

The Role of Metaphor in the Formation of Tax-Customs Terms

Ikromjon Toshpulat oglu Khabibjonov

Fergana regional branch of Uzbekistan State Institute of Arts and Culture

Abstract: As in all spheres, phenomena of ambiguity are observed in tax-customs terminology units. Despite the fact that it contradicts the principle of accuracy of terminology, such terms are used in documents related to the field, publications related to tax and customs work. The article discussed this issue.

Keywords: Metaphor, transfer of meaning, term, tax-customs, regulation, payment.

According to the linguist scientist N.Mahmudov, the metaphor-meaning transfer characteristic of literary language units is also common in terms: "...until the beginning of the last century, the interpretation of metaphor as a phenomenon alien to science, scientific language, and terminology became a priority"¹.

"It should be noted that metaphor is one of the most ancient types of term formation, and is more typical of the early periods of the formation of the terminology of a certain field (in our opinion, the term taxation also arose as a result of the development of the metaphorical meaning of the word tax, and the word tax has been combined with the word tax for a long time has been used and by now has lost its metaphorical - mobile character - I.H.), but it is not considered a completely passed stage, it is active in the creation of the terminology of newly emerging fields of science, it takes the lead, for example, it can be seen in the terminology of information technology that is being formed today in various languages (in Russian, such as окно, память, меню, вирус, мышь, язык программирования)². Metaphor - if the transfer of meaning can create a term, then this phenomenon refers to the possibility of more than one meaning in terms.

This point of view put forward by N.Mahmudov is also confirmed by the terms of tax and customs terminology.

Due to the fact that some tax and customs terms have been created relatively recently, they have a sense of portability. In particular, in the word consequence in the term of tax consequences, the portability feature is leading rather than the terminological feature. Later, through repeated use in industry documents and general public discourse, this nomadic designation may become blurred

Even so, this feature did not harm the concept expressed by the tax-customs term, but served to show the sectoral motive of the term with all its implications. For example: If the limited liability company uses the net profit received at the end of 2018 to increase the company's statutory fund in 2019 (for example, 100,000,000 soums), what tax consequences will occur? (From the newspaper "Tax Plus")

The word evasion in the term tax evasion also has a mobile quality, which the metaphor brings about. For example: This category includes taxpayers who make regular mistakes in fulfilling their tax obligations, refuse to pay taxes, use tax avoidance schemes, and falsify accounting documents and invoices. (From the newspaper "Tax Plus") Taxation is based on the principles of obligation,

¹ Mahmudov N.Study of linguistics. - Tashkent: "Classic Word", 2017. 118 p

² Mahmudov N.Study of linguistics.. - Tashkent: "Classic Word", 2017. 123p

accuracy and cooperation of tax authorities with taxpayers, fairness, uniformity of the tax system, transparency and the presumption of the right of the taxpayer. (Tax code, article 7th)

Free circulation of goods ("circulation of goods in the customs territory without restrictions and restrictions 3"), which means processes related to customs work, has changed in meaning due to the similarity of signs in the circulation component of the compound term: We remind you that according to the Customs Code, free circulation (import) is a regime in which the goods brought into the customs territory remain in free circulation here without the obligation to take them back from this territory. (<https://uztag.info/uz/news/>)

Release of goods ("an act of customs authorities that completes customs clearance and expresses the permission to use and (or) dispose of goods based on the conditions of the specified customs regime"⁴) has a meaning transfer in the component of the compound term "release" based on the similarity of the action: Customs authorities have the right to carry out customs control after the goods have been released, if there are sufficient and proven grounds to suspect that the customs legislation has been violated. (Customs codex, Article 201st)

Escorted by customs ("escort of motor vehicles by customs authorities under customs control"⁵) also has a meaning shift in the component of the compound term accompanied based on the similarity of the situation: Escorted by customs is applied to motor vehicles transporting foreign goods. (Customs Code, Article 223rd)

We approve the creation of a term in this way, because the expert who created the term made good use of the internal possibilities of the Uzbek language in the process of creating such a term, instead, he did not master the finished term from one of the English or Russian languages. As a result, the terminology was enriched due to internal possibilities, and the skill of making terms by means of metaphor was formed in experts. We believe that industry experts and others will understand the meanings of internally generated terms more easily than proprietary terms.

Most words in literary language have multiple meanings. This feature is one of the evidences that show the richness of our language, the wide range of meaning possibilities in it⁶, and the meanings of polysemous words appear with the help of metaphor, metonymy, synecdoche, synecdoche, meaning transfer methods⁷. In terminological theory, the phenomenon of ambiguity is considered a field disadvantage. For example, linguists such as A.A.Reformatsky, L.L.Kutina show the ambiguity of terms as a negative condition for terminology⁸, while V.P.Danilenko says that "as long as the term is used in its exact meaning in a certain terminological field, its terminological meaning becomes stronger. Such a permanent, stable context is a standard context"⁹.

Researcher F. Bobokulov rightly points out that the reasons for the development of ambiguity in terms are the fact that individual concepts have not been sufficiently studied, and it has not been

³ Customs Codex of the Republic of Uzbekistan, Article 15.

⁴ Customs Codex of the Republic of Uzbekistan, Article 15.

⁵ Customs Codex of the Republic of Uzbekistan, Article 15.

⁶ Bobokulov F. Polysemy and homonymy in terminology / Research results. #1. Materials of the traditional scientific conference of young linguists and writers of Uzbekistan dedicated to the 20th anniversary of the independence of the Republic of Uzbekistan. - Tashkent, 2011. Page 17

⁷ Mirtojiev M. Semasiology of the Uzbek language. - Tashkent: "Mumtoz Soz", 2010. Pages 89-112

⁸ Bobokulov F. Polysemy and homonymy in terminology / Research results. #1. Materials of the traditional scientific conference of young linguists and writers of Uzbekistan dedicated to the 20th anniversary of the independence of the Republic of Uzbekistan. - Tashkent, 2011. Page 17

⁹ Danilenko V.P. Russian terminology opyt lingvisticheskogo description. - M., 1977. - S. 90.

possible to determine a definitive characteristic¹⁰. Because the lexicographical explanation of the term representing this concept will not be perfect if one does not have detailed knowledge about the essence of a specific field concept. However, due to the fact that the term, like words, is an element of language, it is not always possible to completely eliminate polysemanticity in them. Tax and customs terminology also has ambiguous terms.

For example, the term taxpayer is an ambiguous term that is interchangeably used in two different meanings. For example, let's compare these meanings: It should be noted that during the tax audit, changes and additions to the tax report of the audited period by the taxpayer are not allowed. (From "Soliq plus" newspaper) When a taxpayer is voluntarily terminated, the tax audit should cover the activity of the taxpayer for no more than three years preceding the year of the tax audit. (From Soliq Plus newspaper) In the first sentence, the term taxpayer is used in the sense of "a natural person who must pay certain taxes", and in the second sentence, it is not in this sense, but in the sense of "a tax-paying enterprise, organization" and there is no term "natural person" in it. . This is indicated by the term "dissolving" connected to the term "taxpayer" in the second sentence, because "a person" is not terminated, but "this or that tax-paying enterprise, organization" is terminated.

As research has noted the ambiguity of the term "taxpayer", there is no difficulty in understanding the meaning of the term, the meaning of the term "taxpayer" can be understood from the context. Whether we like it or not, the term, like the words of the literary language, reveals one of its meanings in the context. The term taxpayer also clearly expresses its terminological meaning in the contexts in which it is involved. The context ensures that the terminological concept is not expressed ambiguously. In this case, rather than eliminating ambiguity by creating two terms instead of one, it is probably correct to use the term taxpayer itself.

The term customs broker also has its own ambiguity as it expresses the meaning of "a legal entity that conducts customs clearance operations on behalf of the declarant or an authorized person, as well as a firm or structure engaged in such activities." These meanings are determined by the context in which the term itself is used. So, as the context determines the terminological ambiguity, the reader who is faced with the context can understand in which sense the term is used, and the question arises as to why scientists evaluate the ambiguity of terms as a negative situation. It can be explained that the birth of such a view in terminology is when the term is interpreted by separating it from the context in which it is used. But there are cases where ambiguity makes it difficult to determine the sense in which a term is used. The origin of this situation is probably caused by the low linguistic skills of the speaker who uses the ambiguous term.

The following views of S. Usmonov fully support the ideas that the context clarifies the meaning of the ambiguous term: "What appears to be polysemanticism in terms actually consists of a simple sum of their monosemantic properties. Because in each field, the term means only a concept with a certain limit, its terminological meaning in another field is not taken into account at all.

For example, when a linguist uses the term agglutination, he does not remember the joining and sticking of two types of blood in the field of medicine"¹¹. Or, on the contrary, when a representative of the medical field uses the term agglutination, he does not mean the meaning of this term in linguistics - the feature of the existence of separate grammatical forms for a separate grammatical meaning. Whether this form of scientific knowledge or scientific usage is actually a term or a word in the general lexicon, they are characterized by the same conciseness and

¹⁰ Bobokulov F. Polysemy and homonymy in terminology / Research results. #1. Materials of the traditional scientific conference of young linguists and writers of Uzbekistan dedicated to the 20th anniversary of the independence of the Republic of Uzbekistan. - Tashkent, 2011. Page 17

¹¹ Usmanov S. Some issues of Uzbek terminology. - Tashkent: Teacher, 1968. Page 4.

asymmetry of form and meaning. In addition, it is correct to consider the term agglutination borrowed from the ancient Greek language as homonymous rather than polysemantic in its use in linguistics and medicine.

It is known that the transfer of meaning is an ancient phenomenon in every language. In the Uzbek language, as a result of the transfer of meaning, terms with multiple meanings have arisen. From our observations on the "Explanatory dictionary of the Uzbek language" it was found that there are ambiguous terms. For example, the following meanings of the term "boxer" are noted in the explanatory dictionary: 1 old. A rich man with lots of money; investor. Again, he saw some of Herat's grain box-carriers...waiting. Oybek, Navoiy. 2 his. In the Kokan khanate: a palace official who receives money collected from taxes, keeps it and transfers it to the khan's treasury. "After all, the box-carrier is also a brother," said the first person. A. Qodiriy, Past days¹².

From the 2nd terminological meaning of the term qutidor, the term qutidor was made: QUTIDOR The position of qutidor. Мен Тошкентда қутидорлик қилган вақтимда сиз беш-олти ёшли бола эдингиз. A. Qodiriy, Past Days¹³.

The word "Growing up" is also multiple meaning, and the terminological meaning of this language unit is derived from the first meaning, formed on the basis of metaphor. That is, the meaning "increase" of the 1st meaning created the 2nd meaning: Growing up old. rarely used. 1. Growth, reproduction; increase 2. An additional payment in the form of a fine or interest for failure to pay an obligation on time; penny¹⁴.

Thus, metaphor is involved in the emergence of tax-customs terms. His participation in term creation ensures that field terms are created at the expense of internal resources. The presence of the metaphor in the tax-customs terminology itself points to the observation of the phenomenon of ambiguity in terms of this field. The existence of ambiguity phenomenon in terminology is evaluated as a negative situation, and the interpretation of a certain term by disconnecting it from the field context is due to the inability of the speaker to form the context in which the term participates to the required level. In linguistics, until now, the polysemousness of the term has been evaluated as a negative condition, and it remains impossible to completely get rid of it. This is explained, on the one hand, by the difficulty of finding a single-meaning term that can replace a multi-meaning term. On the other hand, it is explained by the fact that experts in the field prefer to use ambiguous terms within the framework of their service activities, and do not seek to replace them.

References

1. Usmanov S. Some issues of Uzbek terminology. - Tashkent: Teacher, 1968.
2. Mahmudov N. Linguistic studies. - Tashkent: "Mumtoz soz", 2017.
3. Habibjonov I. Tax System Terms In Kokand Khanate, Jour of Adv Research in Dynamical & Control Systems, Vol. 12, Issue-02, 2020, – P. 2906-2909.
4. Habibjonov I. Syntactic Design Of Uzbek Tax And Customs Terminology, Jour of Adv Research in Dynamical & Control Systems, Vol. 12, Issue-02, 2020, – P. 2910-2915

¹² An explanatory dictionary of the Uzbek language. Volume 5. - Tashkent: State Scientific Publishing House "National Encyclopedia of Uzbekistan", 2008. 390 pages.

¹³ An explanatory dictionary of the Uzbek language. Volume 5. - Tashkent: State Scientific Publishing House "National Encyclopedia of Uzbekistan", 2008. 390 pages

¹⁴ An explanatory dictionary of the Uzbek language. Volume 5. - Tashkent: State Scientific Publishing House "National Encyclopedia of Uzbekistan", 2008. 173 pages

5. Habibjonov I. Research of tax and customs terminology in linguistics, "Oriental art and culture" scientific methodical journal, ISSUE 5/2020, -P. 179-187.
6. An explanatory dictionary of the Uzbek language. Volume 5. - Tashkent: State Scientific Publishing House "National Encyclopedia of Uzbekistan", 2008.