

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:4005
ANSWERED ON:20.03.2015
SWACHH BHARAT KOSH
Kalvakuntla Smt. Kavitha

Will the Minister of FINANCE be pleased to state:

- (a) whether Government has received donation for the Swachh Bharat Kosh (SBK);
- (b) if so, the details thereof;
- (c) whether the Government provide any incentives including tax benefit for individuals and corporate donors for contribution to SBK; and
- (d) if so, the details thereof?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAY ANT S1NHA)

(a)&(b): Yes Sir. So far, Rs 95.46 crore have been received in the Kosh.

(c)&(d): Finance Bill, 2015 proposes to amend the provisions of section 80 G of the Income-tax Act, 1961 so as to provide that donations made by any donor to the Swachh Bharat Kosh will be eligible for a deduction of 100% from the total income. However, any sum spent in pursuance of Corporate Social Responsibility under sub-section (5) of section 135 of the Companies Act, 2013, will not be eligible for deduction from the total income of the donor. Further, Finance Bill, 2015 also proposes to amend section 10(23C) of the Income-tax Act so as to exempt the income of Swachh Bharat Kosh from Income-Tax.