

# Abduction and disappearance: Making the State accountable

C R ABRAR

LAST week marked a new low in the law and order situation of the country. The panel mayor of the port city of Narayanganj was abducted along with a few of his associates. The abduction was conducted with clinical precision, in broad daylight. There is a general consensus that such a task could only be accomplished by a group of professionals.

That was not the first time that a group of people was abducted by a specialist unit. On December 4, 2013 eight persons with affiliation of the opposition party, BNP, were abducted from various parts of Dhaka city, again in broad daylight. Their families believe that members of law enforcement agencies were involved in that act.

There is a crucial difference between the two sets of abductions. While the corpses of the victims of the Narayanganj case were found floating in the river of Shittalakhya within day of their disappearances, in the Dhaka case of December 2013 the victims are still traceless. In common parlance, they remain involuntarily disappeared.

These days the people of Bangladesh are getting weary of the news that their fellow citizens are being abducted or involuntarily disappeared from different parts of the country. In many instances their bodies are subsequently dumped and found on roads, pavements, drains, rivers, swamps and lakes. In other cases, they remain disappeared while their mothers, wives, sisters and children wait for their return.

Abduction and disappearance have become integral part of the daily life of Bangladeshis. One did not take much notice when persons tagged as petty criminals were being extra judicially killed. Those at the helm of the State and a section of the media were successful in shaping the public discourse that loopholes in the criminal justice system allowed those undesirable elements to escape justice and hence there was little option but to deal with them summarily. The offenders did not deserve the protection of the law they argued. The urban middle class on the whole subscribed to this position and was happy with what appeared to be improved law and order situation. But such satisfaction came at a cost.

Over time, there was a discernible rise in the number of extra judicial killings (EJK). The national rights bodies such as Odhikar expressed concern over the killings. Human Rights Watch and Amnesty International joined them and raised red flag as the figures of those killed extra judicially registered a steep rise. During the Universal Period Review at the Human Rights Council in Geneva, the Foreign Minister of the newly

elect government had to make a public pledge of zero tolerance of such killings. Such a declaration was conformity with the election pledge of her party.

Despite such a public pledge EJKs continued unabated. But as public mood swung against the practice, those involved in the exercise changed their tactic. No longer were they prepared to dispose off the bodies of their victims, often with bullet wounds and gory torture, those were made to disappear. Thus a relatively new term got introduced in the corpus of language of human rights violation in the country - involuntary disappearance. The new tactics came in handy for the perpetrators.

When initial experiments of liquidation of petty criminals and political elements of the fringes met with little resistance, the perpetrators became more confident and began targeting those who are considered politically undesirable by the ruling quarters. Thus one finds the disappearance of commissioner Chowdhury Alam on 25 May 2010 from Dhanmandi, of ex BNP MP Ilias Ali on 17 April 12 from Banani and another ex BNP MP Saiful Islam of Laksham and his associate Humayun Kabir. Logic leads us to conclude that political considerations played a role in eliminating them.

While the government of the day refused to take cognizance of the disappearances of their high profile opponents, the political background of the victims failed to generate national condemnation of the dastardly acts. Instead of viewing this as an affront to citizens' rights the so-called champions of national conscience preferred to look the other way.

Enjoying absolute impunity the elements involved in such acts became even more daring and reckless. The attempted abduction of the rights activist Adilur Rahman Khan and abduction of the husband of environmental activist Rizwana Hasan marked a new height in their sinister move. The prompt, bold and unequivocal response of the media and masses exerted enormous pressure on the power that be and secured their release. These instances of safe return of the abducted are more of an exception rather than rule.

If one looks at the statistics produced by the rights organization Odhikar and Ain O Shalish Kendra then one finds that of those abducted only a handful returned, bodies of some were subsequently found and most remained traceless.

The feeling is rife among informed citizens that state agencies had a hand in committing at least some of these crimes. Immaculate planning and precision in execution leave beyond doubt that well-trained personnel can only conduct such acts. Circumstantial evidence in many cases

validate such claims. Besides, in a number of instances the families of victims have pointed fingers at the members of law enforcement agencies (LEA), including the Rapid Action Battalion. In a few cases, the aggrieved families even named senior officials of the agency. Despite such serious accusation and finger pointing the government persistently rejected such charges labeled against the LEAs and their personnel. This has, on one hand bred a culture of impunity for delinquent members of LEAs, and, on the other, led to serious erosion of trust on LEAs and the state machinery in general in the public eye. A particular institution has become synonymous to death squad.

There may not be enough evidence to back claims that abductions and disappearances are taking place at the behest of the state. However, the failure of the State to acknowledge this to be a major problem, the denial of the people in authority to take into cognizance of the reality, the rejection of the demands for independent enquiry into cases of enforced disappearance and the propensity of the government leaders to blame the opposition for such acts without furnishing any proof - all contribute to the public perception that the perpetrators enjoy unflinching support of the administration. It is pertinent to take into account a recent observation of the chair of the National Human Rights Commission that criminal syndicates are using errant members of the law enforcing agencies for abduction and disappearances against payment of money.

Thus far, like EJK, abduction and disappearance did not appear to be an issue of concern for cushioned middle class of Bangladesh. The events of the last few weeks have stirred up collective conscience that such acts must not be allowed to continue. Although those in command of the State remain nonchalant, citizens have begun to claim a stake in their own security and are getting united. The public rallies of the last few days in different parts of the country, including those organised by the newly formed Committee for Protection of Fundamental Rights (CPFR), reveal the fact that no longer will the citizens allow the State to pound their fundamental rights. They also make it amply clear that people can no longer be bullied and intimidated by the gun wielding bullet proof jacketed law enforcers and the intimidating noise and sharp turns of the armoured carrier vehicles that paraded the South Plaza of the Sangsad Bhaban when one such rally of CPFR was thwarted on 3rd May. Sooner the ruling quarter realizes this, better it would be for everyone in the country.

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# Maiden TICFA meeting: What did Bangladesh get?



BARRISTER HARUN UR RASHID

THE General System of Preferences (GSP) which was suspended by the US in June 2013 after the tragedy of Rana Plaza damaged the reputation of Bangladesh in grossly neglecting the safety and protection of garment workers. Moreover whatever action the US takes, the European Union picks up and follows. However this time so far the EU has not suspended its GSP to Bangladesh garments. The effect of the suspension of GSP for Bangladesh exports (tobacco products, sports gears, tents, kitchen appliances and plastic products) was small amounting to about \$26.3 million.

There was a high hope that Bangladesh would receive positive reaction on the restoration of GSP from the US delegation at the Ticfa (Trade Investment Cooperation Framework Agreement) meeting which was held in Dhaka on 28th April. The meeting clearly demonstrated that Bangladesh and the US had completely different agenda and expectations.

To restore the GSP, the US delegation stated that much work remained to be done in the garment sector for safety of workers. At the meeting, the US delegation came up surprisingly with a proposal of constituting two panels on labour and women to ensure due rights for garment workers and increase women's participation on the economy of Bangladesh. The proposal was seen as a delaying tactics to restore the GSP facilities to Bangladesh.

Bangladesh also wanted quota and duty free access of all Bangladeshi goods as being a Least developed country (LDC) to the US market under the Bali package of WTO reached last November, the US delegation reportedly stated that the LDC's access to the US market was tied with WTO's further negotiation and completion. It is noted the US has provided duty-free and quota free access to some LDCs in Sub-Saharan and Caribbean countries, but the benefit has never been provided to Bangladesh. On the other hand, at the meeting, the US wanted reduction of tariff structure of fire, electrical and structural equipment, as Bangladesh would have to import them to ensure workplace safety and Bangladesh had drastically reduced the tariff on fire and safety equipment. The US got what they wanted for their exports to Bangladesh. The question is: why was the negative stance of the US at the meeting?

The main reason appears to be that the relationship between Bangladesh and the US has been going through severe strains because of their reservation of the outcome of non-inclusive 5th January election which returned the Prime Minister Sheikh Hasina to power after the main opposition party boycotted the vote and no congratulatory message from the US has come as yet to the Prime Minister.

Nisha Biswal, the assistant secretary of state for South Asia, reportedly on 30th April, stated to the House Foreign Affairs subcommittee chaired by US Representative Steve Chabot that the United States would keep pressing Bangladesh to resolve intense feuding. "We believe that all of the gains that Bangladesh has made in its economy, in its development trajectory, that all of those gains are fragile and unsustainable in the long term if it does not have political stability, and political stability is not possible without some greater degree of political inclusion."

Chabot reportedly said "If it's not resolved, I'm afraid the violence is going to escalate and an ally - a good ally of the United States and one that has kind of traditionally been looked upon as a model for a moderate Muslim country - could become just the opposite."

The uneasy relationship between the two countries has also been corroborated by the Finance Minister AMA Muhith who on 26th April reportedly asserted that Bangladesh's political ties with the US were not in a "comfortable" state though its ties in the economic field are okay. Muhith also said the relations between the two countries have always been "cold" and the government is trying to make them "a bit soft", at least on the economic front. There is another reason which the US administration did not disclose at the Ticfa meeting to Bangladesh authorities that since its introduction in 1974, the GSP program has required periodic renewals by the Congress. The current GSP expiration date is July 31, 2013. The House of Representatives introduced a bill on July 17 extending GSP to September 30, 2015.

The Senate followed with an identical bill on July 18, but it is still not certain that the bill will make it through both houses and land on President Obama's desk. It is reported that that GSP bill is tied with President Obama's request that TPA (also known as "fast track") is needed to implement the Trans-Pacific Partnership and Transatlantic Trade and Investment Partnership agreements currently under negotiation.

However, some lawmakers are working to generate opposition to TPA in the belief that Congress should not cede its constitutional authority to regulate commerce. It is reported that given that congressional priorities lie elsewhere, few if any of the trade-related bills including that of GSP are likely to be taken up in the near future. Therefore the restoration of GSP for Bangladesh appears to be remote. Let us see whether the EU follows the US steps.

The writer is former Bangladesh Ambassador to the UN, Geneva.

# Growing underground economy: Some policy recommendations

ABU AFSARUL HAIDER

ACCORDING to a finance division study conducted in 2011, the size of the underground economy in Bangladesh is expanding and now holds 62.75 per cent of our GDP, said Finance Minister AMA Muhith in a pre-budget meeting with the country's leading economists, recently. The country's GDP, at present, stands at Tk. 10,379.87 billion (10, 37,987 crore), so based on his citation, the amount of such money in our economy is at least Tk. 6513.37 billion (6, 51,337 crore). In order to bring such a sizeable amount of money to the mainstream of the national economy, he asked for suggestions and opinions from all concerned authority (The Daily Star, April 9, 2014).

"Underground economy" is a term that refers to those individuals and businesses that earned money through illegal activity and possible sources include drug trafficking, weapons trading, terrorism, prostitution, extortion, bribe and kickbacks from big government and non-government contracts etc, concealing their true tax liability from government taxing agencies. Normally, we call such income as black money since it is earned through illegal source and, as such, is not taxed. On the other hand, 'undisclosed money' can be generated from legitimate activities or activities which are illegitimate on which the taxes imposed by government or public authorities have not been paid.

An independent survey finds few reasons of reluctance or lack of interest in paying taxes. People would like to be assured that their money is being used for the right cause. Majority of the people opined that our tax system is unnecessarily complicated, wrecked by age-old corruption and incompetence. Unfortunately, due to high level of corruption in every sector of our economy, many people think that there is no need to pay tax because it will not serve the purpose and as such it will be wasted. Many individuals with taxable income are not interested in paying taxes because they think there is no level playing field when it comes to paying taxes. Some get demoralized seeing rich people and big companies not paying taxes properly. Moreover, we have seen in the past, all successive governments offered a scope of legalizing 'undisclosed money' and most of the time rates were lower than the normal tax rate. Honest taxpayers, who pay taxes on regular basis, get frustrated seeing such unethical government policies. Also this provision encourages many individuals and companies to abstain from paying taxes because they can in future take advantage of low tax rate when such an amnesty is offered.

At present, around 1.2 million or less than one per cent of the country's population pay taxes, which is the lowest in the region. Out of the total income tax receipts of the year 2011-12, 43 per cent were paid by the companies and the rest 57 per cent by individuals and others. There is an allegation that a large number of individuals and companies manage to stay out of the tax net due to the revenue authority's feeble enforcement mechanism. The National Board of Revenue (NBR) reveals that tax evasion and incentives cost Tk. 400.00 billion in a year. Even, tax evasion and avoidance lead to a parallel black economy of about Tk. 90.00 to 110.00 billion.

**TABLE-1**

Year	Money Whitedened (In Tk. Cr)	Tax Collected (In Tk. Cr.)
1971-1975	2.25	0.19
1976-1980	50.76	0.81
1981-1990	45.89	4.59
1991-1996	150.79	15.08
1997-2000	950.41	141.24
2001-2006	827.74	102.77
2007-2009	9682.99	911.32
2010-April-2013	1805.01	230.41

SOURCE: NBR

**TABLE-2**

Income Slabs	Existing tax rate	Proposed tax rate
On first Tk.2,20,000 of taxable income	Nil	Nil
On next Tk.3,00,000 of taxable income	10%	3%
On next Tk.4,00,000 of taxable income	15%	5%
On next Tk.3,00,000 of taxable income	20%	7%
On the balance of taxable income	25%	10%

In the pre-budget meeting with the finance minister, many economists, quoting a global study, also said around \$1.5 billion capital flight takes place from Bangladesh every year, causing the tax authority to lose a huge amount of revenue. Capital flight takes place when private businesses, rich individuals, politicians and government officials take their money out of the country. Another form of capital flight comes from foreign aid and loan intended to build the country's infrastructure but corrupt politicians, government officials and businessmen keep their commissions and kickbacks from such deals in foreign banks. All these are affecting the economy with disproportionate effects on the poor and marginalized section of the population.

All governments, including the present one, have tried to retain the undisclosed or black money within the economy by offering different tax amnesty from time to time. One such opportunity was given in the 2012-13 budget, legalizing black money or undisclosed income by investing in share market but the response was very low. According to the National Board of Revenue (NBR) only 70 persons have legalized their undisclosed income by investing in share market on payment of 10 per cent penal tax, in addition to normal taxes.

The following table-1 shows the amount of 'black money' or 'undisclosed money' whitedened and tax received by years:

To raise quick revenue we have seen in the past that successive governments offered amnesty on undisclosed incomes but the fact remains that the provision neither encouraged people to legalize their undisclosed money nor did it bring expected revenues and as such we do not see any economic justification for the amnesty/respite. As income tax is one of the major sectors of NBR's revenue, the policy of tax collection requires a complete overhaul to induce higher revenue mobilization. The main thrust of tax policy reform is to boost up revenue mobilization by expanding the tax base. In this connection, there are ample opportunities to increase tax revenue collection as under current practices, the burden of tax lies on a limited number of persons/companies with higher marginal income tax rates. Therefore, instead of keeping the provision of legalizing 'black money' or 'undisclosed money' which is an example of institutionalization of corruption, government should come up with pro-people policy measures, create awareness on developing a culture of paying taxes and working on serious changes in the tax system can only give long-term results.

Underground economy or black money is a global phenomenon and letting the size grow leads to reduced revenue for the country, which in turn affects the quality and quantity of the publicly provided goods and services. The fight against the underground economy is a recurrent theme in many countries. The best policy measure governments can take to reduce the size is to reduce the tax burden. With lower tax-rate, there is less of an economic incentive to evade taxes and do business in the underground economy. Considering our socio-economic culture, present tax structure is too high to attract more people in paying taxes and as such, we propose to bring down the tax rate to a level where everybody with taxable income will feel comfortable to pay income tax and thus the tax net would be wider.

In order to bring the underground economy within the fold of formal economic activities, property transaction tax needs to be reformed as well and government must also take major revenue administration modernization programmes. Strong institutional reform is essential to enhance the efficiency and capacity of the tax administration. Without an efficient and effective tax administration it is almost impossible to execute the policies that are intended to curb black money. For the NBR to collect taxes effectively, it needs to be fully equipped with modern ICT instruments to collect enough information to assess an individual's or organization's tax liabilities. Linking and establishing data base with land registration office, BRTA, DESA etc., would help gather enough information about the tax payers for estimating the total income for taxation.

Many might argue that drastic reduction on income tax rate will create a huge shortfall in tax revenue but considering our socio-economic situation we sincerely believe that by removing existing administrative barriers and undertaking adequate tax policy reforms, the existing tax base can be much widened which will help to increase Tax-GDP ratio. It is also true, all of the above measures alone are not enough to curb underground economy or remove black money from the country; political stability, rule of law is the pre-requisite.

The writer is a businessman.

**QUOTABLE Quote**

The price of greatness is responsibility.

Sir Winston Churchill

**CROSSWORD by Thomas Joseph**

ACROSS

- 1 Foals' mothers
- 6 Sweet treat
- 11 Sports spot
- 12 Writer Asimov
- 13 Home to Frodo and Legolas
- 15 Some magazine pages
- 16 Leather color
- 17 Fresh: Prefix
- 18 Brainiacs, typically
- 20 Was under the weather
- 23 Smallest mammal
- 27 Com Belt state
- 29 Luxurious
- 31 Command
- 32 Tycon's boat
- 34 Sit-up targets
- 37 Wee bit
- 38 Chapel seat
- 41 Nature personified
- 44 Comic Richard
- 45 Wonderland visitor
- 46 Trilateral battles
- 47 Proper

DOWN

- 1 Doll's cry
- 2 Like deserts
- 3 Cincinnati team
- 4 Last part
- 5 Like some nuts
- 6 Wicked ones
- 7 Mex. neighbor
- 8 "Dog-gone!"
- 9 Airport area
- 10 Cave sound
- 14 Corn unit
- 18 Informative
- 19 Polo, for one
- 20 Nile snake
- 21 Ailing
- 22 Baseball's Gehring
- 24 Fishing pole
- 25 Ram's mate
- 26 Simple card game
- 30 Intolerant ones
- 31 "Heavens!"
- 33 Train unit
- 34 Guitar boosters
- 35 Tedious fellow
- 36 Underworld river
- 38 Prudish person
- 39 Make printing plates
- 40 Sharpen
- 42 Garden tool
- 43 Boxing legend

**Yesterday's answer**

CRYPTOQUOTE

FHSSQWYO QO JFYW JFHL DAR LFQWU, JFHL DAR OHD HWM JFHL DAR MA HEY QW FHEBAWD.

- BHFHLBH IHWMFQ

Yesterday's CRYPTOQUOTE: THE COUNTENANCE IS THE PORTAIT OF THE SOUL, AND THE EYES MARK ITS INTENTIONS.

- MARCUS TULLIUS CICERO

**A XYDLBAAXR is LONGFELLOW**

One letter stands for another. In this sample, A is used for the three L's, X for the two O's, etc. Single letters, apostrophes, the length and formation of the words are all hints. Each day the code letters are different.

**BEETLE BAILEY by Mort Walker**

BE CAREFUL, ZERO, DON'T PUSH THAT BIG BUTTON!

YOU MEAN THIS BUTTON?

I THOUGHT I WAS THE ONLY ONE WHO COULD PUSH THAT BUTTON!

FOOM!

**HENRY by Don Trachte**

TODAY WOMEN'S CLUB MEETING

DAILY TRUMPET

CIRCULATION DEPT.

SALES! SALES! STORES OFFER BARGAINS! READ ALL ABOUT IT