Comparative Analysis of Terminology in EU Legislation on Taxation in English, Croatian and German

Dumančić, Gabriela

Master's thesis / Diplomski rad

2016

Degree Grantor / Ustanova koja je dodijelila akademski / stručni stupanj: **Josip Juraj Strossmayer University of Osijek, Faculty of Humanities and Social Sciences / Sveučilište Josipa Jurja Strossmayera u Osijeku, Filozofski fakultet**

Permanent link / Trajna poveznica: https://urn.nsk.hr/urn:nbn:hr:142:233787

Rights / Prava: In copyright / Zaštićeno autorskim pravom.

Download date / Datum preuzimanja: **2024-04-25**

FILOZOFSKI FAKULTET
SVEUČILIŠTE JOSIPA JURJA STROSSMAYERA U OSIJEKU

Repository / Repozitorij:

FFOS-repository - Repository of the Faculty of Humanities and Social Sciences Osijek

zir.nsk.hr

dabar
DIGITALNI AKADEMSKI ARHIVI I REPOZITORIJI

Sveučilište J.J. Strossmayera u Osijeku

Filozofski fakultet

Diplomski studij engleskog jezika i književnosti i njemačkog jezika i književnosti

Gabriela Dumančić

Usporedna analiza terminologije u europskom poreznom zakonodavstvu na engleskom, hrvatskom i njemačkom

Diplomski rad

Mentor: prof. dr. sc. Marija Omazić

Sumentor: Blaženka Šoštarić, prof.

Osijek, 2016

Sveučilište J.J. Strossmayera u Osijeku

Filozofski fakultet

Odsjek za engleski jezik i književnost

Diplomski studij engleskog jezika i književnosti i njemačkog jezika i književnosti – prevoditeljski smjer

Gabriela Dumančić

Usporedna analiza terminologije u europskom poreznom zakonodavstvu na engleskom, hrvatskom i njemačkom

Diplomski rad

Znanstveno područje humanističkih znanosti, polje filologija, grana anglistika

Mentor: prof. dr. sc. Marija Omazić

Sumentor: Blaženka Šoštarić, prof.

Osijek, 2016

J.J. Strossmayer University of Osijek
Faculty of Humanities and Social Sciences
Department of English Language and Literature

Gabriela Dumančić

Comparative Analysis of Terminology in EU Legislation on Taxation in English, Croatian and German

Master's Thesis

Supervisor: Dr. Marija Omazić, full professor
Assistant Supervisor: Blaženka Šoštarić, language instructor

Osijek, 2016

J.J. Strossmayer University of Osijek
Faculty of Humanities and Social Sciences
Department of English Language and Literature
MA programme in English Language and Literature

Gabriela Dumančić

Comparative Analysis of Terminology in EU Legislation on Taxation in English, Croatian and German

Master's Thesis

Humanities, Philology, English Language and Literature Studies
Supervisor: Dr. Marija Omazić, full professor
Assistant Supervisor: Blaženka Šoštarić, language instructor
Osijek, 2016

Contents

Abstract 3
1. Introduction 4
2. General information on the authors of the analysed regulations 7
2.1. European Commission 7
2.2. Council of the European Union 7
2.3. European Parliament 7
2.4. European Central Bank (ECB) 8
3. Analysis of EU regulations on taxation 9
3.1. Frequent terms and phrases 9
3.1.1. As (last) amended by 9
3.1.2. By way of derogation from 9
3.1.3. For the purposes of this Regulation 10
3.1.4. Having regard to 11
3.1.5. In accordance with 11
3.1.6. Notwithstanding 12
3.1.7. Pursuant to 13
3.1.8. Whereas 14
3.1.9. Within the meaning of 14
3.1.10. Without prejudice to 15
3.2. Translating ‘shall’ 16
3.3. Abbreviations 19
3.4. Frequency of Latin legal terms 20
3.4.1. Inter alia 20
3.4.2. Mutatis mutandis 21
3.4.3. Restitutio in integrum 21
3.4.4. (Right) in rem 22
3.5. Frequency of French legal terms 22
3.5.1. Avis juridique important 23
3.5.2. Force majeure 24
3.5.3. Rapporteur 24
3.6. Hrengleski and Denglisch in EU legislation 25
3.6.1. General English terms in Croatian and German 25
3.6.2. English in titles of documents and acts 26
3.6.3. Following English structure 27

3.7. EU currency and denoting large numbers 29
3.8. General structure and differences in orthography 30
3.8.1. Title 31
3.8.2. Preamble 31
3.8.3. Enacting terms 32
3.9. Differences in singular and plural 35
3.10. Differences in sentence number 35
3.11. Differences between regulation authors 38
4. Conclusion 40
5. Bibliography 42
6. Appendix 49
6.1. Table of useful terms 49
6.2. Table of ready-made legal phrases and sentences 56
6.3. Table of (EU) institutions, titles, treaties, etc. 59
6.4. Table of frequent article names 63

Abstract

This thesis, written on the basis of EU legislation on taxation in English, Croatian, and German, is based on the analysis of twenty nine regulations (one recast included) in force issued by the Parliament, the Council, the Commission, and the European Central Bank, corrigenda excluded. The regulations were issued in the time span from 1968 to 2014, and their analysis not only yields a useful array of correct terminology, but also goes to show how standardized EU terminology is, with its almost omnipresent one-to-one equivalence, and how efficient translators working for the EU have to be and actually are. It shows that English, German and Croatian have different tendencies when it comes to legal terms and orthographic ways of expressing different parts of legislative acts, but also how much these differences are overcome at the EU level, for the purposes of clarity and uniformity. The aim of this thesis is to give useful tips for translating EU legislation, point out the differences to be taken into account, and create a glossary of EU taxation terminology.

Keywords: legislation, taxation, regulation, terminology

1. Introduction

Generally speaking, 'the cost of all language services in all EU institutions amounts to less than 1% of the annual general budget of the EU. Divided by the population of the EU, this comes to around €2 per person per year', according to some estimates (europa.eu n.pag.). However, the importance of this aspect of the EU cannot be measured by the amount of money spent on it. Considering the fact that there are 28 Member States and 24 official languages, it is hard to imagine the EU, as we know it, without diligent translators working more or less behind the scenes. After all, the right of every EU citizen to address any EU employee in the language of their choosing is regulated by Article 20 and Article 24 of the Treaty on the Functioning of the European Union (Prevođenje i višejezičnost 3).

Translators' work begins even before their country has joined the EU; there are almost 160,000 pages of EU legislation which have to be translated into the language of the acceding country (Europa.eu n.pag.). 'To ensure quality, documents are always revised by translators whose main language is the target language.' (Europa.eu n.pag.)

However, even native speakers might encounter difficulties when trying to translate EU legislation. To this end, there is a number of translation tools developed by the EU and used by EU translators, which ensure high quality and uniformity of translations. These tools are EUR-Lex (the online database of EU law, useful in those cases when IATE offers no (adequate) solutions), IATE (InterActive Terminology for Europe, terminology database of all EU institutions) (Translation tools and workflow 4, 9) and, of course, the *Interinstitutional style guide*, available in all 24 official EU languages. It contains an array of useful grammatical, pragmatic and orthographic tips and rules. However, for Croatian there is only the draft version available at the time, so that the *Vodič za prevođenje na hrvatski jezik* is the highest authority on the matter.

This master's thesis is based on the analysis of 29 EU regulations (one recast included) in their English, Croatian and German versions and it aims to explore translation options and rules in force. It focuses on the terminology of EU regulations published over a period of 46 years (1968-2014), basically starting from the very foundation of the European Union. These regulations cover the sub-levels tax system, tax, tax on consumption, tax on capital, tax on income, and fiscal policy from the area of finances. They are marked by an asterisk (*) in the bibliography part so that they cannot be confused with other EU legislative acts used as reference for the purpose of this thesis.

Regulations are one of the three types of EU's secondary legislation, along with directives and decisions. They are the 'legal acts that enable the Union institutions to impinge furthest on the

domestic legal system' (Borchardt 88). There are two distinctive features they possess which make them different from the 'usual' international legislative acts:

1. Their mandatory application throughout the European Union, regardless of the borders, or national laws of Member States (Borchardt 88). 'A Member State has no power to apply a regulation incompletely or to select only those provisions of which it approves . . . [n]or can it invoke provisions or practices of domestic law to preclude the mandatory application of a regulation.' (Borchardt 88-89)
2. Their direct applicability, i.e. 'the legal acts do not have to be transposed into national law but confer rights or impose obligations on the Union citizen in the same way as national law' (Borchardt 89).

Precisely these two characteristics are of paramount importance for the EU, since, according to Borchardt, '[t]he community of law of the EU and its underlying legal order can survive only if compliance with and safeguarding of that legal order are guaranteed by the two cornerstones: the direct applicability of Union law and the primacy of Union law over national law' (125).

The reason behind the decision to analyse regulations only is the fact that, due to the previously mentioned characteristics, they must be translated into every official language of the European Union, which makes a trilingual analysis possible.

The authors behind the regulations are various: the Commission, the Council of the EU, both independently and jointly with the Parliament, and the European Central Bank. The dispersal of regulations over a longer stretch of time and the variety of authors create a solid foundation for a realistic and diverse analysis.

In those cases where there are no conclusive results gained by the analysis, either further EU legislative acts or the guidelines published by the EU were checked in order to answer a particular question. Where an additional search of EUR-Lex was needed, it was not limited to regulations only, but expanded on any type of a legislative document for which there are available versions in English, Croatian, and German.

The body of this thesis is divided into 3 major parts: Chapter 2 provides general information on regulation authors and the number of regulations drafted by a particular author.

Chapter 3, the longest part of this thesis, contains the results of a detailed analysis and includes subchapters on frequently used terms of *legalese*; translating 'shall'; abbreviations and the issue of (not) translating them; French and Latin terms in English, Croatian and German; English terms

in Croatian and German; denoting EU currency and large numbers; general regulation structure and orthographic differences; differences in sentence numbers; and differences found depending on regulation authors.

Chapter 4 draws conclusions based on the analysis. The appendix contains glossaries of terms in tables, gathered during the analysis and grouped into 4 categories: general terms, frequently used ready-made phrases and sentences, names of institutions, treaties, titles, etc., and frequently found article titles.

2. General information on the authors of the analysed regulations

There are four authors of the 29 regulations analysed for the purpose of this thesis. The European Commission is the leading one, followed by the Council of the EU, which is both an independent author as well as co-author, together with the Parliament. The last but not the least is the European Central Bank.

2.1. European Commission

The European Commission is the politically independent executive body of the European Union responsible for the submission of EU legislation, subsequently adopted by the the Parliament and the Council, the enforcement of EU law, and the representation of the EU on the international level. It also draws up annual budgets, prioritizes them and supervises how the allocated money is spent. Its current President is Jean-Claude Juncker and it consists of 28 Commissioners (College), one for each EU Member State (Europa.eu n.pag.). The European Commission is the author of the majority of regulations analysed in this thesis (21 out of 29).

2.2. Council of the European Union

Together with the Parliament, the Council of the European Union is the main decision-making body of the EU. It is comprised of government ministers from EU Member States, but meetings are attended only by the ministers of the policy area to be discussed. Each EU Member State presides over the Council on a 6-month rotating basis. It negotiates and adopts EU legislation, develops its foreign and security policy while taking into account the guidelines proposed by the European Council, coordinates the policies of the EU Member States, and concludes agreements between them and non-EU countries or international organizations. It also adopts the annual budget of the EU, along with the Parliament (Europa.eu n.pag.). The Council is the author of four and co-author (together with the Parliament) of three regulations mentioned in this thesis.

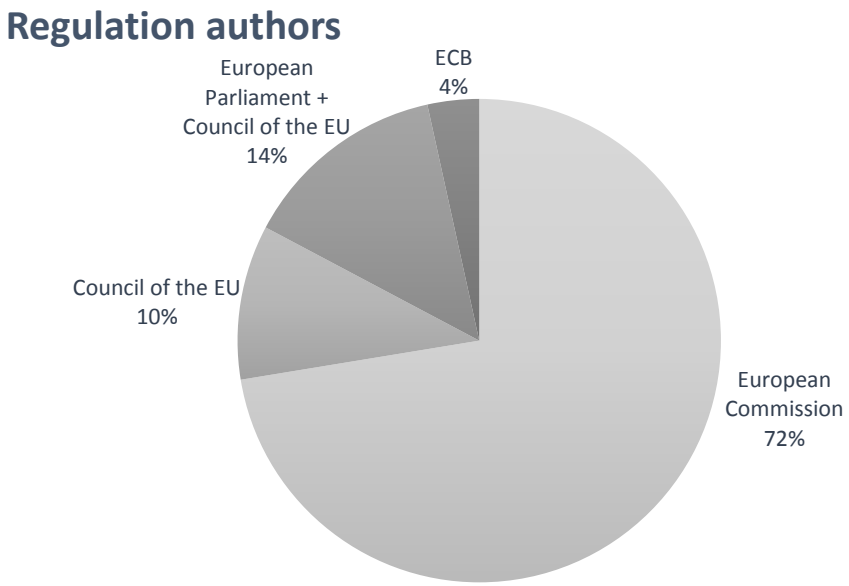
2.3. European Parliament

The European Parliament has 751 members or MEPs who are directly elected by the citizens of the European Union every 5 years. The President of the Parliament is Martin Schulz and its roles are threefold: legislative (passing laws, deciding on enlargements and international agreements, reviewing the Commission's work), budgetary (drawing up the EU budget with the Council,

approving the “Multiannual Financial Framework”, the EU’s long-term budget), and supervisory (questioning the Commission and the Council, scrutinizing EU institutions, electing the Commission President, approving the Commission, granting discharge, examining petitions, setting up inquiries and discussing monetary policy with the European Central Bank) (Europa.eu n.pag.). The Parliament is the co-author of three regulations analysed in this thesis.

2.4. European Central Bank (ECB)

The European Central Bank manages the euro, aims to keep prices stable and conducts the economic and monetary policy of the European Union. It authorizes the production of euro banknotes, controls money supply and inflation, and ensures the safety of the European banking system. The members of the ECB are its President, Vice-President**,** currently Mario Draghi, and Vítor Constâncio, respectively, and the governors of national central banks from every EU Member State (Europa eu n.pag.). The ECB is the author of a single, the very last, regulation analysed in this thesis.



Picture 1 Regulation authors in percentages

3. Analysis of EU regulations on taxation

3.1. Frequent terms and phrases

One does not have to read more than a few EU legislative acts in order to notice that there are some terms and word constructions which are used throughout basically all of them. Some have translations which vary from one act to the other, and some are consistently translated in the same way. Although the translations vary, there is a limited number of options from which a translator can choose. This Chapter contains 11 phrases which could present problems in translation, their explanation, as well as the exact place in a document (if it can be pinpointed) where a translator might encounter them. More frequently used, ready-made phrases and sentences can be found in table 6.2. of the Appendix.

3.1.1. As (last) amended by

The phrase 'as (last) amended by' is one of those which is consistently translated in the same way in all the three languages. The German translation is '(zuletzt) geändert durch', and the Croatian is 'kako je (zadnje) izmijenjena' (e.g. 31989R0120 citation 6 of the preamble). IATE confirms the translations for German; however, there are none offered for Croatian, but the abovementioned translation is confirmed by the Croatian *Style Guide* (Vodič za prevođenje na hrvatski jezik 22).

In all the three languages the phrase is used in the so-called 'static references', which refer 'to a specific text as it stands on a specific date' (Joint Practical Guide 33). Unlike 'dynamic references', which come up generally in the enacting terms, 'static references' are used in the preamble and in footnote references referring to something in the preamble: 'Having regard to Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding movement and monitoring of such products (2), as amended by Directive 92/108/EEC (3), and in particular Article 24 thereof,' (31993R3199); '(2)OJ L 271, 10.12.1971, p. 22. Regulation as last amended by Regulation (EC) No 1996/2006 (OJ L 398, 30.12.2006, p. 1).' (32008R0402).

3.1.2. By way of derogation from

'By way of derogation from' is used for indicating provisions of an act which are in fact substantive amendments to another act. 'Such substantive amendments may concern the scope of the other act,

derogations from its obligations, exceptions to the period of application of the act, and so forth.' (Joint Practical Guide 41)

Even though IATE and *Joint Practical Guide* mention only 'by way of derogation *from*', there is an instance in Regulation 31992R3046, Article 9(4) where the phrase is slightly altered: 'by way of derogation *to*'. This, however, is found nowhere else, so that it can be easily classified as a mistake.

There are two translations in Croatian and German, both according to IATE as well as based on the analysis. The Croatian terms are 'iznimno od' and 'odstupajući od', and the German phrases are 'abweichend von' and 'in Abweichung von'.

There are 11 instances of this particular phrase in the 29 regulations. In the Croatian versions, the translation 'odstupajući od' is the more prevalent one (9 out of 11), whereas 'iznimno od' appears only twice. In the German versions, the translations are even more uniform – 10 examples of 'abweichend von' and only a single one of 'in Abweichung von'. Both of the more frequently used terms are listed in the Croatian *Style guide* as standard translations (Vodič za prevođenje na hrvatski jezik 37).

3.1.3. For the purposes of this Regulation

The phrase 'for the purposes of this Regulation' is most commonly found in the Article titled 'Definitions' (usually the second article). In this case, the whole sentence is (32014R0658 Article 2, e.g.):

1. 'For the purposes of this Regulation, the following definitions apply'
2. 'Za potrebe ove Uredbe primjenjuju se sljedeće definicije'
3. 'Für die Zwecke dieser Verordnung bezeichnet der Ausdruck'

Otherwise, if found in another place in an act, it is far less standardized and, other than the abovementioned translations, can also be translated as 'u smislu ove Uredbe' (31989R0120 Article 8(4)) into Croatian and by 'im Sinne dieser Verordnung' (31998R0148 Article 1(3)) or 'Zur Anwendung dieser Verordnung' (1989R0120 Article 8(4)) into German.

The German translation of 'for the purposes' ('im Sinne') is confirmed by IATE as well, but there is no adequate translation offered for Croatian. In this case, translators should follow *Vodič za*

prevođenje na hrvatski jezik once again, according to which the accepted translation is 'za potrebe ove Uredbe' (25).

3.1.4. Having regard to

'Having regard to' is one of the phrases which are rarely seen in the enactment terms; instead, they are present in every citation, and in most cases more than once. The translation of this phrase is quite straight-forward as far as Croatian goes: it is always translated as 'uzimajući u obzir'. The situation in German is a bit more complicated, as shown in the table below with an example from the citation of Regulation 32003R1798.

One should also notice the capital letter in English and the lack thereof in Croatian and German (for more on this subject, see Chapter 3.7.2. of this thesis).

– treaties – regulations – directives – protocols	ENG	*H*aving regard to the Treaty establishing the European Community, and in particular Article 93 thereof
	CRO	*u*zimajući u obzir Ugovor o osnivanju Europske zajednice, a posebno njegov članak 93.
	GER	*g*estützt auf den Vertrag zur Gründung der Europäischen Gemeinschaft, insbesondere auf Artikel 93
– proposals	ENG	*H*aving regard to the proposal from the Commission
	CRO	*u*zimajući u obzir prijedlog Komisije
	GER	*a*uf Vorschlag der Kommission
– opinions	ENG	*H*aving regard to the opinion of the European Parliament
	CRO	*u*zimajući u obzir mišljenje Europskog parlamenta
	GER	*n*ach Stellungnahme des Europäischen Parlaments

3.1.5. In accordance with

The phrase 'in accordance with' is one of the most frequently used phrases. Even though IATE offers two more for English, i.e. 'in compliance with' and 'in conformity with', these two are not nearly as frequently encountered in EU legislation. Just to provide a general picture, in Regulation 31992R3046, there are 14 examples of 'in accordance with', one of 'in compliance with' and none for 'in conformity with'.

It is used in different contexts, but there are some sentences which are always the same. These are:

1. a) 'Acting in accordance with the ordinary legislative procedure' (citation of 32014R0658)
   b) 'u skladu s redovnim zakonodavnim postupkom'
   c) 'gemäß dem ordentlichen Gesetzgebungsverfahren'

2. a) 'Acting in accordance with a special legislative procedure' (citation of 32012R0389)
   b) 'u skladu s posebnim zakonodavnim postupkom'
   c) 'gemäß einem besonderen Gesetzgebungsverfahren'

There is also another situation where there is a ready-made sentence in question (citation 5 of 32002R2246, citation 18 of 32008R0340, e.g.):

1. 'The measures provided for in this Regulation are in accordance with the opinion of the Committee established under Article . . . of Regulation . . .'
2. 'Mjere predviđene ovom Uredbom u skladu su s mišljenjem Odbora osnovanog prema članku . . . Uredbe. . .'
3. 'Die Bestimmungen dieser Verordnung stehen im Einklang mit der Stellungnahme des gemäß Artikel . . . der Verordnung . . . eingesetzten Ausschusses'.

Otherwise, in 'normal' situations, and also according to IATE, this phrase is translated as 'u skladu s' or, less frequently 'sukladno' in Croatian, the former being the only one mentioned by the *Vodič za prevođenje na hrvatski jezik* (11, 54, 56) but there are more options in German. The two most commonly used are 'nach' and 'gemäß', but there are also 'entsprechend', 'im Einklang mit', and 'nach Maßgabe'. However, as already mentioned, 'nach' and 'gemäß' are the most used by far.

3.1.6. Notwithstanding

'Notwithstanding' appears 4 times in the 29 regulations analysed, so it is not one of the most frequent terms. It is, however, one highly specific for *legalese*, lacking a transparent meaning and can, therefore, pose problems for translators. Its meaning is in fact 'nevertheless' or 'in spite of' (Oxford Dictionaries n.pag.).

Similar to the case of 'without prejudice to' (Chapter 3.1.11 of this thesis), the translations found in the analysed regulations are 'neovisno o' (31995R1517 9(2), 32014R0319 19(2)), 'bez obzira na' (32010R0234 12(1)), and 'ne dovodeći u pitanje' (32010R0904 7(4)(2)) for Croatian and

‘abweichend von’ (31995R1517 9(2), 32010R0234 12(1)), ‘ungeachtet’ (32010R0904 7(4)(2)) and ‘unbeschadet’ (32014R0319 19(2)) for German.

The German translations are once again confirmed by IATE, and there are none offered for Croatian. There are, however, discrepancies between IATE and the *Style guide*.

It should be noted that ‘ne dovodeći u pitanje’ is the accepted translation of the phrase ‘without prejudice to’ (Chapter 3.1.10), so that using it for translating ‘notwithstanding’ as well only creates confusion and does not help achieve standardisation and uniformity. Also, according to the *Vodič za prevođenje na hrvatski jezik*, the only accepted translation is ‘neovisno o’ (37).

On the other hand, the only translation for German offered by the same publication is ‘ungeachtet’ (37).

3.1.7. Pursuant to

‘Pursuant to’ is another frequent EU legal term the translation of which is not quite standardized, at least according to the analysis. The translations yielded by the analysis of the 29 regulations are more or less a match to the translation options of the phrase ‘in accordance with’.

In the case of Croatian, the most frequently encountered translations are ‘sukladno’ and ‘u skladu s’. Here it is important to mention that the latter appeared and is the most dominant one in the more recent regulations, even though not by much, and the only one out of the two offered by IATE. Another solution offered by IATE which comes up in the regulations with a newer date is ‘na temelju’, though less frequently than ‘u skladu s’. One other even less frequent, but offered by IATE, is ‘prema’.

Precisely the translation ‘prema’, even though the least frequent one according to the analysis, is the only one prescribed by the *Vodič za prevođenje na hrvatski jezik* (12) and therefore the one which should be used.

German, on the other hand, once again has more options than Croatian, but just like Croatian, there are two most dominant ones: ‘nach’ and ‘gemäß’. These two are roughly equally represented throughout all 29 regulations. Other translation options include ‘in Anwendung’, ‘im Sinne’, ‘laut’ and ‘im Rahmen’, but all of these appear only once, with the exception of ‘in Anwendung’, which comes up twice. The ones confirmed by IATE are ‘nach’, ‘gemäß’, and ‘im Rahmen’.

3.1.8. Whereas

This conjunction, meaning ‘taking into consideration the fact that’ (Oxford Dictionaries n.pag.) is found at the beginning of each recital, followed by a colon. It is translated as ‘budući da’ into Croatian and as ‘in Erwägung nachstehender Gründe’ into German.

However, it has not always been so highly standardized; prior to Regulation 32000R0264, the last one being 31998R0152, English used ‘whereas’ at the beginning of each paragraph (in the linguistic sense of the word) of recital, sometimes even more than once within the same paragraph. Croatian followed its lead, but German did not.

In fact, only in the very first Regulation (31968R0260) does German use something other than ‘in Erwägung nachstehender Gründe’, and it is only a slight modification: ‘in der Erwägung, daß[1]’. Other than that, in every regulation analysed in this thesis there is only the phrase ‘in Erwägung nachstehender Gründe’ followed by a colon.

The German phrase ‘in Erwägung nachstehender Gründe’ is also the only translation given by IATE for ‘whereas’. There are no suggestions for Croatian, but according to the *Vodič za prevođenje na hrvatski jezik* (42), the translation ‘budući da’ is also the only correct one.

3.1.9. Within the meaning of

‘Within the meaning of’ is one of the phrases used to refer to legal provisions, i.e. if a term is only mentioned or both mentioned and defined (English Style Guide 50). The analysis has shown that it is translated as ‘u smislu’ into Croatian and as ‘im Sinne von/des/der’ into German. The German version is once again confirmed by both IATE and the *Gemeinsamer Leitfaden* (33, 46), and once again there are no translations offered for Croatian in IATE.

However, even though not entered into IATE, the abovementioned Croatian translation is confirmed by the *Priručnik za prevođenje pravnih propisa Republike Hrvatske na engleski jezik* (Ministarstvo vanjskih poslova i europskih integracija 73) and *Priručnik za prevođenje pravnih akata Europske unije* (Ministarstvo za europske integracije 29).

[1] The new German spelling, according to which the correct spelling is ‘dass’, has been in force since 1996.

3.1.10. Without prejudice to

The phrase ‘without prejudice to’ is quite consistent in its translation into Croatian and German. Due to the lack of clarity of consequences introduced in such a way, *Joint Practical Guide* discourages the usage of this term (31). With this in mind, it comes as no surprise that in the 29 regulations which are the basis of this thesis, ‘without prejudice to’ appears only 24 times, which is less than one occurrence per regulation.

However, even in these 24 instances, the translators offered some solutions in Croatian and German which were not mentioned by IATE. It offers ‘ne dovodeći u pitanje’, and ‘iznimno od’ for Croatian and ‘unbeschadet’, ‘nicht berühren’, and ‘unberührt lassen’ for German.

The one mentioned in the *Gemeinsamer Leitfaden*, ‘unbeschadet’ (34), is also the most frequent one and the one used constantly in the earlier regulations – in the regulations preceding 2008 (31989R0120, 31992R3046, 32003R1798) it was the only translation to be found. After 2008, there are 13 instances of ‘unbeschadet’ (32010R0904, 32010R1217, 32012R0389, 32014R0658, 32014R1163) and 6 instances of other translations, so that it still remains the first choice of German translators.

The second most used are ‘berührt nicht’ and the corresponding passive ‘werden nicht berührt’. They are used six times altogether (32008R0340, 32010R0904, 32012R0389, 32014R0658).

The one that stands out in German is ‘nicht entgegenstehen’, which comes up only once and only in the very last Regulation (32014R1163 (15) of recital), even though the sentence could have been rearranged in order to use ‘unbeschadet’ or ‘wird nicht berührt’. The sentence section in question is ‘Im Einklang mit Artikel 30 Absatz 5 der Verordnung (EU) Nr. 1024/2013 *steht* diese Verordnung dem Recht von NCAs *nicht entgegen*’ (cf. ‘Diese Verordnung steht im Einklang mit Artikel 30 Absatz 5 der Verordnung (EU) Nr. 1024/2013, unbeschadet des Rechts von NCAs’ or ‘. . . das Recht von NCAs wird von dieser Verordnung nicht berührt’).

As far as Croatian is concerned, the most used is ‘ne dovodeći u pitanje’, together with the slight alteration ‘X ne dovodi u pitanje’. Much like in German, up to 2008, in the abovementioned regulations and articles, ‘ne dovodeći u pitanje’ was the only translation used for ‘without prejudice to’. ‘Ne dovodeći u pitanje’ is the only one confirmed by the Croatian reference manuals (Ministarstvo vanjskih poslova i europskih integracija 160, Vodič za pismeno prevođenje na hrvatski jezik 38), but since the other phrase, ‘X ne dovodi u pitanje’ is only a slight alteration, it is most likely also acceptable.

Another similarity in comparison with German is the fact that there is one translation which stands out from the others, 'neovisno o', also found in the very last Regulation, 32014R1163, but unlike in German, it comes up twice, in Articles 4(2) and 6(1).

All in all, it would seem a translator cannot go wrong when choosing the Croatian 'ne dovodeći u pitanje' or 'X ne dovodi u pitanje' when a particular sentence demands such a structure, and 'unbeschadet' or both active and passive (Vorgangspassiv) voices of 'nicht berühren' for German. It would also probably be advisable to choose one and stick with it within one document since there is only a single phrase in English.

3.2. Translating 'shall'

According to the Oxford Dictionaries, 'shall' is a modal verb denoting 'an instruction, command, or obligation' (n.pag.). It is found very frequently in the enacting terms of legislative acts in their English version and often represents a problem for translators of other languages. For example, neither Croatian nor German have such a neutral linguistic way, suitable in different contexts from the syntactic as well as from the pragmatic point of view.

As stated in the *Manual for translation of Croatian legal acts into English* (*Priručnik za prevođenje pravnih propisa Republike Hrvatske na engleski jezik*), it is important to keep in mind that 'shall' used in EU legislation does not indicate future, but a certain legal imperative and actually means 'X has a duty to Y' (Ministarstvo vanjskih poslova i europskih integracija 28).

Its translations are highly dependent on the context, but, as stated above, in Croatian it is translated with the indicative present active quite often, and in many cases with the reflexive pronoun 'se', as shown in example 1.a and 1.b. The other options are indicative present passive (2.a and 2.b) and indicative future active (3.a and 3.b) – the former in most cases probably under English influence, the latter being extremely rare:

1. a) 'For the purposes of paragraph 1, the term 'taxable person' *shall* have the meaning given to it by Article 4 of the Sixth Directive 77/388/EEC, Euratom, and the notion of exempt activities *shall* be understood as being the activities listed in Article 13 of that Directive.' (32005R0116 Article 1(2))
   b) 'Za potrebe stavka 1. pojam „porezni obveznik" *ima* značenje iz članka 4. Šeste direktive 77/388/EEZ, Euratom, a djelatnosti koje su izuzete od oporezivanja *smatraju se* djelatnostima iz članka 13. te Direktive.'

2. a) any difference between the amount of such levy and that of the highest levy in force on the date of acceptance of the export declaration *shall* be covered by a security' (31989R0120 Article 5(2)(a))
   b) bilo koja razlika u iznosu te pristojbe i najviše pristojbe koja je na snazi na dan zaprimanja izvozne deklaracije *pokrivena je* sredstvom osiguranja'

3. a) 'For supervised entities or supervised groups classified as less significant on the basis of Article 6(4) of Regulation (EU) No 1024/2013, the fee factor of total assets *shall* not exceed EUR 30 billion.' (32014R1163 Article 10(3)(e))
   b) 'Za nadzirane subjekte ili nadzirane grupe koji su razvrstani kao manje značajni na temelju članka 6. stavka 4. Uredbe (EU) br. 1024/2013, faktor naknade ukupne imovine *neće premašiti* 30 milijardi eura.'

Sometimes 'shall' is also translated by using Croatian modal verbs like 'trebati' (examples 4.a and 4.b) and 'morati' (examples 5.a and 5.b), verbs which in Croatian correspond to the instructive, obligatory, and commanding aspects of 'shall'. It is another translation which comes up quite rarely – it is discouraged due to its directness, but also because 'trebati' leaves some space for interpretation (Ministarstvo vanjskih poslova i europskih integracija 30). However, it is still more common than the future tense:

4. a) 'If the commercial documents referred to in Article 2 are used as the simplified accompanying document they *shall* be marked conspicuously with the following statement' (31992R3649 Article 3(1))
   b) 'Ako se komercijalni dokumenti iz članka 2. koriste kao pojednostavljeni prateći dokumenti, na njima *treba* biti jasno označena sljedeća izjava'

5. a) 'the following information *shall* be provided' (32002R2246 Article 6(1))
   b) '*Moraju* se navesti sljedeći podaci'

On the other hand, German translation options include the normatively preferred indicative present active (6.a and 6.b) and indicative present passive (both 'Vorgangspassiv', 7.a and 7.b, and 'Zustandspassiv' 8.a and 8.b), as well as the construction sein (present) + zu + infinitive (9.a and 9.b), and verb + reflexive pronoun 'sich' (10.a and 10.b), so that German has more options to choose from than Croatian:

6. a) ‘Member States *shall* provide the Commission (Eurostat) with a description of the sources and methods used to compile quarterly data (initial description), no later than March 2000.’ (32000R0264 Article 7(1))

   b) ‘Die Mitgliedstaaten *legen* der Kommission (Eurostat) spätestens bis zum März 2000 eine Beschreibung der Quellen und Methoden *vor*, die für die Erstellung vierteljährlicher Daten herangezogen werden (Ausgangsbeschreibung).’ (32000R0264 Article 7(1))

7. c) ‘The information accessed *shall* be protected as personal data under Regulation (EC) No 45/2001.’ (32012R0389 Article 29(2))

   d) ‘Die derart zugänglichen Informationen *sind* als personenbezogene Daten im Sinne der Verordnung (EG) Nr. 45/2001 *geschützt*.’ (32012R0389 Article 29(2))

8. a) ‘Where the computerised system is unavailable, a fall-back mutual administrative assistance document *shall* be used instead of the mutual administrative assistance document.’ (32012R0389 Article 9(1)(2))

   b) ‘Ist das EDV-gestützte System nicht verfügbar, *wird* anstelle des Amtshilfedokuments ein Amtshilfe-Ausfalldokument *verwendet*.’ (32012R0389Article 9(1)(2))

9. a) ‘The amounts referred to in Parts I and II of the Annex *shall* be annually indexed to the inflation rate in accordance with the method set out in Part IV of the Annex.’(32014R0319 Article 3(4))

   b) ‘Die in den Teilen I und II des Anhangs genannten Beträge *sind* jährlich entsprechend der Inflationsrate im Einklang mit der Methode gemäß Teil IV des Anhangs *anzupassen*.’ (32014R0319 Article 3(4))

10. a) ‘The delegation of power *shall* be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.’ (32014R0658 Article 16(2))

    b) ‘Die Befugnisübertragung *verlängert sich* stillschweigend um Zeiträume gleicher Länge, es sei denn, das Europäische Parlament oder der Rat widersprechen einer solchen Verlängerung spätestens drei Monate vor Ablauf des jeweiligen Zeitraums.’ (32014R0658 Article 16(2))

Modal verb translations are present in German as well, but also quite rarely, just like in Croatian. In those cases where they do appear, they also explicitly state the implicit command, instruction or obligation comprised by 'shall':

11. a) 'The officials of the requesting authority present in another Member State in accordance with paragraphs 1 and 2 *shall* at all times be able to produce a written authority indicating their identity and their official capacity.' (32012R0389 Article 12(3))
    b) 'Beamte der ersuchenden Behörde, die sich gemäß den Absätzen 1 und 2 in einem anderen Mitgliedstaat aufhalten, *müssen* jederzeit eine schriftliche Vollmacht vorlegen können, aus der ihre Identität und ihre dienstliche Stellung hervorgehen.'(32012R0389 Article 12(3))

12. a) 'The information communicated by the Member States or extracted by the Commission for the purposes of paragraphs 1 to 3 *shall* not contain individual or personal data.' (32012R0389 Article 34(4))
    b) 'Die Informationen, die für die in den Absätzen 1 bis 3 genannten Zwecke von den Mitgliedstaaten übermittelt oder von der Kommission extrahiert werden, *dürfen* keine individuellen oder personenbezogenen Daten enthalten.'(32012R0389 Article 34(4))

To sum it up, both Croatian and German have a number of translation solutions for the English 'shall', the most dominant one in both languages and the normatively acceptable being indicative present active. However, as already mentioned in the introduction to this Chapter, the translation is largely dependent on the particular context and the present tense is definitely not the only option. The most important aspect to keep in mind is the intended meaning, especially when considering that 'shall' indicates an obligation yet to be fulfilled.

3.3. Abbreviations

Croatian and German seem to have the tendency to translate frequently used terms and their respective abbreviations, e.g. European Central Bank (ECB), Europäische Zentralbank (EZB), Europska središnja banka (ESB). On the other hand, other, more obscure terms are of course translated, but German and Croatian sometimes either omit the abbreviation altogether or simply keep the English one, e.g. national competent authorities (NCAs), nationale zuständige Behörden (NCA, National Competent Authorities), nacionalna nadležna tijela (32014R1163 (1) of the recital).

The abovementioned rule of thumb complies with the *Joint Practical Guide* which says: 'The extent to which abbreviations should be used depends on the potential addressees. The abbreviations should be familiar to them or their meaning clearly explained the first time they are used (for example: 'the European Central Bank (ECB)'; 'the European supervisory authorities (the ESAs)')' (11). The brochure *How to write clearly* gives three specific tips what to do when facing an abbreviation which may not be clear to the reader:

1. in case it appears only a few times, write them out in full; or
2. write them out in full the first time followed by the abbreviation in brackets, then use only the abbreviation throughout the rest of the document; or
3. add a list of abbreviations or a hyperlink with the specific explanation (13).

Universal abbreviations throughout languages enable ease of reference on the international level, even though they might seem unclear to a native speaker. It is, therefore, understandable why translators decide to keep English (mostly in brackets) as well, at least the first time an abbreviation comes up, but also why sometimes they are omitted, especially considering that some languages, like Croatian, are far less inclined to using abbreviations in everyday language in comparison to German, and especially, English.

3.4. Frequency of Latin legal terms

Even though Latin used to be the most influential language of diplomacy until French rose in the 17th century, and considering that it is still quite widely used in some areas, including legal jargon, there are surprisingly few examples of Latin in EU legislation.

3.4.1. Inter alia

The term 'inter alia' comes up only twice (31998R0152 (3) of the recital, 32013R1286 (16) of the recital) and only in English. In Croatian it is translated as 'između ostalog' both times, whereas German translated it only once as 'unter anderem' (32013R1286); in Regulation 31998R0152 it is completely omitted from the sentence.

Unlike 'mutatis mutandis' in the next Chapter, IATE gives only native terms for Croatian and German, precisely the ones mentioned above as the solutions found in the two regulations.

3.4.2. Mutatis mutandis

The phrase '(to apply) mutatis mutandis', is found already in the chronologically second regulation of the batch, 31989R0120, Article 3(2)(f), but does not appear again until 2008 and Regulation 32008R0340, Article 13(4). According to the *Joint Practical Guide*, it is used only 'where it would be disproportionate to reproduce the rule referred to and adapt it' (31).

In the case of this phrase, meaning 'things being changed that ought to be changed' (Business dictionary n.pag.), both Croatian and German are consistent in that Croatian retained the Latin phrase (primjenjivati se mutatis mutandis), and German opted for the native expressions.

There is a twofold rendering in German in the above mentioned regulations: in the first case it was translated as 'entsprechende Anwendung finden', and in the second one 'gilt entsprechend'. Both of these are also offered by IATE as eligible translations.

The IATE database also offers 'mutatis mutandis' as an option in all three languages; in Croatian it is even the only one. However, being the youngest of the 24 official EU languages with only circa three years of EU membership, it is not surprising that IATE has only the most obvious 'translation', especially since it seems, based on these 29 regulations, that it does not come up all that often.

3.4.3. Restitutio in integrum

'Restitutio in integrum' makes a barely notable appearance in point 15 of the Annex to Regulation 32002R2246. It appears only in English and Croatian versions.

This phrase, meaning 're-establishments of rights' (n.pag.) according to IATE, has its counterparts in Croatian, 'povrat u prijašnje stanje' (Pravni Fakultet n.pag.), and in German, 'Wiedereinsetzung in den vorigen Stand' (IATE n.pag.).

Since this single instance is not sufficient to make an informed decision, further examples of EU legislation containing this phrase in English were checked. The general search yields only meagre 186 results, which basically confirms that this particular Latin phrase is not frequently used in EU legislation. It is also noteworthy that these are mostly judgments and judicial information, authored by different courts (General Court, Court of First Instance, Court of Justice etc.).

On the other hand, there are also a lot of results authored by the Commission. For the sake of correct analysis, but also due to the fact that most of the 29 regulations which are the basis of this

thesis are Commission regulations, these were checked as well in those cases where versions in all three languages were available. In three of them (31995R2868, 32002R2245, 32005R1042) 'restitutio in integrum' was present only in English. In Regulation 32009R0874 the phrase was present both in English and Croatian, but in Croatian there was 'povrat u prijašnje stanje' in the brackets. In Decision 32015D1074 it was vice versa – both Croatian and Latin were present, but this time Latin was in the brackets. Once again, there is not a single example of Latin in German.

With the expanded search, it is now possible to say quite certainly that this phrase behaves exactly like the other Latin phrases already analysed – English is the one with far most instances, Croatian oscillates, but seems to be making its way towards excluding Latin, and German is steadfast in its decision to shun Latin from its versions.

3.4.4. (Right) in rem

The phrase '(right) in rem' is another example of Latin phrases, found in the Annex to Regulation 32002R2246, in point 18(c) and (d). However, unlike 'restitutio in integrum', this one is found only in English.

Both Croatian and German naturalized it into 'stvarno pravo' and 'dingliches Recht', respectively. However, IATE offers only the German phrase; for Croatian there are no suggestions.

As already proven, the Croatian term base in IATE is still far from German or, especially, English. But the multilingual display on EUR-Lex is almost as good as a term base for checking solutions, and it confirmed the abovementioned Croatian translation in this case as well (32009L0138, 32012R0650, 32012R1215, 62014CA0605, 32015R0848).

3.5. Frequency of French legal terms

Considering French used to be the leading language of diplomacy, is one of the four founding languages of the European Union along with German, Italian, and Dutch, and is one of the three working languages of the EU, there are surprisingly few French legal terms[2] in the regulations covered by this thesis.

The decline of the French language in the EU is visible from the fact that in 1997, the usage of English and French in drafting legislative acts was roughly the same, but in 2013 81% of 2.02

[2] Commonly used words of French origin excluded (e.g. "liaison" and "vis-à-vis" in English, "Niveau" in German).

million pages were drafted in English and only 4.5% in French, i.e. 18 times more pages were drafted in English (Ured za publikacije 7).

In fact, there are only two strictly legal phrases and one French title denotation which come up in the 29 regulations covered by the analysis.

3.5.1. Avis juridique important

The phrase 'avis juridique important' comes up in 13 regulations in English and 12 in German (visible only in the multilingual display). These regulations are chronologically the first 13 regulations, dating from 1968 to 2003. The one regulation where the term does not appear in German, but does in English, is the very first one (31968R0260), which instead of French, has the German equivalent 'wichtiger rechtlicher Hinweis'. There is no such remark in Croatian versions, but according to the web-site of the European Union, the Croatian translation would be 'važna pravna obavijest' (Europska unija n.pag.).

The phrase itself means 'important legal notice', and according to the Legal dictionary, denotes 'information that a court deems that an individual should have known. . . . the court will presume that a person knows the information because [they] could have been informed if proper diligence had been exercised' (n.pag.).The explanation makes sense because the very point of EUR-Lex is to make EU law accessible to every EU citizen. A possible explanation as to why this phrase is no longer explicitly stated above a legislative act is the fact that EU citizens are now far more informed than they were before so that there is no need to point it out.

In order to get to the truth, an inquiry has been sent to the Helpdesk of the EU Publications Office. This, however, shed no light on the reason behind not including this remark in the regulations which were adopted later. According to their response, they have conducted a detailed search of the CELLAR[3] repository, but still could not tell why 'avis juridique important' is present only in some regulations or even if it was done on purpose or not (Materossi n.pag.). On the other hand, their educated guess is that there is no such remark in Croatian versions due to the later accession of the Republic of Croatia to the EU (Materossi n.pag.).

They also state that this particular phrase pointed to the previous version of the EUR-Lex and contained a hyperlink which is no longer in function (Materossi n.pag.). Now, the corresponding

[3] 'The CELLAR is the central content and metadata repository of the Publications Office of the European Union' (Europa.eu n.pag.).

website is precisely the one from which the abovementioned Croatian translation ('važna pravna obavijest') was obtained.

3.5.2. Force majeure

The phrase 'save/except in case of force majeure' (31989R0120 Article 4(1), Article 5(2)(b) and (c), 32010R0234 Article 9) is in fact an important legal 'provision that allows a party to suspend or terminate the performance of its obligations when certain circumstances beyond their control arise, making performance inadvisable, commercially impracticable, illegal, or impossible' (Contract Standards n.pag.). It is therefore understandable why any translator unsure whether or not his or her target audience would understand (or sure they would not) would choose the native term for the same phenomenon, especially if the native phrase is a direct translation with the same meaning as in German: 'außer im Fall höherer Gewalt' (31989R0120 Article 4(1), Article 5(2)(b) and (c), 32010R0234 Article 9).

In English the phrase 'save/except in case of force majeure' is used three times in the 1989 Regulation (Article 4(1), Article 5(2)(b) and (c)) and only once in the 2010 Regulation (Article 9). Unlike German, Croatian translators falter in their determination whether to use the foreign or the native phrase. In the first case, the Croatian version retained the wording, but in the translation of the 'younger' regulation Croatian translators opted for replacing French with plain Croatian 'osim u slučaju više sile' (32010R0234 Article 9).

When it comes to English and German, it seems the choice is pretty obvious – English keeps on using the French term, whereas German never has. In the case of Croatian, one should keep in mind the dropping influence of French and the probable lack of clarity of the original French phrase. Also, bearing in mind the Latin example and the dropping usage thereof, it would seem advisable to use Croatian after all.

3.5.3. Rapporteur

'Rapporteur' originally means 'bring back' (Oxford Dictionaries n.pag.). According to the same dictionary, it is a 'person who is appointed by an organization to report on the proceedings of its meetings' (n.pag.).

It appears only in English versions of EU legislation, together with the term 'co-rapporteur', e.g. Article 1(3) of 32014R0658, and seems that it is here to stay. Native terms

‘izvjestitelj/suizvjestitelj’ and ‘Berichterstatter/Mitberrichterstatter’are used in both Croatian and German, respectively.

3.6. Hrengleski and Denglisch in EU legislation

In spite of the roles Latin and French used to have in the field of diplomacy, Chapters 3.3 and 3.4 of this thesis prove that their influence has dropped, at least as far as the EU legislation is concerned. On the other hand, the English era has undeniably come, as will be shown in this Chapter.

This Chapter deals with the so-called *hrengleski* (term coined by the Croatian linguist and author Nives Opačić) and *Denglisch* (Duden.de n.pag.) – terms used to denote the unnecessary adoption of English words by the speakers of Croatian and German, i.e. the mixture of the two languages. However, even though the term ‘Denglisch’ is in fact derogatory according to the Duden dictionary, which could be interpreted as the attitude of native speakers of German towards *Denglisch*, German uses more English words and phrases in the EU legislation than Croatian.

3.6.1. General English terms in Croatian and German

In the 1992 Regulation (31992R3046) the word ‘Code’ appears 20 times in the German version, and it seems to be caught in between the two languages – it is capitalized and used in compounds (e.g. Codenummer), but it has kept the English spelling and the plural form ‘Codes’. Of course, the same word is used in Croatian, but the spelling is naturalized: ‘kôd’. On the other hand, German is at least consistent; in the mentioned Regulation there are different translations of “code” into Croatian: ‘oznaka’ (Article 10), ‘šifra’ (Article 17(3)), and ‘kodni broj’ for ‘code number’ (Article 16(2)).

The same inconsistency is present in Croatian in the other two regulations in which there is mention of the word ‘code(s)’ in English: in 32009R0388, Article 4(1), there is ‘product code’, ‘Produktcode’ and ‘oznaka proizvoda’, whereas in 320101R0904, Article 48(3), for the same word there is ‘Codes’ in German, and ‘kodovi’ in Croatian.

There are also some English words which are used in Croatian and German more commonly than the native words, even though such exist: ‘leasing’ (point 2(c) of the Annex I to Regulation 31992R3046), which is ‘zakup’ in Croatian and ‘Mietkauf’ in German, for example, or ‘transfer(s)’, which could be translated as ‘prijenos’ or ‘Überweisung’ in the financial sector.

A frequent English term which comes up in German, but does not in Croatian is ‘Know-how’. Only in Regulation 32010R1217 there are 18 instances in German and only one in Croatian which appears in the brackets next to Croatian ‘znanja i iskustva’ in Article 1(1), titled ‘Definitions’. An expanded search of EUR-Lex confirms that this is quite a frequently used term in German, even in those places where English uses another term, e.g. ‘expertise’ (32013R1296 Article 16(1)).

Other such examples are ‘kretanje’ and ‘Trend’ (32000R0264 (6) of recital), with possible German translations ‘Tendenz’ or ‘Neigung’, e.g. (dict.cc n.pag.), ‘E-Learning’ and ‘učenje putem interneta’ (32013R1286 (11) of recital, Article 10(3)), with possible paraphrase ‘Lernen im Internet’, etc.

3.6.2. English in titles of documents and acts

German does not shy away from keeping English titles of certain documents and acts, as well. Cases in point are as follows:

1. a) document entitled ‘Definition of minimum performance requirements for analytical methods of GMO testing’ (32006R1981 Article 2(a))
   b) ‘Definiranje minimalnih zahtjeva učinkovitosti analitičkih metoda ispitivanja GMO-a’
   c) ‘Dokument mit dem Titel „Definition of minimum performance requirements for analytical methods of GMO testing“ (Definition der Mindestanforderung für Analyseverfahren bei GVO-Tests)’

2. a) “‘Small Business Act’ for Europe” (32010R0440 (7) of recital)
   b) ‘„Zakon o malom poduzetništvu” za Europu’
   c) ‘„Small Business Act” für Europa’

In this case, IATE has no suggestions for Croatian, but there is a note ‘preferred’ next to the English title among German suggestions. English is found among French suggestions as well, only without the comment.

Further random check of legislative documents available in all three languages confirms that the English title of this particular Act always stays in English even in German versions. However, Croatian is not that consistent – in one Regulation (32014R0596) there is only the English title, in

one there is the combination of the two (52015IE0822), but the most numerous are those which use only Croatian (32013R1291, 32013L0034, 32011L0007, 32013R1287).

However, it is important to say that these two examples were the only ones found in the 29 regulations, the analysis of which is the basis of this thesis. In most cases everything is translated, as shown in the Appendix, table 6.1.

3.6.3. Following English structure

The previous two subchapters show that German shows greater inclination towards allowing English words in its versions of EU legal acts than Croatian. This Chapter will, however, focus on another aspect of English influence, i.e. it will provide some examples from which it is visible that Croatian translators follow English sentence structures even in places where doing so defies logic.

A case in point is Article 5(7) of Regulation 32006R1981:

1. a) 'The CRL shall immediately notify the Authority that its report will be delayed, to enable the Authority to inform the applicant and take any further steps required under Articles 6*(1) to (2)* and 18*(1) to (2)* of Regulation (EC) No 1829/2003.'
   b) 'RLZ odmah obavješćuje Agenciju da će dostava izvješća biti odgođena, kako bi se Agenciji omogućilo da obavijesti podnositelja zahtjeva i poduzme sve daljnje korake u skladu s člankom 6. stavcima *1. do 2.* i člankom 18. stavcima *1. do 2.* Uredbe (EZ) br. 1829/2003.'

As visible from the examples above, the Croatian translator chose to follow English original even though a native speaker would normally never say or write '1. do 2.' in this context. Such a wording is usually found in other regulations in those places where it is more economical to say 'X to Y', where 'X' and 'Y' are not two consecutive numbers, but when they are two numbers with at least one number between them. In the case cited above, any native speaker would choose the more logical option in this context, '1. i 2.', which was also chosen by the German translator:

c) 'Das GRL setzt die Behörde unverzüglich davon in Kenntnis, dass sich der betreffende Bericht verzögert, so dass die Behörde den Antragsteller entsprechend in Kenntnis setzen und die nötigen Maßnahmen gemäß Artikel 6 Absätze *1 und 2* sowie Artikel 18 Absätze *1 und 2* der Verordnung (EG) Nr. 1829/2003 ergreifen kann.'

Another such example is found in Regulation 32010R0904, Article 30(2) (‘Council Regulation on administrative cooperation and combating fraud in the field of value added tax’, a recast):

2. a) ‘The competent authority of the Member State that receives the proposal for a simultaneous control shall *confirm its agreement* or communicate its reasoned refusal to its counterpart authority’
   b) ‘Nadležno tijelo države članice koje primi prijedlog za usporedni nadzor *odgovara potvrdno da se slaže* ili odbija uz obrazloženje odgovarajućem nadležnom tijelu’

In this case, the Croatian translator probably did not know what to do with ‘confirm its agreement’ since both ‘confirm’ and ‘agreement’ implicitly denote affirmation, so that they went overboard to express consent. In Croatian this affirmation is even more prominent than in English so that ‘odgovoriti potvrdno da se slaže’ is definitely redundant and has an unnatural ring to it. Just like in the previous case, the German translator did not fall into the trap and found a more elegant solution, similar to English:

   c) ‘Die zuständige Behörde des Mitgliedstaats, der eine gleichzeitige Prüfung vorgeschlagen wurde, *bestätigt* der zuständigen Behörde des anderen Mitgliedstaats . . . *ihr Einverständnis* oder teilt ihre begründete Ablehnung mit’

On the other hand, probably some other translator chose a much better solution in Article 13(3) of Regulation 32012R0389 (‘Council Regulation on administrative cooperation in the field of excise duties’) for a sentence containing almost the exact same phrase:

3. a) ‘The competent authorities which receive a proposal referred to in paragraph 2 shall *confirm their agreement* to participate in the simultaneous control or shall communicate their reasoned refusal to the proposing competent authority’
   b) ‘Nadležna tijela koja zaprime takav prijedlog iz stavka 2. *potvrđuju svoju suglasnost* za sudjelovanje u usporednom nadzoru ili dostavljaju svoju opravdanu uskratu nadležnom tijelu’

In this case, even the German translator probably felt the (implicit) redundancy and chose a bit different, more neutral way to express the phrase in question:

3. c) Die zuständigen Behörden, die einen in Absatz 2 genannten Vorschlag erhalten, *teilen* der zuständigen Behörde, die den Vorschlag unterbreitet hat, . . . *ihre Zustimmung* zur Teilnahme an der gleichzeitigen Prüfung oder ihre begründete Ablehnung *mit*.

3.7. EU currency and denoting large numbers

According to the analysis, the three languages differ in how they denote even the EU currency, i.e. its abbreviations. The general rules according to the Interinstitutional style guide are:

1. in general references to monetary units without an amount, the unit is spelt out;
2. the ISO code is used when the monetary unit is accompanied by an amount (compulsory in all legal texts);
3. the euro sign (€) is usually reserved for graphics, popular works and promotional publications;
4. in English, use a full stop to denote decimals; in Croatian and German use a comma (n.pag.).

When, for example, writing the ISO codes, one should bear in mind the difference between English on one side and Croatian and German on the other. As shown in 32014R0658, Article 13, Croatian and German place the abbreviation after the amount in numerals, e.g. ‘100 EUR’. English, on the other hand, places it before the figure: ‘EUR 100’. Also, as visible from the example, there is always a space between the amount and the ISO code. This rule is applicable to all ISO codes of monetary units and is compulsory in all legal texts (Interinstitutional style guide n.pag.).

When it comes to large numbers, e.g. billions, the same applies: ‘EUR 10 billion’ in English, ‘10 Mrd. EUR’ in German, ‘10 mlrd. EUR’ in Croatian (Interinstitutional style guide n.pag.). However, in Regulation 32014R1163, Article 10(6)(b), there is a discrepancy between the Croatian version and what is prescribed by the Publications Office. Instead of ‘10 mlrd./milijardi EUR’, the phrase ‘10 milijardi eura’ is used (32014R1163, Article 10(6)(b)).

With the aim of establishing whether the abovementioned glitch in Croatian was an exception or a rule, further three documents were checked. Due to the high number of examples and consistency throughout all three languages, no more than the extra three documents were needed.

Resolution of the European Parliament (52014BP0905(03)), Commission Decision (32015D0657), and Definitive adoption of the European Union's general budget for 2015 (32015B0339) comply with the rules set by the Publications Office for all three languages (Interinstitutional style guide n.pag.).

There is also the matter of making reference to the former EU currency, European Currency Unit. In the 1989 Regulation, its abbreviation appears in three different forms: ‘expressed in ecus’,

‘ausgedrückt in Ecu’, and ‘iskazan u ECU’ (31989R0120). German transformed the abbreviation into what is seemingly a proper name, and Croatian used the standard spelling for ISO code (EUR, HRK, GBP, USD, etc.). The odd one in this instance is in fact English, which, in cases like this, normally keeps the capitalization and adds a small ‘s’ to denote plural, e.g. national competent authorities, NCAs (32014R1163).

Due to the unconventionality of ‘ecus’, an additional search of the EUR-Lex was conducted. It was, in fact, used in the way described in the text above, but since ‘the euro replaced the ecu at a rate of one to one’ on January 1, 1999, ecu is used for historical references only (Interinstitutional style guide n.pag.).

3.8. General structure and differences in orthography

When it comes to dealing with legal texts and translating them, not only should the translator be mindful of the hopefully already very well-known orthographic rules of the languages in question, but they should also bear in mind that *legalese* has additional rules. These special commandments might, but do not necessarily, correspond to the generally established rules of orthography of a language. In the case of EU legislation, a translator must tread even more lightly due to the fact that EU law does not always equal national law in terms of orthography, as will be shown.

Some of the general rules which apply are:

1. for English, follow the standard usage of spelling present in Britain and Ireland;
2. when referring to the name of organisations, institutions, directorates, committees, delegations, etc. or using names of international agreements, conferences, conventions etc. in full, use initial capitals on all nouns and adjectives;
3. acronyms with five or less letters are uppercased with no full stop (e.g. EFTA); from six letters onwards, they are written with the initial capital and also without full stops (e.g. Benelux);
4. when referring to EU legislation, use initial capitals when referring to a specific legislative act and lower case when making a general reference;
5. use a semicolon when combining two sentences without a conjunction and when denoting items in a long and complex series;

6. the '§' sign should be avoided, due to different meanings (it denotes 'section' in English, but is equal to 'paragraph' in other languages (e.g. German, where it is broadly used in the national law);
7. referring to the EU as 'the Union' is acceptable in the Treaties and EU legislation, however, it should be avoided in other texts;
8. there are 28 EU Member States, some of which comprise more than one country (e.g. soon-to-be ex Member State, the United Kingdom) and should therefore be referred to as such (Interinstitutional style guide n.pag.).

One of the first things that a reader sees when reading EU legal acts and compares them interlingually is the overall structure. Considering the fact that there are 28 EU Member States and 24 official languages, one's mind boggles at the sheer quantity of work to be done even if consistency of terminology and the legal power of each version is put aside. The uniformity of structure and the possibility to rely on some consistent characteristics throughout EU legislation makes the job of a translator a lot easier. The general structure of an EU act is: title, preamble, enacting terms and, in some cases, annexes (Joint Practical Guide 16).

3.8.1. Title

The full title of a legislative act 'comprises all the information in the heading of the act which serves to identify it' (Joint Practical Guide 16). It states the type of act, the adopting institution(s), the abbreviation or acronym of the field it concerns (always translated, see Chapter 3.2. of this thesis), the reference number (line 1, consisting of an abbreviation of the adopting institution, consecutive number and year), the date of adoption (line 2) and a concise title (line 3) (Joint Practical Guide 16). Of course, the title can be longer than a single line and form a paragraph in the linguistic sense of the word. If there is a remark (codification, authenticity of a language, significance for the EEA, e.g.) it is found 'between the title proper and the preamble' (Joint Practical Guide 16). In this section there are no orthographic differences among English, Croatian and German.

3.8.2. Preamble

According to the *Joint Practical* Guide, the preamble is 'everything between the title and the enacting terms of the act, namely the citations, the recitals and the solemn forms which precede

and follow them' (16).

The first line of the preamble, giving the author of the act once again, is capitalized and forms a sentence together with 'HAS ADOPTED THIS [REGULATION]:' ('DONIO/DONIJELA/-O JE OVU [UREDBU]:'; 'HAT FOLGENDE [VERORDNUNG] ERLASSEN:') which comes after the citations. Of course, if there are more authors, the verb is adjusted accordingly. In this part there is an orthographic difference – English and Croatian encase the citations and the recitals with a comma, whereas German uses a dash.

The citations, the basis of legal acts, are not numbered, are highly standardized and begin with 'Having regard to' ('uzimajući u obzir'; 'gestützt auf') (Joint Practical Guide 18, Gemeinsamer Leitfaden 19). As visible in the previous sentence, only English capitalizes its citation lines, but they end in a comma in all three languages. This section also contains a note on the type of legislative procedure and references to consultations (for translations of standardized sentences see Appendix, table 6.2.).

After the citations there are recitals which are always numbered[4] and begin with 'whereas:' ('budući da:'; 'in Erwägung nachstehender Gründe:'). English, Croatian and German use numbers in brackets (1), (2), etc. to number recitals. In all three languages each recital ends in a full stop, except for the last one which ends in a comma in English and Croatian and with a dash in German, as mentioned above (Joint Practical Guide 24, Gemeinsamer Leitfaden 26).

The majority of differences in sentence number between English and Croatian on one side, and German on the other side is located in the preamble, or, to be more exact, in the citations. A more detailed analysis of this occurrence is to be found in Chapter 3.7.1. of this thesis.

3.8.3. Enacting terms

The enacting terms, which come after the preamble, are 'the legislative part of the act. They are composed of articles, which may be grouped into parts, titles, chapters and sections' (Joint Practical Guide 16). This part is the longest in most cases so it does not come as a surprise that the most orthographic differences are located in this section.

Unlike numbering recitals in the preamble, there are differences in numbering articles. Of course, each article is written with a capital 'A' in English and German, and with a capital 'Č' in Croatian.

[4] Since February 7, 2000 (Vodič za prevođenje na hrvatski jezik 45).

Due to language differences, both English and German use seemingly cardinal numbers, e.g. Article 1; Artikel 1, respectively, whereas Croatian uses ordinal numbers: Članak 1., Članak 2., etc., which is the usually standard practice.

When it comes to the next level, i.e. paragraphs, things get a little more complicated. In English there is a distinction between numbered and unnumbered paragraphs and the way they are referred to in a sentence.

Firstly, it should be mentioned that paragraphs in English (and in Croatian, for that matter) are numbered by a numeral and a full stop (1., 2., etc.). Therefore, in a sentence they are referred to by their number, as well. On the other hand, unnumbered paragraphs have no numerals marking them, hence there is no numeral in a sentence either (Joint Practical Guide 29); instead they are referred to by ordinal numbers spelt out: 'the first paragraph of Article 166'; 'članka 166. prvog stavka' (32009R0388 Article 3(2)). The Croatian way of denoting both numbered and unnumbered paragraphs in this way is confirmed by *Vodič za prevođenje na hrvatski jezik* (44).

However, German has its own rules. It uses the same principle for numbering paragraphs as for numbering recitals, i.e. (1), (2), etc. (Gemeinsamer Leitfaden 32). It uses the same principle when reference to an unnumbered article is needed, and not ordinal numbers spelt out like English and Croatian (Gemeinsamer Leitfaden 32).

There is one other place where Croatian places a full stop, and English and German do not. It happens in those cases where there is a letter next to a numeral in the name of an article or a paragraph: 'član[ak] 28.e'; 'Article 28e'; 'Artikel 28e' (31992R3046 Article 12(2)), 'član[ak] 23. stav[ak] 1.a'; 'Article 23(1a)'; 'Artikel 23 Absatz 1a' (31996R0031 Article 1).

Further complications arise when such a reference appears in, for example, a title of a chapter which is written in block letters. In this case, the letter remains small in German (1.c) in spite of the block letters, but becomes capitalized itself in both English (1.a) and Croatian (1.b) (32003R1798 Chapter VI):

1. a) 'PROVISIONS CONCERNING THE SPECIAL SCHEME IN ARTICLE *26C* OF DIRECTIVE 77/388/EEC'
   b) 'ODREDBE U VEZI S POSEBNIM PROGRAMOM U ČLANKU *26.C* DIREKTIVE 77/388/EZ'
   c) 'BESTIMMUNGEN BETREFFEND DIE SONDERREGELUNG NACH ARTIKEL *26c* DER RICHTLINIE 77/388/EWG'

Another example of similarities between English and Croatian, but differences between these two and German is denoting points of an act when referring to them in a sentence. Both English and Croatian use brackets to divide the letter in question from the rest of the sentence, e.g. ‘in Article 17(2)(c) and (d)’; ‘iz članka 17. stavka 2. točaka (c) i (d)’ (32008R0340 Article 4(3)(2)). However, when it comes to German, it is different from the other two languages, but it has also faced changes from within.

The analysis of the 29 regulations yielded an example of interlingual change – namely, the fact that, up to 2006, German used a letter and the right bracket for points, e.g. ‘in Absatz 1 Buchstabe a)’ (31995R1517 Article 6(2)). This changes from Regulation 32006R1981 onwards; only the letter is consistently used in cases where such a reference is present: ‘nach Artikel 17 Absatz 2 Buchstaben c und d’ (32008R0340 Article 4(3)(2)).

At the same time, there is one point in which English and German have the same rule, and Croatian differs due to its own orthography. Namely, there are some levels of acts which are marked by Roman numerals (parts, titles, chapters), which are not followed by a full stop in English and German: ‘Table 2 of Annex I’, ‘Anhang I Tabelle 2’, ‘tablic[a] 2. Priloga I.’ (32008R0340 Article 3(4)). As already mentioned, the reason behind is the fact that in Croatian there is always a full stop behind an ordinal number to differentiate it from a cardinal (Priručnik za pravilno pisanje 51).

Even though it is not an orthographic difference, the way each language refers to an Annex should also be mentioned. As visible in, for example, Article 8(1) of Regulation 32009R0684, English uses the preposition ‘to’, Croatian uses Dative and German Genitive: ‘Annex I *to* this Regulation’; ‘Prilog I. *ovoj Uredbi*’; ‘Anhang I *dieser Verordnung*’.

On the other hand, there are some characteristics of EU, or rather English punctuation in EU legislative acts, which trumped Croatian punctuation, or at least the common practice used in Croatian laws. For example, in Croatian laws there are usually the French quotation marks (» «) when defining a legal term: ‘»tuzemstvo« je područje Republike Hrvatske’ (Zakon o porezu na dodanu vrijednost Article 3(1)). However, this practice is lost in Croatian translations of EU acts where both Croatian and German use their usual lower and upper double quotation marks: ‘dalje u tekstu: „Agencija“’; ‘im Folgenden „die Agentur“’ (32010R0440 (1) of recital). British English prefers single quotation marks, “hereinafter ‘the Agency’”, but what is problematic for a translator is that none of the above mentioned is consistent throughout these 29 regulations.

To be specific, Croatian follows English, regardless of its own established rules of orthography or common legal practice, so that it omits quotation marks of any kind in those cases when English

uses none as well: ‘dalje u tekstu Osnovna uredba’; ‘hereinafter referred to as the Basic Regulation’ (31992R3046 Article 1). As far as German is considered, its translators seem to have embarked on a journey of their own when taking the abovementioned frequently used phrase in EU legal jargon; German version is autonomous and has its own solution in most cases. A case in point is Regulation 32010R0440 where in the first Article English uses “hereinafter called the ‘Agency’”, divided from the rest of the sentence by commas, but German uses brackets with a simple note: ‘„die Agentur“’.

3.9. Differences in singular and plural

As already mentioned in Chapter 3.1.7. of this thesis, Croatian and German have no neutral linguistic tools which would correspond to the English ‘shall’. Translators should therefore be aware of the differences when choosing singular or plural when, for example, paragraphs of a certain article are the subject, and ‘shall’ is a part of the verb phrase in English.

A case in point is Regulation 32009R0684, Article 5(2):

1. a) ‘Article 21(4) and (5) of Directive 2008/118/EC *shall* apply in respect of the updated electronic administrative document’
   b) ‘članak 21. *stavci 4. i 5*. Direktive 2008/118/EZ *primjenjuju* se na ažurirani elektronički trošarinski dokument’
   c) ‘so *ist* auf das aktualisierte elektronische Verwaltungsdokument *Artikel 21* Absätze 4 und 5 der Richtlinie 2008/118/EG anzuwenden’

From the example cited above, it is visible that Croatian chooses plural based on the number of paragraphs, and German chooses singular based on the number of articles. Another such example is found in Regulation 32008R0340, Article 13(4):

2. a) Paragraphs 2, 3 and 5 of Article 11 *shall* apply mutatis mutandis.
   b) *Stavci 2., 3. i 5.* članka 11. *primjenjuju* se mutatis mutandis.
   c) *Artikel 11* Absätze 2, 3 und 5 *gilt* entsprechend.

3.10. Differences in sentence number

Any translator, even one who does not usually translate legal documents, knows the importance of discipline in this area and how crucial it is to keep the original organisation of the source text.

One of the aspects which are very important with regards to the organisation is the sentence number. Surprisingly enough, there are quite a lot of examples of different sentence numbers in the core 29 regulations, and in all the cases the number of Croatian sentences equals the number of English sentences – German is the one which exhibits independence on the level of sentence division.

There are numerous instances where German simply ends a sentence in places where English and Croatian use a semi-colon. Most of them are found in the recitals segment of a regulation, but there are some in the articles themselves. During the analysis of English, Croatian and German, it is logical to think that the German version may stick to the French version, but even though that is sometimes true, it is not always the case.

A case in point is Regulation 32014R1163, chronologically the very last regulation analysed in this thesis. In the preamble of the Regulation, German (3) separates what is a single sentence in English (1), Croatian (2) and French (4) into two sentences:

1. However, the costs of producing such sub-consolidated data may be high and, for this reason, supervised entities should be able to opt for a fee calculated on the basis of data provided at the highest level of consolidation within the participating Member States including subsidiaries established in non-participating Member States, even if this might result in a higher fee.

2. Međutim, troškovi dobivanja takvih potkonsolidiranih podataka mogu biti visoki, te bi se iz tog razloga nadzirani subjekti trebali moći odlučiti za naknadu izračunatu na temelju podataka dostavljenih na najvišoj razini konsolidacije unutar država članica sudionica, uključujući društva kćeri sa sjedištem u državama članicama nesudionicama, iako bi to moglo dovesti do veće naknade.

3. Die Zusammenstellung solcher teilkonsolidierten Daten kann jedoch kostspielig sein. Beaufsichtigten Unternehmen sollte es daher möglich sein, sich für eine Gebühr zu entscheiden, die auf der Grundlage von Daten auf der obersten Konsolidierungsebene innerhalb eines teilnehmenden Mitgliedstaats und einschließlich der Tochterunternehmen in nicht teilnehmenden Mitgliedstaaten berechnet wird, auch wenn dies zu einer höheren Gebühr führen könnte.

4. Toutefois, les coûts de production de ces données sous-consolidées peuvent être élevés, et pour cette raison, il convient que les entités soumises à la surveillance

prudentielle soient en mesure d'opter pour une redevance calculée sur la base des données fournies au niveau de consolidation le plus élevé au sein des États membres participants, y compris les filiales établies dans des États membres non participants, même si cela peut résulter en une redevance plus élevée.

On the other hand, in the very same Regulation, in Article 2 to be precise, an example can be found where English (1) and Croatian (2) have one sentence, and German (3) and French (4) have the same amount of information split into two sentences:

1. ‘For the purposes of this Regulation, the definitions contained in Regulation (EU) No 1024/2013 and Regulation (EU) No 468/2014 (ECB/2014/17) shall apply, unless otherwise provided for, together with the following definitions:’
2. ‘Osim ako nije drukčije propisano, definicije sadržane u Uredbi (EU) br. 1024/2013 i Uredbi (EU) br. 468/2014 (ESB/2014/17) primjenjuju se za potrebe ove Uredbe zajedno sa sljedećim definicijama:’
3. ‘Für die Zwecke dieser Verordnung gelten, sofern nichts anderes bestimmt ist, die Begriffsbestimmungen der Verordnung (EU) Nr. 1024/2013 und der Verordnung (EU) Nr. 468/2014 (EZB/2014/17). Im Sinne dieser Verordnung bezeichnet der Ausdruck:’
4. ‘Aux fins du présent règlement, les définitions énoncées dans le règlement (UE) no 1024/2013 et le règlement (UE) no 468/2014 (BCE/2014/17) s'appliquent, sauf disposition contraire, conjointement avec les définitions suivantes. On entend par:’

There are 36 examples of differences in sentence numbers in the preamble of the 29 regulations and these 36, and their frequency is much greater among the regulations adopted earlier – from 1989 to 1998 33 out of 36 differences appear (31989R0120, 31992R3046, 31992R3649, 31993R3199, 31995R1517, 31996R0031, 31998R0148, 31998R0152). The remaining 3 appear in the three regulations adopted in 2005, 2006 and 2014 (32005R0116, 32006R1981, 32014R1163).

There are, however, very few instances where there are discrepancies in sentence number between English and Croatian on one side and German on the other side in the enacting terms of the regulations. To be exact, German uses two sentences in place of one four times (regulations 31989R0120, 31992R3649, and 32014R1163) and there are only two examples of German fusing two sentences into one where English and Croatian use two sentences and they both appear in Regulation 32010R0234.

Be that as it may, it is important to note that this is neither common nor beneficial for organisation and ease of reference. Since every version of EU legislation written in any of the 24 official languages is legally binding and produces the same legal effect as the next one, it is important to keep them as similar as possible; keep them clean from any unnecessary changes, deductions or additions in order to avoid differences in meaning. Howver, keeping the number of deviations in mind, it is safe to say that the abovementioned instances of different sentence numbers are anomalies, if not even mistakes.

3.11. Differences between regulation authors

There are four different EU institutions behind these 29 regulations, but there are only slight differences to be found, differences which would probably go unnoticed if one does not look for them and pay close attention. Croatian exhibits the smallest number of changes, most likely due to the later accession of Croatia to the EU, the second most affected is English and the one with the most deviations is German.

As far as the overall structure, style or terminology go, there are no differences. The few differences that are there are restricted to the phrases found at the end of every regulation.

In English the only difference present is that up to 2003 and Regulation 32003R1798, the surname of the person acting on behalf of an EU institution is written normally – first letter capitalized, the rest in small letters – and since 2005 and Regulation 32005R0116 the whole surname are written in block letters. The exact same change happened in German, but Croatian points out the surnames in this way from the very beginning. The reason behind this is most likely the later accession of Croatia to the EU, after these changes had already been adopted.

Another difference, more important for translators and especially for the ones translating into German, is the wording of the phrase denoting the place of adoption. Since there are 21 regulations in this thesis written by the EU Commission, at first glance it seems that other regulations diverge from the standard, but it is quite the opposite – Commission's regulations are the only ones that really stand out.

What is throughout the 29 regulations consistently phrased as 'Done at (city),[5] (date[6])' in English

[5] Please note the comma between the city and the date in English.
[6] In all the three languages dates are specified in the form 1 January 2000; 1 siječnja 2000.; 1 Januar 2000, respectively (the date was chosen simply as an example).

and ‘Sastavljeno u (city)[7] (date)’ in Croatian, is phrased differently in German, depending on the author. When the author is the EU Commission, the wording is simply ‘(city), den (date)’, but it transforms into ‘Geschehen zu (city)[8] am (date)’ when the author is any other but the Commission.

One other difference is found in the phrase denoting the person acting on behalf of the particular institution. When the institution at hand is either the Commission or the European Central Bank, the phrase used is ‘Für die Kommission/den EZB-Rat’, but when the authors are the Council or the Parliament, that phrase turns into ‘Im Namen des Rates/Europäischen Parlaments’ (32003R2246, 32014R1163, 32012R0389, 32013R1286).

Also worthy of mentioning is one thing that stands out even though it is exactly the same in all languages and not directly connected with the job of a translator, but more with that of a drafter. Namely, when the person acting in the name of an institution is the president of the institution in question, then the title (The President; Der/Die PräsidentIn; Predsjednik/Predsjednica) is mentioned above the name of the Person (1). On the other hand, when the person in question is anyone but the president, even if it is the vice-president, the name precedes the title (2).

1. ‘The President
   José Manuel BARROSO’ (31989R0120)
2. ‘Henning CHRISTOPHERSEN
   Vice-President’ (31992R3046)

[7] Please note that there is no comma between the city and the date in Croatian.
[8] Please note that there is no comma between the city and the date in German.

4. Conclusion

Generally speaking, based on the analysis it would seem that the most obvious characteristic is that Croatian translators follow English whenever possible, sometimes even at the risk of sounding unnatural, and German translators are far more at home. However, as already mentioned in the introduction, Germany is one of the founding countries of the European Union, and Croatia is the newest member of the EU family – it is not unusual to find such a situation.

On this note, it also does not come as a surprise that the IATE term base for German is far more developed than Croatian. It is a work in progress, and patience is required. However, according to the official statistics published by the Directorate General for Translation on 7 March 2016, with regards to their translation memory, a significant step forward is visible for the Croatian translation memory. It contained 0 'translation units'[9] in 2013, but there were 276,502 updates in 2014, 197,626 in 2015 and 947,222 in 2016, totalling at 1,421,350 updates or 22,711,988 words in the short time span of the Croatian EU membership (Schlüter 1).

For those who need official translation solutions right away, there is always the option of searching EUR-Lex itself and finding the correct terminological equivalent. 'Terminological consistency is a golden rule of legal translation and is absolutely essential to ensure legal reliability. Therefore, all translators are required to use the same Croatian term when translating a particular concept wherever it appears within the context of Community law.' (Ministarstvo za europske integracije 12) In this way, it will also become visible that Croatian terminology is not as undernourished as IATE would make it seem, even if some of the terms are not yet quite standardized.

The analysis has also shown that Croatian and German, in particular, show the tendency to introduce English, and at the same time they use little or no Latin and French, languages which used to be dominant in the field of diplomacy not that long ago. English may be the most commonly used *lingua franca* now, but there is no guarantee its status cannot change. This, however, seems highly unlikely to happen, even in the face of the recent developments in the relationship between the EU and the UK and the consequences Brexit will most definitely produce. Regardless of the role English has today, probably every linguist would discourage the over-usage of English in other languages. This is also impractical for the EUR-Lex itself, since its goal is to bring EU legislation closer to its citizens.

[9] Mostly traditional sentences, but also titles and section headings, or sentence parts separated by colons or semi-colons (Steinberger, et al. 7).

On the other hand, practicality is strengthened by some other aspects like consistent general structure and frequent legal terms found in almost every regulation. These do not only make the job of a translator easier, but they also enable easier orientation, especially when comparing versions in two or more languages. As previously shown, differences among authors and in sentence numbers are minor and certainly not frequently encountered or encouraged.

Foreign language acquisition is known to be a never-ending process, and this is especially true for translators. One important aspect of translating for the EU not to be found otherwise is the inability to use previously existant legal knowledge since EU *legalese* is consciously designed in such a way that it cannot be confused with national legal terms, i.e. it is artificial. '[C]onscious efforts have been made to avoid the use of existing legal terms of the national legal systems, especially technical terms. The main criteria for the creation of EU legal terms are transparency and translatability.' (Ministarstvo za europske integracije 12) Thus there is the additional challenge of translating for the EU: producing thorough and accurate documents which sound natural in the target language despite the artificiality of the EU *legalese* (Pismeno i usmeno prevođenje 5).

Translating for the EU is also specific due to the fact that there are not only the aspects of conveying the originally intended message by means of the target language and using EU accepted terminology and structure in the process, but there is also the legal binding power of each text. Since 'the legal value of all authentic texts will be the same, the quality of these "translations" must be unchallengeable' (Studies on translation and multilingualism 5), or, in other words, translators working for the EU are entitled to make even fewer mistakes than non-EU translators.

5. Bibliography

*31968R0260. *Regulation (EEC, EURATOM, ECSC) No 260/68 of the Council of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities*.

*31989R0120. *Commission Regulation (EEC) No 120/89 of 19 January 1989 laying down common detailed rules for the application of export levies and charges on agricultural products.*

*31992R3046. *Commission Regulation (EEC) No 3046/92 of 22 October 1992 laying down provisions implementing and amending Council Regulation (EEC) No 3330/91 on the statistics relating to the trading of goods between Member States.*

*31992R3649. *Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch*.

*31993R3199. *Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty*.

*31995R1517. *Commission Regulation (EC) No 1517/95 of 29 June 1995 laying down detailed rules for the application of Regulation (EEC) No 1766/92 as regards the arrangements for the export and import of compound feedingstuffs based on cereals and amending Regulation (EC) No 1162/95 laying down special detailed rules for the application of the system of import and export licences for cereals and rice*.

*31996R0031. *Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate*.

*31998R0148. *Commission Regulation (EC) No 148/98 of 22 January 1998 laying down detailed rules for the application of Council Regulation (EC) No 2005/97 laying down certain rules for the application of the special arrangements for imports of olive oil originating in Algeria*.

*31998R0152. *Commission Regulation (EC) No 152/98 of 22 January 1998 laying down detailed rules for the application of Council Regulation (EC) No 2006/97 laying down certain rules*

for the application of the special arrangements for imports of olive oil originating in Morocco.

*32000R0264. *Commission Regulation (EC) No 264/2000 of 3 February 2000 on the implementation of Council Regulation (EC) No 2223/96 with respect to short-term public finance statistics*.

*32000R2516. *Regulation (EC) No 2516/2000 of the European Parliament and of the Council of 7 November 2000 modifying the common principles of the European system of national and regional accounts in the Community (ESA) 95 as concerns taxes and social contributions and amending Council Regulation (EC) No 2223/96.*

*32002R2246. *Commission Regulation (EC) No 2246/2002 of 16 December 2002 on the fees payable to the Office for Harmonization in the Internal Market (Trade Marks and Designs) in respect of the registration of Community designs.*

*32003R1798. *Council Regulation (EC) No 1798/2003 of 7 October 2003 on administrative cooperation in the field of value added tax and repealing Regulation (EEC) No 218/92*.

*32005R0116. *Commission Regulation (EC, Euratom) No 116/2005 of 26 January 2005 on the treatment of repayments of VAT to non-taxable persons and to taxable persons for their exempt activities, for the purposes of Council Regulation (EC, Euratom) No 1287/2003 on the harmonisation of gross national income at market prices*.

*32006R1981. *Commission Regulation (EC) No 1981/2006 of 22 December 2006 on detailed rules for the implementation of Article 32 of Regulation (EC) No 1829/2003 of the European Parliament and of the Council as regards the Community reference laboratory for genetically modified organisms.*

*32008R0340. *Commission Regulation (EC) No 340/2008 of 16 April 2008 on the fees and charges payable to the European Chemicals Agency pursuant to Regulation (EC) No 1907/2006 of the European Parliament and of the Council on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH).*

*32008R0402. *Commission Regulation (EC) No 402/2008 of 6 May 2008 on procedures for the importation of rye from Turkey.*

*32009R0388. *Commission Regulation (EC) No 388/2009 of 12 May 2009 laying down detailed rules for the application of Council Regulation (EC) No 1234/2007 as regards the import and export system for products processed from cereals and rice*.

*32009R0684. *Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty*.

*32010R0092. *Commission Regulation (EU) No 92/2010 of 2 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards data exchange between customs authorities and national statistical authorities, compilation of statistics and quality assessment*.

*32010R0234. *Commission Regulation (EU) No 234/2010 of 19 March 2010 laying down certain detailed rules for the application of Council Regulation (EC) No 1234/2007 on the granting of export refunds on cereals and the measures to be taken in the event of disturbance on the market for cereals.*

*32010R0440. *Commission Regulation (EU) No 440/2010 of 21 May 2010 on the fees payable to the European Chemicals Agency pursuant to Regulation (EC) No 1272/2008 of the European Parliament and of the Council on classification, labelling and packaging of substances and mixtures*.

*32010R0904. *Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax*.

*32010R1217. *Commission Regulation (EU) No 1217/2010 of 14 December 2010 on the application of Article 101(3) of the Treaty on the Functioning of the European Union to certain categories of research and development agreements*.

*32012R0389. *Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004*.

*32013R1286. *Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC*.

*32014R0319. *Commission Regulation (EU) No 319/2014 of 27 March 2014 on the fees and charges levied by the European Aviation Safety Agency, and repealing Regulation (EC) No 593/2007*.

*32014R0658. *Regulation (EU) No 658/2014 of the European Parliament and of the Council of 15 May 2014 on fees payable to the European Medicines Agency for the conduct of pharmacovigilance activities in respect of medicinal products for human use.*

*32014R1163. *Regulation (EU) No 1163/2014 of the European Central Bank of 22 October 2014 on supervisory fees*.

31995R2868. *Commission Regulation (EC) No 2868/95 of 13 December 1995 implementing Council Regulation (EC) No 40/94 on the Community trade mark.*

32002R2245. *Commission Regulation (EC) No 2245/2002 of 21 October 2002 implementing Council Regulation (EC) No 6/2002 on Community designs*.

32005R1042. *Commission Regulation (EC) No 1042/2005 of 29 June 2005 amending Regulation (EC) No 2869/95 on the fees payable to the Office for Harmonization in the Internal Market (Trade Marks and Designs).*

32009R0874. *Commission Regulation (EC) No 874/2009 of 17 September 2009 establishing implementing rules for the application of Council Regulation (EC) No 2100/94 as regards proceedings before the Community Plant Variety Office.*

32009L0138. *Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II).*

32011L0007. *Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions*.

32012R0650. *Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012 on jurisdiction, applicable law, recognition and enforcement of decisions and acceptance and enforcement of authentic instruments in matters of succession and on the creation of a European Certificate of Succession.*

32012R1215. *Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters.*

32013R1291. *Regulation (EU) No 1291/2013 of the European Parliament and of the Council of 11 December 2013 establishing Horizon 2020 - the Framework Programme for Research and Innovation (2014-2020) and repealing Decision No 1982/2006/EC.*

32013R1296. *Regulation (EU) No 1296/2013 of the European Parliament and of the Council of 11 December 2013 on a European Union Programme for Employment and Social Innovation ("EaSI") and amending Decision No 283/2010/EU establishing a European Progress Microfinance Facility for employment and social inclusion.*

32014R0596. *Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC.*

52014BP0905(03). *Resolution of the European Parliament of 3 April 2014 with observations forming an integral part of the decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2012, Section III — Commission and executive agencies.*

62014CA0605. *Judgment of the Court (Seventh Chamber) of 17 December 2015 (request for a preliminary ruling from the Korkein oikeus — Finland) — Virpi Komu, Hanna Ruotsalainen, Ritva Komu v Pekka Komu, Jelena Komu (Case C-605/14).*

32015B0339. *Definitive adoption (EU, Euratom) 2015/339 of the European Union's general budget for the financial year 2015.*

32015D0657. *Commission Decision (EU) 2015/657 of 5 February 2013 on State aid granted by Germany and Austria to Bayerische Landesbank (Case SA.28487 (C 16/09, ex N 254/09)) (notified under document C(2013) 507).*

32015R0848. *Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings.*

32015D1074. *Commission Decision (EU) 2015/1074 of 19 January 2015 on State aid SA.35842 (2014/C) (ex 2012/NN) implemented by Italy — Additional public service compensation for CSTP (notified under document C(2015)74).*

52015IE0822. *Opinion of the European Economic and Social Committee on the SBA experiences in the USA and EU: 'best practices' for innovative SME actions (own-initiative opinion).*

Borchardt, Klaus-Dieter, prof. *The ABC of European Union Law*. Publications Office of the European Union. 2010. pp. 88-89, 125.

Business dictionary. Web. www.businessdictionary.com/definition/mutatis-mutandis.html. Accessed 6 Jul. 2016.

Contract Standards. 16. Jun. 2016. Web. www.contractstandards.com/clauses/force-majeure. Accessed 5 Jul. 2016.

Duden Wörterbuch. Web. www.duden.de/. Accessed 17 Sept. 2016.

English Style Guide. A handbook for authors and translators in the European Commission. European Commission. Directorate-General for Translation. 29 Jun. 2016. PDF. pp. 50.

Europa. About the EU, EU Law and Documents and Publications. Communication department of the European Commission. europa.eu/european-union/index_en. Accessed 9 Jun. 2016.

Gemeinsamer Leitfaden für die Abfassung von Rechtstexten der Europäischen Union. Gemeinsamer Leitfaden des Europäischen Parlaments, des Rates und der Kommission für Personen, die an der Abfassung von Rechtstexten der Europäischen Union mitwirken. Dec 2014. PDF. pp. 19, 26, 32-34, 46.

Joint Practical Guide for persons involved in the drafting of European Union legislation. European Parliament, the Council and the Commission. Dec. 2014. PDF. pp. 11, 16, 18, 24, 29, 31, 33, 41.

Interinstitutional style guide. Currencies, Rules for expressing monetary units, Spelling, Referring to the European Union and its Member States. 22 Apr. 2015. Web. publications.europa.eu/code/en/en-370303.htm. Accessed 7 Jul. 2016.

Legal dictionary. Web. legal-dictionary.thefreedictionary.com/notice. Accessed 9 Jul. 2016.

Lončarić, Mijo and Ante Bičanić. *Priručnik za pravilno pisanje.* 2nd ed. Profil, 2000. pp. 51.

Materossi, Tommaso. 'Re: OP Portal Contact Form: I need help!'. Received by Gabriela Dumančić, 15 Sept. 2016.

Ministarstvo vanjskih poslova i europskih integracija. *Priručnik za prevođenje pravnih propisa Republike Hrvatske na engleski jezik*. Zagreb, 2006. PDF. pp. 28, 30, 73, 160.

Oxford Dictionaries. Web. www.oxforddictionaries.com/definition/english/. Accessed 9 Jul. 2016.

Pravni Fakultet. Sveučilište u Zagrebu. www.pravo.unizg.hr/gpp/ispiti/materijali/latinske_izreke. Accessed 7 Aug. 2016.

Pismeno i usmeno prevođenje: jezici u akciji. Ured za publikacije Europske unije. Luxembourg, 2014. pp. 5.

How to write clearly. Publications Office of the European Union. Luxembourg, 2015. PDF. pp. 13.

Prevođenje i višejezičnost. Ured za publikacije Europske Unije. Luxembourg, 2014. pp. 7.

Priručnik za prevođenje pravnih akata Europske unije. Novak, Jasmina. Ministarstvo za europske integracije. Zagreb, 2002. PDF. pp. 12, 29.

Schlüter, Patrick in collaboration with the JRC. *Statistics on the DGT-Translation Memory (DGT-TM).* 7 Mar. 2016. PDF. pp. 1.

Steinberger, Ralf, et al. "An overview od the European Union's highly multilingual parallel corpora". PDF. pp. 7.

Studies on translation and multilingualism. Language and Translation in International Law and EU Law. European Commission. Publications Office of the European Union. 2012. Luxembourg. PDF. pp. 5.

Vodič za prevođenje na hrvatski jezik. Glavna uprava za pismeno prevođenje. Služba za hrvatski jezik. PDF. pp. 12, 22, 25, 37-38, 42, 45.

Zakon o porezu na dodanu vrijednost. Web. www.zakon.hr/z/186/Zakon-o-porezu-na-dodanu-vrijednost. Accessed 2 Jul. 2016.

6. Appendix

6.1. Table of useful terms

This table contains tax-related and generally useful terms found in the 29 regulations analysed in this thesis. They are sorted alphabetically in the ascending order by the first, English, column.

ENGLISH	CROATIAN	GERMAN
(air)port of (un)loading	(zračna) luka utovara/istovara	Ein-/Entlade(flug)hafen
(robust) study summaries	(grubi) sažetak studija	einfache/qualifizierte Studienzusammenfassung
ability to pay/solvency	platežna sposobnost /solventnost	Zahlungsfähigkeit
acceding countries, candidate countries and potential candidate countries	države pristupnice, države kandidatkinje i potencijalne države kandidatkinje	Beitrittsländer, Beitrittskandidaten und potenzielle Beitrittskandidaten
actual social contributions	stvarni socijalni doprinosi	tatsächliche Sozialbeiträge
additional fee	dodatna naknada	Zusatzgebühr
administrative accompanying document	prateći administrativni document	Begleitdokument
administrative burden	upravno opterećenje	Verwaltungsaufwand
administrative charge	upravna pristojba	Verwaltungsentgelt
administrative enquiry	upravna istražna radnja	behördliche Ermittlungen
administrative practices	upravna praksa	Verwaltungspraxis
advisory body of interested parties	savjetodavno tijelo zainteresiranih strana	beratendes Gremium der interessierten Kreise
aggressive tax planning	agresivno porezno planiranje	aggressive Steuerplanung
air traffic management and air navigation services (ATM/ANS)	upravljanje zračnim prometom i usluge zračnog prometa (ATM/ANS)	Flugverkehrsmanagement undFlugsicherungsdienste (ATM/ANS)
allowance on the birth of a child	naknada za rođenje djeteta	Geburtenzulage
amount of tax payable	iznos plativog poreza	Betrag der fälligen Steuer
amount of the abatements	iznos smanjenja	Freibeträge
ancillary costs	sporedni troškovi	Nebenkosten
annual activity report	godišnje izvješće o aktivnostima	jährlicher Tätigkeitsbericht
appeal fee	pristojba za žalbu	Beschwerdegebühr
appellant	podnositelj žalbe	Widerspruchführer/ Beschwerdeführer
assimilation threshold	prag prilagodbe	Assimilationsschwelle
assistance arrangements	dogovori o pomoći/ sporazumi o suradnji	Amtshilfevereinbarungen
balance sheet	bilanca stanja	Bilanzdaten
bank account denominated in euro	bankovni račun denominiran u eurima	auf Euro lautende Bankkonto

bank guarantee	bankovno jamstvo	Bankbürgschaft
barter trade	neposredna razmjena roba	Kompensationsgeschäfte
base fee	osnovna naknada	Grundgebühr
basic taxable amount	osnovni oporezivi iznos	Besteuerungsgrundlage
be established	imati poslovni nastan	den Sitz haben/ansässig/ niedergelassen sein
beneficiary country	zemlja korisnica	begünstigtes Land
benefit of the exemption	pogodnost izuzeća	Rechtsvorteil der Freistellung
branch office	Podružnica	Zweigniederlassung
budget year	proračunska godina	Haushaltsjahr
budgetary appropriations	proračunska sredstva	Haushaltsmittel
budgetary ceilings	proračunske gornje granice	Haushaltsobergrenzen
budgetary situation	stanje proračuna	Haushaltslage
capital taxes	porezi na kapital	vermögenswirksame Steuern
carrousel fraud	kružna prijevara	Karussellbetrug
central liaison office	središnji ured za vezu	zentrales Verbindungsbüro
certificate of receipt	potvrda o primitku	Empfangsbestätigung
cessation of activity (of a firm)	prestanak djelovanja (poduzeća)	Unternehmensauflösung
chargeable unit	naplativa jedinica	gebührenpflichtige Einheit
collection office	odjel za prikupljanje podataka	Erhebungsstelle
commercial description of goods	trgovački opis robe	handelsübliche Bezeichnung der Waren
commercial, industrial or professional secret	komercijalna, industrijska ili poslovna tajna	Geschäfts-, Industrie- oder Berufsgeheimnis
Commission Implementing Regulation	Provedbena uredba Komisije	Durchführungsverordnung der Kommission
commodity code	tarifna oznaka	Warencode
common organisation of agricultural markets (CMO)	zajednička organizacija poljoprivrednih tržišta (ZOT)	gemeinsame Organisation der Agrarmärkte (GMO)
compensation for exceptional services	naknada za izvanredne usluge	Ausgleichszahlung für außergewöhnliche Dienstleistungen
compensation for overtime	naknada za prekovremeni rad	Ausgleichszahlung zür Vergütung von Überstunden
compensation for patented inventions	naknada za patentirane izume	Ausgleichszahlung für patentierte Erfindungen
compensation for work of a particularly arduous nature	naknada za posebno težak rad	Ausgleichszahlung für beschwerliche Arbeiten
competent authorities of the host Member State	nadležno tijelo države članice domaćina	zuständige Gaststaatbehörde
competent authority	nadležno tijelo	zuständige Stelle
competent national department	nadležni nacionalni odjel	zuständige nationale Stelle
competent tax authority	nadležno porezno tijelo	zuständige Steuerbehörde
compliance costs	troškovi ispunjavanja obveza	Befolgungskosten
concerted practices	usklađena djelovanja	abgestimmte Verhaltensweisen
consignee	adresat	Empfänger

consignor	pošiljatelj	Versender
corrective amounts	korektivni iznosi	Berichtigungsbeträge
corrective factor	korektivni faktor	Berichtigungskoeffizient
corrective payment	korektivna isplata	Nachzahlung
cost breakdown	raščlamba troškova	Kostenaufschlüsselung
cost efficiency	rentabilnost	Kosteneffizienz
country of consignment/dispatch	zemlja otpreme/izvoza	Versendungsland
country/region of origin	zemlja/regija podrijetla	Ursprungsland/-region
current taxes on income and wealth	tekući porezi na dohodak i bogatstvo	Einkommen- und Vermögenssteuern
customs debt	carinski dug	Zollschuld
customs regulations	carinski propisi	Zollvorschriften
customs territory	carinsko područje	Zollgebiet
data protection	zaštita podataka	Datenschutz
declarant	deklarant	Anmelder
declaring third party	treća osoba koja podnosi carinsku deklaraciju	Drittanmelder
deemed date of payment	datum koji se smatra datumom plaćanja	Maßgebender Zahlungstag
deferment fee	pristojba za odgodu objave	Aufschiebungsgebühr
delegated act	delegirani akt	delegierter Rechtsakt
delivery notes	dostavnice	Lieferscheine
delivery terms	pariteti isporuke	Lieferbedingungen
dependent child's allowance	naknada za uzdržavano dijete	Zulage für unterhaltsberechtigte Kinder
dissuasive penalties	odvraćajuće sankcije	abschreckende Sanktionen
distortions of capital movements	narušavanje kretanja kapitala	Verzerrungen des Kapitalverkehrs
double taxation	dvostruko oporezivanje	Doppelbesteuerung
duties	carine	Gebühren
early warning system/early warning mechanism	sustav ranog upozoravanja/ mehanizam ranog upozoravanja	Frühwarnsystem/ Frühwarnmechanismus
education allowance	naknada za obrazovanje	Erziehungszulage
eligible actions	prihvatljive aktivnosti	zuschussfähige Maßnahmen
emoluments	prihodi	Bezüge
estimate of revenue and expenditure	procjena prihoda i izdataka	Voranschlag der Einnahmen und Ausgaben
excise duty exemption certificate	potvrda o oslobođenju od plaćanja trošarine	Verbrauchsteuerfreistellungs-bescheinigung
excise number/No	trošarinski broj	Registrier-/Verbrauchsteuernummer
excise product category (CAT)	proizvodi oporezivi trošarinama (CAT)	verbrauchsteuerpflichtige Waren (CAT)
excise product code (EPC)	kôd proizvoda oporezivih trošarinama	Verbrauchsteuer-Produktcode (EPC)
excise-duty suspension arrangements	sustav odgode plaćanja trošarina	Verfahren der Verbrauchsteueraussetzung

exempt activities	djelatnosti koje su izuzete od oporezivanja	steuerbefreite Tätigkeiten
exemption from excise duty	oslobođenje od trošarine	Verbrauchsteuerbefreiung
expenditure cycle	ciklus rashoda	Ausgabenzyklus
export declaration	izvozna deklaracija	Ausfuhranmeldung
export with local clearance	izvoz uz kućno carinjenje	Ausfuhr mit Anschreibeverfahren
exporting Member State	država članica izvoznica	Ausfuhrmitgliedstaat
express objections	uložiti prigovore	Einwände erheben
external Community transit procedure	postupak o vanjskom provozu Zajednicom	externes gemeinschaftliches Versandverfahren
fallback procedure	rezervni postupak	Ausfallverfahren
fee debtor	obveznik naknade	Gebührenschuldner
fee for *restitutio in integrum*	pristojba za *restitutio in integrum*	Gebühr für die Wiedereinsetzung in den vorigen Stand
fiduciary/person acting in fiduciary capacity	opunomoćenik	Treuhänder
financial envelope	financijska omotnica	Finanzausstattung
financial quote	financijska ponuda	Voranschlag
fixed transport installations	fiksne prometne instalacije	festinstallierte Transporteinrichtungen
for fiscal control purposes	u svrhu porezne kontrole	zu verbrauchsteuerlichen Kontrollzwecken
forwarding costs	trškovi otpreme	Heranführungskosten
freight documents	tovarni listovi	Frachtbriefe
government deficit	državni deficit	öffentliches Defizit
grant a specific derogation	odobriti posebno izuzeće	eine Ausnahme gestatten
grants	bespovratna sredstva	Zuschüsse
gross national income at market prices (GNI)	bruto nacionalni dohodak po tržišnim cijenama (BND)	Bruttonationaleinkommen zu Marktpreisen (BNE)
gross national product at market prices (GNP)	bruto nacionalni proizvod po tržišnim cijenama (BNP)	Bruttosozialprodukt zu Marktpreisen (BSP)
gross weight	bruto težina	Rohgewicht; Bruttogewicht
hardcore restrictions	teška ograničenja	Kernbeschränkungen
head of a household allowance	naknada za nositelja kućanstva	Zulage für den Familienvorstand
horizontal provisions	horizontalne odredbe	horizontale Vorschriften
implementing act	provedbeni akt	Durchführungsrechtsakt
implementing powers	provedbene ovlasti	Durchführungsbefugnisse
import/export duties	uvozne/izvozne carine	Ein-/Ausfuhrzölle
import/export levy	uvozna/izvozna pristojba	Ein-/Ausfuhrabschöpfung
import/export licence	uvozna/izvozna dozvola	Ein-/Ausfuhrlizenz
import/export tax	porez na uvoz/izvoz	Ein-/Ausfuhrabgabe
incur expenditure	snositi troškove	Ausgaben bestreiten
indirect taxation	neizravno oporezivanje	indirekte Besteuerung
insufficient resources	neodgovarajući resursi	ungenügende Mittel
intellectual property	intelektualno vlasništvo	geistiges Eigentum

internal administrative procedures	interni upravni postupci	interne Verwaltungsverfahren
invalidity fee	pristojba za proglašavanje ništavnosti	Nichtigkeitsgebühr
invitation to tender	poziv na podnošenje ponuda	Ausschreibung
invoice (issue an invoice)	faktura (izdati fakturu)	Zahlungsaufforderung (ausstellen)
invoice the fee in one instalment	ispostaviti račun za cjelokupnu pristojbu	die Gebühr in einer Rate in Rechnung stellen
invoices	računi	Rechnungen
inward processing customs procedure (suspension system)	postupak unutarnje proizvodnje (suspenzivni sustav)	zollrechtliches Verfahren der aktiven Veredelung (Nichterhebungsverfahren)
Joint Statement	Zajednička izjava	Gemeinsame Erklärung
judicial authority	sudska vlast	Justizbehörde
kind-of-activity unit	funkcionalna jedinica	fachliche Einheit
legal person	pravna osoba	juristische Person
legal personality	pravna osobnost	Rechtspersönlichkeit
legal remedies	pravna sredstva	Rechtsbehelfe
levies	davanja	Abgaben
liaison department	služba za vezu	Verbindungsstelle
liaison official	službenik za vezu	Verbindungsbeamter
linked companies	povezana poduzeća	verbundene Unternehmen
local unit	lokalna jedinica	örtliche Einheit
lodge a security	položiti sredstvo osiguranja	eine Sicherheit leisten
lodge an appeal	podnijeti žalbu	Beschwerde einlegen
management board	upravni odbor	Verwaltungsrat
margin of error	dopuštena pogreška	Fehlergrenze
market share threshold	prag tržišnog udjela	Marktanteilsschwelle
marketing authorisation holders	Nositelji odobrenja za stavljanje u promet	Zulassungsinhaber
Member State of arrival	država članica isporuke/prispijeća	Eingangsmitgliedstaat
Member State of consumption	država članica potrošnje	Verbrauchsmitgliedstaat
Member State of departure	polazna država članica	Abgangsmitgliedstaat
Member State of destination	država članica odredišta	Bestimmungsmitgliedstaat
Member State of dispatch	država članica otpreme	Absendemitgliedstaat
Member State of establishment	država članica poslovnog nastana	Mitgliedstaat der Ansässigkeit/ Niederlassung
Member State of identification	država članica identifikacije	Mitgliedstaat der Identifizierung
Member State of processing	država članica prerade	Veredelungsmitgliedstaat
Member State of refund	država članica povrata	Mitgliedstaat der Erstattung
merger (of firms)	spajanje (poduzeća)	Unternehmenszusammen-schluss
micro, small and medium-sized enterprises (SMEs)	mikro, mala i srednja poduzeća (MSP)	Kleinstunternehmen, kleine und mittlere Unternehmen (KMU)

mode of transport	vrsta prijevoza	Verkehrszweig
movement certificate	potvrda o prometu robe	Warenverkehrsbescheinigung
national anti-fraud offices	nacionalni uredi za borbu protiv prijevara	nationale Betrugsbekämpfungsstellen
national competent authorities (NCAs)	nacionalna nadležna tijela	nationalen zuständigen Behörden (National Competent Authorities — NCAs)
natural person	fizička osoba	natürliche Person
net weight	neto težina	Eigengewicht; Reingewicht; Nettogewicht
nominee	ovlaštenik	Bevollmächtigter
non-established taxable person	porezni obveznik koji nema poslovni nastan	nichtansässiger Steuerpflichtiger
occupational and personal expenses	profesionalni i osobni troškovi	Werbungskosten und persönliche Aufwendungen
office of departure	polazna carinarnica	Abgangszollstelle
office of destination	odredišna carinarnica	Bestimmungszollstelle
official secrecy	službena tajna	Geheimhaltung
only representatives	jedinstveni zastupnici	Alleinvertreter
on-the-spot	na licu mjesta	vor Ort
operator	gospodarski subjekt	Marktteilnehmer/ Wirtschaftsbeteiligter
outsourced to third parties	dodijeljen trećim stranama u svojstvu vanjskih suradnika	an Dritte ausgelagert
outstanding amount	nepodmireni iznos	ausstehender Betrag
overall estimate	sveobuhvatna procjena	globale Schätzung
parent undertaking	matično društvo	Mutterunternehmen
part-declaration	skraćena deklaracija	Teilanmeldung
partner companies	poduzeća u partnerstvu	Partnerunternehmen
pay in X instalments	platiti u X obroka	in X Tranchen zahlen
payment notice	platna obavijest	Zahlungsaufforderung
pending export licence applications	zahtjevi za izdavanje X koji su u tijeku	anhängige Anträge auf X
pension scheme	mirovinski sustav	Altersversorgungssystem
period of limitation	razdoblje ograničenja	Verjährungsfrist
pre-accession strategy	pretpristupna strategija	Heranführungsstrategie
principal refinancing operations	glavni poslovi refinanciranja	Hauptrefinanzierungs-geschäfte
principle of sound financial management	načelo dobrog financijskog upravljanja	Grundsatz der Wirtschaftlichkeit der Haushaltsführung
principles of economy, efficiency and effectiveness	načela ekonomičnosti, učinkovitosti i djelotvornosti	Grundsätze der Sparsamkeit, der Wirtschaftlichkeit und der Wirksamkeit
products subject to excise duty; excisable products	proizvodi koji podliježu trošarini	verbrauchsteuerpflichtige Waren
prudential supervision of credit institutions	bonitetni nadzor kreditnih institucija	Aufsicht über Kreditinstitute

public procurement	javna nabava	öffentliche Beschaffung
publication fee	pristojba za objavu	Bekanntmachungsgebühr
quotation	kotacija	Notierung
reasoned refusal	opravdana uskrata	begründete Ablehnung
recapitulative statements	zbirne prijave	zusammenfassende Meldungen
record of control	zapisnik o kontroli	Kontrollvermerk
reduced rate of excise duty	snižena stopa trošarine	ermäßigter Verbrauchsteuersatz
reduction in the rate of customs duty	smanjenje carinske stope	Zollermäßigung
refund	subvencija	Erstattung
registration fee	pristojba za registraciju	Eintragungsgebühr
relative weighting	relativni ponder	relative Gewichtung
remittance of cheques	doznaka čekova	Übersendung von Schecks
removal from post in the interests of the service	premještaj u interesu službe	Stellenenthebung aus dienstlichen Gründen
remuneration	primitak od rada	Dienstbezüge
renewal fee	pristojba za produljenje valjanosti	Verlängerungsgebühr
report of receipt	potvrda o primitku	Eingangsmeldung
reporting period	izvještajno razdoblje	Erklärungszeitraum
requested authority	tijelo koje prima zahtjev	ersuchte Behörde
requesting authority	tijelo koje podnosi zahtjev	ersuchende Behörde
resource side	strana izvora	Aufkommensseite
restrictions procedure	postupak utvrđivanja ograničenja	Beschränkungsverfahren
retail sale	pojedinačna prodaja	Einzelverkauf
return	povrat	Rendite
review report	izvješće o reviziji	Überprüfungsbericht
ring trial	interlaboratorijsko ustraživanje	Ringversuch
risk assessment	ocjena rizika	Risikoanalyse
risk profile	profil rizika	Risikoprofil
risk weighted assets	imovina ponderirana rizikom	risikogewichtete Aktiva
rules of procedure	poslovnik	Geschäftsordnung
rules on secrecy and data protection	pravila o povjerljivosti i zaštiti podataka	Geheimhaltungsvorschriften und Datenschutzbestimmungen
safety update reports	izvješće o neškodljivosti	Unbedenklichkeitsbericht
salaries	plaće	Gehälter
scheme of generalised tariff preferences	sustav općih carinskih povlastica	Schema allgemeiner Zollpräferenzen
scission (of a firm)	podjela (poduzeća)	Unternehmensspaltung
secured deposit	osigurani depozit	gesicherte Einlage
Securities	vrijednosni papiri	Wertpapiere
simplified accompanying document	pojednostavljeni prateći dokument	vereinfachtes Begleitdokument
simultaneous control	usporedni nadzor	gleichzeitige Prüfung

Single Administrative Document	Jedinstvena carinska deklaracija	Einheitspapier
Single Supervisory Mechanism (SSM)	jedinstveni nadzorni mehanizam (SSM)	einheitlicher Aufsichts-mechanismus (Single Supervisory Mechanism — SSM)
smart, sustainable and inclusive growth	pametan, održiv i uključiv rast	intelligentes, nachhaltiges und integratives Wachstum
social benefits	socijalne naknade	Sozialleistungen
social benefits other than social transfers in kind	socijalne naknade osim socijalnih transfera u naturi	monetäre Sozialleistungen
sound financial management	dobro financijsko upravljanje	wirtschaftliche Haushaltsführung
special arrangement	posebni aranžman	Sonderregelung
statistical territory	statističko područje	statistisches Erhebungsgebiet
subsidiary	društvo kćeri	Tochterunternehmen
supervisory fees	naknade za nadzor	Aufsichtsgebühren
surcharge	dodatan iznos	Zuschlag
tax avoidance	izbjegavanje plaćanja poreza	Steuerumgehung
tax declaration	porezna deklaracija	Steueranmeldung
tax evasion	porezna utaja	Steuerhinterziehung
taxes	porezi	Steuern
taxes on production and imports	porezi na proizvodnju i uvoz	Produktions- und Importabgaben
tendering procedure	natječajni postupak	Ausschreibung
total risk exposure	ukupna izloženost riziku	Gesamtrisikobetrag
transfer of funds	prijenos sredstava	Mittelabtretung
transitional arrangement	prijelazni aranžman	Übergangsmaßnahme
transport by inland waterway	promet unutarnjim vodama	Binnenschiffsverkehr
turnover tax	porez na promet	Umsatzsteuer
use side	strana uporaba	Verwendungsseite
VAT identification number	identifikacijski broj za PDV	Mehrwertsteuer-Identifikationsnummer
wages	nadnice	Löhne
X % by weight of	X % masenog udjela	X GHT (Gewichtshundertteile)/ Gewichtsprozent

6.2. Table of ready-made legal phrases and sentences

This table contains ready-made legal phrases and sentences found in the 29 regulations with which this thesis deals. They appear in many, some even in every regulation and they are almost always found in the identical form. They are sorted alphabetically in the ascending order by the first, English, column.

ENGLISH	CROATIAN	GERMAN
After consulting the [name of the committee]	nakon savjetovanja s [ime odbora]	nach Anhörung des Ausschusses [Name des Ausschusses]
After transmission of the draft legislative act to the national Parliaments	nakon prosljeđivanja nacrta zakonodavnog akta nacionalnim parlamentima	nach Zuleitung des Entwurfs des Gesetzgebungsakts an die nationalen Parlamente
as last amended by	kako je zadnje izmijenjen (-a/ -o)	zuletzt geändert durch
be based on a dual legal basis	temeljiti se na dvostrukoj pravnoj osnovi	auf einer doppelten Rechtsgrundlage beruhen
by way of derogation from	odstupajući od	abweichend von
codified version	kodificirana verzija	kodifizierte Fassung
Done at Brussels	Sastavljeno u Bruxellesu	(Geschehen zu) Brüssel
expressed in ecus (European Currency Unit)	iskazan u ECU (europska valutna jedinica)	ausgedrückt in Ecu (Europäische Währungseinheit)
general and final provisions	opće i završne odredbe	allgemeine Bestimmungen und Schlussbestimmungen
has adopted this Regulation	donio/donijela/-o je ovu Uredbu	hat folgende Verordnung erlassen
Having published a draft of this Regulation	nakon objave nacrta ove Uredbe	nach Veröffentlichung des Entwurfs dieser Verordnung
Having published a draft of this Regulation	nakon objave nacrta ove Uredbe	nach Veröffentlichung des Entwurfs dieser Verordnung
Having regard to (Directive) ..., and in particular Article X (X) thereof	uzimajući u obzir (Direktivu) ...., a posebno njezin članak X. stavak X.	gestützt auf die (Richtlinie) ..., insbesondere auf Artikel X Absatz X
having regard to (the Treaty, Regulation)	uzimajući u obzir (Ugovor, Uredbu)	gestützt auf Akk. (den Vertrag, die Verordnung)
Having regard to the opinion	uzimajući u obzir mišljenje	nach Stellungnahme
Having regard to the proposal from (the Commission)	uzimajući u obzir prijedlog (Komisije)	auf Vorschlag (der Kommission)
hereinafter referred to as 'X'	u daljnjem tekstu „X“	nachstehend/nachfolgend „X“ genannt
In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve that objective.	U skladu s načelom proporcionalnosti određenim u istom članku, ova Uredba ne prelazi ono što je potrebno za ostvarivanje tih ciljeva.	Entsprechend dem in demselben Artikel genannten Grundsatz der Verhältnismäßigkeit geht diese Verordnung nicht über das zur Erreichung dieses Ziels erforderliche Maß hinaus.
in accordance with the procedure referred to in Article X(X)	u skladu s postupkom iz članka X. stavka X.	nach dem in Artikel X Absatz X genannten Verfahren
interaction (of articles/paragraphs)	međudjelovanje (članaka/stavaka)	Wechselwirkung (von Artikeln/Absätzen)
notwithstanding	ungeachtet	neovisno o

recast	preinaka	Neufassung
References made to the repealed Regulation shall be construed as references to this Regulation.	Upućivanja na Uredbu izvan snage tumače se kao upućivanje na ovu Uredbu.	Bezugnahmen auf die aufgehobene Verordnung gelten als Bezugnahmen auf die vorliegende Verordnung.
References to the Articles of the repealed Regulation should be read in accordance with the correlation table in the Annex.	Upućivanje na članke uredbe stavljene izvan snage čita se u skladu s korelacijskom tablicom u Prilogu.	Die Bezugnahmen und Verweise auf die Artikel der aufgehobenen Verordnung sind der Übereinstimmungstabelle im Anhang zu entnehmen.
References to the Regulation repealed under paragraph X shall be construed as references to this Regulation.	Upućivanja na uredbu stavljenu izvan snage na temelju stavka X. smatraju se upućivanjima na ovu Uredbu.	Verweise auf die durch Absatz 1 aufgehobene Verordnung gelten als Verweise auf die vorliegende Verordnung.
Regulation X is repealed with effect from (date).	Uredba X stavlja se izvan snage (s učinkom) od (datum).	Die Verordnung X wird mit Wirkung zum (Datum) aufgehoben.
Regulation X of (date) has been substantially amended. In the interests of clarity and rationality the said Regulation should be codified.	Uredba X od (datum) znatno je izmjenjivana. Radi jasnoće i racionalnosti, navedenu Uredbu treba kodificirati.	Die Verordnung X vom (Datum) ist in wesentlichen Punkten geändert worden. Aus Gründen der Übersichtlichkeit und Klarheit empfiehlt es sich daher, die genannte Verordnung zu kodifizieren.
Regulations X and Y are hereby repealed from (date).	Uredbe X i Y stavljaju se izvan snage od (datum).	Die Verordnungen X und Y werden am (Datum) aufgehoben.
save in case of force majeure	osim u slučaju force majeure/više sile	außer/ausgenommen im Fall höherer Gewalt
Shortage penalty clause	Kaznena klauzula u slučaju nestašice	Verknappungsklausel
Text with EEA relevance	Tekst značajan za EGP	Text von Bedeutung für den EWR
The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for X.	Mjere predviđene ovom Uredbom u skladu su s mišljenjem Upravljačkog odbora za X.	Die in dieser Verordnung vorgesehenen Maßnahmen entsprechen der Stellungnahme des Verwaltungsausschusses für X.
This Regulation shall be binding in its entirety and directly applicable in all Member States.	Ova je Uredba u cijelosti obvezujuća i izravno se primjenjuje u svim državama članicama.	Diese Verordnung ist in allen ihren Teilen verbindlich und gilt unmittelbar in jedem Mitgliedstaat.
This Regulation shall enter into force on (date).	Ova Uredba stupa na snagu (datum).	Diese Verordnung tritt am (Datum) in Kraft.

This Regulation shall enter into force on the Xth day following/on the day of its publication in the Official Journal of the European Union.	Ova Uredba stupa na snagu X-og dana od dana/na dan objave u Službenom listu Europske unije.	Diese Verordnung tritt am X-en Tag nach/am Tag ihrer Veröffentlichung im Amtsblatt der Europäischen Union in Kraft.
transitional provisions	prijelazne odredbe	Übergangsbestimmungen
within the meaning of Article X	u smislu članka X	im Sinne des Artikels X
without prejudice to	ne dovodeći u pitanje	unbeschadet/X wird von Y nicht berührt

6.3. Table of (EU) institutions, titles, treaties, etc.

This table contains names of various institutions, titles, agreements, treaties, committees, etc. which came up during the analysis. They are checked in the IATE (InterActive Terminology for Europe) term base, but, unfortunately, Croatian translations are still missing in many cases. They do not always appear in this form in the regulations; some information (abbreviations in most cases) are added as found in IATE for the sake of having the highest information density possible. They are sorted alphabetically in the ascending order by the first, English, column.

ENGLISH	CROATIAN	GERMAN
'Small Business Act' for Europe (SBA)	„Zakon o malom poduzetništvu" za Europu	„Small Business Act" für Europa (Initiative für kleine und mittlere Unternehmen in Europa, SBA)
Advisory Committee on Restrictive Practices and Dominant Positions	Savjetodavni odbor za pitanja ograničavajućih djelovanja i vladajućih položaja	Beratender Ausschuss für Kartell- und Monopolfragen
Advocate General	nezavisan odvjetnik	Generalanwalt
Agreement establishing an Association between the European Community and Turkey	Sporazum o udruživanju između Europske zajednice i Turske	Abkommen zur Gründung einer Assoziation zwischen der Europäischen Gemeinschaft und der Türkei
Assistant Rapporteur	pomoćni izvjestitelj	Hilfsberichterstatter
Audit Board	Revizorski odbor	Kontrollausschuss
Board of Appeal	Odbor za žalbe	Widerspruchskammer
Charter of Fundamental Rights of the European Union	Povelja o temeljnim pravima Europske unije	Charta der Grundrechte der Europäischen Union
Commission's Joint Research Centre	Zajednički istraživački centar Komisije	Gemeinsame Forschungsstelle (GFS) der Kommission

Committee for Risk Assessment	Odbor za procjenu opasnosti	Ausschuss für Risikobeurteilung
Committee for Socioeconomic Analysis	Odbor za socioekonomsku analizu	Ausschuss für sozioökonomische Analyse
Committee for the implementation of Fiscalis 2020	Odbor za provedu programa Fiscalis 2020	Fiscalis-2020-Ausschuss
Committee on Excise Duties	Odbor za trošarine	Verbrauchsteuerausschuss
Committee on Monetary, Financial and Balance of Payments Statistics (CMFB)	Odbor za monetarnu, financijsku i platnobilančnu statistiku (CMFB)	Ausschuss für die Währungs-, Finanz- und Zahlungsbilanzstatistiken (AWFZ)
Committee on statistics relating to the trading of goods with non-member countries	Odbor za statistiku koja se odnosi na vanjsku trgovinu s državama nečlanicama	Ausschuss für die Statistik des Warenverkehrs mit Drittländern
Committee on the statistics relating to the trading of goods between Member States	Odbor za statistiku robne razmjene između država članica	Ausschuss für die Statistik des Warenverkehrs zwischen Mitgliedstaaten
common communication network (CCN)	zajednička komunikacijska mreža (CCN)	Gemeinsames Kommunikationsnetzwerk/ Common Communication Network (CCN)
common system interface (CSI)	zajednički sustav sučelja (CSI)	Gemeinsame Systemschnittstelle/Common System Interface (CSI)
Common system of value added tax	Zajednički sustav poreza na dodanu vrijednost	Gemeinsames Mehrwertsteuersystem
Community Designs Bulletin	Bilten dizajna Zajednice	Amtsblatt für Gemeinschaftsgeschmacksmuster
Community reference laboratory (CRL)	referentni laboratorij Zajednice (RLZ)	gemeinschaftliches Referenzlaboratorium (GRL)
Conditions of Employment of Other Servants of the Communities	Uvjeti zaposlenja ostalih službenika Zajednice	Beschäftigungsbedingungen für die sonstigen Bediensteten der Gemeinschaften
Court of Auditors	Revizorski sud	Rechnungshof
Court of Justice of the European Union (CJEU)	Sud Europske unije	Gerichtshof der Europäischen Union (EuGH)
Ecofin Council	Vijeće Ecofin	Rat "Wirtschaft und Finanzen" (Ecofin)
Economic and Monetary Union (EMU)	Ekonomska i monetarna unija (EMU)	Wirtschafts- und Währungsunion (WWU)
Economic and Social Committee	Gospodarski i socijalni odbor	Wirtschafts- und Sozialausschuss

European Anti-fraud Office (OLAF)	Europski ured za suzbijanje prijevara (OLAF)	Europäisches Amt für Betrugsbekämpfung (OLAF)
European Atomic Energy Community (EAEC)	Europska zajednica za atomsku energiju (EZAE)	Europäische Atomgemeinschaft (EAG)
European Aviation Safety Agency	Europska agencija za sigurnost zračnog prometa	Europäische Agentur für Flugsicherheit
European Chemicals Agency	Europska agencija za kemikalije	Europäische Chemikalienagentur
European Coal and Steel Community (ECSC)	Europska zajednica za ugljen i čelik (EZUČ)	Europäische Gemeinschaft für Kohle und Stahl (EGKS)
European Data Protection Supervisor (EDPS)	Europski nadzornik za zaštitu podataka (EDPS)	Europäischer Datenschutzbeauftragter (EDSB)
European Economic Community (EEC)	Europska ekonomska zajednica (EEZ)	Europäische Wirtschaftsgemeinschaft (EWG)
European Free Trade Association (EFTA)	Europsko udruženje slobodne trgovine (EFTA)	Europäische Freihandelsassoziation (EFTA)
European Index of Consumer Prices	Europski indeks potrošačkih cijena	Europäischer Verbraucherpreisindex
European Investment Bank (EIB)	Europska investicijska banka (EIB)	Europäische Investitionsbank (EIB)
European Medicines Agency	Europska agencija za lijekove	Europäische Arzneimittelagentur
European Neighbourhood Policy	Europska politika susjedstva	Europäische Nachbarschaftspolitik
European Network of GMO laboratories (ENGL)	Europska mreža GMO laboratorija (ENGL)	Europäisches Netz für GVO-Labors (ENGL)
European System of accounts 1995 (ESA 95)	Europski sustav nacionalnih računa (ESA 95)	Europäisches System der Volkswirtschaftlichen Gesamtrechnung (ESVG 95)
European system of national and regional accounts in the Community	Europski sustav nacionalnih i regionalnih računa u Zajednici	Europäisches System Volkswirtschaftlicher Gesamtrechnungen auf nationaler und regionaler Ebene in der Europäischen Gemeinschaft
General requirements for the competence of testing and calibration laboratories	Opći zahtjevi za osposobljenost ispitnih i umjernih laboratorija	Allgemeine Anforderungen an die Kompetenz von Prüf- und Kalibrierlaboratorien
Gross National Product Committee (GNP Committee)	Odbor za bruto nacionalni proizvod (Odbor za BNP)	Bruttosozialprodukt-Ausschuss (BSP-Ausschuss)
International Chamber of Commerce	Međunarodna trgovinska komora	Internationale Handelskammer

International Customs Convention	Međunarodna carinska konvencija	Internationales Zollübereinkommen
International Standards Organization	Međunarodna organizacija za normizaciju	Internationale Normenorganisation
Lisbon Growth and Jobs Strategy	Lisabonska strategija za rast i radna mjesta	Lissabon-Strategie für Wachstum und Beschäftigung
Management Committee for Cereals	Upravni odbor za žitarice	Verwaltungsausschuss für Getreide
Management Committee for Oils and Fats	Upravni odbor za ulja i masti	Verwaltungsausschuss für Fette
Management Committee for the Common Organisation of Agricultural Markets	Upravljački odbor za zajedničku organizaciju poljoprivrednih tržišta	Verwaltungsausschuss für die gemeinsame Organisation der Agrarmärkte
Ministry of Economic Affairs and Finance	Ministarstvo za gospodarske poslove i financije	Wirtschafts- und Finanzministerium
Office for Harmonization in the Internal Market (Trade Marks and Designs)	Ured za usklađivanje na unutarnjem tržištu (žigovi i dizajni)	Harmonisierungsamt für den Binnenmarkt (Marken, Muster und Modelle)
Pharmacovigilance Risk Assessment Committee	Odbor za procjenu rizika u području farmakovigilancije	Ausschuss für Risikobewertung im Bereich der Pharmakovigilanz
Protocol on Privileges and Immunities of the European Communities	Protokol o povlasticama i imunitetima Europskih zajednica	Protokoll über die Vorrechte und Befreiungen der Europäischen Gemeinschaften
Registrar	tajnik	Kanzler
Security Accreditation Authority of the European Commission	Tijelo Europske komisije za sigurnosne akreditacije	Akkreditierungsstelle für Sicherheit der Europäischen Kommission
Staff Regulations of Officials	Pravilnik o osoblju za dužnosnike	Statut der Beamten
Standing Committee on Administrative Cooperation (SCAC)	Stalni odbor za upravnu/administrativnu suradnju	Ständiger Ausschuss für die Zusammenarbeit der Verwaltungsbehörden (SCAC)
Standing Committee on the Food Chain and Animal Health	Stalni odbor za prehrambeni lanac i zdravlje životinja	Ständiger Ausschuss für die Lebensmittelkette und Tiergesundheit
Statistical Programme Committee (SPC)	Odbor za statistički program (SPC)	Ausschuss für das Statistische Programm (ASP)

Treaty establishing a Single Council and a Single Commission of the European Communities	Ugovor o osnivanju jedinstvenog Vijeća i jedinstvene Komisije Europskih zajednica	Vertrag zur Einsetzung eines gemeinsamen Rates und einer gemeinsamen Kommission der Europäischen Gemeinschaften
Treaty establishing the European Community	Ugovor o osnivanju Europske zajednice	Vertrag zur Gründung der Europäischen Gemeinschaft (EGV)
Treaty establishing the European Economic Community	Ugovor o osnivanju Europske ekonomske zajednice	Vertrag zur Gründung der Europäischen Wirtschaftsgemeinschaft (EWGV)
Treaty on the Functioning of the European Union (TFEU)	Ugovor o funkcioniranju Europske unije (UFEU)	Vertrag über die Arbeitsweise der Europäischen Union (AEUV)
Uruguay Round of multilateral trade negotiations	Urugvajska runda višestranih trgovinskih pregovora	multilaterale Handelsverhandlungen der Uruguay-Runde
VAT information exchange system (VIES)	sustav razmjene informacija s područja PDV-a (VIES)	MwSt-Informationsaustauschsystem (MIAS)

6.4. Table of frequent article names

This table contains certain article names which come up quite frequently in the 29 regulations. They are sorted alphabetically in the ascending order by the first, English, column.

ENGLISH	CROATIAN	GERMAN
Definitions	Definicije	Begriffsbestimmungen
Entry into force	Stupanje na snagu	Inkrafttreten
Final provisions	Završne odredbe	Schlussbestimmungen
General provisions	Opće odredbe	Allgemeine Bestimmungen
Period of validity	Razdoblje valjanosti	Geltungsdauer
Repeal	Stavljanje izvan snage	Aufhebung
Subject matter and scope	Predmet i područje primjene	Gegenstand und Anwendungsbereich
Transitional period	Prijelazno razdoblje	Übergangszeitraum
Transitional provisions	Prijelazne odredbe	Übergangsbestimmungen

Sažetak

Ovaj rad, napisan na temelju poreznog zakonodavstva EU-a na engleskom, hrvatskom i njemačkom, temelji se na analizi dvadeset devet uredbi na snazi čiji su autori Parlament, Vijeće, Komisija i Europska središnja banka. Među tih dvadeset devet uredbi nalazi se i jedna preinaka, a ispavke nisu uzimane u obzir. Uredbe su donesene u razdoblju od 1968. do 2014., a njihova analiza nije dala samo niz korisne i točne terminologije, već pokazuje i koliko je terminologija EU-a standardizirana sa svojom skoro sveprisutnom ekvivalencijom jedan na jedan. Ona također pokazuje koliko učinkoviti prevoditelji Europske unije moraju biti, a i jesu u stvarnosti. Analiza otkriva i različite tendencije koje engleski, njemački i hrvatski imaju s obzirom na pravne termine i pravopisne načine imenovanja različitih dijelova zakonodavnih akata, ali i koliko su te razlike na razini EU-a izmirene radi jasnoće i ujednačenosti. Cilj je ovoga rada dati korisne savjete za prevođenje zakonodavstva EU-a, ukazati na razlike koje valja uzeti u obzir te izraditi glosar terminologije vezane uz područje oporezivanja Europske unije.

Ključne riječi: zakonodavstvo, oporezivanje, uredba, terminologija