

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.