



LINGUISTIC FEATURES OF CUSTOMS TERMINOLOGY IN ENGLISH AND UZBEK LANGUAGES

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Annotation:

This article deals with analyzing linguistic problems of common literary words in translation customs terms from English into Uzbek. As well as specific linguistic peculiarities of English tax and customs terms touched upon and their lexical-semantic features were revealed. Stylistic color of the common literary words can create various barriers and confusions in translation as special terms belonging taxation and customs sphere. Consideration of the reasons linguistic semantic relation observed between terminological system and literary language. Lexemes penetrated from common literary into tax and customs terminological system express new semantic meanings due to cognitive procedure.

Keywords: Terminological System, Metaphore, Tax and Customs Terms, Interpretation of Terms in Translation, Lexic-Semantic Peculiarities. TC – Tax and Customs

INTRODUCTION

There exist a lexical-semantic process between English taxation-customs terminology and common literary language cause of being a direct general linguistic connection. The lexemes widely used for expressing new meanings related to taxation and customs sphere penetrated from common usage into TC terminological system. They may be used without changing their forms because of cognition in communication. Such stylistically colored lexical units can cause much more difficulties and obstacles in translation of special terms.

MATERIALS AND METHODS

It is necessary to use explanatory dictionary in determining of pragmatic and semantic properties of common literary lexemes used in English taxation and customs field.





How correctly A. D. Feyodorov said: "Every language unit can serve directly or indirectly to express of stylistic means. Every linguistic phenomenon, regardless of the semantic volume of expressed thought can acquire in some measure a stylistic nuance" (A. Feyodorov, 1971).

It is wholly relates to English terminological units of taxation and customs area. Thus, such property of linguistic units with taking into account all aspects of linguistic information, approximates still more comparative linguistics with translation theory that are the basis for linguistic and translation studies.

RESULTS AND DISCUSSION

barrier

• The word widely used **barrier**, lexical meaning of the word in general literary language is "**tosiq-barrier, hurdle, bar, locking**". Its literary definition as following.

First definition: Barrier - is a fence or other obstacle that prevents movement or access.

Second definition: A barrier is something such as a rule, law, or policy that makes it difficult or impossible for something to happen or be achieved.

The word widely used **barrier** can be used in different situation in common literary language. For example, it may be:

- language barrier
- mountain barrier
- racial barrier
- sound / sonic barrier
- psychological barrier
- barrier against infection
- to overcome all the barriers
- custom-house barriers
- duties and taxes are the most obvious barrier to free trade; Laundering
- "**erasing linen**",
- Money laundering, appropriation (steal age) of funds through crime,
- **The elimination of the original source of funds.**

Particularly: **laundering** of dough in customs house.

For Example

The key to any money **laundering** scheme is to get the money into legitimate bank accounts without alerting law- enforcement officials to the money's illicit past. Once the money is in a legitimate account, it can be transferred around the world without



interference from the authorities – noqonuniy yollar bilan topilgan pulni “**yuvish va tozalash**” ning sxemasiga kalit, bu, osha mablagini huquqni muhofaza qiluvchi tashkilot vakillariga bildirmasdan rasmiy bank hisobraqamlariga qoyishdir.

The word “**pitfall**” means “**a trap**” in the common English literary language and it means in TC lexis “**way to prevent of constraint of juridical (legal) tax legislation and tax liabilities, evasion of tax payments**”. The word **umbrellais** widely used in general application actively. But it expresses another meaning in special terminology as “transfer of any losses or deficiencies occurring before into the current period, the way of disguising the current and future income from tax audits”.

Therefore, as for Q. Musayev: paying attention to adequate interpretation of the translation of phraseological means that is rather complicated components of language in respect of language lexical units believed that this process is one of the rather difficult and responsible task of translation practice. Because phraseological units are separately formed, expressive, stable lexical-semantic units of language and determined that major features fully or partially are semantically expressed in them and lexical units as their components express figurative meaning (Q. Musayev, 2004). Phraseological units as elements of expression of language are manifested in communication and determined by the complexity of the lexical-semantic, pragmatic relations and composition. Another important quality of phraseologisms is that they are not translated by word-for-word from one language into another. In fact, the meaning of phraseologies does not depend on the original meanings of the words involved in its compound. For example: **under the fire over tax bills** – to remain under the burden of a tax debt, **sunset for a tax haven** - completely lose tax benefits, **tax evasion crackdown (crack down on tax evasion)** – to take stringent measures against persons evading taxes (termination of their illegal actions) etc.

It is necessary to underline that as well as in many languages, in English and Uzbek languages there are many quite affective and figurative phraseological units. It is necessary to proper understand in which meaning, true or figurative, were used phraseologies of each language, otherwise it is possible a complete change in the meaning of the phrase and its misinterpretation to achieve adequacy in translation. For this purpose, we must first to determine the correct meaning of phraseologies in the context, or use special phrasebooks. Because they have figurative meanings, their interpretations and meanings do not take place in bilingual dictionaries.



We focused on analysis of phraseological units linked to lexis of the common literary language and nowadays transferred to TC terminology on the basis of cognition in our investigation.

For Example

The phrase **“cats and dogs”** means "payment of dividend interest in non-compliance with the fund's value" as a special term of the sphere. As well as the word **“hands off”** as a special term means "maximal independent self-governing the activity of subsidiary bank in the structure of bank holding company". Also, **“skimming pricing”** means as a special term "a special approach in order to define the prices in the process of delivery of financial services". The phrase **“victim of cross cut saw”** means as a special term "to purchase the products their maximal cost, or on the contrary, to sell at the lowest cost" (ABBY Lingvo Dictionary x5, 2011).

It is identified that as a result of connection of lexemes of lexical formation of common literary language with terms of TC, through semantic properties, metaphorical transfer and stylistic coloring, they had time to take a position of terminological units and perform the function of terms.

CONCLUSION

Following recommendations and suggestions were worked out by author in order to regulate English TC terms and to achieve the semantic unity in their translation:

- Paying attention to as far the terms of taxation and customs have features of internationality;
- If the term is common for Uzbek language, accept it directly;
- Taking into account how well the English TC terms meet (correspondence) their alternatives;
- Providing detailed information on the names of taxes and duties of foreign countries, as well as TC legislation and to provide them lexical minimum in educational institutions for students of concerning of taxation and customs.

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