



Taoism: Taoist priest conducting a rite.

Taoism is the only indigenous religious tradition in China. Shaped and formed by native religious beliefs, it embodies a synthesis of traditional Chinese culture. It incorporated ancient astronomy, medicine, mathematics, alchemy and other religious arts into its understanding of 'the Way', and has developed various forms of divination such as astrology and geomancy. All these activities were and are still intimately related to the everyday life of the Chinese, including those in Singapore.

**Taoist Federation (Singapore)** Taoism in Singapore did not have a strong central organization in the past. It was not until 1979 that the Sanqing Taoist Association led a drive to set up an umbrella Taoist group. The result was the Taoist Federation (Singapore), which officially came into being in February 1990. With an elected central committee, the federation outlines its main objectives in its mission statement: promoting and strengthening Taoism in Singapore; enhancing a closer relationship and facilitating greater understanding and cooperation between the various Taoist organizations and the community of believers at large; promoting, organizing and supporting various educational, cultur-

al and social activities so as to bring Taoism closer to the people; and organizing, participating in, and supporting social and community services. Today, it has a membership of 166 temples.

**Taoist Mission (Singapore)** Taoist Mission (Singapore) was founded on 16 February 1996 with the aim of promoting Taoism and preserving Chinese traditions and values in Singapore. It states that its objectives are to promote Taoism and the Taoist spirit; to undertake research related to traditional Taoist culture; and to preserve Chinese values, traditions and heritage.

Since its inception, the Taoist Mission has realized the importance of communication and exchanges between different religious faiths, and has extended its educational and cultural programmes not only to devotees but also to the larger community. Themed exhibitions, such as 'Knowing Taoism', 'Taoist Identity' and 'Living in Harmony with Chinese Festivals and Celebrations', have been held annually together with Taoist Day, which falls on the fifteen day of the second lunar month and marks the birth of Lao Zi, the founder of Taoism (see box). The group has also conducted talks and seminars for government ministries and public organizations.

In 1996, the Taoist Mission was the first Taoist body admitted into the Inter-religious Organisation, Singapore (IRO). The president of the Taoist Mission Master Lee Zhiwang, was elected president of the IRO in 1999. Earlier this year, the Taoist Mission announced the establishment of the Tao Theology and Culture Centre to promote educational programmes and to conduct Taoist classes and related activities for the general public.

**taxation** The colonial authorities first introduced INCOME TAX in Singapore in 1948. The present government's declared strategy is 'to pursue low taxes and tight expenditures'. Rates for PERSONAL INCOME TAX and corporate income tax have thus been progressively reduced since the 1980s. In the year of assessment 2006, the maximum personal income tax rate was 21 per cent and

slated to drop to 20 per cent the following year, while the corporate income tax rate stood at 20 per cent (see CORPORATE TAXES).

In 2005, a total of \$25.2 billion was collected in taxes. Besides personal and corporate income taxes, other taxes include GOODS AND SERVICES TAX (GST), property tax, betting taxes, customs and excise duties, and taxes on motor vehicles. Singapore has no capital gains tax. The GST was introduced in April 1994 as part of a strategy to move away from taxes on income and profits. The GST rate was increased from an initial 3 per cent to 4 per cent in 2003, and subsequently to 5 per cent in 2004.

Property tax was introduced in 1960. Since the early 1990s, the tax rate for owner-occupied residential property has remained at 4 per cent of the annual value of the property, while the tax rate for other properties has dropped from 16 per cent to 10 per cent.

As in many other countries, taxation has also been used in line with state policies. In order to encourage mechanization and automation, for example, the government has allowed accelerated capital allowance for most assets used for business purposes. Betting taxes and duties on liquor and tobacco are aimed at deterring behaviour that is deemed to incur a social cost, and in order to boost the fertility rate, tax rebates are given to families on the birth of the first to fourth child.

In May 1990, the CERTIFICATE OF ENTITLEMENT was introduced for motor vehicles (see CARS AND CAR OWNERSHIP). Since then, there has been a gradual shift from ownership taxes to usage taxes on motor vehicles, including fuel taxes, congestion tolls and the ELECTRONIC ROAD PRICING scheme. These taxes are aimed at minimizing traffic congestion and pollution. Since 2000, taxes on motor vehicles have represented close to 7 per cent of total operating tax revenue.

**taxis** The first motorized taxis appeared in Singapore in the late 1940s. Taxi meters were first installed in 1953, but many private cars continued to operate as 'pirate taxis' throughout the 1950s and 1960s,

Taoism: (from left) Chinese deities Mazu (Goddess of the Sea); Tua Peh Kong; Cai Shen (God of Wealth).



### Lao Zi's birthday

Lao Zi, the founder of the Taoist philosophy, is believed to have been born in China on the 15th day of the second month of the lunar calendar in 1301 BCE. His name means 'the old one' in Chinese, a reference to his extraordinary appearance at birth (he is said to have had a boy-like, youthful face and white hair). One finger on his left hand was purportedly pointed at the heavens, whilst a finger on his right hand was pointed to earth. Lao Zi is believed to have been a historian and custodian of the Imperial Archives of the Zhou dynasty. Later, he left for Han Ku Kuan, a frontier pass in western China. Lao Zi is said to have completed the 5,000-word Daode Jing before leaving the frontier pass. It is this book which teaches the attainment of *tao*, or 'the Way'.

Taoist scriptures teach that Lao Zi was the incarnation of Shen Pao Jun, through the incarnation of Yuanshi Tian Huang, or the Celestial Lord of the Ancient Beginning. He was deified as Taishang Lao Jun (Venerable Lord), and recognized as the patriarch of Taoism—the highest deity in the Taoist echelon. On Lao Zi's birthday, Taoist temples, such as San Qing Taoist Temple, and the Taoist Federation and Taoist Mission, hold celebrations ranging from cultural exhibitions; dinners; blessings for harmony, longevity and good health; and chanting of the Daode Jing. This day is celebrated annually by Taoists around the world as 'Taoist Day'.