

DOUBLE TAXATION FOR TRANSLATORS: THE 21-RFI FORM AS A CASE OF TRANSLATION COMPLEXITY

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ABSTRACT: This article looks at the issue of double taxation in order to approach translation from two angles: a practical analysis, from the perspective of translation agents, of a particularly opaque document required by the tax authorities of Portugal (the 21-RFI double taxation form), and a reflective examination of the complex translational procedures (in the broader sense) required to make the form intelligible to those agents that require it. The first approach considers the legal and practical difficulties faced by non-Portuguese translators working for Portuguese clients. The second approach helps to expand the traditional linguistic conceptualization of translation as a transfer of texts between two languages to include intralingual, inter-epistemic and even human-machine translation. The final part of the article connects these two approaches, demonstrating how complexity theory offers a productive perspective on translation. The article thus demonstrates how even seemingly mundane documents such as a tax form can provide valuable insights into the complexity of translation and the interactions between human (and non-human) translation agents.

KEYWORDS: Translation Complexity, Double Taxation, 21-RFI, Translation Agents, Translation Complex

1. Introduction

Taxation is not a common topic of discussion in Translation Studies; to date, it has only really been covered as sections of more general works (e.g. Gouadec 2010, reviewed here by Aloísio Ferreira). However, I believe that exploring this issue will provide both practical and theoretical insights of use to translation scholars within the framework of *Translator Studies* (a subdivision of Translation Studies which makes translation agents the central focus of concern).¹

In this article, I will reflect on the interaction of translation agents with their social environment, particularly with regard to legal and administrative issues. In the first part, I will examine the question of double taxation (i.e. the liability to pay taxes in more than one jurisdiction) as it specifically affects translators working for Portuguese clients, focusing on the legal and practical difficulties raised by the use of a particular tax form, the 21-RFI. This will then become the springboard for a discussion, in the second part, of the various translational procedures involved in making this somewhat obscure legal

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¹ Translator Studies brings together theoretical reflection and practical preoccupations in a way that bridges the famous (and usually exaggerated) gap between practice and theory. Since it was first proposed by Robinson (1991), Translator Studies has become a very important strand of research, as recognized by Saldanha & O'Brian (2013, p. 150), and Chesterman (2009, p. 20), who defines it as follows: "Translator Studies covers research which focuses primarily and explicitly on the agents involved in translation, for instance on their activities or attitudes, their interaction with their social and technical environment, or their history and influence".

requirement intelligible to service providers that lack specialist knowledge of the Portuguese tax system.

This allows us to move beyond a narrow linguistic conceptualization of translation as a binary transfer of texts between languages towards a much broader understanding that includes transfers between different registers within the same language as well as interactions between human (and non-human) agents. The final section of the article connects the first two parts using complexity theory, as proposed by translation theorist Kobus Marais (2013, 2014, 2020).²

Before delving into the matter itself, it is important to acknowledge two potential constraints. First, double taxation is not exclusively a translation question,³ though it impinges quite clearly on translation agents' lives. In conducting research within the field of Translator Studies, I believe it is important to consider not just translation-specific issues, but also any broader issues that may impact the work of translation agents.

Secondly, this article is based on my own experience as a translator and translation project manager. As such, I am writing this article from both a research and practical perspective, a common occurrence in Translation Studies as researchers often have first-hand experience in the field. While it may be challenging to fully separate the researcher from the object of study, I will strive to clearly explain my thought process and acknowledge this duality in my approach to the issue.

In this way, I hope to shine a light on a very practical problem affecting many translation agents in Portugal, while at the same time, contributing to the ongoing discussion about the expansion of the concept of translation⁴ to encompass a much broader range of phenomena than has traditionally been acknowledged.

2. RFI: a translators' problem

In this section, I shall attempt to explain the procedures that can be used to avoid double taxation in the case of translators working from abroad for Portuguese companies. These procedures impose a significant burden on both translators and translation companies, requiring much time and cognitive effort, but are necessary to avoid the loss of income that double taxation implies.

There are of course many legal subtleties and special cases around this issue and the following is intended only as a general description from a translator's perspective. That is to say, the article does not constitute formal legal advice and readers are advised to seek legal counsel regarding these matters, should they need to apply them.

² See also Marais and Meylaerts (2018).

³ For a recent treatment of double taxation in general terms, see Lang (2021)

⁴ See, for example, Blumczynski (2017), Robinson (2017), Gentzler (2017), Bassnett and Johnson (2019) and Marais (2021).

2.1 Double taxation for suppliers of Portuguese companies

Double taxation is a problem that frequently affects translators, as they often work with clients from different countries. One specific example of double taxation is the case of the many non-Portuguese individuals or companies working for Portuguese clients, who, in addition to paying income tax in their own country, are subject to a 25% withholding tax in Portugal. To avoid this double taxation, two conditions must be met:

- Portugal must have signed a convention with the supplier's country of origin to avoid double taxation. These conventions may impose particular rules on persons or companies from specific countries. The tax authorities in Portugal publish a list of these conventions (Portugal, 2022b).
- The individual or company providing the service must complete the 21-RFI form (Portugal, 2020) in order to activate the conventions, and deliver it, together with proof of residency outside Portugal, to their Portuguese clients, who must then file it and present it to tax authorities on request.

If either of these conditions is not met, the client must withhold 25% of payments and deliver that amount to Portuguese tax authorities.⁵

⁵ An alternative is for the translator to deduct the amount paid to Portugal from taxes in their own country, but this is an even more tiresome process.

REPÚBLICA PORTUGUESA MINISTÉRIO DAS FINANÇAS		AUTORIDADE TRIBUTÁRIA E ADUANEIRA - AT DSR - Direção de Serviços de Relações Internacionais PEDIDO DE DISPENSA TOTAL OU PARCIAL DE RETENÇÃO NA FONTE DO IMPOSTO PORTUGUÊS		MOD. 21-RFI
PEDIDO EFETUADO AO ABRIGO DA CONVENÇÃO PARA EVITAR A DUPLA TRIBUTAÇÃO ENTRE PORTUGAL E: REQUEST MADE UNDER THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION BETWEEN PORTUGAL AND:				
I IDENTIFICAÇÃO DO BENEFICIÁRIO EFETIVO DOS RENDIMENTOS IDENTIFICATION OF THE BENEFICIAL OWNER OF THE INCOME				
NOME / DENOMINAÇÃO SOCIAL NAME / BUSINESS NAME				
DOMÍLIO FISCAL (Rua, número e andar) TAX RESIDENCE (Street, number and floor)		Número de Identificação Fiscal (NIF) no país de residência Tax Identification Number (TIN) in the country of residence		
CÓDIGO POSTAL POSTCODE	LOCALIDADE CITY	PAÍS COUNTRY	NIF PORTUGUÊS (se aplicável) PORTUGUESE TIN (if applicable)	
CORREIO ELETRÓNICO E-MAIL				
II IDENTIFICAÇÃO DOS RENDIMENTOS DESCRIPTION OF THE INCOME				
1 - DIVIDENDOS 1.1 - DE AÇÕES		1 - DIVIDENDOS 1.1 - FROM SHARES		
QUANTIDADE NUMBER OF SHARES	ENTIDADE EMITENTE OU CÓDIGO ISIN ISSUER OR ISIN CODE			
1.2 - RESTANTES DIVIDENDOS		1.2 - OTHER DIVIDENDS		
VALOR DA PARTICIPAÇÃO SOCIAL VALUE OF THE PARTICIPATION		ENTIDADE PARTICIPADA PARTICIPATED ENTITY		
2 - JUROS 2.1 - DE VALORES MOBILIÁRIOS REPRESENTATIVOS DA DÍVIDA				
VALOR NOMINAL NOMINAL POSITION	DESIGNAÇÃO DO VALOR MOBILIÁRIO OU CÓDIGO ISIN DESCRIPTION OF SECURITIES OR ISIN CODE	DATA DE ADESIÃO ACQUISITION DATE (yyyy/mm/dd)	ENTIDADE EMITENTE ISSUER	
2.2 - RESTANTES JUROS		2.2 - OTHER INTEREST		
NATUREZA DOS CRÉDITOS NATURE OF THE DEBT CLAIMS		DATA DA CONSTITUIÇÃO STARTING DATE (yyyy/mm/dd)	VALOR DOS CRÉDITOS VALUE OF THE DEBT CLAIMS	
3 - ROYALTIES 3 - ROYALTIES				
NATUREZA DAS ROYALTIES NATURE OF THE ROYALTIES		DATA DA CELEBRAÇÃO DO CONTRATO (aaaa/mm/dd) DATE OF CONCLUSION OF THE CONTRACT (yyyy/mm/dd)		
4 - TRABALHO INDEPENDENTE 4 - INDEPENDENT PERSONAL SERVICES				
6 - PENSÕES 6.1 - DE NATUREZA PRIVADA 6 - PENSIONS 6.1 - OTHER THAN FROM GOVERNMENT SERVICE		5 - TRABALHO DEPENDENTE 5 - INCOME FROM EMPLOYMENT		
7 - REEMBOLSOS PÚBLICOS 7 - INCOME FROM GOVERNMENT SERVICE		8.2 - DE NATUREZA PÚBLICA 8.2 - FROM GOVERNMENT SERVICE		
8 - PRESTAÇÕES DE SERVIÇOS 8 - SERVICES RENDERED				
9 - RESTANTES RENDIMENTOS 9 - OTHER INCOME				
Identifique a natureza do rendimento Describe the nature of the income				
III PROVA DA RESIDÊNCIA FISCAL DO BENEFICIÁRIO EFETIVO PROOF OF THE BENEFICIAL OWNER'S STATE OF RESIDENCE				
ESTE FORMULÁRIO APENAS É VÁLIDO QUANDO ACOMPANHADO DE PROVA DE RESIDÊNCIA FISCAL. PARA EFEITOS DE PROVA DA RESIDÊNCIA FISCAL, NO PERÍODO EM CAUSA, DA ENTIDADE IDENTIFICADA NO QUADRO I É JUNTO CERTIFICADO DE RESIDÊNCIA FISCAL EMITIDO PELAS AUTORIDADES COMPETENTES DO RESPECTIVO ESTADO DE RESIDÊNCIA, NOS TERMOS DO ARTIGO 4.º DA CONVENÇÃO PARA EVITAR A DUPLA TRIBUTAÇÃO, ATESTANDO A SUJEIÇÃO A IMPOSTO. THIS FORM IS ONLY VALID WHEN ACCOMPANIED BY PROOF OF THE BENEFICIAL OWNER'S STATE OF RESIDENCE FOR THE PURPOSE OF PROOF OF THE BENEFICIAL OWNER'S STATE OF RESIDENCE, IN THE PERIOD CONCERNED, OF THE ENTITY IDENTIFIED IN BOX I A CERTIFICATE IS ISSUED BY THE COMPETENT AUTHORITIES OF THE RESPECTIVE STATE OF RESIDENCE SHALL BE ATTACHED, WITHIN THE PROVISIONS OF ARTICLE 4 OF THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION, PROVING THE TAX LIABILITY.				

Figure 1. 21-RFI form (first page).

In the case of translators, these procedures are particularly relevant, since working for foreign clients is a very usual occurrence. Therefore, any non-Portuguese translator working for a Portuguese translation company will need to fill out the 21-RFI to avoid the withholding tax of 25% that would otherwise be imposed on their income from Portugal. This tax, known as a "*retenção na fonte*" in Portuguese, is a tax on income paid to non-residents that is withheld by the payer and paid directly to tax authorities. For example, if a translator is to receive 1000 euros from a Portuguese client, 250 euros would be withheld and paid to Portuguese tax authorities, while the remaining 750 euros would be paid to the translator. By completing the 21-RFI form and activating the relevant conventions, translators can avoid this withholding tax and ensure that their income is taxed only in their country of residence.

However, the process of completing and submitting the 21-RFI form can be time-consuming, requiring translators to gather and provide various pieces of documentation

and information. It can also be a source of stress and uncertainty, as failure to complete the form correctly or on time can result in the withholding tax being applied.

In short, there are three possible scenarios that may occur when non-resident translators work for Portuguese clients:

- The translator lives in a country without a convention to avoid double taxation signed with Portugal: in this case, a 25% withholding tax must be applied to all payments.
- The translator lives in a country with a convention signed with Portugal but does not provide the 21-RFI form and proof of tax residence to the client: the 25% withholding tax must again be applied.
- The translator lives in a country with a convention signed with Portugal who submits the annual 21-RFI form and proof of residency: now, no withholding tax is applied.

2.2 Problems for translation companies

Translation companies in Portugal face unique challenges when it comes to complying with the requirements for the 21-RFI form. Firstly, translation companies tend to be small, but often work with large numbers of foreign suppliers due to the nature of the services they provide. This can result in a heavy administrative burden for a company with a small internal structure. Secondly, many translation companies are run by translators or individuals with a background in translation or linguistics, who may have limited training in legal, accounting and administrative matters. This can make it difficult for them to navigate the requirements of the 21-RFI form effectively.

Many Portuguese translation companies start by being unaware of the 21-RFI form and the associated requirements, leading to fines and tax payments when audited by authorities. Others may actively choose not to apply the correct procedures and do not withhold the appropriate taxes, putting themselves at risk of penalties.

This administrative burden, combined with the potential legal jeopardy, makes many companies reluctant to work with translators from abroad. Some find themselves choosing not the best translator for the job, but the one who lives in Portugal; while others might consciously decide to not pursue any business that would imply contracting translators living abroad (a very limiting proposition for a translation company).

When the company complies with the requirement, it becomes subject to a significant burden, which includes:

- obtaining the 21-RFI form from all foreign suppliers, regardless of the size of the company or organization (any company or individual that invoices for services from

abroad must provide the form, including Alphabet, Meta, Amazon, Microsoft, etc.⁶, as well as individual freelance translators), or withholding 25% of amounts paid to those suppliers which do not provide the form;

- ensuring that all completed forms are filed properly and accurately (mistakes or errors in the forms could lead to non-compliance issues for the company);
- obtaining a Portuguese tax number for each non-resident supplier in order to be able to submit an online form (Modelo 30); this process is particularly time-consuming and requires the completion of a complicated XML file, as described below;
- submitting Modelo 30 in order to accurately account for any payments that are withheld or payments made in full due to the presence of 21-RFI;
- transferring the withheld amounts to the tax authorities on time.

2.3 Problems for translators

Translators all over the world have to deal with double taxation rules in a variety of forms. Some countries demand the completion and submission of forms (e.g., the US), while others require sending to the client a proof of tax residence (e.g., Spain). Portugal, as we have seen, requires both. What is more, the financial and legal literacy of translators varies considerably — some are aware of double-taxation issues, while others have no knowledge whatsoever of the matter, which may impact their reaction to legal demands from clients.

The intricacy of the regulations in force leave many translators dumbfounded. Some believe these rules are “just another ploy on the part of the agency to pay as little as possible” (Ritu Bhanot, 2008)⁷. These doubts, coupled with general ignorance about Portuguese tax regulations (in comparison with those in force in the US, for example), lead some translators to refuse the obligation to fill in and send by post the 21-RFI form,⁸ which has a direct impact on their income and/or on the relationship with the client. Consequently, some translators may avoid working with companies that request the 21-RFI form in compliance with legal requirements, instead opting to work with companies that do not request it.

The 21-RFI form can itself be difficult to complete correctly, as it is a large document written in Portuguese and translated into English in a way that is not always clear. It also follows the conventions of Portuguese administration, which may be unfamiliar to non-Portuguese translators.

⁶ These companies provide a range of different services to translation companies: Alphabet provides e-mail server services; Meta provides marketing services; Amazon provides server virtualization; Microsoft provides software licensing services. All these companies should send the 21-RFI form to Portuguese clients.

⁷ Except in the case of outright fraud, it is not normally such a ploy, since amounts withheld must be paid to the tax authorities.

⁸ This is particularly common among EU translators, since they are convinced this matter is settled through EU law, as VAT is, which is not the case.

Double taxation and the procedures to avoid it can be difficult for translators and translation companies alike. This complexity can create uncertainty in the relationships between translation agents, causing confusion and mistrust. The lack of information about the procedures involved, as well as the difficulties in navigating different systems, languages, and tax laws, all contribute to this complexity, which results in different agents having different expectations and approaches to tax laws and procedures. This in turn can have a negative impact on the translation process itself, as well as on the overall quality and efficiency of the work. It is therefore important for translators and translation companies to be aware of these challenges and to take steps to navigate them effectively.

3. 21-RFI: a multi-layered translation problem

In this section, I will apply a translational perspective to the issue of double taxation faced by translators, trying to identify the many moments when translation is needed to overcome the problems created by it. By viewing the various movements and transfers involved as translations, we can gain a deeper understanding of the linguistic, cultural, and pragmatic barriers at play, not only in this particular case, but also in all legal issues faced by professionals all over the world, in the translation industry or otherwise. This may help us to find ways to overcome these barriers to solve this issue and others.

Completing and submitting the 21-RFI form may seem, on the surface, like a fairly straightforward task that simply requires a translation of the form into a language that is understood by the person filling it out. Indeed, the form is already translated into English (and there is also a Spanish version). However, the process of completing the form goes much beyond a simple question of interlingual translation.

To fill it out correctly, many factors must be taken into consideration. The interlingual translation of the form is just one piece of the puzzle, the last in a whole series of translational processes necessary for this aspect of Portuguese tax law to become intelligible to a legal layperson operating in another cultural context. These processes could be conceived as a series of concentric circles, with the final interlingual translation at the center. To fully understand the challenges involved in this process, we must consider the outermost circles, encompassing the various linguistic, cultural, and pragmatic barriers that impede effective communication.

3.1 Translation of legal knowledge into business procedures

For the 21-RFI form to be completed and submitted successfully, and for the linguistic translation of it to effectively serve its intended purpose, it is essential that Portuguese companies be aware of their legal obligation to request the form from foreign suppliers. In some cases, a company may unknowingly fail to request the form from their suppliers, potentially resulting in consequences if the company is subject to a tax audit. It is generally the responsibility of a company's accountants or lawyers to inform them of this obligation.

The communication between accountants or lawyers and companies can be seen as an instance of intralingual, or even inter-epistemic⁹ translation, due to the inherent complexity of legal language and the general difficulty that laypeople may have in navigating the nuances of the law. This is compounded by the fact that we are dealing with different legal systems coming into contact with one another.

The requirement to complete the 21-RFI form results from a combination of two general principles, namely the principle of tax sovereignty, which holds that each state has the power to levy taxes in the manner of its choosing, without regard to foreign laws; and the conventions to avoid double taxation celebrated under international law. It is also influenced by the details of the tax laws of various countries as interpreted by tax authorities, courts, accountants, and lawyers who advise companies and individuals.

In this specific case, the obligation of non-resident translators to pay taxes in Portugal without physically being present in the country arises from Article 17 of the Portuguese Personal Income Code (Portugal, 2022a). Article 17 outlines the types of income that are subject to Portuguese taxation and includes the following clause:

c) Os rendimentos relativos a propriedade intelectual ou industrial ou de prestação de informações respeitantes a uma experiência adquirida no sector comercial, industrial ou científico, ou decorrente do uso ou concessão do uso de equipamento agrícola, comercial ou científico, quando não constituam rendimentos prediais, **bem como os derivados de assistência técnica, devidos por entidades que nele tenham residência, sede, direcção efectiva ou estabelecimento estável a que deva imputar-se o pagamento**, bem como quando nele tenha sido feito o registo ou praticada formalidade equivalente ou ainda quando nele seja utilizado o bem ou exercido o direito de que derivam (emphasis added);

The word "nele" in the highlighted extract refers to "Portuguese territory," as stated in the first part of Article 17. In the translation provided, this is rendered as "therein." The translation of this line into English is not particularly challenging:

c) Income related to intellectual or industrial property or to the provision of information regarding an experience acquired in the commercial, industrial or scientific sector, or arising from the use or concession of the use of agricultural, commercial or scientific equipment, when they do not constitute property income, **as well as those derived from technical assistance, payable by entities having therein their residence, registered office, effective management or permanent establishment to which the payment should be attributed**, as well as when the registration or equivalent formality has been done therein or when the good is used or the right from which they derive is exercised therein (emphasis added);

⁹ i.e. translation between specialist legal discourse and the everyday language of the layperson. See Robinson (2017, pp. 200-202) for more on this category, in the context of science versus humanities.

According to the general interpretation of this norm by tax authorities and accountants, a translator's income paid by Portuguese companies is considered to be "derived from technical assistance, payable by entities having therein [i.e. in Portugal] their residence, registered office, effective management, or permanent establishment." As a result, this income is subject to both Portuguese tax and, naturally, the tax laws of the translator's country of residence, leading to double taxation.

The requirement to complete the 21-RFI form, imposed upon translators resident all over the world, who may never have been to Portugal, can be difficult to interpret without a good understanding of Portuguese tax laws. What is more, the rule depends upon the understanding that translators provide 'technical assistance', an interpretation that might not be consensual in other legal contexts.

While it is generally expected that all citizens should be familiar with the law, this principle ignores the fact that the legal system is highly complex, and that it can take many years to fully understand even specific aspects of it. As a result, such regulations often have to be explained to the company by an accountant, lawyer, or tax officer through the use of intralingual (or inter-epistemic) translation – the translation of legal language into more general language. The company must then incorporate this information into their internal procedures to ensure that all non-resident translators either complete and submit the form or pay the 25% tax.

3.2 Translation of Portuguese rules into a text to be read by translators

When a Portuguese company needs to explain these requirements to a translator, a more complex translational situation arises. The task usually falls to a local project manager (usually someone that does not have legal training and is not a native speaker of English), who has to try to explain, in English or in some other language, the intricacies of Portuguese law as it interfaces with the translator's law and international law. This is not exactly interlingual translation, as both parties are usually speaking the same language – whether English, Portuguese or a third one – but it is also not exactly intralingual translation either, since it implies the use of concepts linked to different legal systems (possibly as many as three, if English is being used as a lingua franca to communicate with a translator from a third country). Some texts or messages between translation agents can be reused in new situations and conversations may follow a similar pattern to previous conversations about the same issue, but the exact wording will vary from time to time or be adapted for each particular situation. (In the last part, we will call this an instance of the "translation complex".)

Portuguese companies trying to explain the situation to translators encounter many different kinds of interlocutor, whose attitude to the problem will depend on many factors: their degree of knowledge or tolerance of Portuguese legal procedures (which in turn depends on the image that each person has of the country – similar forms from the US normally are usually accepted unquestioningly); the trust the translator has in translation

companies in general and in that specific company in particular; their degree of financial literacy; and even the specificities of the situation in hand.

In fact, it is hard to understate the intricacy of this matter and the opportunity for error and conflict. The intricacy is such that many translation agents simply avoid the procedure completely, even if this means not accepting translation jobs they would be perfectly happy to perform.

3.3 Translation of the form itself

After considering the outermost circles of translation, we arrive at the more traditional form of interlingual translation at the centre: the translation of the 21-RFI form from Portuguese into English. This translation is included as part of the form itself and was completed under the responsibility of Portuguese tax authorities. It is a good illustration of how interlingual translation alone may not be sufficient to achieve the desired outcome, namely, to permit the recipient of the income (in our scenario, the translator) to avoid double taxation.

The first challenge of producing such a translation is to ensure that it is understood. However, the official English translation of the form contains much unclear and ambiguous language. For example, the person subject to double taxation (i.e. the translator, in our scenario), is called the “beneficial owner of the income”, which is a translation of “*beneficiário efetivo dos rendimentos*”. The term is common among Portuguese tax law specialists and accountants but could be opaque for a person working from outside the country. Another example is the nature of the service: two of the options provided are “*trabalho independente*”, translated as “independent personal services”, and “*prestações de serviços*”, translated as “services rendered”. Even for a Portuguese tax-payer, the distinction between these options is unclear. Hence, the translator will need to get help from their client, who may themselves need to get help from an accountant or lawyer, or even the tax office, initiating another round of translation (both textual and oral).

A second challenge lies in the mechanical requirements for the completion of the form. The PDF document supplied by Portuguese tax authorities has five pages, with the third page needing to be printed on the reverse side of the first and second pages¹⁰ in order to create an original and a duplicate. The original is to be sent by post to the client, signed by hand and returned, together with a tax residency certificate, while the duplicate is to be kept by the translator. The only difference between the first and second pages is a note on the footer indicating which entity should file each copy. To properly follow these instructions, the translator must read through the (unclear) guidelines given on pages 4 and 5. The presence of many non-relevant instructions and the use of legal language compound the difficulties.

Furthermore, the correct completion of 21-RFI requires an understanding of the cultural specificities of Portuguese forms. For instance, the form includes many more fields

¹⁰ The instruction in the form itself reads: “the third page has to be printed out in duplicate on the reverse side of the two first pages”.

than actually need to be filled in, as it is intended for a variety of situations. The translator must only complete certain fields. This is something that Portuguese tax-payers are used to, but which may be confusing to non-residents.

3.4 Translation of information into a computer-legible file

Translation companies receiving completed 21-RFI forms from their suppliers must also submit another form labelled “Modelo 30” (Portugal, 2012), a specific tax declaration stating, among other things, whether taxes were withheld or not. At this point, an additional level of complexity is added to an already knotty problem: companies are asked to provide Portuguese tax numbers for all non-resident suppliers, most of whom have no relationship to the Portuguese tax system. In other words: all translators resident outside the country must have a Portuguese tax number, and if they don’t (as is most often the case, for obvious reasons), the Portuguese company must request one.

This request is done using an XML form (Fig. 2), which is the template for requesting a tax number for an individual (there is a separate template to request a tax number for companies).

```
<?xml version="1.0" encoding="iso-8859-1"?>
<ContribuinteEspecial>
  <Singular>
    <Nome>Fulano</Nome>
    <Morada>
      <Rua>Rua X</Rua>
      <Edificio>1</Edificio>
      <Suite>111</Suite>
      <Piso></Piso>
      <ProvinciaDistrito>Fictício</ProvinciaDistrito>
      <Apartado></Apartado>
      <CodigoPostal>9999</CodigoPostal>
      <Localidade>Fictícia</Localidade>
    </Morada>
    <PaisResidencia>112</PaisResidencia>
    <NIFPaisResidencia>999</NIFPaisResidencia>
    <DataNasc>1900-01-01</DataNasc>
    <PaisNascimento>112</PaisNascimento>
    <ConcelhoNascimento>0000</ConcelhoNascimento>
    <FreguesiaNascimento>00</FreguesiaNascimento>
    <LocalidadeNascimento>sem informacao</LocalidadeNascimento>
    <Sexo>F</Sexo>
    <Nacionalidade>112</Nacionalidade>
  </Singular>
</ContribuinteEspecial>
```

Figure 2. XML form to request a tax number for a non-resident supplier.

This form is quite curious as it not only asks for the supplier’s place of birth, but also the precise “*concelho*” and “*freguesia*” (specific administrative regions in Portugal, corresponding roughly to ‘county’ and ‘parish’). Many of the individuals covered by this procedure will not have been born in Portugal and thus cannot use the Portuguese administrative codes. In fact, the system will only provide a tax number for such suppliers if “0000” is inserted in the “*concelho*” field and “00” in the “*freguesia*” one. This is something that is normally learnt by trial and error.

The data needed to complete this XML file is to be found in e-mails and documents sent by the translator. The person responsible for creating the XML file will need to translate that data into a format that is readable by the tax authorities' system. This could be seen as an instance of human-machine translation.

A quirk of the system is the following: if the non-resident supplier already has a Portuguese number (as might happen, for example, if another company has already requested a tax number for the same non-resident supplier), the response from the Portuguese tax administration system will be a message stating that the number already exists, but without providing that number. The translation company will need to send a new file requesting the existing number. There are cases where the system will then declare no such number exists, creating an endless loop that can only be solved using the phone.

4. Translation complex

As we have seen, many different kinds of translation are required to make the legal and procedural framework surrounding the 21-RFI form intelligible to those translation agents that need it. This includes the interlingual translation of the form itself into English; an intralingual/ inter-epistemic translation from legal to lay language by an accountant or other legal professional (usually in the form of an email); a translation of the accountant's explanation by the Portuguese project manager for the benefit of the foreign translators, which may be presented orally (via a phone call), or in writing (in the form of a template prepared by the translation company for all foreign suppliers, to be adapted as needed). Finally, we have an instance of human-machine translation, as the data collected is rewritten into a format that is readable by the tax authorities' computer system.

These instances of translation are constantly evolving and changing based on the interactions between translation agents. Texts are reused, rewritten, retranslated continuously to answer dynamic needs and conflicts. This is clearly a case of complexity. The study of complexity in translation is a relatively new field within Translation Studies, but it has already proven to be highly productive (Marais, 2013, 2014; Marais & Meylaerts, 2018).

Holland (2014, pp. 5–6) describes the features of complex systems:

- self-organization into patterns, as occurs with flocks of birds or schools of fish
- chaotic behaviour, where small changes in initial conditions ('the flapping of a butterfly's wings in Argentina') produce large later changes ('a hurricane in the Caribbean')
- 'fat-tailed' behaviour, where rare events (e.g. mass extinctions and market crashes) occur much more often than would be predicted by a normal (bell-curve) distribution
- adaptive interaction, where interacting agents modify their strategies in diverse ways as experience accumulates.

All these features are very clearly applicable to translation in general,¹¹ but how is the translation of a simple form a complex system?

First of all, it is part of the general phenomenon of translation and so part of a complex of systems (cultural, linguistic, social, etc), all of which are complex in their own right. Secondly, we can find self-organization in the way some reactions to the form tend to follow the same pattern (for example, the first reaction of disbelief or distrust when an accountant explains the matter to the translation company and, then, the first reaction of distrust when a translation company asks a translator for the form); instances of chaotic behaviour (for example, in the way a specific e-mail can impact the outcome of the whole process) and even “fat-tailed” behaviour (since the whole process may lead to tax audits or even, in the worst-case scenario, to the breakdown of a company or translator’s business).

However, it is in the last of Holland’s features that we clearly see complexity at work in this particular situation, namely “adaptative interaction”. Clients and translators modify their expectations and demands, and then retranslate and/or rewrite messages, guides, etc. according to those modifications. This is the point where the two approaches of this article are connected: the many instances of translation related to 21-RFI are part of the general complex behaviour of translation agents faced with the social, cultural and legal complexity in the world around them. The form can be described as a nexus of multiple interlinked instances of translation in many different modes (oral, written, inter- and intra-linguistic), with feedback loops, dynamically evolving as an answer to a specific need (in this case, dealing with double taxation rules) that is dealt with by different people through time. All these translation activities are interlinked with other translation instances (regarding different matters) and, together, they are part of what Marais (2020) described as the *translation complex*. 21-RFI could be said to be a particular node in this complex, a node to which many translation activities are connected.

In Marais’s conceptualization, the translation complex is a set of streams: “One could conceptualize the streams in various ways, one of them being that the streams represent language, literature, culture, society, etc. All of these aspects combine in a translation process.” (Marais 2020, p. 52). In the case we are analysing, we should also consider legal systems, legal terminology and agents’ expectations and behaviours as streams.

Marais imagines all streams of the translation complex combining in each translation process. However, translations related to 21-RFI are not a single process, but rather a node where many translation processes converge. Taking Marais’ conceptualization one step further, 21-RFI is perhaps more like a translational whirlpool, made up of different, often conflictual, currents, through which translators navigate at their peril.

There’s a final feature of translation complex, as seen from this larger perspective that should be highlighted. A person who needs to communicate inside this maze of legal rules and translation agents will normally act and translate by trial and error. Even the

¹¹ See Neves (2019) on the application of complexity thinking to organizational challenges in translation.

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interaction between humans and machines is done by trial and error, as we have seen above. So, translation evolves through a series of trial-and-error processes by translation agents dealing with rules, texts and other people. In fact, this article is a way of using my own trial-and-error process to turn it into *social* trial and error — i.e. a way of making knowledge acquired through experience, then reflected upon, available to the general community of translation practitioners and researchers. We could say this article is, itself, part of the translation complex as it swirls around 21-RFI.

5. Conclusion

In this article, I started by examining the issue of double taxation for translators working for Portuguese clients, using the case of the 21-RFI form as a nexus to reflect on translation agents' lives, demonstrating the challenges that translation professional face in navigating complex legal and administrative procedures.

Then, I looked at 21-RFI form from a translational perspective, searching for translation instances beyond the traditional interlingual model. It becomes clear that translation is a complex activity that involves more than just the transfer of texts from one language to another. This approach is particularly useful within the framework of complex thinking, as proposed by many recent works in Translation Studies. In particular, translations related to 21-RFI can be seen as part of the translation complex described by Marais (2020).

Finally, the creators of legal forms intended for use by people from diverse cultural backgrounds might themselves benefit from a more informed translational perspective. Translating a form like 21-RFI, even in the strict interlingual sense, is not a simple matter, particularly when it is to be used by people from different backgrounds. Tax authorities need to recognize that translation will inevitably introduce change or, at the very least, ambiguity into a document of this nature, and should consider using more sophisticated techniques (such as explicitation or even translation notes) to clarify the content and thus avoid the kind of bewildering situation described in this article.

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