

OPINION & FEATURES

A taste of haven

THE news from London is worrying—but it is not as bad as it originally seemed. That the Organization for Economic Cooperation and Development, the de facto club of the world's developed economies, classified the Philippines as "uncooperative" in the matter of tax information exchange is unwelcome news indeed. But it is news that needs to be put in context.

GUEST EDITORIAL

In the first place, the Philippines is not a tax haven—not by any loose definition of the term, and not according to the OECD's own standards. The organization recognizes that there is no "technically precise definition" of a tax haven, but suggests three defining elements: "low or zero taxation, a lack of transparency and a refusal to provide information to foreign tax authorities." In 1998, a groundbreaking OECD publication zeroed in on the essential characteristic of a tax haven: "The absence of tax or a low effective tax rate on the relevant income is the starting point of any evaluation."

In the second place, the Philippines was not included in the OECD's June 2000 list of tax havens, an itinerary of tax evasion-enabling destinations that included the likes of Andorra, Monaco

and Liechtenstein. Indeed, as late as last year, these three havens were identified as "jurisdictions which refused to make such commitments" as necessary to increase transparency and exchange of information.

In the third place, the Philippines is not part of the massive international tax haven business.

What the OECD did announce, in a progress report it released last week, was that only four economies "had not submitted to the internationally agreed tax standard"—namely Uruguay, Costa Rica, Malaysia and the Philippines.

Most of the actual tax havens identified in 2000 escaped ignominy by the simple expedient of promising substantial compliance with OECD standards, landing in the so-called "gray" list of economies which "have committed to the internationally agreed tax standard, but have not yet substantially implemented" the OECD convention.

It is important to note that it wasn't only Malaysia or the Philippines that complained about the OECD listings. Prime Minister Jean-Claude Juncker of Luxembourg, included in the gray list, grumbled: "I think that the treatment given to some countries is a bit incomprehensible." The Swiss foreign office noted pointedly that "The list does not specify the criteria on the basis of which it was drawn up."

For that is the reality. The tax havens continue to siphon off billions of dollars from economies large and small, income which—if it had been properly taxed—would have helped fund more of the public spending a global economy in recession needs.

None of this is to say that the Philippines should not work speedily to get itself stricken off the black list. Finance Secretary Margarito Teves has already outlined the limits of our response: "Invariably, this will require consultation, study and action by the Philippine Congress." Or that we don't have our share of tax evasion problems. (*Inquirer.net*)



Photo courtesy of Inquirer.net

Church thinking on contraception

A woman with many children has a husband who works abroad as an overseas contract worker. They have four small children and they cannot afford to raise another child while her husband is away and the woman is a full-time mother. When her husband's home visit falls during her fertile period, they resort to using condoms during sexual intercourse. She believes that denying sexual relations from her visiting husband during her fertile period, in compliance with NFP practice, would cause great stress to their marriage. The Church advises the couple to make a conscience decision about what is best for their marriage and their family's welfare during these home visits. Even if they do decide in the meantime to use contraceptives during intercourse on fertile days, they should keep in mind the Church's teaching on NFP even if it cannot be applied at the moment. When the time comes when her husband can come home for good, they can then practice NFP."

This discussion was written not by some lax, liberal, moral relativist layperson (such as this columnist, perhaps), but by a Jesuit, Fr. Eric Marcelo O. Genilo, in his paper *Population, Birth Regulation and the Catholic Moral Tradition*. The paper was prepared for a series of symposia on population and development sponsored by the Center for Population and Development (PCPD) and two Catholic institutions: the Office of Population Studies of the University of San Carlos and the John J. Carroll Institute on Church and Social Issues (JJCICSI).

In 2007, the PCPD, with the help of the JJCICSI, collected the lectures in these symposia into a monograph, *A Balancing Act: Social and Catholic Perspectives on Population and Development* that, said Felicitas Rixhon, PCPD executive director, could "spread deeper understanding and appreciation of popdev issues."

A review of the articles has certainly made me re-think my opinion of the "Catholic view" on population.

As some of the articles demonstrate, the position of the Catholic Church is far more flexible, more attuned to the real-life problems confronting couples, than one would suppose from the statements uttered by some bishops and their hard-line supporters among the laity.

Fr. Carroll, in his paper, *Addressing Demographic Realities: A Complementary Perspective*, notes: "Unfortunately, the Philippine Church has been far more active in opposing contraception, and this by political means, than in forming the consciences of its people and providing them with a real choice in the form of natural family planning." Thus, in this debate, the Church "experiences the 'worst of both worlds,'" writes Fr. Carroll. "It is blamed for the 'population problem' also by well-intentioned people who are normally sympathetic to it, and many of its people are limiting their families by means not acceptable to it."



AT LARGE

Rina Jimenez-David

He suggests instead a "more positive" approach that includes "a clear recognition of the burden which large families impose on the poor, and openness to dialogue with government, with women's groups, and other concerned groups."

Fr. Ramon D. Echica, who at the time of the book's publication was dean of studies of San Carlos Major Seminary in Cebu, says in his article, *A Catholic Perspective on the Population Issue*,

that "the problem (is) in the way (the issue) is presented in catechesis and popular teaching, there is more focus on the evil of artificial contraception rather than on the evil of a contraceptive mentality rooted in selfishness." The primary issue, writes Echica, is "whether or not couples do renounce the demands of authentic love and replace them with facile solutions dictated by egotism. A newly born baby must be the fruit of love and must be continually reared in love. Just as it is wrong to forego having a baby for selfish reasons... it is also wrong to desire a baby for another selfish reason like the security of the parents."

While the Church's teaching that artificial contraception is "intrinsically evil" would presume that contraception is always morally wrong, Fr. Echica says some theologians would amend this to say that it is an act of "pre-moral evil," that is, an act whose morality is tempered by other values, such as economic necessity, thus justifying its use.

"(Openness to conception (is) an ideal," writes Fr. Echica. "It is like the ideal of telling the truth at all times; there may be circumstances where, in order to protect a higher value, setting aside a particular truth may be justified. In other words, what is objectionable is not the teaching as such, but the tendency to absolutize the teaching, disregarding some ... circumstances."

It is these "circumstances" that Fr. Genilo, who teaches moral theology at the Ateneo de Manila University, is concerned with.

"The Church realizes that even married couples of good faith find difficulty in applying the Church's teaching on birth regulation," he writes. "It also recognizes that striving to perfectly follow Church teaching takes a long process and requires a gradual approach."

At the pastoral level, writes Fr. Genilo, "a married person can be absolved in confession of the use of contraceptives even if the person cannot immediately stop using these birth control methods because of a grave reason," provided the person, among other conditions, promises his/her best to shift to NFP when the circumstances allow it.

This brings to mind the advice given me early in my married life that I should "go to a Jesuit confessor" if I planned to use contraception. But as it turns out, all a Catholic needs is a well-formed conscience and a thoughtful confessor who can sympathize with real-life dilemmas of real people. (*Inquirer.net*)

Bound to happen

SEN. Richard Gordon, who is also chair of the Philippine National Red Cross, doubtless meant well when he began negotiating weeks back for the release of a Filipino and two foreign workers kidnapped by the Abu Sayyaf in Sulu almost three months ago. Gordon should be commended for risking his life and health and spending so much time in this volunteer effort which he has always embodied in his life and philosophy. But at some point, what Defense Secretary Gilbert Teodoro did the other day—which was to tell Gordon to stop directly dealing with the Abu Sayyaf and to leave the problem to the multi-agency crisis committee created by the government to handle the hostage crisis—was bound to happen. Gordon had become too emotional as he denounced the government's refusal to order the pullout of its forces from the troubled area. When he said President Gloria Macapagal-Arroyo should be blamed if anything were to happen to the two foreign workers, Gordon was doubtless expressing his deep concern for their welfare. Unfortunately, in so doing he virtually helped the Abu Sayyaf to make the government its hostage also, and the government cannot allow this to happen. The crisis committee, which includes local officials who know the situation on the ground as well as the players, should be allowed to do its job with as little interference as possible.

I reiterate my earlier suggestion to keep foreign workers away from Sulu and Basilan while conditions there have not stabilized, since any untoward incident involving foreigners immediately internationalizes the problem.

When architect Francisco "Bobby" Mañosa was recently honored in Malacañang as one of the awardees of the International Theater Institute, in cooperation with the National Commission for Culture and the Arts (NCCA), I felt happy. I have known him since his Executive Combo days (his elder sister, Josefina, was my teacher at Holy Ghost College) and I say that his recognition as National Artist is long overdue.

Mañosa is best known for exploring and establishing what may truly be called "Filipino Architecture," based on our rural *bahay kubo* and the *bahay na bato* of upper-crust Filipinos, so much so that his style has been called "neo-vernacular." He has been the foremost exponent of indigenous local building materials such as bamboo, coconut and nipa. Throughout his long career he has explored how to marry indigenous materials with First-World technology, and the question he likes to toss to audiences is, how does the Filipino retain his cultural identity amid globalization?

Last Sunday, April 5 Cecile Alvarez and I invited Mañosa to guest on dzRH radio where he expounded on his favorite theme, "Design Filipino," even as he lamented trends to ape Western architectural style in designing local subdivisions. To prepare, I checked out the beautiful coffee-table

POLITICAL TIDBITS

Belinda Olivares-Cunanan

book, *Designing Filipino: The Architecture of Francisco Mañosa* by Eric Caruncho. As I looked at the homes, churches, resorts and institutions he designed over the

decades, including the Coconut Palace, the Bamboo House, Pearl Farm and Amanpulo, and how he enshrined such traditional designs as the window

tukod, the *banggera*, the house on stilts and capiz latticework, all the more I realized that this great architect deserves the National Artist award.

On Monday, April 6 former Speaker Jose de Venecia and his wife Gina invited friends to a Mass at the Santuario de San Antonio in Makati City to commemorate the 21st birthday of their late daughter KC, who perished in a fire that gutted their home nearly five years ago. Afterwards the couple and their friends went down to the crypt to have the niche of KC as well as those of children of Inang Naulila sa Anak (INA) blessed. In the spirit of Lent, it's timely to recall how Gina, with the help of mothers similarly grief-stricken over the loss of their loved ones, put up INA soon after KC's death, as a means to render comfort and consolation to other parents in such situation, while continuing their own healing.

Three years ago, with assistance from then Speaker De Venecia's countryside development funds, INA put up a healing center in the Department of Social Welfare and Development compound near the Batasan complex in Quezon City, where grieving parents from all walks of life find solace in art and spiritual therapy and psychological counseling.

I am reminded of Britain's Prince William, who recently graced a charity that his mother, the late Princess Diana, had been associated with. The prince, second in line to the British throne, noted how losing a close family member is "one of the hardest experiences anyone can endure." For him specifically, it's "never being able to say the word 'Mummy' again in your life." The British charity tries to raise awareness of the problems that mothers whose children die, and children who lose their mothers, face. For Gina de Venecia and the INA members, their consolation is that perhaps this organization drew inspiration from their work of love.

From the Salt & Light for Christ Catholic Charismatic Community comes this invitation to welcome the Easter Season by participating in a Marriage Encounter/Enrichment at the Green Valley Resort in Baguio City on Friday, April 17 at 8 p.m. up to Sunday, April 19. The group seeks out married couples who desire to strengthen their relationship and deepen their love and understanding to spend an enriching live-in weekend "vacation" in enticing Baguio weather. The program is a positive, affirming weekend designed to give married couples the opportunity to be by themselves, examine their relationship, their strengths and weaknesses, and their attitudes toward each other. Primarily designed to improve an already good marriage, it can also help restore a troubled one. (*Inquirer.net*)

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