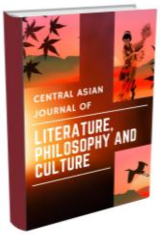

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Article

The Normative Role of Morphology in Legal Texts (Evidence from the Agglutinative Structure of Uzbek)

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Abstract: This article examines the formation of normative meaning in Uzbek legal texts in relation to the agglutinative structure of the language. The study proceeds from the assumption that a legal norm is not interpreted only through legal terms or the general propositional content of a sentence. In Uzbek legal discourse, affixes, voice forms, possessive markers, postpositional constructions, conditional forms, and modal expressions may also participate in shaping legal meaning. The empirical material is drawn from Articles 239, 248, and 370–377 of the Tax Code of the Republic of Uzbekistan. The analysis applies the working sequence "agglutinative structure → inference → legal interpretation". First, the relevant morphological form is identified. Then the implicit or partially implicit normative inference generated by that form is reconstructed. Finally, its deontic status is assessed in terms of obligation, permission, prohibition, or discretionary force. The article discusses such units as realizatsiya qilish "realization/supply", aniqlanadi "is determined", hisobga olinadi "is taken into account", mehnatga haq to'lash tarzidagi daromadlar "income in the form of remuneration for labour", mulkiy daromadlar "property income", moddiy naf tarzidagi daromadlar "income in the form of material benefit", and boshqa daromadlar "other income". These examples reveal several interpretive phenomena: syntactic scope ambiguity, interpretive collision, inferential expansion, terminological diffusion, and referential discontinuity. The findings suggest that the morphological layer in Uzbek legal discourse should not be treated as a secondary grammatical feature. Rather, it functions as an active mechanism through which legal meaning is constructed, delimited, and sometimes made open to competing interpretations. The study therefore argues for a closer integration of morphological analysis, inferential reconstruction, and deontic evaluation in the linguistic analysis of Uzbek normative texts.

Keywords: Agglutinative Structure, Normative Inference, Uzbek Legal Discourse, Legal Interpretation, Forensic Linguistics, Morphological Analysis, Syntactic Scope, Deontic Logic, Tax Code, Terminological Diffusion, Linguo-Logical Expertise, Morphological Layer, Personal Income Tax

1. Introduction

A legal norm exists in textual form; however, its practical meaning does not emerge mechanically from the text itself. The way a statute is structured, the party upon whom an obligation is imposed, the linguistic unit to which a condition applies, and the manner in which the boundaries of permission and prohibition are expressed are all closely related to the internal structure of language. In this sense, the problem of legal interpretation is not merely a matter of legal drafting or legislative technique. It also requires an examination of how morphological, syntactic, and pragmatic devices operate within normative texts [1].

In the context of English legal language, this line of inquiry has been established for quite some time. While Mellinkoff described the general linguistic nature of legal language [2], Tiersma provided a detailed analysis of the lexical and syntactic characteristics of English legal discourse [3]. However, most of these studies have been based on inflectional or analytic languages. In agglutinative languages, particularly within the Turkic language family, the relationship between morphological structure and normative inference has not yet been sufficiently isolated and developed as an independent methodological issue.

Uzbek provides particularly valuable material in this respect. Affixes attached to a lexical stem construct grammatical meaning through successive and systematically layered morphological structures. In legal texts, however, these layers do not always function merely as grammatical markers; they may directly influence normative interpretation. For example, voice constructions may either obscure or explicitly identify the agent of an action. Genitive–possessive relations may extend the boundaries of normative association and legal relevance. Conditional forms determine the circumstances under which legal consequences arise. Modal expressions such as *mumkin* ("may"), *haqli* ("is entitled to"), *shart* ("must"), *lozim* ("is required"), and *kerak* ("is necessary") express deontic force; however, their interpretation is not always uniform. Consequently, normative meaning in Uzbek legal texts is formed not only at the level of terminology or sentence structure but also within the morphological layer itself [4].

This article places precisely this issue at the center of its analysis. The study approaches the sequence *agglutinative structure → inference → legal interpretation* not as a purely theoretical model, but as a practical analytical framework for examining normative texts. First, the relevant morphological form is identified. Second, the hidden or implicit meanings enabled by that form are reconstructed. Finally, the impact of those meanings on legal interpretation is evaluated [5].

The theoretical sources employed in this study have been selected in accordance with this objective. Grice's theory of implicature provides a framework for explaining meanings that are not explicitly stated in the text but are reconstructed during the process of interpretation [6]. Von Wright's concept of deontic logic is essential for distinguishing between obligation, permission, and prohibition [7]. Sperber and Wilson's Relevance Theory is used to explain contextually derived inferences. Endicott's approach to legal indeterminacy is employed to identify points at which the boundaries of a legal norm remain open or uncertain [8].

As empirical material, selected provisions of the Tax Code of the Republic of Uzbekistan are examined. In the analysis, morphological form, syntactic scope, and deontic meaning are not treated as isolated phenomena; rather, they are investigated as interconnected components of a unified interpretive process.

The central question addressed is whether affixes, voice constructions, and modal expressions function merely as grammatical markers within legal texts or whether they become factors capable of altering normative conclusions and legal interpretation.

2. Materials and Methods

Agglutinative Typology and Normative Meaning. In agglutinative languages, grammatical meaning is typically expressed through a sequence of morphemes attached to a lexical stem. These affixes do not merely accumulate in a random manner; rather, they follow a specific order. Each affix depends on the preceding element while simultaneously creating the grammatical foundation for the next. Consequently, although a word form may appear unified on the surface, internally it consists of multiple structural layers. Discussing Turkic languages, Johanson identifies the relatively transparent nature of affix chains whose constituent parts can be separated and analyzed individually as a characteristic typological feature. Similarly, in his descriptions of Uzbek morphology, Kononov highlights the sequence of affixes, their grammatical functions, and their position within word structure as central aspects of morphological analysis.

In legal texts, however, this structural transparency does not always facilitate interpretation. In some cases, it fragments normative meaning into smaller units and thereby increases the interpretive burden. Within legislative language, an affix performs more than a purely grammatical function. It may indicate who performs an action, upon whom an obligation is imposed, whether the relevant subject is explicitly expressed or implicitly concealed, and under what conditions a legal consequence is triggered. It is precisely at this point that interpretive problems arise. The grammatical form is present, yet the normative scope associated with that form is not always explicitly defined.

For example, the Uzbek forms *to'lash* ("to pay"), *to'lanadi* ("is paid"), *to'latiladi* ("is caused to be paid"), and *undiriladi* ("is collected/recovered") appear to belong to the same semantic domain. Nevertheless, they construct legal relations in different ways. In *to'lash*, the obligation is presented as the direct action of the subject. In *to'lanadi*, the performer of the action recedes into the background. In *to'latiladi* and *undiriladi*, external intervention, coercion, or the involvement of an authorized actor becomes more prominent. Thus, whenever the grammatical form changes, the normative relationship may also shift, often in subtle ways.

This shift cannot be dismissed as a mere stylistic variation. In legal discourse, a single voice marker or modal expression may sometimes redirect the entire interpretation of a provision. Who is obligated? Who is entitled? Who bears responsibility? Under what circumstances does a legal consequence arise? Answers to these questions are derived not only from legal terminology but also from grammatical forms. A. Nurmonov has demonstrated the semantic potential of the voice category within the framework of Uzbek morphology. The present study approaches the issue from a different perspective: how do voice, possessive, conditional, and modal forms acquire normative force within legal discourse?

Accordingly, morphology is treated in this article not merely as a domain of grammatical description. Rather, it is viewed as an interpretive layer operating within legal discourse one that may not always be immediately visible, yet is capable of shaping and redirecting normative meaning.

3. Results

Deontic Logic and Legal Inference

A legal norm invariably expresses an evaluative stance toward a particular course of action. Certain actions are required, others are permitted, and still others are prohibited. In deontic logic, the relations of obligation, permission, and prohibition are represented through specific logical operators: **O** (obligation), **P** (permission), and **F** (prohibition). Based on these operators, von Wright developed a framework for the formal analysis of deontic relations. These categories are particularly useful in legal analysis because they allow the deontic force embedded within a norm to be identified and distinguished. Nevertheless, natural language cannot be fully reduced to logical formulas, especially in the context of legislative texts [9].

In Uzbek, deontic meaning is not expressed through a single linguistic device. Lexical items such as *kerak* ("necessary/must"), *lozim* ("required"), *shart* ("must/obligatory"), *mumkin* ("may/possible"), *haqli* ("entitled"), and *taqiqlanadi* ("is prohibited") convey different degrees and types of normative force. Equally important is their grammatical environment. For example, the construction *to'lashi kerak* ("must pay") conveys obligation quite explicitly. By contrast, *e'tibor berishi kerak* ("should pay attention") may, in certain contexts, be interpreted not as a strict legal obligation but rather as a recommendation or a general requirement. Therefore, the presence of the word *kerak* alone is not a sufficient criterion for determining deontic force. Its interpretation also depends on the verbal form with which it occurs, the subject to which it is linked, and the legal consequences associated with it within the normative text [10].

A crucial distinction must therefore be drawn. Logical analysis identifies the operators **O**, **P**, and **F**, whereas linguistic analysis demonstrates how these operators are realized in actual textual form. Legal interpretation emerges precisely at the intersection of these two levels. For instance, *haqli* (“entitled”) appears at first glance to express permission. However, in certain normative contexts it may also denote legal authority or competence. Similarly, *mumkin* (“may”) does not always indicate unrestricted choice; in many legal provisions it refers to a legal possibility that arises only when specific statutory conditions have been satisfied. Consequently, deontic expressions should not be evaluated as isolated lexical items but rather in terms of their function within the broader textual and legal context.

In his analysis of legal language, Marmor argues that the practical meaning of a legal norm is often broader than its immediate textual formulation. Legislative texts frequently omit certain connections, leave some subjects implicit, and rely on interpretation to reconstruct particular legal consequences. At this point, Grice’s theory of implicature provides a useful analytical perspective. However, the implicit meanings found in legal texts cannot simply be equated with conversational implicatures. In ordinary conversation, implicatures are typically derived from situational context, tone, or shared background knowledge between interlocutors. In legal discourse, the situation is fundamentally different. An implicit meaning may ultimately become linked to legal obligations, permissions, prohibitions, or liabilities.

For this reason, the phenomenon should not be described merely as implicature. The term *normative inference* more accurately captures its nature. Within Uzbek legal discourse, this process is even more complex. The source of complexity lies not only in legal terminology but also in the agglutinative structure of the language itself. Deontic meaning is frequently expressed through combinations of affixes, voice markers, possessive constructions, conditional forms, and modal expressions. Consider the following examples: *taqdim etishi shart* (“must submit”), *taqdim etilgan hisoblanadi* (“shall be deemed submitted”), *taqdim etilmagan taqdirda* (“in the event of non-submission”), and *taqdim etilishi mumkin* (“may be submitted”). Although all of these constructions revolve around the same underlying action, they establish markedly different normative situations [11].

The distinction may be encoded in a single affix, a modal expression, or the scope of a conditional construction. It is precisely at this point that deontic logic converges with linguistic analysis. Determining what a norm requires, permits, or prohibits depends not only on legal concepts but also on the grammatical forms through which those concepts are expressed. In this sense, grammatical structure itself becomes a source of evidence for legal interpretation.

Pragmalinguistic Approach and Normative Texts

According to speech act theory, an utterance does more than merely convey information; it also performs a particular action. Austin and Searle explained this phenomenon through the concept of **illocutionary force** . This notion is especially important in relation to legal norms. A legislative provision is not simply a statement of fact. It commands, permits, restricts, prohibits, or confers authority.

For this reason, legal norms can be viewed as a form of **directive speech acts**. They are designed to elicit or regulate specific actions on the part of their addressees. A taxpayer submits a declaration. A government authority conducts an inspection. A court renders an assessment according to a prescribed procedure. However, the force of a legal norm is not always expressed through explicit performative formulations such as “it shall be ordered,” “it shall be prohibited,” or “it shall be permitted.” In legal discourse, normative force often operates in a more implicit manner. Bhatia highlights precisely this characteristic in his analysis of legal genres [12]. The pragmatic function of a norm is not conveyed by a single verb alone; rather, it emerges from the structure of the text as a whole.

This phenomenon is particularly evident in Uzbek legal texts. Illocutionary force is frequently expressed through modal elements, voice constructions, and nominalized verb forms. For example, in the expression *"-ish tartibi belgilanadi"* ("the procedure for ... shall be established"), the norm establishes a procedural framework, yet the authority responsible for establishing it often has to be inferred from subsequent provisions. The construction *"-ishi mumkin emas"* ("may not") expresses prohibition, whereas *"-ishga haqli"* ("is entitled to") approaches the meaning of permission or legal authority. At first glance, these may appear to be ordinary grammatical patterns. In reality, however, they function as the linguistic mechanisms through which the deontic character of the norm is maintained.

The most delicate issue concerns scope

To which part of the sentence does a modal or conditional construction apply? Does a prohibition extend to the entire action, or only to one of its conditions? Does the expression *haqli* ("entitled") confer a general authority upon the subject, or does it apply only within specifically enumerated circumstances? In Uzbek, such boundaries are not always marked by explicit syntactic indicators. As a result, the illocutionary force of a norm becomes distributed across grammatical form, sentence structure, and contextual interpretation. It is precisely this distribution that linguistic-logical analysis must investigate.

The Agglutinative Inference Model

In this article, agglutinative inference is examined through a three-stage analytical model. These stages are not treated as a rigid theoretical framework but rather as a practical procedure for analyzing normative texts.

The first stage involves the identification and morphological decomposition of the relevant word form. The second stage examines the normative inferences that may be derived from that form. The third stage evaluates and classifies those inferences within the deontic categories of **obligation**, **permission**, **prohibition**, or **optionality (facultativity)**.

This approach makes it possible to trace how grammatical structure contributes to the construction of normative meaning and how linguistic forms ultimately influence legal interpretation. By connecting morphological analysis with inferential reconstruction and deontic evaluation, the model provides a systematic framework for examining the interaction between agglutinative linguistic structures and normative reasoning in Uzbek legal discourse.

Table 1. Main Analytical Stages of the Agglutinative Inference Model.

Stage	Object of Analysis	Key Question	Outcome
Morphological Analysis	Lexical stem, voice, possessive markers, case markers, negation, and conditional forms	Does the grammatical form contribute to the construction of normative meaning?	The morphological unit carrying normative significance is identified.
Inferential Reconstruction	Meaning not explicitly stated in the text	What meaning is being reconstructed through contextual interpretation?	An implicit or partially implicit normative conclusion is revealed.
Deontic Evaluation	Obligation, permission, prohibition, and facultativity (optionality)	What type of legal force does the reconstructed meaning possess?	The deontic status of the norm is determined.

1. Morphological Analysis. At the first stage, significant units within a normative text are decomposed into their constituent morphemes. The lexical stem, voice marker, verbal noun form, possessive marker, case ending, conditional marker, and negation marker are examined individually. However, this is not merely a conventional grammatical analysis. The objective is not simply to identify the presence or absence of a particular affix, but to determine its normative function. Does it contribute to the construction of legal meaning? Does it obscure the identity of the subject? Does it alter the scope of a condition? Or does it perform only a formal grammatical role?

For example, the passive voice may remove the acting subject from the textual foreground. A conditional form may link a legal consequence to a specific circumstance. A possessive marker may either narrow or expand the scope of normative applicability. These features are therefore examined not in isolation but in terms of their function within the legal norm as a whole.

2. Inferential Reconstruction. Not everything in a legal text is stated explicitly. Certain subjects may be omitted, some conditions may be recoverable only from context, and particular legal consequences may be understood only through reference to the broader normative framework. At this stage, Grice's theory of implicature and Sperber and Wilson's Relevance Theory provide useful analytical tools [6, 15]. These theories do not supply ready-made interpretations; rather, they explain how meanings that are not directly expressed in the text can nevertheless be reconstructed during interpretation.

The key question at this stage is whether an agglutinative form facilitates the generation of an inference or, conversely, restricts the range of possible interpretations. The analysis therefore focuses on the relationship between morphological structure and the emergence of implicit normative meaning.

3. Deontic Evaluation. The final stage assesses the legal force of the reconstructed meaning. Does it establish an obligation, confer a permission, impose a prohibition, or merely indicate a possibility? Von Wright's deontic categories provide a framework for distinguishing among these alternatives.

In Uzbek legal discourse, such distinctions are frequently expressed through forms such as *kerak* ("necessary/must"), *lozim* ("required"), *shart* ("must/obligatory"), *mumkin* ("may/possible"), *haqli* ("entitled"), and *mumkin emas* ("may not"). Nevertheless, the presence of a particular modal expression alone is not sufficient for determining its legal significance. For example, *mumkin* may indicate a simple possibility in one context, while in another it may approximate a grant of legal authority. Likewise, *haqli* may express permission in some cases but refer to the practical authority of a public body in others. Consequently, modal expressions must be evaluated within their broader morphological and syntactic environment rather than as isolated lexical items [13].

This approach is not intended to replace legal interpretation. Grammatical interpretation has long been recognized as an established method in legal scholarship. The difference lies elsewhere. Here, grammatical form is examined not as a matter of general linguistic explanation but at the levels of morphemes, scope, and inference. Such an approach makes it possible to identify more precisely where normative meaning is explicitly expressed, where it remains implicit, and where the text creates opportunities for competing interpretations.

Agglutinative Form
(affix, voice marker, possessive marker, postposition, conditional form)
↓
Morphological Analysis
↓
Inferential Reconstruction
(normative meaning not explicitly stated in the text)
↓
Deontic Evaluation
(obligation / permission / prohibition / facultativity)
↓
Legal Interpretation
(tax consequences, legal subject, scope, liability)

Figure 1. Chain of Normative Inference from Agglutinative Form to Legal Interpretation**.**

Analysis of the Tax Code Provisions. ***Linguistic-Logical Analysis of Article 239: Turnover from the Sale of Goods***

Article 239 of the Tax Code performs an important function within the framework of value-added tax (VAT). It defines what constitutes turnover arising from the sale of goods and services. Accordingly, the provision does not merely provide a definition; it establishes the boundaries of transactions subject to VAT. The manner in which these boundaries are expressed provides valuable material for linguistic-logical analysis.

First, the term *"realizatsiya qilish"* ("sale" or "supply") requires particular attention. This expression is not equivalent to the everyday meaning of *"selling."* In tax legislation, it operates within a broader conceptual framework. Various activities—including the sale of goods, exchange transactions, gratuitous transfers, the performance of work, and the provision of services—are grouped within a single normative category. The inclusion of gratuitous transfers within the concept of realization is especially significant. In ordinary economic understanding, realization is typically associated with the receipt of consideration. In tax law, however, even transactions involving no compensation may generate tax consequences. At this point, lexical meaning and normative meaning do not fully coincide. Terms such as *"free of charge"* or *"gratuitous"* indicate the absence of economic consideration, yet they do not exclude tax consequences. On the contrary, the law treats such transactions as a distinct category of turnover subject to specific regulation.

The construction *"tovarlarni (xizmatlarni) realizatsiya qilish"* ("the sale of goods (services)") also merits careful examination. The parenthetical element *"xizmatlarni"* ("services") serves to economize the text. Through this formulation, the legislator extends the same normative regime to both goods and services. At the same time, such textual compression increases the interpretive burden. In contexts where the provision appears to refer only to goods, should services also be understood as falling within the same syntactic and normative scope? In the expression *"realizatsiya qilish boʻyicha aylanma"* ("turnover arising from the sale"), to which element does the postposition *boʻyicha* ("with respect to" or "arising from") apply? Does it relate solely to the act of realization, or does it extend to the entire taxable object generated by that act? In practical legal interpretation, these questions are generally resolved through reference to the broader normative framework. From a linguistic perspective, however, they represent issues of syntactic and semantic scope. Parenthetical constructions, case marking, and postpositional structures jointly contribute to defining the boundaries of the normative domain [14].

The forms *"kiritiladi"* ("shall be included") and *"kiritilmaydi"* ("shall not be included") are of particular importance in Article 239. On the surface, the difference between them appears minimal. The only formal distinction is the addition of the negative suffix *-ma-*. Yet the legal consequence changes entirely. *"Aylanmaga kiritiladi"* ("shall be included in turnover") means that the transaction is taken into account for VAT purposes. *"Kiritilmaydi"* ("shall not be included") means that it is excluded from the relevant tax base.

This example clearly demonstrates the necessity of agglutinative analysis. A single morpheme alters the normative boundary established by the provision. Consequently, such forms should not be viewed merely as grammatical structures; they must be analyzed as linguistic elements that directly determine tax consequences. From the perspective of normative inference, the negative morpheme does not simply negate an action. It functions as a legal marker that distinguishes between inclusion and exclusion within the scope of taxation, thereby shaping the legal outcome of the provision.

In the case of Article 239, agglutinative inference manifests itself in three principal ways:

1. **Legal Expansion of the Term.** The term *"realizatsiya qilish"* ("sale" or "supply") encompasses a broader normative domain than the ordinary concept of selling.
2. **Syntactic Scope.** The constructions *"tovarlarni (xizmatlarni)"* ("goods (services)") and the postposition *bo'yicha* ("with respect to" or "arising from") contribute to defining the boundaries of the taxable object.
3. **Negative Morphology.** Through the opposition between *"kiritiladi"* ("shall be included") and *"kiritilmaydi"* ("shall not be included"), the same transaction may be interpreted either as falling within or outside the scope of taxable turnover.

Thus, the analysis of Article 239 demonstrates that morphological form, syntactic scope, and normative consequences are interconnected to such an extent that they cannot be meaningfully separated from one another.

Morphological Analysis of Article 248: Procedure for Determining the Tax Base.

Article 248 establishes the procedure for determining the tax base for value-added tax (VAT) purposes. The provision is concerned not merely with computational techniques. It brings together a range of situations—including the value of goods and services supplied, discounts, gratuitous transfers, market value, and personal use—within a single normative framework. Consequently, it provides particularly suitable material for linguistic-logical analysis, as legal terminology, grammatical structure, and tax consequences are closely intertwined.

At first glance, the expression *"soliq bazasini aniqlash"* ("determination of the tax base") appears to be a straightforward procedural designation. In reality, however, it contains several grammatical layers. In the phrase *"soliq bazasi"* ("tax base"), the noun *baza* ("base") is linked to the concept of *soliq* ("tax") through a possessive construction. In the form *"bazasini,"* the possessive marker and the accusative case marker occur together, identifying the phrase as the object of the subsequent action. The verbal noun *"aniqlash"* ("determination") denotes the process of calculation or assessment [15].

At this point, the issue of agency becomes significant. Whose responsibility is it to determine the tax base? Is it the taxpayer's responsibility, the tax authority's responsibility, or simply a procedure prescribed by the provision itself? The text does not always identify the responsible actor explicitly. When the form *"aniqlanadi"* ("shall be determined") is used, the performer of the action is pushed entirely into the background. The norm specifies the procedure and establishes the method of calculation, but the person or institution responsible for carrying it out must often be inferred from the broader context and from the system of tax relations within which the provision operates.

This feature is also important from a deontic perspective. The construction *"soliq bazasi aniqlanadi"* ("the tax base shall be determined") does not contain an explicit command. It includes none of the modal expressions such as *shart* ("must"), *lozim* ("required"), or *kerak* ("necessary"). Nevertheless, the provision is clearly not a mere statement of fact. It prescribes the method by which the tax base is to be calculated and thereby makes that procedure mandatory [16].

Accordingly, the obligation is embedded not in a separate modal expression but in the construction itself. For this reason, interpreting *"aniqlanadi"* solely as a passive voice form would be insufficient. Within normative discourse, it functions as a linguistic device for expressing a mandatory procedural requirement. The passive morphology does more than obscure the agent; it contributes to the legal force of the provision by presenting the prescribed procedure as an objective and binding component of the tax regime.

Another complex aspect of Article 248 concerns the terms *"price," "value,"* and *"market value."* These terms belong to closely related semantic fields; however, in a legal text they cannot simply be treated as synonyms. *"Price"* is often associated with contractual agreements or the conditions of a transaction. *"Value"* denotes a broader economic assessment. *"Market value,"* in turn, is not merely an ordinary valuation but a normative criterion determined under specific conditions. This triad performs different functions in the calculation of the tax base. If these terms are conflated, the resulting tax base may also differ. Here, terminological diffusion begins at the lexical level and subsequently extends to legal consequences [17].

The concept of a *"discount"* likewise requires separate analysis. In constructions such as *"shall be determined taking into account the discount,"* what is important is not the action itself but its effect on the calculation. The expression *"taking into account"* indicates a resultant state. The discount has first been recognized, and the tax base is then determined with due regard to that circumstance. The text itself does not always make everything explicit. Which discount is being referred to? By whom was it granted? Is it a contractual discount, a marketing discount, or a discount specifically provided for by law? These questions are answered not within the norm itself but through its context and the broader system of tax relations.

The construction *"in the event that it is granted"* serves as an important grammatical marker in this process. The structure *"-gan taqdirda"* expresses a condition, yet it does not always fully delimit the scope of that condition. It merely indicates the existence of a discount. The legal basis of the discount, the granting entity, and the criteria for its recognition must be reconstructed separately. This is not simply a case of implicit meaning in ordinary conversation. In a legal text, such reconstruction takes the form of normative inference. The interpreting subject determines which discount affects the tax base on the basis of the text, the system of legal norms, and tax practice.

In this respect, Article 248 provides an important example of agglutinative inference. Expressions such as *"determination of the tax base," "shall be determined," "taking into account,"* and *"in the event that it is granted"* demonstrate that morphological units do more than perform grammatical functions. They establish the relationship between procedure, subject, condition, and consequence. It is precisely at this point that linguistic form becomes connected to the practical interpretation of a tax norm.

Articles 370–377. Aggregate Income of Individuals and Terminological Diffusion

Section XIII of the Tax Code is devoted to personal income tax. Chapter 53 sets out the composition of aggregate income. Article 370 establishes the general framework, while the subsequent articles enumerate specific categories of income: income in the form of remuneration for labor, property income, income in the form of material benefits, and other income. Although this sequence appears systematic on the surface, its internal classification criteria are not uniform.

In the expression *"composition of aggregate income,"* a normative object is constructed through a genitive-possessive relationship. The word *"aggregate"* indicates the overall scope of that object. The issue here is not the grammatical position of the word *"aggregate."* Rather, the central question is how this general scope is subdivided in the subsequent provisions. Article 370 establishes the boundary, whereas Articles 371–377 classify the elements contained within that boundary. In this sense, *"aggregate income"* is not a fixed and closed lexical unit; it is a normative construction whose content is progressively developed through the sequence of provisions.

The expression *"income in the form of remuneration for labor"* in Article 371 is structurally complex. It identifies not the source of the income but, first and foremost, the mechanism through which the income is generated. Labor is performed, remuneration is paid for that labor, and that payment is recognized as income. The dative case marker in *"mehnatga"* ("for labor") indicates the target of the action. *"Haq toʻlash"* ("payment of remuneration") reveals the underlying economic relationship. The expression *"tarzidagi"* ("in the form of") transforms that relationship into a category of income. The norm does not simply designate this type of income as *"labor income."* Instead, it defines it through the mechanism of payment.

The expression *"property income"* in Article 375 is considerably more concise. Here, the classification is based not on the mechanism but on the source of the income. The adjective *"mulkiy"* ("property-related") indicates that the income is connected with property, yet the manner in which the income is generated is not disclosed in the term itself. Whether it arises from a sale, lease, or another form of gain must be determined from the internal provisions of the article. Whereas Article 371 names the category of income through a process, Article 375 names it through its source. This distinction is not merely stylistic; it relates to the logical basis of the classification itself.

The expression *"income in the form of material benefits"* in Article 376 represents a different type of construction. Here, income is interpreted not as a monetary receipt but as an economic benefit received by an individual. The word *"naf"* ("benefit") is not commonly used in everyday speech; it is more characteristic of official-administrative and formal written styles. Consequently, the expression *"material benefit"* cannot be interpreted solely on the basis of its dictionary meaning. Which situations qualify as material benefits? Which benefits are recognized as income? The answers to these questions are determined through the internal structure of the article, the broader system of tax relations, and practical application. The form *"tarzidagi"* ("in the form of") functions as a grammatical device that transfers an economic benefit into the category of income.

The category *"other income"* in Article 377 constitutes the most open-ended construction. The word *"other"* encompasses situations that fall outside the categories of income enumerated in the preceding articles. It does not provide a precise designation, nor does it fully close the boundaries of the category. Its function is to leave a residual field within the classification system. From the perspective of legislative drafting, this is understandable. It is difficult to enumerate all possible forms of income in advance. From a linguistic-logical perspective, however, this very term creates the possibility for inferential expansion. The interpreting subject must determine which situations are encompassed by the category *"other."* Is this category limited to situations not covered by the preceding articles but nevertheless recognized as income, or does it also extend to new forms of economic benefit that may emerge over time? It is precisely at this boundary that interpretation becomes more complex.

Terminological diffusion becomes particularly evident at this point. In Articles 371–377, the concept of *"income"* is defined in different ways: in one instance through the mechanism of remuneration for labor, in another through a property-based source, in yet another through the form of material benefit, and finally through a residual category. All of these categories are included within the composition of *aggregate income*. However, the criteria underlying their designation are not uniform. As a result, the concept of *"income"* expands and becomes layered across the sequence of provisions, while in certain instances leaving open areas that require interpretation.

Within this section, agglutinative inference is manifested precisely through grammatical units such as *"mehnatga"* ("for labor"), *"tarzidagi"* ("in the form of"), *"mulkiy"* ("property-related"), *"moddiy naf tarzidagi"* ("in the form of material benefit"), and *"boshqa"* ("other"). These units do not perform the same function. *"Mehnatga"* indicates the relationship from which the income arises. *"Tarzidagi"* specifies the form or mode through which the income is generated. *"Mulkiy"* foregrounds the source of the income. *"Boshqa"* denotes an open residual category encompassing cases not covered by the preceding classifications.

Therefore, in Articles 370–377, the issue does not lie in the repeated use of the word *"income."* Rather, it lies in the way *income* as a legal category is constructed through different grammatical forms and different classification criteria. In interpreting aggregate income, lexical meaning alone is insufficient. The grammatical structure of the provisions, their methods of designation, and the logic underlying their classification must also be taken into account.

Table 2. The Relationship Between Grammatical Form, Linguistic-Logical Issues, and Legal Interpretation: Evidence from Provisions of the Tax Code.

Article	Unit of Analysis	Grammatical/Morphological Feature	Linguistic-Logical Issue	Impact on Legal Interpretation
Article 239	*"turnover arising from the sale of goods (services)"*	Parenthetical construction; postposition *bo'yicha* ("with respect to" / "arising from")	Ambiguity of syntactic scope	Determines the boundaries of VAT-taxable turnover
Article 239	*"shall be included / shall not be included"*	Negative suffix *-ma-*	Alteration of normative boundaries	Distinguishes whether a transaction falls within or outside taxable turnover
Article 248	*"the tax base shall be determined"*	Passive voice marker *-n-*	Concealment of the subject	Requires interpretation regarding who is responsible for determining the tax base
Article 248	*"taking into account"*	Resultative-state construction	Relationship between conditions and calculation procedures	Determines how a discount affects the tax base
Article 371	*"income in the form of remuneration for labor"*	Dative case marker; construction *"in the form of"*	Process-based categorization	The income category is defined through the mechanism of payment
Article 375	*"property income"*	Adjectival suffix *-iy*	Source-based categorization	Income is interpreted through its connection to property as a source
Article 376	*"income in the form of material benefits"*	The forms *"material"* and *"in the form of"*	Categorization through the form of benefit	Non-monetary economic benefits are treated as income
Article 377	*"other income"*	Residual-category marker	Inferential expansion	Raises the issue of including income not covered by the preceding categories

Interpretative Phenomena Characteristic of Agglutinative Structure

The analysis of Articles 239, 248, and 370–377 demonstrates that ambiguity in Uzbek legal texts does not arise solely at the level of terminology. It may also emerge through grammatical form, the scope of affixes, the attachment of postpositions to particular linguistic units, and the way conditional and negative constructions interact with normative consequences. On this basis, several interpretative phenomena associated with agglutinative structure can be identified.

Syntactic Scope Ambiguity

This phenomenon arises when it is not explicitly clear which word or group of words a particular affix, postposition, or postpositional construction modifies. The expression *"turnover arising from the sale of goods (services)"* in Article 239 illustrates this issue. The scope of the postposition *boʻyicha* ("with respect to" or "arising from") becomes problematic. Does it relate solely to the act of *sale/supply*, or does it encompass the entire expression *"turnover arising from the sale"*? The text itself does not mark this boundary through any specific syntactic indicator. In agglutinative structures, such ambiguity becomes increasingly noticeable as chains of affixes and postpositional constructions grow more complex.

Interpretative Collision

A single normative construction may be open to two different interpretations. Although both interpretations may appear logically justified, they may lead to mutually exclusive legal consequences. The form *"aniqlanadi"* ("shall be determined") in Article 248 creates precisely this type of ambiguity. The text does not explicitly identify who is responsible for determining the tax base. Is it the taxpayer, the tax authority, or the calculation procedure prescribed by law itself? The passive construction specifies the procedure while concealing the acting subject. It is at this point that interpretation becomes particularly complex.

Inferential Expansion

Legislative texts do not, and cannot, enumerate every possible situation. Certain meanings must therefore be reconstructed through context, the broader normative framework, and reference to related provisions. The category *"other income"* in Article 377 is significant in this respect. The word *"other"* refers to forms of income not covered by the preceding provisions, yet it does not itself establish a precise boundary. Determining which forms of income fall within this category and which do not requires reference to the overall structure of the norm and the legal system in which it operates.

This process bears some resemblance to Grice's concept of implicature. However, in legal discourse, implicit meaning does not remain a mere communicative suggestion. It becomes connected to legal and tax consequences. For this reason, it is more appropriate to speak of **normative inference** than of implicature in its ordinary linguistic sense.

Terminological Diffusion

When a legal term operates not within a single provision but across multiple provisions, its meaning becomes layered. The terms *"price," "value,"* and *"market value"* in Article 248 belong to the same semantic field, yet their normative functions are not identical. Similarly, the term *"income"* in Articles 371–377 is elaborated through various constructions such as *"income in the form of remuneration for labor," "property income," "income in the form of material benefits,"* and *"other income."* In these cases, the term is repeated, but each occurrence is defined according to a different criterion. In one instance the basis is a mechanism, in another a source, in another the form of benefit, and in yet another a residual category. As a result, the meaning of the term becomes distributed throughout the text and cannot be confined to its lexical meaning alone.

Referential Discontinuity

In normative texts, the connection between preceding and subsequent elements is not always explicitly provided. Sometimes expressions such as *"this," "the present," "such,"* or *"other"* serve to maintain textual cohesion. In other cases, however, they are insufficient. Determining the specific element to which such expressions refer, or identifying the provision or subsection they invoke, requires contextual interpretation.

The concept of *"aggregate income"* in Article 370 is subsequently subdivided in later provisions into categories such as income in the form of remuneration for labor, property income, income in the form of material benefits, and other income. Where these connections are maintained clearly, the system can be interpreted coherently. Where they become weakened, however, uncertainty may arise regarding the general category to which a particular type of income belongs. For this reason, it would be insufficient to describe this phenomenon merely as anaphoric discontinuity. The issue extends beyond demonstrative expressions themselves. It concerns the manner in which provisions are connected to one another and the points at which the normative chain becomes interrupted or blurred. Accordingly, the broader term **referential discontinuity** is more appropriate.

Normative Indeterminacy

In legal texts, certain concepts are intentionally formulated in broad terms. The expression *"realization"* in Article 239 is one such example. It is not limited to sale transactions but also encompasses exchanges, gratuitous transfers, the performance of work, and the provision of services. Such breadth may be necessary from a legislative perspective, since tax consequences cannot be confined solely to conventional sales transactions.

At the same time, the broader a concept becomes, the greater the interpretive burden placed upon those applying the law. The phenomenon of **vagueness** described by Endicott—that is, the openness of the boundaries of a legal concept—is manifested here at the lexical level. In Uzbek legal discourse, however, indeterminacy arises not only from lexical expressions but also from morphological and syntactic structures. A negative suffix, a passive voice construction, a conditional form, or the scope of a postposition may alter the normative boundary established by a legal provision.

The Morphological Layer: The Hidden Mechanism of Normative Meaning Formation

The analyses presented above lead to a single conclusion. Normative meaning does not reside solely in legal terminology. It is also embedded in affixes, voice constructions, possessive chains, conditional structures, and derivational suffixes. For this reason, it is insufficient to read a legal text exclusively through its lexical units. In Uzbek, the morphological layer penetrates the internal mechanism of the legal norm itself.

First, the category of voice is directly related to the issue of the normative subject. *"Aniqlaydi"* ("determines") and *"aniqlanadi"* ("shall be determined") are not identical grammatical forms. Nor do they express the same normative relationship in legal discourse. If the text states *"the taxpayer determines,"* the agent of the action is explicitly identified. In the construction *"the tax base shall be determined,"* by contrast, the procedure is foregrounded while the acting subject recedes from the text. Forms such as *"aniqlanadi"* ("shall be determined"), *"belgilanadi"* ("shall be established"), and *"hisobga olinadi"* ("shall be taken into account"), which occur in Article 248, exhibit precisely this characteristic. The norm specifies the action but does not always explicitly identify the actor responsible for carrying it out. This is where the legal significance of the passive voice becomes apparent.

To some extent, this phenomenon may be compared with passive constructions in English. Within the field of forensic linguistics, Gibbons has demonstrated that the concealment of the subject may influence legal interpretation. In Uzbek, however, the situation has a distinctive characteristic. Passivity is expressed through clearly identifiable morphemes. Forms such as *-il, -in,* and *-lan* function not merely as grammatical devices but also as mechanisms for either revealing or concealing the normative subject within the text. Consequently, the distinction between *"belgilaydi"* ("establishes") and *"belgilanadi"* ("shall be established"), or between *"hisobga oladi"* ("takes into account") and *"hisobga olinadi"* ("shall be taken into account"), is not a minor stylistic variation. In the former case, the subject is explicitly present in the text; in the latter, it is displaced into the background and left to be inferred from context.

Possessive Markers and Normative Reference

In Uzbek legal texts, possessive constructions frequently maintain the relationships between legal concepts. In the expression *"the composition of aggregate income,"* the genitive-possessive relationship between *"income"* and *"composition"* creates a distinct normative object. The provision is not concerned with income in general but specifically with the composition of income. The subsequent articles then divide that composition into separate categories.

In more complex texts, possessive chains become even denser. Expressions such as *"the taxpayer's income," "the composition of income," "the amount of the tax base,"* and *"the recognition of deductions"* illustrate how each possessive relationship redirects the reference of the norm. Which income? Whose income? The amount of which tax base? Which deduction is being recognized? Such questions cannot be resolved solely through lexical meaning. Genitive and possessive constructions narrow normative reference and, in some cases, extend it across several hierarchical levels. The interpreting subject must reconstruct these layers of reference in order to determine the intended legal meaning.

Grammatical Form and Categorization

Grammatical form is equally significant in the process of categorization. In Articles 371–377, categories of income are not designated through a uniform grammatical model. *"Income in the form of remuneration for labor"* is constructed through a process and a payment mechanism. *"Property income"* is based on the source of the income. *"Income in the form of material benefits"* foregrounds the form of economic benefit. *"Other income"* designates a residual category encompassing cases not covered by the preceding classifications.

Thus, within a single classificatory system, four different naming criteria are employed: process, source, form of benefit, and residual category. As a result, categorization in legal discourse is not determined solely by terminology. It is also shaped by grammatical structures that organize and differentiate the categories to which legal consequences are attached.

This distinction is not insignificant for legal interpretation. When income is described as *"property-related,"* the source of the income is emphasized, whereas in constructions containing *"in the form of,"* the method or form through which the income is generated becomes the primary focus. In the expression *"material benefit,"* income is interpreted not as a direct monetary receipt but as an economic benefit. Thus, derivational adjectival suffixes and attributive constructions do more than merely label categories of income; they place them within specific legal classifications.

It is precisely here that the hidden mechanism of the morphological layer becomes visible. An affix may appear to be a minor linguistic unit, yet its role in legal discourse is far from insignificant. It may conceal the subject, narrow the scope of an object, establish a condition, or even transfer a concept into a different normative category. For this reason, morphological analysis in agglutinative legal texts is not a secondary stage of analysis. Rather, it is an essential analytical tool for identifying where normative meaning is explicitly expressed and where it must be reconstructed through context and inference.

4. Discussion

The analysis demonstrates that normative meaning in Uzbek legal discourse is not formed solely through the selection of legal terminology or the overall syntactic structure of a sentence. The morphological layer also participates in this process—sometimes explicitly, sometimes in less noticeable ways. Voice constructions may remove the subject from the textual foreground; possessive chains may narrow or broaden reference; conditional constructions may link legal consequences to specific circumstances; and modal expressions may determine the deontic force of a norm. These phenomena cannot be separated from the agglutinative structure of the Uzbek language.

The agglutinative structure creates two distinct possibilities for legal texts. On the one hand, affixes remain relatively transparent; they can be segmented into individual morphemes, and the normative function of each can be examined separately. This provides a significant advantage for analysis. On the other hand, as chains of affixes become longer, interpretation becomes more complex. It is not possible to determine automatically from the text which affix performs a purely grammatical function, which one modifies the normative subject, or which form establishes the boundary of a condition or exception. Consequently, agglutination in legal discourse is not merely a source of transparency; it is also a source of compositional complexity.

In forensic linguistics and legal discourse analysis, attention is often directed toward the lexical-semantic level. Questions such as whether a statement contains an insult or a threat, how a particular term is used, or what general meaning a sentence conveys are undoubtedly important. However, when working with Uzbek legal texts, this level of analysis alone is insufficient. In VAT provisions, particularly Articles 239 and 248, expressions such as *"realization," "shall be determined,"* and *"shall be taken into account"* acquire normative force not only through their lexical meaning but also through their grammatical form. In the provisions on personal income tax, constructions such as *"income in the form of remuneration for labor," "property-related," "income in the form of material benefits,"* and *"other"* categorize types of income according to different criteria. In this context, morphology is not merely an auxiliary feature. It functions within the classificatory structure itself.

It is at this point that the model of agglutinative inference acquires practical significance. In interpreting a legal norm, linguistic expertise may first identify the relevant morphological form, then reconstruct the implicit or partially implicit normative meaning arising from that form, and finally determine its deontic force. This procedure does not seek to replace the legal interpreter. Its purpose is different: to reveal which linguistic units support a particular interpretation and to identify where the text is explicit and where interpretation depends upon inference. The model also has its limitations. Morphological analysis alone cannot fully resolve legal meaning. Legal interpretation is not exclusively a linguistic matter; it also involves the legal system, judicial practice, administrative procedures, the purpose of the norm, and its sphere of application. Linguistic analysis reveals only one layer of this process. Therefore, it is more appropriate to regard this model not as an absolute tool of legal interpretation but as a method for identifying the linguistic foundations of normative texts.

Another limitation concerns the scope of the material examined. In this article, the model was tested primarily on provisions of the Tax Code relating to value-added tax and personal income tax. The results are useful, but they cannot yet be automatically generalized to all branches of law. The morphological layer may function differently in criminal, civil, administrative, or procedural legal texts. Likewise, it would be scientifically imprudent to assume in advance that the same patterns necessarily apply to other Turkic languages. Future research should therefore examine the applicability of the model in precisely these directions.

5. Conclusion

This study has demonstrated that normative meaning in Uzbek legal texts is formed not only through legal terminology or the general semantic content of sentences but also through the morphological layer. In this process, agglutinative structure does not merely serve as a grammatical background. Voice constructions reveal or conceal the subject, possessive markers establish reference, modal constructions express deontic force, and derivational forms participate in the classification of legal categories.

The analysis of Articles 239, 248, and 370–377 of the Tax Code has shown that interpretative problems in normative texts cannot be explained solely by lexical ambiguity.

In expressions such as *"realization," "shall be determined," "shall be taken into account," "income in the form of remuneration for labor," "property income," "income in the form of material benefits,"* and *"other income,"* grammatical form and legal consequence become closely interconnected. Through these linguistic units, phenomena such as syntactic scope ambiguity, interpretative collision, inferential expansion, terminological diffusion, referential discontinuity, and normative indeterminacy emerge.

The three-stage analytical procedure employed in this article—morphological decomposition, inferential reconstruction, and deontic qualification—is proposed as a practical instrument for linguistic-logical expertise. Its purpose is not to replace legal interpretation. Rather, the model identifies the linguistic units upon which a normative conclusion depends and reveals where the text is explicit and where interpretation requires inference.

At the same time, morphological analysis alone cannot fully determine legal meaning. The interpretation of legal norms must also take into account the purpose of the norm, its place within the legal system, and relevant judicial and administrative practice. In this study, the model was tested on selected provisions of the Tax Code. The next stage of research should involve applying the model to criminal, civil, administrative, and procedural legal texts, as well as comparing its operation with materials from other Turkic languages.

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