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LINGUISTIC REPRESENTATION OF FISCAL POLICY IN GERMAN TAX TEXTS

МОВНА РЕПРЕЗЕНТАЦІЯ ФІСКАЛЬНОЇ ПОЛІТИКИ В НІМЕЦЬКОМОВНОМУ ПОДАТКОВОМУ ТЕКСТІ

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The concept of *text* is multifaceted and ambiguous, closely interrelated with human cognition, experience, the natural environment, and the individual themselves [3, p. 174]. This is particularly relevant in the era of transition from anthropocentrism to anthropocosmologism. A text can be defined as a special communicative unit consisting of an organised sequence of sentences that realise the author's intended purpose and reveal the content of a theme or idea in a linear way.

A text implements a specific communicative action of its author(s); it is based on a particular communicative–pragmatic strategy or textual

function(s), which are revealed through a system of linguistic and contextual signals that, by their formal expression, elicit an adequate response from the addressee [4, p. 8].

Fiscal policy is an integral part of the economic policy implemented by a government and plays a crucial role in ensuring the sustainable development of the national economy [2, p. 150]. It includes current legislation on the taxation of economic entities and the accumulation of financial resources for the performance of state functions by public authorities. Consequently, the tactical goals of fiscal policy and the focus of state support for different sectors of the economy and individual enterprises often change.

Fiscal policy should be viewed as a complex system of economic relations between the state, enterprises, organisations, institutions, and citizens concerning the distribution and redistribution of the social product, the creation of a centralised fund of financial resources, and its use to achieve the goals of macro-financial regulation and economic stabilisation [8, p. 138].

The text of tax legislation can be understood as a symbolic construct consisting of a sequence of communicative–pragmatic blocks united by meaning and theme within the specific information space of the taxation system. It is characterised by coherence and integrity and combines the provision of information about the content of legal provisions with the strategic task of influencing the legal consciousness of addressees–interpreters as subjects of taxation. A legal text represents legal knowledge and articulates legal reasoning in linguistic form. The use of linguistic resources in such texts is determined by the communicative purpose of the text and the specific objectives of the official business document. Legal texts take the form of normative legal documents and specialized legal literature. Legal discourse is a complex communicative phenomenon – “a special type of speech that has acquired a textual form, the understanding of which is possible only when non-linguistic factors are taken into account” [1, p. 52]; it is “an activity regulated by specific historical and sociocultural codes (traditions) that construct content through the formulation of norms, legitimation, regulation and control of social relations” [2]. Accordingly, legal discourse forms mechanisms for distinguishing legitimate from illegitimate behaviors, regulates institutional relations and social interactions, and is realized through a specialised system of lexical, grammatical and syntactic means marked by legal terminology and categories, all serving the communicative goals within the legal field [4].

Legal texts combine multiple genres. According to functional and content criteria, texts are classified into norms, legal decisions, forms, and informational texts [6, p. 112]. In the case of written legal texts, genres

such as legislative acts, subordinate regulations, and legal-scientific literature are distinguished [6].

Regarding the addresser and addressee of legislative texts, one may note that while the addressee is formally general – defined as “every citizen of the specific state” in a legal context – the addresser of such documents is invariably a collegial body [4].

In investigating the communicative features of tax texts, we draw on Yu. M. Kolisnyk’s concept of the semantic foundation of a text (i.e., the cognitive frame – the basis for the textual macrostructure), which at the formal level manifests in the discursive process through a defined sequence of communicative blocks (title, introduction, main body, conclusion), thereby forming a superstructure or superscheme of the text [6, p. 113]. Kolisnyk further defines text as language – “a component that participates in the interaction of individuals and the mechanisms of their consciousness (cognitive processes)”, and regards it as purposeful social action. Supporting the view that a text represents a complex communicative phenomenon encompassing social context as well as the processes of message creation and reception, we contend that any text is an abstract, formal construct actualised via extra-linguistic factors, including an individual’s cognitive processes.

Accordingly, a tax text (i.e., the text of tax legislation) can be conceptualised as a symbolic construct composed of a sequence of communicative-pragmatic blocks unified by meaning or theme within a specific informational space of the taxation system, characterised by coherence and integrity. Thus, a tax text is a subtype of legislative writing representing legislative discourse in written form.

The structural and compositional features of legislative texts are determined by the intention of a collegial author, whose objective is to influence the addressee’s behaviour to regulate legal relations regarding tax payment and collection, and by a cooperative macro-strategy: the addressee is invited to accept the information voluntarily, aware of its necessity. The text of tax legislation serves as a symbolic intermediary between the collegial author and the collective addressee within a communicative situation through which information is transmitted and communicative influence is exercised.

In any modern state, law is understood as a system of specific norms – laws, regulations, and rules of various kinds—established and safeguarded by the state to regulate both social relations among individuals and the organisation and development of society as a whole. Law emerges and evolves exclusively within the framework of social organisation. By regulating the behavioural norms of individuals in society, law influences their will and consciousness, prompting them to act in a prescribed manner. It is only through textual form that the law can exert its regulatory effect,

as the text functions as the primary medium for conveying information about the content of legal provisions [9, pp. 22–25]. Interest in legislative texts stems from the essential necessity and significance of the laws themselves. Given the increasing complexity of social relations, society requires clearly defined rules and norms established by law, which, in a democratic state, are adopted by Parliament.

A legislative text represents one of the principal forms through which law is expressed. The culture of lawmaking demands strict adherence to the professional style and linguistic conventions of legal drafting, as well as to the logical structure of the text, while simultaneously ensuring clarity and accessibility for all members of society [7, p. 365]. The law serves as both a documentary and textual manifestation of legal principles. Each written carrier of legal information has its own textual specificity corresponding to the legislative style, characterised by the use of fixed terminology, standardised expressions, clichés, and abbreviations. This style demonstrates a high degree of linguistic standardisation, an absence of emotional or figurative language, and a lack of individual authorial features, thereby remaining stylistically neutral. Consequently, tax legislation texts exhibit no expressiveness; the legislative style is even, restrained, moderate, and detached from the subjective emotions or experiences of both authors and readers. It excludes pomposity, solemnity, pathos, and rhetorical devices, and avoids hyperbole, metaphors, and allegories. Slogans, archaisms, jargon, and ambiguous interpretations are likewise inadmissible in tax law texts [7]. Accordingly, legal texts must remain formalised, concise, rational, precise, and unambiguous, with coherent and consistent sentence structures free from lexical or semantic inconsistencies, redundancies, or contradictions.

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LINGUOPRAGMATIC FEATURES OF COMIC EFFECT IN TURKISH ANIMATED DISCOURSE

ЛІНГВОПРАГМАТИЧНІ ОСОБЛИВОСТІ КОМІЧНОГО ЕФЕКТУ В ТУРЕЦЬКОМОВНОМУ МУЛЬТИПЛІКАЦІЙНОМУ ДИСКУРСІ

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Мультфільм у сучасному суспільстві є важливим засобом масової комунікації, який поєднує розважальну, пізнавальну та виховну функції. Комічність у мультиплікаційному дискурсі виступає не лише способом розваги, а й ефективним інструментом формування ціннісних орієнтацій і соціально прийнятних моделей поведінки. У турецькомовному анімаційному просторі гумор має культурно зумовлений характер і виконує прагматичну функцію комунікативного впливу. Відповідно до класичних теорій гумору – від Аристотеля до І. Канта та А. Шопенгауера – сміх виникає як результат порушення очікувань