

## Genesis of Ukrainian Tax Terminology

The article is a retrospective review of the formation of the Ukrainian tax terminology, its genetic and structural features; aspects of functioning in professional texts are considered. It is determined that this terminology is complex system, historically conditioned by a set of concepts, which are based on classified thematically conceptual group «tax system». The current stage of development of tax terminology is characterized by intense process of borrowing of lexemes mostly from English. Increasing the number of anglicisms in terminology in analyzed terminological system is the general trend of modern terminology, the base of which is the active involvement of terminological innovation to fund of a great variety of disciplines.

**Key words:** tax system, terminology, genesis, structure, classification, conceptual aspect, thematic groups.

**Formulation of scientific problem and its significance.** Scientific, technical and social development contributes to the emergence of new concepts and terms on their designation. Terminology is the most mobile part of the lexicon. Changes at the level of semantics and at ways nomination are primarily occurring. Interest in the study of special vocabulary is due to the fact that makes it possible to trace the history of certain terminological, lexical system of language in general. In addition, the general processes and phenomena (synonyms, antonyms, polysemy, etc.) are easier to learn on the basis of the the terminology material, because of the fact that in the terminology they have distinct character due accuracy and clarity of the relationships between specific units. Because of this, the description and analysis of special vocabulary is one of the leading areas of modern linguistic research.

Economic terminological system belongs to the oldest layers of the vocabulary of the language, its formation depends on many linguistic and non linguistic factors. Tax area terminology was originated in the depths of the economic terminology, the historical formation of which is closely associated with the production and socio-economic relations in the country. During its development, the Ukrainian tax terminology has synthesized knowledge of different branches of science: economics, financial affairs, law, so to some extent it can be considered as inter science branch.

Having analyzed the peculiarities of the term as the term sign, we can define tax terminological system as a set of professional and multisience titles denoting concepts related to taxation processes. Thus, the function of the term is to serve specific areas of human activity: science, technology, art, agriculture, naming concrete and abstract objects and phenomena due to these industries. Word taken from the general vocabulary or specially constructed for this purpose lexeme can perform this function.

In determining of the level of terminological word its ability to perform cognitive and informative functions related to the recording and preservation of scientific knowledge is considered.

**Analysis of research and publications.** Tax nominations are briefly considered during the investigation of financial, economic, legal and other terminological systems. Some issues of lexical items are reflected in the works of O. H. Chumak [1], T. I. Panko [2], M. I. Navalnoi [3], O. V. Chuyeshkovoyi [4], T. M. Dyachuk [5]. However, tax terms were primarily analyzed in the sphere of their use in some terminological system without detailed analysis.

As a legal category (because all its functions are defined and approved by legislation), the tax is one of the most branching sublegal terminological system, so much of the most important terms and concepts are reflected in scientific journals of legal direction (legal acts, legal dictionaries, reference books, encyclopedias, etc.), as well as scientific papers authored by V. Akulenko, V. Alexandrov, V. Antonenko, N. V. Artykutsa, A. Bozhko, N. V. Veretina, V. R. Zhvalyuk, M. P. Kucheriavenko, V. P. Nahrebelnuy, T. P. Protsenko, M. P. Sibilov, A. P. Sniherov, I. B. Usenko, O. Yarmysh and others.

**The purpose and objectives of the article** is to analyze the historical process of formation and development of a number of terminological national tax system, focusing on ethnic and national, international development of Ukrainian statehood factors and their influence on terminology in the tax area.

**The main material and justification of the results of the study.** Like most modern institutions of state executive power, the tax has passed a long way of growth and development, as evidenced by his terminological diversity, which in historical and chronological sequence is as follows: Oldrussian era: tribute, poludia, feeding, statute, lesson, withdrawal, seizure, rents (natural), etc.; feudalism, serfdom, podymne, chynsh, rent (land) zdolschyna, mortgage, lease, mercy, redemption, etc.; capitalism (Soviet era):

tax, tax (stamp), payment, penalty, sanction, penalty, fee, contribution, homestead tax, poll tax, tax lien, arrears, tax requirement, the value added tax (indirect tax), tax profit (direct tax), double taxation (internal and external), action and many others.

In terms of morphemic analysis *da / n / un / a* (*da / n'*) root morpheme *da* became the basis for creation of later used in the Russian language the term «*podat*» (XII century. – paid for Mongol invaders) and modern Ukrainian – «*podatok*» (*po / dá / t / ok*) [6]. In modern Russian language the term «*nalog*» is used to describe similar (tax action) (from «*oblozhenye*» in the sense of «taxation») [7].

**Obrok** – firstly *chynshovy* income of princely estates, later state tax in kind, and then tax money or in kind, which landlords tied with serfs instead of serfdom [8].

**Podat** – in pre-revolutionary Russia – a tax on farmers and townspeople [9].

**Chynsh** – natural or tax money that it paid to landowners or feudal state in Europe [10].

**Tax** – mandatory, individually gratuitous payment levied by public authorities at different levels of legal entities and individuals for financial support of the state and (or) municipalities [9].

Thus, each historical period has its own system of concepts and terms, adequately reflecting a certain stage of development of tax phenomena and their understanding of productive models and methods of their terminology.

In the development of Ukrainian tax terminology we can conventionally distinguish six main phases: the first (period of Kiev Rus); the second (period of the Tatar-Mongol conquest of Kiev Rus); third (second half of XIV – first half of XVII century); fourth (second half of XVII – the first half of the XIX century); fifth (second half of XIX – the first 20 years of the XX century); sixth (20 years XX– beginning of XXI century.) Thus, the earliest examples of tax language and tax terminology of pre-Christian Russia have Agreements of Kiev Rus with Byzantium, «*Ruska Pravda*» and other acts of principality legislation. For example, the term «tribute» originally meant a natural or extortion of money of losers for the winners, as a military contribution to prevent the war (when approaching alien forces).

In the Old Rus state in the ninth century princes turned a tribute into direct state tax be paid to all people. A tribute as the state tax is mentioned in Chronicle, it is told, in particular, that Oleg having become prince of Kiev, has begun collecting taxes «in Slovenia and Krivichy». The original form of this gathering was *poludia* - annual detour (usually in the fall or winter) by Prince and his wife for feeding power over the population («food» taken in kind – bread, honey, meat and other products for the maintenance of princely government) [11] and collecting tribute («going to the people»), then indeed the tribute. *Poludia* in Slavic lands is mentioned in Arab sources of X–XI century (Ibn Rust, Hardizi) and in the book «On Management of Empire» by Emperor Constantine VII Bagrianorodnogo (mid of the tenth century).

The only known from the Chronicles Igor's son – Svyatoslav – was minor, and the princely throne was occupied by his wife Olga. She found herself intelligent, energetic and farsighted statesman. Olga brutally suppressed the *drevlyane's* uprising in spring of 945. by storm getting their main city Iskorosten, while destroying many *drevlyansky's* princes and warriors. However princess realized it was time to set the tribute from dependent population, firstly *poludia*, and she did. So she had some kind of tax reform.

According to M. F. Kotlyar, there is the reason to consider the meaning of state innovations of her and her husbands in duties regulation of dependent population, creation of statutes that princely warriors used collecting tribute, performing administrative and judicial functions. This was obviously due to the transition from the *poludia* system to the new tribute collection order through specially sent to representatives of the princely administration [12].

During the Mongol-Tatar yoke population of Rus was paying tribute to the Golden Horde as indemnity and to the local princes – as a state tax. In the middle of the thirteenth century pay tribute was introduced to every person – «the soul» (so-called «*podushne*»), which became possible as a result of the census [13].

On the Ukrainian lands, which joined the Grand Duchy of Lithuania in the fourteenth century, the population paid tribute in favor of feudal princes and *Velikoknyazheskaya* treasury, and from the fifteenth century – in favor of landowners. Tribute existed as feudal rent, which was paid in kind (grain, honey, wax, furs, etc.), and then – the in money.

In the medieval Ukraine in the times of formation of the feudal serfdom in the fourteenth century farmers paid *chynsh* fixed tax in kind (honey, grain, leather, etc.) or money. Landowners constantly increased *chynsh*, illegally imposed on *chynshovykiv* various additional levies and duties (for the use of mills, reservoirs, bridges, etc.), although the size and nature of *chynsh*, the type and terms of payment was determined by custom or government regulations. Gathered in this way money was used for maintenance and local administration of Hetman, Cossack troops, building churches, monasteries and civil structures, etc.

After the annexation by Poland in the fifteenth and sixteenth centuries of Ukrainian lands and mass

settlement on them Polish and German colonists chynsh charging was the main form of exploitation of farmers. From the middle of the fifteenth century due to the development of serfdom chynshovykiv's number slightly decreased. However chynsh right was again revived and spread from the late seventeenth century and especially in the eighteenth century. Finally chynsh law was eliminated after 1917, and in Western Ukraine – after 1939 [14].

In Ukraine boon (n. Barschyna, boyarschyna, orally – base service) – a form of pre-capitalist land rent (rent – from german Rente, french. Rente, from Latin Reddo – turn, pay ) gratuitous forced labor of serfs (using their own implements) in the farms of landlords for several days a week. In most European countries there was a boon up to the eighteenth century. In Russia, including the Ukrainian lands that were part of it, after the abolition of serfdom (1861) zdolschyna existed in the form of working out. Legally it was abolished in 1882, but actually it existed till the October Revolution in 1917 [15].

Unlike the Soviet tax system that enshrines the interests of the totalitarian regime and was one of the main means of planned distribution and redistribution of national income modern tax in Ukraine – a mandatory individually gratuitous payment payable according to the legislation. According to the Law of Ukraine «On Taxation System» (1997) tax collection, other mandatory payment are mandatory contribution to the corresponding level or the state trust fund, which provides taxpayer in the manner and conditions determined by the laws [16].

In the twentieth century – in the beginning of XXI century tax gained a meaning of defining the category of taxation. The main purpose of the tax – income is filling the state to perform its functions. This category is similar to the category of collecting. So, stamp collecting – a cash payment to the budget, first introduced in the independent Ukraine from 01.01.1999 p. by the Decree of the President of Ukraine «On Stamp Duty» from 09.06.1998.

According to the laws of Ukraine all taxes, fees and other mandatory payments depending on the competence of the body that leads them to the territory are divided into two groups: national and local. Depending on the payer we distinguish: a) tax on legal entities (corporate income tax); b) tax on individuals (income tax, tax on fishing); c) mixed taxes (taxes on owners of motor vehicles, land taxes). Each tax has characteristic only for a set of elements of the tax mechanism, i.e its taxpayers, property tax, tax rate. Local taxes and fees are transferred to local budgets of communities. State taxes are received by the State Budget of Ukraine, although the law may provide transfer of certain state taxes (fully or partially) to local budgets, as compensation for the performance of local government functions of the State [17].

**Conclusions and prospects for further research.** In summary, we note that Ukrainian tax function terms are functioning in current system, which has a long period of development and different sources of formation. Base tax terminology system is specific vocabulary in its historical development from Common sources. The majority of lexical entities was established on its ethnic and linguistic grounds by mobilizing domestic resources and word-based root morpheme da (danyna – podat-podatok).

The genesis and development of Ukrainian tax terms is closely associated with the history of domestic state and law and history of the Ukrainian language. As this study shows, each historical period has its own system of concepts and terms in accordance with the state and public needs. Birth of tax terminology is associated with the first natural levies on the territory of Kiev Rus. Each subsequent stage of tax terminology with different intensity replenished with new types of taxation and the terms of their designation.

The current stage of development of tax terminology is characterized by intense process of borrowing of lexemes mostly from English. Increasing the number of anglicisms in terminology in analyzed terminological system is the general trend of modern terminology, the base of which is the active involvement of terminological innovation to fund of a great variety of disciplines.

Thus, at the present stage of the Ukrainian state, the term «tax» expressing a specific concept of financial and legal aspects of life has a certain significance in the legal literature. The combination of tax terms in words or phrases of tax (legal) terminology makes conceptual entity which determines the place and status in terms of tax terminology, its categorical, functional and classification features.

Therefore, the analysis of the development, functioning and structure of the Ukrainian tax terminology makes it possible to assert that the majority of terms are inherited from ancient times and appeared on the indigenous basis. The research of Ukrainian tax terminology as a component of Ukrainian terminology widely complements the theoretical study of the processes of national terminology. Modern Ukrainian tax system is holistic terminology of hierarchically organized linguistic units that can provide conceptual tools for nominative tax base.

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**Яцишин Н. Генезис української податкової термінології.** У статті здійснено ретроспективний огляд становлення української податкової термінології, розглянуто її генетичні та структурні особливості, аспекти функціонування у фахових текстах. Встановлено, що ця термінологія є складною, історично зумовленою сукупністю понять, основу яких класифіковано в тематично поняттєвій групі «податкова система». Генезис і розвиток українських податкових термінів тісно пов'язані з історією вітчизняної держави і права та історією української мови. Поява податкової термінології пов'язана із першими природними зборами на території Київської Русі. Кожен наступний етап податкової термінології з різною інтенсивністю поповнювався новими видами податків. Сучасний етап розвитку податкової термінології характеризується інтенсивним процесом запозичення лексем в основному з англійської мови. Збільшення кількості англіцизмів у податковій термінології є загальною тенденцією сучасної термінології, у основі якого є активне залучення термінологічних інновацій у фонд найрізноманітніших дисциплін.

**Ключові слова:** податкова система, термінологія, генезис, структура, класифікація, понятійний аспект, тематичні групи.

**Яцишин Н. Генезис украинской налоговой терминологии.** В статье осуществлен ретроспективный обзор становления украинской налоговой терминологии, рассмотрены ее генетические и структурные особенности, аспекты функционирования в профессиональных текстах. Установлено, что данная терминология является сложной, исторически обусловленной совокупностью

понятий, основу которых классифицировано в тематически понятийный группе «налоговая система». Генезис и развитие украинских налоговых терминов тесно связаны с историей отечественного государства и права и историей украинского языка. Появление налоговой терминологии связано с первыми природными сборами на территории Киевской Руси. Каждый последующий этап налоговой терминологии с разной интенсивностью пополняется новыми видами налогов. Современный этап развития налоговой терминологии характеризуется интенсивным процессом заимствования лексем в основном из английского языка. Увеличение количества англицизмов в налоговой терминологии является общей тенденцией современной терминологии, основание которого является активное участие терминологической инноваций в фонд самых разнообразных дисциплин.

**Ключевые слова:** налоговая система, терминология, генезис, структура, классификация, понятийный аспект, тематические группы.