



LAW amusements



Surreal law facts

The truth is always stranger than fiction

The life-saving psalm

Psalm 51, verses one through four was a veritable lifesaver. During the fanatic years of the Roman Catholic religion in Europe, from about 1300 to 1800, a person convicted of a crime for which he was to be sentenced to death, if it was a first offence, could claim benefit of clergy, which meant that, if he could prove that he was religious (by reciting the Psalm 51), he could avoid the death penalty. They were branded on the thumb so they could never use the defence a second time.

The life-saving words:

"Have mercy upon me, O God, according to thy loving kindness: according unto the multitude of thy tender mercies blot out my transgressions. Wash me thoroughly from mine iniquity, and cleanse me from my sin. For I acknowledge my transgressions: and my sin is ever before me. Against thee, thee only, have I sinned, and done this evil in thy sight: that thou mightest be justified when thou speakest, and be clear when thou judgest."

The zero-student law school

All Souls College is a law school and history college and part of Oxford University but which, since it opened in 1438, has never had a single student. It does, though, have a huge building, a website (www.all-souls.ox.ac.uk) and an outstanding library (Codrington).

All Souls College, though officially an higher-level educational institution, is, in reality, an old boy's club. At one point, memberships (called "fellowships") were sold for cash.

Today, it is an association of select British hoidy toidies and academics, in history and law, some of which are seconded to other colleges at Oxford University as teachers (William Blackstone was a member).

It was named by its founder, the Archbishop of Canterbury, to encourage prayers for "all (the) souls" of the numerous English who had died in ruinous wars against France.

Chief justice, momma's boy

Lord Haldane (the made-up British nobleman title for Richard Burdon, his real name), was a Scotsman who lived from 1856 to 1928.

A successful lawyer, Burdon reached the pinnacle of that career in Great Britain, achieving England's equivalent for Chief Justice and Minister of Justice, Lord Chancellor, in 1912. He also served as British War Secretary during World War I.

And he was the 'momma boy' of all 'momma boys'.

For every single day, from the death of his father in 1877, to the death of his mother at the age of 100, in 1925 - some 48 years - the United Kingdom's most senior lawyer dutifully wrote a letter to his mother, Mary Burdon-Sanderson.

Burdon remained a life-long bachelor after the one woman he proposed to broke off their engagement.

He was forced to resign as Lord Chancellor in 1915, when at the height of the war, he was unable to resist public suspicion of German sympathies.

The 'wannabe jock' lawyer

Canadian attorney Lloyd Duhaime ran from Quebec City to Baie-Comeau to raise \$5,000 for a charity (United Way) in 1989, running the 250 miles (400km) in eleven days.

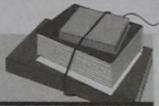
Big deal you say?

In 1992, this same lawyer was the goaltender for a team that set the world record for the longest ever ice hockey game, collecting an assist and a penalty in the 52 hour marathon on ice.

And then, on Monday, November 16, 1985, he successfully argued an unemployment insurance case before Justices Jean Beetz, W. R. Macintrye and Bertha Wilson of the Supreme Court of Canada only 2 days after being called to the bar (Canada v Gagnon).

Source: www.duhaime.org.

LAW lexicon



Unliquidated debt - Remaining not determined; unassessed or unsettled; in dispute as to the proper amount.

Unsecured debts - In bankruptcy, debts such as open accounts at department stores for which the debtor has not pledged collateral to guarantee payment.

Usury - Extraction of interest on a loan above the maximum rate permitted by statute.

Vacate - To set aside.

Venire - A writ summoning persons to court to act as jurors.

Venue - Authority of a court to hear a matter based on geographical location.

Verdict - A conclusion, as to fact or law, that forms the basis for the court's judgment.

Veterans' Administration (VA) - The federal agency which administers a system of benefits for veterans and their dependents.

Visa - An official endorsement on a document or passport denoting that the bearer may proceed.

Void - Invalid; a void agreement is one for which there is no remedy.

Voidable - Capable of being declared invalid; a voidable contract is one where a person may avoid his obligation, as a contract between an adult and a minor.

Voir dire - The preliminary examination made in court of a witness or juror to determine his competency or interest in a matter. Literally, to speak the truth.

Voluntary bankruptcy - A proceeding by which a debtor voluntarily asks for a discharge of his debts under the Bankruptcy Code.

Source: Jurist International.

Dear reader,

You may send us your daily life legal problems including family, financial, land or any other issues. Legal experts will answer those. Please send your mails, queries, and opinions to: LawDesk, The Daily Star 19 Karwan Bazar, Dhaka-1215; telephone: 8124944, 8124955, fax 8125155; email: dslawdesk@yahoo.co.uk, lawdesk@thedailystar.net

FOR YOUR information

How to pay tax?

NAZMUS SALIHEEN

THE most common question from an earning member of the society is "am I liable to pay tax? If yes what shall I do, what are the requirements to be followed by and how can I meet the requirements?"

As a general rule, every earning person and the persons who have some asset shall submit income tax return (the declaration of income and assets) and if his income falls within the limit of taxable income he has to pay tax at the rate specified by state law; however, he can be exempted by the state law from paying tax against his income.

The list of the person who shall submit income tax return for the income tax year 2009-2010 (the year of income is income-year and the year of submitting tax return on that income year is tax year) is exhaustive. They are

- Woman, man over 65 years whose income exceeds Tk.1,80,000/-, man whose income exceeds Tk.1,65,000/-, mentally retarded person whose income exceeds Tk.2,00,000/- during a income year;
- Person who submitted return in the previous year;
- a person who lives in any city corporation/paurashava/divisional HQ/district HQ and owns a building of more than one storey and having plinth area exceeding 1,600 sq ft, have car/membership of a club registered under VAT Law/ telephone;
- a person who has a Taxpayer's Identification Number (TIN);
- if any person runs a business or profession having trade license; and
- any professional like Doctor, Lawyer, income tax Practitioner etc; a Member of a Chamber of Commerce and Industries and a trade Association; Candidate for Union Parishad/Paurashava/City Corporation/Parliament; person who participates in a tender.

The person who is under an obligation to submit income tax return shall get an Income Tax Identification Number (TIN Number) from his tax zone (as per his territorial or professional identity he is specified for a particular tax zone) and submit an the return along with an



advance tax @ of Tk.1000/-; if in the next income year it seems that his income is not taxable then he can get refund of that initial amount.

Now comes the most critical question, how he can assess his tax?

The simplest way to assess assets and tax in respect of those assets, is to have a booklet from nearest tax office and follow the guideline. The booklets are very easy to understand and clear in language. To consult Income Tax Ordinance 1984 is also helpful.

The tax needs to be paid on the yearly turnover that means, if anyone have any idle assets (land, gold, valuable goods and commodities, inherited properties, car, exclusive art piece, antique furniture, laptop, mobile phone etc.) he does not need to pay tax on it but need to declare it in the income tax return. What is necessary is to declare all the assets but give tax only on the net income. If the income, excluding the yearly expenditure, exceeds the income limit mentioned above he has to pay tax

accordingly.

For example, if anyone gets yearly house rent at Tk.2,40,000/- and have expenditure (expenditure includes everything living cost, education cost, conveyance and other all sorts of expenditure) at Tk.1,80,000/- his net income comes at Tk.60,000/-, which is below the income limit and thereby fall within the category of nil-return and need not to pay tax; but may need to submit tax return if he submits return in the previous year or have assets.

One may think that the declaration of income is only necessary; but declaration of assets in the return is an equally important aspect. If anyone ever wants to convert (i.e. sale any property) his assets into liquid money, he has to have the corresponding source of that money (asset) in his return; if he never declare that assets in the income tax return then the question may come that how did he get that income; in that case he will not be able to show that money in his return and that money will become his black money.

RIGHTS monitor



Burma: Released prisoners tell stories of torture

THE Asian Human Rights Commission (AHRC) welcomes the release of prisoners from jails around Burma during the last week, especially human rights defenders and persons who were detained during and after the protests of August and September 2007, including numbers of persons on whose cases the AHRC has issued urgent appeals. However, it notes with grave concern the reports of torture that some detainees experienced during interrogation. The physical and mental injuries caused in this period were either not adequately treated or not treated at all during the detainees' incarceration, causing some of them lifelong damage. Among those cases that have been reported in the media:

Ko Myo Yan Naung Thein, a former technical institute student, was assaulted by unknown assailants and taken from a march during September 2007; he suffered injuries to his nerves during torture under interroga-

tion and did not get adequate treatment in Sittwe Prison; he is now reportedly unable to walk.

Ko Bo Bo, a former student leader also known as Ko Moe Kyaw Thu, had been imprisoned on a range of charges since 1992. He told Radio Free Asia (RFA) that after his arrest he was taken to a military intelligence unit in Rangoon where he was hooded and repeatedly assaulted, denied water and refused access to a toilet. During his term at Ohboe Jail he was twice seriously assaulted, in 2000 and 2005, causing him to suffer constant headaches.

U Aung Myint, who was also detained after September 2007 and jailed on a two-year sentence at Myaungmya, of which he served nearly the full time, also told RFA that he and other prisoners had been tortured and had



not received timely medical attention during imprisonment.

The AHRC believes that there will have been many other instances of torture and assault during interrogation and imprisonment followed by a subsequent lack of appropriate treatment--constituting an additional form of cruel and inhuman treatment and punishment--among the persons released last week. It is also aware that such treatment is by no means confined to cases of political detainees. Torture and abuse of persons in custody is endemic across all types of cases in Burma, and had ordinary criminal detainees also been interviewed many, perhaps most, would have had similar stories to tell.

Accordingly, the Asian Human Rights Commission takes this opportunity to again call for the maximum amount of global effort to have the mandate of the International Committee of the Red Cross to visit detention facilities in Burma renewed without further delay. Although renewal of the mandate-

which the group suspended in 2005 because of the government's failure to respect its internationally-recognized conditions--cannot fully prevent torture or protect detainees from abuse, it would be a practical and quickly-implementable step to reduce the incidence of abuse and ameliorate some of its worst consequences.

Renewal of the ICRC prison visits mandate is long overdue. There is absolutely no reason for the government of Burma to object to the visits, given that the agency is bound by confidentiality, and the visits cost the government nothing. If then this much cannot be done, what good can be said of the release of a few thousand shattered bodies, while tens of thousands more continue to have the same types of abuses heaped upon them daily?

Source: Asian Human Rights Commission.

LAW news



Europe must come clean on its involvement in CIA torture

THE 'war on terror' long ago added 'waterboarding' and 'rendition' to the language of public life, but only now is the scale of abuse committed during the 'war' truly becoming apparent. Courtesy of a report released in August by the CIA inspector-general, we now know, for example, that CIA officers also carried out mock executions and threatened to kill detainees' children.

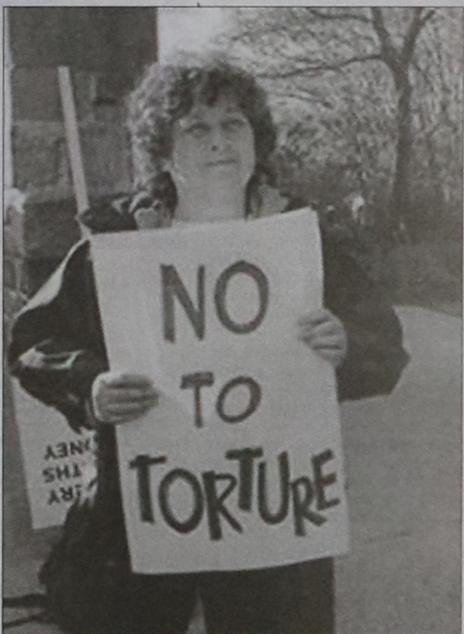
Even so, the public account of the CIA's activities remains incomplete. Several parts of that report were almost entirely deleted - and one of those described the operation of secret detention sites in Europe. EU governments should fill in those gaps in our knowledge.

To those in Brussels, the charge sheet should be familiar. In November 2006, the European Parliament confirmed that EU member states "had knowledge of the programme of extraordinary rendition and secret prisons"; it accused Italian intelligence officials of assisting in the CIA's kidnapping and rendition; it condemned the Swedish government's complicity in two CIA renditions in 2001; and it identified the German government as complicit in two renditions. All those 'rendered' were subsequently tortured.

Then, in a 2007 report, the Council of Europe confirmed the existence of secret CIA torture centres in Poland and Romania. This summer, ABC News reported that Lithuania had housed a 'black' - secret - site.

Some EU governments have responded, but their investigations have been truncated or short-circuited. Courts in France and Sweden quickly shelved criminal complaints. An Italian court is now trying Italian agents for the abduction of a suspect, Abu Omar, to Egypt, but the constitutional court ruled that key evidence should remain secret, and the CIA agents allegedly involved are being tried in absentia because the government refused to seek their extradition.

Similarly, the German government is refusing to seek the extradition of CIA agents for the rendition of Khaled el-Masri; a Bundestag inquiry into alleged state complicity in that and another case proved a whitewash. Spain has only now acknowledged that - under the previous government - the CIA used its air-space for rendition flights.



The UK has opened investigations into two instances of secret-service agents' alleged complicity in the torture of US-held detainees, but has refused to order a full inquiry into complicity in abuse in third countries.

In Romania, a parliamentary investigation unconvincingly dismissed accusations of a 'black site', while Poland will keep secret the results of its investigation into similar accusations. In Lithuania, a special parliamentary committee has yet to begin work.

With the election of Barack Obama in the US and an end to the most outrageous CIA practices, the temptation may be to argue that the worst is over, that nothing is to be gained by coming clean and that the principal issue left by the 'war on terror' is to find homes for Guantánamo Bay detainees.

In fact, however, the Obama administration has indicated that it may send suspects to third countries that are willing to provide diplomatic assurances that they will not use torture. But in case after case, assurances given by the Bush administration proved completely ineffective.

Mechanisms need to be created to ensure that Europe is not again hoodwinked into rendition and housing torture sites. It is equally important that Europe hold accountable those who authorised torture. Until then, the stain of torture will remain on its soil.

Source: Human Rights Watch.