



PROBLEMS AND PROSPECTS OF STANDARDIZING TAX AND CUSTOMS TERMINOLOGY IN THE UZBEK LANGUAGE

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A B S T R A C T	KEYWORDS
<p>This article analyzes the issues of linguistic regulation and unification of economic terminology actively used in the Uzbek language, with particular emphasis on terms that constitute its structural and lexical layers. Furthermore, the process of standardizing terminology in this field is based on the principle of precise conceptual expression in each language and the selection of correct and optimal term variants. However, in actual usage, instances are observed in which a single term denotes multiple concepts or, conversely, a single concept is represented by different terms. Based on these criteria, the article provides practical examples illustrating such terminological phenomena as internationalisms, variation (including doublets and synonymy), homonymy, polysemy, as well as expressive coloring, figurative meanings, and phraseological nuances present in certain economic terms.</p>	<p>Tax, types of taxes, levies, economical terminology, terminological system, unification, lexical and semantical features, word structure, word building, translation, standardization.</p>

INTRODUCTION

During the Republic's transition to a market economy, profound social transformations and large-scale reforms stimulated the development and modernization of all spheres of public life. As a result of these extralinguistic changes, numerous new concepts entered the Uzbek language, necessitating the emergence of a wide range of new terms to denote them.

By the late twentieth century, one of the most significant linguistic challenges facing the Uzbek language was the adequate integration of newly formed concepts into its linguistic system. Although this process largely evolved naturally, many individuals independently attempted to create and introduce terms based on personal interpretation. Such unsystematic initiatives led to considerable variation and inconsistency within the Uzbek terminological system.

This, in turn, led to the unintentional expansion of synonymy, homonymy, and polysemy -phenomena generally considered negative within terminology studies. The field of tax and customs (TC¹) terminology was not exempt from this process either.

¹TC abbreviation means "Tax and Customs" is widely used in the article.

Such unfavorable tendencies in the field of terminology, on the one hand, have complicated the process of information exchange among people; on the other hand, the existence of multiple terms for a single concept has raised the issue of selecting the most optimal ones and abandoning the less appropriate variants.

The above-mentioned observations and supporting examples confirm that the issue of regulating tax and customs (TC) terminology — which constitutes an integral part of the economic lexicon - remains one of the most urgent problems in contemporary Uzbek linguistics. In this regard, Q. Musaev's comparison of terminology to a city - viewing it as a structured part of a language's lexicon - is quite relevant:

“Although terminology is built according to a single plan, it cannot be created all at once. It develops under certain historical conditions, involving architects, designers, and inventors from different generations. They construct each building only after thoroughly studying it. This defines the complexity and uniqueness of regulating terminology”².

Indeed, regulating terminology is a task that is more complex and responsible than merely selecting, applying, or translating terms accurately. To carry out this task successfully, it is first necessary to identify the deficiencies, shortcomings, and inconsistencies existing within the terminology of the field, and to study in depth the mechanisms of their emergence from a scientific point of view.

The Russian linguist D.S. Lotte identified the following shortcomings that cause disorder in almost all terminological systems:

- 1. Polysemy** – One of the most serious shortcomings common to all terminological systems is the multiple meanings of terms. In such cases, a single term is used to express two or more meanings.
- 2. Synonymy** – Another significant defect of modern terminology is the existence of synonymous terms. Term-synonyms (or doublets) refer to situations where two or more terms are used to denote the same concept.
- 3. Semantic inconsistency** – The third deficiency occurs when a term intended to express a particular concept does not fully correspond to the essence of that concept. In some cases, the direct meaning of the word and the conceptual meaning it is meant to convey are not aligned.
- 4. Multi-component terms** – The inconvenience caused by excessively long, multi-word terms is another problem. When a term consists of two, three, or more components, the principle of linguistic economy (brevity) is violated. This, in turn, negatively affects the process of thinking during translation. Moreover, overly long terms tend to give rise to ellipsis (shortening) phenomena in use.
- 5. Pronunciation difficulties** – Closely related to the previous problem is the inconvenience in pronouncing multi-component terms, which complicates their usage in oral communication.
- 6. Absence of terms for certain concepts** – Another issue in terminology is the lack of existing terms to denote some important concepts. As a result, despite their significance, such concepts fail to gain wide circulation and remain underrepresented.
- 7. Lack of conceptual relevance in term formation** – Yet, another problem arises from the lack of correlation between the created term and the concept it should denote. Based on this, two common issues are observed in translation:
 - a) When forming new terms, the potential for derivative word formation is not sufficiently considered.

²Мусаев К.М. Формирование, развитие и современные проблемы терминологии.-М.: Наука, 1986. -263 с.

b) In the process of borrowing or calquing foreign terms, insufficient attention and critical evaluation are given to their suitability.

8. Excessive borrowing of foreign terms – The greatest deficiency in terminology is the excessive adoption of foreign terms. However, this does not imply the complete rejection of borrowing or the refusal to use the language's internal resources for term creation. The main issue lies in introducing unnecessary foreign terms into the language when there is no real need. In such cases, preference should be given to the internal resources of the native language, ensuring harmony between the term and the concept it is meant to express³. The shortcomings identified by the terminologist D.S. Lotte – which can be observed in the terminology of virtually all languages – have not lost their relevance even after more than half a century. The deficiencies pointed out by the scholar are also present in tax and customs (TC) terminology, which forms an integral part of economic vocabulary.

In essence, the primary goal of all terminological work is not only to facilitate communication among specialists in a particular field but also to ensure effective information exchange among all members of society. This process becomes even more crucial when dictionaries are involved. Every term that gains “approval” through lexicographic sources eventually finds its way into written and spoken language – into textbooks, teaching aids, scientific research papers, the press, and even literary works. Therefore, any term must accurately and precisely express a given concept and must be created in accordance with the grammatical and lexical rules of the Uzbek language.

In modern textbooks, manuals, popular-scientific works, and various dictionaries related to the fields of taxation and customs, most terms are expressed correctly, based on the internal linguistic norms of Uzbek, thus reflecting concepts clearly and meeting the requirements of modern language usage.

Among the terms long established in our native language are *soliq* (tax), *boj* (duty), *bojxona* (customs), *bozor* (market), *ish* (work), *pul* (money), *sarmoya* (investment), *mulk* (property), *mulkchilik* (ownership), *foyda* (profit), *xo'jalik* (economy), *savdo-sotiq* (trade), *daromad* (income), *sotish* (selling), *sotib olish* (buying), *ish haqi* (wage), *korxona* (enterprise), *to'lov* (payment), and many others.

Some English terms used in Uzbek TC terminology can, indeed, be applied without translation. However, when an equivalent term already exists in Uzbek that clearly and precisely conveys the same concept, the continuous introduction of foreign terms becomes unjustified and raises legitimate objections.

It is worth emphasizing that in languages with rich written traditions, the creation or adoption of equivalents for international words across multiple languages shows that the best approach is to make full use of the internal resources of the language and to translate relevant terms where appropriate. More precisely, while not rejecting the use of international terms altogether, it is advisable to regulate Uzbek TC terminology by considering the language's historical traditions. If both the national and international terms equally meet terminological standards, preference should be given to using the native Uzbek term. This not only ensures linguistic authenticity but also contributes to the enrichment of the Uzbek language.

In certain cases, however, when the Uzbek equivalent of a term is multi-component (a phrase) or semantically awkward and confusing, the international term should be preferred and recognized as

³Лотте Д.С. Основы построения научно-технической терминологии.- М.: 1961.- 273 с.

dominant. For example, when several synonymous terms exist in Uzbek, English usually employs only one standard form.

Examples include:

- ijara – аренда – renta → **rent**
- qarzdor – debtor → **debtor**
- boqimanda – nedoimka – to‘lanmay qolgan qarz → **arrear**
- soliq – nalog → **tax**
- bayonnoma – deklaratsiya → **declaration**
- hisobchi – buxgalter → **accountant**
- so‘rovnoma – anketa – blanka → **application/form**
- taqchil – defitsit – tanqis → **deficiency**

In communication, it is advisable to choose and consistently use the most suitable term among synonyms. Since most of these Uzbek terms are already used in official sources in the meaning of TC terminology, their active application in speech is entirely appropriate.

For instance:

In Uzbek: “Soliqlar asosiy ikki manba – ya’ni yuridik va jismoniy shaxslardan undiriladigan pul mablag‘idir. Ijara shartnomasi – ijara beruvchi bilan ijara oluvchining munosabatlarini tartibga soluvchi asosiy rasmiy hujjat hisoblanadi”⁴.

In English: Taxes are formed primarily by two sources, money imposed from legal entities and physical persons. The lease agreement is the official document governing the relationship between the lessor and the lessee.

Another form of lexical synonymy in Uzbek TC terminology is the parallel use of root or derived lexemes alongside compound terms. This phenomenon often arises from the desire to clarify the meaning of an existing native term. Some of these terms also have multiple equivalents in English.

For example:

Uzbek:

Tanga – mayda pul; xarajat – qo‘shimcha chiqim; tovar – savdo mahsuloti; yi‘gim – ajratma; chakana – mayda savdo; ulgurji – ko‘tarasiga savdo.

English: coin/change; expense/expenditure; goods/commodity; levy/collection; retail/wholesale and etc.

It should be noted that while the Uzbek equivalents are fewer in number, English often provides multiple synonyms for a single concept. For example, the Uzbek term xaridor (“buyer”) corresponds to ten English equivalents: customer, consumer, client, buyer, purchaser, offtaker, emptor, shopper, vendee, and bargainee.

Similarly, the emergence of new synonyms in Uzbek TC terminology can also result from attempts to explain international borrowings or to provide Uzbek equivalents for them. For instance:

- marketing – marketing – bozor iqtisodiyoti (market economy)
- manager – menedjer – ish boshqaruvchi (manager/supervisor)
- agent – agent – vakil (sometimes: spy, informer)

⁴Тошматов Ш.Солиқ текшируви усуллари. -Т.: 2011.-392 б.

- barter – barter – mol ayirboshlash (exchange of goods)
- diversification – diversifikatsiya – tarkibiy o'zgarish – mahsulot turini ko'paytirish (structural change/product diversification)
- option – opsiya – tovar yoki qimmatli qog'ozlar oldi-sotdi bitimi (trade or securities contract)
- report – raport – hisobot – bayonot – xabar – ma'lumot – hisob-kitob (report/statement/information)
- control – kontrol – nazorat (control/supervision)

In such cases, it is preferable to use the international form of the term itself, as the Uzbek equivalents often generate semantic ambiguity or redundancy. To avoid such confusion, particular attention must be paid to the following aspects when incorporating international TC terms into the Uzbek language:

- The conformity of international terms to the phonetic system of the Uzbek language;
- The availability or absence of Uzbek equivalents in the national language;
- The necessity of calquing or translation;
- The convenience, simplicity, and fluency of their use in speech.

At present, many international lexemes and terms are being adapted into Uzbek based on the possibilities of the native language. Some of these words are expressed through ready-made Uzbek equivalents, others are translated, and a portion is newly coined according to the grammatical and phonetic rules of the Uzbek language. For example: broker – makler – dallol; auction – auksion – kimoshdi; economics – ekonomika – iqtisodiyot; preference – preferensiya – imtiyoz; check – chek – chek; balance – balans – qoldiq, saldo; budget – byudjet – byudjet; office – ofis – idora and so on.

Another common method is the adoption of international terms in their original form, as used in many of the world's languages. Finding appropriate Uzbek equivalents for all newly emerging international terms is quite a complex task. Therefore, most of them are used in their original form in many languages, which facilitates international communication and business interaction. For instance: transit – tranzit (transit); embargo – embargo (embargo); auditor – auditor (auditor); advice – avizo (advice); debt – debet (debt); credit – kredit (credit); bonus – bonus (bonus); declaration – deklaratsiya (declaration); active – aktiv (active); tariff – tarif (tariff); deposit – deposit (deposit), etc.

The types of synonymy in tax and customs (TC) terminology mentioned above are directly and indirectly related to lexical synonymy. Variant terms also emerge as a result of appropriate or inappropriate use of derivational affixes. Such variations occur when simple, derived, or compound terms – or their defining components – are formed using synonymous affixes.

It is well known that until the end of the 20th century, the Russian language held a dominant role in shaping the terminological systems of the national languages within the former Soviet Union. However, due to the lack of well-developed borrowing principles, during the pre-independence period, the Uzbek tax and customs terminology was forced to use Russian-based international terms inconsistently. Consequently, a single concept was represented by multiple forms and pronunciations. For example: бюджет – бюджет (budget); расхот – расход (expense); налог – налог (tax); бланка – бланк (form); таможенный – таможенный – божхона (customs); банка – банк (bank); прискурант – преysкурant (price list); клеринг – клиринг (clearing), and others.

However, such inconsistency is not observed in English tax and customs terminology: budget; expense; tax; bank; form; customhouse; price list; sanitation; advance; goods; clearing; rate, etc.

It should be noted that at the current stage of Uzbek linguistics, such variation has largely been eliminated. In some cases, however, derived forms and compounds built from the same base coexist, creating a kind of synonymy.

For example, in Uzbek: *mulkdor* – *mulk egasi* (owner); *iste'molchi* – *iste'mol qiluvchi* (consumer); *arzonlashtirish* – *arzon narxda sotish* (discounting); *qimmatlashtirish* – *qimmat narxda sotish* (raising prices); *savdogar* – *savdo qiluvchi* (merchant); *soliqchi* – *soliq yig'uvchi* (tax collector); *bojxonachi* – *boj oluvchi/yig'uvchi* (customs officer); *bozorgir* – *bozori chaqqon* (marketable); *daromadlilik* – *daromad keltiruvchi* (profitability); *naqdina* – *naqd pul* (cash). Such phenomena are rarely observed in English tax and customs terminology. However, inappropriate use of derivational affixes or synonymous terms can also lead to variants. For instance, in Uzbek: *savdogar* – *savdo pesha* (trader); *ishchan* – *mehnatsevar* – *ishbilarmon* – *uddaburon* (hardworking/business-minded); *daromadlilik* – *serdaromad* – *foyda keltiradigan* – *rentabillik* (profitability); *chegirish* – *chegirma* – *chegirim* (discount); *mahsuldor* – *sermahsul* – *unumli* (productive).

In English, corresponding terms are uniform and semantically consistent: trader; businessman/entrepreneur; profitable/lucrative; discount/sale; productive, etc.

Sometimes, variants arise due to the coexistence of foreign (especially Russian) and native Uzbek **affixes**: *biznesmen* – *bizneschi* (businessman); *bankchi* – *bankir* (banker); *aksiyador* – *aktsioner* (shareholder); *arendator* – *arendachi* (leaseholder); *schyot fakturasi* – *hisobvaraq fakturasi* (invoice); *aktsiz tovarlar* – *aktsizli tovarlar* (excise goods); *aktsiz markalar* – *aktsiz belgili/markali* (excise stamps); *migrant soliq to'lovchilar* – *immigrant soliq to'lovchilar* (migrant taxpayers) and others.

In English tax and customs vocabulary, such inconsistencies do not occur, primarily because English tends to borrow fewer words compared to the number of words borrowed from English into other languages. For example: businessmen; banker; shareholder; leaseholder; invoice; excise goods; documentary stamps; migrant taxpayers, etc.

As seen above, many Uzbek TC compound terms have the same lexical base but differ in affixation, producing multiple variants for a single concept. Examples include: *notarif to'siqlar* – *tarifsiz to'siqlar* (non-tariff barriers); *narxsiz raqobat* – *benarx raqobat* (price-free competition); *kamomad mablag'* – *kamomadli mablag'* (deficit funds); *aktsionerlik shirkati* – *aksiyadorlik shirkati* (joint-stock company); *meros huquqi* – *merosxo'rluk huquqi* (inheritance right); *voris mulki* – *vorislik mulk* (heir's property); *birjaviy kurs* – *birja kursi* (stock exchange rate); *soatbay ish* – *soatbayli ish* (hourly work) and etc.

In English, such terms are expressed as either derived or compound forms: nontariff; priceless rivalry; deficiency of funds; stock company; hereditary right; exchange rate; legatee's property; market price; hourly work.

In some cases, synonymy arises from redundancy (pleonasm) in TC terminology. For instance: *бож – бож пули* (duty); *солиқ – солиқ пули* (tax); *қарз – қарздорлик* (debt); *бартер – бартер келишуви* (barter contract); *божхона иттифоқи – божхона ҳамкорлиги* (customs union); *интеграциялашув – интеграллашув* (integration); *солиқ боқимандаси – солиқ қарздорлиги* (tax arrear).

In English, such pleonastic forms are not found: duty; tax; debtor; barter contract; customs union; integration; tax arrear, etc.

Another type of variation in Uzbek TC compound terms, as noted in the “Dictionary of Market Economy,” is formed according to **noun+noun** or **adjective+noun** structures: Examples: *daromadlar indeksatsiyasi* – *indeksatsiyalangan daromadlar* (indexation of income – indexed income); *birja firmasi* – *birjali firma* (exchange firm) *soliq imtiyozi* – *imtiyozli soliq* (tax privilege – preferential

tax); spirtli ichimliklar litsenziyasi – litsenziyali spirtli ichimliklar (license for alcoholic beverages – licensed alcoholic beverages); soliqdan ozod – soliq to'lashdan ozod (tax exempt).

In English, they appear as: indexation of earnings – indexed earnings; exchange firm; tax preference; license of alcoholic drinks – licensed alcoholic drinks, and so on.

In most cases, the creation of new terms is treated as simple calquing or direct translation. This is one of the main causes of inconsistency in terminology. The process of creating or selecting new TC terms should not be seen as mere translation but as a creative linguistic process. Unfortunately, some translators and authors of textbooks and educational materials in the field of taxation and customs do not always adhere to terminological principles when coining or adapting terms.

Academic linguist G. Abdurahmonov emphasized the crucial role of terminological dictionaries in regulating terminology:

“Terminological dictionaries not only serve a specific field of science but also play an important role in organizing, improving, and standardizing terms. Selecting terms for such dictionaries is a highly responsible task, as each term must accurately express its concept, correspond to its field, and comply with the internal rules of the national language. The chosen term should be unambiguous, concise, and free of synonymy or homonymy”⁵.

One of the major shortcomings in TC terminology is the existence of synonymous (doublet) terms, homonyms, polysemous words, and figurative uses such as metaphor, metonymy, and synecdoche. Although these are temporary phenomena that can be gradually eliminated through systematic regulation, they currently cause confusion and difficulties in the correct use and interpretation of terms.

The occurrence of lexical, grammatical, and orthographic variation, as well as inconsistencies in Uzbek tax and customs (TC) terminology, can be explained by several factors, including the absence of sufficient comparative-typological studies, limited cooperation between subject-matter experts and linguists, the inadequate quality of terminological and explanatory dictionaries, and, most critically, insufficient regulation of term formation and usage.

As taxation and customs constitute highly structured and systematized domains, the terminology used to represent these fields should be precise, uniform, and standardized. Nevertheless, practical usage reveals a number of unresolved problems, such as semantic vagueness, synonymy, homonymy, and polysemy in both Uzbek and English TC terminology, observed in written and oral communication, as well as persistent difficulties related to spelling and the appropriate application of terms.

The presence of synonymy (including variants and doublets), homonymy, and polysemy in TC terminology, together with semantic and orthographic inconsistencies, runs counter to the fundamental principles of terminological standardization and systematization. Consequently, effective and sustained collaboration between linguists and domain specialists is essential for the successful normalization and regulation of tax and customs terminology.

⁵Абдурахмонов Ф. Терминология муаммолари// Ўзбек тили терминологияси ва унинг тараққиёт перспективалари: Биринчи Республика терминология конференцияси материаллари.-Т.: Фан, 1986.-136 б.

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