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## FORMATION OF UZBEK AND ENGLISH TAX - CUSTOMS TERMS IN SEMANTIC WAY

**Abstract:** This article discusses the semantic formation of tax and customs terms in English and Uzbek languages and their use in oral and written speech. The authors also express and touch upon their own approaches to the views and opinions of linguists on the theory of the semantic method in linguistics. As well as a number of examples of tax and customs terms formed by semantic way in English and Uzbek are given.

**Key words:** Term, terminology, semantic way, term formation, denotative meanings of terms, connotative meanings of terms synonymy, lexical-semantic relations, terminological field, translation and terminological, lexical and functional features of terms

Due to the necessity in Uzbek and English, semantic changes of lexemes, their meaning shift, the formation of new terms through the breaking of the connection between some meanings of polysemantic words, and the specialization of some of them, that is, the expansion of the semantics of certain lexemes, are observed in the terminology of the tax and customs. We considered it necessary to use this as “word formation by the semantic method”. In some studies, the semantic method is also noted as the “semantic-syntactic way/method”.

The issue of term formation by the semantic method has not been a separate object of research in Uzbek linguistics up to the date. The initial ideas on term formation by this method were expressed in the monograph of Professor S. Ibrohimov. R. Doniyarov has touched upon the scientist's work in this area to some extent in his work "Some Issues of Technical Terminology of the Uzbek Language" and, placing special emphasis on the importance of the semantic method in enriching the terminology of this area, divides terms formed from commonly used lexemes into several thematic groups. In addition, in studies conducted on certain areas of Uzbek terminology, term formation by this method has been addressed to one degree or another. In N.T. Khotamov's work on literary terms, terms formed by the semantic method include terms formed by translation from Russian. Also, in the works of S.A. Azizov dedicated to the musical terminology of the Uzbek language, it is shown that some terms denoting the names of musical instruments and their parts were created by the semantic method based on their similarity to human and animal organs. However, for some reason, the author also includes terms created by the syntactic method related to anthroponyms and toponyms (including Khorezm lazgisi, Samarkand ushshag'i, Andijan polkasi, etc.) among the terms created by the semantic method. In addition, he emphasizes that compound terms such as wooden flute, hook string, and copper trumpet also belong to this group. In our opinion, they have nothing to do with terms created by the semantic method.

Yu.S. Stepanov emphasizes that the semantic development of the word is subordinated to the needs of two functions of the language: the assimilation of reality through metaphor and knowledge through scientific concepts, the participation of concepts, and says that there are two directions in it: first, there is an exchange of lexeme denotations, which is the basis of this process. Secondly, due to

its organic connection with the system of word meanings, the content of significations is constantly deepening. The scientist continues his thought and emphasizes that a term arises as a result of the development of subsequent meanings based on the meaning of the word itself. Most linguists emphasize that metaphor plays a key role in the formation of terms by the semantic method. Because, new terms arise by taking as a basis a certain characteristic of words in a living dialogue, that is, lexical (form) similarity, similarity in color. The semantic formation of Uzbek language tax and customs terms is the use of Arabic and Persian-Tajik words that have been used in the Uzbek language in the new, tax and customs terms.

Uzbek language tax and customs terms arose as a result of the shift in meaning of lexical units from different layers of the language vocabulary. Examples: ko'rik (bojxona ko'rigi); rasmiylashtiruv (bojxona rasmiylashtiruvi); undirish (undirilgan pul); mexanizm (moliyaviy mexanizm, soliq mexanizmi); muomala (pul muomalasi); yashirin (yashirin ishlab chiqarish, daromad, tovar, mollar); massa (pul massasi); balans (byudjet balansi); o'sim (qarz o'simi); shubha (shubhali mablag'lar, kreditlar); egri chiziq (daromadlar egri chizig'i, qarz muddatiga qarab foizning o'zgarishini ko'rsatuvchi egri chiziq); avf (soliq avfi); yuk (soliq yuki); tezkor (tezkor bojxona operatsiyasi); o'rmalovchi (o'rmalovchi inflyatsiya); muqobil (muqobil valyuta, mollar); kodeks (bojxona va soliq kodeksi); inspektor (soliq inspektori); kanikul (soliq kanikuli – yangi tashkil topgan korxonalarni vaqtinchalik soliq to'lovlaridan ozod qilish).

Integral features of such terms are also observed in English tax and customs terms. Including: clearance (customs clearance); circulation (money circulation); changeable (changeable inflation); open (open account); code (tax and customs code); law (tax law); holiday (tax holiday); paradise (tax paradise); haven (tax haven); break (tax break); increase (tax increase); incidence (tax incidence); in kind (tax in kind); implications (tax implications); immunity (tax immunity); heaven (tax heaven); funds (tax funds); free (tax free); exile (tax exile); security (customs security); evade (tax evade); dollars (tax dollars); domicile (tax domicile); disc (tax disc); broker (customs broker); application (customs application); act (customs act); duty (customs duty); examination (customs examination) and etc...

It should be noted that in the Uzbek language, compound terms formed by combining terms belonging to two or three areas in tax and customs practice, and created using a semantic method, also serve as tax and customs terms. For example, in the Uzbek language: **debt** related to the agricultural sector with the term **increasing** from the addition of the terms, the compound term of **the increase in tax debt** was formed. Also, the term punishment, which is considered a legal term, and the financial lexeme, which is actively used in the field of finance, are added to the words **tax/customs**, which are considered the base terms of the tax and customs field, and a multi-component term in the form of **tax/customs financial punishment** was created.

Also, as a result of the addition of the plural suffix **s** to the English word **good**, the lexeme **goods**, i.e. the term **commodity** is formed. Also, as a result of the combination of the term equivalent, which is actively used in the field of chemistry, with the lexeme **goods**, the term equivalent goods (**equivalent goods**) was formed. When the lexeme **goods** was combined with the compound term **customs expertise** through such a semantic method, it led to the formation of the term **customs expertise of goods - customs expertise of goods**. In this way, the term equivalent **taxable yield** - the term taxable alternative income, the term automation related to the production sector, and the term information system related to the field of information and communication technologies, with the term **customs**, multi-component terms in the form of **customs automated information system** were formed.

The following are examples of new terms in the terminology of the field of tax and customs that were created through semantic methods and emerged from the combination of terms from at least two fields. **In Uzbek:** **soliq** stavkasining **o'sishi** bilan bog'liq **inflyatsiya** (soliq sohasi, qishloq xo'jaligi va iqtisodiyot sohalari terminlaridan tashkil topgan); **to'lov xarajatlarining** ortishi bilan bog'liq **inflyatsiya muhitining** o'zarib borishii (moliya, iqtisodiyot va geografiya sohalari terminlaridan tashkil topgan); **soliq** to'lash bilan bog'liq **firibgarlik** (soliq va yuridik sohalarga tegishli); **bojxonadagi jinoyatni ekspertiza** qilish; **soliq** qarzlari evaziga mol-mulkni ushlab qolish/musodara qilish **huquqi** (soliq va yuridik sohalarga tegishli terminlardan tashkil topgan).

This situation, that is, semantically constructed tax and customs terms, is also observed in English. In English, the alternatives to these terms are terms consisting of relatively few components. Some of the English compound terms listed below contain a lexeme with a transitive meaning, while others also contain prepositions or word-forming affixes (prefixes and suffixes). **In English:** tax-**push** inflation; **boom** inflation; tax **treatment**; **taxable** securities; default **on** tax obligations; **diseconomy**; honour; **deferred** income tax; **dishonour**; tax **batch** proof; tax **fraud**; customs **tare**; **lien**. The terminological system of tax and customs is naturally expanding due to such terms.

Such compound terms in the terminology of the Uzbek and English languages, as in other fields, are extremely important in translation, as the first part of the compound undergoes semantic transformation in the logical, content and grammatically correct expression of concepts. In the terminology of the English and Uzbek field, terms denoting the nominative whole are less common than terms denoting its parts. In particular, in Uzbek: bevosita soliqlar; bilvosita soliqlar; davlat boji; mahalliy boji; soliq daromadi; o'rtacha soliq stavkasi; bojxona nazorati; bojxona muhri; bojxona hududi; bojxona deklaratsiyasi; bojxona qoidalari; bojxona chegarasi; soliqni to'lash qobiliyati; soliq ob'ekti; soliq to'lovchi; soliq to'lovchining majburiyati va b.

Agar sotiladigan tovarlardan soliq olinadigan bo'lsa, bunday soliqlar **egri soliqlar** deb yuritiladi.

**Bilvosita soliqlar** tovar, mol-mulk va xizmatlar narxidan qiymat ustiga qo'yib sotish yordamida davlat xazinasiga kelib tushadigan daromaddir.

**Ingliz tilida:** direct taxes; indirect taxes; state duties; local duties; tax payers; customs stamp; income tax; profit tax; customs control; customs declaration; tax declaration; customs regulations; taxation rules; customs area; tax base; tax object; tax rate; tax allowance; tax payment; tax calculation etc...

**Indirect taxes** are public revenues imposed by means of added to the price of goods or services and property.

Most scholars believe that lexemes whose meaning has changed in a certain terminological system or in general usage are the "**property**" of another field. In our opinion, it is difficult to agree with this opinion. Because any term created using the lexical-semantic method belongs to the field in which it is used, it automatically becomes the property of that field. Lexical units taken from several layers of the Uzbek lexicon have become tax and customs terms. Multi-component terms are also formed around such words. For example: qimmatbaho (qimmatbaho qog'ozlar); valyuta (valyuta operatsiyasi); ko'rsatkich (soliq yig'imi ko'rsatkichi); tovar-boyliklar (bojxonadan olib o'tilayotgan tovar-boyliklar); o'sim (soliq qarzining o'simi); qo'mita (Davlat soliq qo'mitasi); tanqislik (pul,



byudjet tanqisligi); yig'im (solig yig'imi); konventsiya (xalqaro bojxona konventsiyasi); birja (tovar narxining pasayishidan foydalanuvchi birja chayqovchilari) kabi terminlar shular jumlasidan.

Although there are not many such terms in English, they do exist, and their difference from Uzbek terms is clearly felt in the fact that the semantics of the words have been transformed through metaphor. For example: **forecast** (tax, budget forecast); **paradise** (tax paradise); **bonanza** (tax bonanza); **deficiency** (budget deficiency) and etc...

In the terminology of the tax and customs, compound terms created by semantic methods are often found. A certain component in the terms may also consist of lexemes or descriptive words that are the "**property**" of another field. For example, "Ona jamiyat nazoratida bo'lgan, bosh aksionerlik korxonasining shahobchasi" in economy, There exist, firstly ona society, secondly qiz jamiyat, in Uzbek ona, in English mother va qiz – daughter lexemes are not absolutely related to this sphere. However, when these occur in the context of related lexemes (as part of compounds) mother company (bosh kompaniya) va daughter company (filial kompaniya/korxona) expresses economical meaning. Among such unique compound terms, we can also include the following terms in English: **mother** card; **mother** board; **daughter** activity; **daughter** card; **daughter** board and etc....

In the Uzbek language, the expression and structural structure of such terms are somewhat different from those in English. That is, in the Uzbek language, the concepts of mother and daughter, which are part of the composition of compound terms, completely disappear and are adapted to reflect a specific sectoral content. For example: **birlashib** to'langan to'lov; **tizimli** to'lov; **sho''ba** korxona aktivlari; **asosiy** mablag'ning bir qismi; **ustama foiz** bilan qaytarilgan mablag' va b.

Such changes taking place in the semantics of terms, acquisition of figurative meaning is carried out in a metaphorical way. **In Uzbek:** suzuvchi inflyatsiya, foiz; tavakkalchilik kapitali; qalqon kredit; iqtisodiy dastak; valyuta qamali; oltin qamali; pinhoni bozor; ishsizlik nafaqasi; passiv to'lov; yagona to'lov; tashqi ko'rik; barqaror soliq stavkasi; bitim hajmi; bojxona ombor tilxati.

**In English:** swimming rate; risky capital; shield credit; economical support; currency block; golden block; methods of taxation; customs X-ray; zone of customs control; warehouse receipt; want of goods; wage tax; volume of transaction va b.

**In Uzbek** qora bozor is expressed via black market/hidden market/shadow market **in English.** Qora bozor means the purchase, sale or engagement in activities involving goods and services prohibited by law. Shubhali kreditlar refers to loans that have not had interest payments for three payment periods and have not had principal payments made once.

It is important to note that the scope of semantic term formation in the terminology of the tax and customs is quite wide. In the further enrichment of the Uzbek and English tax and customs terminology fund, lexical layers, that is, various terminological systems of the languages being compared, are being used. We observe that they, surrounded by other lexemes, are becoming the "property" of tax and customs terminology. They can be divided into the following thematic groups.. Mathematical terms also serve to some extent in the tax and customs lexicon. For example, **in Uzbek:** daromad **qoldig'i**; bozor **hajmi**; byudjet **parametri**; soliq tushumlarining **darajasi**; **chorak** reja; **qo'shilgan** qiymat solig'i; me'yoriy **qiymat**; **qo'shilgan** qiymat; **differentsial** renta; jamlama **ko'rsatkich**; yig'im **ko'rsatkichi**; makroiqtisodiy **ko'rsatkichlar**; soliq yukining **darajasi**; narx **darajasi**; boj **miqdori**; qiymat **o'lchovi**; daromadlar **egri chizig'i** (qarz muddatiga qarab foizning

o'zgarishini ko'rsatuvchi egri chiziq); nisbiy **daraja**; bojxona boshqarma **bo'linmasi**; foizli jarima; soliq qarzlar bilan bog'liq muammolar yechimi; **qo'shimcha** foyda solig'i va b.

A similar phenomenon can be observed in English: **balance** of income; market **volume**; **parameter** of the budget; **quarterly** plan; normative **value**; **differential** rate; total **indicators**; **level** of tax burden; comparative **level**; price **level**; **quantity** of the duty; measurement of the **value**; yield **curve**; **value** added tax; customs department/**division**; price **index**; tax **element**; **calculation** tax order; economical **mathematic** module; profitable **functions**; **additional** bonuses; **level** of advantages; **level** of tax rate; **coefficient** of tax payments and customs levies; **reduction** of customs contributions and tax payments and etc....

Let's explain the above terms with examples in **Uzbek**: Bank va mijoz tomonidan belgilanadigan garov **qiymati** shu mulkning balans (**qoldiq**) **qiymatidan** farq qilishi mumkin.

Qoplash **koeffitsenti** barcha likvidlik mablag'larning qanchalik **darajada** qisqa muddatli majburiyatlarining jami **yig'indisini** qoplay olishni ko'rsatadi .

Bank mijozning arizasida ko'rsatilgan kredit **yig'indisining** asoslanganligini tekshirishi shart .

2. Terms denoting technical means and their parts and attributes can also be used in tax and customs terminology.

In **Uzbek**: **amortizatsiya** fondi; **elektronlashtirilgan** soliq bazasi; bojxona va soliq **elektron** deklaratsiya; **elektron** hisob-kitob; **elektron** soliq to'lovlari; **interaktiv** xizmatlar; **elektron** pochta; soliq **mexanizmi**; talabning **egiluvchanligi**; bozor **mexanizmi**; bojxona **rentgen apparati**; soliqchilarning kassa **terminali**; bojxonadagi tovarlarni rasmiylashtirishning **avtomatlashtirilgan** tizimi; bojxonadagi qo'shimcha **texnik vositalar**; **temir** yo'l bojxona posti; bojxonadagi **televizion-optik** kuzatish tizimi; bojxona aloqa **texnik vositalari**; bojxona tekshiruv **detektori**; bojxona **turniketi**.

Example: "...moliya vositalaridagi yemirilish (amortizatsiya) fondidir".

In the English tax and customs terminology, we can also find such terms in English: additional customs **technical means**; **amortization** fund; taxation **electronic** base; customs and tax **electronic** declaration; **electronic** accounting; customs **interactive** services; **e-mail**; **ductile** of demand; market **mechanism**; customs **X-ray**; cash **terminal** of tax inspectors; customs **detectors/detecting sensor**; customs **weigher**; customs **turnstile**; customs **turnstile antenna**; control cash **machine**; encashment **car**; coast guard **vessel**; customs interconnected **network** kabi terminlar bunga misol bo'la oladi.

3. **Physics terms** can also serve as tax and customs terms. In **Uzbek**: pul **massasi** (paritet); bozor **muvozanati**; sarmoya **sig'imi**; o'zgaruvchan talab; o'zgaruvchan narx; mutlaq **daraja**; talabning **egiluvchanligi**; tebranuvchi talab; o'zgaruvchan tushum; jamg'arma **sig'imi**; to'lovlarni **oshib** ketishi; narxlar **nisbati**; tushumlar **nisbati**; oqsil **moddalarni** bojxonadan o'tkazish; aerazolning mayda **zarralarga** bo'linishi singari terminlar mavjud. **Ingliz tilida**: **parity**; **balance** of the market; capital **volume**; **changeable** demand; **changeable** price; absolute **level**; elastic **demand**; fund **volume**; pay **rocket**; air spray **dispersion**; customs transition of **albumens**; **vibrational** demand; **mass** of profits; **mass** of commodities; **percentage** ratio; relative **balance**; **moving** annual total; **sliding** tax base; **sliding** load and etc....

In **Uzbek**: Talabning miqdor **darajasi** bahoning o'zgarishiga javoban o'zgarishi talabni **egiluvchanligini** xarakterlaydi.

**In Uzbek**....bozordagi talab va taklifning nafaqat **miqdori**, balki o'zining tarkibi jihatidan ham bir-biriga mos kelishi kerak va shundagina bozor **muvozanatiga** erishiladi. Pul massasi bozorga chiqarilgan tovar va xizmatlarning bozordagi bahosini belgilaydi.

4. Although terms representing agriculture and its attributes are lacking, they are present in the tax and customs lexicon. **In Uzbek: agrar** krizis; qiymatning **o'sishi**; tovar **xo'jaligi**; soliq qarzining **o'sishi**; **undirilgan** pul; pul **undirish**; **unumsiz** xarajat; **unumsiz** chiqim; **undiriladigan** boj yoki soliq; talabning **o'sishi**; **agrobiznes**; **agrosanoat**; soliq qarzlarning **o'sishi**; iqtisodiy **o'sish**; tovar-mahsulot **navi**; byudjet taqchilligining **o'sishi**; pul massasining **o'sishi** va b.

Examples in **Uzbek**: Soliq tizimi davlat byudjetiga **undiriladigan** soliqlar turi majmui, ularni **yig'ib** olish yo'llari va usullarini tashkil etish tushuniladi. ...Iqtisodiy **o'sish** shartlarini konkret tahlil etish kerak. In English, terms denoting agriculture and its attributes are rare compared to the Uzbek tax and customs vocabulary. The above-mentioned Uzbek terms are given in English as follows: **agro**-industrial amalgamation; **growth** (increasing) of the value; commercial **grade**; **growth** (increasing) of debt; imposed tax/duty/money; inefficient expenses; **agrobusiness**; economical increase; **growth** (increasing) of the budget deficit; monetary expansion; **growth** (increasing) of indebtedness kabi terminlar.

English equivalents (more than 15) of the lexeme "grow" in the Uzbek language, which refers to the agricultural sector growth, increase, rise, development, upgrowth, wax, waxing, gain, expansion, hike, increase, increment, progress, upsurge, stature mavjud.

5. Geographical terms can also serve as tax and customs terms. **In Uzbek: investitsion iqlim** (**muhit**); erkin industrial **hudud**; **mo''tadil** inflyatsiya; offshor **hudud**; bojxona **hududi**; quyi stavkali soliq olinadigan **hudud**; ijaraga beriladigan **maydon**; yer resurslari; **ekologiya solig'i**; **suv** ta'minoti to'lovlari; **tabiiy resurslar** to'lovlari... Similar tax and customs terms can also be found in English: investment **climate** (**atmosphere**); free industrial **zone**; **medium** inflation; renting **area**; **land** tax (resources); **ecological** tax; payment for **water resources**; offshore **area**; payments of **natural resources**; customs **area** and etc....

6. Legal terms are also actively used in tax and customs practice. **In Uzbek: yuridik** shaxslar; ma'muriy **jazo**; soliq va bojxona **qonunchiligi**; soliq to'lovchilar **huquqlari**; soliq va bojxona **kodeksi**; soliqqa oid **huquqbuzarlik**; moliyaviy **javobgarlik**; soliq **aktini** rasmiylashtirish.

**In English: legal** entities; tax and customs **legislation**; tax and customs **code**; tax **regulations**; tax **law-breaker**; formalization of tax **acts**; prevention of tax **crimes**.

7. The terms of the **social sciences** and their attributes also have a specific function in the terminology of the compared languages. For example in Uzbek: sug'urta; moliya oligarxiyasi; qimmatli **qog'ozlar**; **qadrli** mablag'; **ixtisoslashtirilgan** sarmoya; **avtonom** byudjet; **absolyut** renta; **mutlaq** naf; **erkin** savdo zonasi; **yetakchi** valyuta; tovarlar **turkumi**; bozor **unsurlari**; daromad **samarasi**; **ixtiyoriy** ishsizlik; **xayriya** fondi; **vaqf** fondi; iqtisodiy **inqiroz**; moliyaviy **tanazzul**; pulning **qadrsizlanishi**; **muqobil** tovarlar; to'lov **qobiliyatsizligi**.

Speech pattern **in Uzbek: sug'urta** to'lovlari summasi endilikda transport vositalari egalarining fuqarolik javobgarligini majburiy sug'urta qilish bo'yicha barqarorlashtirish zaxirasi hisob-kitobidan ko'rsatiladi.



Soliq **siyosatini** iqtisodiyotga tatbiq etishda bir necha umumiy va alohida tamoyillarga e'tibor berish muhim o'rin tutadi. Talabning o'zgarishiga **o'rinbosar** tovarlarning bo'lishi yoki bo'lmasligi muhim ta'sir ko'rsatadi.

...iqtisodiyotni tushkunlikka solib turuvchi iqtisodiy **inqirozlar** ijtimoiy ishlab chiqarishda davriylik xususiyatini kasb eta boshladi.

There are similar terms in English tax and customs terminology. Examples in English: **specialized** capital; **autonomy** budget; **equivalent** goods; tax and customs **policy**; **efficiency** of profit/return; **desirable** unemployment; economical/financial **crisis**; market **elements**; **absolute** benefit; **securities**; **money** inflation; insurance **instructions**; **charity** accounts; **charity** funds and etc....

8. **Zoological terms** (zoonyms) are also found in the terminology of the tax and customs, although in small numbers. The following are examples in Uzbek: **o'rmalovchi** inflyatsiya; **suzib yuruvchi** inflyatsiya; **yuguruvchi** inflyatsiya; **o'rmalab yuradigan** yuk tashuvchi mashina; **uchuvchi** havo yuk kemalari (aeroport bojxonasiga tegishli); suvda **suzuvchi** transport vositalari (dengiz portlaridagi bojxonaga tegishli).

**O'rmalovchi** inflyatsiya deyilganda, narx-navo sekin, **o'rmalagan** holda orta boshlaydi. **Suzib yuruvchi** inflyatsiyada esa, narx-navo tezroq o'sa boshlaydi. **Yuguruvchi inflyatsiya** yoki giperinflyatsiyada, narx-navoning shiddat bilan o'sishi, pul qadrlining g'oyat tez pasayishi, pul topishga intilishning minimal darajaga kelishi bilan xarakterlanadi.

The following terms represent zoological terms in the English tax and customs lexicon: **crawler** inflation; **swimming** inflation; **running** inflation; **crawler** transporter; **crawler** loader; **aircraft**; **flying** air transport and etc....

The formation of terms through the semantic method has its own positive and negative characteristics. The positive characteristic is that the term formed through the semantic method retains its original meaning. This situation makes it easier for the tax and customs staff to quickly and easily understand the term related to the field through the use of a related word, because a representative of a certain field knows the meaning of the word they have heard before. When studying this lexeme as a term, they compare it with its previous meaning. However, this phenomenon can also lead to confusion for the reasons mentioned above. In short, based on the examples given, many terms can be formed in the Uzbek and English tax and customs terminological systems by the semantic method, that is, by transferring the meaning of lexical units. Transterminologization of words in the literary language and terms in other fields is a real linguistic reality, and the principle of metaphor is of great importance in this process.

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