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TABLE OF CONTENTS

	Page
EDITORIALS	3
MESSAGE	4
<i>By Gil J. Puyat</i>	
HONORING THE NATIONAL HEROES	5
<i>By Myron M. Cowen</i>	
A PLAN FOR FORT SANTIAGO	6
<i>By F. Ben Brillantes</i>	
THE BATTLE FOR THE MINDS OF MEN ..	7
<i>By Renato Constantino</i>	
I REMEMBER WINNIE	8
<i>By Ernesto Rodriguez, Jr.</i>	
THE BELL REPORT—AN ANALYSIS	9
<i>By Jose B. Fernandez, Jr.</i>	
A FRIEND IN DEED	11
<i>By Moises T. Guerrero</i>	
WREATHS OR CORONETS, WHICH?	12
<i>(A Poem)</i>	
<i>By T. D. Agcaoili</i>	
FOR FREEDOM AND DEMOCRACY	15
<i>By Salvador P. Lopez</i>	
POWER IN THE SONG OF "WEAKNESS" ..	17
<i>By Raul S. Manglapus</i>	
PICTORIAL	18
THREE MISSIONARIES I KNEW	22
<i>By Yang Sepeng</i>	
OUR DIPLOMATIC AND CONSULAR CORPS ABROAD	27
<i>By Dioscoro L. Tolentino</i>	

OUR COVER: *Object of homage by many a widow and orphan today, National Heroes' Day, will be the lone cross in Fort Santiago which was erected by the Philippine Ex-Political Prisoners' Association to mark the common grave of hundreds of victims of Japanese brutality during the occupation.*

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Editorials

NATIONAL HEROES' DAY

Today's National Heroes' Day celebration will center in Fort Santiago where the Philippine Ex-Political Prisoners' Association is holding its traditional memorial rites.

The setting of today's observance brings nearer to us the sacrifices which our national heroes suffered that our nation may be what it is today. It matters not whether we have in mind the hero who challenged the first foreign invader who set foot on our sacred shores, or the hero who tried vainly to smuggle an important message from Manila to guerrilla headquarters in the mountains during the Japanese occupation. Their motives were the same and that is love for their country.

We need more than ever the spirit of self-sacrifice which our national heroes showed in their days. We need to re-educate ourselves to the principles for which they died.

Our national heroes taught us that love of country is not mere lip worship. They taught us that it is something else than idly memorizing patriotic poems and singing national anthems. They demonstrated patriotism as positive, concrete and decisive action.

When every Filipino shall have realized this meaning of love of country defined by our national heroes, we shall then have no fear about the destiny of our nation. It is well therefore for us to ponder deeply into the lessons that our national heroes taught us that we may emulate them and make them a part of our daily existence.

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TAXES AND THE BELL REPORT

THE Bell Mission in its report to President Truman has recommended among other things, greater production, a more diversified economy, and a higher family income for industrial and agricultural laborers "all of which will greatly contribute to the enhancement of free institutions in the Philippines".

The report further stresses the fact that one of the main causes of the present difficult economic situation in the country is the failure to improve the efficiency of our production. A plan has been advanced to remedy this situation and this is increase actual capital investment. However, it is to be realized that an increase in capital investment partakes of the nature of long-range planning and therefore no appreciative beneficial result would follow but within a span of a few years. The need is immediate and one way to realize this is to increase efficiency. But how can we increase efficiency under the present set-up?

Again it must be realized that the main spur on efficiency in production is profit and it follows therefore that the industrialist would try to attain the highest efficiency to make a profit if he can.

There are however some causes which will stand in the way and these are the non-productive elements which he has to overcome in one way or another.

This brings us to the question of taxes, also taken up in the Bell report. If we have to pay such taxes as those that constitute a deterrent to profits, production will undoubtedly be slowed down. In revising our tax structure, it is very important therefore that we should avoid those taxes that might impair the cost of production as otherwise no matter how much productive efficiency we may attain, these will hamper our goal to higher production. This possi-

(Continued on page 34)

Editorials

(Continued from page 3)

ility is particularly true in the case of industries that turn out export products which have to meet open competition in the foreign market.

We must not only avoid direct taxes but also those imposed on other elements affecting production like transportation and capital goods.

We must not be lured by the elements of collectibility, which may perhaps be a good reason for imposing taxes on export products, for the reason that sure collection may be reduced to an insignificant figure when production declines.

There is still an imposing amount of uncollected taxes. Laws have been ground to reach the sure sources of taxes but unfortunately the machinery for collection is not as efficient as it should be. We suggest therefore that this matter be given first priority in the implementation of a revised tax system as any accumulation of laws will only mean more evasion by some of our elements who are specialized in tax evasion and who are enriching themselves not only by the non-payment of taxes but specially as a result of the very unfair, undue and we may say, criminal use of this money to thoroughly compete with those that comply with the letter and spirit of our tax laws.

The structure of our business today requires mass production in most cases, specially when we wish to lower prices by bringing down the cost of production. This in turn necessitates polling of our individual resources through the formation of corporations. But by increasing taxes on corporations, we will be adding a new obstacle to the already difficult task of attracting capital due to our individualistic nature, as a result of which only those corporations formed by aliens who are endowed with the know-how to avoid taxes, using unethical if not illegal means, will be the only ones that will thrive.

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