Pragmatic description of speech acts in international tax documents

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Abstract. This article examines the pragmatic features of speech acts in international tax documents within the framework of modern linguistic pragmatics. The findings demonstrate that speech acts in international tax discourse serve not only as tools for conveying. The study further reveals that pragmatic meaning in tax discourse is constructed through the interaction of linguistic form, communicative intention, and contextual interpretation. Special attention is given to the role of felicity conditions in ensuring the effectiveness of speech acts and to the importance of preserving pragmatic equivalence in translation. The results confirm that speech act theory provides a robust analytical framework for understanding the communicative and institutional functions of language in international taxation.

Keywords. speech acts, pragmatics, international tax discourse, illocutionary force, directive acts, declarative acts, commissive acts, legal discourse, pragmatic meaning, institutional communication

1. Introduction. The category of speech acts is widely recognized in linguistic scholarship as one of the most established and theoretically grounded means of expressing pragmatic meaning. This category encompasses address, representative, expressive, executive, and directive speech acts. These acts determine not only the nominative and semantic content of linguistic units but also their functional role in the realization of the speaker's communicative intentions. In institutional and legal discourse, speech acts are primarily oriented toward producing specific normative and legal effects. From this perspective, pragmatic meaning is constructed within the framework of the address category, and its realization is achieved through speech acts belonging to various communicative and semantic classes. In other words, the speaker's intentions are manifested through specific illocutionary functions, which enhance the semantic content of the text by adding practical and functional force.

Accordingly, pragmatic meaning is not confined to lexical or grammatical forms alone; rather, it emerges through processes of realization, interpretation, and application. This highlights the functional dimension of communication as revealed through speech acts. The locutionary act refers to the formal structure of an utterance, including its phonetic, lexical, and grammatical organization, whereas the illocutionary act defines the type of action performed by the speaker through the utterance. Within this framework, communicative intentions such as issuing commands, providing warnings, making commitments, and delivering statements are realized as manifestations of illocutionary force. Therefore, from a pragmatic standpoint, a speech unit should be regarded not

merely as a vehicle for information transfer but as an instrument for performing socially significant actions.

2. Literature Review. The process of speech perception and interpretation by the recipient of communication is associated, in the framework of John Austin's theory, with the concept of the perlocutionary act. A perlocutionary act reflects the effect produced in the listener's consciousness, including emotional reactions or cognitive changes. This process is closely related to the listener's level of knowledge, social status, cultural experience, and ability to interpret the communicative context. Therefore, speech units with identical illocutionary intentions may be interpreted differently by various communicative participants and may lead to different perlocutionary outcomes. A significant contribution to the further development of speech act theory was made by the American philosopher of language and one of the founders of modern pragmatics, John R. Searle. He classified illocutionary acts into representatives, directives, commissive, expressive, and declaratives, thereby revealing the institutional and social nature of speech actions. In particular, declarative acts are characterized by their ability to transform social reality through linguistic means. This feature clearly demonstrates the pragmatic power of speech acts in legal, administrative, and formal discourse. Furthermore, the concept of felicity conditions introduced by Searle identifies the necessary factors for the successful realization of a speech act. These conditions include the authority of the speaker, the appropriateness of the communicative situation, the social relations between participants, and the listener's capacity to comprehend the utterance. If these conditions are not satisfied, a speech act may be formally correct but pragmatically ineffective or incomplete.

Within the framework of pragmatics, the production of speech and its conceptual interpretation can be viewed as interrelated stages of a single process. The theory of speech acts developed by Austin and Searle provides a robust scientific foundation for analyzing the complex relationship between the speaker's intention, linguistic form, and the listener's interpretation. Within Searle's framework, speech acts are functionally divided into two major types: direct and indirect speech acts. This classification serves to identify the relationship between the illocutionary purpose of an utterance and its grammatical form. In direct speech acts, the illocutionary intention of the speaker corresponds fully to the grammatical structure of the sentence, resulting in no discrepancy between form and pragmatic meaning. For example, a directive expressed in the imperative form ("Pay the tax!") explicitly and directly conveys the speaker's intention to induce the listener to perform a specific action.

In contrast, indirect speech acts exhibit a divergence between the surface grammatical form of an utterance and its actual illocutionary purpose. For instance, an interrogative utterance such as "Have you paid your taxes?" serves not only to request information but also to initiate interaction and draw the listener's attention. In this regard, indirect speech acts clearly demonstrate the multi-layered nature of pragmatic meaning.

3. Methodology. Data analysis was conducted through a systematic identification and classification of speech acts according to Searle's taxonomy, including representative, directive, commissive, expressive, and declarative acts. Particular attention was paid to the distinction between direct and indirect speech acts, as well as to the pragmatic functions they perform in different communicative contexts. In addition, a comparative method was applied to identify similarities and differences between national (Uzbekistan) and international tax discourse. This comparative analysis focused on the pragmatic strategies, communicative intentions, and institutional functions of speech acts within each discourse type.

The study also incorporates elements of contextual and interpretative analysis, taking into account extralinguistic factors such as institutional roles, legal authority, and communicative settings. Furthermore, the concept of felicity conditions was utilized to evaluate the effectiveness and appropriateness of speech acts in achieving their intended communicative outcomes. Overall, this methodological approach enables a comprehensive examination of the interaction between linguistic form, pragmatic meaning, and institutional function in international tax discourse.

4. Results and Discussion. Indirect speech acts play a particularly significant role in verbal communication, as they ensure that interaction is conducted in a polite, mitigated, and socially appropriate manner. Native speakers effectively employ both direct and indirect speech acts depending on the communicative context, thereby contributing to the pragmatic success of communication strategies. In the context of international tax documents, communicative intentions are realized through speech acts. Speech acts classifies into five main categories based on their illocutionary purpose and their effect on the listener: representatives, directives, expressive, declaratives, and commissive. Each of these categories plays a crucial role in revealing the social and functional nature of discourse and holds a stable position within international tax discourse.

- Representative acts are aimed at stating facts and providing information. In documents such as the OECD Model Tax Convention and the BEPS Action Plan, these acts are used to describe tax rules, principles, and cases of cross-border profit shifting. They ensure clarity in tax policy and serve as a foundation for maintaining legal stability between states.
- Directive acts are used to require or recommend specific actions by states. For instance, tax agreements often oblige states to implement measures aimed at preventing cross-border profit shifting. Through such acts, documents function as practical guidelines and regulatory frameworks for participating countries.
- Expressive acts convey emotions or attitudes toward the listener. In international tax discourse, these acts appear in statements by tax authorities and international organizations emphasizing the responsibility of taxpayers and the necessity of cooperation.

- Declarative acts are intended to change legal or social reality. For example, the formal ratification of agreements on the avoidance of double taxation functions as a declarative act, establishing legal and financial stability between states.
- Commissive acts involve commitments by the speaker to undertake certain actions. In the field of taxation, these are reflected in agreements between states to exchange tax information and implement recommended measures.

The objectives realized through speech acts contribute to legal stability, the strengthening of international cooperation, the coordination of cross-border tax relations, and the promotion of global economic fairness.

International tax documents belong to formal normative discourse, in which directive and declarative speech acts occupy a dominant position. Expressions such as *"shall be subject to tax," "may be taxed,"* and *"is deemed to be"* function to establish legal obligations, authority, or legal status. The pragmatic meaning of such expressions lies in clarifying the rights and obligations of taxpayers and tax authorities. A communicative-pragmatic approach is particularly important in the analysis of international tax documents. Within this framework, linguistic units are viewed not only as carriers of legal norms but also as instruments for realizing economic interests, tax policies, and institutional objectives of states. For example, the terminology and expressions used in the OECD Model Tax Convention and the BEPS Action Plan not only define legal requirements but also aim to prevent tax base erosion, regulate the financial activities of multinational corporations, and strengthen international cooperation. Speech act theory constitutes the primary theoretical foundation for studying pragmatic meaning in international tax documents. In this discourse, speech acts are closely related to determining tax jurisdiction, allocating taxing rights, and introducing tax benefits. Directive acts define the obligations of taxpayers, while declarative acts serve to formalize or modify legal status.

Within pragmatics, the category of address also plays an important role in international tax documents. Terms such as *"Contracting States," "Competent Authorities,"* and *"Taxpayer"* establish institutional relationships between participants and ensure the formal and neutral character of legal discourse. The development of communicative and pragmatic approaches has led to the recognition that international tax documents should be studied not only as legal texts but also as part of socio-economic practice. Therefore, the adequate transmission of pragmatic meaning is a key task in the translation of international tax discourse and remains a relevant issue in modern translation studies and legal linguistics.

The OECD Model Tax Convention is characterized by the systematic use of representative, directive, and declarative speech acts. Expressions such as *"shall be taxable only in that State"* and *"may be taxed in the other Contracting State"* function as directive acts, assigning taxing rights to specific jurisdictions and establishing legal obligations or authority. At the same time, constructions such as *"for the purposes of this Convention, the term ..."* perform a declarative function by formally defining legal

terminology and ensuring clarity in tax relations. Address forms such as *"Contracting States"* and *"Competent Authority"* further reinforce the institutional and neutral character of the discourse.

The BEPS Action Plan, in contrast, is characterized by a strong presence of directive and expressive speech acts. Expressions such as *"countries are encouraged to," "should take measures to,"* and *"aims to prevent"* reflect a pragmatic strategy oriented toward recommendation rather than obligation. From a pragmatic perspective, BEPS documents emphasize communicative intention aimed at guiding states toward implementing specific tax policies rather than imposing strict legal requirements. Consequently, directive acts in these documents exhibit a "soft law" character, promoting international tax cooperation.

Representative acts also play a significant role in BEPS documents. Statements describing tax base erosion and profit shifting serve to justify the urgency of the issue from both scientific and institutional perspectives, thereby fulfilling a persuasive function of pragmatic meaning. From a pragmatic analytical perspective, linguistic units are interpreted in relation to specific communicative conditions and institutional contexts. For instance, terms such as *"tax base erosion"* and *"profit shifting"* may be interpreted differently across various jurisdictions, leading to variations in their pragmatic interpretation. As a result, the communicative-pragmatic approach offers several advantages in analyzing international tax discourse: it enhances the effectiveness of legal norms, optimizes communication between states and international organizations, and ensures clarity in transnational economic relations. Thus, linguistic units function not only as carriers of meaning but also as strategic resources in shaping international tax cooperation.

Tax discourse represents a key type of institutional discourse through which the state establishes, regulates, and enforces financial obligations. A comparative analysis of speech acts in the Tax Code of the Republic of Uzbekistan and international tax documents reveals a shared pragmatic purpose, alongside differences in expression and communicative strategies. In particular, directive speech acts dominate in the Uzbek tax code. For example, statements such as *"The taxpayer shall fulfill tax obligations in a timely and complete manner"* are grammatically declarative but pragmatically function as indirect directives. Here, institutional authority is expressed not through explicit commands but through normative statements, ensuring legal obligation and regulatory force.

At the same time, assertive speech acts are frequently used in tax notifications issued by authorities. For instance, statements such as *"It has been determined that a tax liability exists"* serve to establish facts and inform taxpayers of their legal status. However, as perlocutionary effects, these statements also motivate taxpayers to eliminate outstanding debts, thereby performing an indirect directive function.

In contrast, OECD and BEPS documents are characterized by a softer, consensus-oriented pragmatic strategy. Expressions such as *"Countries are encouraged to adopt measures aimed at preventing tax base erosion"* are grammatically advisory but

function pragmatically as indirect directives aimed at promoting cooperation rather than imposing obligations.

Commissive speech acts also play an important role in international tax discourse. For example, commitments by states within the OECD framework to implement tax standards are expressed through language that establishes future-oriented institutional obligations and promotes tax transparency. In Uzbek tax discourse, commissive acts are less frequent and are mainly associated with guarantees provided by tax authorities, such as refunding overpayments or granting tax benefits. A key distinction lies in the use of declarative acts. In the Uzbek tax system, declarative acts possess strong legal force: for example, decisions by authorized bodies to revoke tax benefits immediately create a new legal reality. In contrast, declarative acts in OECD and BEPS documents are less prominent, as these instruments do not have direct binding legal force but rather serve a coordinating and advisory function.

5. Conclusion. The comparative analysis presented above demonstrates that, in the tax discourse of Uzbekistan, speech acts primarily perform coercive and regulatory functions, whereas international tax discourse within the OECD and BEPS frameworks is based on pragmatic strategies oriented toward cooperation, coordination, and consensus-building. Nevertheless, in both systems, the classification of speech acts serves as an effective theoretical framework for revealing the institutional and social nature of discourse. Uzbek tax discourse is pragmatically characterized by a strict normative and coercive orientation, in which directive and declarative speech acts dominate. In contrast, international tax discourse within the OECD and BEPS frameworks exhibits a more flexible, diplomatic, and coordinating character, realized through indirect directive and commissive speech acts. These differences indicate that the nature of speech in tax discourse is directly determined by its institutional status and communicative strategy. Based on the results of the study, the following conclusions can be drawn:

- Uzbek tax discourse is institutionally rigid and highly regulated, with directive and declarative speech acts prevailing. Legislative texts and official tax notifications frequently employ grammatically declarative structures that function pragmatically as indirect directives, imposing obligations on taxpayers. This reflects the vertical nature of state authority in tax relations.
- Declarative speech acts in Uzbek tax discourse possess strong legal force, as their realization directly leads to the creation of new legal realities.
- Speech acts such as the introduction or cancellation of tax benefits and the establishment of tax obligations are performed by authorized institutional bodies and constitute the legal foundation of tax relations.
- In international tax discourse, particularly within OECD and BEPS documents, directive speech acts are predominantly expressed in indirect and advisory forms. Rather than imposing strict obligations, this discourse prioritizes encouraging states toward

cooperation and coordinated action. Consequently, pragmatic strategies based on consensus and diplomatic communication prevail.

- Commissive speech acts play a significant role in international tax discourse. Commitments undertaken by states to implement international tax standards are expressed through speech acts that establish forward-looking institutional obligations. In contrast, commissive acts in Uzbek tax discourse are relatively limited and mainly occur in the context of guarantees and refund obligations provided by tax authorities.
- Differences are also observed in the use of expressive speech acts. In Uzbek tax discourse, the predominance of formality and neutrality results in the near absence of expressive elements. In OECD and BEPS documents, however, expressive speech acts are used sparingly to ensure diplomatic tone and social acceptability.

Overall, the findings indicate that Uzbek tax discourse is pragmatically oriented toward coercion and control, whereas international tax discourse emphasizes coordination, persuasion, and consensus-building. Furthermore, the analysis demonstrates that in the OECD Model Tax Convention and the BEPS Action Plan, speech acts play a central role in shaping pragmatic meaning. Directive acts serve to establish tax obligations and authority, declarative acts formalize legal terminology and institutional status, and representative acts provide conceptual justification for tax policies. Thus, the pragmatic analysis of international tax documents makes it possible to uncover not only their legal content but also the communicative and institutional intentions underlying them. This confirms the scientific significance of the study and highlights the effectiveness of the pragmatic approach in analyzing international tax discourse.

In conclusion, linguistic units in international tax documents function not only as carriers of legal norms but also as powerful pragmatic mechanisms that coordinate complex economic and political relations between states and contribute to the formation of global tax policy.

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