

## **Pragmalinguistic analysis of international tax documents, their content and structure**

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**Abstract:** The article examines the pragmalinguistic analysis of international tax documents, the theoretical foundations of their content and structure. It covers the emergence of pragmatics, its place in linguistics, and the processes of its formation as a science.

The article examines the pragmatic characteristics of international tax documents, their effectiveness and correct interpretation, the use of pragmatics in the social context of language, as well as the content, structure, and role of international tax documents in communication.

**Keywords:** tax system, tax terminology, international documents, international tax documents, taxation, pragmatics, language and meaning, communication, pragmatic characteristics.

The pragmatic features of international tax documents are important for their effectiveness and correct understanding. Pragmalinguistics studies the use of language in a social context, its meaning and role in communication. International tax documents are legal documents used to ensure tax policy and cooperation between states. The pragmatic features of international tax documents are mainly related to their content, structure and role in communication. Pragmalinguistics is the study of the use of language in a social context, which analyzes the relationship between language and meaning. International tax documents are legal documents used to ensure tax policy and cooperation between different states.

International tax standards, including recommendations developed by the OECD:

- Taxpayer rights and obligations: These standards are aimed at protecting taxpayers' rights and defining their obligations. The implementation of these standards should be analyzed from a pragmatic perspective, since their effectiveness largely depends on language and communication methods.

- Transparency of the tax system: Transparency is essential for the effective implementation of tax policy. This, in turn, requires clarity and comprehensibility of language.

- International tax treaties: These treaties are important for protecting the rights of taxpayers and preventing double taxation between countries.

Pragmalinguistics is the study of the real-life use of language, that is, how people use language to communicate. The main principles and concepts in this field are:

## 1. Context

Context is one of the main elements of pragmatic linguistic analysis. Context is divided into two types:

- **Linguistic context:** This is the specific environment of language. The sentence structure in which words and phrases are used affects their meaning. For example, when the word "blind" is used in the form of "seen" or "seeing", its meaning changes.
- **Social context:** The social environment, i.e. the social status, culture, level of education and other social factors of the communication participants. Social context affects the effectiveness of communication.

## 2. Communicative purposes

Communicative purposes are the specific goals in the use of language tools. These goals are:

- **Informing:** Language tools are used to convey information. For example, to provide information in a formal letter or report in a clear and understandable way.
- **Reaching an agreement:** Communication participants use language tools to reach an agreement. For example, to conclude a business agreement or a legal contract.
- **Emotional communication:** Language tools are also used to establish connections related to people's feelings and emotions.

## 3. Social Communication

Pragmalinguistics also focuses on the study of social communication. Characteristics of social communication:

- **Status and register:** The social status of the participants in the communication (e.g., manager, employee) determines how they use language tools.
- **Cultural differences:** Differences between different cultures affect the use of language tools.

## 4. Competencies

The competencies needed to use language tools effectively:

- **Language and communication competence:** The ability to use language tools clearly and intelligibly.
  - **Empathy:** The ability to sense the feelings and needs of the participants in the communication.
  - **Cultural knowledge:** Knowledge of the characteristics of different cultures.
- As is known, the development of language tools is associated with the emergence of new terms and concepts in the process of globalization, as well as the adaptation of language to social conditions.

The pragmalinguistic features of international tax documents are associated with their meaning, context and role in social relations. Pragmalinguistics is the practical application of language, that is, communication through language and its social context.

The pragmalinguistic features of international tax documents are of great importance in their content and practical application. Taking into account the context of language tools, communication goals and cultural differences is necessary for the effective management of international tax relations. These studies play an important

role in the development of international cooperation and the improvement of tax policy.

Let us consider the pragmalinguistic features of international tax documents:

1. Terminology and clarity

- Terminology in international tax documents should be clear and standardized.

This is important to ensure that the legal norms of different countries are taken into account and that the information is understood correctly.

- The content is accurate and clear, reducing the possibility of financial and legal errors.

2. Contextualization

- The meaning and use of documents change depending on the context of the documents. For example, the tax code of one country may not coincide with the code of another country.

- The information in the documents should be interpreted based on the economic conditions, legal norms and cultural characteristics of the countries.

3. Structure

- The structure of the documents (chapters, paragraphs, items) is distinguished by clarity and logic. This allows you to quickly and easily find information;
- Structuring facilitates the analysis and understanding of the information.

4. Meaning and context:

- The terminology used in international tax codes, conventions and agreements should be complex and clear. For example, the term “payers” can have different meanings in different countries. Therefore, it is important to understand the context and determine its meaning.

5. Communicative purpose:

- The main purpose of international documents is to reach agreements on tax policy between states. In this case, proposals, questions and relationships are expressed through language. For example, the phrase “we accept these terms” is used to strengthen the agreement.

6. Cross-cultural communication

- International tax documents must adapt to different cultures. This requires taking into account the pragmatic features of the language.
- Intercultural differences can affect the correct understanding of terminology.

7. Social relations

- International tax documents must take into account social relations. They help to strengthen economic cooperation between countries.
- The social context affects the adoption and implementation of documents.

These pragmatic features are important for increasing the effectiveness of international tax documents, ensuring their correct understanding and implementation.

Pragmalinguistics is the branch of pragmatics that deals with the use of linguistic forms to realize communicative acts. It analyzes how language structures (grammar, vocabulary, politeness strategies) function in specific contexts to convey meaning appropriately.

When applied to international tax documents, pragmalinguistics examines how language choices serve the function of communicating complex legal and fiscal information clearly, formally, and effectively across cultural and linguistic boundaries.

International tax documents—such as treaties, agreements (like Double Taxation Avoidance Agreements - DTAAs), guidelines (e.g., OECD BEPS reports), form instructions, rulings, or transfer pricing documentation—are complex, formal, and highly technical texts designed for a global audience: governments, tax authorities, multinational corporations, and tax professionals.

#### Pragmalinguistic Analysis of International Tax Documents

##### 1. Content Features

- Objective and Specificity

The content is highly objective, precise, and unambiguous. These documents avoid vague language to reduce interpretative discrepancies that could cause disputes between countries or between taxpayers and authorities.

- Technical Terminology

Use of specialized vocabulary (e.g., “residence,” “permanent establishment,” “arm’s length principle,” “withholding tax”) that is internationally recognized within tax law and accounting fields.

- Explicit Conditions and Exceptions

Use of conditional clauses (“if,” “provided that,” “except if”) to specify circumstances under which certain tax rules apply or do not apply.

- Formal Tone and Neutrality

Language is formal, impersonal, and neutral to maintain impartiality and convey legal authority.

- Intertextual References

Frequent references to other international laws, domestic laws, previous articles in the same document, or external tax guidelines.

- Clarity in Rights and Obligations

Explicit statement of the rights and responsibilities of the contracting parties (e.g., taxpayer, tax authority).

##### 2. Structural Features

- Standardized Formats

International tax treaties and documents follow a standard modular structure with numbered articles and sections to facilitate cross-referencing and legal interpretation.

In the process of globalization, in connection with changes in tax policy, the language tools used in international documents are also developing. The emergence of new terms, for example, the introduction of concepts related to "online payment", "digital economy", requires pragmatic analysis.

Pragmalinguistics studies the role of language in social relations, context, communication goals and social relationships. Analyses in this area are important for increasing the effectiveness of linguistic tools and improving the communication process.

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