

TERMS OF REFERENCE

TRANSLATION OF TAX LAWS

DEPARTMENT OF REVENUE AND CUSTOMS: MINISTRY OF FINANCE

Background

Ministry of Finance is introducing a modern tax system which would replace the current sales tax regime. Preparation involves drafting of new tax laws, such as GST Act, Tax Administration Act and Excise Act (GST laws). The proposed new tax laws have to be drafted in bilingual-Dzongkha and English.

Objective

The main task is to ensure the translation of the GST laws from English to Dzongkha.

Scope of Work

The task entails translation of GST laws from English to Dzongkha in plain and simple language:

- 1) Translate texts from English to Dzongkha taking care to preserve the spirit and shades of meaning;
- 2) Translated version should follow after each section or on the other page as the case may be;
- 3) Incorporate any changes to the proposed tax laws, as and when necessary after each review by;
 - a. Department of Revenue and Customs
 - b. Ministry of Finance
 - c. Cabinet
- 4) May require to undertake other works related to the translation of tax laws as required by the DRC/MOF.

Deliverables

- 1) Translate the draft GST laws from English to Dzongkha.
 - a. GST Act (Taxing Act)
 - b. Tax Administration Act(TAA)
 - c. Excise Act
- 2) The consultant must submit the translated text both in hard and soft copy. The translated text must be in Dzongkha Unicode (font: Tsuig_04, size: 26, line spacing: 1.15, text alignment: Justified).
- 3) To be drafted and translated in line with conditions set out in the Legislative Drafting Manual, 2016.

- 4) May involve initiating or coordinating work with the Dzongkha Development Commission.

Duration

The general time frame for completion of translation work is estimated to be **four months** from the date of signing of contract, and the expected dates of various milestones are as provided in the table below.

Timeline(Tentative)	Milestones/Outputs
26/03/2019	Inception report – Methodology and overall structure of the translation work on draft GST laws including work plan.
23/04/2018	Submission of interim report one – 40 pages of GST Act.
21/05/ 2019	Submission of interim report two – remaining 39 pages of GST Act.
18/06/2019	Submission of interim report three – 49 pages (TAA and Excise act)
18/07/2019	Submission of final report – All pages(128 pages)