## EUROPEAN LAW JOURNAL

## Review of European Law in Context

Founding Editor: Francis Snyder

## CONTENTS **ARTICLES** The Argument from Transnational Effects II: Establishing Transnational Democracy - 375 ALEXANDER SOMEK Taking Language Seriously: An Analysis of Linguistic Reasoning and Its Implications in EU Law 395 ELINA PAUNIO AND SUSANNA LINDROOS-HOVINHEIMO EU Citizenship and Religious Liberty in an Enlarged Europe 417 SONIA MORANO-FOADI Form and Substance in European Constitutional Law: The 'Social' Character of Indirect Effect 439 LEONE NIGLIA Can Tax Authorities Scrutinise the Ideas of Foreign Charities? The ECJ's Persche Judgment and Lessons from US Tax Law 458 THEODORE GEORGOPOULOS Clearing and Settlement of Derivatives: Is a Code of Conduct Advisable? 477 **ULF NIELSSON BOOK REVIEWS** 501