RESEARCH ARTICLE

STYLISTIC ANALYSIS OF TAX LAW —— TAKE "THE LAW OF THE PEOPLE'S REPUBLIC OF CHINA ON ENTERPRISE INCOME TAX" AS AN EXAMPLE

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ABSTRACT

The legal English is a special kind of text which is different from the text of literature and the autobiography. However, few attention has been paid to it, and most of the studies on legal English only pay attention to the general stylistic features of criminal law which is directed to the professionals, regardless of the economic law which is directed to the public. So the author wants to pay attention to the economic law and take the "Law of the People's Republic of China on Enterprise Income Tax" as an example. During the analysis, the author continues to do the research by studying The Law of the People's Republic of China on Enterprise Income Tax, try to get the lexical, syntactic and textual features of the income tax regulation, and endeavor to give the reason contributing to the stylistic features. After the stylistic analysis of the tax law, people could become more familiar with the tax law and more actively engaged in international economic affairs and better protect our economic rights.

Keywords: Legal English; Tax Law; Stylistic Features

1.   INTRODUCTION

1.1.   Background and Significance of this study

Since the reforming and opening policy in 1978, the legal system in China has developed rapidly and has become more complete than before. With the increasing amount of the import and export in China, it has been so important for us to make use of the international economic law to develop our economy, so a good study of the tax law has been a necessity. Based on the searches on "Chinese Journal Full-text Database" these years, there are tens of articles researching the definition of stylistics which begins from the 1950s, by Summing up the stylistic researches of legal English abroad and at home, we've found that the most of our current researches pay their attention to the general stylistic features of criminal law which is directed to the professionals, however, few of researches pay their attention to the economic law, such as the tax law, so a good description of the tax law has been so important.

1.2.   Definition of Key Terms

1.2.1.   Style

Style is a "particular form or genre", or to a "type of work associated with a single author or a type of speech function. David Crystal and Derek Davy (1969) held that the term "style "can be defined from four commonly recognized senses 1) Style may refer to the language habits of one person as when we talk of Shakespeare's style, or when we discuss questions of disputed authorship 2) Style may refer to the language habits shared by a group of people at one time, or over a period of time 3) Style is given a more restricted meaning when it is used in an evaluative sense 4) Partly overlapping with the three senses just outlined is the widespread use of the word 'style', which refer solely to literary language. David YW (2001) held that the style is actually related to the language used by an individual. Vijay K. Saumya Sharma (2013) argued that stylistics stands for the study of literary texts using formal linguistic tools, the stylistics could also be analysed by the sophisticated computer-based applications.

1.2.2.   Forensic Stylistics

The so-called forensic stylistics, is also a very important theory and it is the research field which studies how the word is used in the document or some other official document and it compares the style of the document to the other kind of text or other kind of articles. And it usually makes comparison between the style of the document and the other kind of text, such as the style of text in the novel. It is well-known for all of us that the meaning of the word style is gotten from the Latin word and it has different definitions when it happens in different situations or in different environments.

1.2.3.   Stylistic Analysis

Qin Xiubai (2002) held that stylistic analysis is based on the linguistic description and the communicative functions of language in specific contexts are always realized through specific phone, vocabularies, syntax, grapheme, and textual structure. We can know the actual meaning of the text and find the special effect by researching its stylistic features. Huang Yongping (2004) studies the translation issue of the legal English. Wang Zuoliang (2001) held that we can begin the stylistic analysis of the syntax from the perspective of sentence type, such as the simple sentence, the compound sentence, the complex sentence, and even the question sentence, sentence constituents.

2.   Stylistic Analysis of Tax Law

The stylistic analysis is based on the linguistic description and the communicative functions of language in specific contexts are always realized through specific phone, vocabularies, syntax, grapheme and textual structure. In this dissertation, the author tries to get the lexical, syntactic and textual feature of tax law by analysing the Law of the People's Republic of China on The tax law in English version.

2.1   The Lexical Features of Tax Law

In this part, the technical terms, the formal words, the ancient words, the loan words and the use of the modal words 'shall' is regarded as the lexical features of the legal English, so the analysis of the tax law shall begin from these aspects such as the technical terms, the formal words, the ancient words, the loan words and the use of the modal words shall and some other aspects.

Table 1. The Lexical Features of Tax Law

Type	Technical terms	Formal words	Archaism	The loan words	The modal words
Number	468	420	128	>350	145
Total Number	4000	4000	4000	4000	4000
Percentage	11.7%	10.5%	3.2%	>8.8%	3.6%

2.1.1   The Technical Term

The definition of the technical term: Every profession and trade, every art, and every science has its technical vocabulary, the function of which is partly to refer to things or processes which have no names in

ordinary English, and partly to secure the greater exactness in expression. Such special dialects, or jargon, are necessary in technical discussion of any kind. In this article, the author regards the technical terms as the most important lexical features of the legal English and whose function is to make the text more precise and to avoid the ambiguity in term of the reader. During the research people consult "The Law of the People's Republic of China on Enterprise Income Tax" to find the technical terms in the tax law Such as: box, average, review, which all have their own specific meanings in the law.

One could find that there are so many technical terms in the tax law and could get that: In article one, the technical terms including general provisions, taxpayer, enterprise income tax and partnership enterprises. In article two, the technical terms including resident enterprise, non-resident enterprises, administration institution. In article three, the technical terms including resident enterprises, non-resident enterprise , enterprise income tax. In article 4, the technical terms including enterprise income tax, the applicable tax rate and non-resident enterprises. In article 5, the technical terms including the total income, taxable year, non-taxable income, tax exempted income. In article6, the technical terms including monetary and non-monetary terms, total income, labour services, transfer of property, equity investment, interest income and rental income. And based on examples above, the table could be made like the one below and let people know clearly the number of the technical terms.

From Table 1, it can be reached that there are 11.7% technical terms in the tax law. The technical terms is the word which is so serious and precise in the law, so the frequent use of the technical terms can make the tax law more serious and more precise, which could make it easy for people to understand, usually the technical terms have only one definition, the only one definition can make it a reality that all the people have only one same understanding about the tax law, which makes it a reality that people could make less mistakes during their transactions.

2.1.2   The Formal Word

The most commonly used words in the legal English must be the formal words among the three kinds of words, namely, the formal words, the common words and the colloquial words. The formal words are also called the learned words, which is used to make the form and the style of the legal English to be formal, solemn and stately. During the research people could find that the place people lives is usually been called the "residence" rather than house, because if people uses the word house in the law, the law will be casual rather than official. In the same way, people use the word "deception" instead of trick, people use "prior to" instead of before, people use "subsequent" rather than after in the law. In order to explain this phenomenon people can consult the examples below.

During the research it could be found that: In article1, people use enterprise instead of company, obtain instead of get, hereafter instead of then, in accordance with instead of according to. In article 2, people also use enterprise of company, resident instead of living people, in accordance with instead of according to, for the purpose of instead of in purpose to. In article 3, we also use resident instead of living people, people also use enterprise instead of company, in relation to instead of relating, obtain instead of get. In article 4, people use shall be instead of is, enterprise instead of company, in accordance with instead of according to, hereof instead of here. In article 5, people use total instead of all, taxable instead of profitable, previous instead of earlier, shall be instead of is. In article6, people also use obtain instead of get, monetary instead of financial, total instead of all, property instead of getting. And based the date of the number of the formal words in the tax English people could make the table below and let people know clearly the number of the formal words.

From Table 1, it can be reached that there are 10.5% formal words in the tax law. The formal word is the official words which are used in the serious text and give people the solemn impression. So the purpose of the frequent use of the formal words is to make the tax law more solemn and more serious. Because the main function of the tax law is to law down rules during the transaction and make people better understand that which things are good to do and which thing is bad to do.

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2.1.3   Old and Middle English Word

The old and middle English words are the words which originate from the old and middle English period, people can also call the old and the middle English words as the archaism. The archaism can serve to make the article serious, sacred and make the text full of loyalty. During the research people find the old and middle English words in the tax law including: "thereof, thereon, thereby, whereas, whereby, thereafter, thereto" and so on.

During the research it could be found that: In article1, people could find the words <u>hereafter</u> and <u>therefore</u> as the old and middle English words, In article 2, people could find the word <u>therefore</u> as the middle and old English word, In article3 we could find <u>therefore</u> and <u>whereas</u> as the middle and old English words, and In article7 we could find <u>thereby</u> and <u>therefore</u> as the middle and old English words. And based the date of the number of the middle and old English words in the tax English people could make the table below and let people know clearly the number of the middle and old English words in the tax law

Based on the Table 1, it could be reached that there are 3.2% archaic words in the tax law. And reason for this phenomenon must be because of the purpose of making the tax law more solemn and more serious, for the tax law is used to lay down rules which must be obeyed by the masses.

2.1.4   The Loan Word

Since the loan words have occupied a large proportion of the English, so people can say that it's one of the features of the English to have so much loan words. The Latin and the French are the main resources of the legal English, Such as: "defendant, attorney, summons, verdict, crime, suit, prison, innocence", all of the words coming from Latin or French. And with the development of the economy and politics, some new branches of the legal English appear with some new technical words, such as "sadism" coming from the psychology, "abortion" coming from medicine, continental shell coming from geography and some other words coming from some other areas.

During the research it could be found that: In article11, the loan words including <u>enterprise</u>, <u>asset</u>, <u>provision</u>, <u>depreciation</u>, <u>premise</u>, <u>lease</u> and <u>calculate</u>. In article12, the loan words including <u>compute</u>, <u>amortization</u>, <u>intangible</u>. In article13, the loan words including <u>enterprise</u>, <u>amortize</u>, <u>provision</u>, <u>reconstruction</u> and <u>amortization</u>. In article14, the loan words including <u>enterprise</u>, <u>calculate</u>, <u>provision</u>. In article15, the loan words including <u>enterprise</u>, <u>calculate</u>, <u>provision</u>. In article 16, the loan words including <u>enterprise</u> and <u>asset</u>.

Based on Table 1, it could be reached that there are >8.8% loan words in the tax law. Because the culture of English has been influenced by some other cultures, so the formal words is the official words which is used in the serious text and give people the impression of solemn. So the purpose of the frequent use of the formal words is to make the tax law more solemn and more serious. Because the main function of the tax law is to law down rules during the transaction, and make people better understand which thing is good to do and which thing is bad to do.

2.1.5   The Use of Modal Verb

In this article, the author holds that the meaning of shall in the legal English is not refer to the things which will happen in the near future, the tension to use the word shall in the legal English is to make the audience know something about the duty and the obligation. And the negation of the word shall is used to prohibit something, to let people not to do something and guide people to do something right. And apart from the modal verb shall, there are also some other modal verbs, such as may be, might be and so on.

During the research it could be found that: In article1, the modal verbs including, <u>shall</u> .in article2, the modal verbs including <u>shall</u>. In article3, the modal verbs including <u>shall</u>. In article 4, the modal verbs including, <u>shall be</u>. In article 5, the modal verbs including, <u>shall</u>. In article6, the modal verbs including, <u>shall</u>. In article7, the modal verbs including, <u>shall</u>. In article 8, the modal verbs including, <u>maybe</u>. In article9, the modal verbs including, <u>maybe</u>. In article11, the modal verbs including, <u>maybe</u>.

Based on Table 1, it could be reached that there are 3.6% modal words in the tax law, such as shall, maybe and so on. In the ordinary text, there are seldom modal words. However, during the analysis of the tax law, it could be found that there are so many modal words. One of the reasons for this is that the tax law is

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directed to the public which is used to lay down obligations, the characteristics of the tax law determines its serious style. So in order to ease the tension between the law and the masses, then the law occupies so many modal words in it.

2.2   The Syntactic Features of Tax Law

In this part, the author regards the long sentence, the subjunctive sentence, the frequent use of the attributive clause, the highly nominal expression and the use of present tense as the syntactic features. And through this part the lexical features of the legal English in tax law will be discussed.

Table 2. The Syntactic Features of Tax Law

Type	Passive Sentence	Present Tense Sentence	Highly Nominal Expressions	Attributive Sentences
Number	25	86	306	37
Total number	86	86	4000	86
Percentage	29%	100%	7.6%	43%

2.2.1   The Long Sentence

The definition of long sentence: The average length of all style of English is 17.9 long, so the length of the long sentence in the tax law is more than 17.9 long. During the research people get some paragraphs from the Law of the People's Republic of China on Enterprise Income Tax and then they use these to study the length of the sentence, and below are the examples

In article1, there are two sentences, the average length of the sentence is 25 words. In article2, there are two sentences, the average length of the sentence is 28 words. In article3, there are three sentences, the average length of the sentence is 31 words. In article4, there are two sentences, the average length of the sentence is 18 words. In article5, there are only one sentence, the length of the sentence is 38 words. In article6, there are only one sentence, the length of the sentence is 58 words. In article7, there are only one sentence, the length of the sentence is 38 words. In article8, there are only one sentence, the length of the sentence is 30 words. And during the research and based on the data of the analysis, the table below could be reached to show the characteristics of the sentence in the tax law.

Table 3. The average number of words in the sentence

Type	The number of words in the sentence
Number	86
Total Number	4000
Average number of words	46.5

Based on Table 3, it could be reached that the sentence of the tax law is so long, the average number of the words in the sentences is 46.5. And through the characteristics of the sentence, the reason accounting for the features of the sentence could be reached. For the style of the tax law belonging to the formal one, so in order to make the intension of the law more precise, more words will be used to make it easy for the masses to understand.

2.2.2   The Passive Sentence

The author treats the frequent use of the passive sentence as one of the features of the Legal English. The passive sentences is the sentences which used without referring the actor of the action ,which is often used in the legal English to express that the legal decision is impersonal but subjective, and to make the audience believe that the legal if fair to everybody who is involved in. Below are the examples:

In article2, the passive clauses including, are set up . In article three, the passive clauses including are set up. In article8, the passive clauses including, be deducted. In article11, the passive clauses including, be

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deducted, be <u>calculated</u>. In article22, the passive clauses including, <u>be derived</u>. In article23, the passive clauses including, <u>be paid, be made up</u>. In article24, the passive clauses including, <u>be dividend, be shared, be offset</u>.

Based on Table2, it could be reached that there are 29% passive sentences in the tax law. The reason for this features could be reached by analysing the date of the characteristics. For the style of the tax law is so formal whose function is to lay down rules and obligations, the frequent use of the passive sentences could ease the tension between the law and the masses and make it easy for the ordinary people to understand.

2.2.3   The Use of Present Tense

The use of present tense is one of the features of the tax law English. To make the tax law be valid, be more close to reality, the tense of the tax law almost be the present tense which is used to express the intension, to let people know the duty and the obligation. However, on the other hand, if people use words to express duty and obligation, the word 'shall' and the word "be to" must be used. And during the research people consults the Law of the People's Republic of China on Enterprise Income Tax, and the finding is shown in the table 2 that there are 100% present tense sentences in the tax law. The reason for this features could be reached by analysing the date of the characteristics. Because the tax law is different from other kinds of law, and the tax law is directed to the public. In order to make the law more correspond with the reality and make the law express its intension, so almost all the sentence is in the present tense.

2.2.4   The Highly Nominal Expression

The frequent use of highly nominal expressions is one of the features of the tax law, when people talks about the feature of the frequent use of highly nominal expressions people means that some adjectives, verbs, numbers and nouns having the characteristics of nouns and acting the role of nouns. The feature of the highly nominal is just to make the people more use of the nouns and less use of the verbs. In people's daily life they usually come across the highly nominal sentences which use more nouns and use less verbs. The examples such as: The doctrine of the immortality of the human souls. People seldom use the sentence that "The doctrine that the human souls are immortality". And during the research it could be found that there are so many highly nominal expressions in the tax law. Below are the examples:

In article1, the law uses the highly nominal expression <u>in accordance with</u> instead of <u>according to</u>. In article2, the law uses the highly nominal expressions tw<u> the purpose of</u> instead of <u>in order to</u>, <u>in accordance with</u>. In article3, the law uses the highly nominal expressions <u>in relation to</u> instead of <u>relating to</u>. In article5, the law uses the highly nominal expressions <u>the deduction of</u> instead of <u>to deduce</u>. In article7, the law uses the highly nominal expressions <u>financial management </u>instead of <u>to manage</u>, <u>in accordance with</u> instead of <u>according to</u>.

Based on Table2, it could be reached that there are 7.6% highly nominal expressions in the tax law. The reason for this features could be reached by analysing the date of the characteristics. For the style of the tax law is so formal whose function is to lay down rules and obligations, the frequent use of the highly nominal expressions could make the law more solemn and more serious.

2.2.5   The Frequent Use of the Attributive Sentence

In the tax law more attributive clauses are added to just to explain the real intensions of the articles. The reason why the legal English is more precise and more accurate than the ordinary language is that the more use of the attributive clause. In the tax law people usually find that the word such as which, where and as are more used to make the sentence. And during the research people has got some examples in the law, and the examples are shown below.

In article2, the attributive clause including "…refer to enterprises that are set up in china …". In article3, the attributive clause including "non-resident enterprises that have not set up…", "where non-resident enterprises that have not set up….". In article8, the attributive clause including "reasonable expenses that are relevant….". In article36, the attributive clause including "where there is a significant impact on the ….". In article 58, the attributive clause including: "where agreements on taxation concluded by…"

Based on Table2, it could be reached that there are so many attributive sentences in the tax law. The reason for this features could be reached by analysing the date of the characteristics. For the style of the tax

law is so formal whose function is to lay down rules and obligations, the frequent use of the attributive sentences could make the law easy for the masses to understand.

2.3　　Textual Features of Tax Law

The style of the text can be also called the textual feature of the text which determines the aims of the text. The aim of the textual features of the legal English must be that to avoid ambiguity and to make the legal English more serious and more sacred. It is well-known that all the books have their own style or genre, as is the case, so it is easy to find that the legal English also has its own genre which maybe the high-stylized one. And people can analyze the factors which determine the textual features of the legal English and to determine the textual features of the income tax regulation.

2.3.1　　Lexical Repetition

As one of the members of the lexical cohesion, the lexical repetition exists in the legal English just to make the lexical repetition as one of the features of the legal English. In order to avoid ambiguity and make the text more concise and clear, the lexical repetition has been one of the most important factors in the legal English. By consulting the Law of the People's Republic of China on Enterprise Income Tax people could find such examples below.

In article1, the law has so many lexical repetitions including enterprise, income tax. In article2, the law has so many lexical repetitions including enterprise, institutions or establishments. In article3, the law has so many lexical repetitions including enterprise, income tax. In article4, the law has so many lexical repetitions including income, tax. In article5, the law has so many lexical repetitions including income, taxable. In article6, the law has so many lexical repetitions including monetary terms, income.

From the data analysed, the author gets the number of repetition of the words "enterprise" and "income", and the result is shown in Table4.

Table 4 The number of the repetition of enterprise and income

Repetition	Enterprise(times)	Income(times)
Article1	3	2
Article2	7	1
Article3	3	3
Article4	2	2
Article5	1	5
Article6	1	9

Based on the analysis above, it could be reached that there are so many lexical repetitions in the tax law. The reason must be that the editor wants the law to be precise and accurate and make it easy for people to understand.

2.3.2　　Parallel Structure

There are so many parallel structures in the legal English which is the sentence structure that put every item in the sentence in the same grammatical function. When someone comes to the parallel structure they usually mean that many similar constructions appear in the sentence to make the sentence clear and easy for everybody to read them. By consulting the Law of the People's Republic of China on Enterprise Income Tax people could find such examples below.

Article 27: The following income may be subject to exempted or reduced enterprise income tax: 1.income from engaging in projects of agriculture, forestry, animal husbandry and fisheries by Enterprises; 2.income from engaging in qualified projects of environmental protection and energy and water conservation;

Apart from article 27, there are many other articles have the parallel structure. Namely, article6, article7, article10, article11, article12, article13, article14, article23, article26, article30, article54.

Table 5 The statistics of the parallel structure

Type	Tax law
The number of articles having parallel structures	12
Total number of articles	60
Percentage	20%

Based on the Table 5, it could be reached that there are 20% articles which have the parallel structure. The reason must be that the editor wants the law to be precise and accurate and make it easy for people to understand

3.   Conclusion

During the research of the "Law of the People's Republic of China on Enterprise Income Tax", the stylistic features could be reached which shown below:

The lexical features include: the frequent use of technical terms, loan words, the archaism, formal words and modal words. Based on the data of the features, the reason for these features could be reached, the frequent use of technical terms could make the version more solemn and more serious, the frequent use of loan words could keep the good spirit in the law in the ancient times up to now, the frequent use of formal words could make the law more precise and the frequent use modal words could ease the tension between the law and the masses.

The syntactic features include: the frequent use of long sentence, passive sentence, attributive sentence, subjunctive sentence and highly nominal expressions. Based on the data of the features, the reason for these features could be reached, the frequent use of long sentence could make the version more solemn and more serious, the frequent use of passive sentence could ease the tension between the law and the masses, the frequent use of highly nominal expressions and attributive sentences could make the law more precise and easy for the masses to understand.

The textual features include the frequent use of the lexical repetition, the frequent use of the parallel structure. Based on the data of the features, the reason for these features could be reached that the frequent use of lexical repetition could make the version more solemn and more serious, so the frequent use of parallel structure could ease the tension between the law and the masses and make the law more precise and easy for the masses to understand.

In conclusion, the characteristics of the tax law could be reduced to four principles: 1) Accessibility: It is well-known that the notation of accessibility can be used to indicate whether the text is easy or hard to read or to comprehend. 2) Formality: the legal English belongs to the formal text which indicates that the legal English is more serious and more precise than the ordinary English. 3)Consistency: Consistency is one of the features of the legal English, and people can notice that some terms, especially the technical terms are used without any change for the purpose of consistency. 4) Precision: the peculiarity impresses the most is its precision, and this features of legal English is more prominent in the tax law.

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