

## THE CONCEPTUAL AND CATEGORICAL TERMINOLOGY OF TAXING SYSTEM

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**Annotation:** Terminological confusion or terminology maze is a topic for constant discussion among scientists in different academic fields. It is accepted that such a discussion is the expression of private views based on the knowledge and experience of a researcher, as well as on their inner world, in respect of a particular term. Therefore, if we refer to the subject area of this article, i.e., taxation, the valuable outcome is not only the updating of the existing tax terms and the elaboration of new categories, but also their inclusion in the conceptual and categorical system of terminology that characterizes scientific and technological progress in the modern society.

**Key words:** Taxing system, the evolution of the terminology, economic, political, moral, modern, basic, particular public service, compulsory, taxpayer’s liability, benefits.

**Аннотация:** Терминологическая путаница или терминологический лабиринт является предметом постоянных дискуссий среди ученых разных научных направлений. Принято считать, что такая дискуссия является выражением частных взглядов, основанных на знаниях и опыте исследователя, а также на его внутреннем мире в отношении того или иного термина. Поэтому, если мы обращаемся к предметной области данной статьи, т. е. к налогообложению, то ценным итогом является не только актуализация существующих налоговых терминов и разработка новых категорий, но и включение их в понятийно-категориальную систему терминологии, которая характеризует научно-технический прогресс в современном обществе.

**Ключевые слова:** Налоговая система, эволюция терминологии, экономическая, политическая, нравственная, современная, базовая, особая государственная служба, обязательная, ответственность налогоплательщика, льготы.

The current situation in the world means that information and telecommunication technologies are the priority areas for social development and that they fundamentally change the economic, political, moral and other foundations, and the mentality of individuals, groups and society as a whole. In modern economies taxes are the most important source of [governmental revenue](#). Taxes differ from other sources of revenue in that they are compulsory levies and are unrequited – I.e., they are generally not paid in exchange for some specific thing, such as a particular public service, the sale of public [property](#), or the issuance of [public debt](#). While taxes are presumably collected for the welfare of taxpayers as a whole, the individual taxpayer’s liability is independent of any specific benefit received. There are, however, important exceptions: [payroll taxes](#), for example, are commonly levied on [labour income](#) in order to [finance](#) retirement benefits, medical payments, and other [social security](#) programs – all of which are likely to benefit the taxpayer. Because of the likely link between taxes paid and benefits received, payroll taxes are sometimes called “*contributions*” (as in the United States).

But another approach to the evolution of the terminology apparatus has become more important nowadays, and that is the need to develop a set of vocabulary structures that define not only the area of knowledge but also the external environment that plays a crucial role for any basic category. Nevertheless, the payments are commonly compulsory, and the link to benefits is sometimes quite weak. Another example of a tax that is linked to benefits received, if only loosely, is the use of taxes on motor fuels to finance the

construction and maintenance of roads and highways, whose services can be enjoyed only by consuming taxed motor fuels.

Examples of UK taxing terms: 1) Payroll tax – Payroll taxes are levied only on wages and salaries, not profits, interest, dividends or capital gains. Daromad solig‘i faqatgina soliq to‘lovchining maoshidan undiriladi. Foyda, dividend yoki orttirigan daromadan ushlab qolinmaydi.

2) Unemployment tax – Government should anticipate the new rate of unemployment tax for this year. Hukumat bu yil ishsizlarga to‘lanadigan soliq stavkasini prognoz qilishi kerak.

3) Sales tax – Income from sales tax went down. Savdo solig‘idan tushgan daromad pasayib ketdi.

4) Value-Added tax – All prices shown are exclusive of value added tax. Barcha narxlar ko‘rsatkichiga qo‘shilgan qiymat soli‘gi kiritilmagan.

5) Income tax – Reduction in income tax will be welcomed with open arms. Daromad solig‘i stavkasi kamayishi ijobiy kutib olinadi.

6) Wealth tax – Unlike France, Belgium has no wealth tax. Fransiyadan farqli ravishda Belgiyada mol-mulk solig‘i yo‘q.

7) Fees and tolls – The amount of toll fees will be increased in 2019 to make up the road reconstruction spending. Yo‘l haqqi uchun undiriladigan to‘lov stavkasi 2019 yilda yo‘l ta‘mirlash sarf-harajatlarini qoplash uchun oshiriladi.

8) Tuition – University students rioted in protest at tuition fees. Universitet talabalari ta‘lim to‘lovlari bo‘yicha norozilik namoyishiga chiqdilar.

In translation we can face to some abbreviated terminology which cannot be translated without knowing the words in it. In every branch of aeronautics there are a great amount of abbreviated terms. And these terms are classified into different types in translation.

Linguistic classification of taxing terms:

Word+ Word= Term: additional rate, chargeable period;

Word+ Term=Term: bracket indexation, condition precedent;

Term+Term=Term: budget deficit, deferred taxation; deferred tax;

Above given examples are can not be translated directly from English into Uzbek since taxing system of foreign countries differ from each other. For example: most taxing types belong to one taxing system in Uzbekistan and we don’t have some taxing types that exist in the UK or the USA taxing system.

e.g: Wage tax, income tax, withholding tax are different types of taxes and levied in different ways but in Uzbekistan this type of tax constitutes only one income tax and translate as daromad solig‘i (Functional substitution). Tax payer identification number is translated directly as soliq to‘lovchining shaxsiy hisob raqami because this system of paying tax is adapted from foreign countries (Calque). Transportation tax is no more exist in Uzbekistan as a separate tax because it is levied from citizens when they buy petrol for their vehicles (added to the sum of petrol price) but when people own aircraft or ship they have to pay transportation tax. Even it is called transportation tax in English it is translated into Uzbek mol-mulk solig‘i. (Functional analogue). Any translation has to maintain content, functions, stylistic and communicative value of the source text. While translating taxing documents/texts it is not enough just to make right translation in a whole. Translation is to render the information including all details and even the meaning of separate words. It also must be authentic to source text. Text of taxing system includes great number of special organizations, documents terminology. One should avoid verbiage, repetition, archaic language, long sentences, inaccuracy of formulation, disparity (between articles of contract), and usage of subjunctive mood.

## Literature

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