Journal of Applied Linguistics and Language Research
Volume 5, Issue 5, 2018, pp. 124-137
Available online at www.jallr.com
ISSN: 2376-760X

The Application of Bononno - Newmark's Translational Procedures in the Transference of Tax-related Terms

Neda Toopchi
M.A Department of Languages, Tehran South Branch, Islamic Azad University, Tehran, Iran

Farzaneh Haratyan*
PhD, Assistant Professor, Department of Social Sciences, Garmsar Branch, Islamic Azad University, Garmsar, Iran

Abstract
In contrast to translation strategies, translation procedures are used for sentences and smaller units of language within that text. Translation procedures are methods applied by translators when they formulate equivalence for the purpose of transferring elements of meaning from the Source Text (ST) to the Target Text (TT). Translators often encounter source-language terms without (descriptive) contexts, without definitions, abstracted from any referential environment other than the text itself. Applying Bononno – newmark's model, this thesis aimed at investigating the English-Persian translational procedures used in the transference of tax-related terms in selected legal texts extracted from international treaties between Iran and forty other countries. It is a qualitative descriptive study that manifested how these procedures led to a more appropriate translation of legal terms related to tax. The findings of this study can benefit translators and trainers in the realm of translation studies.
Keywords: Bononno, Newmark, Tax, Legal terms, Translational Procedures

INTRODUCTION

Human beings, throughout history, have made an effort to take advantage of various methods of communication with the intention of utilizing the knowledge of other nations and endeavoring to preserve this knowledge for the coming generations. In today's world, communication between different languages is feasible through translation. Catford (1965, p. 20) points out that, "translation is the replacement of textual material in one language by equivalent textual material in another language. For Levy (1967, p. 148),"translation is a process of communication whose objective is to import the knowledge of the original to the foreign reader." According to Houbert (1998,p.1),"translation is to be understood as the process whereby a message expressed in a specific source language is linguistically transformed in order to be understood by readers of the target language". Translation can also be taken into consideration as "an understanding to people in their own language and create the same impact as the original text" (Galibert 2004, p.1). Translation occurs when the translator transcribes the SL characters or sounds in the TL (Bayer, 2007).

* **Correspondence:** Farzaneh Haratyan, Email: haratyan@gmail.com

The difference between an SL and a TL and the variation in their cultures make the process of translating a real challenge.

Schaffner and Bassnett (2010: 12) claim that the focus on translation studies is no longer on "examining whether a translation has been faithful to a source text". Instead, "the focus is on social, cultural and ideological significance of translating and of translations, on the relationship between translation behavior and socio-cultural factors" (Schaffner and Basnett, 2010: 12). Lefevere (1992: 2) uses the term 'rewriting' instead of the term 'translation' and believes that translation is not just a "window opened on another world or some such pious platitude". Rather, translation is a "channel opened, often not without certain reluctance, through which foreign influences can penetrate the native culture, challenge it, and even contribute to subverting it." "Translation creates an image of the original, particularly for those who have no access to the reality of the original". This image can "distort and manipulate reality, because the translator, as the re-creator of the work, has her or his own intention in translating the text" (Alvarez & Vidal, 1996: 5).

Barely any study has focused on the investigation of the procedures translators employ to translate the legal terms. This study is committed to raise consciousness regarding translational procedures in tax_related terms used in the International Tax Treaties. Therefore, it enjoys significance, originality and novelty.

Translators are reported to face difficulties in equivalence using appropriate translational procedures in translating from English to Persian. Consequently, there seems to be a need for a research to provide a model within which translators could evaluate their works and overcome their difficulties when confronting these legal terms. Theories of Bononno and Newmark were employed here to probe the translation procedures. Undoubtedly, a strong intention exists for the development of a modern taxation through correct meanings of the translated terms of treaties

Inability to apply a proper procedure in translating legal terms as Newmark (1988) says can mislead the reader and distorts the translation. Newmark states that: "translating legal terms is one of the most problematic parts of translations, these problems arise when metaphorical discourses are not recognized or when different parts of the discourses are not understood (Newmark, 1988: 45). In this study, the researcher attempted to manifest how the suggested procedures in translating legal terms were implemented in the actual act of translation. The translation learners and raters can benefit from the study.

NEWMARK'S THEORY

Interest in translation is practically as old as human civilization, however as an academic discipline. Translation studies is relatively young, no more than a few decades old (Baker, 2001, p. 277). Many researchers have been done on translation studies over the last decades which have resulted in different theories of translation, some of which have had great contributions to the development of translation studies.

The first step in comparative analysis is to read the source text and analyze it. Newmark (1988) suggests both general and close reading to understand the text and believes that "general reading is to get the gist and close reading is required both out of and in context". He also pays attention to the intention of the text and three different text types, which are (a) expressive, (b) informative and (c) vocative. Newmark states "the core of the expressive function is in the mind of the speaker, the writer, the originator of the utterance".

Newmark (1981, P.42) states that:

Translation theory's main concern is to determine appropriate translation methods for the widest possible range of texts. Further, it provides a framework of principles, restricted rules and hints for translating text and criticizing translation, a background for problem-solving.

According to his theory, in order to understand the text one should pay attention to, first, the intention of the text, secondly, the intention of the translator, thirdly, the reader and the setting of the text, and finally, the quality of the writing and the authority of the text. In addition to the above-mentioned concerns, the theory should select the appropriate procedure of translation.

Regarding Newmark's theory for translating metaphorical discourse, one should first recognize the metaphorical discourse. He (1988, P. 108) states that "whenever you meet a sentence that is grammatical but does not appear to make sense, you have to test its apparently nonsensical element for a possible metaphorical meaning".

Translational Procedures

Literal Translation: It is word-for-word translation. This procedure is good if you want to retain as much of the formal aspects of the source text as possible, but you run into problems when translating, for instance, idioms or specific grammatical constructions which do not have direct equivalents in the target language (Newmark, 1988: 68).

Transference: Transference (loan word, transcription) is the process of transferring a SL word to a TL text as a translation procedure. It is the same as Catford's transference, and includes transliteration, which relates to the conversion of different alphabets: e.g. Russian (Cyrillic), Greek, Arabic, Chinese, etc. into English, The word then becomes a 'loan word'. Some authorities deny that this is a translation procedure, but no other term is appropriate if a translator decides to use an SL word for his text, say for English and the relevant language. However, when the translator has to decide whether or not to transfer a word unfamiliar in the target language, which in principle should be a SL cultural word whose referent is peculiar to the SL culture, then he usually complements it with a second translation procedure - the two procedures in harness are referred to as a 'couplet'. Generally, only cultural objects or concepts related to a small group or cult should be transferred; the vogue for transferring so called "national characteristics" should be abandoned. Needless to say, in principle, the names of SL objects, inventions, devices, processes to be imported into the TL community should be creatively, preferably 'authoritatively', translated, if they are neologisms, although brand names have to be transferred. It is nor the translator's job to assist any SL advertiser's financial, national or personal prestige interests. At the same time, one cannot be rigid or dogmatic. The media, the experts, will be transferring words whether the translators like it or not. Perhaps when the translator's professional status is raised, they will not be transferring so many.

The following are normally transferred: names of all living (except the Pope and one or two royals) and most dead people; geographical and topographical names including newly independent countries such as (le) Zaire, Malawi, unless they already have recognized translations; names of periodicals and newspapers; titles of as yet un translated literary works, plays, films; names of private companies and institutions; names of public or nationalized institutions, unless they have recognized translations; street names, addresses, etc.

In all the above cases a similar type of readership is a culturally-neutral TL third term, i.e. a functional equivalent, should be added.

In regional novels and essays and advertisements, cultural words are often transferred to give local color, to attract the reader, to give a sense of intimacy between the text and the reader - sometimes the sound or the evoked image appears attractive. These same words have to be finally translated in non-literary texts (e.g. on agriculture, housing) if they are likely to remain in the TL culture and/or the target language.

Equivalence

There are often problems with the translation of 'semi-cultural' words that is abstract mental words which are associated with a particular period, country or individual. In principle, such words should first be translated, with, if necessary, the transferred word and the functional equivalent added in brackets, until you are confident that your readership recognizes and understands the word-Unfortunately such terms are often transferred for snob reasons; foreign is posh, the word is untranslatable. But the translator's role is to make people understand ideas (objects are not so important), not to mystify by using vogue-words. Freud's formidable key-terms may have been mistranslated, but at least they were translated. The argument in favor of transference is that it shows respect for the SL country's culture- the argument against it is that it is the translator's job to translate, to explain (1988:81-82).

Naturalization: This procedure succeeds transference and adapts the SL word first to the normal pronunciation, then to the normal morphology (word-forms) of the TL (1988:82).

Cultural Equivalent: This is an approximate translation where a SL cultural word is translated by a TL cultural word. For instance, 'master's degree' translates into 'kandidatuddannelsen', and 'gymnasiet' into 'high school'.

The above are approximate cultural equivalents- Their translation uses are limited, since they are not accurate, but they can be used in general texts, publicity and propaganda, as well as for brief explanation to readers who are ignorant of the relevant SL culture. They have a greater pragmatic impact than culturally neutral terms. Occasionally, they may be purely functionally, hardly descriptively, equivalents. Functional cultural equivalents are even more restricted in translation, but they may occasionally be used if the term is of little importance in a popular article or popular fiction. They are important in drama, as they can create an immediate effect. However, the main purpose of the procedure is to support or supplement another translation procedure in a couplet (1988: 82-83).

Functional Equivalent: This common procedure, applied to cultural words, requires the use of a culture-free word, sometimes with a new specific term; it therefore neutralizes or generalizes the SL word. This procedure, which is a cultural componential analysis, is the most accurate way of translating i.e. deculturalising a cultural word.

A similar procedure is used when a SL technical word has no TL equivalent. This procedure occupies the middle, sometimes the universal, area between the SL language or culture and the TL language or culture. If practiced one to one, it is an under-translation. If practiced one to two, it may be an over-translation. For cultural terms, it is often combined with transference (1988: 83).

Descriptive Equivalent: In translation, description sometimes has to be weighed against function. Thus for *machete,* the description is a 'Latin American broad, heavy instrument', the function is 'cutting or aggression'. *Samurai* is described as 'the Japanese aristocracy from the eleventh to the nineteenth century; its function was to provide officers and administrators', Description and function arc essential elements in explanation and therefore in translation. In translation discussion, function used to be neglected; now it tends to be overplayed (1988: 83-84).

Synonymy: I use the word synonym in the sense of a near TL equivalent to an SL word in a context, where a precise equivalent may or may not exist. This procedure is used for a SL word where there is no clear one-to-one equivalent, and the word is not important in the text, in particular for adjectives or adverbs of quality (which in principle are 'outside' the grammar and less important than other components of a sentence. A synonym is only appropriate where literal translation is not possible and because the word is not important enough for componential analysis.

A translator cannot do without synonymy; he has to make do with it as a compromise, in order to translate more important segments of the text, segments of the meaning, more accurately. But unnecessary use of synonyms is a mark of many poor translations (1988: 84).

Through-Translation: The literal translation of common collocations, names of organizations, the components of compounds and perhaps phrases, is known as *calque* or loan translation. I prefer the more transparent term 'through-translation'.

In theory, a translator should not 'initiate' a through-translation. In fact, through-translations in contiguous cultures sometimes fill in useful gaps. The most obvious examples of through-translations are the names of international organizations which often consist of universal words which may be transparent for English and Romance languages, and semantically motivated for Germanic and Slavonic. International organizations are often known by their acronyms, which may remain English and internationalisms (UNESCO, UNRRA, FAO) or French FIT (International Federation of Translators), but more often switch in various translated brochures, guide-books and tourist material are apt to pullulate with incorrect through- translations. Normally, through-translations should be used only when they are already recognized terms (1988: 84-85).

Shift/Transposition: A 'shift' (Catford's term) or 'transposition' (Vinay and Darbelnet) is a translation procedure involving a change in the grammar from SL to TL. One type is the change from singular to plural or in the position of the adjective.

A second type of shift is required when an SL grammatical structure does not exist in the TL. The English gerund (Working with you is a pleasure) offers many choices. The gerund can be translated by verb-noun: 'I work with you'. German has active or passive participial constructions which are normally translated by adjectival clause or non-finite participial clauses.

The third type of shift is the one where literal translation is grammatically possible but may not accord with natural usage in the TL.

Incidentally, the last example contains several transpositions in Vinay and Darbelnet's version:

(1) SL verb, TL noun

(2) SL conjunction, TL indefinite adjective

(3) SL clause, TL noun group

(4) SL verb group, TL verb

(5) SL noun group, TL noun

(6) SL complex sentence, TL simple sentence

However, the fact that it is not possible to strictly standardize transpositions in the way that Vinay and Darbelnet do- since so many overlap and convert to lexis (what Catford calls "Level-shifts") in no way detracts from their usefulness, and you should become sensitized to their possibilities.

Further, there are a number of standard transpositions from Romance languages to English which are worth noting even though they all have alternative translations:

(1) SL adjective plus adjectival noun. TL adverb plus adjective

(2) SL prepositional phrase, TL preposition

(3) SL adverbial phrase, TL adverb

(4) SL noun plus adjective of substance, TL noun plus noun

(5) SL verb of motion, with *en* and present participle of description, TL verb of description plus preposition

(6) SL verb, TL empty verb plus verb-noun

(7) SL noun plus (empty) past participle or adjectival clause (etc.) plus noun, TL noun plus preposition plus noun

(8) SL participial clause (active and passive), TL adverbial clause or (occasionally) group, as in the following scheme:

SL participial clause (active) —TL adverbial clause (group)

The fourth type of transposition is the replacement of a virtual lexical gap by a grammatical structure. Certain transpositions appear to go beyond linguistic differences and can be regarded as general options available for stylistic consideration. Thus a complex sentence can normally be converted to a co-ordinate sentence, or to two simple sentences: 'He is (maybe) very pleasant, but his wife is arrogant – 'He is pleasant; his wife, however, is arrogant'.

Transposition is the only translation procedure concerned with grammar, and most translators make transpositions intuitively. However, it is likely that comparative linguistics research, and analysis of text corpuses and their translations, will uncover a further number of serviceable transpositions for us (1988: 85-88).

Modulation: Vinay and Darbelnet coined the term 'modulation' to define a variation through a change of viewpoint, of perspective and very often of category of thought. Standard modulations such as 'water-tower' are recorded in bilingual dictionaries. Free modulations are used by translators when the TL rejects literal translation. Further, modulations are divided into eleven rather random categories.

As Newmark see it, the general concept, since it is a super-ordinate term covering almost everything beyond literal translation, is not useful as it stands. However, the 'negated contrary', which I prefer to call 'positive for double negative' or 'double negative for positive' is a concrete translation procedure which can be applied in principle to any action (verb) or quality (adjective or adverb).The translations are free, and in theory the double negative is not as forceful as the positive; in fact the force of the double negative depends on the tone of voice, and therefore the appropriateness of this modulation must depend on its formulation and the context. In the few cases where there is a lexical gap in an opposition, this modulation is virtually mandatory. In all other sentences the procedure is potentially available, but you should only use it when the translation is not natural unless you do so.

Of these procedures, 'active for passive' (and vice versa) is a common transposition, mandatory when no passive exists, advisable where, say, a reflexive is normally preferred to a passive, as in the Romance languages (1988: 88-89).

Recognized Translation: You should normally use the official or the generally accepted translation of any institutional term. If appropriate, you can gloss it and, in doing so, indirectly show your disagreement with this official version (1988: 89).

Translation Label: This is a provisional translation, usually of a new institutional term, which should be made in inverted commas, which can later be discreetly withdrawn. It could be done through literal translation (1988: 90).

Compensation: This is said to occur when loss of meaning, sound-effect, metaphor or pragmatic effect in one part of a sentence is compensated in another part, or in a contiguous sentence (1988: 90).

Componential Analysis: This is the splitting up of a lexical unit into its sense components, often one-to-two, -three or -four translations (1988: 90).

Reduction and Expansion: These are rather imprecise translation procedures, which you practice intuitively in some cases. However, for each there is at least one shift which you may like to bear in mind, particularly in poorly written texts:

(1) SL adjective of substance plus general noun, TL noun

(2) For expansion, a not uncommon shift, often neglected, is SL adjective, English TL adverb plus past participle, or present participle plus object (1988: 90).

Paraphrase: This is an amplification or explanation of the meaning of a segment of the text. It is used in an 'anonymous' text when it is poorly written, or has important implications and omissions (1988: 90).

BONONNO'S TRANSLATION OF TERMS

Robert Bononno in his article "Terminology for Translators — an Implementation of Bononno's Model" claimed that terminology in translation is primarily an ad hoc affair, more a matter of filling in the blanks in their knowledge than systematically studying a constellation of terms in a given universe of discourse.

His article sketched the historical back-ground of terminology and discussed the importance of terminology management for translators. He outlined a method by which translators can make use of the data categories discussed in Bononno's Model in their daily work. He described a fairly simple implementation of a modern terminology standard designed to promote consistency in the storage and interchange of terminological data through the use of a standard set of data categories for term entries. It provided translators with a better sense of the role terminology plays in their work and the usefulness of standards. It encouraged translators to take a more systematic approach to terminology than they have generally done, whether through lack of tools or training. The current implementation is a working model that can be used not simply to demonstrate the application of his Bononno's Model data categories for the translation of terminology of specific legal texts. .

In the past, translators, perhaps because of the nature on their professional activity, have shown limited interest in terminology as a field of activity distinct from translation. There has even been considerable antagonism toward terminology on the part of translators, who often view it as a drain on their time and resources and an impediment to translation proper.

When translators think of terminology they imagine it as a kind of catchall roughly synonymous with a glossary or word list. Experienced translators understand the notion of a subject field by virtue of the fact that they either have had to specialize in a specific field of practice or regularly need to make fine distinctions between shades of meaning to match a term to a text.

Although generally left unstated, such an approach implies an underlying theory of translation. At the very least such a theory would need to recognize the primacy of context for the text at hand and the importance of function in determining the adequacy of a translation. It also admits of an interpretation that is more sophisticated than traditional word-for-word or "equivalent response" theories.

Recognition of the existence of subject field specialization in translation itself implies an awareness that there is no such thing as a "general," or generic, text for translation, one which can be approached on purely lexical grounds. Specialization requires that we divide areas of inquiry into increasingly smaller compartments with correspondingly greater focus—which is itself a form of contextualization. One consequence of such specialization is a restriction (voluntary or otherwise)of the types of texts produced, whose structure will in some way reflect their function. Engineering, medicine, law, chemistry, physics, accounting—the list can easily be extended—are broad disciplines with any number of subfields and specializations, each of which produces its own characteristic texts. These texts can be described or analyzed in terms of their formal criteria. They can also be analyzed in terms of their function or purpose as texts.

Modern theories of terminology are based upon a clear distinction between the general lexicon, the words we use in everyday speech to express a full range of feelings and ideas, and special languages, subsets of the global language stock that are generally used for communication among experts. Already, by the mid-nineteenth century scientists and philosophers were aware of the need for a clear and concise language to describe the growing understanding of the natural environment. Terminology as a field of study is, by definition, restricted to such special languages and there is no theoretical limit to their number or size. Regardless of their level of difficulty or obscurity, words in the general lexicon are not the kinds of things that fall within the purview of terminology.

Translators work with words, although they do not necessarily "translate words." This is not mere rhetoric but a critical distinction about the nature of translation. Now, the terms found in terminologies are also "words," but terminology, unlike translation, is not about words at all. The fact of the matter is that terminology (unlike lexicography) is constructed around concepts and concept systems and cares little for the actual signs used to represent them.

METHODOLOGY

It stated that one of the most important parts of each research is its methodology. In fact the methodology paves the way for researchers and if it is not given careful consideration can mislead and distort everything or produce irrelevant data.

Corpus

For investigating the translation of legal terms, the researcher chose the Treaties between Iran and other countries and the Persian translated version of them. These treaties were translated by unknown translators. The researcher selected texts from forty treaties between Iran and other countries as the corpus of this study.

Procedure

The procedure of this research began with the analysis of the original, continued with the identification of tax terms in the original, and ended with the analysis of the translated text and comparing source and target texts in terms of legal terms. In order to achieve the objectives of this research, the translated text was compared with the original. The researcher used a descriptive qualitative analysis examined the translational procedures used in the tax-related texts of international treaties in English and its Persian translations based on Bononno and Newmark's model (1988).

Analysis

ST: There shall be regarded as taxes on income and on **capital** taxes imposed on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of **movable** or **immovable property**, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

TT: -مالیاتهای بر درآمد **و سرمایه** عبارت است از کلیه مالیاتهای موضوعه بر کل درآمد و کل سرمایه با اجزای درآمد و سرمایه از جمله مالیات درآمدهای حاصل از نقل و انتقال **اموال منقول** یا **غیر منقول**، مالیات بر کل مبالغ دستمزد با حقوق پرداختی توسط موسسات و همچنین مالیات بر افزایش ارزش سرمایه.

Terminology:

Capital: دارایی، مایملک، سرمایه، دست مایه (دیکشنری حیم)

سرمایه؛ عمق، عاقبت، نتیجه- توانایی، اساس، پایه- مایه، راس مال- مبدا (لغت نامه دهخدا)

Movable: متحرک، انتقال پذیر، منقول (دیکشنری حیم)

منقول: جابه جا شدنی، از جایی به جایی برده شده (لغت نامه دهخدا)

Immovable: (دیکشنری حیم) بی حرکت، ثابت، غیر منقول، استوار

غیر منقول؛ غیر قابل حمل، غیر قابل انتقال (لغت نامه دهخدا)

Analysis: In this sentence the translator uses "سرمایه" for the word "capital", because "سرمایه"refers to financial sources, and the purpose of this sentence is to write about financial issues; but the words such as "مایملک"، "دارایی" and "دست مایه" refer to sources that include wealth and indexation and also these three words that mentioned above are subset of "سرمایه". A translator translates "movable" and "immovable" property to "اموال منقول و غیر منقول".The meanings such as "متحرک" and "بی حرکت" use for things that move by it selfو so they aren't good equivalent for a word property.

According to Newmark's theory, translator uses word-for-word translation strategy, because he/she translates the words singly by their most common meaning.

Sentence 2.

ST: An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a **broker**, **general commission agent** or any other agent of an independent status, where such persons are acting in the ordinary course of their business.

- موسسه یک دولت متعاهد صرفا به سبب آنکه در دولت متعاهد دیگر از طریق **حق العملکار**، **دلال** یا هر عامل مستقل دیگری به انجام امور می پردازد، در آن دولت متعاهد دیگر دارای مقر دایم تلقی نخواهد شد مشروط بر آنکه عملیات اشخاص مزبور در جریان عادی کسب و کار آنان صورت گیرد. مع ذالک،هرگاه فعالیت های چنین عاملی به طور کامل یا تقریبا کامل به آن موسسه تخصیص یافته باشد، چنانچه معاملات بین این عامل و آن موسسه در شرایط استقلال انجام نگیرد، او بعنوان عامل دارای وضعیت مستقل قلمداد نخواهد شد.

Terminology:

Broker: کارگزار، دلال (حیم)

دلال: ناز و کرشمه، واسطه، میانجی بین خریدار و فروشنده (فرهنگ فارسی معین)

General Commission Agent: نماینده کمیسیون مرکزی (حیم)

Analysis: In second sentence a translator uses "دلال" for "broker", because another synonym like "کارگزار" uses for accounting texts not economics, so "broker" means "کارگزار" or "کارگزار سهام" in accounting texts, but the same word means "دلال" or "واسطه" in economic texts.

For translating "General Commission Agent" it's better we translate it to "نماینده کمیسیون مرکزی" instead of "حق العملکار", since according to Newmark's theory it's fluent and makes a translation smooth and readable.

For translating "General Commission Agent", the translator uses literal translation strategy, since he/she converts its meaning to the nearest equivalent in target text.

Sentence 3.

ST: Dividends paid by a company which is a **resident** of a Contracting State to a resident of the other Contracting State may be taxed in that other Contracting State.

TT:

۱- **سود سهام** پرداختی توسط شرکت **مقیم** یک دولت متعاهد به مقیم دولت متعاهد دیگر مشمول مالیات آن دولت متعاهد دیگر می شود.

Terminology:

Dividends: سود سهام (حیم)

Resident: مستقر، مقیم، ساکن (حیم)

مقیم: ثابت، پا برجا، ماندگار (فرهنگ فارسی عمید)

Analysis: There is just one equivalent for the word "dividends" In Haim dictionary that is "سود سهام", this equivalent is used for both accounting and economic texts, "سود سهام" is the best equivalent for translating "dividends".

A translator chooses "مقیم" for translating "resident", this equivalent used for both economic texts and texts that refers to computer science, in computer science we translate it to "مقیم" again, but it refers to computers viruses that resident in its memory, also "resident" uses in geologic texts, in those texts it's better that a translator change it to "مستقر" instead of "مقیم".

In translating "dividends", according to Newmark's theory a translator uses transference procedure, so he/she choose the exact meaning of "dividends" to translating it in target text, but in translating "resident" he/she applies synonymy procedure, since a translator selects a nearest meaning for translating "resident".

Sentence 4.

ST: However, such interest or income from **debt** claims may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the recipient is a resident of the other Contracting State and the beneficial owner of the interest or income from debt claims the tax so charged shall not exceed 5percent of the gross amount of the interest or income from debt claims.

TT- مع ذالک، این هزینه های مالی با درآمد حاصل از مطالبات **دیون** ممکن است در دولت متعاهدی که حاصل شده و طبق قوانین آن نیز مشمول مالیات شود، ولی چنانچه دریافت کننده، مقیم دولت متعاهد دیگر بوده و مالک منافع هزینه های مالی با درآمد حاصل از مطالبات دیون باشد، مالیات متعلقه از (۵) درصد مبلغ ناخالص هزینه های مالی با درآمد حاصل از مطالبات دیون تجاوز نخواهد کرد.

Terminology:

Debt: وام، بدهی، دین، قرض

دین: آیین، شریعت، وام، قرض (لغت نامه دهخدا)

Analysis: In economic texts "debt" should be translate to دین", so translator chooses a good equivalent for translating it. In accounting, mathematical and general texts "debt" translates to"وام", بدهی" or "قرض". In this sentence "debt" comes before "claims", since the "claims" is plural noun, translator chooses "دیون" instead of "دین" for translating "debt", so "debt" is translated to plural form like "claims".

According to Newmark's theory a translator applies transference procedure in translating this sentence, so he/she transfers the same meaning of "debt" from source text to target text.

Sentence 5.

ST: The term **"interest"** as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage, and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. **Penalty** charges for late payment shall not be regarded as interest or income from debt claims for the purpose of this Article.

۳- اصطلاح **"هزینه های مالی"** به نحوی که در این ماده بکار رفته است به درآمد ناشی از هر نوع مطالبات دینی اعم از آنکه دارای وثیقه و یا متضمن حق مشارکت در منافع بدهکار باشد یا نباشد، و بخصوص درآمد ناشی از اوراق بهادار دولتی و درآمد ناشی از اوراق قرضه یا سهام قرضه شامل حق بیمه و جوایز متعلق به اوراق بهادار، اوراق قرضه یا سهام قرضه مزبور اطلاق می گردد. **جریمه** های تاخیر تادیه از لحاظ این ماده هزینه های مالی با درآمد حاصل از مطالبات دیون محسوب نخواهد شد.

Terminology:

Interest: رغبت، تمایل، هزینه های مالی، منفعت، تنزیل

Penalty: جریمه، پنالتی، تاوان

جریمه: مجازات، گناه، کفاره، غرامت (فرهنگ فارسی معین)

Analysis: A translator uses "هزینه های مالی" for translating "interests", because this equivalent is suitable for economic and accounting texts, but in general texts for translating "interest" we can use "رغبت" , "تمایل" or "منفعت" . The word "interest" also comes in mathematical texts, in such texts the best equivalent for translating it is "تنزیل".

The other economic word that uses here is "penalty", this word also use in sporting texts, especially football matches. In economic texts the translator should choose "جریمه" for translating this word, but in sporting one it should be translate to "پنالتی", also "penalty" uses in statistic texts, in such kind of texts it should be translate to "تاوان".

In translating "interests", a translator uses descriptive equivalent procedure, since the real meaning of "interest" is "سود" , but a translator explains it to two words, that is "هزینه های مالی" , but in translating the word "penalty", again he/she applies transference procedure.

CONCLUSIONS AND IMPLICATIONS

The 'amateur' translators of political text should significantly be aware of sociopolitical, cultural, and historical backgrounds of the author of original writing, improving their legal knowledge of the source text contents, by going through the informative materials released on the topic in hand, before taking any actions for translation process. Further, the translators are in need of paying more attentions to their forthcoming crucial role in the circle of power networks, including publishers, editors, in order to see to what extent they can consider the norms and values of the patrons and how they can do their best in producing an authentic outcome in the target society.

The results of this study can also assist the 'professional' translators in dealing with the narrative type of texts, so that to 'consciously' identify and resolve the problematic areas of their tasks. It is significant that the translators' awareness of strategies may contribute to observing the 'code of ethics' of translators and their responsibility before their specialized readers (including the critics). This is rooted in the matter that, the readers of legal texts are 'not' looking for a fictional story for entertainments purposes, but they are more likely seek 'true information' about the real facts stipulated in the text, as well as may wish to become familiar with the beliefs and attitudes of the author through the translated product.

This study illustrated that the translation researchers can employ Bononno-Newmark's model in their textual and paratextual investigation of a written material. The issue of linguistic as well as extralinguistic ideological manipulation of translations has become a hot topic in the recent studies of the field, where language use can behave ideologically through human communications, translation is not an exception and those theories, which strongly advocate the concepts of 'equivalence' and loyalty, in its pure sense, sound old-fashioned and they cannot be useful and trustable any more for further exploration of the translated products in the contemporary era.

Acknowledgement

Hereby, I appreciate Dr. Haratyan who supervised my thesis and encouraged me to write an article.

REFERENCES

Alvarez, A. (1993). On Translating Metaphor. Meta, Vol. 38:3, pp. 479-490.

Álvarez, R., & Vidal, M.C.A. (1996). *Translation, Power, Subversion.* Philadelphia: Multilingual Matters.

Bononno, R. (2000): "Terminology for Translators — an Implementation of 19786". Aller au sommaire du numéro. Volume 45, numéro 4. DOI : 10.7202/002101ar

Catford, J.C. (1965). *A Linguistic Theory of Translation*, London: Oxford University Press.

Gentzler, E. (1993). *Contemporary Translation Theories*, London, Routledge.

ISO 639-2 (1996): Codes for the representation of names of languages—Part 2: Alpha-3 code,Geneva, International Organization for Standardization.

Kierzkowska, Danuta. (1998). *Selection of English Documents*. Warszawa: TEPiS.

Larson, M. (1984). *Meaning Based Translation: A Guide to Cross Language Equivalence*, MD: University Press of America.

Lefevere, A. (1992). *Translation/History/Culture* .London: Routledge.

Margolis, E. and S. Laurence (1999): *Concepts: Core Readings*, Cambridge (Mass.), MIT Press.

Mollanazar, H. (1997). *Principles and Methodology of Translation,* Tehran: SAMT.

Newmark, P. (1981). *Approaches to Translation*, Oxford: Pergamon Press.

Newmark, Peter. 1984. *Approaches to Translation*. Oxford: Pergamon Press.

Newmark, P. (1988). *A Text Book of Translation*, London: Prentice hall.

Newmark, P. (1991). *About Translation,* England: Multilingual Matters Itd.

Newmark, P. (2007). *A New Theory of Translation,* England: Longman.

Nida, E. (1964). *Toward a Science of Translating,* Leiden: Brill.

Snell-Hornby, M. (1988).*Translation Studies: An Integrated Approach,* Amsterdam and Philadelphia: Benjamins.

Peirce, C. S. (1903). The Essential Peirce: Selected Philosophical Writings, vol. 2 (1893-1913), Bloomington, Indiana University Press (1998).

Sager, J. (1990). *A Practical Course in Terminology Processing*, Amsterdam/Philadelphia, John Benjamins.

Sager, J. (1994). *Language Engineering and Translation: Consequences of automation*, Amsterdam/Philadelphia, John Benjamins.

Schwartz, O. B. and P. Grafstein (1971). *Pictorial Handbook of Technical Devices*, New York, Chemical Publishing Co.

Vermeer, H. (1996). *A Skopos Theory of Translation*, Heidelberg, Textcon-Verlag.

Whewell, W. (1847). *The Philosophy of the Inductive Sciences Founded Upon Their History*, 2 vol. repr. (1967): New York, Johnson Reprint Corp.