

countries and to what extent it will help India's trade policy; and

(c) time by which the agreements are likely to be implemented ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) to (c). A Convention between the Government of the Republic of India and the Government of New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income has been signed at the Government level on 17.10.86. The Convention has come into force on 3rd December, 1986. Under this Convention, business profits derived by an Indian enterprise or a New Zealand enterprise will be charged to tax only in the country of its residence unless the enterprise carries on business in the other country through a "Permanent Establishment" situated therein. The Convention restricts the allowance of head office administrative expenses of New Zealand enterprises in India to limits prescribed in our domestic law. It also provides for mutual exemption of profits derived by an enterprise of one country from the operation of aircraft in international traffic. The Convention provides for taxation of shipping profits in the source country at a rate which will not exceed 50% of the tax chargeable in the absence of this Convention. Gross income from dividends and interest will be taxed at concessional rates as laid down in this Convention. The Convention also lays down the maximum source country tax rate in respect of royalties and fees for technical services. The Convention determines the respective taxing rights of the two countries on income from profession, pensions and salaries etc. It also provides for exchange of information not only for carrying out the provisions of this Convention, but also for the prevention of tax frauds and evasion of taxes.

The Convention shall have effect in India for any accounting year beginning on or after 1st April, 1987. The Convention will stimulate the flow of capital, technology and personnel from India to New Zealand and vice versa, as the tax obstacles that may

Schemes for SC/STs to Cross Poverty Line

4186. SHRI PARASRAM BHAR-DWAJ : Will the Minister of WELFARE be pleased to state :

(a) the programmes launched by State Governments in consultation with Union Government to enable the Scheduled Castes and Scheduled Tribes to cross the poverty line during the Seventh Five Year Plan period;

(b) if so, the names of such States and the target set by those States for the purpose; and

(c) the details regarding such programme launched in Madhya Pradesh and Orissa ?

THE DEPUTY MINISTER IN THE MINISTRY OF WELFARE (SHRI GIRIDHAR GOMANGO) : (a) To enable the Scheduled Castes to cross the poverty line, a comprehensive strategy comprising of those instruments *viz.* (1) Special Component Plans of the States and Central Ministries (SCP), (2) the Special Central Assistance (SCA) and (3) Scheduled Castes Development Corporations (SCDCs) was evolved and implemented during VI Five Year Plan. The strategy is being continued during the VII Five Year Plan also.

Likewise, the Tribal Sub-Plan strategy was evolved and implemented during V Five Year Plan with a view to lift the Scheduled Tribes above poverty line. The strategy was implemented during VI Five Year Plan and is being continued during VII Five Year Plan. The Tribal Sub-Plans of the States/UTs are also supplemented with a Special Central Assistance by Government of India.

(b) The names of the States and Union Territories implementing the programmes of Special Components Plan/Tribal Sub-Plans are given in the statement below.

The overall objective of the Seventh Five Year Plan is to assist 50 per cent of the Sch. Caste/Sch. Tribe families living below the poverty line to enable them to cross it through poverty alleviation programmes.

ories are fixed every year after a discussion of annual Special Component Plan (SCPs) for the development of the Scheduled Castes and Tribal Sub-Plan (TSPs) for the development of Scheduled Tribes, it is not possible to indicate the targets for the Seventh Plan as a whole at this stage.

(c) Schemes under programmes of Special Component Plan and Tribal Sub-Plan in Madhya Pradesh and Orissa are spread over a number of sectors such as agriculture, horticulture, minor irrigation, forestry, fishery, cottage industries, etc.

Statement

| S.No. | Names of the States/ UTs implementing SCPs. | S.No. | Names of States/UTs implementing TSPs. |
|-------|--|-------|---|
| 1. | Andhra Pradesh | 1. | Andhra Pradesh |
| 2. | Assam | 2. | Assam |
| 3. | Bihar | 3. | Bihar |
| 4. | Gujarat | 4. | Gujarat |
| 5. | Haryana | 5. | Himachal Pradesh |
| 6. | Himachal Pradesh | 6. | Karnataka |
| 7. | Jammu and Kashmir | 7. | Kerala |
| 8. | Karnataka | 8. | Madhya Pradesh |
| 9. | Kerala | 9. | Maharashtra |
| 10. | Madhya Pradesh | 10. | Manipur |
| 11. | Maharashtra | 11. | Orissa |
| 12. | Manipur | 12. | Rajasthan |
| 13. | Orissa | 13. | Sikkim |
| 14. | Punjab | 14. | Tamil Nadu |
| 15. | Rajasthan | 15. | Tripura |
| 16. | Sikkim | 16. | Uttar Pradesh |
| 17. | Tamil Nadu | 17. | West Bengal |
| 18. | Tripura | 18. | Andaman and Nicobar Islands |
| 19. | Uttar Pradesh | 19. | Goa, Daman and Diu |
| 20. | West Bengal | | |
| 21. | Chandigarh admn. | | |
| 22. | Delhi | | |
| 23. | Goa, Daman and Diu | | |
| 24. | Pondicherry | | |