

Impact of Digitalisation on Taxes & Base Erosion & Profit Shifting (BEPS) Special Index to India

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Abstract

The digital growth of global businesses is forcing tax authorities to rethink how they control tax compliance by taxpayers and collect the appropriate taxes to follow. Many tax laws were enacted in the 20th century and may no longer apply in the 21st century digital world. This paper discusses the need for improved tax management and tax collection in dealing with digital business processes, the threat of erosion of Base Erosion and Profit Shifting (BEPS) and the need for faster digital tax administration. The paper also focuses on the role played by the Organization for Economic Co-operation and Development (OECD) and the progress in tax administration achieved by various countries especially in India. It is noteworthy that about 115 countries are forcibly advancing digital spending as a result of OECD's request for greater cooperation. India, although not a member of the OECD, has implemented a number of measures, particularly the two regional tax treaties and is actively pursuing digital integration to improve tax collection.

Keywords: Digitalization, tax, compliance, global, tax authorities

Introduction

Emerging technology offers a wide range of opportunities to define business processes, defined markets, redesign systems, and define customer / client relationships and regulatory authorities. The changing business environment, high technology, global trade, the web of tax laws and the great need for transparency in the system you have created. Digital "must have" digital rather than "good to have" to tax authorities and taxpayers. With advanced technology now available, it is important to make changes and reap the benefits of using digital to increase competition and reduce risk. The rise in digital integration poses two major challenges to governments and tax authorities. First, to keep up with the ever-changing business environment and adapt to the ever-changing digital world of business and secondly, to ensure that the tax base is expanded and revenue streams are linked to higher international development taxes.

Basic Erosion and Benefit Change (BEPS):

Basic Erosion and Profit Transformation or BEPS refers to business tax strategies where profits are moved from high tax areas to non-tax / low tax areas, thereby undermining the tax base in high tax areas. The Organization for Economic Co-operation and Development (OECD) also defines BEPS as "exploitation and non-compliance with tax laws". Although widespread throughout the world, BEPS tools are widely used in US technology and international health sciences (www.oecd.org). International health science companies are the majority of countries that specialize in biotechnology, medicine, biomedical, biopolymers, food science, genomics that affect health and biodiversity such as plants, viruses and animals including humans.



Design and analysis of compact paddy harvester machine

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ABSTRACT

Modern technologies were developed in agricultural industry with vast range of equipment for efficient farming and harvesting process. In meanwhile, the challenging issue is that it is not affordable to the farmers with poor economic background and small-scale farmers who might frequently face the problem of labour shortage. The purpose of this work is to develop a new agricultural machine that fit to various conditions in the agricultural field for harvesting. The machine comprises of a petrol engine of 2 HP (Horsepower), collecting unit, pulley, belt drive, and cutter blades. The crop cutting is being done by a scissoring type of motion where the blade cuts the mature crop and transmit in horizontal position through belt conveyer and then the crop is collected in the collecting tank having a capacity of 0.25 ton. The slider crank mechanism is used to transmit the power to the cutter which is driven by pulley. A collecting unit is provided to collect the harvested crop. The proposed machine shows improved efficiency when compared to traditional and modern methods.

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1. Introduction

Agriculture in India is composed of many crops, with the foremost food staples being rice and wheat grown in various countries of the world. The process of collecting matured crops from the agricultural field is known as Harvesting [1]. It is one of the most labour-intensive operations, that is to be carried out at a various stages of crop maturity to reduce the losses in the field, thereby, to increase the production rate or crop yield [2–4]. This operation includes cutting, hauling, threshing, cleaning, bagging, drying, and winnowing of crop [5]. It is important to have good harvesting methods for

- Maximizing the grain yield.
- Minimizing the grain damage & quality deterioration.

The manual harvesting method is time consuming, cannot be done effectively whereas machine harvesting requires more skilled labour to operate the machine and more area is required for operation. In recent, modern farms uses computers with satellite images and GPS guidance technologies to increase the yields. The total area planted in India for rice crop in India is 42.20 million hectares. This method of operation saves 50–60% labour cost and harvesting cost by 60–70% as compared to manual harvesting [6–7].

The following Fig. 1 shows the economic survey of agriculture in which gradual decrease of agriculture share in gross value.

2. Literature review

Murthy et al. [9] has fabricated a semi-automatic agro paddy harvesting machine which was designed to create a portable user friendly and low-cost mini paddy harvester promoting better efficiency. They reported time saving and by about 5% to 10% rise in output. In another study [10], authors have designed a new conceptual mechanism for power transmission where the type of cutters used was upgraded with small change. They claimed small sized with less price, easy handling, and efficient working machine.

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A Review on Healthcare Monitoring System Using Sensors

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Abstract- This paper deals with the review on healthcare Monitoring System using Sensors. Currently a health problem of human being is the highest problem and several solution in different way are available, however monitoring health problem using sensors gives us real time precautions parameter and studying those parameter, a solution can be find out in so time. The healthcare wireless sensor networks (HWSNs) offers support to access these sensors to allow for continuous patient monitoring. HWSNs are special field which allows continuous access to patient's sensors by which the system can detect and give alert to the medical state immediately. It helps to improve patient health monitoring as well as continuous manner. In this paper, the health care monitoring is simplified by using software i.e MATLAB to diagnosis the disease of patients and giving precautions to patient instantly without any effort and treat to patient particular when patients are in critical conditions.

Keywords - Sensors, Healthcare, HWSNs, MATLAB.

1. INTRODUCTION

1.1 HEALTHCARE WIRELESS SENSOR NETWORK (HWSNS)

It is specific field of sensor network applied to healthcare solution. It is the field now top with electronics devices, computers and internet. The system collects data and senses it wirelessly over the world so times. It can be applied to several field including forests, traffic monitoring and environmental monitoring etc., but in the field of medical science it is very useful since it is attached with human life. In hospital most of the staff perform task of monitoring in periodic intervals as per their convenience, and get the parameters information on that time only, however with application of HWSNs, they can get information continuously let ever visiting to patient and give attention in tight careful situation with the help of sensors attached to patients. These sensors are put on HWSNs to see the collected data in remote locations through internet [1].

The use of sensor nodes is challenging because when patients are hospitalized then they should keep their mobility as much as in order to promote their quality of lab. This is the challenging task and HWSNs should does mobility support of sensor nodes allowed by patients. The network coverage is one of the problems with mobility of sensor nodes. For this purpose HWSNs should enlarge multiple access ports and support rout variation in order to reach each sensor nodes [2]. In addition for getting continuous access to sensor nodes, a valid route to each one at all times must be available. Another port is handover, which mechanism to support the power of attachment change to the network. The accuracy of handover mechanism can allow for continuous connection to the sensor nodes in HWSNs. Special focus is dedicated to most recent handover mechanism that support sensot nodes intra mobility. This does need close control and data acquisition is purse on time [3].

The principles of HWSNs are:

- Real time monitoring.
- Random and continuous motion of sensor nodes.
- Desirable long life of batteries.