and hypoxic (low oxygen concentration) zones.

- These oxygen-deficient areas are expected to persist for thousands of years.
- Warming oceans can cause stress, decrease the range, increase diseases and even wipe out many commonly eaten fish.
- A recent study found that the total number of open-water species in tropical marine zones declined by about 50% in the 40 years up to 2010.
- Several species might migrate poleward or to deeper waters to stay in their ideal temperature range.
- Fishes like sardines, pilchards and herring will become smaller in size and not be able to move to better environments.
- Studies found that the sharks reared in the warm waters weighed less and had low metabolic performance than those raised in lower temperatures.
- With sea temperatures rising faster than ever, fish will very quickly get left behind in evolutionary terms and struggle to survive.

- This also has serious implications on our food security.
- As temperature increases, the demand for oxygen of many fish species will exceed their capacity to extract oxygen from the environment through their gills.
- This will decrease the aerobic capacity of fish and this reduction would be more important in larger fishes, impairing their physiological performance in the future.”

Source: PIB & The Indian Express

