

How to use the table

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The table invites two errors. The first is to assume that the right-hand column offers a translation of the left-hand column. In most rows it offers only the nearest concept of the other legal order. The third and fourth columns explain why the equivalence is imperfect. A Swiss contract that calls a Ticinese company a "Srl" does not change its legal form, but it creates doubt about the identity of the party. Likewise, a registry officer in Italy who sees "SA" on a Swiss deed may ask for proof that the entity is a company with share capital. The second error is to read the table as a list of curiosities. Each row has caused disputes, refused registrations or invalid securities in practice, with legal consequences that the following sections explain.¹

The table also shows that the divergences cluster in four fields: company law and commercial representation; enforcement, insolvency and procedure; security and property; succession and personal status. These are exactly the fields in which a financial centre that serves Italian private clients and Italian companies does most of its legal work. Consider a Lugano bank that lends against a pledge of securities, takes a suretyship from the client's spouse and opens an account for an Italian Srl. If it later relies on a power of attorney issued before an Italian notary and enforces its claim through the Ticinese debt enforcement office, it will meet a false friend at every stage of the relationship.

Common misconception. "Italian is Italian: a contract drafted by a Milan law firm can be used in Lugano without adaptation, and vice versa." The words will be understood, but many of them designate concepts of the other legal order. A Milanese suretyship without a maximum amount, a power of attorney that confers a *procura* in the Italian sense or a company described as an Srl will be read through the Swiss concepts of the same names and may be void, limited or ambiguous. The reverse holds for Swiss documents used in Italy.

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1 Notes

1. The table is compiled from the statutes cited in the following sections. Where a cell gives only the nearest concept, the divergence is explained in the text. ↔

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