

Tax evasion culture

Procedure and approach need reform

THE very low Tax-Gross Domestic Product (GDP) ratio at around 9 per cent coupled with the people's tendency to evade paying tax has been a major hurdle before the revenue administration's effort to fulfil the government's revenue collection target every year. As a result, the amount of revenue collected annually is too low compared to the population's actual potential to pay taxes. Small wonder the government has to meet the budgetary gap through borrowing from banks and foreign aid.

A recently conducted study by the Transparency International, Bangladesh (TI, B) reveals that the government has been deprived of Tk 210 billion in terms of revenue due to a number of factors that include corruption among tax officials, high rate of indirect taxes, people's tax evasion habit arising from complicated procedures, flaws in the tax collection system and so on.

But of no less importance is the collusion between the corrupt tax officials and taxpayers. While shortage of manpower exacerbates the problem further.

It cannot be gainsaid that structural flaws combined with manmade factors militate against effective spreading of tax network as well as revenue targets. Such a state of affairs calls reform in the tax administration that should include overhauling tax laws, procedure of tax collection and submission of tax returns. And of equal importance is effecting a change in the public's attitude towards paying taxes. But the public's apathy to pay tax is rooted in their psyche--the fear of being harassed and unjustly fleeced by tax officials. And to a large measure, that fear is also not without its basis. Still worse is that a section of corrupt tax officials that resorts to underhand dealings with clients at the expense of the state exchequer.

A cleaner and efficient tax administration is a big boost to the public's confidence in the system. A simplified but electronic tax collection and submission of returns will further ease, expedite as well as improve quantity and quality of the revenue collection system. It is hoped that the government would take serious note of these suggestions.

Inculcating sense of history

Book distribution plan welcome

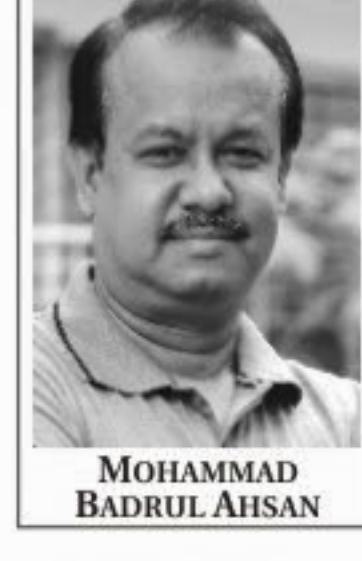
A sense of history is the foundation upon which a society finds a niche for itself in the global scheme of things. In Bangladesh, given the various distortions which have crept into our history, inculcating a sense of history in the young is of seminal significance. That is why the government move to provide a fifteen-volume work on War of Liberation free of cost to nearly 17,000 school and colleges is welcome. The initiative toward this laudable exercise was of course taken by the last caretaker government, for which it deserves credit. It is our expectation that the present elected government will eventually fulfill this onerous responsibility of bringing our young population level with the history of the country, particularly in relation to the War of Liberation and the events that preceded it.

The authorities plan to distribute the volumes to 17,000 additional educational institutions next year. Last year, altogether 898 institutions were given the work. We can safely predict, therefore, that in the near future the volumes will eventually reach those institutions which are yet to come by them. We do think, though, that a caveat is necessary here. It is that the teaching of history through these fifteen volumes must avoid the controversies and misinterpretations which have for years left the young confused about the background to the momentous happenings of 1971. We trust that the contributions of all individuals and sections of people involved in the making of Bangladesh's history will have been taken account of in these works and that in future there will be no scope for anyone to point to any loopholes in the narrative.

Finally, it remains for teachers in schools and colleges to make it a point to have their students go through the volumes on a regular and concerted basis. Indeed, no matter what subjects pupils take up for study, the teaching of history should be made part of the curricula. Nothing can be worthier than knowing about one's cul-

CROSS TALK

When American help hurts



MOHAMMAD BADRUL AHSEN

IT must be a sheer coincidence that George Bush bombed Iraq on March 19, 2003, and Barrack Obama bombed Libya on March 19, 2011. It also must be a

sheer coincidence that how the United States had started to minify Saddam Hussein in Iraq is also how it appears to plan to pare down Muammer Gaddafi in Libya. But one thing is apparent from how US dealt with one dictator in the past and is dealing with another in the present. The superpower has its own rules in the game.

What are those rules? US attacks foreign countries where ruthless dictators repress their own people. In the same spirit it also invades foreign countries where people are more miserable under the burden of its invasion. More people have died in occupied Iraq and Afghanistan than were killed by Saddam and the Taliban.

Somehow what the United States is doing to Libya is what it did to Iraq two decades earlier. In 1991, United States had created a similar no-fly zone in northern Iraq, where Saddam Hussein massacred the Kurds. In 1992, a no-fly zone was imposed over southern Iraq where Saddam massacred the Shiites. Then there were economic sanctions, bombing of Iraqi military forces and other measures. In 1994, United States even set up a no-drive zone in southern Iraq because it was concerned about Iraqi military aggression against Kuwait.

True, Gaddafi has been mowing down his opponents, who happen to be his own countrymen. But how does United States justify its bombing of Libya? True, it is doing precision bombing, targeting only the Gaddafi forces. But what percentage of

Libyans has asked for the US intervention in their internal affairs? The same question was answered with elusive weapons of mass destruction in Iraq. It was the hot pursuit of the Taliban in case of Afghanistan.

Many people argue that history has arrived in the Arab world with its

rope.

Whether history is taking the shape of the US plan or the US plan is shaping history, the Arab world is heading for a change. The rest of the world has gone through this change already. Europe, Africa and the rest of Asia have experienced upheavals. Civil



The superpower has bizarre rules of engagement. What is a game to it is death to others. Iraq, Afghanistan, Vietnam, Laos and Cambodia are ample proof that more people die when it comes to their rescue than would have died otherwise.

decisive hands. Ben Ali fled Tunisia. Mubarak stepped down in Egypt. It's an irony that in the end all dictators suffer from a delusion: they want to stay when they should go. Gaddafi is fighting back in Libya. In Yemen, Ali Saleh is killing his countrymen following Gaddafi's footsteps. Both dictators are in the denial stage. They should know that they have crossed the Rubicon. Time is out for them, they have come to the end of the

wars, revolutions, coups d'etat and regime changes have taken these continents through their due share of political convulsions.

So what is happening in the Arab world has a background to it. The French Revolution, the American Revolution, the Russian Revolution and the Chinese Revolution, which in their ripple effects mothered many smaller revolutions across the globe, have sublimated people's longing for

freedom into the modern art of democratic governance. Once the kings ruled in the name of God, now rulers rule in the name of their people.

If the Arab streets are exploding in violent protests, it's because that struggle has come full circle for their people as well. In fact, given their oil revenues and phenomenal growths, Arabs have never enjoyed freedom in its fullest sense. They have lived under almost 1,000 years of subjugation by Mongol, Persian, Turkish and European armies. After World War II ambitious military leaders abolished monarchy in some of these countries. But that didn't ensure the freedom of people. Their rulers turned out to be mere proxies for foreign hands.

The Arabs have entered the second phase of their struggle. In 1789, the storming of the Bastille fortress-prison in France sparked the uprising of the modern nation. In the last two months that storming was reenacted at the Tahrir Square in Cairo, Benghazi in Libya or the main square in town of Sidi Bouzid in Tunisia, where a street vendor named Mohammed Bouazizi set himself on fire. The same storm has also swept over the public squares in Bahrain, Jordan, Oman, Kuwait, Syria and Saudi Arabia.

Meanwhile, the United States and its allies should leave them alone. These people should have the freedom to fight for freedom, so that they will earn that freedom and not have it shoved down their throat or given on a silver platter for a fresh round of subjugation.

The superpower has bizarre rules of engagement. What is a game to it is death to others. Iraq, Afghanistan, Vietnam, Laos and Cambodia are ample proof that more people die when it comes to their rescue than would have died otherwise.

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Japan: A friend in need

MIZANUR RAHMAN SHELLEY

FOR Japan, March this year turned out to be "the cruellest month." An earthquake of unprecedented scale, subsequent tsunami followed by nuclear plant disaster, wrought unimaginable havoc in the devastated island-nation. The deprivations caused by the fury of enraged nature began from March 10 when the disastrous earthquake (8.9 on the Richter scale) hit the country, particularly the North Eastern part.

Up to date, the terrible tremor and the sweeping tsunami have taken a toll of 10,000 dead and some 15,000 missing. Many thousands more uprooted from their homes are passing miserable days in camps. Suffering from cold in scanty shelters, the patient homeless are bravely facing the challenges of insufficient food and water supply and want of power.

The travails of the Japanese people, who rose from the ashes of the Second World War like a new Phoenix, have been compounded by the nuclear power plant disaster in Fukushima. Attempts at controlling or limiting the damage did not meet with success as radiation from the affected plants increased manifold -- contaminating air, water and food.

According to a recent report, the water from one of the damaged reactors shows a radiation more than a hundred thousand times beyond the safe limit. Water in the adjacent sea reportedly shows radiation three thousand times more than the permissible limit. No wonder that German Chancellor Angela Merkel called the Fukushima Dai-ichi nuclear plant disaster "a catastrophe of apocalyptic dimensions."

The damage in economic terms is tremendous, even for the third largest economy in today's world. Preliminary estimates by the World Bank envisage that more than \$320 billion would be needed to meet the costs of reconstruction and rehabili-

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Conveying these in a well orchestrated and orderly manner may still assert that at this hour of Japan's woe Bangladesh is not only a friend in need but also a friend in deed.

tation. How much more would be needed to contain and limit the negative affects of radiation from crippled power plants is anybody's guess.

In the final analysis, however, the heartrending woes of post-disaster Japan is more human than material. The human dimension of the tragedy feels shocking in the backdrop of generous assistance Japan extended to humanity. Here are a people who, emerging from the ravages of the second great war, not only rebuilt their own lot but also helped the development of poor and disadvantaged countries, far and near.

The various media of Japanese International Development Cooperation, including Japan International Cooperation Agency (JICA) and Japan Bank for International Cooperation (JBIC) (now merged in the New JICA), proved to be virtual socio-economic statements on a global scale. These manifest the generous willingness and determination of the Japanese people and government to help build a fair world order where the fruits of development are shared justly and equitably by all nations.



In the Financial Year 2007 JICA's budgetary expenditure stood at \$1,554 million while JBIC's volume of operations stood at \$3,886 million with Overseas Economic Cooperation Operations at \$6,823 million. In addition, Ministry of Foreign Affairs grant aid budget stood at \$1,634 million.

The Japanese ODA continued to flow into independent Bangladesh since 1973. From 1988-2004 Bangladesh received a total amount of Japanese Yen 1,093 billion as grant, loan, technical assistance and debt relief assistance. Japan remains the source of the largest bilateral development aid to Bangladesh.

There is little doubt that Japan will overcome its present awesome difficulties. At the moment, however, this brave and resilient nation needs and deserves sound friendship and help, not so much in economic and technological terms but more in sincere human empathy. Bangladesh, a favourite recipient of Japan's friendship and assistance, needs to and can play a vital role in this hour of Japan's ordeal. The history of the people of Bangladesh is one of assertion of primacy of the human spirit in the

face of formidable natural and human challenges. In their own turn the Japanese people have valued the centrality of human beings in life and development.

As Japan painfully and gradually recovers from the adverse impact of several disasters in a row, Bangladesh needs to rally widespread and continuous moral support to her tested friend in distress. The people, the government and civil society in Bangladesh need to empathise with distressed Japan in clear and eloquent language. We have not risen to the occasion. This is unfortunate, but the time has not yet passed.

It is not a question of sending a few plane loads of relief materials or volunteers. Disaster-ravaged but resourceful Japan may not need these. Human understanding and fellow-feeling are of greater importance. Conveying these in a well orchestrated and orderly manner may still assert that at this hour of Japan's woe Bangladesh is not only a friend in need but also a friend in deed.

The writer is founder Chairman of Centre for Development Research, Bangladesh (CDRB) and Editor quarterly, *Asian Affairs*.

THIS DAY IN HISTORY

April 1

- 1924 Adolf Hitler is sentenced to five years in jail for his participation in the "Beer Hall Putsch".
- 1945 World War II: Operation Iceberg United States troops land on Okinawa in the last campaign of the war.
- 1948 Cold War: Berlin Airlift Military forces and set-up a land blockade of West Berlin.
- 1949 Chinese Civil War: The Communist Party of China holds unsuccessful peace talks with the Kuomintang in Beijing, after three years of fighting.
- 1979 Iran becomes an Islamic Republic by a 98% vote, officially overthrowing the Shah.
- 1992 Start of the Bosnian war.
- 2009 Croatia and Albania join NATO.