

Taking the Leap of Faith: Overcoming Barriers Through the Rule of Law

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Every classroom in my public elementary school displayed quotations drawn from either speeches or essays. One of the sayings I always remember aims to inspire, “Poverty is not a hindrance to success.” As a child, I believed in that saying. So, I always persevered, worked hard, and tried to be the personification of such a statement – that a little boy with big dreams can make his life better through public school education. It may turn out as an inspiring story should I make it a reality.

I am hoping that I am still the little boy who thought that poverty is not a hindrance to success. Because today, I think of poverty as a barrier in achieving a child’s goals and aspirations. When Miss Universe 2018 Catriona Gray said that “it was a lack of child support, not poverty, that killed [children’s] dreams’, I had to disagree. Having experienced the effects of poverty firsthand, I say that it had almost stopped me from getting to my current position. Poverty, the result of corruption, can kill dreams.

While today I may say that I have almost overcome such a barrier, it was because of pure hard work and determination. It remains that the power of poverty continues to hinder the aspirations of not only our children but of the society as a whole.

What can we do to stop this from killing our dreams and aspirations? We should start by curbing corruption which exists in different areas of profession; most apparent, in the field of taxation, in which lawyers and accountants have the important role of upholding the rule of law.

Through the rule of law, corruption can be curbed, and the dreams can be realities. This will be my role in the legal profession – to uphold the rule of law so that the prospects of a free and prosperous society will not be bleak.

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Overcoming barriers

Growing up, I did not have any idea of what a lawyer does. My father was a farmer and a driver, and never did he mention about dreaming of having a lawyer son. Neither did my mother tell me to study well during my elementary years so that I would develop the skill of reading and reciting in a law class. Looking back at my experiences as a child, seeing myself enrolled in law school today is unexpected. In fact, considering our limited resources, I did not even expect to finish a college degree.

Poverty can be too powerful that someone may be overwhelmed by the challenges it brings. Its power is too boundless that it can force a dreamer to stop from dreaming. And even if it allows us to dream, it continues to challenge our freedom in pursuing such a dream. Yet, if the rule of law is upheld, the injurious power of poverty is tamed. The rule of law restores our freedom to dream and to make our choices. Ultimately, it gives us the liberty to craft our future despite our circumstances.

In college, I enrolled in the accountancy program not because I want to become an accountant and it is, as they always say, a good pre-law degree. What I had in mind back then was the accountancy program is the least costly among my choices.

I did not consider engineering because it would require my family to spend more money in buying tools that I need in class. I did not consider nursing because a medicine-related program is expensive. I did not consider an information technology-related degree because we did not have enough money to buy a high-tech computer.

Enrolling in the accountancy program was the most practical decision I can ever make. At least, I was left with a good choice. I am only required to read books that I can borrow from the library and pay my tuition that is only around Php200 per unit and miscellaneous fees that do not exceed Php3,000 per semester. Most importantly, I thought that after graduating in the accountancy program and eventually passing the licensure examinations, I would be able to easily get a job.

I was right. I knew I made the right choice. Having the liberty to choose and craft my future, I was able to get to the point that allowed me to start dreaming of something bigger.

Ten days after the results of the October 2013 Certified Public Accountants Licensure examinations, I started working as an audit associate in an accounting firm in Metro Manila.

Dreaming something bigger

In 2015, I decided to explore the field of taxation. With the influence of my officemates, I thought that going to law school is beneficial for my career as a tax professional. So, I started to develop the skills I need to ace law school.

I exposed myself to engagements which will test my analytical skill and critical thinking. I wrote tax opinions, protests letters, and even attended seminars as a speaker. I was able to discuss tax laws and regulations in various parts of the country.

With these experiences I had, I learned to love taxation law deeply and there were certain instances when I wanted to challenge them for the purpose of upholding what the law and intent of the law say to the benefit of the taxpayers. The more I expose myself to tax issues of various companies, the more I want to pursue lawyering.

First, if big corporations are subjected to tax audits and stringent tax compliance rules, they can easily tap tax professionals in the city to handle their concerns. I thought of the marginal income earners doing business in the provinces. They continue to strive to flourish their businesses but are always prone to corrupt practices disguised in the form of authorized audits.

Second, if multinational companies continue to structure their businesses to dodge paying taxes, this will further aggravate inequality. "Taxes are the lifeblood of the government. Without taxes, the government would be paralyzed for lack of the motive power to activate and operate it." Taxes that could have been paid to the government are lost when multinational companies employ mechanisms to avoid paying taxes. While it is legal, there should be a limitation because it is not only a question of legality. It is also a question of morality because big corporations earn from the Filipino consumers, yet the income are not reported in our country, thus, dodging our taxation laws. Tax lawyers play an important role in this situation and they should not be blinded by hefty sums of professional fees in exchange for aiding these companies evade taxes.

A prosperous society is a place where the liberty to grow is not limited by intrusions of authorities. It is also a place where professionals do not limit their services to multinational companies. Instead, professionals, specifically, tax professionals, should come to aid the growing entrepreneurs of the community. Lastly, a prosperous society is a place where big companies faithfully take their part in conquering poverty by not fueling inequality by exploiting tax laws.

Taking the leap of faith

But the cost of becoming a lawyer is overpriced.

I hesitated to pursue such a dream because to dream is expensive. To dream of getting a law degree in a Manila school costs at least Php70,000 per semester. For someone who does not earn well and continues to provide for his siblings who are still studying, Php70,000 per semester is a waste of money if spent in further studies.

But, just like the star that inspired the three wise men to travel to Jerusalem to meet Jesus, I saw a sign which told me to follow the light.

In 2017 and 2018, I went to various parts of the countries to lecture on Philippine tax laws and regulations. The seminars were attended by small business enterprise owners. The aim of the lecture was to help them assess their compliance with tax laws and regulations as implemented by the Philippine tax authority. Together with my team, we talked about business registrations, invoicing requirements, tax filings, tax mapping, and tax assessments. The participants, from north to south of the country, were most interested in tax mapping and tax assessments where the tax authorities inspect their books of accounts and assess deficiency taxes.

It was interesting to discuss taxation laws, most especially when the audience are composed of growing business owners located in the areas of the country where professional guidance cannot always reach. The participants were all eager to learn about how they can file correct amounts of income in their tax returns so that they can eventually avoid paying deficiency taxes.

One day, I was assigned to lecture in Region 2, particularly in the provinces of Cagayan, Nueva Vizcaya, and in our humble province, Isabela. One of the

participants who seemed to be hesitant to approach me at first, asked, “*Sir, nahihirapan na kasi kami sa BIR audit. Pwede po bang kayo ang mag-assist sa amin sa tax audit? Magkano po ang professional fee?*”

I was startled.

First, I have heard horror stories about tax authorities that are using their power to gain for their personal interest at the cost of striving businesses – these same businesses which provide income not only to the business owners but also to the community through the jobs that they create. The liberty that these business owners rightfully possess are voided by the corrupt practices that continue to halt the society from achieving its full potential. I cannot tolerate these acts which have been continuously killing the dreams of a prosperous society.

As Chief Justice Artemio Panganiban believes, “the best way to conquer poverty, to create wealth and to share prosperity is to unleash the entrepreneurial genius of people by granting them the freedom and the tools to help themselves and society.” If the rule of law is not upheld, and the authorities continue to exercise their power with grave abuse, our entrepreneurs will lose their freedom to build their future and as a result, will not be able to contribute to society.

Second, and the more hurting fact, I could not take the tax assessment case because this would become a client engagement that if I accept in my personal capacity, would result in the non-compliance with my employment contract. On the other hand, had I advised them to engage our firm for professional services, they may have spent more money on the professional fees than the amount of correct taxes they needed to pay. But I could not leave them without extending help. I gave them my mobile number and told them that should they have tax compliance concerns, I can address their queries without expecting payments in return. After all, they create jobs in our region which I hope, aside from agriculture, will be open to more investments. For now, this will be my contribution to the community that inspired me to overcome my barriers ever since I was a child.

My encounter with these business owners awakened my desire to become a lawyer. I saw two problems that need to be addressed – the fight against corrupt practices, and the need for low-cost but quality professional assistance that will help them combat the indecent requests from those who exercise power.

One day, after a meeting with one of our leaders at the office, I was asked, “*Sa Ateneo Law ka rin ba?*” I was flattered to be mistaken for a lawyer. But at the same time, I pitied myself because I know for a fact that it would be difficult for me to enroll in law school. Not being able to respond to the question, my direct supervisor answered, “*Magiging abogado pa lang!*”

While I did not have the influence of lawyer parents, I have with me supportive leaders and friends who are lawyers. In them I see the liberty to dream shining through. They are lawyers who exude confidence and faith that the rule of law will always prevail.

Then and there, I took the leap of faith.

I enrolled in law school using my meager savings. I will become the first lawyer in the family, and I will bring inspiration to the children in our barangay to dream bigger. I will help them see that despite growing up in a far-flung area where resources are limited, there will be a place for someone like us – a child of a farmer, of a housewife.

With the liberty to be determined and to work hard, there is a hope to be free from the barriers that stop us from progressing. This I will start by believing in my power to craft my future, by upholding the rule of law, for the hopes of a prosperous society.