

abstracts

The development of the administrative macro-structure of Macau and its adaptation to the Basic Law

WuZhiliang

(pp. 139)

When Macau will be handed over to the People's Republic of China, in December, 1999, it is obvious that changes and adaptations in the government system in force will take place. Generally speaking, they will be not neither many nor profound. They are just adjustments which aim at providing the future Macau Special Administrative Region with legislation adapted to the Basic Law. In this text, the author broaches this subject, points out and justifies solutions so that in the right time the change takes place without disturbances as it is wished by everybody.

Macau's Basic Law after 1999 — its influence in the policies for social harmony

Lok Wai Chong

(pp.151)

In a process of economic development, all the population has the right to participate in the enhancement of the State, and the State has the obligation of providing employment and good living conditions to the population. In this article, the Basic Law is analysed and compared with the labour and social system in force in Macau. The author criticizes and comments on some aspects of the future labour and social legislation to be applied after 1999.

The Chinese Symbols

Ana Cristina Alves

(pp.161)

We believe that the Chinese writing is the main feature of the great civilization of the «Country of Dragons».

We believe that the ancient Middle Kingdom has created a unique character, which for this same reason is always threatened with extinction.

We believe that the Chinese writing has a special value because it is figurative.

We believe in the magic and unique power of the images, the real bridges between the visible and the invisible.

We believe in the Earth and in the immense ecological power of its Elements.

We believe that the Chinese writing is an ode to Nature and we sing the Fire, the Water and the Air pertaining to the greatest philosophies, that is, Taoism, Buddhism and Confucianism.

The question of 'the other' in the «Dialogue about the Japanese Ambassadors' Mission to the Roman Curia»

Manuel Afonso Costa

(pp.173)

This text is divided into four fundamental parts: The historical situation of the contents of the work; The context of the text; The question of how to face the issues: looking outwards and looking inwards: Alterity and sameness; and a Brief reflection on this encounter or the cultures dialogue. The author comments on the work which describes the trip of a Japanese embassy to Europe. The dialogue among the several characters is the outcome of three main subjects the notes compiled by the three ambassadors and their companions, Valignano 's suggestions and instructions and Eduardo Sande 's text. Some details are described such as the Japanese political and economic situation when the Portuguese reached that country, the return trips and the contacts established. The author also analyses the contents of the message to be conveyed and its objectives as well.

About the environment as a legal subject and its defense

Cândida da Silva Antunes Pires

(pp. 187)

In this article, the author focused on the evolution of the most important features of the relationship between man and environment, pointing out the reasons of its transformation and degradation, and also the assorted steps to take in the future.

In that impressive list are briefly described the principal ways of destruction of the natural ecosystems, for instance, the massive treecutting, the air pollution, the ozone level destruction, the water pollution, the ground pollution, the noise, for which man is, all around the world, the main responsible, so endangering his own life.

Hence, the author emphasizes the environment as a physical and social reality, and so, more and more, as a legal subject.

Developing this idea, the author tries to analyse the different interests at stake, and classifies environment as a legal, public, immaterial, collective and free good, which is enjoyable for everybody.

The multifeatures of the environment, calling for different international and internal rules, are also emphasized.

Through the analysis of Portuguese Constitution, we can conclude that man have a basic right to an healthy environment, as well as he is obliged to protect and get it better.

Note on some aspects of the environmental policy in the People's Republic of China holding interest for Macau

Manuel Serrano Pinto

(pp. 197)

This paper deals with some aspects of China's environmental policies and measures — in the areas of legislation and administration, urban development, industry and transport and education and research — that are of interest to Macau.

Aspects of Macau's environmental conditions and factors (air, water, soil, geology) are also briefly referred to.

Introduction to the study of fraud and tax evasion in Macau

José Hermínio Paulo Rato Rainha

(pp. 213)

In this text the author makes a brief introduction to the study of fraud and tax evasion in Macau, by presenting general theoretical considerations verified in other geographical regions and its probable suitability to the local situation. In fact, tax evasion, as a complex social manifestation, finds its origin in the interaction of factors of a very distinct nature, the relevance of which varies from one territory to another and which alters, throughout the time, within the same geographical space, having at the same time a different importance according to the social class, the occupation and the ideological tendencies. The author stresses that the social, political and administrative framework of this study, within which the tax evasion phenomenon takes place, is an interesting element for the knowledge of the cultural values of the society and for the delimitation of the social and ethical issues, which can put at risk the democratic principles of collective solidarity and of the acknowledgement of the public expenses as determining factors of the welfare and of the guiding principles of the formation of the identity of Macau.

Though the author doesn't intend to make an exhaustive study, he presents the systematization of the causes of the tax evasion — grouped in sociological, political, economic, technical and administrative causes and others as well — stating that to originate fraud there must be an individual inclination which leads to the decision of committing a fraud, when a lucrative occasion emerges, having in view the advantages and taking the risks at stake. In the specific case of Macau, besides other reasons, the author considers as probable causes of the existence of fiscal fraud and lack of civicism relating the collective expenses those resulting from the political situation of the territory itself, and the short span of time between the establishment of residence more or less definitive in the territory and the great majority of the resident population, which doesn't contribute to the establishment of global collective solidarity bonds.

The behaviours that lead to the tax evasion may be related with a group of general evaluations made by the population in relation to other situations such as: the role played by the political and administrative power and the

public intervention, or the good or bad quality of the services rendered, the public administration corruption, etc. It is also explained how fiscal fraud and tax evasion besides the concrete economic effects — the distortion of the utilization of the financial resources which stop being collected and the competition between the enterprises which fulfil their obligations and those which escape their duties — bring about other more general problems related to all the economic ethical and juridical atmosphere where the fiscal system belongs.

In addition to the group of measures oriented to the prevention of fraud, besides being important to fight against the opportunities that lead to fraud, by means of legislative alterations and the organization of the public administration, we must also focus our attention on the alteration of the values and behaviour of the population through the development of the values of solidarity. Thus, the author suggests measures in order to alter the cultural values regarding Macau, so that a specific identity can be created or developed by means of the values of collective ethics, and he also stresses that, to achieve the solution or lessening of fraud situations, it is necessary the commitment of some social groups, whose position in society is, in a certain extent, an example that guides, generally speaking, the population.

Note: We apologize for a lapse in the translation of «BOD5» into English. For this reason we are publishing again the abstract entitled:

Monitoring of the quality of the coastal waters of the Territory of Macau

Ku Pou Va, Weiruo Sun, Cheang Fai, Cheok Hon Kao, Cheang Sao Man, Lei Iun Fan and Maria Marcelina Morais (n.º 38, vol. X, 1997, 1015-1042).

Public Health Laboratory, Macau Health Services

The monitoring programme of the quality of the waters of Macau Estuary started in 1988, and since then it has been continuously implemented.

The estuary waters of the Territory are under the influence of the waters flowing from the Pearl River and the salted water of the South China Sea.

For this reason, the estuary waters present characteristics of low salinity and high turbidity. The organic pollution is serious and can be observed in the low values of dissolved oxygen and high values of BOD5, namely in the zones of Areia Preta and Porto Interior, where big populational agglomerations are concentrated as well as manufacturing industries. Pollution due to nitrogen and phosphorous attained the most alarming levels in 1995, and decreased slightly since then. Within this context, the waters are eutrophic, in spite of the characteristics of high turbidity which prevent the growth of algae. The concentration of heavy metals is low. The bacterial pollution proved not to be satisfactory during the referred period. The quality of the water sample collected at the Control Point (far away from the coastal area of the peninsula) is considered slightly worse than the

waters collected around the stations located in the islands, which reflects a certain level of pollution in the upstream.

In 1996, after the beginning of the activities of the Station for the Treatment of Residual Waters, the improvement in the quality of water started being noticed. However, and because there are many determining factors in this process, we have to wait a little longer so that we may observe a significant improvement.

