

- Currently, both UTs have **separate constitutional and administrative bodies** which lead to a lot of **duplicacy, inefficiency and wasteful expenditure**.
- Help in furthering **"Minimum Government, Maximum Governance"**.

05. The Special Protection Group (Amendment) Bill, 2019

Comparison

SPG ACT	SPG (Amendment) Bill 2019
<ul style="list-style-type: none"> • The SPG provides security to the Prime Minister and his immediate family members. • It also provides security to former Prime Ministers and their immediate family members for a period of one year from the date on which they cease to hold the office. • Beyond this period, the SPG security is provided based on the level of threat as decided by the central government. The threat must: (i) emanate from a military or terrorist organisation, and (ii) be of a grave and continuing nature. • The Act provides that if 	<ul style="list-style-type: none"> • Bill states that the SPG will provide security to the Prime Minister, and members of his immediate family residing with him at his official residence • It will also provide security to any former Prime Ministers, and his immediate family members residing with him at the residence allotted to him. • This security will be provided for a period of five

the SPG security is withdrawn from a former Prime Minister, it will also be withdrawn from his immediate family members, unless the level of threat faced by the immediate family member warrants such security.

years from the date on which he ceases to hold the office of Prime Minister.

- The Bill states that if the SPG security is withdrawn from a former Prime Minister, it will also be withdrawn from his immediate family members.

06. The Taxation Laws (Amendment) Bill, 2019

Features of the Bill:

Currently, domestic companies with annual turnover of up to Rs **400 crore pay income tax at the rate of 25%.**

Others pay tax at 30% rate.

- Bill provides domestic companies with an option to pay tax at a rate of 22%, provided they do not claim certain deductions under Income Tax Act.
- New domestic manufacturing companies will have an option to pay income tax at the rate of 15%, provided they do not claim certain deductions. Payment of Minimum Alternate Tax (MAT) will not apply to companies opting for new tax rates. (MAT is applicable on **Zero Tax Companies**).