

## IASbaba's Daily Quiz

January 26, 2018

**Q.1) Environmental Performance Index 2018 was released by**

- a) United Nations Environment Programme (UNEP)
- b) Global Environment Facility (GEF)
- c) International Union for Conservation of Nature (IUCN)
- d) None of the above

**Q.1) Solution (d)**

EPI is a biennial report released by Yale and Columbia Universities along with the World Economic Forum (WEF). India is at 177th place out of 180 nations, where as china at 120th position.

Source: <http://www.thehindu.com/sci-tech/energy-and-environment/india-ranks-177-out-of-180-in-environmental-performance-index/article22513016.ece>

**Q.2) Muhuri, a transnational river flows between India and**

- a) Myanmar
- b) Bangladesh
- c) Nepal
- d) Pakistan

**Q.2) Solution (b)**

Muhuri char is a disputed land between India and Bangladesh . 90% is under India's control

Muhuri is a transnational river between India and Bangladesh. Rising in Tripura, it flows into Bangladesh where it merges with the Feni near the latter's mouth to the Bay of Bengal. The Muhuri is also known as the Little Feni.

**Q.3) Which of the following committees are related to Railways?**

1. Anil Kakodkar Committee
2. Bibek Debroy Committee
3. Justice H.R. Khanna Committee
4. Sam Pitroda Committee

**Choose the correct code**

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- a) 1, 2 and 4
- b) 1 and 2 only
- c) 1, 2 and 3
- d) All of the above

### Q.3) Solution (d)

**Anil Kakodkar (2012)**- High Level Safety Review Committee (Railways) - The Committee recommends a total financial investment of Rs 1,00,000 crore over a five year period

**Sam Pitroda Committee** on modernization of Indian Railways

**Bibek Debroy (2014-2015)** - Restructuring of Railway Ministry and Railway Board

**Railway Safety Review Committee (Khanna Committee)** was set up in 1998 under the Chairmanship of Justice H.R. Khanna In 1998, the Railway Ministry constituted Justice Khanna Committee to review the implementation of the recommendations of all previous accident inquiry committees, to examine the adequacy of existing organization and practices for safe running of trains and to suggest safety measures.

**Q.4) With reference to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), consider the following statements:**

1. It is an international agreement between governments.
2. It is legally binding on the parties

**Which of the following statements is/are correct?**

- a) 1 Only
- b) 2 Only
- c) Both 1 and 2
- d) Neither 1 nor 2

### Q.4) Solution (c)

CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora) is an international agreement between governments. Its aim is to ensure that international trade in specimens of wild animals and plants does not threaten their survival.

CITES is an international agreement to which States (countries) adhere voluntarily. States that have agreed to be bound by the Convention ('joined' CITES) are known as Parties. Although CITES is legally binding on the Parties – in other words they have to implement the Convention – it does not take the place of national laws. Rather it provides a framework to be respected by each Party, which has to adopt its own domestic legislation to ensure that CITES is implemented at the national level.

For more info, check - <https://cites.org/eng/disc/what.php>

### Q.5) Consider the following statements with respect to Double Taxation Avoidance Agreement (DTAA)

1. It is a tax treaty signed between two or more countries and tax-payers in these countries can avoid being taxed twice for the same income
2. DTAA's are limited to taxing of income from shipping, air transport and inheritance only

Which of the following statements is/are correct?

- a) 1 Only
- b) 2 Only
- c) Both 1 and 2
- d) Neither 1 nor 2

### Q.5) Solution (a)

A DTAA is a tax treaty signed between two or more countries. Its key objective is that tax-payers in these countries can avoid being taxed twice for the same income. A DTAA applies in cases where a tax-payer resides in one country and earns income in another.

DTAA's can either be comprehensive to cover all sources of income or be limited to certain areas such as taxing of income from shipping, air transport, inheritance, etc. India has DTAA's with more than eighty countries, of which comprehensive agreements include those with Australia, Canada, Germany, Mauritius, Singapore, UAE, the UK and US.

DTAA's are intended to make a country an attractive investment destination by providing relief on dual taxation. Such relief is provided by exempting income earned abroad from tax in the resident country or providing credit to the extent taxes have already been paid abroad. DTAA's also provide for concessional rates of tax in some cases.