

# Character Builder 您好嗎？

The basic unit of the Chinese language is the *zi* (字), i.e. a Chinese word. Each *zi* has a written form (called a character, made up of strokes), a sound (made up of consonant and vowel) and a meaning (or multiple meanings). When we speak or write Chinese, we string *zi* together to form terms, phrases and sentences.

In Putonghua (the spoken form of Modern Standard Chinese) each *zi* is pronounced in one of four tones:

1<sup>st</sup> tone: 1 = diacritical mark — pitch: 5 to 5, highest prolonged

2<sup>nd</sup> tone: 2 = diacritical mark / pitch: 3 to 5, middle to high

3<sup>rd</sup> tone: 3 = diacritical mark U pitch: 2 to 1 to 4, low to lowest to high

4<sup>th</sup> tone: 4 = diacritical mark \ pitch: 5 to 1, highest to lowest)

To pronounce each *zi* below, follow its pinyin and the given tone number. Light-sound words, which have no definite pitch, carry no diacritical mark and are marked by 0.

This week: Words about austerity measures

稅

Putonghua pronunciation: *shui4*

Cantonese pronunciation: *sui3*

Meanings: tax

稅 (radical 禾 *he2*, grain-crop) originally meant farmers' rent/tax. Government 徵稅 (*zheng1 shui4* = levies~taxes), citizens 交稅 (*jiao1 shui4* = pay~taxes): 收入稅 (*shou1 ru4 shui4* = receive~enter~tax = income tax), 產業稅 (*can3 ye4 shui4* = property~estate~tax = property~tax).

Impoverished government adjusts 稅率 (*shui4 lv4* = tax~rates): rich pays 重稅 (*zhong4 shui4* = heavy~taxes), middle-class 減稅 (*jian3 shui4* = lessen~tax = gets tax-reduction). Businessmen 避稅 (*bi4 shui4* = dodge~taxes), 逃稅 (*tao2 shui4* = escape/avoid~paying~taxes), flee to 稅務天堂 (*shui4 wu4 tian1 tang2* = taxes~affairs~heaven~hall = tax haven).

We lament: 逃不了死, 逃不了稅 (*tao2 bu4 liao3 si3, tao2 bu4 liao3 shui4* = escape~cannot~death, escape~cannot~taxes = There's no escaping from death and taxes).