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सत्यमेव जयते



MK Yadav Sir

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INDIAN EXPRESS

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GST TAX STRUCTURE

(Syllabus: GS Paper 3 - Economy)

FinMin weighing different GST rates for games of skill, chance

ENS ECONOMIC BUREAU
NEW DELHI, APRIL 27

THE FINANCE Ministry is considering differential tax treatment for online gaming for the categories of games of chance and games of skill.

Online games in the nature of betting or gambling are likely to attract 28 per cent GST while those involving some amount of skill will likely be taxed at a lower 18 per cent, an official said.

The matter is expected to be taken up for discussion by the GST Council in its next meeting, which is likely either in the month of May or June.

"All online games are not games of chance and are not in the nature of betting or gambling. Many options are being considered, nothing is off the table. We are also going through the rules for online gaming brought out by MeitY. The Finance Ministry will be presenting its view before the council," the official said, adding that the task would be to differentiate between what should be a game of skill and what can be called a game of chance.

At present, online gaming platforms pay 18 per cent GST on platform fees and not on the full value including prize money. A Group of Ministers, under Meghalaya Chief Minister Conrad Sangma, had in December last year, submitted a report on GST on online gaming to Finance Minister Nirmala Sitharaman. In its last meeting in November, the GoM had agreed on a 28 per cent GST on these segments. However, in absence of consensus on whether the tax should be levied on only the fees charged by the portal or the entire consideration, including the bet amount, received from participants, the GoM had decided to refer all suggestions to the GST Council for a final decision.

ANGEL TAX: I-T DEPT TO SOON NOTIFY RULES

New Delhi: The Income Tax Department will soon notify rules specifying the class of investors and norm of valuation for implementation of the Budget provision of taxing foreign investment in unlisted companies. The modified valuation rules would provide for ascertaining the fair market value (FMV) of shares of unlisted companies to levy tax on non-resident investments, an official said. PTI

Multi-tiered system

Tax rate	Indicative items
0%	50% of the consumer price basket, including foodgrains
5%	Mass consumption items like spices and mustard oil
12%	Processed foods
18%	Soaps, oil, toothpaste, refrigerator, smartphones
28%	White goods, cars
28% plus cess	Luxury cars, pan masala, tobacco, aerated drinks

Context: The Finance Ministry is considering **differential tax treatment for online gaming** for the categories of games of chance and games of skill.

- Online games in the nature of betting or gambling are likely to **attract 28 per cent Goods and Services Tax (GST)** while those involving some amount of skill will likely be taxed at a lower 18 per cent.

GST Tax Structure

- **Central GST (CGST)** covers Excise duty, Service tax etc.
- **State GST (SGST)** covers Value Added Tax (VAT), luxury tax etc.
- **Integrated GST (IGST)** covers inter-state trade.
  - **IGST is not a tax** but a system to coordinate state and union taxes.

GST slabs

- There are **four major GST slabs: 5%, 12%, 18% and 28%.**
- Some **demerit and luxury goods**, which are in the 28% bracket, attract additional levy of cesses, the proceeds of which go to a separate fund meant to compensate states for revenue shortfall and repayment of compensation related loans.

DTE

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BLUEWASHING

(Syllabus: GS Paper 3 - Economy)



Bluewashing: Report flags how corporates have wormed their way into global food governance

Experts called the 2021 UN Food Systems Summit a watershed moment in drawing attention to corporate influence over public food governance

By Shagun
Published: Thursday 27 April 2023

Context: A new research has highlighted how **corporate capture of global food governance**, called Bluewashing, is increasingly taking place in more visible ways.

Key Points

- There has been a **growing presence of firms in governance and spaces**, staking claims to be legitimate actors, for example, through public-private partnerships and multi-stakeholder roundtables.
- The **Covid-19 pandemic,** coupled with Russia's invasion of Ukraine and food inflation, **aggravated the issue of corporate involvement**. Following these crises, governments and multilateral agencies have been facing fund crunches.
- The experts called the **2021 UN Food Systems Summit (UNFSS)** a watershed moment in drawing attention to corporate influence over public food governance.
- The embrace of corporate participation by the UNFSS leadership enabled agribusiness firms to claim that they had a **rightful place in public-interest-based decision-making.**

Bluewashing

- Bluewashing is term used to describe **deceptive marketing that overstates a company's commitment** to responsible social practices.
- It can be used interchangeably with the term greenwashing but has a **greater focus on economic and community factors.**
- Alternatively, it could be phrased as a way that companies **hide the social damage** that their policies have caused.
- **Active disinformation** is a tool that companies use to make their goods or services more attractive to their consumers and shareholders.

Other Key Terms

- **Greenwashing**: It is the practice in which **firms and governments mark all kinds of activities as climate-friendly,** as something that would lead to emissions reduction, or avoidance of emissions.
- **Whitewashing**: It is the **act of glossing over or covering up vices, crimes or scandals or exonerating** by means of a perfunctory investigation or biased presentation of data with the intention to improve one's reputation.

BUSINESS STANDARD

Page 7

ELECTRIFICATION OF RAILWAYS

(Syllabus: GS Paper 3 - Infrastructure)

Rail network in 14 states 100% electrified, N-E lags

DHRUVAKSH SAHA
New Delhi, 27 April

The Indian Railways fully electrified the broad-gauge (BG) network of 14 states and Union Territories (UTs) by the end of 2022-23 (FY23), data released by the Ministry of Railways shows. It is looking to complete electrification by December end.

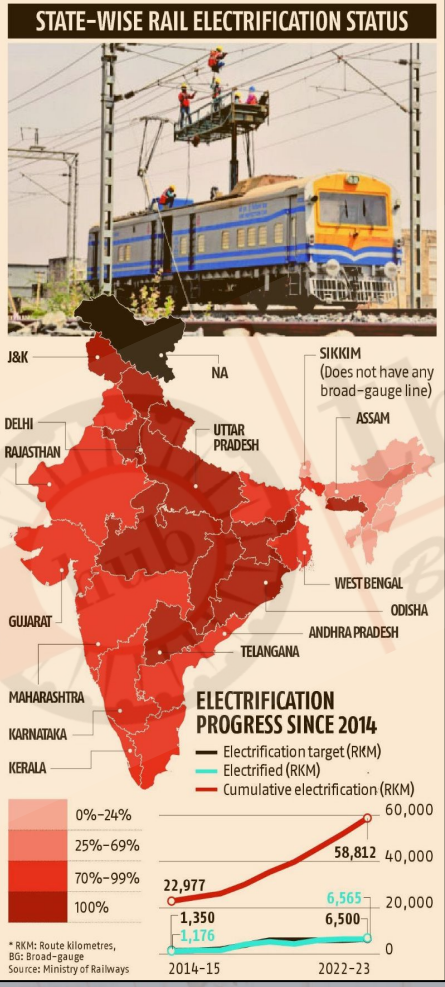
Chandigarh, Chhattisgarh, Delhi, Haryana, Himachal Pradesh, Jammu and Kashmir, Jharkhand, Madhya Pradesh, Meghalaya, Odisha, Puducherry, Telangana, Uttar Pradesh, Uttarakhand have been fully electrified. The network in these states and UTs aggregates to 24,383 route kilometres (rkm), which is 40 per cent of the total electrification done by the Railways. The data also showed that the Railways completed 90 per cent electrification of its BG network as of March 31.

Gauge refers to the vertical length between railway tracks, with various measurements used across the globe for train operations. While standard gauge (1,435 millimetres, or 56-and-a-half inches) is the most commonly used globally, most of India's major train operations are undertaken on broad gauge (1676 millimetres, or 66 inches). "The target for completion of electrification has been set for December 2023, and barring a few small stretches, we'd have completed the BG network by that time," a senior railway ministry official said. There are electrification works in progress on over 6,400 rkm of routes across zonal railways, and the budgetary outlay for electrification in 2023-24 was ₹8,070 crore.

The pace of electrification between 2014 and 2019 was 7.5 rkm per day, which doubled to 15.3 rkm per day between 2020 and 2022, two years after the controversial announcement of diesel phase-out was made by then Railway Minister Piyush Goyal. In FY23, this pace rose further to 18 rkm per day, the highest the national transporter has managed in a single year.

However, the progress in the Northeast, barring Meghalaya, was in contrast to the success elsewhere, as five states were yet to have a single track electrified. While Sikkim does not have any BG lines, Assam saw progress in BG electrification, at 28 per cent — the state has a network of 2,518 rkm. "One has to understand that rail works like electrification often require skilled labour, which is not equitably present across geographies. In Assam, there have been issues of development of contractors, shifting of several commodities important for electrification, and availability of skilled labour," another senior official said.

"As for the rest of northeastern India, we have a sequential approach to electrification and these will be priority areas for us going forward as we approach the deadline. In many of these sections, conversion of gauges into broad gauge had to be undertaken first. These works require more time as it is not just electrification but complete commissioning of new tracks along with electrification," the official explained.



Context: The Indian Railways **fully electrified the broad gauge (BG) network** of 14 states and Union Territories (UTs) by the end of 2022-23 (FY23), data released by the Ministry of Railways shows.

- **Gauge refers to the vertical length** between railway tracks, with various measurements used across the globe for train operations.
- While **standard gauge (1,435 millimetres, or 56 and a half inches)** is the most commonly used globally, most of India's major train operations are undertaken on **broad gauge (1676 millimetres, or 66 inches).**
- Chandigarh, Chhattisgarh, Delhi, Haryana, Himachal Pradesh, Jammu and Kashmir, Jharkhand, Madhya Pradesh, Meghalaya, Odisha, Puducherry, Telangana, Uttar Pradesh, Uttarakhand have been **fully electrified.**

Electrification of Railways

- Indian Railways has set a target to **complete Electrification of its Broad gauge** network by December 2023.
- In July 2020, Indian Railways decided to be self-reliant for its energy needs by utilizing its vacant lands for **Renewable Energy (RE) projects.**
  - It will **utilize solar energy** for meeting its traction power requirements.
- In February 1925, the **first electric passenger train** ran between Victoria Terminus and Kurla (Mumbai).
- In 1951, during the Prime Ministership of J. L. Nehru, **Indian Railways was nationalised.**

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SWAGAT INITIATIVE

(Syllabus: GS Paper 2 - Polity & Governance)

PM addresses programme marking 20 years of SWAGAT Initiative

Context: The Prime Minister addressed a programme marking 20 years of completion of the StateWide Attention on Grievances by Application of Technology - **SWAGAT Initiative in Gujarat.**

- The Gujarat government is celebrating **SWAGAT Saptah** on successfully completing 20 years of the initiative.

SWAGAT Initiative

- **About**: SWAGAT **(Statewide Attention on Grievances through Application of Technology)** is a tech-based grievance redressal programme.
- **Origin**: It was **launched by Prime Minister in 2003** when he was the Chief Minister of Gujarat.
  - **Every month on the 4th Thursday,** the Chief Minister meets with citizens to discuss their grievances.
- **Objectives**: It acts as a **bridge between the citizens and the government** using technology by solving their day-to-day grievances in a quick, efficient and time-bound manner.
  - It allows the **common man to address his problems** directly to the Chief Minister.
- **Components**: State SWAGAT, District SWAGAT, Taluka SWAGAT, Gram SWAGAT, Lok Fariyad program.
- **Awards received**: **United Nations Public Service Award** in 2010 for improving transparency

LIVE MINT

Page 6

ASIA INITIATIVE

(Syllabus: GS Paper 2 - International Institutions)

Info exchange helps countries in Asia spot €20 bn extra in tax

Evasion is a global problem hindering domestic resource mobilization: Asia Initiative

Gireesh Chandra Prasad
gireesh.p@livemint.com

Asian nations participating in a global tax transparency network have identified at least €20.1 billion in additional revenue since 2009, according to a report released on Thursday.

A report released by the Asia Initiative of a platform founded by the OECD, the Global Forum on Transparency and Exchange of Information for Tax Purposes, said that the commitment to information exchange and tax transparency is growing among participating countries. Currently, 17 countries are part of the Asia Initiative.

At least €20 billion of additional revenue in terms of tax, penalties and interest has been identified, an official statement from the Asia Initiative said on the first day of a two-day meeting in New Delhi co-chaired by revenue secretary Sanjay Malhotra.

A report titled 'Tax Transparency in Asia 2023' released by the grouping said that tax evasion and other forms of illicit financial flows (IFFs) are a global problem that hinders domestic resource mobilization, undermines the credibility of tax systems, and results in significant revenue loss for governments.

Curbing tax evasion and illicit financial flows is therefore critical to achieve the development goals of the 2030 agenda for sustainable development.

India believes more work is needed in enhancing tax transparency to combat offshore tax evasion. "As the G20 president, India is of the view that tax evaders may also utilize avenues to park unaccounted funds into immovable property in foreign jurisdictions and hence, a feasibility study should be conducted on the development of an exchange of information framework in respect of immovable property transactions, with emphasis on acquisitions after a cut-off date and above an agreed monetary threshold," the report said, quoting Rajesh Kumar Bhoot, joint secretary, Central Board of Direct Taxes.

> The authorities are increasingly relying upon automatic exchange of information & mutual administrative assistance in tax matters

The authorities are increasingly relying upon automatic exchange of information and mutual administrative assistance in tax matters to tackle the issue.

Fiscal pressures on national governments after the pandemic are also giving momentum to the crackdown on tax evasion and cross-border flow of illicit funds.

Context: Asian nations participating in a **global tax transparency network** have identified at least €20.1 billion in additional revenue since 2009, according to a report released.

- A report released by the Asia Initiative of a platform founded by the OECD, the Global Forum on Transparency and Exchange of Information for Tax Purposes, said that the commitment to information exchange and tax transparency is growing among participating countries.
- Currently, 17 countries are part of the Asia Initiative.

Asia Initiative

- **About**: On 17 November 2021, **Indonesia's Minister of Finance and the President of the Asian Development Bank (ADB)** both firmly supported the launch of an Asia Initiative on tax transparency and called jurisdictions in the region to join this important milestone to support post-pandemic recovery efforts.
- **Bali Declaration**: On 14 July 2022, ministers from 13 Asian jurisdictions endorsed the **Bali Declaration (Asia Initiative Declaration)** as a call to enhance the use of tax transparency for sustainable domestic resource mobilisation in the region..
- **Objectives**: The Asia Initiative is focused on developing tailored solutions to ensure the **implementation of tax transparency standards across Asia**.

Signatories of the Bali Declaration and members of the Asia Initiative

Last update: January 2023

Armenia	Indonesia	Malaysia	Singapore
Brunei Darussalam	Japan	Maldives	Thailand
China (People's Republic of)	Kazakhstan	Mongolia	
Hong Kong (China)	Korea	Pakistan	
India	Macau (China)	Philippines	

ECONOMIC TIMES

Page 2

PEACE OF TRANQUILITY

(Syllabus: GS Paper 3 - Border Security)

Bilateral Ties Only After Border Peace, China told

China's violation of border pacts has eroded the very basis of bilateral relationship: Rajnath to Chinese counterpart

Manu.Pubby@timesgroup.com

New Delhi: Peace on the border is imperative to move ahead with bilateral cooperation, defence minister Rajnath Singh told Chinese counterpart General Li Shangfu during their talks in New Delhi on Thursday. China's violation of border agreements has eroded the very basis of bilateral relationship, Singh said.

Development of relations between India and China was 'premised on prevalence of peace of tranquility at the borders', Singh told his counterpart, according to government insiders.



Rajnath Singh welcomes his Chinese counterpart Li Shangfu on the sidelines of SCO defence ministers' meeting in New Delhi on Thursday – ANI

PLATITUDES MEANINGLESS

India rejects Chinese bid to raise talks on military-to-military ties

The meeting ahead of Shanghai Cooperation Organisation defence ministers conference focused only on prevailing border tensions. While the Chinese team tried to raise talks on military-to-military ties, India rejected it and conveyed that peace on the border needed to be established first before any other issues were taken up.

"He (Rajnath Singh) reiterated that violation of existing agreements had eroded the entire basis of bilateral relations and disengagement at the border will logically be followed with de-escalation," an official statement released after talks on Thursday evening read, adding the minister said that all issues on the Line of Actual Control need to be resolved in accordance with existing bilateral agreements.

Insiders said it was made clear that bilateral relationship was at its nadir due to China's unprovoked deployment of PLA troops on the Ladakh border. It was made clear that platitudes were meaningless in such a scenario.

Context: Peace on the border is imperative to move ahead with **bilateral cooperation**, defence minister told Chinese counterpart during their talks in New Delhi.

- **China's violation of border agreements** has eroded the very basis of bilateral relationship.
- Development of relations between India and China was premised on prevalence of **peace of tranquility** at the borders.

Border Peace and Tranquility Agreement, 1993

- About: The **Border Peace and Tranquility Agreement (BPTA or MPTA; formally the Agreement on the Maintenance of Peace and Tranquility along the Line of Actual Control in the India–China Border Areas)** is an agreement signed by China and India in September 1993, agreeing to maintain the status quo on their mutual border pending an eventual boundary settlement.
  - This agreement provides the framework for border security between the parties until **final determination is made regarding border demarcation.**
- **Agreement on Military Confidence Building Measures, 1996**: It is pursuant to the 1993 agreement, incrementally details the military confidence building measures to be implemented that would ensure no-war.
- **Military Confidence Building Measures, 2005:** The Protocol for the Implementation of Military Confidence Building Measures, 2005 further discussed modalities to implement the confidence building measures.

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PYGMY HOG

(Syllabus: GS Paper 3 - Env & Eco)



African Swine Fever (ASF)

- **About**: It is a **highly contagious and fatal animal disease** that infects and leads to an acute form of hemorrhagic fever in domestic and wild pigs.
- **Causes**: **Large DNA virus** of the Asfarviridae family.
  - Only virus with a double-stranded DNA genome known to be transmitted by arthropods.
- **Symptoms**: Includes weight loss, intermittent fever, respiratory signs, chronic skin ulcers & arthritis. Acute forms are characterised by anorexia, loss of appetite & haemorrhages in the skin.
- **Transmission**: Through natural hosts (warthogs, bushpigs & ticks) acting as vectors & by direct/indirect contact with infected pigs, their faeces & body fluids**.**
  - Not risky for humans.
- **Vaccination**: **No approved** vaccine yet.
- **Geographical Distribution**: First detected in **Kenya** in 1909 & currently found in Asia, Europe & Africa.

Context: African Swine Fever (ASF), the livestock illness that has decimated porcine populations across Asia since its advent in China in 2018, could deal a lethal blow to the **pygmy hog**, the world's rarest and smallest pig, according to an article in the journal Science.

India's Pygmy Hog

- **Scientific Name:** Porcula salvania
- **Features**: These are the **world's rarest and smallest** members of the pig family.
  - It is one of the very few mammals that **build its own home, or nest,** complete with a 'roof'.
  - It is an **indicator species** as its presence reflects the health of its primary habitat, tall and wet grasslands.
- **Habitat**: Currently, the **only known population lives in Assam, India** and possibly southern Bhutan.
  - The only viable population in the wild is in the **Manas Tiger Reserve in Assam.**
- **Protection Status**
  - **IUCN Red List**: Endangered
  - **Wildlife Protection Act, 1972:** Schedule I
- **Conservation efforts**: Once thought to be extinct, it was rediscovered in 1971. The **Durrell Wildlife Conservation Trust**, United Kingdom, initiated the Pygmy Hog Conservation Programme in 1995.
  - It partnered, initially, with the **International Union for Conservation of Nature/Specialist Survival Commission** Wild Pig Specialist Group, Assam Forest Department and the Union Ministry of Environment, Forest and Climate Change.
    - The non-profits **EcosystemsIndia and Aaranyak** joined later as local partners.
  - Pygmy hogs were brought into captivity in 1996 to start the **recovery programme.**
  - Between 2008 and 2022, 152 individuals have been reintroduced into four protected areas (PAs) in Assam, including the recent release of 36 individuals in **Manas National Park.**
  - Between 2011 and 2015 animals were reintroduced into the **Orang National Park,** successfully establishing a population there. Currently, the **captive breeding programme** maintains two populations, totalling 80 individuals.
  - One captive population is at the Pygmy Hog Research and Breeding Centre, at Basistha, in the foothills of the **Garbhanga Reserve Forest**, on the edge of Guwahati.
  - The other is The **Pygmy Hog Prerelease Centre,** Potasali. It is located at the edge of the Balipara Reserve Forest.

TIMES OF INDIA

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IMPROVISED EXPLOSIVE DEVICE

(Syllabus: GS Paper 3 - Sci & Tech)

Maoists dug tunnel to conceal IED, probe finds

Bharti Jain & Rashmi Drolia | TNN

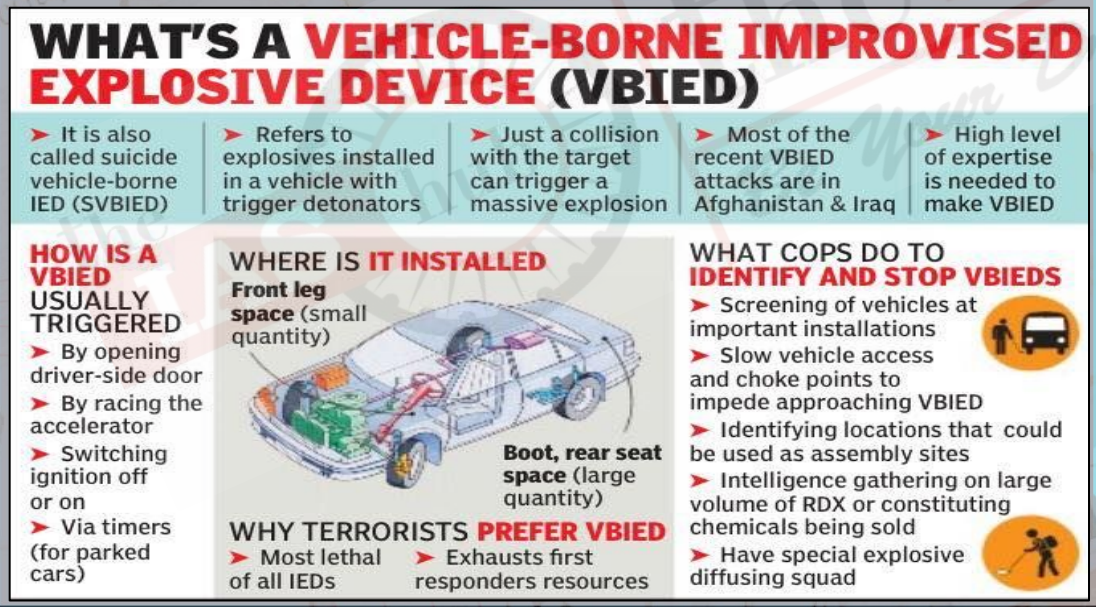
New Delhi/Raipur: The Dantewada blast that blew up a vehicle carrying 10 district reserve guard (DRG) personnel was caused by a remotely-triggered command IED, packed with 40-50 kg of commercial explosives with ammonium nitrate suspected as the primary ingredient. Such commercial explosives are commonly available in the coal belt and agencies suspect that Maoists sourced it through pilferage from coal units in the area.

The command IED, which is triggered by a wire running from the operator to the IED, was concealed in a tunnel-like depression dug by the Maoists under the asphalt road from one side, without unsettling the black top. The Maoist attack team took care not to leave any traces of the digging work, which was possibly done the night before or earlier.

A post-blast investigation from the Centre and state police, has found that the Maoists dug a tunnel starting from one side of the road and going down several feet upto a point beneath the middle of the road. While the most sophisticated IED detection equipment that road safety operations work with can detect IEDs buried at a maximum depth of eight feet. A senior official told **TOI** that a black road top invariably makes it impossible to detect the IEDs. In any case, sources in Chhattisgarh police said the road was not sanitised ahead of the DRG personnel's return journey, when the Maoists, who were tipped off on the convoy's movement, triggered the blast.

"Planting command IEDs under pucca roads by digging a hole from the side of the road is a common modus operandi of Maoists. Such IEDs are usually detected from the dug-out earth left on the side of the road, since the black top is intact.The side of the road was levelled and the dug-out soil dumped at a pond far away. Besides, with Dantewada having been largely cleared of Maoists, it seems the police or DRG got over-confident and complacent that Naxals were on the backfoot there," said an officer.

Bastar range IG Sundarraj P told **TOI**: "The security forces have taken control of a large swathe of area, from Aranpur to Jagargunda and Basagudaand have established camps in the Maoist stronghold to enforce a strong presence. We are investigating how the Naxals found an opportunity to plant the IED".



Context: The **Dantewada blast** that blew up a vehicle carrying 10 district reserve guard (DRG) personnel was caused by a remotely-triggered command **Improvised explosive device**, packed with 40-50 kg of commercial explosives with ammonium nitrate suspected as the primary ingredient.

- Such **commercial explosives** are commonly available in the coal belt and agencies suspect that Maoists sourced it through pilferage from coal units in the area.

Improvised explosive device

- An improvised explosive device (IED) is a bomb constructed and deployed in ways **other than in conventional military action.**
- It may be constructed of conventional military explosives, such as an **artillery shell, attached to a detonating mechanism**.
- IEDs are commonly used as **roadside bombs, or homemade bombs.**
- An IED has **five components:** a switch (activator), an initiator (fuse), container (body), charge (explosive), and a power source (battery).

PIB April 28

FREQUENCY MODULATION

(Syllabus: GS Paper 3 - Sci & Tech)

In a move which will boost radio connectivity in the country, PM to inaugurate 91 FM Transmitters on 28th April

Context: Prime Minister will inaugurate **91 FM transmitters** of 100 W on 28th April.

- The inauguration will give a further **boost to radio connectivity in the country.**
- The 91 new 100 W FM transmitters have been installed in 84 districts across 18 States and 2 Union Territories. A special focus of this expansion has been on enhancing coverage in **Aspirational Districts and in border areas.**

Frequency Modulation (FM)

- **About**: Frequency modulation is a **technique or a process of encoding information on a particular signal** (analogue or digital) by varying the carrier wave frequency in accordance with the frequency of the modulating signal.
  - A modulating signal is nothing but i**nformation or message** that has to be transmitted after being converted into an electronic signal.
  - Much like amplitude modulation, frequency modulation also has a similar approach, where a **carrier signal is modulated by the input signal.** However, in the case of FM, the amplitude of the modulated signal is kept, or it remains constant.
- **Applications**: It is mostly **used in radio broadcasting.**
  - It offers a **great advantage in radio transmission** as it has a larger signal-to-noise ratio, which means that it results in low radio frequency interference.
  - This is the main reason that **many radio stations use FM to broadcast music over the radio.**
  - Some of its uses are also found in **radar, telemetry, seismic prospecting, and in EEG,** different radio systems, music synthesis as well as in video-transmission instruments.
  - In radio transmission, **frequency modulation has a good advantage over other modulation.**
  - It has a **larger signal-to-noise ratio**, meaning it will reject radio frequency interferences much better than an equal power amplitude modulation (AM) signal. Due to this major reason, most music is broadcasted over FM radio.

Advantages	Disadvantages
Less interference and noise.	Equipment cost is higher. Has a large bandwidth.
Power consumption is less as compared to AM.	More complicated receiver and transmitter
Adjacent FM channels are separated by guard bands.	The antennas for FM systems should be kept close for better communication.

Amplitude Modulation (AM)	Frequency Modulation (FM)
Frequency and phase remain the same	Amplitude and phase remain the same
It can be transmitted over a long distance but has poor sound quality	Better sound quality with higher bandwidth.
The frequency range varies between 535 and 1705 kHz	For FM, it is from 88 to 108 MHz, mainly in the higher spectrum
Signal distortion can occur in AM	Less instances of signal distortion
It consists of two sidebands	An infinite number of sidebands
Circuit design is simple and less expensive	Circuit design is intricate and more expensive
Easily susceptible to noise	Less susceptible to noise

THE HINDU

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GULF OF OMAN

(Syllabus: GS Paper 1 - Geography)

Iran's Navy seizes oil tanker in Gulf of Oman

Associated Press
DUBAI

Iran's Navy seized a Marshall Islands-flagged oil tanker in the Gulf of Oman on Thursday amid wider tensions over Tehran's nuclear programme, the latest-such capture in a waterway crucial for global energy supplies.

The Navy's Mideast-based 5th Fleet identified the vessel as the Advantage Sweet.

Satellite tracking data for the vessel from MarineTraffic.com showed it in the Gulf of Oman, just north of Oman's capital, Muscat, on Thursday afternoon. It had just come from Kuwait and listed its destination as Houston, Texas.

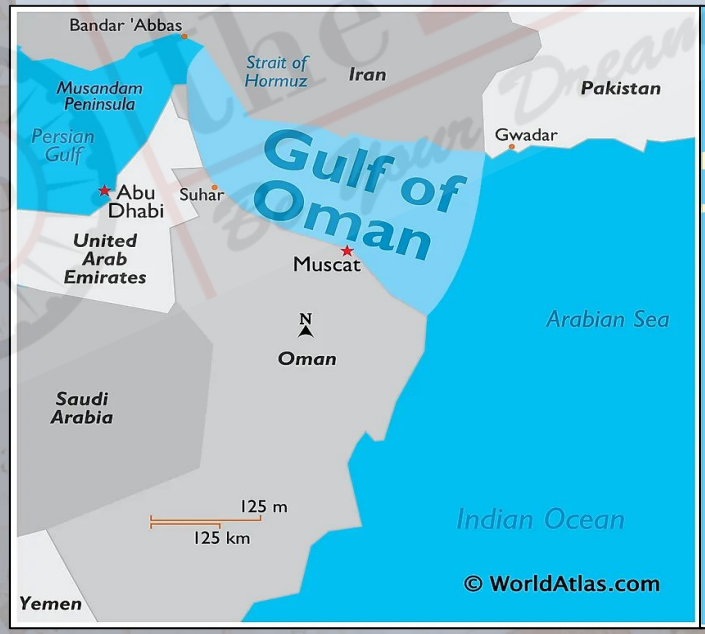
Context: Iran seized a **Marshall Islands-flagged oil tanker in the Gulf of Oman** in international waters, the latest in a series of seizures or attacks on commercial vessels in sensitive Gulf waters since 2019.

Marshall Islands

- The Marshall Islands, officially the Republic of the Marshall Islands, is an **island country near Guam in the Pacific Ocean**, slightly west of the International Date Line.
- Geographically, the country is **part of the larger island group of Micronesia.**

Gulf of Oman

- The Gulf of Oman or Sea of Oman, also known as **Gulf of Makran or Sea of Makran**, is a gulf that **connects the Arabian Sea with the Strait of Hormuz,** which then runs to the Persian Gulf.
- It **borders Iran and Pakistan on the north**, Oman on the south, and the United Arab Emirates on the west.





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