

# BUDDHA DHYĀNA DANA REVIEW

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Photo: John D. Hughes offering a Life Membership Certificate to Pia Prescott on her first birth anniversary, celebrated at the Buddhist Discussion Centre (Upwey) Ltd.

## EDITORIAL

It is encouraging to observe a trend towards the proliferation of research papers at seminars and the formation of data bases on many aspects of traditional Buddha Dhamma. This trend is being extending through translation of early works at various Centres and by many commercial publishers in many different countries.

This Editor would like to state his appreciation for the many catalogues and good information from learned persons he receives from many countries about work in their progress and/or new publications.

Although it is beyond our present scope to acknowledge every single item received for our library collection, we are close to being able to scan such documents into a larger data base for current use and to preserve these things for future generations.

In my 65th year, I wish to thank our team of many good friends who provide, install equipment and assist in the production and postage of this FOUNDER'S DAY double issue of BDDR. Very special thanks go to our printer, Mr. Anthony Fradkin, whose kind employer has permitted use of his A3 equipment.

Our Centre wants to provide a facility where our team learns processes, becomes more productive, produces better quality with a new range of equipment to meet our increasing work in process.

The Author's present work in progress includes transcribing tapes and videos (Chinese/English) of the Teaching given in April 1995 at our Centre by Master Feng explaining Qu-gong. Master Lucien provided the Editor with some new software Chinese/English software this month, so the plan is to print this work as a bilingual paper.

Further work is a sequel book for Ajaan Manivong entitled THE EMPTINESS YOU ARE LOOKING FOR - PART 2 . The manuscript to be developed is based from recorded talks he gave at the Centre prior to his Teaching in France and Germany.

Another work is the project of 500 dhamma words in preferred English for the WFB is under development.( An ESL project).

Data base plans are detailed in this double issue Review.

Machine searching for rapid viewing is our contribution to the vigour of world interest appearing where rare and true Buddhist writing, calligraphy, rupa art forms and architecture styles are being rediscovered and/or reassessed.

More and more, BDDR articles require our Readers and Associates to have the ability to move from the operational to the conceptual level and vice versa. A concept of structure; a predesignated specification of what is to happen, when, and for what purpose meeting a second concept concerned the task orientation; what kinds of problems are to be dealt with becomes the way to best practice. Best practice, at times, allows recent research to reject some older notions as prejudice. For example, the woodblock print master Utagawa Kunisada has been reassessed. At 60 years, he shaved like Buddhist Monk. In the future, Followers of the Buddha are likely to meet with more, rather than less, such affective problems.

J.D. Hughes Editor.

Founder's Address on the occasion of the 17th Annual Meeting Of the Buddhist Discussion Centre (Upwey) Limited on 12 August 1995.  
(Ref:JDH:NP:pc4:1995ANNM)

#### TOWARDS CULTURAL ADAPTABILITY.

Venerable Sirs, Life Members, Members and Friends, thank you for your attendance at our 17th. Annual Meeting.

Thank you to those Members whose good will formed vows with this Teacher to help this Centre operate for self and others.

Thank you for those of you who have come to the correct understanding of confidence (saddha) in the Triple Gem which seals your vow so you can act to develop not only our Centre but also other Buddhist Centres now and in future times (akaliko).

As an Australian cultural institution, our W.F.B. Centre must strive to act as an effective catalyst to assist Scholars in the international community to access our research efforts, particularly our papers on bhavana (meditation) matters.

Our publication, Buddha Dhyana Dana Review circulates to 40 countries.

Our Centre is attractive to the Sangha, Scholars and Devotees born in countries other than Australia because, in a tactical way, we preserve and practice many oral traditions and make use of the written Tipitika Dhamma in a series of faithful translations.

The language skills of our Members does much to assist our cultural adaptability. To sum up this cultural position, we design our version of best practice by avoiding racist, ageist, sexist, nihilist or eternalist literature from entering our resources.

We do not intend our resources to drift into some sort of a general store about all religions. Our mandate is that we need to focus our efforts to collect, and manage information for the Buddha Dhamma. In practical terms, this means we must discount collections outside our mandate. In saying this, I do not intend to disparage the tenets of other religions.

The rich multiculturalism available in this country's religious, business, artistic, sporting and social life helps cultivate a climate for our Member's understanding of the various schema of cultural adaptability.

The outward marks of various cultures can be seen by the physical radiance of the many crafted rupa images in this place.

Senior Members Sangha have performed with expertise the "dotting of the eye" of our images. The many Buddha Rupa at our Centre are worthy of respect.

Being relevant to many nationalities, they remind us and help us to become more cultural adaptable.

Our calligraphy pieces and altar banners are written reminders of the Middle Way.

Profound layers of correct meaning and blessings are within these pieces; known by a superior "eye" (better than celestial eye) which must be found each for himself or herself.

In this very lifetime; we must learn to focus on the "higher eye Paths" so this is why we vow to develop ourselves so we know what is Path and what is not Path and meet the Buddha Dhamma.

Knowledge of the effort used by our predecessors when they studied, created, preserved and venerated these rare artefacts is a worthwhile study in itself: because it can inspire present and future Members to make Suitable foundations to learn to become culturally adaptable.

Members know the importance of leaving these things as a heritage.

In both this life and in future times, preservation and respect for what really matters is one way our Members can learn to serve others: and train others to have cultural adaptability.

Members and Devotees should demonstrate interest in developing their cultural adaptability enough to assist in maintenance of our development of the electronic data bases at this Centre.

Our scripts on management systems have been re-engineered, so a computer MIS has become, our norm for Members who joined the MIS information revolution and made sufficient effort to understand and join our culture to the information age.

As Williams (1961) noted; (When) we speak of a cultural revolution, we must certainly see the aspiration to extend the active process of learning, with the skills of literacy and other

advanced communication, to all people rather than to limited groups.

Trusted Members will soon have what is needed for cultural adaptability because they will have regular access to advanced communication as we LAN between 10 to 20 PC's with files.

Flowcharts showing how the availability of fresh information will be delivered as feedstock by our three RDBS systems (labelled as A, B, & C on the flowchart) on uses have been provided. Study these DB schema at your leisure.

I would like to mention that our Past President, Frank Carter, has tracked the latest equipment which has the promise of converting written material and photographs for DATA BASE "B" (DB"B") to electronic input without use of a keyboard.

His research located an affordable scanner with an optical reader which reads characters in ASCII. That format can be accepted by our DB software. He has indicated he will provide our Centre with a PC with a 500 Mb HD.

After actualising DB "B", Members can use such technology to bring about the production of monographs from our information. Members with active literacy can save time by machine searching across two decades of our copyright tracts.

Monographs of "properly written" material are the raw feedstock of literacy for educational institutions.

Members, focused by cultural adaptability, and directing attention (sati) will keep writing about things useful for Buddha Dhamma practice. We must involve ourselves with prescriptive elements as a mode of defining "properly written".

Critical thinking about prescriptive elements needed for active literacy at the Centre may well become an effective pathway to train Members in cultural adaptability.

From time to time, the prescriptive limitations of other educational institutions come to the centre of public debate. Research on the values and opportunities of institutions requires more than a simple descriptive account.

Anicca (change) is a mark of existence so it should come as no surprise to us that a study of UNESCO's literacy reports show definitions of literacy are constantly changing. Changes respond to what are perceived as changing needs, particularly in changing societies.

As Mark Twain said: "Loyalty to petrified opinion never yet broke a chain or freed a human..."

In modern times, it was held that literate persons were the guardians of taste and good judgement because they had access to a written tradition - reflecting centuries of collective experience.

There is a self-perpetuating social agenda to this debate because the commonsense ways of arguing are outlawed or not seen. Confusion can then arise between the technical and the evaluative senses of the term "decontextualised language". No matter how careful the definitions are formed, any consideration of the uses of literacy seems to come back to a social judgement of functionality in this situation.

Debates over literacy gained prominence in the 1960's when the growing demand for schooling as a means to achieve social change was rated as a partial failure.

It had been thought that the ability to reason abstractly was a main outcome of literacy.

The main aim of Australian public education was to overcome the diversity of background experiences by verbal or written exchange.

Today, students can reach internet from Australian schools. It is ironic to remember in the 70's how restricted were public education opportunities to exploit the knowledge resources in Australia.

Members must know that whilst literacy is certainly a requirement of learning, it does not guarantee that cognitive skills will result - let alone wisdom!

Our universities, with their current disposition for deconstructualist analysis, are symptomatic of this.

Indeed, all too often students of this system are lured by "the seduction of reductionist theory" whilst ignoring the possibility that "the whole is more than the sum of the parts".

The Buddha warned against the extreme wrong views of nihilism and eternalism. So, when partaking of learning look for more than the literacy that just reflects the knowledge base of society and develop the cognitive skills that lead to wisdom. Fortunately, there are newly emergent functional approaches that lead towards four forms of critical thinking that can transform stale cultural knowledge bases into practical wisdom tools.

#### 1995 AWARD FOR CULTURAL ADAPTABILITY.

And now, it gives me great pleasure to award one of our most popular Members, Constance Rhodes a Life Membership to our Library - the John D. Hughes Collection. This award is in recognition of her self-development of a suitable cultural adaptability to enable her to preserve and open the path to our development of electronic data bases for printed material.

Connie was born in Australia 62 years ago. She acts with vigour and looks young. Over many years, Connie has learnt the Dewey Decimal System and placing our library books onto card systems ready to enter on our electronic data base. She is studying Italian which enriches her translation culture.

She has mastered one key DB program and has written instructions on how to use this data base. She is looking for others to help her. Thank you very much for helping all beings Connie.

Friends, May you all be well and happy. Thank you very much.

J.D.H., N.P.

Please refer Graphical Image No: V5N2.?.1

Chart: Map of B.D.C.(U) Ltd data bases A, B and C illustrating the process of information inputs to outputs such as monographs, for example.

## OPENING OF THE TECHNICAL PAPER ARCHIVES 17 APRIL 1995

### **An Address by John D. Hughes Dip. App. Chem. T.T.T.C. G.D.A.I.E.**

I wish to thank Venerable Soma Thero, and Members and friends of the Buddhist Discussion Centre (Upwey) Limited for their attendance. Earlier this evening, the Venerable Soma arranged the Buddhist Ritual in the Pali language to establish our Refuge in the Triple Gem Refuge, guided us to the 5 Morality Precepts and Blessed us with the Protection Suttas. He prepared blessing water for our benefit and circumambulated our compound dispensing such water for the sake of many beings.

His ritual opening of our Technical Paper Archives is praiseworthy. The contents of this technical archive had been collected by our Founder John D. Hughes during the last forty years. Within the building housing this collection are Shrines for the Devas of Technology, Work and Wealth. On this evening of the Official Opening, the 17 April 1995, I wish to dedicate the merit of my endeavour to appropriate persons, wishing that they achieve respect for Technical intelligence now and in future times.

Venerable Sirs, Members and friends, I am glad you could attend the opening this evening. I wish to thank all Members and friends who have worked to make this opening possible. Once again, I wish to thank our good friend Venerable Soma for his attendance.

### **GLOBALISATION OF OUR EXPORT PRODUCTS**

One of the most important output products exported from this centre is a set of Dhamma knowledges written in the English language.

It is not easy to communicate and/or translate the Dhamma in the English language.

At present, our export products reach about 80 countries. In some ways our style of writing flows against the epistemological sufficiency of objectivism as directly challenged by the sociology of knowledge, which insists that a person is seen as existentially related to his or her, social structure. (Use of such sociology of knowledge is becoming prevalent).

As we see it, the challenge is to argue against the dangers of this sociology: i.e. that the questions

of "truth" and "validity" are problematic. As Mills suggests: "The rules of the game change with a shift in interest". We do not intend to disparage the intention or intelligence of researchers in this field. We answer the challenge by stating that "truth" is knowable by some beings. For these beings (with Sotapan attainment or better), there is nothing problematic about the three marks of existence - anicca, dukkha, anatta. A shift of interests occurs because such persons are no longer misled by, faithless guides. Faith and confidence (saddha) has become grounded in their stream of becoming. We can say, without doubt, that they have met with betterment.

## **WITH RESPECT TO READING**

The practice of reading enables experience different to habitual existence. Just because one has English as a second language this does not make one an English man or woman in the cultural sense.

Reading should refine the reader.

In a zoo, it is the animals that are confined in cages. Even as one visits a zoo, it must be kept in mind one is not confined.

In the same way one may pass through a garden without being a plant.

In developing our main export, communicated with the English language, we must be careful not to house our export in the language of faithless guides. Writings must not confine the scope of the person's ability for further learning. We must not regard any person's development as having the limitations of a plant. (A plant is not a sentient being).

Therefore with our written products, such as the Buddha Dhyana Dana Review, we must give persons access to good information and material on technical information.

As exporters of technical information blended with "Buddhistic" knowledge, we have the responsibility to be aware of the social context in which technical knowledge is formed and delivered.

Therefore we must be aware of the current sociology of knowledge.

The sociology of knowledge can explore the genesis and transformation of our products in the continuing interaction between the exponent and receiver, and can suggest some consequential outcomes. This is possible through analysis of different sociological levels of product and pedagogical perspectives. We must train our young persons "not to be too old fashioned" otherwise they may reject the benefit of the present information era which can fashion more options in their world.

Only when a person has understanding of his or her own processes of consciousness in relation to structures of social knowledge and can maintain virtue, can he or she use this knowledge in a socially useful context. The effective sociology a knowledge exporter should adopt must recognise the dynamic process by which an individual learns, transmits his or her learning into society, and is in turn affected by the knowledge base of that society. As a knowledge exporter we need feedback about the outcomes of the implementation of our strategies in the receiver's social context.

Our professional paradigms and rituals of the cognitive can make the culture changes needed to track the Information Era.

Thank you very much for your service.

## **Founder's Day Closing Ceremony for the Prajnaparamita.**

### Prajnaparamita Ceremony

#### 1.0 Purpose

In May 1992, John D. Hughes agreed to Teach Prajnaparamita at the Buddhist Discussion Centre (Upwey) Ltd for a period of 3 years and 3 moons. This round of Teachings will conclude on this Founder's Day on the 9 September 1995.

This ceremony will mark the completion of this round of Teachings.

#### 2.0 Method-and-Means

Prajnaparamita is without beginning and without end. It is taught by the Buddhas and practiced by the Bodhisattvas over a long period of time. Many beings have been blessed by Prajnaparamita Teachings and many have been liberated through its practice.

In concluding the current round of Teachings we seek to:

- a) ensure that we do not disturb self-or-others in the practice of Prajnaparamita Teachings
- b) ensure we are not separated from the practice of these Teachings
- c) create causes for self-and-others to re-activate these Teachings in the future
- d) by reviewing the practice to date revise any errors that may act as obstacles to practice
- e) generate Blessings for many so that they may be well and happy

#### **3.0 Ceremony:**

1. Preliminaries - homage, invitations - bell 7 x, motivation, silas, (a,b,c,d,e)
2. Make Offerings - light, flowers, incense, banners, fruits, water etc (a,b,c,d,e)
3. Review and Reading of BDDR paper on Prajnaparamita Teaching at the Buddhist Discussion Centre (Upwey) Ltd. (a,b,c,d,e)
4. Placement of Prajnaparamita article, texts and objects in suitable container in the base of the Padmasambhava Image for future rediscovery and use. (a,b,c,d,e)

5. Write wind ribbons with Prajnaparamita Mantra and Student's names to fly around the Padmasambhava Image (a,b,c,d,e)

6. Revise mantra (a,b,c,d,e)

7. Share merits (ring bell 7 x)

May the merit of these Teachings help others to find the Middle Way.

J.D.H

## **- THE TEACHING OF THE BUDDHA - THE FOUR NOBLE TRUTHS**

### **The Structure And Nature Of Experience.**

**Palitha Mapatuna**

**25/02/1995.**

#### **I. THE FOUR NOBLE TRUTHS**

The teaching of the Buddha is summarised in The Four Noble Truths and these Truths deal with the actual nature of things, devoid of any distortions due to some bias or inclination, resulting from preconceived notions and unverifiable assumptions.

The Four Noble Truths are verifiable, here and now, in his own experience by an individual, provided that the individual is prepared to put forth, according to the necessary system, the required effort.

#### **1. The Four Noble Truths**

The Four Noble Truths are-

- (1) Sorrow (Dukkha)
- (2) Arising of Sorrow (Samudaya)
- (3) Cessation of Sorrow (Nirodha) and
- (4) The Path which leads to the cessation of Sorrow (Magga)

#### **2. Analysis of The Four Noble Truths**

The Four Noble Truths, per the Dhammacakkappavattana- sutta (Text-420 of V of the Samyutta Nikaya), could be analysed as follows.

##### **i. Analysis of The First Noble Truth of Sorrow**

- A. Birth
- B. Old age
- C. Sickness

D. Death

F. Association with the loathsome

G. Separation from the loved

H. Not getting what one wants

The Truth of Sorrow is equated in the suttas to the Five taken-up Aggregates, thus-

" In short, the Five taken-up Aggregates are Sorrow."(Sankhittena pancupadanakkhandha dukkha).  
At this stage, I wish to say that EVERYTHING which is indicated in the First Noble Truth as Sorrow, would be constituted of the Five TAKEN-UP Aggregates. When the Five taken-up Aggregates are analysed, this would come to be evident.

In this connection, it should be noted very clearly that what is Sorrow is NOT the Five Aggregates, but the Five TAKEN-UP Aggregates.

The Five Aggregates, ie. where taking-up (upadana) has ceased, i.e. the living Arahant- This is known as the element of Nibbana with residue, which is known by the Arahant here and now, whereas, after the break-up of the body of the Arahant, it is known as the element of Nibbana without residue.

(see Nibbanadhatusutta of the Itivuttaka).

ii(i). Analysis of the Second Noble Truth of Arising of Sorrow

A. It is the craving (tanha), which leads to renewal of being, accompanied by delight and passion (Nandi-raga), delighting in this and that, which is-

- (A). Craving for pleasures of the Five strands of pleasures
- (B). Craving for Being
- (C). Craving for Non-Being

B. This could be stated in various ways, as stated in the suttas by the Buddha, for, example, as-

- (A). The Three types of Craving, indicated above.
- (B). Craving, Conceit, (Wrong) View.  
(Tanha, Mana, Ditthi) - conceiving one or more of the Five taken-up aggregates as 'This is mine, This am I, This is my Self', respectively.
- (C). Greed (Lobha), Hatred (Dosa), Delusion (Moha).
- (D). Passion (Raga ), Hatred (Dosa), Delusion (Moha).
- (E). The Three Cankers, ie., Canker of pleasure, of Being, and of Ignorance.
- (F). The latencies to the conceiving of "I" making and "mine" making.
- (G). The Four Yokes (Bondages), ie. the Yoke of pleasure, of Being, of View, and of Ignorance.

(See Sangiti suttanta of the Digha Nikaya).

(H). The Seven, Latencies (Saptanusaya), and

(I). The Ten Fetters of Being (Bhava - samyogana).

(ii). An extended analysis of the Second Noble Truth

In several suttas, an extended analysis of the Second Noble Truth of the Arising of Sorrow is provided as follows.

".....What, monks, is the law of Dependent Arising ?

Dependent on Ignorance (non-knowledge of the Four Noble Truths), Determinants arise;  
Dependent on Determinants, Consciousness arises;  
Dependent on Consciousness, Name-Form arises;  
Dependent on Name-Form, the Six, Bases arise;  
Dependent on the Six Bases, Contact arises;  
Dependent on Contact, Feeling arises;  
Dependent on Feeling, Craving arises;  
Dependent on Craving, Taking-up arises;  
Dependent on Taking-up, Being arises;  
Dependent on Being, Birth arises;  
Dependent on Birth, Old-age and Death, Grief, Lamentation Pain, Misery, Despair arise. Such is the arising of this entire body of Sorrow.....".

(Nidanavagga of the Samyuttanikaya).

The meaning of some of the technical terms, such as Name-Form and Contact, will be given later on.

iii(i) Analysis of the Third Noble Truth of Cessation of Sorrow.

The fading, ceasing, remainderless dispassion-cessation (asesa- viraganirodho), relinquishment and giving-up, and rejection of that very craving.

This too is stated in various ways, for example, as-

(A). Cessation of the three types of craving indicated above

(B). Cessation of Greed, Hatred, and Delusion

(C). Cessation of the Four Yokes

(D). Destruction of the Seven Latencies

(E). Abandoning of the Ten Fetters of Being

(F). Destruction of the latencies to the conceiving of 'I' making and 'mine' making

(ii). An extended analysis of the Third Noble Truth

This would be the converse of the extended analysis, given above, for the Second Noble Truth of the Arising of Sorrow.

Thus, it would be as follows.

".....with the utter fading away and cessation of Ignorance (of the Four Noble Truths, ie., with the realisation of knowledge of the Four Noble Truths), Determinants cease;

With cessation of Determinants, Consciousness ceases,  
.....Name-Form ceases  
.....Six Bases cease  
.....Contact ceases  
.....Feeling ceases  
.....Craving ceases  
.....Taking-up ceases  
.....Being ceases  
.....Birth ceases

With cessation of Birth, Old-age and Death., Grief, Lamentation, Pain, Misery and Despair cease. Such is the cessation of this entire body of Sorrow....."

(Nidanavagga of the Samyuttanikaya).

iv.(i). Analysis of the Fourth Noble Truth of the Path leading to the Cessation of Sorrow.

This Path is the Noble Eightfold Path, which is constituted of-

- A. Right View (Knowledge of the Four Noble Truths)
- B. Right Thought
- C. Right Speech
- D. Right Action
- E. Right Livelihood
- F. Right Effort
- G. Right Mindfulness
- H. Right Concentration

An extract from a sutta which defines Right View of the Path as the knowledge of the Four Noble Truths is as follows.

"... .. And what your reverences, is Right View? Whatever, your reverences, is knowledge of Sorrow, knowledge of Arising of Sorrow, knowledge of the Cessation of Sorrow, knowledge

of the Path which leads to the Cessation of Sorrow  
- this, your reverences, is called Right View....."

(Saccavibhangasutta of the Majjima Nikaya).

One may take note here of the relatedness of the Four Noble Truths and the Path, in that, of the Four Noble Truths, the fourth is the Path, while of the eight factors of the Path, the first is the Four Noble Truths.

Accordingly, when the Path is born, the Four Noble Truths are seen and when the Four Noble Truths are seen, the Path is born. This is simultaneous.

(ii)A. According to the suttas, when you cultivate and develop the Noble Eightfold Path, you cultivate and develop, simultaneously, six other groups of things, which, along with the Noble Eightfold path, pertain to enlightenment.

Thus, there would be seven groups on the side of enlightenment, which are-

- (A). The Four Foundations of Mindfulness
- (B). The Four Right Efforts
- (C). The Four Bases of Supernormal Power
- (D). The Five Faculties
- (E). The Five Powers
- (F). The Seven Factors of Enlightenment
- (G). The Noble Eightfold Path

B. The composition of each of the six other groups, referred to above, is as follows.

(A). The Four Foundations of Mindfulness are

Mindfulness -

- a. Of Body,
- b. Of Feeling,
- c. Of Mind and
- d. Of Dhamma.

(B). The Four Right Efforts are the Effort-

- a. To prevent Unskilful things not arisen from arising.
- b. To get rid of Unskilful things which have arisen,
- c. To acquire Skilful things not acquired, and
- d. To cultivate, develop skilful things which have been acquired.

(C). The Four Bases of Supernormal Power are

- a. Wish (Chanda), with co-factors Effort and Concentration,
- b. Energy (Viriya), with co-factors Effort and Concentration,
- c. Mind (Citta), with co-factors Effort and Concentration and
- d. Investigation (Vimansa), with co-factors Effort and Concentration.

(D). The Five Faculties are the Faculty-

- (a). Of Faith (in the Enlightenment of the Buddha, in the Dhamma and in the Order of Disciples),
- (b). Of Energy,
- (c). Of Mindfulness,
- (d). Of Concentration, and
- (e). Of Wisdom.

(E). a. The Five Powers are constituted of the same factors as those of the Five Faculties.

b. However, a functional difference does exist between the factors of the Five Faculties and of the Five Powers, in that, those of the Five Faculties refer to the qualitative endowments of an individual who has crossed over (with the first Magga) to the plane of the Noble Ones (Ariya Bhumi), whereas those of the Five Powers refer to the capacity and the strength possessed by such an individual to, by cultivation, development and strengthening of these factors, abandon the Fetters of Being, destroy the Latencies and win Freedom.

(F). The Seven Factors of Enlightenment are-

- a. Mindfulness,
- b. Investigation of the Dhamma,
- c. Energy,
- d. Joy,
- e. Calm,
- f. Concentration, and
- g. Equanimity.

In connection with the Noble Eightfold Path and the six other groups referred to above, it is stated in the Mahasalayatanikasutta of the Majjimanikaya (Sutta no.149) as follows.

".....While this Noble Eightfold Path is being developed by him thus, the four foundations of mindfulness.....the four right efforts.....the four bases of supernormal power..... the five faculties..... the five powers.... the seven factors of enlightenment go on to development and fulfilment....."

(See also Mahavagga of the Samyutta Nikaya)

C. Conversely, it is indicated in the suttas that, if any of the said six other groups is cultivated, the Noble Eightfold Path is cultivated.

For example, it is stated in the Mahavagga of the Samyutta Nikaya as follows.

"Four Foundations of Mindfulness if cultivated and developed, complete the Seven Factors of Enlightenment."

(72 of V of the Samyuttanikaya)

"By whomsoever, monks, the Seven Factors of Enlightenment are undertaken, by them is undertaken the Noble Eightfold Path, for the utter destruction of Sorrow."

(81 of V of Samyuttanikaya)

".....These Five Faculties, monks, if cultivated and developed, conduce to the abandoning of the fetters, to the destruction of latencies, to the comprehension of the way out and to the destruction of the Cankers."

(235 of V of the Samyuttanikaya).

With regard to the Four Bases of Supernormal Power, it is stated as follows.

"By whomsoever the Four Bases of Supernormal Power are undertaken, the Noble Eightfold Path for the utter destruction of sorrow is undertaken."

(255 of V of Samyuttanikaya)

## II. THE STRUCTURE OF EXPERIENCE -1

### The Five Taken-up Aggregates

1(1)i. It was stated earlier that the First Noble Truth of Sorrow is defined in the Suttas as The Five taken-up Aggregates.

For example, in the definitions in the suttas of Birth and Death, it is stated, among other things, as follows.

".....Whatever is.....the appearance of the Five taken-up Aggregates, the acquisition of the Bases, this... is called Birth....."

.....Whatever is.. ...the breaking-up of the Five taken-up Aggregates,.....this..... is called Death....."

(Sammaditthisutta of the Majjimanikaya).

Apart from the above, the Four Noble Truths are described, for example, in Sutta 104 of the Khandhavagga of the Samyutta Nikaya (158 of III of the Samyutta Nikaya), by the Buddha as follows.

"And what Bikkhus is Sorrow? It is to be called The Five taken-up Aggregates. What five?

The taken-up Aggregate of Form

The taken-up Aggregate of Feeling

The taken-up Aggregate of Perception

The taken-up Aggregate of Determinants, and

The taken-up Aggregate of Consciousness

This Bikkhus is called Sorrow."

ii(i). I wish to say here again in emphasis that what is defined as Sorrow is the Five TAKEN-UP Aggregates and NOT the Five Aggregates, the latter of which would be the living Arahats.

(ii)A. It is necessary to, at this stage, understand the meaning of the term, 'taken-up,'.

In definition of the term, ' taken-up ', it is said in the suttas as follows-

(A). ".....Whatever,.....is Desire and Passion for the Five taken-up Aggregates, that is the taking-up of them....."

(Culavedallasutta of the Majjima Nikaya).

(B). ".....he delights in Form, welcomes it, and stands attached to it.....From arising of delight is the arising of taking-up. From arising of taking-up is the arising of being. From.... being....'birth. From.....birth....old age and death, grief, lamentation, pain, misery, and despair come into being. Thus is the arising of

this entire body of Sorrow.

..... delights in Feeling..... .  
..... delights in Perception.....  
..... delights in Determinants.....  
..... delights in Consciousness.....  
..... Thus is the arising of this entire body of Sorrow.

(Sutta No. 5 of the Nakulapitavagga of the Khandasamyutta of the Samyuttanikaya- text 13 of III).

B. Note that taking-up depends on Craving.

(2)i. Thus, the Four Noble Truths could be re-stated as follows.

(i). The Five taken-up Aggregates (Sorrow)

(ii). The arising, of the Five taken-up Aggregates (Arising of Sorrow).

(iii). The cessation of the Five taken-up Aggregates (Cessation of Sorrow), and

(iv). The Path leading to the cessation of the Five taken-up Aggregates (Path leading to the cessation of Sorrow).

ii. At this stage, I wish to mention a very important rule of Dhamma, which is that, the Four Noble Truths cannot be seen, realised, one at a time. The Four Noble truths are integrated, and, as such, if one is seen, realised, all are seen, realised simultaneously. Thus to the extent that the Five taken-up Aggregates, which is the First Noble Truth, are seen, to that extent would the Dhamma, ie., the Four Noble Truths, be seen. How this happens may be seen, sequentially, as follows.

(i). Seeing the Five taken-up Aggregates as they actually are, ie., as Impermanent (Anicca), Sorrow, (Dukkha) and Not Self (Anatta), and as Determined, Dependently arisen - The First Noble Truth

(ii). Disgust or Disenchantment (Nibbida), which gets rid of Delight (Nandi)

(iii). Dispassion (Viraga), which gets rid of passion (Raga), this would be the destruction of Arising-The Second Noble Truth

(iv). Cessation (Nirodha) - The Third Noble Truth.

(v). With Cessation, The Path (Magga), ie., the Path, on the basis of which the fetters of being are abandoned and the latencies are destroyed, is born- The Fourth Noble Truth.

2(1). Let us now try, keeping what was stated above in mind, to see the structure and nature of being (existence) which is constituted of a series of experiences, an experience being constituted of the Five taken-up Aggregates. The hierarchical structure of an experience is given in the form of a tabulation below, (based on the Cula-Rahulovadasutta of the Majjimanikaya)- see Table 1 at page 21.

(2). About the Internal Base, Mind (Mano).

In the suttas, the words Citta, Mano and Vinnana are equated. (See Nidanavagga of the Samyuttanikaya-text 91 of II- and the Brahmajala suddanta of the Dighanikaya).

In this connection, it should be seen that the corresponding External Base for the Internal Base, Mind, is Image and the Images are -

- i. Imaginary Forms
- ii. Imaginary Sounds
- iii. Imaginary Smells
- iv. Imaginary Tastes,
- v. Imaginary Tangibles.

Unless there had been consciousness of actual Forms, of actual Sounds, of actual Smells, of actual Tastes and of actual Tangibles, images of these in the sphere of the Mind cannot arise. In other words, the arising of the said images is dependent on consciousness of the actual relevant External Bases.

Therefore, consciousness is regarded as the sixth Internal Base, depending on which the said Images arise.

The reason why consciousness is called Mind, functionally in relation to the External Base, Image, is that, unless it is so called, when reference is made to Mind Consciousness, it would have to be referred to as Consciousness Consciousness (consciousness depending on consciousness), which would be confusing. Therefore, when Consciousness is referred to as the sixth Internal Base, giving rise to Image, as the sixth External Base, it is referred to as Mind.

(3). About Contact

Contact is merely the name given to a situation of the meeting, the coming together, the unity of an Internal Base, the corresponding External Base and the relevant type of Consciousness. The ACTUAL position is NOT that the External Base is in Contact with a self or me or that I am in contact with the External Base.

It is merely that the situation of the meeting of the Internal Base, the corresponding External Base and the consciousness arising, depending on the Internal Base and such External Base, is called Contact.

For example, the meeting of the Eye and Form and Eye Consciousness is designated as Eye Contact. It is NOT I am in contact with Form or my self is in contact with Form-it is, in this

particular example, just Eye Contact. To conceive the mere arising of Contact as, for example, a self is in contact is an imaginary, deluded superimposition on the actual state of affairs and is totally unnecessary to explain Contact.

In my view, it is most important to appreciate this position, in understanding the teaching of the Buddha.

### 3. The composition of the Five Taken-up Aggregates

The composition of the Five taken-up aggregates, by the items in Table 1 is as follows.

#### (1) i (i) The taken-up Aggregate of Form

Eye, Ear, Nose, Tongue, Body, Form, Sound, Smell, Taste, Tangible and Images of Form, Sound, Smell, Taste and Tangible.

(ii). In this connection, it should be noted that the sixth External Base, which I have indicated above as Image to simplify it, is indicated as Dhamma in the Suttas, and this word includes things such as the Plane of infinity of space (perceived in the first Arupa Jhana).

".....the plane of infinity of Space .  
is knowable by purified Mind Consciousness isolated  
from the five faculties....."

(Mahavedallasutta of the Majjimanikaya).

Note that the five faculties, referred to in the preceding paragraph (which should not be confused with the Five Faculties of the seven groups, indicated above, as on the side of enlightenment), are the first five of the six Internal Bases.

These Five Faculties depend on life and life depends on heat. To quote from the suttas-

".....the Eye.....Ear.....Nose.....:Tongue.....  
Body depend on life (Ayu)  
.....life depends on heat.  
.....heat depends on life."

(Mahavedallasutta of-the Majjima Nikaya).

Incidentally, the inter-dependency of life and heat may be noted.

#### ii. The taken up Aggregate of Feeling

Feeling born of Eye Contact, Ear Contact, Nose contact, Tongue Contact, Body Contact, and Mind Contact.

(i). The three kinds of Feeling

With regard to Feeling, it should be noted that there are three kinds of Feeling- Pleasant Feeling (if the External Base is agreeable), Unpleasant Feeling (if the External Base is disagreeable) and Neither Unpleasant nor Pleasant Feeling (if the External Base is neither disagreeable nor agreeable).

(ii). What is latent in the three kinds of feeling

A. If Pleasant Feeling arises, Greed, Passion, is latent,

B. If Unpleasant Feeling arises, Hatred is latent,

C. If Feeling which is Neither Unpleasant nor pleasant arises, provided that he does not comprehend the rise, the fall, the satisfaction, the peril of that Feeling, nor the escape from it as it really is, Ignorance is latent.

(Chachakkasutta of the Majjima Nikaya).

iii The taken-up Aggregate of Perception

Perception of Form, Sound, Smell, Taste, Tangible and Image, born of Eye Contact, Ear Contact, Nose Contact, Tongue Contact, Body Contact and Mind Contact, respectively.

".....He perceives what is blue, he perceives what is yellow.....red.....white.....therefore it is

called 'Perception'. " (Mahavedallasutta of the Majjimanikaya).

iv. The taken-up Aggregate of Determinants

Intention with regard to Form, Sound, Smell, Taste, Tangible and Image, born of Eye Contact, Ear Contact, Nose Contact, Tongue Contact, Body Contact and Mind Contact, respectively.

It is dependent on Intention that Action (Kamma), by body, speech and mind, arise.

"It is Intention that I call Action (Kamma).  
Having intended, Action is done by body,  
speech, and mind."

(Mahavagga of the Chakkanipata of the Anguttara Nikaya).

v. The taken-up Aggregate of Consciousness

Eye Consciousness, Ear Consciousness, Nose Consciousness, Tongue Consciousness, Body Consciousness and Mind Consciousness.

In this connection, note that per said tabulation, whatever Consciousness which is born of Eye Contact, Ear Contact, Nose Contact, Tongue Contact, Body Contact and Mind Contact and the Internal Base, Mind, too, would constitute Consciousness.

(2). With regard to the composition of The Five Aggregates, from the items of experience; indicated in Table 1, see Table 2, at page 22.

4. The hierarchical structure of an experience and elaboration of the Five taken-up Aggregates.

Serial No	Internal Base	External Base	Dependent on Internal Base and External Base	Meeting of the Three	Dependent on Contact
1	Eye	Form	Eye Consciousness	Eye Contact	Feeling Perception Determinants Consciousness
2	Ear Sound	Ear Consciousness	Ear Contact	Feeling Perception Determinants Consciousness	
3	Nose	Smell	Nose Consciousness	Nose Contact	Feeling Perception Determinants Consciousness
4	Tongue	Taste	Tongue Consciousness	Tongue Contact	Feeling Perception Determinants Consciousness
5	Body	Tangible	Body Consciousness	Body Contact	Feeling Perception Determinants Consciousness
6	Mind	Image	Mind Consciousness	Mind Contact	Feeling Perception Determinants Consciousness

**Table 1 - The Structure of an Experience**

The Aggregate of -				Type of Contact	The Aggregate of -			
Form	Consciousness	Form	Consciousness		Feeling	Perception	Determinants	Consciousness
(Eye &		Form	Eye Consciousness	Eye Contact	Feeling	Perception	Determinants	Consciousness
(Ear &		Sound	Ear Consciousness	Ear Contact	Feeling	Perception	Determinants	Consciousness
(Nose &		Smell	Nose Consciousness	Nose Contact	Feeling	Perception	Determinants	Consciousness
(Tongue &		Taste	Tongue Consciousness	Tongue Contact	Feeling	Perception	Determinants	Consciousness
(Body &		Tangible	Body Consciousness	Body Contact	Feeling	Perception	Determinants	Consciousness
(Mind &		Image	Mind Consciousness	Mind Contact	Feeling	Perception	Determinants	Consciousness

**Table 2 - The Composition of the Five taken up Aggregates**

There is a structural precedence in experience, in that a logical sequence is available in the structure of experience. This structure would be as follows.

DEPENDING on an Internal Base and the corresponding External Base the appropriate type of Consciousness arises. The meeting of the three is Contact.

Depending on Contact arises, in sequence- Feeling, perception, and Determinants (Intention).

There are many suttas which indicate this sequence. An example is as follows.

"Eye consciousness, . . . . arises depending on eye and form; the meeting of the three is Contact; Feeling depends on Contact; what one feels one perceives; what one perceives one thinks about; what one thinks about obsesses one; what obsesses one is the arising of a number of perceptions and obsessions which assail a man in regard to Forms cognisable by the Eye, past, future, present.....Ear and Sounds.....Nose and Smells....Tongue and Tastes....Body and Tangible ...Mind and Images....."

(Madhupindikasutta of the Majjimanikaya).

(1) (i). Form

Form is constituted of the four Great Elements, ie., the Element of Earth (whatever is earthy, hard, solid), the Element of Water (whatever is watery, fluid, liquid), the Element of Fire (whatever is fire, heat) and the Element of Air (whatever is air, wind), and the derivatives of these elements.

(ii). Form Depends on- Food, food being whatever thing that maintains, sustains a particular Form for a period of time (note that another term for food is sustenance).

(2) (i.) Feeling

There are three types of Feeling, which are Pleasant Feeling, Unpleasant Feeling and Feeling which is neither Unpleasant nor Pleasant.

Convergence of experience on Feeling

In connection with Feeling, it should be noted that, with regard to a particular Internal Base, at a particular time, only one of the three types of Feeling can arise. (See Dighanakasutta of the Majjimanikaya)

This is a very important principle of Feeling and makes experience specific, because all other remaining stages of the experience, including Perception, which is structurally next to Feeling and Intention, which is, structurally, next to Perception, CONVERGE on the PROVINCE of Feeling. Without this convergence of the experience on the province of a PARTICULAR Feeling, which (province) would be constituted of a PARTICULAR External Base, experience would be chaotic.

Thus, Feeling gives rise to an automatic specification to an experience.

In connection with this convergence, with regard to the arising of Sorrow, constituted of things such as Old age and Death and the miseries of antagonism, of quarrels and war, the Buddha analyses and indicates Feeling, which it should be noted as arising from Contact, as the point at which they converge.

To quote from a sutta-

".....Thus then is it, Ananda, that Consciousness with Name-Form as its determinant; Name-Form with Consciousness as its determinant; Contact with Name-Form as its determinant; Feeling with Contact as its determinant; Craving with Feeling as its determinant; Taking-up with Craving as its determinant; Being with Taking-up as its determinant; Birth with Being as determinant; Old age and Death with Birth as its determinant; grief, Lamentation, Pain, Misery and Despair all arise. Such is the arising of this entire body of Sorrow.....

.....Thus it is, Ananda, that Craving arises depending on Feeling; Pursuit on Craving; Gain on Pursuit; Decision on Gain; Desire and Passion on Decision; Attachment on Desire and Passion; Possession on Attachment; Jealousy on Possession; Guarding on Jealousy; and many an evil state of things arise from Guarding Possessions - blows and wounds, strife, contradiction and retort, quarrelling, slander and lying....

.....So now, Ananda, these two aspects, from being dual, come to be united through feeling...."

(Maha-Nidana-Suttanta of the Digha Nikaya).

To quote from another sutta-

".....born of Attention, (Manasikara) are all things; arising from Contact are all things; converging on Feeling are all things.....merging in the Deathless (Nibbana) are all things; terminating in Nibbana are all things.....".

(106 F V of Anguttara, Nikaya).

It should be noted carefully, that Attention (Manasikara) referred to above, which requires something to attend upon, which is the External Base, is born of Contact.

ii. Feeling Depends on- Contact.

(3) i (i). Perception

There are six types of Perception, ie., Perception of Form, Sound, Smell, Taste, Tangible and of Image. Perception may be defined as the manifestation of the DISTINCTIVE signs and marks of the specific External Base involved in the particular experience.

According to what was said about the convergence of Perception and the other factors, subsequent to Perception, in the particular experience, upon Feeling, it would amount to the same thing if it is said that Perception is the manifestation of the DISTINCTIVE signs and marks of the province of Feeling.

(ii). Perception Depends on- Contact.

ii. The relationship between Feeling and Perception

The type of Feeling, ie., whether Pleasant, Unpleasant, or Neither unpleasant nor pleasant, which would arise from a particular Contact, depends on signs and marks of the External Base, involved as one of the three constituents of the particular Contact, to the extent that such signs and marks makes the External Base involved agreeable, disagreeable, or neither disagreeable nor agreeable, respectively.

However, with regard to Perception, the function of the signs and marks of the External Base, which would be the same as of the province of Feeling, would be to manifest the DISTINCTIVENESS of that External Base, which is more complex than the signs and marks which merely manifest the agreeability, or the disagreeability, or neither disagreeability nor agreeability of the External Base.

It should be noted that Feeling demarcates the External Base to constitute an area, a province, to be consistent as a whole to give rise to EITHER a Pleasant Feeling OR an unpleasant Feeling OR a Feeling which is neither unpleasant nor pleasant. It is inconceivable that, in a particular experience, at a given time, there could be a mixture of two or more of the three possible Feelings.

However, unlike Feeling, functionally, Perception does not demarcate areas, but is merely the manifestation of the DISTINCTIVE signs and marks of the area, of the province, already demarcated by Feeling. Hence it is said

"...that which one feels, that one perceives  
..that one perceives, that one cognises."

(Mahavedallasutta of the Majjimanikaya).

(4) i. Determinants

Determinants are defined in the suttas as Intention with regard to the External Base of a particular experience.

ii. Determinants depend on- Contact

The relationship between Perception and Intention.

The taken-up Aggregate of Perception is the manifestation, depending on Contact, of the DISTINCTIVE signs and marks of the External Base.

Intention and certain other constituents of the taken-up Aggregate of Determinants, such as Thoughts and Knowledge, are structurally subsequent to Perception.

With regard to this relationship, a few examples from the suttas are-

"Perception, Potthapada, arises first, knowledge afterwards; but with the arising of Perception, there is arising of knowledge. One understands, thus: With this as determinant, indeed, knowledge arose in me."

(Page 185 of Vol.1 of PTS translation of the Dighanikaya).

"..... Proliferation of concepts has Perception as their source....."

(V.874 of Sutta-Nipata).

In Determinants, Intention is the selection of a significance from the several significances and potentialities which arise from the manifestation, as Perception, of the distinctive signs and marks of the External Base.

As an example, the manifestation of the signs and marks of the External Base of a particular experience, may indicate, say, the Form of a table, and a table can have several significances, and potentialities, even though all of them may not be explicit - for example, one may keep something on it, or may move it to another location or may wish to wipe it clean if it is not clean.

However, out of all these possibilities, one has to select one, to the exclusion of the others. One may select to, say, keep a book on it. This selection is Intention-Cetana ('I INTEND to keep a book on it').

This Intention may result in Action (Kamma) of keeping the book on the table.  
This is essentially how Perception leads to Intention (and Action).

To quote from the suttas-

"Due to diversity of elements, there is

diversity of Perception.

Due to diversity of Perception, there is diversity of Intention."

(Dhatuvagga of the Samyuttanikaya).

(5) i (i). Consciousness

Consciousness is always consciousness OF something, and it is inconceivable that there could be Consciousness without SOMETHING to be conscious of .

Therefore, consciousness is DEPENDENTLY arisen and is constituted of-

- A. Eye Consciousness, which is consciousness of Form,
- B. Ear Consciousness, which is consciousness of Sound,
- C. Nose Consciousness, which is consciousness of Smell,
- D. Tongue Consciousness, which is consciousness of Taste,
- E. Body Consciousness, which is consciousness of Tangible,
- F. Mind Consciousness, which is consciousness of Image.

(ii). Consciousness Depends-on- Name-Form.

ii. Different functional modes of Consciousness

The equivalence of Citta, Mano and Vinnana, all of which stand for Consciousness in the suttas, was indicated earlier. These terms, Citta, Mano and Vinnana, are used in the suttas to denote Consciousness (Vinnana) in different functional modes, the term used indicating the particular such mode.

The term used to denote Consciousness, when it functions as the sixth Internal Base, giving rise to Images as the sixth External Base, is Mano.

The term used to denote Consciousness, as one of the three constituents of Contact, at the stages where it arises in an experience with Feeling and Perception as the basis, is Citta.

Thus, it is stated in the suttas-

".....Perception and Feeling are determinants of Mind." - Here the word used for Consciousness (Mind) is Citta and NOT Mano.

(Culavedallasutta of the Majjimanikaya).

Incidentally, it should be carefully noted that Contact, one of the three constituents of which is Consciousness, is available THROUGHOUT an experience, giving rise to Feeling,

Perception, Determinants (Intention).....

### III. STRUCTURE OF EXPERIENCE -2

#### Name-form and-Consciousness

1. The Buddha analyses an experience in another way, which is as Name-Form and Consciousness.

In this analysis-

(1) i. Name is constituted of-

- A.-Feeling
- B. Perception
- C. Intention
- D. Contact, and
- E. Attention.

(See, for example, the Sammaditthisutta of the Majjimanikaya)

ii. Form is constituted of-

- (i). The element of Earth, ie., whatever is earthy, hard, solid
- (ii). The element of Water, ie., whatever is watery, fluid, liquid
- (iii). The element of Fire, ie., whatever is fire, heat, and
- (iv). The element of Air, ie., whatever is airy, windy, and the derivatives of these elements.

iii. Consciousness is constituted of Eye Consciousness, Ear Consciousness, Nose Consciousness, Tongue Consciousness, Body Consciousness and Mind Consciousness.

(2). Inter-dependence of Name-form and Consciousness

A reciprocal dependency is existent between Name-Form and Consciousness, about which it is stated in the suttas as follows.

"Dependent on Consciousness there is Name-Form  
Dependent on Name-Form there is Consciousness."

(Suttanta No. 14 of the Dighanikaya)

i. With regard to the dependence of Consciousness on Name-Form

"Were one, monks, to declare thus: 'Apart from Form,.....Feeling,....., Perception,..... Determinants, I will show the coming, or the going, or the disappearance, or the appearance,

or the growth, or the increase, or the abundance of Consciousness 'this situation is not possible."

(Upayavagga of the Khandasamyutta of the Samyuttanikaya).

"This Consciousness turns back from Name-Form it does not go beyond."

(Suttanta.No. 14 of the Dighanikaya)

This indicates that Consciousness cannot stand without Name-Form.

ii. With regard to the dependence of Name-form on Consciousness

With regard to the dependency of the items of Name, i.e., Feeling, Perception, Intention, Contact and Attention, on Consciousness, it would be seen from Table 1, that Feeling, Perception and Intention arise from Contact, while Attention too would arise from Contact because Attention implies that there should be something to attend upon, which would be the External Base of the specific experience, which would constitute one of the three items which had come together to constitute Contact.

Then, with regard to Contact itself, the contents of the said Table 1 would indicate that there would be no Contact without Consciousness-Contact being the coming together of the Internal Base, the corresponding External Base and the appropriate type of Consciousness.

With regard to the dependency of Form, constituted of the element of Earth, Water, Fire, Air, and the derivatives of the same, these elements manifest in existence as, Form, Sound, Smell, Taste, Tangible and Image, depending on Consciousness.

In other words, these elements become phenomenal, gets a foot-hold in existence, as Form, Sound, Smell, Taste, Tangible and Image, because of, or depending on, Consciousness. I provide below an extract from a sutta which appears to be relevant to the indication of the dependency of the External Bases on Consciousness.

"..... Thus monks, a Tathagatha does not conceive of a visible thing as APART from sight; he does not conceive of an unseen; he does not conceive of a thing worth seeing; he does not conceive of a seer. He does not conceive of an audible thing as APART from....."

(Kalakarama sutta).

The above indicates the inseparable relationship among an Internal Base, the corresponding

External Base and Consciousness arising on the basis of that Internal Base and such External Base.

It also indicates the voidness of an experience of a self or anything belonging to a self.

## 2 (1). Designation of an External Base

Form (Rupa) is behaviour and has the sign and mark of Inertia, resistance, persistence (Patigha), whereas Name (Nama) is appearance of Form.

Thus, depending on appearance (Name), Form acquires a designation (Adhivacana) and depending on behaviour (Form), Name acquires a persistence (Patigha). Thus, there is appearance of Form, and persistence of Name.

The relevant portion of a sutta, concerning this subject is as follows.

" '.....Those modes, features, signs and marks by which Name-body manifests itself-if all these were absent, would there be a manifestation of a corresponding Form-body designation Contact?'

'There would not, Lord.'

'Those modes, features, signs and marks by which Form-body manifests itself-if all these were absent, would there be a manifestation of Name-body resistance Contact?'

'There would not Lord.....' "

(Maha-Nidana suttanta of the Digha Nikaya).

(2). Thus, constituents of Name, as this word implies, give rise to a designation (Name) to the External Base (Form) of a particular experience. At the initial stage of an experience, Consciousness, of the External Base, say, of an experience which pertains to the Internal Base, Eye, is Consciousness of a mere Form. However, with the manifestation, due to Contact, of the specific signs and marks of that External Base, Consciousness of that Form would be, say, that of a chair and, with whatever Action (Kamma) which may arise depending on Intention, a complete experience has arisen with regard to that External Base.

In this connection it is said by the Buddha as follows.

"Thus far, Ananda, one may be born or age or die or fall or arise, thus far there is a way of designation, thus far there is a way of language, thus far there is a way of description, thus

far there is the sphere of wisdom, thus far the round proceeds as manifestation in a situation - so far, that is to say, as there is Name-Form and Consciousness."

(Sutta No.15 of Dighanikaya).

#### IV. THE NATURE OF EXPERIENCE

Perception of Impermanence of all Determinants, of Sorrow in what is Impermanent and of Not Self in what is Sorrow

I.(1) i. About each of the Five taken-up Aggregates, it is said in the suttas as follows.

- (i). Arising is manifest,
- (ii). Dissolution is manifest,.
- (iii). Change of 'that which is' is manifest.

(See Khandasamyutta of the Samyuttanikaya)

This is the fundamental truth applicable to ALL Determinants (Sankhara) and, therefore, to all Determined things (Sankatha Dhamma ), ie., to all things which arise depending on another thing.

ii.. With regard to the Five taken-up Aggregates, the position is that-

(i) A. The rise of Form is Food (food being whatever thing that maintains, sustains, a particular Form for a period of time).

B. The fall of Form is the fall (the absence) of food.

(ii) A. The rise of Feeling is Contact.

B. The fall of Feeling is the fall of Contact.

(iii) A. The rise of Perception is Contact.

B. The fall of Perception is the fall of Contact.

(iv) A. The rise of Determinants (Intention) is Contact.

B. The fall of Determinants is the fall of Contact.

(v) A. The rise of Consciousness is Name-Form.

B. The fall of Consciousness is the fall of Name-Form.

iii. Thus, one may perceive the Impermanence, the instability, the changeability, of the Five taken-up Aggregates, of experience, of existence, of being.

(2). Even though, at a particular time, a pleasant Feeling may have arisen due to Contact, in which an agreeable External Base is one of the three constituents of Contact, because of the DETERMINED nature of such Feeling, it is counted as Sorrow.

As such, when the position with regard to pleasant Feeling is such, it would be more so with regard to each of the other types of Feeling, that is unpleasant feeling and Feeling which is neither unpleasant nor pleasant.

(3) i. With regard to Not self, the position is as follows.

Self requires things which could actually be regarded as mine, as, otherwise, one would NOT be able to IDENTIFY a self. How can one, for example, say that there is a house if there were not things which pertain to the house by which the house can be identified as a house?

In other words, if there is to be a self, a master, there would have to be things of which one is master. That is, there have to be mastery over things. Otherwise, there cannot be a master, a self.

In the absence of mastery, to say that there is a self, a master, would be meaningless and a product of delusion.

(See, for example, Alagaddupamasutta of the Majjima-Nikaya).

In the ACTUAL world, there is, for example, birth, old age, sickness and death. In this situation, an incompatibility, an inconsistency, a contradiction between the notion of self, of a master, and ACTUALITY is manifest.

The alleged mastery is no mastery at all, because it is undermined by impermanence and contradicted by the existence of sorrow.

Therefore, the true position would be-

Self requires mine for identification,

Mine requires mastery,

Therefore, self requires mastery,

Mastery is incompatible with sorrow,

Therefore, self is incompatible with sorrow,

Sorrow- for example, Old-age, Sickness and Death-

is a FACT of existence FACT of being.

Therefore, the view of self is a false view.

In the sutta titled as, the Discourse on the sign of No self (Anatta-lakkhanasutta) in the Samyuttanikaya, the Buddha states as follows.

"Bhikkhus, Form is not self. If Form was self, then this Form would not lead to misery, and one could have it of Form, ' Let my Form be thus, let my Form be not thus.' And since Form is not self, so it leads to misery and none could have it of Form, ' Let my Form be thus, let my Form be not thus.'

....., Feeling is not self.....

....., Perception is not self.....

....., Determinants are not self....

....., Consciousness is not self..... "

Furthermore, it could be seen, that Form, Feeling, Perception, Determinants, and Consciousness arise DEPENDING on things which are manifestly not self.

Form depends on food, each of Feeling, Perception and Determinants depends on Contact and Consciousness, depends on Name-Form.

Contact, for example, is constituted of the meeting of an Internal Base, the corresponding External Base and the relevant type of Consciousness, which arises DEPENDING on the Internal Base and such External Base.

Thus, when the Internal Base, and the External Base, for example, the Eye and Form, respectively, are seen to be impermanent, unstable, sorrow and not self, how can Contact and those things arising from Contact be anything but likewise impermanent, unstable, sorrow and not self?

Is it possible to conceive of a situation, wherein, even though the wick of a lamp is impermanent, the oil is impermanent, the flame arising dependently on wick and oil is impermanent, the light arising depending on the flame is permanent?

2 (1). Thus, one may see from the analysis above, of existence (Being), into the Five taken-up Aggregates, or into Name-Form and Consciousness, that, it has nothing to do with a self or a master directing operations behind the Five taken-up Aggregates or Name-Form and

Consciousness, but that they are mere natural phenomena, which function automatically according to the natural law of Dependent Arising (Paticca-samuppada).

It is said in the suttas, that one who sees dependent Arising sees Dhamma, and one who sees Dhamma sees Dependent Arising.

In a sutta in the Samyuttanikaya, the Buddha has stated as follows-

".....This law of Dependent Arising is profound.  
It is through not knowing, not understanding, not penetrating this Dhamma, that, this generation has been entangled like knotted string, covered with blight.....and cannot pass over the downfall, the woeful way, the sorrowful state, samsara."  
(The Samyuttanikaya).

In the progress of an individual towards knowledge and freedom, one of the initial fetters which that individual would destroy, which is destroyed on the basis of the First Path (First Magga), is a phenomenon called Sakkhayaditthi (literal meaning is 'Own-body View'), the definition of which is that, it is the regarding of one or more of the Five taken-up Aggregates as self or a self as having one or more of them, or one or more of them being in a self, or a self as being in one or more of them.

(See Culavedallasutta of the Majjima Nikaya).

Thereafter, what remains to be done would be the destruction of the latencies to the conceiving of " I " making and " mine " making, which would be completed on the basis of the Fourth Path (Fourth Magga).

(2). In this connection, an extract from each, of three relevant suttas is as follows.

- i. "..... the untaught many-folk have this view:  
' this Form is mine; I am this; this is my self.'

Of such an one the Form alters and comes to be otherwise. Owing to the unstable and changeful nature of Form, grief, lamentation, pain, misery and despair arise in him.

.....Feeling.....

.....Perception.....

.....Determinants....

.....Consciousness... grief, lamentation, pain,  
misery and despair arise in him....."

(8 of XXII of Khandhavagga of the Samyuttanikaya).

ii. "Whatever Form, Radha, be it past, future, or present, internal or external, gross or subtle, low or high, far or near, one regards thus-

' Not this is mine, Not this am I, Not this is my self'  
-that is seeing things as they really are, by right  
wisdom.

Whatever Feeling.....

Whatever Perception.....

Whatever Determinants....

Whatever Consciousness...

In him, who thus knows and thus sees,.....  
there comes to be no latencies to the conceits  
of 'I' making and 'mine' making."

(71 of XXII of the Khandhasamyutta of the Samyuttanikaya).

iii . "Dependently. . . . arises the conceit ' I am .' Not without  
dependency. Depending on Form..... on Feeling.....on  
Perception.....on Determinants .....on  
Consciousness. ...arises the conceit ' I am', not  
otherwise.

As a young woman or a man....fond of self  
adornment should look at the image of his face  
in a mirror which is clean, spotless, or a bowl  
of clear water, does so dependently (on such  
mirror or such bowl of water), even  
so.....depending on Form,....on Feeling.....on  
Perception.....on Determinants.....on  
Consciousness arises the conceit ' I am ', not  
otherwise.

.....is Form permanent or impermanent ?

' Impermanent ..... '

.....is Feeling.....

.....is Perception....

.....are Determinants.....

.....is Consciousness.....

'Impermanent.....'

That which is impermanent, is it happiness or sorrow?

'Sorrow....'

But that which is impermanent, sorrow, unstable in nature, is it right to regard thus: 'this is mine; this am I; this is my self' ?

'Surely not.....'

So seeing.....the well-thought Ariya disciple is disgusted with Form,....with Feeling,....with Perception,....with Determinants,....with Consciousness. With disgust, comes dispassion; with dispassion he is freed; with freedom comes knowledge of freedom; and he knows: destroyed is birth; lived is the righteous life; done is the task.....there is no hereafter:'....."

(105 of III of Khandhasamyutta of the Samyuttanikaya)

Please refer Graphical Image No: V5N2.?.1

Photo: Venerable Ajaan Chanhphy Manivong performing the "Dotting of the Eye" ceremony on the Padmasambhava image at the Buddhist Discussion Centre (Upwey), Ltd at Vesak on 15 May 1995.

The Bhikkhu Jagdish Kashyap Institute of Buddhist and Asian Studies is managed under the auspices of the Aditya-Shyam Trust, a registered charitable Institution. The Founding Director of the Institute, Mr A.K. Narain has informed us that Dr. N. H. Samtani, former Dy. Director/ Secretary of the Institute has now left and taken up a position elsewhere. Dr. Kamal Sheel, former Joint Secretary of the Institute, is now the Secretary of the Institute and Secretary of the Aditya-Shyam Trust.

1993 volumes of the Institute's periodical "The Indian Journal of Buddhist Studies" have been distributed. Volumes for 1994 include papers of the 2nd workshop held at the Institute at Vesak and are being printed. Copies of the publication can be obtained at M/s Tara Printing Works, Kamachha, Varanasi-221010 India.

The second periodical, "The Indian Journal of Buddhist Studies" ceased publication in 1994 and has now merged with "Asia Prashant, The Journal of the Indian Congress of Asian and Pacific Studies". This journal is published on behalf of the Indian Congress of Asian and Pacific Studies, a newly founded academic organisation. Two issues have been printed in 1994 and 1995 issues are being printed.

This publication may also be obtained at M/s Tara Printing Works, Kamachha, Varanasi-221010, India or by becoming a Member of the Indian Congress of Asian and Pacific Studies, Post Box No. 5018, Banaras Hindu University, Varanasi-221 005 India.

Papers read by Dr. Ambedkar at the third workshop organised by the BJK Institute, have been published under the title, "Dr. Ambedkar Buddhism and Social Change".

Copies of the paper may be obtained at M/s B.R. Publishing Corporation, 29/9, Nangia Park, Shakti Nagar, Delhi-110 007 India.

Mr A. K. Narain has requested that all communications and publications for the Institute be sent to:

B.J.K. Institute of Buddhist & Asian Studies  
76 - 77, Nandnagar, Varanasi-221 005. INDIA

Please refer Graphical Image No: V5N2.?.1

Photo: Master K.S. Lin and John D. Hughes at the Graytown Cemetery (1869 - 1947) "Blessing of the Graves" ceremony held on Sunday 12 March 1995.

Please refer Graphical Image No: V5N2.?.2

Photo: The Graytown Cemetery Foundation Stone.

## **Comment on Three Years and Three Moons Teaching of Prajnaparamita at the Buddhist Discussion Centre (Upwey) Ltd.**

By: John D. Hughes. Dip.App.Chem.T.T.T.C. G.D.A.I.E.  
Nicolas S. Prescott. BSc (Hons). M.B.A.  
Julie M.O'Donnell.

### **Opening Vandana for the Teachings.**

**Namo Tassa Bhagavato Arahato Samma Sambuddhassa  
Namo Tassa Bhagavato Arahato Samma Sambuddhassa  
Namo Tassa Bhagavato Arahato Samma Sambuddhassa**

**Om Ah Ra Pa Tsa Na Di H-dddddddddddddddddddd..d**

**Homage to Bodhisattva Manjushri  
Homage to Bodhisattva Manjushri  
Homage to Bodhisattva Manjushri**

**Om Namó Bhagavatyaí Aryaprajnaparamítaya  
Om Namó Bhagavatyaí Aryaprajnaparamítaya  
Om Namó Bhagavatyaí Aryaprajnaparamítaya**

### **Preamble**

These Comments were edited by John D. Hughes for presentation at a Conference arranged by Geshe Nawang Jangchup of the Lingshed Gonpa Cultural & Welfare Society in Zanskar, Nepal from 3 to 9 July 1995.

Rather than arrange the processes and references used over the last three years into some theoretically perfect ideal Lexicon form, I constrained myself in favour of a paper giving a more practical performance.

This Comment Paper may look like work in progress, but, in balance, it is more important to share a small amount of merit with others of what Student "seed" (Bodhicitta) insights have been developed over these three years rather than stall for time to produce the ideal publication.

It would, of course, be unreasonable to look for perfection in the results of our combined efforts. Maturation of "seeds" (Bodhicitta) takes time.

### **How a Vow of the Teacher drives to help the plan.**

A Bodhisattva auxiliary vow is to abandon not encouraging and supporting the practice of Dharma and virtuous actions of others according to their minds. This vow was sufficient reason

to plan this work.

Prior to the commencement of these Teachings, the Students undertook a small, medium or large vow to involve themselves in helping other beings, now and in the future.

### **Supporting conditions were:**

\* Local and overseas Mahathera Monks & Bodhisattva Geshes visited our Centre, the Teacher and others having recall of the Prajnaparamita Teachings and, after hearing each Student's spoken vow, blessed them and advised them.

\* the strength of the Teacher was sufficient to last the distance.

\* the Students wished to learn and were not lazy.

\* the past performance and character of the Students requesting to be taught was known to the Teacher.(Fl)

\* many suitable texts and commentaries had been translated to the English language and were available within our main library collection, or foreign language texts arrived when needed.

\* Students had a desire to take human rebirth in a suitable location to help propagate the Dhamma for self and others.

\* good omens appeared during the term of the Teachings.

### **The Teacher's Transfer of Merit**

May the merit of this work help many translators, publishers and scholars. May the merit of this work assist devas and persons to recollect, restore and act upon at least some of their former vows both for their own sakes and to lend a helping hand to others.

May all beings be well and happy.

### **The Place and Duration of the Teachings**

The Prajnaparamita Sutra was taught by Meditation Master John D. Hughes at the Buddhist Discussion Centre (Upwey) Ltd, Victoria, Australia for a period of 3 years and three moons from 25 May 1992 to the present (June 1995).

Initially; face-to-face Teaching was about two hours a week. Over time, due to good grounds, they were taught face-to-face up to as much as twenty hours a week over three times a week. For a person to vow to stay in the human World for a few lives and to intend to generate the skill in means to live their vow for self and other beings is praiseworthy.

## Footnote 1

(Many were Members and had helped our Centre to develop over many years. They showed they were suitable persons to persist with the development of their finer minds)

It is planned to lengthen the Teaching time to complete the current round of Teaching on 9 September 1995 - the 65th birthday of our Centre's Founder.

## **Textual References used during the period of the Teachings**

Extensive use was made of E. Conze's (1975) translation to the English language of the "**Introduction to The Large Sutra on Perfect Wisdom with the divisions of the Abhisamayalankara**" was used as a key basis for commentary during these Teachings.

One basis for considering that the Prajnaparamita Teachings are valid is that they are independent of temporal circumstances (akaliko), at all times, and throughout the Universe. The Pali term, lokajettha, meaning "oldest in the World" has been applied to Dhamma. In this sense it follows the edict: **ROYAL CHARIOTS WEAR OUT BUT THE DHAMMA DOES NOT AGE.**

## **List of References:**

Over 2,000 texts were used over the 3 year and three moon period, however only the major texts have been listed as references.

### **1. KEY TEXTS**

**A Systematized Collection of Chenian Booklets.** Vol 1 No. 1 - 62. and Vol 2. No. 63 - 100. Yogi C.M. Chen.

A Systematized Collection of Chenian Booklets. Vol 1 - 7. Yogi C.M. Chen. Edited by Dr. Yutang Lin.

The Skill in Means Sutra (Upayakausalya.). Mark Tatz, Motilal Banarsidass Publishers, Delhi.

The Vajracchedika-Prajna-Paramita Sutra. The Prajna-Paramita-Hrdaya Sutra. Kumarajiva. Translated by Upasaka Lu K'uan-Yu (Charles Luk).

The Bhaisajya Guru Vaitureya Prabha Rajaya Tathagata Puja Prayer Ritual. Translated by John D. Hughes and Francisco So.

The Sukhavati-Vyuha Sutra Puja Prayer Ritual. Translated by John D. Hughes and Francisco So.  
The 100 syllable Vajrasattva Mantra.

### **2. PERIODICALS**

**The Buddha Dhyana Dana Review.** Buddhist Discussion Centre (Upwey) Ltd.  
**Vajrayana Quarterly.** Guru Lau Yui-Chi.

### 3. DICTIONARIES

**The Pali Text Society's Pali-English Dictionary** Edited by T.W. Rhys Davids and William Stede.

**A Dictionary of Chinese Buddhist Terms.** William Edward Soothill and Lewis Hodous.

**A Sanskrit-English Dictionary** Sir Monier-Williams.

#### **Reassessing the Buddhavamsa (Buddhavamsa)**

From ancient times, the Buddhavamsa of the Pali Canon (Chronicle of Buddhas) has appeared as the fourteenth book of the Khuddaka Nikaya. The Dighabhanakas excluded the Buddhavamsa from their Canon, but it was accepted by the Majjhimabhanakas.

Buddhadatta, a contemporary of Buddhaghosa wrote a commentary on the Buddhavamsa. According to the Burmese tradition, Buddhaghosa was born in Northern India in the 5th. century C.E.

Upali Karunaratna (1973) is of the view that the Buddhavamsa can only be classified among the latest productions of canonical Pali literature. Even if this was so, it seems most likely it was intact, say, in 4th. century C.E.

Prof. Jeffrey Hopkins' (1983) major work - "Meditation on Emptiness" notes that Nagarjuna who founded Madhyamika through his writing of the Prajnaparamita was "further clarified" as being Prasangika -Madhyamika by Chandrakirti's system. I was unable to find any reference to the Buddhavamsa being used a Tibetan source material in Prof. Hopkins extensive references.

It would be a good thing if the contents of this Chronicle text, appearing as Pali Text Society **Part 111 of the Minor Anthologies of the Pali Canon**, became better known in the Western World.

Twenty years have passed since this Buddhist Text was translated to the English language by I.R..Horner (Pali Text Society 1975).

At that time, it is notable that her translation was accepted in the series of translations from the literature of "Burma, India, The Khmer Republic, Laos, Sri Lanka, and Thailand" (sic) by the national Commissions for UNESCO in these countries.

This Chronicle is a supreme Bodhisattva parami text and, given the opportunity, it could wake up ("inspire"?) many persons as it did in ancient times.

There is no intention to slander any other Texts or nationals in any place.

**GURU RINPOCHE IMAGE**

Padmasambhava (Padmasamba) made known the Dhamma would come to the western land.

Padmasambhava is a great Master like Bodhidharma.

Since the Prajnaparamita Teaching was mooted, John D. Hughes arranged for a larger than life image of the Guru to be formed in situ from local clay. This construction of the image is placed near the Western Gate of our Centre's garden. As a part of the Vesak celebrations at the Buddhist Discussion Centre (Upwey) Ltd on 15 May 1995, Venerable Chanhphy Manivong performed the dotting of the Eye Ceremony on the image.

### **Dhamma for Western Persons - in 19th & early 20th Century.**

Over the past century, to some extent, someone who takes birth in a Western country (where historical culture was not Buddha Dhamma) and that person made a strong contribution to the propagation of Dhamma appeared out of the ordinary and highly original to his or her national persons.

For example, consider the worldwide impact of the Buddhist Publication Society of Sri Lanka under the guidance of one of the well known 20th century Western born Buddhists, that Great Mentor, Venerable Nyanaponika Mahathera, who just completed his 57th. rainy season as a Member of the Amarapura Nikaya Sangha and who passed away on 19 October 1994. May he retain the knowledge of nibbana

### **Dhamma for the World as at the late 20th and into the 21st Century.**

Today, it is less out of the ordinary that many decent persons resident in the Western World now say they feel "inspired" and incline towards a series of Middle Path activities in this Dhamma-ending-Age. It is no longer highly original for Western born persons to take robes for a few weeks or a few years.

Because refugees appear in many Western lands, more and more persons "born into a Buddhist family" are gathering and being educated in education systems of Western Universities.

Some Noble persons are taking rebirth in Western countries at present, and being educated in Western Institutions. They are likely to sustain long term support over time for ordinary beings born in Western countries who wish to follow Buddha Dhamma.

### **Complex new process models of "work" for the 21st Century.**

As trading becomes more globalised, business operates day and night and can lead to disorientation, where it is as if the seasons blur or vanish. As science and genetic engineering develops, new products such as grapes and other fruits are produced "out of season" and can be purchased throughout the year rather than only during the summer season. As a result, the mind can become confused and not know the time and place. Bhavana can bring the mind out of any sort of confused body rhythm confusion.

The new wealth resource is a flow of new information (something more valuable than gold) which is doubling every 20 months. It appears to be sustainable for some time. The new wealth generated, is no different from old wealth, because it can provide the means to satisfy an increased demand for consumer goods and leisure.

Consumer goods do not cause greed (lobha); a mind with greed is never satisfied no matter how great the material wealth.

"New work" is not grounded in greed but in the notion of "competitive advantage". This model is a sound producer of new resources, such as information services. It is not dependant on a finite natural resource model to generate wealth.

The vitality of the model is, in fact, that "new" work is becoming more cognitive in nature requiring more mindfulness (sati). Thus, more persons in the world must become educated if they can take advantage of the process by getting a higher material living standard.

It is important to avoid slander of the "New" work in post- industrial countries which alters the consumer "humanscape". For example, if you were to visit a place that could produce 1400 Thankas a day, would you have aversion? An Australian survey done in (1995) showed that the average person sees 1400 advertisements a day. If these new practices are slandered and aversion is produced, the sati weakens.

Persons whose past kamma conditions them to feel comfortable with only stop/start "events" in life are at a cognitive affliction.

Buddhist understanding of the "arising and falling" of the five groups (a process) could give these "new" work models "value added" concepts.

We mention in passing that the authors must report the set ideas underpinning the "new" work models, as currently posited, are distanced from the Middle Way. This is only to be expected because very few Buddhists are contributing to this new complex field.

It is now timely (better sooner rather than later) to awaken the Western Buddhists and challenge them to build "new work models" that are removed from nihilistic or eternalistic views. "New work models" as "best practice" are planned as a process rather than as a series of events and need elements of the Buddha Dhamma for stability.

The need is for wholesome activities that reduce greed. It is hard to practice dana if you are poor. It is hard to practice if your work hours are so stressful that you have no quality time to practice the Buddha Dhamma. For persons to practice, they need to be able to put down work for the duration of the Teaching.

Right Livelihood (**samma ajiva**) does not corrupt wholesome minds and is conducive to practice.

### **Subject matter changes.**

What education is needed to produce persons having pliability of minds suitable for work?

As work technology models based on set ideas globalise the underpinning culture of the set ideas spread with the technology. Please accept our view that there is no intention to disparage the motives or intellect of persons working in these fields.

It is outside the subject matter scope of this paper to present the grounds for explaining the "newer" models of education.

University writings are appearing to suggest evidence can be found that, in one faculty, topics on work encourage a methodology based on elements of strong nihilism while in another faculty the methodology favours elements of strong eternalism models.

Pragmatism does not ask for consistency with too much wisdom.

Apart from the "new" work models, Buddha Dhamma Teachers should be aware of the deconstructivist THEORY debate that is travelling into the Western World Universities.

We hope we are fair when we say THEORY is grounded on a basis that only subjective statements about the truth of anything can be found. It would decry the notion of yathabhutan - a mind free of personality bias.

The Students considered the root generix of inspiration - the following phrase contains an array of questions in the general form of :

"What is the nature of this "self" which responds upon hearing, (. . . or seeing, and so on) to the stimulus of any given Dhamma Ritual/Talk/Text/Teacher/Puja combination a response that there appears in name and form what is called "inspired"?"

**The outcome of Prajnaparamita changes an "event-loving" mind to a process mind.**

By accessing sotapan or better, each for himself or herself, most beings can agree with Chandrakiri's Prasannapada - "Clear Words" that the "self" is not separate from the five aggregates; rupa, vedana, sanna, sankara, vinnanum.

Western lay persons of both genders are tested for further education. It has been the mores of the industrialised Western countries that younger persons who show they have their sati well developed are persuaded to choose what many believe to be the "hard" scientific study options rather than the "soft" "classical" graduate education studies. It is well believed that more new wealth is likely to be made from the application of new scientific discoveries because in the practical business of living with money it appears to be true that new commercial products and medical advances follow from the "hard" scientific studies.

Variations of such a promise of new wealth model now drives this "modern" education system towards a global dimension. For example, the intensity with which A.P.E.C. countries wish cooperation and development of their respective societies means they actively must consider educating more of their young persons to become interested in the "hard" scientific studies path.

When persons educated in the "hard" sciences attempt to abstract meaning (rather than simply seeking confidence (faith) in wholesome actions) they tend to become interested in what they see as the challenge of "understanding" what - they view as logic puzzles of "hard" texts.

So, by their nature they seek the challenge of their version of "hard" texts. For this reason, the Prajna-paramitta (Sanskrit.) Ch'an (Chinese) or Tantric (Mongolian) Texts are likely to assume importance.

### **Adjusting the false mind of the Western persons "inspired" warm glow experience.**

Sooner or later, because of recent translation programs in the English language, Westerners are more likely to meet with the "hard" "Nagajuna", "Atisa", "Manjushri" Texts and Commentaries.

As Buddhists, you say you make clear that "persons" do not inherently depend on the mental or physical aggregates as meaning only.

Sooner or later, the subjectivity of the Western persons "inspired" warm glow experience, of conventional meaning is most likely to fade.

They lack refuge, because they have developed "a trick" of believing refuge can be taken by grasping sanna perception which, by contact, (**phasso**) prompts the arrival of with feeling pleasant (**vedana**) which is then grabbed at (**tanha**).

Considering the deeds of those Noble Ones who went before us is an external source of strength for any residues of a notion of a "self" for Dhamma Teachers and their Students. Even Deva Protectors appreciate the importance of this ancient canonical text describing the deeds of the Mahabodhisattva.

Were this Chronicle read more frequently in the Western World in conjunction with the later Mahayana texts, the Merit of these Teachings could radiate and "inspire" others in our World Buddhist Community.

May the Merit of these Teachings bring more understanding to beings who aspire to consider the Paths called up by the later Prajnaparamita Sutras.

May the Merit of these Teachings help sustain the Buddha Dhamma in this Buddha Sasana by Blessing Devas and human beings and other beings.

### **The process leading from one small vow.**

Prajnaparamita Sutras arise within the Sasana of Lord Buddha to help those beings who may take human rebirth again and again so that the Buddha Dhamma be taught for the sake of the devas and human beings.

In this article, we refer to beings as Bodhisattvas, even if they are Bodhisattva starting with one small vow.

After a long time in this or some other Sasana, a person may be fortunate enough to recall or be shown that he or she must have collected impressions of many talks about the Noble Deeds of others.

Sooner rather than later, persons of Noble intent resolve to perfect themselves.

In myriad ways, they seek out "Showers of the Way" to witness or hear Dhamma talks, or, perhaps, hear the recounting by others that there exist "excellent-beings" who may guide them by reading some Text with understanding about at least one of the many parami (perfections) they should strive for.

Needing these things because of past causes, a person may hear a talk which suits their presently held mental make up (or temperament ) and then voice the notion that he or she may undertake more supporting vows.

Some persons even incline to take as many as 18 root Vows of conduct .

A firm vow, as specified by one or other of the Buddhist Texts, materialises as a minimum requirement for training in the Prajnaparamita Teachings.

A few Students of the Buddhist Discussion Centre (Upwey) Ltd could maintain vows with sufficient power in their vows to generate the causes to be able to attend every week for 3 years and three moons.

They can think about any given vow with equanimity.

### **Introduction to the Bhumi's of the Prajnaparamita Sutra**

We hope the merit made by the publication of the bare bones of the following exercises may be sufficient for a Teacher to find such persons in the future, and help us find our suitable Vows again and again in their future lives for the sake of many beings. May any errors be automatically corrected in the minds of the beings that read this.

### **The perfection of Dana.**

The first Bhumi of the Prajnaparamita Sutra details the foundations of mindfulness and right action in Dana Parami (the perfection of generosity) practiced in many ways. Traditionally, Students have brought offerings such as flowers, incense, food and other suitable gifts for the Teacher (Guru). This practice is well known amongst Buddhist practitioners. The Prajnaparamita Sutra details ways in which the mind can make many offerings in many ways and develop a better understanding of how to maximise the resources available. If we can use what we have effectively, we are able to make the causes for more resources to appear which is a Blessing oneself and if given to others it becomes a Blessing to many.

## **A greater capacity to understand the Prajnaparamita.**

The second Bhumi of the Prajnaparamita Sutra details refined conduct in the Precepts. As a lay practitioner, a minimum of five precepts are kept, these are; To abstain from killing, To abstain from stealing, To abstain from lying, To abstain from intoxicants that cloud the mind and To abstain from sexual misconduct. It is optional yet preferable if the Student chooses to take extra precepts at certain times throughout the year.

The precepts protect the Student from external and internal influences that may bring them to harm and if practiced regularly, will generate the causes for suitable minds to appear in the future. A mind with precepts has a greater capacity to understand the subtle Teachings of the Prajnaparamita.

Students also took a minor Vow which is a commitment to do something wholesome for the sake of self and others. In taking this minor Vow, the Student can begin to practice for herself or himself and others rather than just thinking about his or her own practice. The notion of practicing for self and others leads to a mind that can practice for the sake of others; a quality of Bodhisattvas taught by all Great Teachers.

## **Study of Nama-Rupa (Name and form)**

The first and second Bhumis were practiced for many months to allow Students to build a suitable merit base or foundation, large enough to make them teachable and ready for the next Bhumi. In the past, Students would practice these Bhumis for lifetimes to accumulate enough merit to receive the Prajnaparamita Teachings. We can find examples of this in the stories of Marpa the Translator or Tilopa, where they underwent enormous activity and hardship to find a Teacher and follow the Teacher's instructions. It is very rare to be born human and even rarer to find a Teacher and have the conditions to be taught. Name and form required many months of effort so its place in the dependent origination series could be felt (khanti).

## **Accessing the knowledge of Prajnaparamita.**

The third Bhumi contains knowledge of patience and concentration. At this point, Students began to learn how to develop array minds often referred to as mandalas.

"Each thing has, one by one, four stratum like the clouds; Body, mind, consciousness, and energy crowd. It is no wonder that a form has its shadow; Of the same Dharmakaya no need to be proud!" (Yogi C.M. Chen).

## **The Kalachakra System has five layers (four faces in each)**

Prior to this Teaching, the Students are reminded of the importance of not to become proud of the minds that are seen. To say "this is mine" is an error. If you do own it, you may fall under the influence of negative forces (demons).

Array minds having arisen, are capable of knowing amounts of information more quickly and

peacefully than other types of minds required for the development of Wisdom. By impressing on the Students, the vast Wisdom of the Buddha's mind, compared to the Students mind they begin to drop their pride and arrogance.

To continue with the Prajnaparamita Teachings, the Students are advised to view the practice as neither real nor unreal to stop pride.

To keep a balanced view of the magnitude of the task, reference is made to the Prajnaparamita Sutra contents (84 thousand sections) of Dharma in the human realm and 84 million sections in deva realm. How could they be proud if they know so little. Therefore, with a view of neither real nor unreal, and knowing, what they see is so small in comparison.

Again and again, the dangers of prides is cautioned against because wrong Vajra pride can lead to low birth.

Many Texts warning of this effect were read to the Students.

The red form of Yama, Deva of the Judgement Hall was kind enough to explain the error of pride to the Students by showing them the good "seeds" (Bodhicitta) they had accumulated and the bad seeds they had accumulated. If pride is not dropped by the Student, their bad seeds of pride multiply very quickly because of the merit.

Over many lifetimes a being can generate a vow for the causes to understand all sections of the Prajnaparamita Sutra.

For a being to continue to learn this major text, it is essential to have a thorough understanding of each section and make sure that the knowledge can be accessed again in the future lives. There are minds that can achieve this and they are known as array or mandala minds.

### **Developing skill in learning the Prajnaparamita**

No sustainable skill can develop if pride is present. Having developed an array mind, which is seen as neither real nor unreal, the Students went on to the fourth Bhumi which expounds the methods for overcoming views and opinions while developing skill in methods of Teaching the Dharma.

The Buddha taught the Arahats and Bodhisattvas efficient methods of bringing beings to the Middle Way. For example, 40 types of meditation were recommended and described by the Buddha for beings to practice and become fully Enlightened.

As a Student, it is essential that the correct methods of practices are understood so that people don't waste their life doing the wrong meditation or acting in ways that bring harm to themselves and others.

As the kaliyurga (the cycle of destruction) deepens, the minds of the people and the psycho-atmosphere darkens and people become more and more difficult to teach because they become proud. If a Bodhisattva wishes to take human rebirth to learn more and teach, then he or she will need bala (great strength) and viriya (energy) to overcome pride. The causes of these qualities must be generated in this very life. Therefore, long life practice (e.g. White Tara) is essential and

must be done.

To approach thorough skill in understanding, a variety of methods, including the satipatthana method to get the right sequence of five factors (generate the intention, make the effort, arouse the energy, apply the mind and put ardour on top) are taught to overcome pride and help the sentient beings. If you compare yourself to the Maha Bodhisattvas, you can see you have no cause for pride. For this reason, the Prajnaparamita Sutra details the bare bones of all the 84,000 methods of practice leading to Teaching.

Slowly, the Students see they need to practice the Buddha Dharma methods if they are to help others. They must learn to explain to others how they developed their skills in at least one method.

### **The Dhamma Teachers and Protectors help the Students**

The fifth Bhumi gives an introduction to the true meaning of stories of great Dharma Teachers and Protectors who help the Teachers and the Students.

As the more subtle defilements in the minds are seen, the Students become resolute in wanting to remove them by the practice of the Buddha Dharma. This develops renunciation for the sake of self- and-others. Examining what is Path and what is not Path, errors of views and opinions become more apparent to the Student each for himself or herself to such an extent that it is known a person must become firm and turn to the perfection of (renunciation) if he or she wishes to attain "Awakening".

As a person in a prison does not generate attachment there but seeks only freedom, so he or she sees all becomings as a prison.

They start to see that release from becoming is the release.

The extreme wrong views of nihilism and eternalism (which to date has been tended to be misunderstood) are then re-examined for meaning.

Now, the Students come to the "real questions". What is skill? What is unskill? What is blamable? What is unblamable? It soon becomes clear that the Student cannot hope to untangle the tangle without help. This means they are no longer too proud to go it alone. To find that they lack wisdom within their worldly knowledges is THE major discovery. It means the Student can "sense" his or her ignorance of "what is what" and search for **lokuttara**.

Seeking the True Path, they learn that "though there may be lapses, Bodhisattvas cannot be permanently deflected from their aim".

It becomes evident that others must have reached this position of compassion of wishing to postpone his or her ultimate achievement for the sake of devas and humankind.

Even the smallest vow is of great worth and devas and human Teachers come to help the Student at this point.

Students took a large Vow during the Teachings in the fifth Bhumi with the thought of Teaching, understanding or sustaining the Buddha Dharma in this Buddha Sasana. These Vows showed the willingness of the Students to practice for the sake of others and generate light in the world. With a large Vow, the Student's heart starts to turn and the Dharma Protectors come to help and nurture their good intentions.

The Students were able to look at the more subtle defilements and with the help of the Teacher and Protectors, generate Wisdom concerning their cause and effect. After practicing Dana in many ways, they experienced the vipaka or karmic return of their Dana Parami, which provided the merit for them to continue in the Prajnaparamita Teachings.

In understanding the nature of the mind and the causes of dukkha and sukkha, you are able to help many beings by way of example, and volitionally, and with more practice, guide them to better minds and Teach the Buddha Dhamma. This is the way the Bodhisattva practices and develops oceans of merit for the sake of other beings, and seeing the external world as sunyata or empty, former foes resulting from a one sided view are destroyed and victory is attained. Mastery over difficulties occurs.

### **Understanding the true Sunyata in Prajnaparamita**

From this view Students were able to enter the sixth bhumi in which no longer concepts of sunyata, views of sunyata, visualisations of sunyata were adhered to. Appearances can be recognised as empty of concepts of emptiness and wisdom concerning the world is seen. So too the idea of a self that seeks to practice to finish for itself becomes a non-returner (anagami). But still doubt arises because the minds are not clear about certain things - such as, is the vow likely to be abandoned? Are the human beings likely to be left without Teachers?

### **Finding the Buddha Path**

At the seventh bhumi the vow gets strengthened. The Student becomes proficient in a way that was not possible in the previous bhumi. Old habits are left behind as method and means are used in new ways and worlds for the benefit of self-and-others. Path is known - and path can be derived from first principles - and the Prajnaparamita is seen to be an authentic Buddha Teaching, for the development of the Bodhisattva Way.

Some insight into the toughness of the practice and the length of time needed to come to good becomes evident. Mara can be finally conquered is known each for himself or herself. The level of attainment in so many ways of a SAMMASAMBUDDHASSA is sensed with some measure of certainty. The desire for the vow to be "sealed" so as not to fall down becomes lokuttara, rather than loka (worldly) knowledge. Lokuttara may be called a "super knowledge" or an "authentic knowledge.

### **Removal of loka knowledge - entry to Anuttara Samyak-Sambodhi**

The difference between, the lokuttara and the loka is developed in the eighth bhumi, conceptual thinking is seen as a delusion. The mental events which conventionally pass as thinking, have

been examined sufficiently enough so they are seen as merely the return of past actions appearing and disappearing out of habit. Many hidden fears (phobias) are seen and left behind at this point. The Student becomes implacable and is able to move in the samsara with ease, adopting a truly human disposition with few traces of animal or other characteristics.

The minor aversions and attractions were barriers to helping the human beings. The investigation becomes very concentrated and wisdom concerning the defilements is developed. For this investigation, it is the other human beings that come to help the students remove the finer "dust from the mirror" and they are seen as a blessing. The knowledges that arise help the Bodhisattva in training to understand how to help others. It became evident that there was a fear of having the fears exposed to other people, and yet it is by those very people that the fear was removed. The students learn to look after this human body, how to refresh and take rest.

Thank you very much.

**The President's Report for the year 1994-95 at the Annual General Meeting held at 33 Brooking Street, Upwey, Victoria on August 12th, 1995 at 2 p.m.**

Ladies and Gentlemen,

It's with pleasure that I present to you the President's Report for the year 1994-95 for the Buddhist Discussion Centre (Upwey) Ltd.

The Company has met all the legal corporate requirements under the Companies Code. We are able to meet our financial commitments with ease.

**Acknowledgments**

I wish to thank the Sangha for their help in maintaining our Centre as a suitable location for the learning and the practice of the Buddha Dharma. Thank you to our Teacher John D. Hughes for showing us the way to correct Practice. Thanks to Robin Prescott, Pia Prescott and all the Bodhisattvas.

Thanks to all Office Bearers, Members and Friends of our Centre who have contributed to the high grade output of the Buddhist Discussion Centre (Upwey) Ltd..

**WFB Conference in Bangkok November 1994.**

The highlight of this year has been the participation by a 7 person delegation from our Centre to the WFB Conference held in Bangkok in November 1994 led by our Teacher John D. Hughes. The participation to the proceedings of this Conference gave some of our Members the opportunity to know the big picture of the World's processes for the preservation of Buddha's Teachings and the maturing of their Bodhisattva vows.

Included in the briefing process was a document proposed by John D. Hughes, **Acclivity Needed**

**For Our Centre's Utility of Work as Output**, which had been reworked to include resolutions from the last three WFB Conferences relating to Buddhist Education. The wide scope and character of the WFB resolutions are mirrored in the Centre's educational activities and training. In a previous Five Day Meditation Course, Members were asked to meditate upon the question: "How does one ensure the indefinite continuation of our enterprise education **output** is relevant and useful to the World Buddhist Community"?

Our Centre wants to create suitable roles to achieve 'the right mix' of Members and colleagues who will be the next generation of planners and workers of 'global' Buddhist education texts and commentaries in the English language on a wide area network which may provide useful input to the WFB Committee.

Meditation with 'vision' is superior to the usual method of study. Participants in this course recognised a need for an education 'viewfinder' to see the 'world picture' of current Buddhist training, planning, and the lands where the Buddha Sasana exists with strength so Buddhism can flourish.

Local factors in this country provide a suitable set of conditions for learning, practicing and propagating Buddhist Teachings. Having met with these conditions in Australia, it is within our constitution to allow Members to develop their roles and make merit for the benefit of themselves and others at the local, national, and international levels of education. **The best connectivity network for roles at an international level is to co-operate with the WFB.**

It is in the context of this wider training that our participation to the WFB Conference needs to be seen together with the realisation of the necessary evolution of the management styles required to achieve our strategic objectives.

### **Our evolving management styles**

Last year SI culture (much talk and "sitting with Fred or Nellie" to learn) was obliterated since no longer appropriate for the requirements of our Centre. In fact while this process trains 'antisocial persons in friendliness, it cannot lead them to scholarship, which is one of our styles. At the present we are going through a period of implementation of S2/S3 management styles. With S2 the emphasis is on writing things down on computer at the Centre. This process makes the experience and the learning of any Member available to every other Member, and the recorded overall experience on disk, is a powerful training tool for newcomers.

At this stage every Member has the same information, with S2 management normalised, the hierarchical structure of traditional organisations will no longer be adequate and S3 management style will take over. But then all this will have been a preparation for the introduction and implementation of S4 management style.

### **New issues emerging out of use of information technology Security**

With the introduction of R.D.B.M.S. (Relational Database Management Systems) it has become imperative, in order to maintain the integrity of our information system, that a password system be implemented to make sure that only authorised persons are allowed to have input on our databases.

**New reporting methods** The inexorable passage of time in the fast-moving modern world

which turns out a flood of new material can only be managed by a culture of timelessness (Pali-akaliko). Since our reports fall into the category of expository writing i.e., to convey information or explain what is difficult to explain, we see good reason to track improvements in the quality of our reporting. Over the next two years our goal will be to report from a position of meta-analysis, which is not intended to replace narrative reviews, but rather to strengthen the evidence used to reach conclusions.

### **Review of the 1995 Annual Report and Position Paper John D. Hughes Collection Development Sub Committee**

This Report prepared by Convenor John D. Hughes, starts by stating that since its inception on 9 September 1978, the Buddhist Discussion Centre (Upwey) Ltd had as one of its goals a sustainable Buddhist Library. Members who helped us enhance the Library infrastructure during 1994-95 are being appreciated for their effort in making the goal of our Library becoming a third rate library closer.

Although our information system prime audience is the Buddhist Community at large i.e., by our working definition five groups of people: 1. For the Sangha, 2. For persons wishing to develop confidence and faith this human life, 3. For the Devotees, 4. For persons faithful by nature, 5. For those of faithful temperament, we are also accountable to government at the local, State, and Federal level in Australia, and in a global sense there is accountability to the world community at large.

**What we have been managing** The current library holds about 2,500 books, 500 Journals and 3200 Newsletters on about 50 metres of shelving, with two years experience using a CCH tax database. About 140 computer files of our BDDR and BSB articles are available on disk. Also available: 5 megabytes of USA computer files, 150 videos and 400 audio tapes of Buddhist events. Computer files of new internally generated information increased by 300% last year.

**How we will improve what we must manage in 1995-96?** By training our active Members and delegating more activities. First users having passwords of any system write down their learning and this document is the training packet for other Members. In 1995-96 we expect to triple, then triple again our present H.D. capacity and add another 4 P.C.'s to our on site systems to meet our "on line" training needs. L.A.N., as foreshadowed in the last report, is still thought of as a necessity and we expect to provide it this year. With our improved pc system we are in a better position for the year 1995-96 to make a clear policy decision on how to show the Centre's videos, and/or items from our rare collection on line, e.g. Buddhist artefacts including Buddha rupas, calligraphy and tankas. From time to time we will arrange exhibitions of this material and eventually we will provide for multimedia production.

**Our Planning Process** As we achieve computer expertise from our new Members and extra equipment from our old Members, RDBMS have come just in time to fit together with our new library software. In the "new culture", planning and refurbishment of the Library is more of a continuous process, rather than a "spring cleaning" once a year. Our "new practice" standards anticipate our Members needs, and globally our standards are becoming more relevant to the world Buddhist community holding W.F.B. values.

**1995-97 actions to bring our organisation up-to-date** The will to do the "harder" parts (best practice) of Library culture for Buddhists is evidenced by:

1. Introduction of Andragogy culture, which is defined as an organised and sustained effort to assist adults to learn **in a way which enhances their capability to function as self-directed learners having a path to scholarship**. We wish to serve and target library users who wish to align and track S2 culture even though we are tracking a move from S2 to S3 culture.
2. User pays for Library and Information Systems: More and more of our Members now accept a **user pays** culture. By June 1995, 22 Members or 40% of current Members had become financial Members of our Centre's Library.
3. Implementing "Organise"... our Library RDBMS: Many of our Members are registered users of Organise.
4. What we hope to change in 1995-96: For 1995-96 we are targeting to get 80% of our Members and others to join our user pays system. To be of practical use to our target group, a heightened sense of "information integrity" is needed on our L.A.N.. hence it is stressed the content need to be found in theoretical reflectivity. It is vital for Members to learn theoretical reflectivity if they are to find the path to scholarship.
5. What we must avoid: We must not avoid protecting those beings who will operate the information systems in the future and whose enthusiasm to provide texts exceeds their conventional wisdom.
6. Censoring Information as a major Policy Decision: Vajrayana texts will be available only to selected persons, because of the view to protect Buddhist practice from falling onto siddhis. We will not be an open server on the Internet. On LAN suitable passwords will be allocated. Rodney Johnson is working on this project.

#### **Acknowledgment of Members 1994-95 Change:**

The efforts of Constance Rhodes who has persisted with our library cards are recognised. She has inspired our Members and friends to change their culture towards data bases on computer systems. We have recommended to the General Committee that Constance Rhodes be exempted from paying Library Membership fees for life.

#### **Benefits guessed at from LAN implementation**

Members must learn in their own time some level of competency on LAN systems.

#### **Easy steps for database formulation.**

In future Five Day Meditation Courses at least one hundred references cited during the course

will be included in the "write up" for the BDDR and they shall not be easily dissuaded from writing things down.

### **Finer internal views of accountability**

Non-Buddhists cannot contribute to the Key censorship of the final policies of our organisation's information selection processes. Buddhists must provide Buddhist culture on information services. Popular opinion or "outsiders" opinion must be discounted because our agenda is not to subvert our information systems to needs outside the needs of Buddhist Organisations.

### **A fuzzy mission towards 2000 C.E.**

As a fuzzy benchmark we should target by the year 2000 for our systems to become more multicultural and have searching capacity in say Pali, Sanskrit, Chinese, French.

### **1994-95 Overview**

1. Our 1994-95 publications include 2 books written in the English language for Ajaan Chanhphy Manivong.
2. Estimated net increase (94-95) of 2500 new information resource items/artefacts on site was highly satisfactory.
3. The physical appearance of the space housing the Centre's collection of the materials in Suite 1 is more ordered.
4. Many organisations and countries are requesting our help to source preferred English for their local and foreign higher education research directions. We shall program activity for the request of the Sangharaj of Bangladesh in 1995.
5. Cost recovery models (having scale weighing factors) have been developed for BDDR and BSB by the Treasurer.
6. This year (1996), John D. Hughes will continue to model translations which are being developed to measure the "objectivity" of 500 English words suitable for those who use E.S.L. This was motioned at the WFB Conference in Bangkok, December 1994.

### **Buddhist Artefacts in the Centre's surround use**

Our new Padmasambhava clay image provides a suitable theme for a world centre. This year the Vietnamese paraded to view this major Buddhist artefact.

Most of the Buddhist artefacts of our John D. Hughes Collection, in place in the garden setting of the Centre, are in daily use and the Ch'an garden surrounds are at International standards.

### **The need to develop three issues:**

- awareness
- perceived value
- systems

### **Implementation plan for raising awareness and perceived value for 1994-95**

- a. Use will be made of Upper Yarra Valley and Dandenong Ranges

- Authority Regional Arts Development Network.
- b. Allies have been found at the WFB Conference in Thailand this year to network into and out of our proposed system.
  - c. Publicity will be arranged through the **Brooking Street Bugle** and the **Buddha Dhyana Dana Review**
  - d. Designing an articulated promotional plan 1994-97.

**A "viewfinder" for value untangle:** The new framework has clarified the metaphors and frames of reference. This is our viewfinder. Our new standard "viewfinder" prompt is: We know our position in 1994 and the advantages of online services are clear as a cost benefit.

Time restrictions do not allow me to go into an overview of reports from other Sub-committees but the essential flavour of the processes operating at our Centre have, hopefully, been portrayed.

I cannot finish without thanking Debbie Quitt and Frank Carter for having donated a caravan to our Centre which at present is being used as a new library.

Thank you for your attention and may the Blessing of the Triple Gems be with you.

Vincenzo Cavuoto

### CURRENT APPEALS

#### 1. ASOKA VIHARA APPEAL

Venerable U. Pandita Mahathera, of the Bangladesh Rakhaing-Marma Sangha Council Asoka Temple requests donations for the education and welfare of the children at the Temple. Your assistance is requested by sending donations of no more than US\$200 at one time. Please send to:

Venerable U. Pandita Mahathera. Bangladesh Rakhaing-Marma Sangha Council. Asoka Vihara. Chowdhury Para. P.O.-Nilla Cox's Bazaar. Bangladesh.

#### 2. BUDDHIST RESEARCH INSTITUTE APPEAL

Professor Dr. Bikiran Prasad Barua President of Aburkhil Janakalyan Samiti in Chittagong, Bangladesh is establishing a Buddhist Research Institute at Chittagong. The Institute will aid the completion of many worthwhile and culturally significant projects that have previously been unattended due to a lack of resources. Please send your donation to: No. 107-713 6331-201 ANZ Grindlays Bank, Station Road P.O. Box 6 Chittagong - 4000. Bangladesh

#### 3. DHAMMARAJIKA ORPHANAGE APPEAL

Dhammarajika Orphanage houses and provides basic necessities for many families and orphans. In order that Dhammarajika Orphanage may continue to provide these much needed facilities, your assistance is required. Please send your donations by bank draft in US\$ to:

Venerable Suddhananda Mahathero President Dhammarajika Orphanage, Dhammarajika Buddhist Monastery, Atisa Dipankar Sarak, Kamalapur Dhaka, Bangladesh.

#### 4. ADMINISTRATION ASSISTANCE REQUIRED AT THE BDC(U) LTD

The joint Secretaries at the Buddhist Discussion Centre (Upwey)Ltd require administrative assistance. If you have experience in clerical duties and word processing packages (Word Perfect) and are able to attend the Centre, please contact Julie O'Donnell or Maree Miller after hours on (03) 9754 3334 or (03) 9754 3432.

#### 5. THE LIBRARY OF THE KARMAPA INTERNATIONAL BUDDHIST INSTITUTE

The Library of the Karmapa International Buddhist Institute, now in its fifth academic year, requires assistance in meeting requirements set down for accreditation as well as filling needs of its multi-lingual student body. Cash donations are needed for the purchase of computer hardware and software and Dharma collections in English and other languages. Please send your donations to:

Mr J.M. Lynch. Director The Library of The Karma International Buddhist Institute. B 19-20 Mehrauli Institutional Area New Delhi- 110016. INDIA

Ref PC2A word/BDDRSila

#### **Australian Tax Law - Developments needing care by lay persons who have respect for the Buddhist Monastic Code. J D H.**

Under Australian law, ignorance of the law is not a defence. Australian Taxation Law differs in many ways from overseas taxation law.

To reduce future tax troubles which may arise from ignorance and to give help to the many lay persons (and their busy accountants) who are involved in the administration of Buddhist Organisations in Australia, our Centre contacted the ATO with a request for a search of legislation which is likely to affect Australian Temples.

We are pleased to advise that discussions with the Australian Taxation Office (Fax 9215.-3689) 14 Mason Street Dandenong VIC 3175; PO Box 9990 Dandenong VIC 3175 were held at our Centre on 11 May 1995.

Following cordial reporting of our needs, Advising Officer Mei Wong (Tel 9215-3154) for C. Colosimo, Deputy Commissioner of Taxation provided our Centre with Australian Taxation Offices tax rulings IT2674 and TR92/17. The ATO letter ref. ADVR/ACMS 27805 covers the relation of a house-keeper of a religious leader specifically by Section 58T and Section 58V of the Fringe Benefit Tax Assessment Act 1986.

The ATO have given us permission to publish these rulings obtained from their latest taxation records. The ATO is heedful of maintaining goodwill with religious persons.

In cases where resident Monks or Nuns use English as a Second Language (ESL), we suggest it would be desirable for supportive layperson attendants to arrange to provide their Abbot or Chief Nun with a suitable translations to at least one of the ten major languages commonly used in Australia by our Venerable Sangha.

Ven. Thanissaro Bhikkhu (1994) is of the view that, under the Buddhist Monastic Code, if a bhikkhu intentionally does not pay a tax to which he is subject- say, on a inheritance he receives - he is guilty of a theft, which would occur on the deadline for payment of the tax. Of course, a Bhikkhu who fails to pay a tax out of ignorance would not be guilty of an offence in the Buddhist Monastic Code but would be under Australian Law.

The Editor notes such matters are addressed in a recent publication The Buddhist Monastic Code, The Patimokkha Training Rules, translated and explained by Thanissaro Bhikkhu (Geoffrey DeGraff). Printed in the United States of America, Library of Congress Cataloging-in-Publication Data pending. Copyright Thanissaro Bhikkhu 1994. Inquiries concerning this book may be addressed to The Abbot, Metta Forest Monastery, P.O.Box 1409 Valley Center, CA 92082 U.S.A.

The heading MODERN CASES (pp.64-65 ) addresses other matters of concern. (Quote)

The modern world contains many forms of ownership and monetary exchange that did not exist in the time of the Buddha, and so contains many forms of stealing that did not exist then either. Here are a handful of cases that come to mind as examples of ways in which the standards of this rule might be applied to modern situations.

Breach of copyright. The international standards for copyright advocated by UNESCO state that breach of copyright is tantamount to theft. They go on to state, however, that if one duplicates articles, books, cassette tapes, or video tapes for private use, for study, or for non-profit distribution, one may copy as much as one likes. In some countries, though, one is allowed to copy only small portions of copyrighted material for such purposes, although exactly how small is only vaguely defined. Thus, as local copyright laws do not always adopt the UNESCO standard, a bhikkhu should check with the law before copying anything. In particular, the agreements covering the copying of commercial computer software usually do not permit the owner to give copies of the software to anyone for any reason, and limit the number of copies one may make for one's own use. One should follow such agreements to the letter.

Credit cards. The theft of a credit card would of course be an offence. The seriousness of the offence would be determined by how much the owner would have to pay to replace the stolen card. Nissaggiya Pacittiya 20 would forbid a bhikkhu from using a credit card to buy anything even if the card was his to use, although a bhikkhu who had gone to the extent of stealing a card would probably not be dissuaded by that rule from using it or having someone else use it. At any rate, each use of a stolen card would also count as a theft, the seriousness of the offence would be calculated in line with the principle of the "prior plan" mentioned above.

Long distance telephone calls. Unauthorised use of a telephone to place long distance calls

would also count as a theft, and again the seriousness of the offence would be calculated in light of the principle of the prior plan.

Exchanging currency on the black market is also a form of tax evasion in countries where there is a tax on currency exchange, so a bhikkhu in such a country who directs his steward to exchange money on the black market would be guilty of a theft. If, however, the steward on his own initiative exchanges money on the black market for use in the bhikkhu's account, the bhikkhu commits no offence. (End of Quote)

### **Section 58T Exempt benefits**

-Live in domestic worker employed by religious institutions or by religious practitioners.  
Where, during a particular period: (a) the employer of an employee is (i) a religious institution; or (ii) a religious practitioner:

- (b) the duties of the employment of the employee consist of, or consist principally of, rendering domestic services or personal services, or both, for:
  - (i) one or more religious practitioners who reside in one or more units of accommodation located on a particular parcel of land; and
  - (ii) any relatives of that religious practitioner, or of those religious practitioners, who reside in the unit of accommodation with the religious practitioner concerned;
- (c) the employee resides in a unit of accommodation located on the same parcel of land; and
- (d) the fact that the employee resides in the unit of accommodation is directly related to the rendering, in the course of the performance of the duties of the employment of the employee, of those domestic services or of those personal services; any benefit arising from the provision, during that period, of:
  - (e) that accommodation to the employee or to the employee and a spouse or child of the employee who resides in that unit of accommodation with the employee;
  - (f) residential fuel in connection with that accommodation for use by the employee or by the employee and a spouse or child of the employee.
  - (g) meals provided on the parcel of land to the employee or to a spouse or child of employee who resides in that unit of accommodation with the employee; or
  - (h) food or drink (other than meals) for consumption during that period, by the employee or by spouse or child of the employee who resides in that unit of accommodation with the employee;is an exempt benefit.

### **Section 58V Exempt benefits - food and drink for non-live-in domestic employees.**

Where:

- (a) the employer of an employee is:
  - (i) a natural person; or
  - (ii) a religious institution;
- (b) if the employer is a natural person - the duties of the employment of the employee consist of, or consist principally of, rendering domestic services for the

employer or one or more relatives of the employer at a place of residence of the employer;

(c) if the employer is a religious institution - the duties of the employment of the employee consist of, or consist principally of, rendering domestic services for one or more religious practitioners or one or more relatives of religious practitioners at a place of residence of the religious practitioner concerned; and

(d) the employee is not provided with residential accommodation in respect of that employment;  
any benefits arising from the provision of food or drink consumed by the employee at that place of residence at or about the time the employee was engaged in the performance of the duties of that employment is an exempt benefit.

**Australian taxation office**

FOI status may be released

Taxation Ruling

**IT 2674**

page 1 of 11

## **Taxation Ruling**

**Income Tax: gifts to missionaries, ministers of religion and other church workers - are the gifts income?**

other Rulings on this topic

IT 198; IT2612; IT2650

*Income Tax Rulings do not have the force of law. Each decision made by the Australian Taxation Office is made on the merits of each individual case having regard to any relevant ruling.*

### **What this Ruling is about**

1. This Ruling provides guidelines for determining whether gifts received by church workers (including missionaries and ministers of religion) are assessable income under the INCOME TAX ASSESSMENT ACT 1936 (ITAA)
2. The Ruling includes in its scope gifts to church workers on a posting to another country if they remain residents of Australia. Whether they remain residents of Australia depends on the application of the principles discussed in Taxation Ruling IT 2650.
3. The Ruling is mainly concerned with whether gifts received by church workers are assessable income under subsection 25(1) of the ITAA because the gifts are 'income' in the ordinary sense of that word. However, the gifts may alternatively be assessable income under paragraph 26(e) of the ITAA- see paragraphs 6 to 7.
4. The principles that apply in determining whether gifts received by church workers are assessable income are no different from those which apply in determining whether gifts received by tax payers in other callings or occupations are assessable income. However, the practical

application of the principles to the particular circumstances in which church workers receive gifts is often different from its application to taxpayers in other callings or occupations who receive gifts. The Ruling therefore deals with gifts received by church workers.

## **LEGISLATIVE SCHEME**

### Subsection 25(1)

5. A gift received by a church worker is assessable income under subsection 25(1) of the ITAA if it is 'income' in the ordinary sense of that word. This is usually the case only if the gift is money or convertible into money. (*FC of T v. Cooke & Sheridan* 80 ATC 4140 at 4148: (1980) 10 ATR 696 at 704). However section 21A of the ITAA has removed the requirement of convertibility into money for property or services provided in the context of a business relationship (for example, where a self-employed evangelist receives a gift in the course of carrying on a business of evangelism).

### **Paragraph 26(e)**

6. Broadly speaking, paragraph 26(e) of the ITAA provides that a taxpayer's assessable income includes the value to the taxpayer of all allowances, gratuities, compensations, benefits, bonuses and premiums which are allowed, given, or granted to the taxpayer in respect of, for, or in relation (directly or indirectly) to any employment of or services rendered by the taxpayer.

7. There is a marked overlap between subsection 25(1) and paragraph 26(e) of the ITAA. However, our view is that paragraph 26(e) has a slightly wider scope than subsection 25(1). For example, paragraph 26(e) can apply even if a benefit is not convertible into money. This is because paragraph 26(e) includes in assessable income the VALUE to the TAXPAYER of the benefit.

### **FBT not covered in this Ruling.**

8. A gift received by a church worker is exempt from income tax if either of the following conditions is satisfied:

- \* It is a fringe benefit within the meaning of the FRINGE BENEFITS TAX ASSESSMENT ACT 1986 (FBTAA); or

- \* It is an exempt benefit for fringe benefits purposes.  
(See subsection 23L(1) and subparagraph 26(e)(iv) and (v) of the ITAA).

9. Broadly stated, a benefit is a fringe benefit within the meaning of the FBTAA if it satisfies all of the following conditions:

- \* It is provided to an employee or associate; and

- \* It is provided in respect of the employee's employment; and

\* It is provided by the employee's employer, an associate of the employer or another person under an arrangement with the employer; and

\* It is not a payment of salary or wages.

(See the definition of 'fringe benefit' in subsection 136(1) of the FBTAA).

10. If a gift received by a church worker is a fringe benefit, there are at least 2 fringe benefits tax exemption provisions that could apply to employers for benefits provided to their employee church workers - namely, the exemption of certain benefits provided by religious institutions (section 57 of the FBTAA) and the exemption of certain minor benefits (section 58P of the FBTAA). The religious institution exemption is to be the subject of a separate Ruling. However, further consideration of fringe benefits tax is outside the scope of this Ruling.

## **Ruling**

### **General principles**

11. Whether a gift is assessable income depends on the quality or the character of the gift in the hands of the recipient. Consideration is necessary of the whole of the circumstances in which the gift is received. For example, the following factors need to be taken into account:

- (a) how, in what capacity, and for what reason the recipient received the gift; and
- (b) whether the gift is of a kind which is a common incident of the recipient's calling or occupation; and
- (c) whether the gift is made voluntarily ; and
- (d) whether the gift is solicited; and
- (e) if the gift can be traced to gratitude engendered by some service rendered by the recipient to the donor, whether the recipient had already been remunerated fully for that service; and
- (f) the motive of the donor (but it is seldom, if ever, decisive); and
- (g) whether the recipient relies, on the gift for regular maintenance of himself or herself and any dependants.

### **When gifts are assessable income**

12. If a church worker receives a gift because of, in respect of, for, or in relation to any income-producing activity of the church worker, the gift is assessable income. The income-producing activity can arise from the church worker's office or occupation or some service rendered or to be rendered by the church worker. In other words, a gift (even if it is a receipt of a one-off nature) is assessable income if

it is possible to:

- (a) relate the receipt of the gift by the church worker to any income-producing activity on his or her part; or
- (b) point to any employment, personal exertion or other income-earning activity by the church worker of which the receipt of the gift is in a relevant sense a product or incident.

13. A gift received in these circumstances is assessable income even if:

- (a) the donor is not legally obliged to make the gift; or
- (b) gift is made by a family member, friend or fellow worker or
- (c) if the church worker is an employee, the gift comes not from the employer but from somebody else; or
- (d) the gift is made so that the church worker can acquire a capital asset; or
- (e) the gift is received in kind rather than in money; or
- (f) the gift is received on a special occasion such as Christmas or a birthday (but see paragraph 21 ); or
- (g) the church worker is not in any way motivated by the prospect of receiving the gift but is motivated only by a genuine commitment to religious beliefs.

14. Gifts are often made to church workers both as an expression of goodwill towards them personally and also as a reward for some income-producing activity of the church worker or in recognition of the church worker's calling or occupation. If a substantial reason - it does not have to be the dominant reason - a gift is received by a church worker is his or her occupation or some income-producing activity on his or her part, the gift is income, even though the gift is also received on personal grounds.

15. If a gift is made to a church or missionary society (including a gift to a fund established by the church or missionary society) as an agent for a church worker or for a group of church workers, the gift is assessable to the church worker(s) at the time the church or society receives the gift on their behalf.

16. Sometimes, a donor makes a gift to a church or missionary society and merely expresses a preference that it be passed on to a church worker. The church or society owns the gift at the time it is made and retains an unfettered discretion about whether or not it acts in accordance with the donor's preference. In these circumstances, we consider that the gift is assessable to the church worker if, and to the extent to which, the church or society actually passes on the gift to the church worker or otherwise deals with it on his or her behalf. The church worker derives the income in these cases when he or she receives the gift from the church or society or it is otherwise dealt with on his or her behalf.

17. Like taxpayers in other callings or occupations, the activities of a church worker can be of

such a nature and extent that he or she is carrying on a business - for example, a business of evangelism. An example of such a business arose in the case of *G v. C of IR (NZ)* (1961) 12 ATD 378. In these circumstances, gifts received in the course of carrying on the business are assessable income.

18. If a church worker does his or her church work as an employee or as a person rendering services in circumstances that fall short of carrying on a business (see *Brent v. FC of T* (1971) 125 CLR 418 at 429; 71 ATC 4195 at 4200; (1971) 2 ATR 563 at 570), accessibility of the gifts received in the circumstances outlined in paragraphs 12 to 16 is supported by both subsection 25(1) and paragraph 26(e) of the ITAA. There is an exception to accessibility under subsection 25(1) in these circumstances where a non-cash gift is not convertible into money. In this situation, the gift is assessable only under paragraph 26(e) of the ITAA.

19. If the church worker receives the gift as part of services rendered in the course of carrying on a business of church work (for example, as a self-employed evangelist), the gift is assessable under both subsection 25(1) and paragraph 26(e) of the ITAA (in relation to paragraph 26(e), see paragraph 8 of Taxation Ruling IT 198). Section 21A of the ITAA ensures; in the case of subsection 25(1), that a gift of property or services provided in the context of a business relationship is assessable income under that subsection even if the gift is not convertible into money.

#### **When gifts are not assessable income**

20. A personal gift received by a church worker for personal reasons, not related to any income-producing activity on the part of the church worker, is not assessable income under subsection 25(1) or paragraph 26(e) of the ITAA. In other words, a gift received only on grounds personal to the church worker is not assessable income. Nor is a gift assessable income if it is referable exclusively to the attitude of the donor personally to the church worker personally. A personal gift given to a church worker on personal grounds (in a situation where there is no connection between the receipt of the gift and any income-producing activity by the church worker) is not assessable income if, for example:

- (a) the gift is given because the church worker is in dire physical or financial circumstances; or
- (b) the church worker's personal qualities or attributes occasion the gift.

21. A gift received on an occasion such as a birthday or Christmas is a gift received for personal reasons if it is not linked to, and motivated by, some income-producing activity on the part of the church worker as discussed in paragraph 12. However, the factual circumstances may indicate that particular gifts received are not in the ordinary category of Christmas or birthday gifts but in fact have the essential characteristics of gifts made to the church worker in recognition of his or her income-producing activities and not merely as personal gifts. The repetition and size of the gifts are relevant factors in deciding whether this is the case. A gift received by a church worker from his or her parents or other close relatives out of natural love and affection is not assessable income in the church worker's hands. Similarly, a personal gift that is made purely as a mark of affection, esteem or respect is not assessable income.

22. As indicated in paragraph 14, gifts are often received by church workers both on grounds personal to the church workers and also as a reward for some income-earning activity on their part or in recognition of their calling or occupation as church workers. If a gift is a personal one, it does not lose its character as a personal gift that is not assessable income, provided any income-producing aspect is merely an insubstantial factor in the making and receipt of the gift.

23. A gift made to a church or missionary society itself, rather than to a church worker, is not assessable income of the church worker if the gift is owned by the church or society (but see paragraphs 15 and 16).

24. If a person undertakes unremunerated missionary work, occasional gifts received for the missionary's upkeep and support are not assessable income because they have no connection with any employment, services rendered or business on the missionary's part.

This situation is to be contrasted with that of a church worker whose activities are of such a nature and extent that he or she is carrying on a business - see paragraph 17.

### **Date of effect**

25. This Ruling sets out the current practice of the Australian Taxation Office and is not concerned with a change in interpretation. Consequently, it applies (subject to any limitations imposed by statute) for years of income commencing both before and after the date on which it is issued.

### **Explanations**

#### **General principles**

26. The courts have identified certain relevant criteria to assist in determining the character of a particular gift. The case of *G v. C of IR (NZ)* (1961), 12 ATD 378 is particularly relevant to this Ruling. In that case, the Supreme Court of New Zealand held that voluntary, unsolicited gifts received by an evangelist, apart from purely personal gifts, were assessable income. The Court concluded that the taxpayer was carrying on a business as an evangelist. We consider that this case also reflects the law in Australia.

27. The general principles stated at paragraph 11 are supported by the following decisions:

(a) Whether a gift is assessable income depends on the quality or character of the gift in the hands of the recipient: *The Squatting Investment Co. Ltd. v. FC of T* (1953) 86 CLR 570 at 627; (1953) 10 ATD 126 at 149; *Scott v. FC of T* (1966) 117 CLR 514 at 526; (1966) 14 ATD 286 at 293; *Kelly v. FC of T* 85 ATC 4238 at 4288; (1985) 16 ATR 478 at 483.

(b) Consideration is necessary of the whole of the

circumstances in which the gift is received: The Squatting Investment case 86 CLR at 627;10 ATD at 146; FC of T v. Dixon (1952) 86 CLR 5-10 at 555; (1952) 10 ATD 82 at 85;

- (c) How, in what capacity, and for what reasons the recipient received the gift are material: The Squatting Investment case 86 CLR at 628;10 ATD at 146
- (d) Whether the gift is of a kind which is a common incident of the recipient's calling or occupation is material: Scott case 117 CLR at 526;14 ATD at 293;
- (e) Whether the gift is solicited is material: Hayes case 96 CLR at 54; 11 ATD at 72; Scott case 117 CLR at 526; 14 ATD at 293.
- (f) If the gift is traceable to gratitude engendered by some service rendered by the recipient to the donor, whether the recipient has already been remunerated fully, for that service is material: The Squatting Investment case 86 CLR at 634; 10 ATD at 149; Scott case 117 CLR at 526-527;14 ATD at 293;
- (g) The motive of the donor may be relevant but it is seldom, if ever, decisive: Scott case 117 CLR at 526; 14 ATD at 293; Hayes v. FC of T (1956) 96 CLR 47 at 56; (1956) 11 ATD 68 at 72;
- (h) Whether the recipient relies on the gift for regular maintenance of himself or herself and any dependants is material: Dixon case 86 CLR at 556-537;10 ATD at 85; FC of T v.Blake 84 ATC 4661 at 4664; (1984) 15 ATR 1006 at 1010.

### **When gifts are assessable income**

28. Gifts received by a church worker are assessable income if:

- (a) they are received because of, in respect of, for, or in relation to any income-producing activity of the church worker (whether the church worker's office or occupation or some service rendered or to be rendered by the church worker): The Squatting Investment case 86 CLR at 633; 10 ATD at 149; Hayes case 96 CLR at 5-1 and 57 ;11 ATD at 72; Smith v. FC of T (1987) 164 CLR 513 at 526; 87 ATC 4883 at 4890; (1987) 19 ATR 274 at 282;

- (b) it is possible to relate the receipt of the gift to any income-producing activity on the part of the church worker: Hayes case 96 CLR at 57; 11 ATD at 73;
- (c) it is possible to point to any employment, personal exertion or other income-earning activity by the church worker of which the receipt of the gift is in a relevant sense a product or incident: Hayes case 96 CLR at 56-7; 11 ATD at 73; Scott case 117 CLR at 527; 14 ATD at 293.

29. A gift received in the circumstances in paragraph 28 is assessable income even if:

- (a) the donor is not under a legal obligation to make the gift: Hayes case 96 CLR at 56; 11 ATD at 72; Scott case 117 CLR at 526; 14 ATD at 293; or
- (b) the gift comes, not from the employer, but from somebody else: Dixon case 86 CLR at 556; 10 ATD at 85;
- (c) the gift is made so that the church worker can acquire a capital asset: G case 12 ATD at 384;
- (d) the gift is received in kind rather than in money: Cooke & Sherden case 80 ATC at 4147; 10 ATR at 703;
- (e) the gift is received on a special occasion such as Christmas or a birthday: G case 12 ATD at 383-384;
- (f) the church worker is not in any way motivated by the prospect, of receiving the gift but is motivated only by a genuine commitment to religious beliefs: G case 12 ATD at 382-384.

30. If a gift is in all other respects assessable income, the fact that it is paid to a church worker by a relative, friend or fellow worker is not sufficient to alter its character as assessable income.

31. We consider that the view expressed in paragraph 14 that a gift is assessable income if a substantial (and not necessarily a dominant) reason that the gift is received by the church worker is his or her occupation or some income-producing activity is supported by the Smith case 164 CLR at 526; 87 ATC at 4890 ;19 ATR at 282. The Smith case concerned the application of paragraph 26(e) of the ITAA.

However, we consider that the principle is equally applicable to subsection 25(1) of the ITAA given the marked overlap between paragraph 26(e) and subsection 25(1).

### **When gifts are not assessable income**

32. It is well established law in relation to subsection 25(1) and paragraph 26(e) of the ITAA that:

- (a) a personal gift received for personal reasons, without any connection with

any income-producing activity on the part of the recipient (in this case, the church worker), is not assessable income for income tax purposes: Hayes case 96 CLR at 57-8;11 ATD at 72; Scott case 117 CLR at 528;14 ATD at 294;

- (b) a gift or gratuity made only on grounds personal to the recipient is not assessable income: The Squatting Investment case 86 CLR at 633; 10 ATD at 149;
- (c) if a gift is referable exclusively to the attitude of the donor personally to the church worker personally it is not assessable income: The Squatting Investment case 86 CLR at 633;10 ATD at 149;
- (d) a voluntary payment received by a church worker from a family member, a friend or acquaintance, or a fellow worker is prima facie received on grounds personal to the recipient, or to assist his or her personal needs - if nothing more than this appears from a consideration of the whole circumstances of the case, the payment is not assessable income: Hayes case 96 CLR at 54;11 ATD at 72.

## **EXAMPLES**

### **When gifts are assessable income**

33. Bronwyn reads about the work of Luke, a church worker, and is motivated to send a gift by Luke's devoted pastoral care and evangelistic commitment. Luke's employment as a church worker is a substantial reason for the gift being received, even though it is a one-off receipt. Luke should include the gift in his tax return for the year of income in which he receives the gift.

34. Paul, a member of Suburban Church, has been sent to work in a mission in a foreign country and he is supported by Suburban Church. In the particular circumstances, Paul is a resident of Australia during his posting to the foreign country. In addition to his normal remuneration, Paul receives regular gifts from Suburban Church as part of their practical support. These gifts are assessable income. Paul should include the gifts in his tax return for the year of income in which he receives them.

35. James is a missionary with Suburban Church. Because of particular interest in his work, supporters (including other churches of the same and different denominations) send him gifts. The gifts are of money which the donors require James to earmark to acquire capital assets. The assets are to be owned by James, rather than by his missionary society. They are to be used in James' missionary work and for his private purposes as occasion demands (both uses being of a substantial nature). These gifts are assessable income. James should include them in his tax return for the year of income in which they are received.

36. Matthew is a visiting evangelist who receives voluntary unsolicited gifts of money and gifts

in kind called 'love offerings' when he addresses a gathering of worshippers. These gifts are received because those attending are spiritually moved to make the gifts. Matthew is not in any way motivated by the prospect of receiving gifts. Rather, he is motivated only by a genuine commitment to his religious beliefs. The gifts are assessable income and should be included in Matthew's tax return for the year of income in which he receives them.

### **When gifts are not assessable income**

37. Julie is a church worker. Her children receive birthday and Christmas gifts from various donors. These gifts are not assessable income unless they have been given as a consequence of Julie's work.

38. Ann has taken leave for one year from university where she is studying to undertake unpaid missionary work. Regular gifts that Ann receives from her parents and other close relatives out of natural love and affection during the year are not income in her hands.

39. Joan is a church minister. For Christmas her son gives her a clerical collar. Despite its nature, the gift is not income in the hands of Joan because it is given purely for personal reasons. What is determinative are the circumstances in which the gift is made and received rather than what is given.

40. Celia is a missionary working in the outback for a missionary society. She cannot afford, on her sacrificially low income, to take a holiday. Celia's grandmother makes available to her a holiday house rent-free for 3 weeks to enable Celia to take a worthwhile holiday. The gift is not income because it is made on personal grounds and because her grandmother's awareness of Celia's occupation as a missionary is only an insubstantial factor in the receipt of the gift.

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### **Commissioner of Taxation**

2 April 1992

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NO 90/1?14-1  
BO

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*subject references*

- assessable income
  - church workers
  - clergy
  - donations
  - evangelists
  - gifts
  - income
  - ministers of religion
  - missionaries
- FOI index detail  
reference number  
I 1013136

- Hayes v. FC of T (1956) 96 CLR 47;11 ATD 68
- Kelly v. FC of T 85 ATC 4238;16 ATR 4.78
- Scott v. FC of T (1966) 117 CLR 514;14 ATD 286
- Smith v. FC of T (1987) 164 CLR 513; 87 ATC 4883;19 ATR 274
- The Squatting Investment Co. Ltd v. FC of T (1953) 86 CLR 570;10 ATD 126

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Please refer Graphical Image No: V5N2.?.1

Photo: Most Venerable Ming Yang. National Committee Standing Member C.P.P.C.C. Shanghai, China

Please refer Graphical Image No: V5N2.?.2

Photo: The official opening of Suite 4 conducted by Venerable Bhante Gangodawila Soma from Sri Lanka on 17 April 1995.

Please refer Graphical Image No: V5N2.?.3

Photo: Master Feng Yugui from Shantou University in the Guangdong Province in China. Master of Chinese Qigong therapy.

Please refer Graphical Image No: V5N2.?.4

Photo: From left to right: P. Adkins, W. Clancy, G.Grey, J. Bamford, M. Laab, V. Cavuoto, A. Serrano, J.D.Hughes, C. Rhodes.

Please refer Graphical Image No: V5N2.?.5

Photo: Most Venerable Ming Yang writing BDC (U) Ltd

Member Michael Threthowan's name.

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Photo: Left to right: Robin Prescott, Nicholas Prescott,  
and Pia Prescott at the Centre.

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