

Glossary of Italian, English and German terms: T–V

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Italian legal, banking, tax and procedural terms used in Lugano, beginning with the letters T to V, with their English equivalent or explanation, the German term in its Swiss form where Swiss law is concerned, and the chapters of the book in which they appear. (CH) marks a term of Swiss law, (IT) a term of Italian law.

Italian	English	German	Chapter
<i>taglia</i>	(hist.) direct tax apportioned by households	Taille (direkte Steuer)	A.II
<i>tassazione in uscita</i> (IT)	taxation on distribution from a trust	Besteuerung bei Ausschüttung	E.V
<i>terrieri</i>	(hist.) rural inhabitants of Locarno, one of its three corporations	Landleute	B.I
<i>testamento olografo</i>	holographic will	eigenhändiges Testament	J.III
<i>Testo unico bancario</i> (TUB) (IT)	Italian Consolidated Banking Act	italienisches Bankgesetz	E.IV
<i>Testo unico della finanza</i> (TUF) (IT)	Italian Consolidated Law on Finance	italienisches Finanzmarktgesetz	E.IV, K.I
<i>Testo unico delle imposte sui redditi</i> (TUIR) (IT)	Italian Consolidated Income Tax Act	italienisches Einkommensteuergesetz	E.IV, E.V, F.II
<i>titolare effettivo</i> (IT)	beneficial owner (AML law); Swiss avente economicamente diritto	wirtschaftlich Berechtigter	G.IV, J.III

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<i>titoli contabili</i> (CH)	intermediated securities	Bucheffekten	G.IV, I.II
<i>token di pagamento, d'utilizzo, d'investimento</i> (CH)	payment, utility and asset tokens (FINMA)	Zahlungs-, Nutzungs-, Anlage-Token	I.II
<i>tratte</i>	(hist.) export licences for grain	Ausfuhrlicenzen	A.II, A.IV
<i>Tre Valli</i>	(hist.) Leventina, Blenio and Riviera	Drei Täler (Ambrosianische Täler)	A.I, A.II, B.III
<i>tribunale</i> (IT)	first-instance court	Gericht erster Instanz (Italien)	J.III
<i>Tribunale amministrativo federale</i> (TAF) (CH)	Federal Administrative Court	Bundesverwaltungsgericht	E.II, H.III, J.II
<i>Tribunale d'appello</i> (CH)	Ticino Court of Appeal	Appellationsgericht (Tessin)	A.II, C.I, J.II
<i>Tribunale federale</i> (CH)	Federal Supreme Court	Bundesgericht	J.I
<i>Tribunale penale cantonale</i> (CH)	Ticino Criminal Court	kantonales Strafgericht (Tessin)	J.II
<i>Tribunale penale federale</i> (TPF) (CH)	Federal Criminal Court, Bellinzona	Bundesstrafgericht	G.III, J.II
<i>tribunale statario</i>	(hist.) summary court-martial	Standgericht	C.I
<i>trust interno</i> (IT)	domestic trust (foreign governing law, Italian elements)	Inlandtrust	E.III, E.V
<i>ufficiale giudiziario</i> (IT)	court bailiff	Gerichtsvollzieher	J.III
<i>Ufficio controllo abitanti</i> (CH)	residents' registration office	Einwohnerkontrolle	H.II
<i>ufficio d'esecuzione</i> (CH)	debt enforcement office	Betreibungsamt	H.IV
<i>ufficio dei fallimenti</i> (CH)	bankruptcy office	Konkursamt	H.I
<i>ufficio del registro fondiario</i> (CH)	land register office	Grundbuchamt	J.III

Italian	English	German	Chapter
<i>Ufficio di comunicazione in materia di riciclaggio di denaro</i> (MROS) (CH)	Money Laundering Reporting Office Switzerland	Meldestelle für Geldwäscherei	D.IV, G.II
<i>ufficio di revisione</i> (CH)	statutory auditor (Art. 727 CO)	Revisionsstelle	J.III
<i>Ufficio federale della dogana e della sicurezza dei confini</i> (UDSC) (CH)	Federal Office for Customs and Border Security (FOCBS)	Bundesamt für Zoll und Grenzsicherheit (BAZG)	G.II
<i>Ufficio federale di giustizia</i> (UFG) (CH)	Federal Office of Justice (FOJ)	Bundesamt für Justiz (BJ)	G.II, H.I
<i>Unità di informazione finanziaria per l'Italia</i> (UIF) (IT)	Italian financial intelligence unit	Finanzermittlungsstelle (Italien)	G.III
<i>usi civici</i> (IT)	civic rights of common use	Gemeinnutzungsrechte	J.III
<i>usufrutto</i>	usufruct	Nutzniessung (CH), Niessbrauch	J.III
<i>usura</i>	usury	Wucher	B.II
<i>valore locativo</i> (CH)	imputed rental value of owner-occupied property	Eigenmietwert	H.III
<i>valore normale</i> (IT)	fair market value for tax purposes	Verkehrswert, Fremdvergleichswert	H.II
<i>valori mobiliari</i>	securities	Effekten	E.III, I.II
<i>vecchi frontalieri, nuovi frontalieri</i>	existing and new cross-border workers under the 2020 agreement	bisherige und neue Grenzgänger	H.I
<i>vicinanza, vicinanze, vicinia</i>	(hist.) village community of heads of household holding common rights	Nachbarschaft, Dorfgenossenschaft	A.I, A.II, A.IV

1 Abbreviations of Swiss federal acts in three languages

Italian	English	German
LBCR	BankA	BankG
LRD	AMLA	GwG
LSerFi	FinSA	FIDLEG
LIsFi	FinIA	FINIG
LInFi	FinMIA	FinfraG
LFINMA	FINMASA	FINMAG
LICol	CISA	KAG
LBN	NBA	NBG
CC	CC	ZGB
CO	CO	OR
CP	SCC	StGB
CPP	CrimPC	StPO
CPC	CPC	ZPO
LEF	DEBA	SchKG
LDIP	PILA	IPRG
LTF	FSCA	BGG
LOAP	CJAA	StBOG
AIMP	IMAC	IRSG
DPA	ACLA	VStrR
LIFD	DFTA	DBG
LAID	THA	StHG
LIP	WTA	VStG
LTB	StA	StG
LIVA	VATA	MWSTG
LAAF	TAAA	StAhiG
LSAI	AEOIA	AIAG
LD	CustA	ZG
LEmb	EmbA	EmbG
LBDI	GCA	GKG
LMB	WMA	KMG
LAFE	Lex Koller	BewG

Italian	English	German
LLCA	LLCA	BGFA
LStrI	FNIA	AIG
LCit	SCA	BüG
LPD	FADP	DSG
LFus	MergA	FusG
LPP	OPA	BVG
LFLP	VBA	FZG
LTPG	Transparency of Legal Entities Act	TJPG
LPubb	PublA	PublG
LLing	LangA	SpG

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