

Payment of taxes by sellers and buyers

†1050. SHRI NARENDRA BUDANIA: Will the Minister of FINANCE be pleased to state:

(a) whether taxes are being paid by all sellers and buyers in each States of the country, if so, the State-wise details thereof;

(b) if not, the reasons therefor; and

(c) the number of such cases brought before Government during the last two years and in the current financial year and action taken thereon?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAYANT SINHA): (a) to (c) Sales Tax being a tax on purchase or sale of goods within a State, is a State Subject by virtue of Entry 54 of the State List of Seventh Schedule of the Constitution. No such information is maintained by central Government (Department of Revenue) regarding collected sales tax by the States.

Tax exemption for foreign companies

1051. SHRI A.W. RABI BERNARD: Will the Minister of FINANCE be pleased to state:

(a) whether the Ministry has decided to exempt foreign companies with no permanent establishments (PE) in India from payment of tax w.e.f. 2001-02 assessment year, if so, the details thereof;

(b) whether Government has also decided to give relief to companies with 'no place of doing business' in India from 18.5 per cent MAT demands issued to them, if so, the details thereof;

(c) whether the relief will be available to companies irrespective of whether they are from a country with a tax treaty with India or not; and

(d) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAYANT SINHA): (a) to (d) The Government has decided that with effect from 01.04.2001 the provisions of section 115JB of Income-tax Act, 1961 relating to Minimum Alternate Tax (MAT) shall not be applicable to a foreign company if:

†Original notice of the question was received in Hindi.

- (i) the foreign company is a resident of a country having a Double Taxation Avoidance Agreement (DTAA) with India and such foreign company does not have a permanent establishment within the definition of the term in the relevant DTAA, or
- (ii) the foreign company is a resident of a country which does not have a DTAA with India and such foreign company is not required to seek registration under section 592 of the Companies Act, 1956 or section 380 of the Companies Act, 2013. An appropriate legislative amendment to the Income-tax Act is proposed to be carried out.

NABH Accredited Government Hospitals

1052. DR. K. KESHAVA RAO: Will the Minister of HEALTH AND FAMILY WELFARE be pleased to state:

- (a) the number of Government hospitals accredited by the NABH;
- (b) whether there are any incentives to attract more hospitals - Government and private;
- (c) whether any public or private hospitals have ISO certification;
- (d) the details of any Government scheme incentivising Government hospitals to get ISO certification to improve efficiency; and
- (e) if no such scheme exists, the reason for the same?

THE MINISTER OF HEALTH AND FAMILY WELFARE (SHRI JAGAT PRAKASH NADDA): (a) to (e) As per the information provided by the National Accreditation Board for Hospitals and Health Care Providers (NABH), 42 Hospitals including Small Health Care Organization below 50 beds, Allopathic clinics, Primary Health Centres, Community Health Centres and Dental Units, have been accredited by NABH.

Under various schemes, there are incentives based on level of certifications, which include 15% higher package rate for accreditation of private hospitals under Central Government Health Scheme (CGHS); 2-3% higher package rate for entry and progressive level NABH certification in Karnataka, etc.

Since Health is a State subject, the details of Hospitals, which have got ISO certification, is not maintained centrally. It is the responsibility of the State Government to provide such incentives to the Hospitals in the State.