EU TAX LEGISLATION IN ENGLISH, CROATIAN AND GERMAN: A COMPARATIVE ANALYSIS OF FREQUENTLY USED WORDS AND PHRASES, ORTHOGRAPHY, PRAGMATICS AND SYNTAX

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Abstract

The aim of this paper is to analyse the uniformity of the frequently used words and phrases in EU legal texts, as well as the orthography, pragmatics and syntax based on examples found in EU regulations governing taxation. The English version of the documents was taken as the source language, and then compared with the German and Croatian versions. The analysis covers 29 regulations published from 1968 to 2014, and authored by the European Commission, the Council of the EU, the European Parliament and the European Central Bank. Bearing in mind the frequency of the regulations increasing with time, the analysis is based on a sufficiently large sample to confirm or dispute some translation suggestions or practices, and in the cases where no conclusive decision could have been made, further EU legislative texts were consulted. Only regulations were chosen due to the fact that they are binding in their entirety on all Member States and, as such, have to be translated into every official language of the EU.

1. Introduction

Acquiring a second language is a life-long endeavour, as is clear to any person who has tried it. Behind every spoken or written sentence there are countless hours spent learning, reading, listening, speaking and generally honing one's linguistic skills, something which we unconsciously do on a daily basis even when using our mother tongue. However, every linguistically-invested person would say that there are secret doors and passageways hidden in every language; more details and nuances than can be learnt in a lifetime. A case in point is the EU "legalese", a relatively new aspect of the language that Croatian translators have been trying to standardise ever since Croatia embarked on the journey of becoming a full-fledged member of the European Union. The EU is a complex

union of 28 Member States supporting multilingualism with a total of 24 official languages. It is common knowledge that it took Croatia years of negotiations before officially joining the EU, and that one of the major challenges faced during that time was the harmonisation of Croatian legislation with the *acquis communautaire*, which would not have been possible without systematic translation. Translating for the EU is a daily task for many in-house and freelance translators, and a job regarded as demanding, nevertheless, rewarding.

With Croatia celebrating its 4th anniversary of EU membership on July 1 this year, it can be said without a doubt that Croatian translators have come a long way since the beginning of the quest. Considering the fact that the basis for this analysis is EU legislation on taxation in its English, Croatian, and German versions, it is important to keep in mind that (West) Germany was one of the founding countries, and the UK joined the EU in the very first enlargement in 1973, whereas Croatia is the newest member of the EU family having joined in 2013.

2. Methodology

This paper presents the results of a comparative analysis of frequently used words and phrases in EU legal texts, as well as the orthography, pragmatics and syntax used in EU regulations governing taxation in English, Croatian and German. As it covers 29 regulations published from 1968 until relatively recently (2014), and with the frequency of regulations increasing with time, the analysis is based on a sufficiently large sample to confirm or dispute some translation suggestions or practices, and in the cases where no conclusive decision could have been made, further EU legislative texts were taken into account. Also, the possible translations were checked against various style guides, publications and the InterActive Terminology for Europe (IATE). The selected 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 and were adopted by different EU institutions, i.e. the European Commission, the Council of the EU, both independently and jointly with the European Parliament, and the European Central Bank. Of the 29 regulations, one was a recast, but no corrigenda were included in the analysis. Only regulations were chosen as the basis of the analysis due to the fact that they are binding in their entirety on all Member

States and, as such, have to be translated into every official language of the European Union. The words and phrases presented in the paper were chosen either due to their frequency in EU legislation or due to the problems one might encounter when translating them into Croatian.

3. Results and discussion

This Chapter contains results yielded by the analysis, as well as backing in the relevant literature published by the EU or Croatian institutions and IATE. Different aspects of EU translations are presented and their peculiarities explained, i.e. frequently used words and phrases grouped by their uniformity of translations or lack thereof; translating "shall" with examples for each translation option and differences in the usage of singular and plural in Croatian and German in its place; translating abbreviations; general structure and orthography of EU regulations, divided into titles, preambles and enacting terms; pragmatic differences among various regulation authors; Latin, French and English terms and influences, the latter with examples of English names in titles of documents and acts, as well as English influences on the sentence structure and the choice of wording.

3.1 Frequent words and phrases in EU regulations

One does not have to read more than a few EU legislative acts in order to notice that there are some terms and phrases which are used in all of them. Some have translation equivalents which vary from one instance to the other, and some are consistently translated in the same way. However, even in the cases with multiple translations, there is a limited number of options from which a translator can choose. For these reasons, the translation of frequent words and phrases can be divided into two major groups: uniform translations and multiple accepted translations.

The categorisation is based on the premise that English is the "original", source text, and Croatian and German versions are "translations", even though such labels are not valid since there are 24 official, equally binding languages. Also, since there are differences in the number of Croatian and German

translations, the categorisation is based on the singularity or plurality of Croatian translations.

There are altogether 10 frequent and/or possibly difficult to translate words and phrases: "as (last) amended by", "by way of derogation from", "for the purposes of this Regulation", "having regard to", "in accordance with", "notwithstanding", "pursuant to", "whereas", "within the meaning of" and "without prejudice to".

3.1.1 Uniform translations of frequent words and phrases

The phrase "as (last) amended by" is one of those which are consistently used in the same way in all three languages. The German translation is "(zuletzt) geändert durch" and the Croatian "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. The abovementioned translation is, however, confirmed by the Croatian Style Guide (DG Translation:22) and the only one actually used in all the regulations.

"Having regard to" is one of the phrases which have a single translation into Croatian ("uzimajući u obzir"), but multiple translations into German, depending on the object. For instance, when the objects are treaties, regulations, directives or protocols, the German translation is "gestützt auf [den Vertrag]". Otherwise, if the legal text in question is a proposal, the correct translation would be "auf Vorschlag [der Kommission]", and if it were an opinion, it would be translated as "nach Stellungnahme [des Europäischen Parlaments]". As can be concluded from the examples, it is rarely seen in the enactment terms; instead, they are present in every citation, and in most cases more than once.

Another word found at the beginning of each regulation is "whereas", placed at the beginning of each recital, and followed by a colon. It is a clear case of uniform translation – it is translated as "budući da" into Croatian and as "in Erwägung nachstehender Gründe" into German. The only glitch found in this case is that prior to Regulation 32000R0264, the last one being 31998R0152, English used to use "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. Due to the later accession to the EU, Croatian translators had the

chance to correct this even in the older regulations, but they did no such thing, even though in German there is only a single, the very first, Regulation (31968R0260) which uses a slight modification: "in der Erwägung, daß". The German phrase "in Erwägung nachstehender Gründe" is also the only translation given by IATE for "whereas". Again, there are no suggestions for Croatian, but considering the fact that "budući da" is the only one in use since the very beginning, and the one suggested by the Style Guide (DG Translation:42), the choice is clear.

A further example of a single translation, both according to the analysis as well as the relevant term bases and literature, is the phrase "within the meaning of". 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* (Amt für Veröffentlichungen der Europäischen Union 2014:33, 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 2006:73) and *Priručnik za prevođenje pravnih akata Europske unije* (Ministarstvo za europske integracije 2003:29).

3.1.2 Multiple accepted translations of frequent words and phrases

The first phrase with more than one accepted translation is "by way of derogation from" with its two respective 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 and in Croatian. The translation "odstupajući od" is more prevalent (9/11), whereas "iznimno od" appears only twice. In the German versions, the translations are even more uniform – 10 examples of "abweichend von" and a single one of "in Abweichung von". Both of the more frequently used terms are listed in the Croatian Style Guide as standard translations (DG Translation:37).

Another such phrase, though with a more complicated background is "for the purposes of this Regulation". It is most commonly found in the Article titled "Definitions" (usually the second article), in which case the whole sentence is "For the purposes of this Regulation, the following definitions apply" ("Za potrebe ove Uredbe primjenjuju se sljedeće definicije"; "Für die Zwecke dieser Verordnung bezeichnet der Ausdruck"). Otherwise, if found in another place in an act, it is 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 the database. Since the translation suggested by the Croatian Style Guide is "za potrebe ove Uredbe", it would be wise to use this phrase (DG Translation:25).

"In accordance with" is one of the most frequently used phrases, but also one with possibly the largest number of accepted translations. It is translated as "u skladu s" or, less frequently, "sukladno" in Croatian, the former being the only one mentioned by the Croatian Style Guide (DG Translation:11, 54, 56). The two most commonly used German translations by far are "nach" and "gemäß", but also "entsprechend", "im Einklang mit", and "nach Maßgabe". Even though IATE offers two more phrases in 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 also important to mention that there are some instances where only a single translation is used in both Croatian and German, and these are, for example, "Acting in accordance with the ordinary/a special legislative procedure", which is always translated as "u skladu s redovnim/posebnim zakonodavnim postupkom" and "gemäß dem ordentlichen/einem besonderen Gesetzgebungsverfahren", respectively.

Another word with multiple translations is "notwithstanding", even though it appears only four times altogether. 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. Even though the German translations are confirmed by IATE, there are discrepancies between IATE and the Style Guide, since the latter names only "ungeachtet" as an option (Amt für Veröffentlichungen der Europäischen Union 2014:37). As far as Croatian is concerned, it should be noted that "ne dovodeći u pitanje" is the accepted translation of the phrase "without prejudice to", so that using it for translating "notwithstanding" as well only creates confusion and does not help standardisation. Also, according to the Croatian Style Guide, the only accepted translation is "neovisno o" (DG Translation:37).

There is another similar case where there are more translations found in the regulations, but only a single one prescribed by the Style Guide, and that is "pursuant to". 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 more frequent in the more recent regulations, even though not by much, and the only one of the two offered by IATE. Two other solutions offered by IATE and found in the regulations with a newer date are "na temelju" and "prema", the latter one being the least frequent, but precisely the one prescribed by the Croatian Style Guide (DG Translation:12). German, on the other hand, has more options, but also two dominant ones: "nach" and "gemäß", which are roughly equally represented. Other 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 only three confirmed by IATE are "nach", "gemäß", and "im Rahmen".

The last, but not the least, is the phrase "without prejudice to", with 24 appearances in 29 regulations. 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" (Amt für Veröffentlichungen der Europäischen Union 2014:34), is also the most frequent one and the one used constantly in the earlier regulations; preceding 2008 it was the only translation to be found. After 2008, all the above mentioned translations can be found, but "unbeschadet" remains the most frequent. The

second most used are "berührt nicht" and the corresponding passive "werden nicht berührt". The one that stands out in German is "nicht entgegenstehen", which comes up only once and only in the very last Regulation ("Im Einklang mit Artikel 30 Absatz 5 der Verordnung (EU) Nr. 1024/2013 *steht* diese Verordnung dem Recht von NCAs *nicht entgegen*", 32014R1163 (15) of recital), but since it is the only one, it can be qualified as a one-time slip. 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 "ne dovodeći u pitanje" was the only translation used and the only one confirmed by the Croatian reference manuals (Ministarstvo vanjskih poslova i europskih integracija 2006:160, DG Translation:38), but since the other phrase, "X ne dovodi u pitanje" is only a slight alteration, it is most likely also acceptable if a particular context calls for such a structure. Another similarity in comparison with German is the fact that there is one translation which stands out from the others, "neovisno o". It is also found in the very last Regulation, 32014R1163, but unlike in German, it comes up twice, in Articles 4(2) and 6(1). However, since it is the accepted translation for "notwithstanding", preferably it should not be used for translations of other commonly used words and phrases.

3.2 Translating "shall"

"Shall" is a modal verb denoting instructions, commands and obligations, and is found very frequently in EU legislative acts in their English versions. Considering that neither Croatian nor German have such a neutral linguistic option, suitable in different contexts from the syntactic as well as from the pragmatic point of view, its translation often poses a problem for translators.

Its translations are highly dependent on the context, but in Croatian, as well as German, the most frequent one is indicative present active, both with and without the reflexive pronoun "sebe/se" and "sich", respectively (Table 1). Other options for Croatian include, listed in the descending order of frequency: indicative present passive (possibly under the influence of English) indicative future active and modal verbs, e.g. "trebati" and "morati". Examples of translating "shall" in the passive voice in Croatian are presented in a separate table (Table 2) in order to make a distinction between the appropriateness of the

choice, since passive is discouraged by Croatian linguists due to the fact that it is not idiomatic.

For German, these options are: indicative present passive (both the so-called "Vorganspassiv" and "Zustandspassiv"), the formulation "sein (present tense) + zu + infinitive" and modal verbs, e.g. "müssen" and "dürfen". The usage of such modal verbs is discouraged due to its directness, but also because verbs like "trebati" or "dürfen" leave some space open for interpretation (Ministarstvo vanjskih poslova i europskih integracija 2006:30).

When selecting the right tense or voice, the most important aspect to keep in mind is the intended meaning, especially when considering that "shall" indicates an obligation yet to be fulfilled.

Table 1 Examples of translating "shall" in the active voice

	English	Croatian	German
Ind. Pres. Act. (32005R0116 Art. 1(2))	"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…"	"Za potrebe stavka 1. pojam „porezni obveznik" *ima* značenje iz članka 4. Šeste direktive 77/388/EEZ, Euratom..."	"Für die Zwecke von Absatz 1 *hat* der Begriff „Steuerpflichtiger" die Bedeutung, die in Artikel 4 der Sechsten Richtlinie 77/388/EWG, Euratom festgelegt ist…"
Ind. Pres. Act.+Refl. Prn. (32014R0658 Art. 16(2))	"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."	"Delegiranje ovlasti automatski *se produljuje* za razdoblja jednakog trajanja, osim ako se Europski parlament ili Vijeće tom produljenju usprotive najkasnije tri mjeseca prije kraja svakog razdoblja."	"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."
Ind. Fut. Act. (32014R1163 Art. 10(3)(d))	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 s*hall not exceed* EUR 30 billion	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.	("Bei beaufsichtigten Unternehmen oder beaufsichtigten Gruppen, die aufgrund von Artikel 6 Absatz 4 der Verordnung (EU) Nr. 1024/2013 als weniger bedeutend eingestuft werden, *übersteigt* der Gebührenfaktor der gesamten Aktiva 30 Mrd. EUR *nicht*.")
*trebati; sein+zu+*Inf. (31992R3649 Art. 3(1))	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	Ako se komercijalni dokumenti iz članka 2. koriste kao pojednostavljeni prateći dokumenti, na njima *treba biti* jasno *označena* sljedeća izjava	Werden die in Artikel 2 Absatz 2 genannten kaufmännischen Unterlagen als vereinfachtes Begleitdokument verwendet, so *sind* sie an gut sichtbarer Stelle wie folgt *zu kennzeichnen*

Table 2 Examples of translating "shall" in the passive voice

Ind. Fut. Pass. (32010R0440 Art. 9(1)(2))	"However, where an amount paid in excess is under EUR 100 and the party concerned has not expressly requested a refund, the amount paid in excess *shall not be refunded*."	"Međutim, ako je preplaćeni iznos manji od 100 eura i dotična strana nije izričito zatražila povrat, preplaćeni iznos *neće biti refundiran*."	VP	"Liegt ein zu viel gezahlter Betrag jedoch unter 100 EUR und hat der Betroffene die Erstattung nicht ausdrücklich beantragt, *wird* dieser Betrag *nicht erstattet*."
Ind. Pres. Pass. (31995R1517 Art.1(2))	"Cereal-based compound feedingstuffs *shall be classified* under the CN codes in Annex I."	"Krmna smjesa na temelju žitarica *razvrstana je* pod oznakama KN u Prilogu I."	ZP	"Die Getreidemischfuttermittel *sind* in die in Anhang I genannten KN-Codes *eingereiht*."
Morati and *müssen* (32012R0389 Art.12(3))	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.	Službenici zamolbenog tijela iz druge države članice u svakom trenutku *moraju moći podnijeti* pisano ovlaštenje s podacima o svom identitetu i službenom nadležnosti u skladu sa stavcima 1. i 2.	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.		

3.2.1 Differences in singular and plural

As already mentioned in Chapter 3.2, 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), from which it is visible that Croatian chooses plural based on the number of paragraphs, and German chooses singular based on the number of articles (Table 3).

Table 3 Examples of differences in singular and plural

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

3.3 Abbreviations

Croatian and German seem to have the tendency to translate the abbreviations of frequently used terms and names with 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" (European Parliament, the Council and the Commission 2014:11).

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 as well (mostly in brackets), at least the first time an abbreviation comes up, but also why sometimes they are omitted, especially considering that some languages, such as Croatian, are far less inclined to use abbreviations in everyday language in comparison to German and, in particular, English.

As far as the ISO codes are concerned, they are obligatory in all legal texts where there is a reference to a particular amount, otherwise the unit is spelt out (Publications Office of the European Union 2015:13). However, it is also important to keep in mind that in English the code comes before the figure, and in Croatian and German after, e.g. EUR 100 vs 100 EUR.

3.4 General structure and orthography

One of the first things that a reader notices when reading EU legal acts and compares them interlingually is the overall structure. 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 (European Parliament, the Council and the Commission 2014:16).

3.4.1 Title

The full title of a legislative act "comprises all the information in the heading of the act which serves to identify it" (European Parliament, the Council and the Commission 2014:16). It states the type of act, the adopting institution(s), the abbreviation or acronym of the field it concerns, 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) (European Parliament, the Council and the Commission 2014:16). If there is a remark (codification, authenticity of a language, significance for the EEA[1], e.g.), it is found between the title and the preamble. In this section there are no orthographic differences among English, Croatian and German.

3.4.2 Preamble

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" (European Parliament, the Council and the Commission 2014:16).

The first line of the preamble 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 several 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" (European Parliament, the Council and the Commission 2014:18, Amt für Veröffentlichungen der Europäischen Union 2014:19). As visible in the previous sentence, English capitalizes its citation lines, but they end in a comma in all three languages.

[1] European Economic Area

The citations are followed by recitals which are always numbered and begin with "whereas:". All three languages use numbers in brackets (1), (2), etc. to number recitals and in all of the 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 (European Parliament, the Council and the Commission 2014:24, Amt für Veröffentlichungen der Europäischen Union 2014:26).

3.4.3 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" (European Parliament, the Council and the Commission 2014:16).

Unlike the numbering of recitals in the preamble, there are differences in the numbering of articles. Of course, each article is written with a capital "A" in English and German, and with a capital "Č" in Croatian. Due to language differences, both English and German use cardinal numbers (e.g. Article 1; Artikel 1) whereas Croatian uses ordinal numbers (e.g. Članak 1.).

On the other hand, numbering of the next level, i.e. paragraphs, is a little more complicated. For instance, 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.) and are referred to by their number in a sentence as well. On the other hand, unnumbered paragraphs have no numerals marking them, hence there is no numeral in a sentence either (European Parliament, the Council and the Commission 2014:29); instead they are referred to by ordinal numbers spelt out: "the first paragraph of Article 166"; "član[ak] 166. prv[i] stav[ak]" (32009R0388 Article 3(2)). The Croatian way of denoting both numbered and unnumbered paragraphs in this way is confirmed by the Croatian Style Guide (DG Translation:44).

However, German uses the same principle for numbering paragraphs as for numbering recitals, i.e. (1), (2), etc. (Amt für Veröffentlichungen der Europäischen Union 2014:32). It uses the same rule when making a reference to an unnumbered article, and does not spell out ordinal numbers like English and Croatian (Amt für Veröffentlichungen der Europäischen Union 2014:32).

There are also instances where Croatian differs from the other two languages. 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 in spite of the block letters ("BESTIMMUNGEN BETREFFEND DIE SONDERREGELUNG NACH ARTIKEL *26c* DER RICHTLINIE 77/388/EWG"), but becomes capitalized in both English and Croatian: "PROVISIONS CONCERNING THE SPECIAL SCHEME IN ARTICLE *26C* OF DIRECTIVE 77/388/EEC"; "ODREDBE U VEZI S POSEBNIM PROGRAMOM U ČLANKU *26.C* DIREKTIVE 77/388/EZ" (32003R1798 Chapter VI).

In addition, English and Croatian use brackets for encasing the letter denoting a point of an act, e.g. "in Article 17(2)(c) and (d)"; "iz članka 17. stavka 2. točaka (c) i (d)" (32008R0340 Article 4(3)(2)). German is different from the other two languages; however, it has also faced changes from within. 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. Some act levels marked by Roman numerals (parts, titles, chapters) 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, Arabic or Roman, to differentiate it from a cardinal number (Lončarić 2000:51).

On the other hand, there are some characteristics of EU, or rather English punctuation in EU legislative acts, which have trumped Croatian punctuation rules, or at least the common practice used in Croatian legal acts. For example, French quotation marks (» «) are usually used in Croatian acts 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 the 29 regulations analysed. 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). On the other hand, German versions are autonomous and have their own solutions in most cases. A case in point is Regulation 32010R0440 where in Article 1 English uses "hereinafter called the 'Agency'", divided from the rest of the sentence by commas, but German uses quotation marks saying: "„die Agentur"".

3.5 Pragmatic differences among various regulation authors

There are four different EU institutions behind these 29 regulations, but only slight differences have been found, which would probably go unnoticed if one were not on the lookout for them. As far as the overall structure, style or terminology are concerned, there are no differences. The few differences that are there are restricted to the phrases found at the end of every regulation.

The only difference present in English is that up to 2003 (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 (Regulation 32005R0116), the whole surname is written in block letters.

The exact same change happened in German. Croatian, on the other hand, has highlighted the surnames in this way from the very beginning, the reason most likely being the fact that Croatia acceded to the EU only after these changes had already been adopted.

Another difference, more important for translators in general, but especially those working into German, is the wording of the phrase denoting the place of adoption. Since 21 regulations analysed in this paper were authored by the European Commission, it seems at first glance that other regulations diverge from the standard, but it is quite the opposite – the Commission's regulations are the only ones that stand out.

What is throughout the 29 regulations consistently phrased as "Done at (city), (date)" in English and "Sastavljeno u (city)[2] (date)" in Croatian, is phrased differently in German, depending on the author. When the author is the Commission, the wording is simply "(city), den (date)", but it transforms into "Geschehen zu (city)[3] am (date)" when the author is any other institution but the Commission.

Another difference is found in the phrase denoting the person acting on behalf of the particular institution. When the institution in question 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 worth 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. 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 Präsident/in; Predsjednik/Predsjednica) is mentioned above the name of the Person ("The President / José Manuel BARROSO" (31989R0120)). 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 ("Henning CHRISTOPHERSEN / Vice-President" (31992R3046)).

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

3.6 Foreign terms and influences

3.6.1 Latin

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

Latin phrases which come up are "inter alia" (31998R0152 (3) of the recital, 32013R1286 (16) of the recital), "mutatis mutandis" (31989R0120 Article 3(2)(f), 32008R0340 Article 13(4)), "restitutio in integrum" (32002R2246 point 15 of the Annex) and "(right) in rem" (32002R2246 point 18(c) and (d) of the Annex).

Generally speaking, it can be said that English versions contain all of the Latin phrases, Croatian versions some, and German none. For example, both "inter alia" and "(right) in rem" can be found only in English.

"Inter alia" is translated into Croatian as "između ostalog" both times, whereas German translated it only once as "unter anderem" (32013R1286), and in Regulation 31998R0152 it is completely omitted from the sentence. Both these translations were also suggested by IATE.

The phrase "(right) in rem" was naturalized in both Croatian and German into "stvarno pravo" and "dingliches Recht", respectively. This time, however, IATE offers only the German phrase; for Croatian there are no suggestions.

Nevertheless, there are some occurrences of Latin in Croatian versions too, e.g. "(to apply) mutatis mutandis", which is translated as "primjenjivati se mutatis mutandis". It is also the only translation offered by the IATE database for Croatian. On the other hand, both German translations found in the regulations ("entsprechende Anwendung finden" and "gilt entsprechend") are suggested.

The last Latin phrase present in the analysed regulations is "restitutio in integrum". It makes a barely noticeable appearance in point 15 of the Annex to Regulation 32002R2246 in English and Croatian versions. In German versions, it is replaced by the naturalized phrase "Wiedereinsetzung in den vorigen Stand". Since there is only a single example of this phrase, an additional search was

conducted which showed that German does in fact always use the abovementioned German phrase, English uses Latin, and Croatian does not seem to be able to make up its mind since there are examples of using only the Croatian equivalent ("povrat u prijašnje stanje"), but also examples of using both the Latin phrase and then Croatian in the brackets, and vice versa.

3.6.2 French

Considering the fact that 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, relatively few French legal terms have been found in the analysed regulations, much like Latin. Nevertheless, it should be noted that French words commonly found in everyday English (e.g. "liaison") and German (e.g. "Niveau") were not included in the analysis.

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 the 2.02 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 Europske unije 2014:7). The only three strictly legal phrases/words found are "avis juridique important", "force majeure" and "rapporteur".

The phrase "avis juridique important", which translates as "important legal notice", comes up in 13 regulations in English, 12 in German (both visible only in the multilingual display) and none in Croatian. It appears in the chronologically first 13 regulations (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". In order to get to the truth as to why this phrase is no longer in use and has never been in use in Croatian versions, an inquiry has been sent to the Helpdesk of the EU Publications Office. According to their response, they have conducted a detailed search of the CELLAR 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 did, however, suggest that the correct Croatian translation would have been "važna pravna obavijest" (Materossi n.pag.), the translation which can also be found on the official website of the EU.

Both of the other two examples of French, "force majeure" and "rapporteur" have clear-cut translations into Croatian and German. "Rapporteur" originally means "bring back" and denotes "one that gives reports (as at a meeting of a learned society)" (Merriam-Webster 1990:976). Both "rapporteur" as well as "co-rapporteur" are used only in English. Native terms "izvjestitelj/suizvjestitelj" and "Berichterstatter/Mitberichterstatter" are used in both Croatian and German, respectively.

On the other hand, even though "(save/in case of) force majeure" has its Croatian and German translations ("(osim u slučaju) više sile" and "(außer im Fall) höherer Gewalt", respectively), the usage thereof is a bit more complicated. 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, which naturalized all the instances of French, Croatian translators falter in their determination whether to use the foreign or the native phrase. In the first case, the Croatian version retained the original French phrase (i.e. "u slučaju force majeure"), but in the translation of the more recent regulation Croatian translators opted for replacing French with plain Croatian "osim u slučaju više sile" (32010R0234 Article 9). However, considering that the example of keeping the French phrase is almost 30 years old, and that it might be obscure to most Croatian native speakers, it would probably be advisable to follow the example set in the later Croatian regulation and in all the German regulations and use the naturalised phrase.

3.6.3 English

Unlike Latin and French, both of which have experienced a significant drop in the course of years, the era of the dominance of the English language is most likely only beginning, in spite of Brexit. Its impact on both Croatian and German is visible on more than just one level, e.g. there are general terms, abbreviations, English titles of documents and acts, as well as some unfortunate and unnatural

sentence structures. The latter is, however, present only in Croatian, even though, generally speaking, there are more English words and phrases in German versions than in Croatian.

When translating titles of documents and acts, one has to wonder if it would in fact be useful to keep the English name at least in brackets, simply for the ease of reference. Of course, it could also be argued that no such thing should be done due to the fact that it is extraordinarily easy to check something online if there are any doubts.

However, translators into German, or at least their instructions, are in favour of retaining English titles. A case in point is Article 2(a), Regulation 32006R1981: "document entitled 'Definition of minimum performance requirements for analytical methods of GMO testing'"; "'Definiranje minimalnih zahtjeva učinkovitosti analitičkih metoda ispitivanja GMO-a'"; "'Dokument mit dem Titel „Definition of minimum performance requirements for analytical methods of GMO testing" (Definition der Mindestanforderung für Analyseverfahren bei GVO-Tests)'". In this example, the German translation is in the brackets, and the English title seems to be the dominant one.

There is another similar example where there is a complete translation in Croatian, but only a partial one in German: "'Small Business Act' for Europe"; "„Zakon o malom poduzetništvu" za Europu"; "„Small Business Act" für Europa" (32010R0440 (7) of recital). If one were to consult IATE in this instance, no suggestions for Croatian would be found, but there is even a note "preferred" next to the English title among German suggestions.

Further random check of legislative documents available in all three languages confirms that German makes a point of not translating the English title of this Act. However, Croatian is not that consistent: in one Regulation (32014R0596) there is only the English title, in one example there is the combination of the two (52015IE0822), but the most numerous are those which use only Croatian (32013R1291, 32013L0034, 32011L0007, 32013R1287).

Unlike the previous two examples where German is the one leaning towards the usage of English in its translations, it is Croatian that adopts English sentence structures even in places where doing so defies logic. For example, it is a common practice to say "Articles 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: "Number of Agency staff involved in pharmacovigilance activities pursuant to Union legal acts applicable during the reference period, specifying staff allocated to activities corresponding to each of the fees referred to *in Articles 4 to 7*" (32014R0658 Part V of the Annex).

However, there is an English example where this phrase is used even though the paragraph numbers are consecutive, and where the Croatian translator opted to do the same, but the German chose to act on their innate linguistic sense and replace "to" with "and", or rather "bis" with "und" (Table 4).

Table 4 Example from Regulation 32006R1981, Article 5(7)

English	Croatian	German
"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."	"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."	"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."

Table 5 Examples from Regulation 32010R0904 and Regulation 32012R0389

	English	Croatian	German
32010R0904 Art. 30(2)	"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"	"Nadležno tijelo države članice koje primi prijedlog za usporedni nadzor *odgovara potvrdno da se slaže* ili odbija uz obrazloženje odgovarajućem nadležnom tijelu"	"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"
32012R0389 Art. 13(3)	"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"	„Nadležna tijela koja zaprime takav prijedlog iz stavka 2. *potvrđuju svoju suglasnost* za sudjelovanje u usporednom nadzoru ili dostavljaju svoju opravdanu uskratu nadležnom tijelu"	"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.*"

There is another similar example, which is interesting because there is almost an identical sentence in a later regulation (Regulation 32010R0904 Article 30(2) and Regulation 32012R0389 Article 13(3)). Of these two examples, the second one is undeniably better, even though still unnatural. On the other hand, the German translators chose more elegant solutions in both cases (Table 5).

4. Conclusion

The present analysis is based on 29 regulations published across almost half a century, which is a fairly solid groundwork for reliable results. Nevertheless, it may not paint a faithful picture due to the fact that Croatia is at a clear disadvantage being the newest member of the European family. On this note, it does not come as a surprise that the IATE term base for both German and English is far more developed than for Croatian. It is a work in progress which requires time and patience. For those in need of official translation solutions right away, there is always the option of searching the EUR-Lex itself and finding the correct equivalent by using the multilingual display/view. In this way it also becomes evident that Croatian terminology is not as underdeveloped as IATE would make it seem, even if some of the terms are not yet quite standardized.

The analysis has shown that there are four frequently used words and phrases with uniform translations, as follows: "as (last) amended by" ("kako je (zadnje) izmijenjena"; "(zuletzt) geändert durch"); "Having regard to" ("uzimajući u obzir"; "gestützt auf"); "whereas" ("budući da; in Erwägung nachstehender Gründe"); and "within the meaning of" ("u smislu"; "im Sinne von/des/der"). On the other hand, there are six commonly used words and phrases with multiple possible translations. For example, the phrase "by way of derogation from" is translated into Croatian as "odstupajući od" and "iznimno od", and into German as "abweichend von" and "in Abweichung von", the first ones being more frequent in both cases. Another similar example is "in accordance with" which is most commonly translated as "nach" and "gemäß" into German, i.e. "u skladu s" and "sukladno" into Croatian, in which case the first one is more frequent, but the second one is the translation suggested by the Style Guide.

When it comes to translating "shall", the choice is highly dependent on the sentence structure, but both in Croatian and in German the most frequent

translations appear in the present tense, with or without the reflexive pronouns "se(be)" and "sich", respectively. In addition, the choice of singular or plural varies: in the case of paragraphs, the plural form will be used in Croatian, but the singular form in German, referring to the particular article.

With regard to abbreviations, the rule of thumb seems to be that the well-known ones are translated, whereas the more obscure ones can even be left out, considering that German and Croatian, in particular, do not exhibit the tendency to use abbreviations. Of course, there are other linguistic differences among the three languages, which is why it is crucial to have profound knowledge of one's own mother tongue.

The analysis has also shown that Croatian and German, in particular, show the tendency to introduce English terms. At the same time both languages use very few phrases belonging to Latin or French, languages which used to be dominant in the field of diplomacy not that long ago. English may currently be the most commonly used lingua franca; nevertheless, there is no guarantee its status cannot change. This, however, seems highly unlikely, 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 overuse of English in their native language. Such overuse would also be counterproductive for the EUR-Lex itself, since its goal is to bring EU legislation closer to its citizens.

On the other hand, practicality is strengthened by some other aspects such as 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 provide for easier orientation, especially when comparing versions in two or more languages.

One important aspect of translating for the EU not to be found otherwise is the inability to use previously existent 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. Despite this fact, translators working for the EU are entitled to make even fewer mistakes than non-EU translators, since EU acts are vested with legal power.

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