



## PRAGMALINGUISTIC FEATURES OF INTERNATIONAL TAX LAW

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### Abstract

The article is devoted to the issues of pragmalinguistic features of international tax law. In the context of globalization, the role of information exchange between representatives of the world scientific, technical and economic community is increasing, as well as the role of international legal regulation of tax, financial and economic activities. The article provides practical recommendations on the application of pragmalinguistic features of international tax law. The article provides practical recommendations on the use of pragmalinguistic features of international tax law.

**Keywords:** Tax, tax law, international tax, international tax law, income, levy, pragmalinguistics, globalization, finance.

### Introduction

Currently, when globalization processes are taking place in the world, the role of information exchange between representatives of the world scientific, technical and economic community is increasing, and the role of international legal regulation of financial and economic activities is increasing. Communication in the professional sphere of both legal specialists and subjects of law who are native speakers of different languages and cultures presupposes knowledge and ability to adequately use special vocabulary. This layer of vocabulary in different languages is characterized by the constant emergence of new units that directly reflect the socio-cultural process, within which new concepts are formed and new knowledge is acquired. The study of terminology in the modern world pursues not only scientific, but also practical goals. In this regard, it is of undoubted importance not only to identify criteria for terminology and describe specific term systems, but also to study the universal functional and communicative characteristics of terms. In comparative terms, it is important to identify interlingual terminological correspondences and terminological gaps.





In the context of expanding international exchange in the field of science, economics and international law, the comparative study of industry terminology systems is of particular importance. This is necessary both for the further development of linguistic science and from the point of view of the theory and practice of intercultural communication, translation and linguodidactics.

The formation of the conceptual content of terms occurs on the basis of cognition and understanding of social reality. At several stages of the evolution of state and public relations, influence from the socio-cultural factor is detected. At the first stage, the idea of tribute or debt appears in lexical units associated with the concept of payment. Refusal or inability to repay a debt or pay tribute provided the right to use force and alienate the property of the tributary or debtor. In the Middle Ages, a special relationship was formed between the government and the individual: the individual could make a monetary contribution as a “gift” to the government; Here the idea of a gift, not burdened with any obligations, is realized. At the next stage, the roles changed: the government humbly begged or asked the people for support, and they could heed or not heed these requests. At this stage we encounter the idea of assistance (aid) that the people provide to the state. At the fourth stage, the idea of a sacrifice made by an individual in the interests of the state appears: the citizen gives up part of his income in the interests of the public good. At the fifth stage, in accordance with the formation of public morality, the payment of taxes is associated with the development of a sense of duty, or an understanding of civic duty. At the sixth stage we encounter the idea of forcing the taxpayer by the state to pay some amount or transfer some property for the benefit of the society. And only at the seventh stage is the main content of the modern concept of tax formed.

The modern concept of tax expresses the central idea of collecting an income tax or charge: the mandatory withdrawal of a certain share of profit/income (interest, revenue) from the taxpayer for the benefit of society by government agencies. Taxation is the legal withdrawal of certain amounts of money, established or calculated by the government and levied without any dependence on the will of the payer. In the legislation of the UK and the USA, the concept of income tax or charge is expressed in its legal interpretation in the same way. Tax payment is carried out in the UK and US in accordance with laws that are constantly being improved. In relation to the concept of law and rights as the basic concepts of legal language, tax and fee are sub-industry (they are part of the branch of financial law). Tax legislation - a set of laws and regulations - represents the legal basis for the implementation of tax policies pursued by governments in accordance with their economic doctrines. At the present stage of development of society and the state, the list of concepts related





to taxes and fees continues to grow. This is evidenced by the appearance in the texts of tax law of a number of words differentiating the types of taxes, fees and excise taxes, as well as words denoting, on the one hand, concepts related to the activities of fiscal authorities, offenses and fines imposed on unscrupulous taxpayers, and on the other parties - concepts denoting deferments, benefits and discounts provided to them. The terms of tax law can be considered from the point of view of the functions of law and the spheres of its implementation in a certain society. As generally accepted concepts of law and legality, shared by all or most members of society, are formed, the logical-semantic relationships between the terms that signify them change. In the course of legal practice, legal concepts are constantly enriched, and the words denoting them change quantitatively and qualitatively. Society's assessments of their essence also change. Legal terms are studied by both jurists and linguists. Legal scholars evaluate terms from the point of view of their adequacy for the formulation of a particular law or set of laws. For linguists they are of interest as one of the fragments of the linguistic picture of the world, determined by national and cultural specifics. Linguists show particular interest in the study of communicative-pragmatic characteristics and features of a legal text. They are attracted by the rigor of logical argumentation, rigid coherence, thematic limitations, emotional restraint and expressiveness. These aspects of a special text are traditionally the subject of stylistics, text linguistics and pragmalinguistics. The central concept of pragmalinguistic analysis is the concept of speech influence strategies. The use of pragmalinguistic analysis of tax texts shows that the concept of impact is central not only for its content and semantics, but also for its logical interpretation. In cognitive linguistics, the specificity of the formation of the conceptual content of terms comes to the fore. In the cognitive-psychological aspect, terms represent a sample of predominantly rational thinking. This interest is explained by the multidimensionality of the formal and content characteristics of special terminology. The language of law is closely related to the formation and classification of special concepts. During the formation of a legal concept, an abstraction occurs from all the features of individual objects belonging to the same class, and something common to them is highlighted. This process ends with the nomination of a special concept - the creation of a term.

The structural and semantic characteristics of the terms tax and tax are determined by the fact that the content of each of them has a common semantic component - a conceptual hyperseme, which contributes to their correlation in the system of each language with a number of general scientific and special designations of tax law concepts. The remaining terms include differential semantic components -





hyposemes, indicating their reference to different realities of tax law and concepts related to the scope of their implementation. In addition, they also include a functional semantic component, indicating their lexical-semantic compatibility. The active layer of legal terms, one of the subsystems of which is formed by the terminology of tax law, can be divided into groups and subgroups. Accordingly, from the general body of legal terms (or terms of law) the following are distinguished: groups of industry terms of criminal, civil, and financial law. As part of the sectoral terms of financial law, there is a sub-branch of tax law terms (or taxation terms), and within it there are several thematic series and micro-complexes. The entire corpus of tax law terms we identified in the Russian language includes more than 900 units that form the field of tax law terms. A peculiarity of the jurisprudence of Great Britain and the USA is the undifferentiated concept of tax law from other branches of law. At the center of both fields is the concept of tax. The closest concept to it is the concept of charge. Term combinations such as income tax are designations of specific concepts. Each of the thematic series is formed on the basis of a concept that is specific in relation to the generic concept of tax, but in relation to the members of this thematic series acts as a central one, formed from less general and more specific concepts. As the comparison shows, thematic groups of terms related to the conceptual field tax in both languages function simultaneously as lexical-thematic and lexical-semantic groups of lexical-grammatical units. Each of the units that form these fields contributes to the ordering and clarification of basic (basic) concepts. A comprehensive interdisciplinary approach to the study of terminologies involves the study of their formal (structural-linguistic) and semantic characteristics.

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