

UPSC Daily Current Affairs 24 Jun 2021

Tax Inspectors Without Borders (TIWB) programme

(Topic- GS Paper II + III –IR + Economics, Source- The Hindu)

Why in the news?

- Recently, **Tax Inspectors Without Borders (TIWB) programme has been launched in Bhutan.**

About the Tax Inspectors Without Borders (TIWB) programme

- Tax Inspectors Without Borders (TIWB) programme launched in partnership with IndiaTax Inspectors Without Borders (TIWB) is a joint initiative of the United Nations Development Programme (UNDP) and the Organisation for Economic Cooperation and Development (OECD).
- India was chosen as the Partner Jurisdiction and has provided the Tax Expert for this programme.

Aims

- This programme is expected to be of about 24 months' duration through which India in collaboration with the UNDP and the TIWB Secretariat aims to aid Bhutan in strengthening its tax administration by transferring technical know-how and skills to its tax auditors, and through sharing of best audit practices.
- The focus of the programme will be in the area of International Taxation and Transfer Pricing.

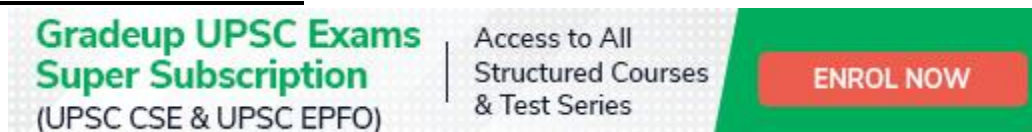
Objective of TIWB

- The objective of the TIWB Initiative is to enable sharing of tax audit knowledge and skills with tax administrations in developing countries through a targeted, real time "learning by doing" approach.

Areas and forms of assistance

- TIWB is focused on promoting hands-on assistance by sending Experts to build audit and audit-related skills pertaining to specific international tax matters and the development of general audit skills within developing tax administrations.
- Experts will work together with tax auditors from the Host Administration on actual audit cases.

Role of the TIWB Secretariat



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- The role of the TIWB Secretariat is to facilitate the involvement of all parties in the realisation of targeted audit assistance programmes.
- The Secretariat acts as a clearing house and interface for requests to participate in the TIWB Programme by proposing Experts to Host Administrations (responsible for Expert selection).
- The Secretariat provides information to all parties about TIWB audit assistance and offers guidance on practical steps for establishing a framework for a TIWB Programme.

Milestone between India and Bhutan relationship

- This programme is the milestone in the continued cooperation between India and Bhutan and India's continued and active support for South-South cooperation.

Saint Vincent and the Grenadines

(Topic- GS Paper II –IR, Source- The Hindu)

Why in the news?

- The Union Cabinet has recently approved an agreement between the Republic of India and Saint Vincent and the Grenadines for the Exchange of Information and Assistance in Collection with respect to Taxes.

No such agreement in the past

- There was no such agreement in past between the two countries.

Details of the Agreement

1. This is a new Agreement between the Republic of India and Saint Vincent and the Grenadines.
2. Agreement mainly proposes to facilitate exchange of information between the two countries and to provide assistance to each other in collection of tax claims.
3. Agreement also contains tax examination abroad provisions which provide that a country may allow the representatives of the other country to enter its territory (to the extent permitted under its domestic laws) to interview individuals and examine records for tax purposes.

Impact

- Agreement between the Republic of India and Saint Vincent and the Grenadines will help in facilitating the exchange of information between the two countries including sharing of

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information held by the banks and other financial institutions encompassing the information regarding the legal and beneficial ownership.

- It will also facilitate the assistance in collection of the tax claims between the two countries.
- Thus, it will strengthen India's commitment to fight offshore tax evasion and tax avoidance practices leading to generation of unaccounted black money.

About Saint Vincent and the Grenadines



- Saint Vincent and the Grenadines, often simply referred to as Saint Vincent.
- This is an island country in the Caribbean.
- It is located in the southeast Windward Islands of the Lesser Antilles, which lie in the West Indies at the southern end of the eastern border of the Caribbean Sea where the latter meets the Atlantic Ocean.
- To the north of Saint Vincent lies Saint Lucia, to the east is Barbados, and Grenada lies to the south.

Capital

- Kingstown is the capital and main port. Saint Vincent.

[Shanghai Cooperation Organisation \(SCO\)](#)

(Topic- GS Paper II –International Organization, Source- The Hindu)

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Why in the news?

- Recently, the 16th meeting of the Secretaries of the Security Councils of the Shanghai Cooperation Organisation has been conducted in Dushanbe (**the capital and largest city of Tajikistan**)

Key highlights

- National Security Advisor Ajit Doval and Pakistan counterpart Moeed Yusuf joined NSAs of the Shanghai Cooperation Organisation (SCO) member countries in **Dushanbe had agreed to cooperate in the joint fight against the threats of “international terrorism”, “extremism”, “separatism” and “religious radicalism.**
- The meeting also discussed cooperation between member states in ensuring reliable information security, the joint fight against cybercrime and the issues of biological security and food security in the context of the coronavirus pandemic.

Significance

- It can play an important role in ensuring regional security and strengthening ties between member states in combating threats and challenges of the modern world.

About Shanghai Cooperation Organization

- It is a Eurasian political, economic, and military organisation which was founded by the leaders of China, Kazakhstan, Kyrgyzstan, Russia, Tajikistan, and Uzbekistan.

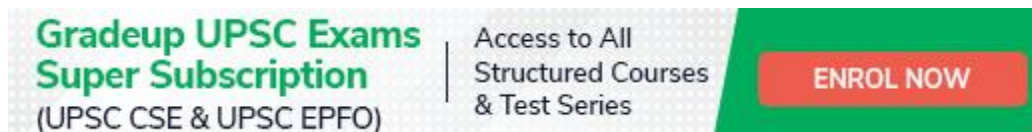
Current member

- The SCO comprises eight member states, namely the Republic of India, the Republic of Kazakhstan, the People's Republic of China, the Kyrgyz Republic, the Islamic Republic of Pakistan, the Russian Federation, the Republic of Tajikistan, and the Republic of Uzbekistan;

Observer State

- The SCO counts four observer states, namely the Islamic Republic of Afghanistan, the Republic of Belarus, the Islamic Republic of Iran and the Republic of Mongolia;

Dialogue Partner



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- The SCO has six dialogue partners, namely the Republic of Azerbaijan, the Republic of Armenia, the Kingdom of Cambodia, the Federal Democratic Republic of Nepal, the Republic of Turkey, and the Democratic Socialist Republic of Sri Lanka.
- The official working languages of the Shanghai Cooperation Organisation are Chinese and Russian.
- The SCO Secretariat, based in Beijing, is the main permanent executive body of the SCO

India & SCO

- India hosted SCO's meeting on Urban Disaster Handling.
- It involves the joint mock exercise on urban earthquake search and rescue by National Disaster Response Force (NDRF).
- The 5th meeting of Shanghai Cooperation Organisation (SCO) 's Heads of Ministries and Department of Science and Technology was held in Russia.
- In this meeting, members have agreed to the India's proposal for hosting the Heads of Ministries (Prime Ministers) meeting in 2020.
- India will also host the SCO Forum of Young Scientists and Innovators in 2020.

About Regional Anti-Terrorist Structure

- The Regional Anti-Terrorist Structure (RATS), headquartered in Tashkent, Uzbekistan, is a permanent organ of the SCO which serves to promote cooperation of member states against terrorism, separatism and extremism.
- **The SCO Secretary-General and the Director of the Executive Committee of the SCO RATS are appointed by the Council of Heads of State for a term of three years.**

The gender technology gap has to end

(Topic- GS Paper II –Women Empowerment, Source- The Hindu)

Why in the news?

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- Recently, as a result of the COVID-19 pandemic the existing digital inequalities have come to light in South Asian Countries.
- **One aspect stands out: access to technology has never been so crucial to ensuring public health and safety.**

Limited or no access

- According to Global System for Mobile Communications (GSMA) estimates, over 390 million women in low- and middle-income countries do not have Internet access.
- South Asia has more than half of these women with only 65% owning a mobile phone.
- According to GSMA, closing the gender gap in mobile Internet usage in low- and middle-income countries would increase GDP by U.S.\$700 billion over the next five years.
- Women and girls are the largest consumer groups left out of technology and could be major profit drivers.

Data on India

- In India, only 14.9% of women were reported to be using the Internet.
- This divide is deepened by earlier mandates to register online to get a vaccination appointment.
- Recent local data revealed that nearly 17% more men than women have been vaccinated.

Affects Women and LGBT communities

- These gaps prevent women and LGBTQIA+ people from accessing critical services.
- In India, Bangladesh and Pakistan, for example, fewer women than men received the necessary information to survive COVID-19.
- Vaccine registration usually requires a smartphone or laptop.
- Men and boys are thus more likely to get timely information and register than women and girls.

Gender Gap and Digital Gap

- Women, for instance, are far less likely to own smartphones, with a gap of 22 percentage points among 18-44s.
- Further, the digital divide accentuates through caste and class — the rich (18-44 years) are three times more likely than the poor, while the upper castes are more than 1.5 times likely than SCs/STs to have a smartphone.
- Backing up the Supreme Court’s observation, the data highlights the “farfetchedness of an illiterate villager from rural India crossing the ‘digital divide’ to register for Covid-19 vaccine on the **CoWin portal**”.

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- Among 18-44, merely 8% of non-literates, 17% of those who studied up to the primary, and 40% of those educated up to matric own smartphones, as against three in four (74%) of college-educated.

Steps to an equitable future

Generation Equality Forum

- At UN Women, we are encouraging companies to sign up and agree to principles that will lead to a more equitable future for all.
- As part of the Generation Equality Forum, the goal is to double the number of women and girls working in technology and innovation.
- By 2026, the aim is to reduce the gender digital divide and ensure universal digital literacy, while investing in feminist technology and innovation to support women's leadership as innovators.
- Through digital empowerment programmes and partnerships such as EQUALS and International Girls in ICT Day celebration across the region led by UN Women and the International Telecommunication Union.
- The girls will choose **STEM (science, technology, engineering, and mathematics) as their academic focus, enter digital technology careers, and aspire to be the next leaders in digital technology.**

Bharat Net programme

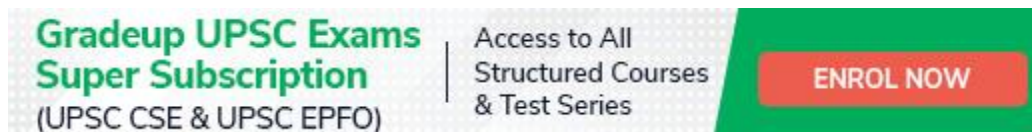
- BharatNet is a flagship mission implemented by Bharat Broadband Network Ltd. (BBNL).
- The aim of the programme to have an optical fibre network in all gram panchayats.

National Digital Literacy Mission

- This mission has been initiated with the vision to empower at least one person per household with crucial digital literacy skills by 2020.
- It is an effort to complement the government's vision to transform one from each household as digitally literate.
- The project aims at helping adults with low technological literacy develop the skills they need to interact in an increasingly digital world.

YounTab scheme

- Ladakh Lt Governor has recently launches **YounTab scheme** for students to encourage digital learning



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Passage exercise with U.S.A

(Topic- GS Paper III –Defence, Source- The Hindu)

Why in the news?

- Recently, the Indian Navy and the Air Force began a two-day passage exercise with U.S. Navy Carrier Strike Group (CSG) Ronald Reagan during its transit through the Indian Ocean Region (IOR).

About the Passage exercise



- It is a naval exercise which is regularly conducted by Indian Navy with units of friendly foreign navies, whilst visiting each other's ports or during a rendezvous at sea.

Aim

- The exercise aims to strengthen the bilateral relationship and cooperation by demonstrating the ability to integrate and coordinate comprehensively in maritime operations.

Impact

- It will enhance both sides' ability to counter threats at sea, from piracy to violent extremism.
- It will also present opportunities to build upon the pre-existing strong relationship between the United States and India and allow both countries to learn from each other.

Recent Passage Exercise

- In July 2020, India conducts PASSEX with Japan and US.

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- In September 2020, India conducts PASSEX with Russia.

Peter Pan Syndrome

(Topic- GS Paper III –Science and Technology, Source- Indian Express)

Why in the news?

- Recently, a special court in Mumbai has granted bail to a 23-year-old accused of sexually assaulting a minor.

Court observation

- During the hearing, the accused had told the court he suffered from “Peter Pan Syndrome”, prompting the special public prosecutor to argue that a medical examination of the man showed no signs of abnormality, and that the defence itself could not provide medical papers to support the claim.
- The lawyer of the accused said Peter Pan Syndrome affected people “who do not want or feel unable to grow up, where a person’s mental age is more than his/her physical age”.

About Peter Pan Syndrome

- The term ‘Peter Pan Syndrome’ first appeared in 1983, in a book authored by Dr Dan Kiley titled ‘Peter Pan Syndrome: Men Who Have Never Grown Up’.
- It is said that people who develop similar behaviours — of living life carefree, finding responsibilities challenging in adulthood, and basically, “never growing up” — suffer from Peter Pan Syndrome.

World Health Organization view

- WHO does not recognise Peter Pan Syndrome as a health disorder; many experts believe it is a mental health condition that can affect one’s quality of life.

Symptoms of Peter Pan Syndrome

- As Peter Pan Syndrome hasn’t officially been diagnosed as a health disorder, there aren’t clearly-defined symptoms or characteristics or even reasons which cause it.
- However, according to HealthLine, it could affect one’s daily routine, relationships, work ethic, and result in attitudinal changes.
- Peter Pan Syndrome can affect anyone, irrespective of gender, race or culture.
- However, it appears to be more common among men.

Related terms

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Wendy Syndrome

- Wendy Syndrome takes after Wendy Darling, who appears beside Peter Pan but is seen as playing an antithetical character.
- She is often called a “mother”, taking on the role of an adult or someone more mature.
- Healthline describes people suffering from Wendy Syndrome as often seen “making decisions, tidying up messes, and offering one-sided emotional support”.

Delta plus: A variant of coronavirus with K417N mutation

(Topic- GS Paper III –Science and Technology, Source- The Hindu)

Why in the news?

- Recently, in India it has found around 40 cases of the Delta coronavirus variant carrying a mutation that appears to make it more transmissible and advised states to increase testing.

What is Delta Plus?

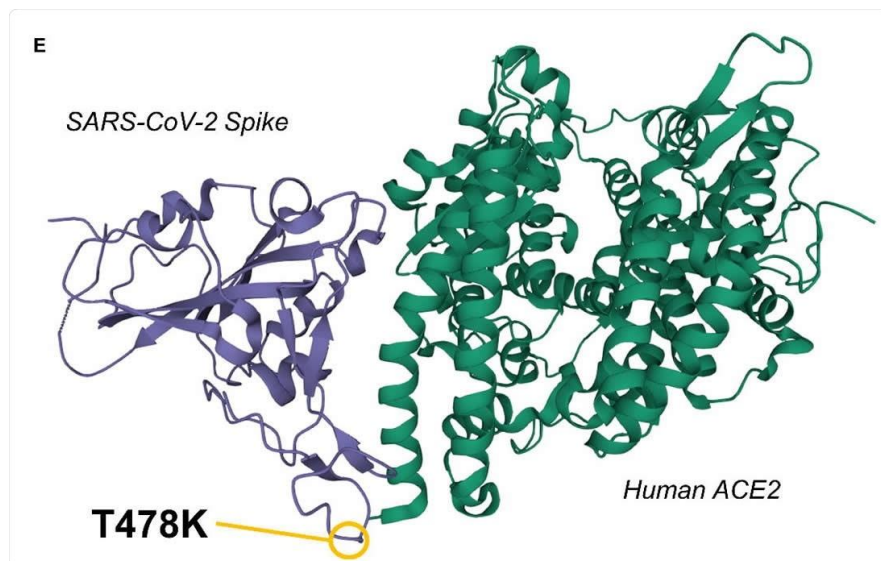
- The variant, called “Delta Plus” in India, was first reported in a Public Health England bulletin on June 11.
- It is a sub-lineage of the Delta variant first detected in India and has acquired the spike protein mutation called K417N which is also found in the Beta variant first identified in South Africa.
- The mutation K417N has been of interest as it is present in the Beta variant (B.1.351 lineage), which was reported to have immune evasion property,” India’s health ministry said in a statement.
- The K417N was known to reduce the effectiveness of a cocktail of therapeutic monoclonal antibodies.

Where all has it been found?

- As of June 16, at least 197 cases had been found from 11 countries — Britain (36), Canada (1), India (8), Japan (15), Nepal (3), Poland (9), Portugal (22), Russia (1), Switzerland (18), Turkey (1), the United States (83).
- Britain said its first 5 cases were sequenced on April 26 and they were contacts of individuals who had travelled from, or transited through, Nepal and Turkey.
- **No deaths were reported among the UK and Indian cases.**

About New variant T478K

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- It has been spreading mostly in Mexico but has also been found in Europe.
- Like other strains, this presents a mutation in the spike protein.
- The variant spreads evenly across males and females and age ranges.
- This variant represents 52.8% of all sequenced corona viruses in Mexico, whereas in the US it shows up only in 2.7% of the sequenced samples.

Downgrading status of Great Barrier Reef

(Topic- GS Paper III –Environment, Source- The Hindu)

Why in the news?

- Recently, a UN committee has recommended that Great Barrier Reef should be added to a list of “in danger” World Heritage Sites.

Reasons for adding Great Barrier Reef to ‘in danger’ list

- The legal groups’ report stresses the reef’s plight has worsened since the 2015 review, noting a marine park authority report last year found its outlook had deteriorated from poor to very poor and acknowledged greenhouse gas emissions were the greatest threat to its health.
- It has also suffered three major coral bleaching events due to severe marine heat waves.
- In December 2020, the International Union for Conservation of Nature (IUCN) has said that the climate change had pushed the reef into critical condition.

About World Heritage in Danger

- The List of World Heritage in Danger is designed to inform the international community of conditions which threaten the very characteristics for which a property was inscribed on the World Heritage List, and to encourage corrective action.
- **These are**
 - Armed conflict and war, earthquakes and other natural disasters, pollution, poaching, uncontrolled urbanization and unchecked tourist development pose major problems to World Heritage sites. Dangers can be ‘ascertained’, referring to specific and proven imminent threats, or ‘potential’, when a property is faced with threats which could have negative effects on its World Heritage values.
- As of now there are **53 properties which the World Heritage Committee has decided to include on the List of World Heritage in danger in accordance with Article 11 (4) of the Convention.**
- The **Italian city of Venice, which has been overrun with tourists, and the waterfront of the English city of Liverpool, which is undergoing a major redevelopment,** are among the other listings in UNESCO’s sights

Background

- Under the 1972 World Heritage Convention, a World Heritage property - as defined in Articles 1 and 2 of the Convention - can be inscribed on the List of World Heritage in Danger by the Committee when it finds that the condition of the property corresponds to at least one of the criteria in either of the two cases described in the Operational Guidelines.

About Great Barrier Reef



- It is a site of remarkable variety and beauty on the north-east coast of Australia.
- It contains the world’s largest collection of coral reefs, with 400 types of coral, 1,500 species of fish and 4,000 types of mollusc.

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- The “bricks” in the reef framework are formed by the calcareous remains of the tiny creatures known as coral polyps and hydrocorals.
- The “cement” that binds these remains together is formed in large part by coralline algae and **bryozoans**.

Related Terms

About Coral Bleaching

- The coral and the zooxanthellae share a symbiotic relationship, and 90% of the nutrients that are produced by the algae are transferred to the coral hosts.
- But this relationship gets affected under severe environmental stress which causes the loss of symbiotic algae (zooxanthellae).
- As a result, the white calcium-carbonate exoskeleton is visible through its transparent tissue leading to a condition known as Coral Bleaching.
- The corals become vulnerable in the absence of the algae and begin to die if the temperature of the sea remains high for weeks.
- According to the records of 2016 and 2017, half of the Great Barrier Reef died due to Coral Bleaching.

For Further Reading Visit: <https://whc.unesco.org/en/danger/>