The System of Modality in Indonesian – English Translation from Indonesia Tax Amnesty Law

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Abstract: This research aims to find out the system of modality in restructuring interpersonal perspective. As a case research, it has been directed to analyze the modalization and modulation in legal translation. The data contained the modalities between source language (SL) and target language (TL) in Tax Amnesty Law. This research method is qualitative research. The results showed that the translation had several meanings: the text contained obligation sentence. The meaning of the keyword (high) that there was meaning of action to be done. This research also included in the legal domain should be consistent between SL and TL has a different counterpart. The legal text especially in the Amnesty Tax Law should contain proposal or proposition.

Keywords: the system of modality, tax amnesty, translation, source language, target language.

I. INTRODUCTION

Understanding the language of law is still a problem to date. One legal text is capable of generating shared perceptions for each reader or legal target. For example the 1945 Indonesia Constitution verse 29 on religion will produce different perceptions when a Muslim is asked to interpret with the perception of a Buddhist or someone who does not follow any religion automatically different from that of Islam and Buddha. Apart from the various perceptions that emerged the Act only aims to make the rules made can be understood and implemented.

In the process the language law modality serves to explore the community's responsibility for the proposition of law and commitment to future action. The modalities system not only gives and shares information but also can be seen whether the target opponent has a desire to build commitment with law enforcement. This is very appropriate in use in the Tax Amnesty law.

The interesting thing in implementing the task of Tax Amnesty Law is presented in two languages namely Indonesian and English. But the procurement of two languages is a rule and a country's guidance is not easy. The correspondence between the two languages is indispensable and the meaning of the SL becomes the main point because the rules to be followed from the country should not be less or more.

Example:
TS: Taxpayer may submit the second or third Declaration Letter before or after the issuance of Tax Amnesty Approval for the first of second Declaration Letter.

In accordance with Halliday (2014) the word can be a necessity that defines imperative sentences when translated into English into may change meaning into the possibility of interpreting the indicative sentence.

This can cause ambiguity of meaning and may result in non-achievement of the purpose of the Tax Amnesty Act. According to Ng (2008) Ambiguities found in sentences that contain dapat and may (also) are also found in comparable sentences, in other languages. This suggests a modality followed by the accompanying difficulties such as a shift in translation that causes a different perception of the target.

And consistency of correspondence and shift in Tax Amnesty has a big influence, because the more shifting modalities between SL and TL then there are different values and will affect the strength of the text and the purpose of law.
1.1 Problems Of The Research
Based on the above explanation, the problems created as the following:
1. What kinds of system of modality found in Indonesia – English Translation from Indonesia Tax Amnesty law?
2. What is the dominant of system of modality found in Indonesia – English Translation from Indonesia Tax Amnesty law?

1.2 Objectives Of The Research
The objectives of this research are to answer the problems as what have been mentioned in the previous point. They are:
1. To find out the kinds of system of modality found in Indonesia – English Translation from Indonesia Tax Amnesty law.
2. To find out the dominant of system of modality found in Indonesia – English Translation from Indonesia Tax Amnesty law.

1.3 Significance of The Research
1. The results of this research may provide an understanding that system of modality can be analyzed in text of legal text translation (between SL and TL).
2. After understanding the phenomenon of system of modality in the text of translation, it will get Interpersonal perspective.
The results of this research can provide insight for researchers, translators and further educational practitioners about discourse analysis of system of modality in applying appropriate translation on the text of the act in grammar, discourse analysis, applied linguistics and translation.

II. THEORETICAL REVIEW
2.1 Definition of Modality
Modality according to Halliday (2014: 176) refers to the area of meaning that answers between yes and no which is the basis between positive and negative polarity. This specifically means depends on the basic function of the clause as follows:
1. The information clause is realized with the following indication:
   (i) ‘yes or no’ that refers to being allowed to do something such as a truth: possible, may, etc.
   (ii) ‘yes or no’ referring to usuality which means there are several levels of probability or similarity.
2. The good and service clause is realized with the following imperative:
   (i) the word wants to be associated with the command, such as: must, should, shall.
   (ii) the word wants to be associated with an offer that means a liability or a tendency that has a certain level.

2.2 Modality System
According to Thompson (2000: 57) modalities consist of Modalization and Modulation. Modalization associated with the author's assessment of the validity of the proposition includes the probability scale. Modulation deals with the exchange of something that is thought, desired and given.

Example:

**Probability**
(1) Pengusaha itu mungkin memberi gratifikasi kepada pejabat setempat.
(2) The businessman may give a gratification to regent.

**Usuality**
(1) Tony biasanya bangun jam 5 pagi.
(2) Tony usually wakes up at 5 a.m.
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Obligation
(1) Semua orang harus buang sampah pada tempatnya.
(2) People should be throwing the garbage in the trash.

Inclination
(2) Jane ingin membantumu.
(1) Jane will help you.

2.2.1 Modalization
According to Eggins (2004: 172), capitalization is internal part grammatical modalities that serve to convey messages and expressive attitudes as forms of various assessments. Modalization is used when modalities are used in probability or usuality.

a. Possibility occurs when the speaker reveals possibly that is happening or has not happened yet.

b. Usuality occurs when the speaker discloses an assessment of the frequency of a thing happening.

2.2.2 Modulation
Halliday (2014) says modulation as a way of reinforcing the expression of judgments or attitudes about actions and events. When people interact and exchange goods and services with each other, their communication clauses are either asking or offering.

2.3 Translation
Catford (1965: 20) states that translation of a translation is the process of exchanging or transferring a text from the source language by searching the closest equivalent to the target language.

According to Nida and Taber (1969), translation is the retrieval of messages from SL in TL with the closest and reasonable equations, first in terms of a second meaning that leads to the style of language. The main purpose of translation is the disclosure of a message. Unveiling a message from SL, an interpreter must make a grammatical and lexical adjustment to the TL.

2.4 Indonesia Tax Amnesty Law
The text of the Tax Amnesty Law is one form as part of what is known as legal text, as one of the text a genre which is also commonly referred to as legal documents, generally using very specific language and relatively incomprehensible to the laity, that’s meaning can only be mutually understood by the community of the same profession.

The website to kemenkeu.go.id presents the law openly to the general public as a function of providing further information. This gives two possible impacts when viewed from the characteristics of the legal language in general, namely: the community understands and welcomes or even leads to a lack of understanding that resulted in the community not being obedient to the program.

III. RESEARCH METHOD
This chapter discusses about the method and procedure that are used to solve the problem of the research. The writer has written some theories in the previous chapter. In order to describe research design, subject, object, technique of collecting data, and technique of analyzing the data.

3.1 Research Design
This research is a qualitative research with descriptive approach. This research aims to create a description, painting in a systematic, factual and accurate about facts to the social context in the translation of legal texts. In addition, this research uses descriptive-contrastive type, in the form of research that can be applied in translation. This research intends to contrast the system of modality in Indonesian-English translation from Indonesian Amnesty Tax Law.

3.2 Data Source
The data source of this research is Indonesia Tax Amnesty law (no.11 of 2016) issued in 2016 in Indonesian and English versions. The research data is the text of the Amnesty Tax Law in the form of a clause containing the system of modality.
3.3 Technique of Collecting Data
Data collection is assessed by collecting data that will be described in the form of a written text in the Tax Amnesty texts between Indonesian and English. Data are collected and sorted by numbering as follows:

1/01/001

Sequence of data
Article Number
Verse Number

3.4 Technique of Analyzing Data
After getting the data from the research subjects, the writer uses some steps in analyzing the data as the following:

a. Analyzing the equivalence of a sentence containing the system of modality elements contained from source language into target language.

b. Finding the dominant of the system of modality used in the Indonesia Tax Amnesty Law.

c. Collecting and combining the impact of the systems of modality that are applied in both languages.

IV. FINDINGS AND DISCUSSION

4.1 Research Findings

4.1.1 Modality System in Translation of Indonesia Amnesty Tax Law
There are four parts in the modality system that is the probability and usuality (modalization) and obligation and inclination (modulation). Modalization is drawn specifically that answering ‘yes or no’ while modulation about do and do not do. For the system of modality, it can be proven by (1/01/001) in data analysis below:

4.1.1.1 Probability
(1/01/001)
SL: Pengampunan Pajak adalah penghapusan pajak yang seharusnya terutang,
TL: UU Tax Amnesty shall mean waiver of tax due.

In the example above, the word adalah in SL is having a common border to shall in TL. But the word adalah is not a modality which means that clause does not have its interpersonal function while on is a function in interpersonal which means probability.

4.1.1.2 Usuality
(51/13/005)
SL: Terhadap Wajib Pajak sebagaimana dimaksud pada ayat (4) tetap berlaku ketentuan mengenai perlakuan khusus dalam rangka Pengampunan Pajak sebagaimana dimaksud dalam Pasal 11.
TL: Taxpayer as referred to in paragraph (4) shall remain being subject to the provision regarding special treatment for UU Tax Amnesty as referred to in Article 11.

In the example above, the word tetap as a modifier of modalities, which means the frequency of the transient while on the TL is not a usuality indicating the frequency so that the word shall not be paired with SL.

4.1.1.3 Obligation
(30/08/0010)

TL: In order to receive UU Tax Amnesty, Taxpayer shall submit Declaration Letter to the Minister.

(37/10/002)
SL: ……..yang harus dilampirkan dalam Surat Pernyataan ke kantor Direktorat Jenderal Pajak atau tempat lain yang ditentukan oleh Menteri.

TL: …….. which should be enclosed with the Declaration Letter to be submitted to the Directorate General of Taxes or any other office as designated by the Minister.

The word harus be on the SL having the equivalent shall and should on the TS are in the same realm of modulation system which means necessity.

The expansion of the predictor of the Tax Amnesty Law are found that the word are dilaksanakan, dilakukan, dihentikan, dibebaskan, dikenai, dibutuh, diungkapkan, ditentukan, disampaikan, dimaksud, diberikan, dianggap commensurate with the shall also form a passive verb and are obligation.

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4.1.4 Inclination

(14/02/002)
SL: ………yang antara lain akan digunakan untuk pembiayaan pembangunan.
TL: ………which will be utilized among others to finance development.

4.1.2 The dominant the system of modality found in Indonesia – English Translation from Indonesia Tax Amnesty Law

Table 4.1 The System of Modality in Indonesia – English Translation

<table>
<thead>
<tr>
<th>The system of Modality</th>
<th>SL</th>
<th>TL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount of clauses</td>
<td>Percentages</td>
</tr>
<tr>
<td>Modalization Probability</td>
<td>5</td>
<td>8.1%</td>
</tr>
<tr>
<td>Usuality</td>
<td>1</td>
<td>1.7%</td>
</tr>
<tr>
<td>Modulation Obligation</td>
<td>49</td>
<td>80.3%</td>
</tr>
<tr>
<td>Inclination</td>
<td>6</td>
<td>9.9%</td>
</tr>
<tr>
<td>Amount</td>
<td>61</td>
<td>100%</td>
</tr>
</tbody>
</table>

The data contained in the table shows that the capitalization in SL is very small with the possibility of 8.1% while the frequency is only 1.7% while the SL is likely to reach 33.7% and the frequency is not encountered. This is because the emergence of the probability modalities in TL is not obtained in SL. While the requirement in SL reaches 80.3% and TL reaches 61.7% which is the dominant modal system in the Tax Amnesty Law. And SL has the highest amount of modulation of its capitalization system which means that the SL text is a clause containing commands plus a 9.9% inclination.

4.2 Discussion

The dominant numbers are different due to some modal shift between SL and TL. Different modality systems are evident between SL and TL which are highly influential on interpersonal perception and meanings in translation. The shift scale is measured from SL to TL.

1. Ø ———► Modalization
   
   There was a shift due to the absence of modality marker on SL but very clearly visible on TL. Ø modalities in SL as marked by is, that is, and composed which is not a temporary modality in TL is indicated by the shall constitute the modalities.

   (1/01/001)
   SL: Pengampunan Pajak adalah penghapusan pajak yang seharusnya terutang, tidak dikenai sanksi administrasi perpajakan dan sanksi pidana di bidang perpajakan, dengan cara mengungkap Harta dan membayar Uang Tebusan sebagaimana diatur dalam UU ini.
   TL: Tax Amnesty shall mean waiver of tax due, without being subjected to tax administrative sanction and tax criminal sanction, by declaring the Assets and paying the Redemption Money as regulated here in.

2. Modulation ———► Modalization
   
   There is a change of system modality which is very influential to sentence function. The previous shift occurs due to the lack of modalities in any of the languages that result in no function in one language. But in this section found a shift that makes the functions of both languages very different. In the Tax Amnesty Law found some words tidak dapat be meaningful mandatory when translated into the target language changed the meaning into possibilities that are marked with may not.

   (31/08/007)
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SL: Wajib Pajak tidak dapat mengalihkan Harta ke luar wilayah Negara Kesatuan Republik Indonesia paling singkat selama jangka waktu 3 (tiga) tahun terhitung sejak diterbitkannya Surat Keterangan.

TL: Taxpayer may not transfer such Assets to any territory outside the Unitary State of the Republic of Indonesia within at least 3 (three) years as of the issuance of Tax Amnesty Approval.

3. Modalization

One clause found in SL usuality is marked temporarily in TL marked with shall meaning obligation. In the fixed modality shows the meaning of time while the modalities shall refer to the action to be done.

(51/13/005)

SL: Terhadap Wajib Pajak sebagaimana dimaksud pada ayat (4) tetap berlaku ketentuan mengenai perlakuan khusus dalam rangka Pengampunan Pajak sebagaimana dimaksud dalam Pasal 11.

TL: Taxpayer as referred to in paragraph (4) shall remain being subject to the provision regarding special treatment for Tax Amnesty as referred to in Article 11.

V. CONCLUSION

Based on the findings of the research, it can be concluded that the modalities system can be analyzed using modalities especially in the Tax Amnesty Law. The System of Modality is very important in the Tax Amnesty Law, especially in providing information in the form of mandatory, performs or not must be executed appropriately for taxpayers. Modality is used to inform taxpayers that the Amnesty Tax Law is mandatory. Based on research findings relating to how modalities are translated into English (TL).

The legal texts, especially in the Tax Amnesty Law, must have compulsory and high value or coercive. In the Indonesian language the imperative sentence is 90.2% and English 64.2%, and the system modality 80.3% for SL and 61.7% TL.

Based on the conclusions described above, here are some suggested things to do with regard to the translation of the Amnesty Law: in analyzing the modalities can choose one element or analyze both the system, value or orientation. It is recommended to adjust to the text requirement.

It is advisable to anyone interested in conducting research on translation modalities to search for text with different registers so that there can be a tendency of certain modal translation patterns for certain types of text. The text of the Amnesty Tax Law should be reviewed. It is therefore recommended to revise the translation of the Amnesty Tax Law.

REFERENCES
