

STYLISTIC COLOUR AS AN OBSTACLE IN TRANSLATION OF TAXATION AND CUSTOMS TERMS (ON ENGLISH AND UZBEK MATERIALS)

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ABSTRACT

This article deals with analyzing stylistic problems of common literary words in translation taxation and customs terms from English into Uzbek. As well as specific linguistic peculiarities of English tax and customs terms touched upon and their lexical-semantically 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. This kind of lexical devices bring much more difficulties in translation. From this point of view translators (interpreters) come across many obstacles in order to interpret in the form of Uzbek adequacy from English into Uzbek. Because terminological units are exception denoting connotative meanings.

According to the lexical-semantically features of tax and customs terms they were classified into two groups in the research. First, terms which are in the form of domestic animals, second is terms which denoted by the name of wild animals. As well as some English tax and customs terms expressed by means of part of human body. In this situation many English practical examples were brought to prove how to achieve their adequacy translation with the help of metaphor. As well as some helpful translation styles which facilitate to translate English tax and customs terms adequacy as calque, descriptive and equivalence are touched upon in the article. This article tackles compiling bilingual "English – Uzbek and Uzbek – English Taxation and Customs Dictionary". At the end of the article several practical recommendations and suggestions were worked out in order to regulate and simplify English tax and customs terms and to achieve the semantic unity in their translation.

KEYWORDS: Terminological System, Metaphore, Tax and Customs Terms, Interpretation of Terms in Translation, Lexic-Semantic Peculiarities, Context, Lexical Layer, Terminological Meaning, Stylistic Unit, Stylistic Color, Figurative Meaning, Expression, Translation Styles, Common Literary Lexical Layer

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. Actually, translation of stylistic units according to norms of language is a very difficult and responsible task in linguistics. Such situation does not by pass tax and customs

terminology system too. Because, units expressing connotative meanings is a phenomenon, which is not peculiar to terminology.

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.

It is meant that the drawing the attention to functional accordance of semantic, pragmatic and stylistic means of compared English and Uzbek Turkish TC terminological units is an important factor in ensuring the adequacy of the translation. According to Q. Musayev’s interpretation: “Stylistic problems play an important role in structure of linguistic translation. Stylistics is analyzed as an object of linguistics in many ways closely links to the translation. All properties of linguistics also completely relate to the study of linguistic translation and it is required a comprehensive review of the problem of linguistic analysis of translation in connection with norms and traditions” (Q. Musayev, 2005).

Stylistic units denote figurativeness and expressiveness as elements of artistic expression contribute to the expression of speech stylistically colored and attractive. Basically, they provide attractiveness of language of art works in literature. We can observe presence of stylistically colored terms in English terminology of taxation and customs area. They closely link to the terms of TC sphere and are used as a form of combined special term.

We classified common literary words according to the **5 sub-headings**. Now, we analyze them which function both areas, in common literary and in TC terminological system.

BRAKE

- Let’s assume the lexeme **Brake**. **Brake** is a widely used word that means a device for slowing or stopping a moving vehicle, typically by applying pressure to the wheels in the common literary language means “**tormoz/brake**”.

Example:

*She jumped with both feet onto her **brake**, casting up a rooster tail of snow behind the sled. The rig and team slowed. She stood straighter atop the runners –*
Uikkalaoyogibilanbirdanigatormoznibosibyurishnisekinlashtirdivoarqadachang-tozonliolomonniortdaqoldiribketdi.

The word “**brake**” is expressing the part of a vehicle in the example shown above. This word is used in common literary in order to express a mechanical devise that inhibits motion absorbing energy from a moving system. It is used for slowing or stopping a moving vehicle, wheel, axle etc...

The word **brake** doesn’t have figurative meaning when it is used in common literary; on the contrary it is expressed by denotative meaning. But as a result of combining this lexeme with special term **tax**, the word combination **tax break** can be formed. The meaning and interpretation of the word-combination **tax break** expresses that “*interference*

of economy development by raising taxes, prevention of the development state economy by raising taxes”.

But we shouldn't confuse the **tax break** with its paronym **tax break**. Actually, their pronunciation is the same, very close, similar though meaning is different. Definition of the term **tax break** is a “tax concession or advantage allowed by government”. If the government gives a **tax break** to a particular group of people or type of organization, it reduces the amount of tax they have to pay or changes the tax system in a way that benefits them.

For Example

*There is still a large uncertainty regarding the final decision on the **tax breaks** and possible implications for Vankor project and we expect Rosneft's stock to continue be volatile in the upcoming weeks – Vankorloyihasiuchunberilishimumkinbo'lgansonggisoliqimtiyozi lariboyichahaligachakattanoaniqliklarmavjud, biroqbiz yaqinkelajakdaRosneftningaksiyadorliknarxlariniozgarishinikutibqolamiz.*

SHIELD

- As well as the word widely used **shield**. Its lexical meaning is “**qalqon - shield**”. Its definition is as following in common literary language.

Shield - is a broad piece of metal or another suitable material, held by straps or a handle attached on one side, used as a protection against blows or missiles.

We may describe it with additional explanation and examples. **Shield** is that something or someone which is a **shield** against a particular danger or risk provides protection from it.

Example

*The ozone layer is a **shield** which protects the Earth against the sun's radiation – Ozonqatlamiyerniquyoshradiatsiyasidanhimoyaqilibturuvch**qalqondir**.*

We don't notice connotative (figurative sense) meaning of the word **shield** when it is used in common literary language. But this word has many expressive meanings as follows.

Example

*The fuzz flashed his **shield** and I knew the game was over – Detektivozining**jetonini (nishonini)**korsatganda menhammasitamombolganinitushundim [**shield** means **badge** here].*

*If you're a cop, where's your **shield**? – Agar senmilitsiyonerbolsang**kokraknishingqani**? [**shield** means **nameplate, number plate** here].*

But when we come across the word combination **tax shield** in context it means “**soliqyukinikamaytirish – lowering of tax burden**”, “**soliqimtiyozi – tax allowance/tax preference**”, “**soliqtolashdanhimoyalanih – protecting of paying taxes**”. The synonyms of the word combination **tax shield** are *tax deduction, tax credit, tax umbrella, depreciation tax shield, interest tax shield, tax planning etc...*

Particularly, pay attention to the following English examples and its translations:

*This is the **tax shield** provided by the debt (ABBY Lingvo Dictionary x5, 2011) –*

bunday soliqim tiyoziga kreditor qalierishiladi.

*As well, in some contexts (the analysis of financial leases, for example) depreciation **tax shields** are treated as safe, nominal cash flows and are discounted at an after tax borrowing or lending rate (L.N.Osikova, 2006) – Ayrim holatlarda (hususlan, moliyaviy lizing tahlilida), qarz berilganda yoki qarz olingandan song amortizatsiyon **soliq himoyasi** mutlaq ishonchli nominal pul oqimi sifatida korib chiqiladi va soliq stavkasidan chegirma qilinadi.*

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;

Situation

*Disability need not be a **barrier** to a successful career – jismoniy qobiliyat cheklangan shahslar karrera qilishlari uchun tosiqlarga duch kelish shart emas.*

*We have put up a real **barrier** against the outbreak of new wars – Biz yangi urush ochilishiga haqiqiy tosiq qoydik.*

*This paste provides a hygiene **barrier** against microbes – Bu pasta mikroblarga qarshigina tosiq qoyadi.*

As a result of combining the **barrier** with the word “**customs**” absolutely another special term may be emerged. The word combination “**custom barrier**” means that “*bojxonabojlarini oshirish yoli orqali import mahsulotlarini cheklash – restricting of import goods by increasing customs duties*”.

HAVEN

- Likewise, there exists the lexeme **haven** in common literary. Its lexical – semantically meaning in Uzbek is “**bandargoh – port, harbor**”. Its theoretical definition is as following:

Haven is an inlet providing shelter for ships or boats, a harbour or small port. This word gives another meaning in common literary language and in special terminologies.

According to the result of combination of the lexeme **haven** and **tax** can be formed another meaningful term. “**Tax haven**” means that a country or place which has a low rate of tax so that people choose to live there or register companies there in order to avoid paying higher tax in their own countries. Moreover, **tax haven** means in accordance with the international tax legislation, “*the area with the lowest tax and charges rates in order to attract foreign investors by providing tax exemptions by concrete state to provide the appropriate conditions*”.

Pay attention to the translation of the following English sentence:

It is not unusual for companies to shift their headquarters to a tax haven when they fear political hazards in the country in which they are based (L.N.Osikova, 2006) - kopincha, kompaniyalarozlarining mamlakatlaridajoylashgan bosh idoralarinisiyosiyvaziyatlarkeskinlshgandasoliqimtiyoziyarilganvatinchboshpanahisoblangandavlatlarga kochiradilar.

Likewise, *tax havens are also popular with criminals as means by which their ill-gotten gains can be «laundered» and come out clean (B. David, 2004) – Soliqimtiyozlariyaratilganvatinchboshpanahisoblanganjoylarnonunoyollarbilanmablagtopayotganjinoiyshaxslarniozig aqattiqalibqiladi. Chunki, ularhufyonashakldajamgargansarmoyalarini u yerda “yuvib va tozalab olishlari” mumkin.*

HIKE

- One of the actively used words is the lexeme **hike** in English common literary language and it can be translated into Uzbek Turkish as **travel, walking, take a guided tour**. A **hike** is a long walk in the country, especially one that you go on for pleasure. The widely used word **hike** can be used in different situation. For example, **hike** may be:

- long hike; short hike; to go on a hike; new wage hike (hike means increase/enhance here); to organize a hike; they went on a long hike.

The word **hike** has also hidden meaning which is expressed by figurativeness. **Example:** *The staff was demanding a hike in wage – Ishchilaroylikni oshirishni talab qilishdi.*

Actually, origin of the word **hike** is **hitch**. Northern American people firstly used **hike**. Connotative meaning of the **hike** has emerged recently as **price hike** or a **hike in mortgage rates/interest rates/rail fares**.

At the result of the combination **hike** with special term “**tax**” creates some difficult situation in translation of special terms. Because translation of these words word-for-word denote totally wrong meaning. Let us look through this combined term in practical situation while it is performing function of tax term in the text:

A tax hike on company-owned cars will likely further depress sales – Kompaniya avtomobillariga solinadigan solqini oshishi ularning sotuvini kamayishiga olib keldi.

Homeowners fulminated against the tax hikes – Uy egalari soliqlarning oshishiga qarshi chiqishdi.

His economic plan, with its tax hikes and spending cuts, will slow the economy– Uning iqtisodiy rejasi boyicha soliqlarning oshishi va harajatlarning qisqarishi iqtisodiyot rivojini sekinlastiradi (V.A Korolkovich., Yu.VKorolkovich, 2005).

As well as concrete types of human activity related to economics and taxation is expressed and its transferring from general literary language to terminological system penetrate through deep conceptual step is a natural and social phenomenon. Terms are inherent to language and language is inherent only to human being. The foundation of society consists of types of human activity. So, cognitive linguistic researches directly and closely link to the factors of direction "anthropocentrism". Anthropocentrism is considered as a main concept in scientific researches and the human factor and it is placed in the center of research object. Thus, TC terminological units also must be investigated in direct connection with anthropocentrism. Particularly, word-for-word translation of compound word "brainpower" in English common literary language means "force of brain, mental ability, and mental cleverness". But the compound word "brainpower" as a term of taxation sphere is interpreted as "persons, who have well understanding in modernization of the tax mechanism". Likewise, the lexeme "brainstorming" in English common literary language means that "intensive discussion to solve problems or generate ideas". But its interpretation is quite different as a special TC term. Word combination "brainstorming" is interpreted as "social solution of difficult problem of the sphere, social decision of problem".

For Example

when the boss doesn't know the solution of the problem he calls us all into his office for a brainstorming session and more often than not we find the answer (L.I Briyeva., A.AButenko, 2000) – Qachonkiboshliqmuammoyechiminitopaolmasa, u biznijamoaviymuhokamauchunozidorasigachaqiradiva biz tezvaqtichidamuammonibirgalikdahalqilamiz.

Denotative meaning of the word "brain" is a part of human body "encephalon" which is capable thinking. But in the process of special terminological translation, through occurring metaphor, element of color expression, lexemes power -force, storming - bore, hurricane link to word "brain – encephalon" and express specific stylistic meanings with respect to the subject. In special terminology, power-force links to term "taxing" and results in combined term taxing power. At the result of the combination lexemes power and force stylistically neutralized and acquire the meaning "right to taxation, establish taxation, authorization to taxation" in translation.

Let's pay attention to the translation of the following English sentence:

Example

General obligation bond is a municipal bond secured by the taxing power of the issuer (L.Osikova, 2006) – umumiyqimmatliqogozlarmunitsipalobligatsiyalarsifatidaahamiyatgaegabolgani bois ularningsoliqvakolatlarimetentlarorqalikafolatlangan.

We can bring one example which is widely used in communication and impossible to translate word-by-word in special terminological system. The word combination invisible hand is interpreted as "unseen hand". But it is reasonable to interpret it as specific term "offer and demand". The word combination "invisible hand" was put into communication

for the first time by the Scottish scientist on economy Adam Smith (1723-1790). He meant that “**offer and demand**” for “**invisible hand**” in accordance with his economic theory.

The scientist claimed that “**invisible hand is offer and demand**” in regular form rules by free competition in full functioning of the market mechanism. The term “**visible hand**”, put into communication by Alfred Chandler. He tried to explain its meaning as “**the effect (interference) of the state in the control and regulation of economic processes**”.

Pay attention to the following English sentence and its translation:

The visible hand of managerial coordination had replaced the invisible hand of the market (ABBY Lingvo Dictionary x5, 2011) – *bozordagi “korinarqol” ozi boshqaruv muvofiqligini “korinmasqol” gaozgartirdi.*

We can see and watch many practical application terms of TC linked to hand which is considered human organ (somatic). To confirm this idea we can give the following fragment of text:

Both parties have equal opportunities to hear out their counterpart’s argument and come to an agreement on the business in hand– Ikkalatomon ham oz sheriklarining fikr-mulohazalarini eshitib, muhokama qilina yotgan masalani hal qilish uchun teng imkoniyatga ega.

Every translator who can come across the word combination “**business in hand**” in English texts and he or she translates it to his/her national language as “**control of business**” or “**to take over the business**” without doubt. In fact, its word-for-word translation indicates that meaning. But in special terms of phraseological expressions, it is correct to translate the phrase as “**discussed (considered) problem**”. Because, meaning of phraseological combinations doesn’t depend on meanings of lexemes in their composition, but at the translating it indicates one whole meaning.

A variety of literature was explored and analyzed, including newspapers and magazines, industry codes and explanatory dictionaries relating to various sectors of the economy, particularly to banking and finance, as well to taxation and customs during our research. Results of the research showed that some lexemes penetrated TC terminology system reflect the names of some animals. We divided them into two lexical-stylistic groups according to their qualities:

- **Domestic Animals**
- **Wild Animals**

The lexeme **bull** related to first group as term of economics, taxation and customs area means “**middleman, broker, speculator, and stock gambler**”. A person, who affects the increase and fluctuation of prices and quotation of shares, bonds and other securities in exchange. We present following sentences for example:

In this case, there may not be enough new bulls to keep the market uptrend intact– Kurs narxlarida o'zgarish bolmaganiga qaraganda bozorga yangi “hokizlar” kelmagankorinadi, ehtimol.

If we succeed in bulling silver we shall also succeed in bearing gold to the same extent– Agar biz kumush narxini oshirishni uddalayolsak, u holda oltin narxini oshirishga ham erishamiz (L.Osikova, 2006).

The lexeme **bull** existing in English common literary language through metaphor came into communication circle as the following slang:

Don't give me any of that bull – qulogimgalagmonilma. As well as, the word **cash cow** – “**milking cow, helpful**

domestic animal” uses as “**valuable business, a reliable source of income, which doesn’t require a special advertising costs**”.

Pay attention to the meaning of the following sentences in translation:

*He turned out to be the **cash cow** we needed– U biz qarzolibturaoladiganishonchlimanbagaaylandi.*

Likewise, at the result of the metaphor:... *till the **cow** comes home - “tuyaningdumierygatekkandayoki qizilqoryoqqanda”*

*Sequoia Computers” is trading at about \$2 per share now. At that price, we would buy it till the **cows** come home– endilikda “SekvojaKomputers” aksiyalariningharbiritaxminanikki dollar. Biz ularni bu narxda **qizil qor yoqqanda** sotib olamiz (Luc De Wulf and Jose B.Sokol, 2005).*

As far as in the base of English phrase is “**as gentle as a lamb**” there are notions based on identical life experiences of two nations. We can say that this phrase has condition of integration. Since this phrase in its composition has lexical indicators suitable to the Uzbek language. It is translated into Uzbek “**as meek as a lamb, harmless fly**”. However, any person or even a skillful translator faces the term “**lamb**” in the text used in the English terminological system of economics and TC may come to a natural confusion.

If translators are under such situation the two language explanatory dictionary of sphere will must be used and it can be very helpful. We can see that properly translation of this term is “*an inexperienced reseller (speculator)*” or “*person who bad engaged in trade*”.

Stylistic and phraseological units are translated from one language into another mostly **verbatim** or **by selection of alternative (equivalent) version** in the translation practice. We found that at the translation by context of some terms in form of stylistic units used in the English TC lexis to Uzbek language, it is useless to apply the three above methods in the process of our research.

For example, the common used word **watchdog** -signifying faithful dog in Uzbek and other language, but it includes as a special term such semes as “**supervisory authority**”, “**committee, group or person guarding a human right**”, “**commission for controlling corruption**”.

Such types of lexemes base on useful qualities of animals in expressing terminological meanings. There is a positive semantic angle with respect to the subject in these terms. For example: **a cow** – an animal, bringing benefit to people, useful and profitable business. Via name of a **lamb**, meaning of risky, inexperienced **reseller** is expressed with respect to the subject.

Let us consider the word **bear** from the second group that means wild animal in common literary language. This word means “**stock gambler who has the use of decline in prices of goods and products**” as a special term of the sphere. That denotes: 1) **speculator**; 2) **broker, a person, who can affect to decline in prices is called as “bear”** in the language of economists.

While using the names of animals in such forms through metaphor the following word combinations also were emerged. Particularly: **bear market** - *market where the currency exchange rates are declined*. **Covered bear** – *speculator, a person sells shares and other securities*. **Pressure on bears** –means “a special procedure organized to influence the

speculators, compulsion “bears” buy currency at a higher price than the sales price”. **Stale bear** – a loser speculator. **Bear hug** means “buying a company in order to have great benefit”.

We can see many practical examples connecting with the word “bear” in terminological system of TC. For example in “English-Russian dictionary of Economic language” created in 2003 by V.A.Korolkevich and Y.V.Korolkevich in joint authorship, there are following combined terms used in figurative meanings associated with the word “bear”.

Bear – 1.(noun) a speculator, who has the use of decline in prices of securities and currency exchange rates; 2. (verb) to affect the depreciation of the currency, to lead “the game”.

Let us consider the use of the lexeme “bear” with nouns, verbs and prepositions:

Bear on - 1/.to be burdensome to or afflict; 2/. To be relevant to, relate to; **bear out** – 1/.to show to be true or truthful; 2/. To confirm; **bear up**; 1/.to endure cheerfully; **bear the brunt of** - 1/.To take over the main force or shock of a blow, attack, etc., 2/. **Go to bear** – to affect the reduction of rates of securities; **run with a bear** – 2/. To reduce rates of shares of the company; **sell a bear**– to sell.

Examples

The decision to charge for late payment or not is a matter for management judgement, and the factors mentioned above directly bear on the decision– Tolovnitlashkechikkaniuchunma’lumfoizmiqdordajarimaundirilishiyokiundirilmasligirahbarlarixtiyoridagi masala. Yuqoridaqaydetilganholatlaresabevisitaqandayqarorqabulqilinishigabogliq.

Another example: *We all lost money when the business collapsed, but I bore the brunt of it because I had invested most– shaxsan men kop mablag sarflagan biznesimiz kasodga uchraganligi bois barchamiz pullardan ajraldik va natijada men qattiqzarbayedim.*

The report bears out what the dealers have been saying4 – ma’lumot, vositachilarni (dillerlarni) nimahaqidasoqlashsyotganinitasdiqlaydi.

The numbers bear that out – raqamlarshunitasdiqlaydi(Korolkovich V.A., KorolkovichYu.V, 2005).

It is necessary to know not only original language, but the history of the nation, which communicate in this language. Their lifestyle, their national and cultural characteristics, as well as to have a deep knowledge of the TC sphere with its all specifications to have proper and adequate translation of terms related to the names of animals having stylistic nuance. As stylistic units, which have in their composition animal names, can be multi-valued, the translation by selecting the appropriate variant in lexical-semantically relation to the both languages is not always correct.

In order the translator to achieve his/her certain goal must cover the entire semantic meaning and choose a partially suitable alternative variant of translation in this case in interpreting of the text which has stylistic units. Translator can achieve a correct (adequate) translation only if he or she is well familiar with the national and cultural values, life-style and traditions of the nation.

As mentioned above, the phenomenon of stylistic coloring and transfer of meanings of the translation of terms based on the qualities of animals directly related to the sphere, expressed by metaphors.

In fact, these terms perform the function of an **oxymoron** in terms of their use in the economy and their constituent lexical formations. It became clear, that terms are based on cognitively and closely related to the expressivity and figurativeness. Hence, stylistic units occur as a result of human life observations. There are some similarities in the view of the different nations to the material world.

However, a stylistic unit of one language imaginatively and colorfully expressing any notion may not be existed concrete alternative in the stylistic system of other language. It should be translated by using transformational (lexical, grammatical and pragmatic) methods in these cases. We comprehensively analyzed the number of works devoted to the translation of figurative means in the procedure of investigating. We found that the main difficulty and obstacle in translation is related to the national peculiarities of the language. Therefore, translator will reach his positive purpose, if he covers the entire semantic meaning, uses the additional information and explanations and select most appropriate alternative variant of translation. In this connection, L.I. Breyeva and A.A. Butenko offered four corresponding methods for translation of figurative means through alternatives.

- The expression of semantic meaning by parameter of adequacy of image of accepting language.
- The expression of expressive meaning through parameter adequacy.
- The expression of meaning through parameter of adequacy of emotional evaluating image
- Determining the expression of contextual information through parameter of conformity is very important (Breyeva L.I., A.A. Butenko, 2000).

As examples of terms that are directly related to the imagery, present the following sense: Examples for terms directly connected with figurativeness:

The lexeme widely used in common literary “war” in TC lexis means **"the use of the national customs tariff and non-tariff means in the struggle for leadership in the global market."** The word **loophole** in the common literary language means **"a gap, an aperture, a crevice", "found opportunity, to find a way"**. As TC term means **"lack of the tax legislation", "a gap in the legislation", "tax evasion" (planning not to pay fees)**. Pay attention to the meaning of the word **loophole** in following example:

«...as elsewhere some taxpayers try to find **loopholes** in legislation and evade taxes» (L.Osikova, 2006) - «...shinigdekayrim soliqtolovchilar **qonunchilikning bosh joyini topishgaharakatqilib, soliqtolashdan boyintovlashadi**».

As we analyzed the word **loophole** doesn't have its own direct meaning while it is being used as a special term. It lost denotative meaning in order to express and to define the **"legal way of avoiding taxes"**.

Tax evasion can be applied in two ways in English spoken and written speech. **Evade taxes** from the above text is a **conscious evasion** and its synonym **avoid taxes** is **unconscious evasion**.

Scientific analysis showed that the formation of some simple and multi-composite terms in English TC terminology as a stylistic unit creates significant difficulties at their translation. In addition, there are some terms that have emotive-expressive semantic subtleties that are not subjected to requirements and criteria of terminology. They must be expressed according to the theory and the laws of the terms translation in the form of phrases or by indirect explanations or using expressive method.

We can cite as examples the following terms signifying expressivity in TC lexis: **pill poison** means “**pill, tablet, pill poisoning**”. But it means as a special term “*protection measures by the company against certain threats, particularly against bankruptcy*”. As well as **sleeping beauty** as a special term means “*hegemon company (enterprise)*”. The literal or word by word translation of combined word “**tax eater**” means “**a person who eats a tax**” in expressiveness, but it means as a special term “**a person who lives through state subsidies**”.

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 – noqonuniyollarbilantopilganpulni “yuvishvatozalash” ningxemasigakalit, bu, oshamablagnihuquqnimuhofazaqiluvchitashkilotvakillarigabildirmasdanrasmiy bank hisobraqamlarigaqoyishdir. Mablagrasmivyagonuniyhisobraqamigaotkazilgandan song univakolatliorganlarningaralashuvisizbutundunyoboyichaboshqa bank hisoblarigaotkazishmumkin.*

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 properly 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 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.

Taking into account the difficulty of translation from one language into another such stylistically colored terms having figurative meaning, the unification of TC terms, to except heterogeneity in the terminology, to clarify most optimal terms among the sphere terms, right selection of the alternatives has become an important and urgent task of nowadays.

We may exclude different interpretations of the translation of English TC terms according to the terminology principles. One of the main requirements of the unification is the conformity of terms from the standpoint of lexical-semantic features and selection of optimal term based on activity of usage.

CONCLUSIONS

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 the compactness of terms leads to ease of pronunciation, and as a result provides economical speech;
- Basing on the principle of application of Uzbek alternatives of foreign term;
- Paying attention to the fact that the feature of integration of TC terms facilitates the translation process (facilitation), and the feature of differentiation of the terms makes it difficult;

- Taking into account the need to create two language (English-Uzbek, Uzbek-English) dictionaries related to TC sphere;
- To adapt existing in Russian language English-Russian and Russian-English explanatory dictionaries to Uzbek language;
- Creating properly translated special manuals with the complete list of names of common and local taxes and charges, fully reflecting the matter and meanings of the TC terms for foreign citizens residing in Uzbekistan;
- Teaching students of the tax and customs institutions multi-valued and homonym terms-lexemes frequently encountered at the translation (according ESP- English for Special Purposes) according to their specialties;
- To show the students and undergraduates of tax and customs institutions films on the original language with subtitles related to the sphere of practice for teaching them to "Applied Foreign Language";
- 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.

Abbreviation Used in the Article

- TC – Tax and Customs

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