

# Visual Representation of Tax Issues

## Hegemony and the Control of Technical Devices

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### Abstract:

*The contribution draws the attention to visual and narrative strategies used in a field perceived as technical and links them to problems of political economy. Ten years after the financial crisis starting in 2007/2008, main elements of the the financial system persists – among others the misuse of offshore finance. The system continues to exist, although it contradicts most citizens' sense of justice because privileged actors benefit by breaking the law. I assume that one reason for the persistence is the technical approach to the topic. Most opponents of offshore finance are not aware that tax discourses address the unwitting level of perception and transport biased meaning. This implies techniques of framing, the use of images (e.g. tropical islands or shelters), narratives and theories. Critics of the system thwart the own intentions by using biased images, language and narratives. Nonetheless, changing hegemony in tax discourses risks to lead to symbolic actions if hegemony is not accompanied by the control over technical devices.*

*Here, I will first depict conflicts of interest in tax flight and avoidance and most important initiatives to regulate it. Secondly, I sum up findings about the use of metaphors and deep frames in newspaper articles on offshore finance. I then reconstruct unconsciously promoted images by analysing visual representations of tax related issues in the internet. I conclude that those who want to change the constellation of interests in taxation only attained an in-part-hegemony on visually reframing the image of the tax haven, but failed to reframe tax discourses in general. Finally, I conclude that changing hegemony (mis-)understood as changing discourses is not a sufficient strategy, because the control of technical devices is partly decoupled from discourse and politics in a conventional meaning and can be obtained by material means. Opponents have the double task to regain hegemony on a cultural, but also a materialistic terrain.*

## 1. Tax policies as an example of the voters' irrational choice and misleading by hegemony

Multinational companies and rich individuals disproportionately use the legal frame provided by tax havens to evade taxes and regulation. *Politically Exposed Persons* transfer embezzled funds and corruption money via tax havens and organized crime uses them for money laundering (Stiglitz and Pieth 2016: 6). Beside tax flight, large sums of tax money are avoided, whereby the transitions between legal and illegal practices are fluid (Ötsch 2017a). The period from the 1970s onwards is called the *golden years* of tax havens (Palan et al. 2010: 108) and since then, despite of a shifted political attitude since the financial and economic crisis starting in 2007, tax flight and avoidance via offshore locations persist.

Due to missing transparency and governments' inaction to provide data on wealth and flows of money, estimates about the amount of tax flight and avoidance vary and are imprecise. Building upon the revealed cases of tax evasion related to the Panama Papers, the European Parliament estimates that the authorities of the EU 28 lost between 109-237 billion Euro<sup>1</sup> only because of individuals' illegal tax practices (European Parliament 2017: 40–43). If one sums up the cost of tax evasion of one year including corporate tax evasion and avoidance, the loss is estimated as high as 956 billion Euro (European Parliament 2017: 41). Indeed, the OECD cautiously assesses that tax avoidance of multinational companies causes losses of 100-240 billion US dollars per year (OECD 2016: 4), whereas IMF staff estimates a loss of 600-700 billion US dollars (Crivelli et al. 2015: 21).

Investigations indicate that multinational enterprises commonly use tax havens. Nine of the ten world biggest companies have at least one subsidiary in a tax haven (Oxfam 2016: 20), respectively 83% of listed companies in the United States (GAO 2008), whereby banks disproportionately use tax havens (TJN 2009). Between 2000 and 2014, MNCs' investments in tax havens have quadrupled (Oxfam 2014: 20). According to OECD (2016: 4), MNCs' profits in subsidiaries in tax havens are mostly twice as high as the whole MNC's average profits. Concerning tax practices of individuals, Gabriel Zucman (2013: 1323) estimates, that 8% of private wealth is invested via tax havens, namely a sum of 5.8 trillion US dollars, three-quarters of which goes unrecorded. Building upon more recent data, other authors speak of 6.5-8.4 billion US dollars hold in tax havens (Fauser and Godar 2016: 23). Whereas the average evasion rate of individuals is about 3%, the top 0.01% of the wealth distribution evades about 30% of its personal income and wealth taxes (Alstadsæter et al. 2017: 2).

1 Thereof UK: 4-8.7 billion Euro; France: 17-19 billion Euro.

Tax flight and avoidance is problematic for several reasons: First, if some groups or individuals pay less taxes, either other groups or enterprises pay more or public expenditure are reduced. In “developed” countries, lower classes disproportionately benefit of public services and transfer payments, and are therefore concerned by tax flight and avoidance. Besides, MNCs have unfair advantages compared to locally based enterprises paying taxes due. If taxes decline, states have less possibilities to actively promote policies (as e.g. the *entrepreneurial state*, see Mazzucato 2014). Conversely, rich individuals and MNCs gain political influence because of their economic power in conditions of competition of sites and direct interventions exercised through charity and the foundation and support of think tanks and campaigns (see Conway and Oreskes 2014).

According to theories of rational choice, taxation goes hand in hand with an inefficient distribution of resources because voters would decide in line with their own interests at the expense of minorities. This would especially apply to progressive taxes paid by the rich minority; majority voting system would lead to over-investment in the public sector (Buchanan and Tullock 1962). In Milton Friedman’s (1991) thinking “Government spends whatever the tax system will raise plus the largest level of deficits that the nation will tolerate”. Last decades’ tax policies contradict these assumptions. Tax rates on capital, high income and wealth dropped (Genschel and Schwarz 2011). Citizen voted against their own immediate material interest, because they thought that tax cuts would have overall positive effects (such as an economic upswing) or they would protect families (for case studies see Beckert 2008; Graetz and Shapiro 2005). The case of tax havens is of particular interest because privileged groups blatantly violate(d) laws and benefit of the two class legislation of offshore economy. Tax havens introduced laws reducing other countries’ tax bases without causing serious intergovernmental disruptions. Organizations and tax professionals proceeding illegal transfers remain largely untouched by regulators (Ötsch 2017b).

Until the financial and economic crisis starting in 2007/2008, political initiatives against tax flight and avoidance were weak. International approaches like the OECD initiative against *Harmful Tax Competition* were weakened and did not address mayor offshore jurisdiction in OECD countries (Ötsch 2012; Sharman 2006). On the European level, the European Savings Directive (that came into force in 2005) was conceived to tax capital income within Europe, as analogous to work income. Due to European tax havens interventions, the directive contained loopholes, and it took up to 2014 to introduce an amended directive, respectively to take over the OECD’s standard of *Automatic Exchange of Information* (in short: *AEOI*) (Ötsch 2017a; Ötsch/Schmidt 2016). National governments neither used their scopes of action to prevent its enterprises’ and citizens’ tax flight (Ötsch 2012). Because of scandals caused by leaks (e.g. the “Liechtenstein-CD” in Germany and others)

and because of the increased need for finance after the crisis, politics made more efforts to tackle tax evasion. The United States put those banks under pressure which manage tax evasion for American citizen and introduced the FATCA legislation (and thereby AEOI). With AEOI, authorities in home countries receive certain account data of taxable persons who hold accounts in foreign jurisdictions. In 2009, the G20 decided to abolish the banking secrecy and to declare AEOI as a standard for tax agreements between states. In 2017, more than a hundred jurisdictions have committed to implement the OECD's *Common Reporting Standard* as a base for AEOI (OECD 2017a). Besides banking secrecy, tax evaders use companies or foundations with non-transparent ownership structures to evade taxes (Zaki 2010). Ownership may be disclosed by introducing public registries that do not only show a nominee of the trust, foundation or company, but the beneficial owner. Up to now, the introduction of public registries is only partly achieved. There are much more intentions to tackle tax evasion which I cannot summarize in more detail, here. To sum up, regulation progressed by introducing more rules to guarantee a minimum of transparency, but many loopholes remain or are even introduced (e.g. patent box regimes or payments by bitcoins). The US as a powerful state restricted the tax flight of its own citizen, but does not forward information to other countries vice versa and maintains offshore legislation in its own jurisdiction (e.g. in the US-states of Delaware or Nevada). Developing countries do not equally benefit from new regulation because they do not have the means to build up departments that could provide the data necessary for participating in AEOI (Christian Aid et al. 2013).

In 2012, the G20 assigned the OECD to address the problem of corporate tax flight and avoidance. In the 1920s, difficulties to tax multinational corporations already were discussed within the League of Nations. States failed to agree on an international system of taxation and decided instead, to use bilateral double taxation agreements. Today, more than 3000 bilateral tax treaties exist (Arnold 2015). National tax legislations use different principles of taxations (*taxation at source* or *home state taxation* or hybrids). The OECD's model convention on double taxation mixes principles of taxation that taxes profits at the source and allows to deduct interests and license fees in the source country. Due to differing and contradictory national tax legislation, possibilities for manipulation arise (Jarass and Obermair 2017: 22). The OECD's model convention on double taxation introduced the *arms-length-principle* in 1979 (Palan et al. 2010: 191-212). According to that principle, corporations offset goods and services delivered within the company as if they were traded on world markets (a different model of taxation would be *Unitary Taxation*, see Picciotto 2012). Today, it is obvious that MNCs misuse the *arms-length-principle* to circumvent taxation by shifting profits to low tax jurisdictions and losses to high tax jurisdictions. The EU commission's attempts to harmonize

corporate taxation since the 1960s also have failed (Palan et al. 2010: 191-221). In 2012, the OECD started the initiative on *Base Erosion and Profit Shifting (BEPS)* to tackle “tax avoidance strategies that exploit gaps and mismatches in tax rules to artificially shift profits to low or no-tax locations” (OECD 2017b). The organization works out technical proposals (15-point action plan) which the participating countries (more than 100) should later implement into national (or EU) legislation. The process is running and it is still too early to judge the outcome.

To summarize, for a long time, tax evasion and avoidance was not seriously addressed by politicians both on a national and international level. More recently, politics takes more efforts to tackle tax evasion and avoidance. There is some progress, especially concerning AEOI and national legislation. Tax evasion of less rich individuals is made more difficult, but evasion and avoidance practices of very rich individuals and MNCs remain problematic. Many measures aiming for more transparency are not implemented (e.g. the introduction of public registries for beneficial owners, country-by-country reporting for all types of MNCs without loopholes, the inclusion of third countries within AEOI, respectively AEOI on equal footing in the FATCA legislation and other agreements). As, with the Brexit, a British law blocking the transmission of decision making power to has gone, the European Union could shift from the principle of unanimity to majority vote. That means, tax havens could not inhibit politics in common interest (Barbière 2017). Zucman (2014) also proposes the introduction of a registry to record wealth (starting at the European level), because up to now, politics missed to collect data on wealth. As a result, wealth could no longer be shifted secretly. Other proposals suggest to introduce the system of *Unitary Taxation*, respectively the introduction of a *Common Consolidated Corporate Tax Base* (recently negotiated at the European level), the coupling of negotiations on tax issues with trade and possible sanctions, liabilities for ‘gatekeepers’ such as financial and law firms or the introduction of minimum tax rates (Stiglitz and Pieth 2016).

As tax evasion and tax flight is a system that obviously favours a minority, why did the majority of voters supported politics that did not tackle the issue? Complexity is certainly one reason for missing regulation. However, politics ignored many propositions to regulate tax flight and avoidance and did not implement them for years, not even on a national level. Consequently, power relations and missing political will to regulate should be considered as major factors. In the following, I consider the hypotheses that critics of the system failed because they mainly concentrated on technical issues. Antonio Gramsci's concept of hegemony could help to understand irrational voters' behavior. According to Gramsci, hegemonic power at once consists of ruling understood as the capacity to dominate *and* as leadership in the sense of a voluntary subjection; the party at power uses domina-

tion against ‘opposing classes’ and leadership in relation to ‘allied classes’. Gramsci extends the notion of class beyond material interests, but describes hegemony as unifying project of social change that also extends to an overarching ideology or culture. Instead of only dominating by coercion, the ruling class would have to make compromises with allies to keep hegemonic power (Gramsci in Becker et al. 2016: 20-35; Leggewie 1987). Concerning tax flight and evasion, I argue that a coalition of economic and ruling political elites, supported by most academics in the field of law, finance and economics, achieved to reach a broad consensus about core principles of taxation and the role of the state, that outshines ideas of injustice and compliance with laws (violated in the case of tax havens). Elites appeal to pressures of globalization and competition of sites coincided with a rejection of taxation and state domination on a deep level, absorbing liberal and anarchists ideas. Once hegemonic ideas on tax havens became more and more contested, ruling politics firstly introduced symbolic kinds of regulation as a compromise (for symbolic regulation see Ötsch 2012; for a case study on the Austrian banking secrecy see Ötsch 2016). In this paper, I argue that hegemony was supported by language and visual images. Metaphors and visual images transport unconsciously perceived meanings, which now conserve the old hegemony in the field of taxation, even if recent political opinions shifted. In other words, tax discourses now transport different meaning on the surface level of communication and on the latent unwittingly perceived deeper level. Nonetheless, considering recent difficulties to regulate tax flight and evasion, I argue that regaining power of cultural interpretation is not enough to regain hegemony, once the ruling class disposes of much higher material means to buy expertise, (mis-)use technical devices such as tax laws and and to influence politics and the public opinion. That means, opponents have the double task to regain hegemony on a cultural, but also on a materialistic terrain.

## **2. Deep meanings on Tax Issues**

In the following, I do not refer to the immanent, but the latent meaning of tax issues. According to Lakoff and Wehling (2008: 73), humans use frameworks to think: interpretative frameworks that structure the thinking and attach meaning to information by relating information to bodily experiences and learned knowledge about the world (Wehling 2016: 17–18). According to Wehling, frames are always selective and emphasize specific facts and realities and leave out others: Once they are mentally activated, they unwittingly guide thinking and actions (Wehling 2016: 17–18). New information or facts are often not perceived if they do not fit into a *deep seated frame*. As an example of a frame, Lakoff and Wehling mention talk about the frame of *tax relief* which relates to the conservative moral of the *strict father*. In this thinking, tax is seen as a burden for taxpayers.

Parties intending to abolish taxes would be seen as those who help the taxpayer and thereby deserve thanks. Lakoff and Wehling further argue that this relates to the frame of the *strict father* because of the idea of rewards and punishments and reward. Those who pay taxes are seen as those who are punished. In contrast, those who argue from a progressive point of view should use the idea of the common wealth principle. In this line of thinking, those who make gains profit from common infrastructure and therefore give some taxes back to society. As conservatives have implemented their frames for years, it now would be difficult now to change politics because facts that would support progressive positions would be ignored (Lakoff and Wehling 2008: 79ff).

### 2.1. Key notions and metaphors

Key notions from the field of offshore taxation contain suggestive meanings. A jurisdiction, whose laws target persons (or legal persons) outside the jurisdiction, circumvent regulation of other jurisdictions and create a legal frame for keeping illegal practices secret (TJN 2009) is called *tax haven* or *tax heaven* in English. A *haven* relates to a safe and necessary place to protect the crew and to provide food, water and necessary goods. The *heaven* appeals to the ideal place where everybody strives for associated with a divine superior order. A similar notion is used in the German *Steuerparadies*, the French *paradis fiscal* or the Spanish *paraíso fiscal* – literally, a paradise for taxes. The most common German notion for tax haven is *Steuer-oase*, which literally means an oasis for taxes. This suggests mainly two things: Firstly, an oasis is a fertile place in a desert necessary for life. As a consequence those who aim to *dry out* an oasis are on the wrong side. Secondly, the notion suggests that tax havens are remote and isolated spaces difficult to reach. This image turns away from the fact that offshore transactions are planned and carried out from professionals located *onshore*. The idea of remoteness is also transmitted in the notion *offshore* (or *offshore financial centre*) which etymologically goes back to an island off the coast (Palan 2003; Etymology Dictionary 2012). Further notions refer to protection and reverse the view on perpetrator and victim. The notion of *tax flight* suggests that a (legal) person actively taking measures avoid tax payments is hunted and needs support. This is equal for the word *tax evasion*, which comes from the Latin word *evadere*, meaning to *escape* (Etymology Dictionary 2017a). According the etymology dictionary (2017b), *loophole* designated a “narrow window, slit-opening in a wall for protection of archers while shooting, or for light and ventilation”. That means, tax collectors are seen as aggressors. Indeed, a *trust* – a legal frame that allows to hide ownership and assets – is related to a positive quality of human relations. The notion of *tax avoidance* plays down the potential illegal character of transaction, such as *tax flight*. This also applies to *tax planning*. Whereas *planning* is seen as a responsible behaviour, in many cases tax planning means to use expertise to circumvent tax laws or interpret them for per-

sonal gain and not in the spirit of the law (see Harrington 2016). Opponents of tax havens tried to reframe the issue by introducing notions such as *secrecy jurisdiction* to replace the word *tax haven*. These intends only work if a critical number of communicators use them; if not, those who use them risk not to be understood. One successful change of the underlying meaning was the introduction of the notion *shadow banking* to name financial transactions underdone by financial companies which are not under the control of regular financial market authorities.

As documented in an article about the use of metaphors and narratives of the offshore economy (Ötsch 2014), I analysed the use of metaphors in newspaper articles from key media from Austria, Great Britain, Switzerland and the United States<sup>2</sup> and found, that each article contained between 20 and 300 metaphors. Even if there are minor differences within the political position of the newspapers and national discourses, the main categories used to describe the offshore economy were similar as the following overview shows.

*Most common categories of metaphors in newspaper articles on offshore taxation:*

<i>Category of metaphors</i>	<i>Contextual meaning: Pro and contra offshore taxation.</i>	<i>Example: Pro and contra offshore taxation</i>
a) War, violence and physical pressure	Pro: Regulators and those who try to abolish offshore taxation exercise violence against those who evade or avoid taxes.	Pro: Especially articles in German: Tax havens are <i>attacked by overpowering states, global economic war</i> (negotiations on tax issues), <i>a battle against banking secrecy, the banking secrecy is put under pressure, violated (verletzt) or aufgeweicht (macerated)</i> . Contra: AEOI as a <i>weapon against tax fraud</i> .
b) Protection and victims	Pro: (Legal) persons that do not comply with tax laws as victims of governments or regulators.	Pro: <i>Tax exile, shell company, taxpayer protection, tax flight</i> .
c) Paths and trajectories, locations in space	Neutral: Comprehensibility: indicate positions in space, dimensions (top, down, high, low). High is often seen as better, but can also mean difficult to reach.	<i>Tax goes up or down, high and low taxes.</i>

2 *Der Standard, Die Presse, Tagesanzeiger, Neue Zürcher Zeitung, The Guardian, The Times, The New York Times and The Wall Street Journal*. I took five articles from each newspaper that I selected using the key words *Bankgeheimnis (banking secrecy)* in German, and *tax offshore* in English-speaking newspapers, sorted by relevance in the time frame of the year 2012.



d) Weight	Pro: Tax is a burden and lower taxes are better because persons do not have to bear them.	Pro: English: the middle class is <i>charged a tax rate; tax relief; owners, employees and customers bear the cost of levies.</i> German: <i>Die Last des ehrlichen Steuerzahlers (the honest taxpayer's burden), die Steuerlasten schultern (shoulder the burdens).</i>
e) Constructions	Pro: Protecting constructions (the fortress, the shelter) are undermined by regulators. Contra: Weird buildings such as a labyrinth in which one get lost and which should be closed.	Pro: English: <i>tax shelter, the income is sheltered from taxes.</i> German: Switzerland as <i>Hort der Stabilität (hoard of stability)</i> is <i>macerated or slackened.</i> Contra: <i>labyrinth, labyrinth of laws, labyrinthine steps the rich take to order their finances.</i>
f) Hiding and discovering	Pro: Freedom as the prevalence of rules in favour of privileged actors. Contra: Funds are not where they should be because somebody / something hides them. The owner should seek them.	Pro: <i>tax evasion, tax flight.</i>  Contra: <i>revenue lost, track down hidden assets, billions in taxes through hidden accounts, hide fees.</i>
g) Dark/bright; non-transparent/transparent, dirty/clean	Contra: Black is dirty and should be cleaned / get white. Non-transparent systems are not democratic allow to hide non-appropriate transactions. Pro: The government is able to govern the transparent citizen.	Contra: English: <i>Greylist, Blacklist, money laundering.</i> German: <i>Weißgeldstrategie</i> (strategy to move away from the offshore economy, literally: <i>white-money-strategy</i> ) in contrast to <i>Schwarzgeld (black money), Geldwäsche (money laundering), Investitionen in Sauberkeit (investment in cleanliness), transparent tax systems, opaque trusts, shadow banks.</i> Pro: <i>Der gläserne Bürger (the transparent citizen).</i>
h) Nature (flows of money)	Pro: Money is seen as water. Offshore finance is a manifestation of the market, which is the natural economic system and a superior form to government. If governments try to regulate markets this is against nature and will not endure in the long run.	Pro: English: <i>Flows or inflows of money, a global cash-flow stream, waves of mergers, a floating interest rate, a flood of investments.</i> German: <i>Geldströme (Streams of money), Zustrom von Geldern (influx of money), Geld schleusen (transfer money, literally: pass money through a lock).</i>

h) Human relations and behaviour	Pro: Economic and political actors are often seen in family or friendship relations. Regulators destroy “economic families”. Contra: Fairness as orienting value and governments as desperate persons/parents that try to convince children to comply.	Pro: English: <i>parent company, trading partners or related company</i> . German: <i>Mutter- und Tochterunternehmen (Parent company and subsidiary, literally: mother and daughter company)</i> . Contra: <i>...the behaviour of charities and pension funds ... angered the Senate.</i>
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Table 1: Data from Ötsch (2014)

Most groups of metaphors disproportionately support the meaning that offshore finance is beneficial, even if opponents of the system use metaphors of the same family and fill them with negative meaning. Commonly used groups of metaphors that unilaterally support offshore finance are the categories of a) war, violence and physical pressure; b) protection and victims; d) weight and g) nature. Opponents sometimes use metaphors that even put them in a position that can be criticized from a moral point of view as, e.g. by using tax agreements as *weapons*. There is only one category – *dark/bright, non-transparent/transparent, dirty/clean* – which mainly transports negative messages about offshore finance.

## 2.2. Visual representations of taxes and offshore finance

Beyond language, meaning is transported in visual images. I assume that visual communication on taxation essentially plays an important role in reinterpreting the two class legal system of offshore finance and conveying positive meaning. Which images stand for taxes in a more general sense? In the following, I will analyse the use of visual images on taxation.

Methodologically, I chose four keywords, namely *tax, tax haven, offshore tax* and *tax planning*. Whereas *tax* is a generic term, the other notions describe different degrees or contexts of tax compliance. *Tax haven* and *offshore tax* actually depict the same phenomenon, whereby *offshore tax* was (and is) used to mask or neutralize illegal aspects of *tax havens* (especially in diplomatic language). Providers of *tax planning* present their services as routine work for enterprises and private persons and emphasize that tax planning would be within the law (whereby the recent investigations about corporate tax practices suggest, that these are not as legal as they are portrayed. See European Commission 2016; Harrington 2016). As data for analysis, I entered the four keywords in the search engine *startpage* (via *google*) and recorded the first 100 hits for each notion (search time: 9/22/2017. Hits see in the appendix of the paper). For each keyword, I analysed each image (especially the motifs used) and formed grouped similar images in categories and named the categories. Then, I counted how many motifs the images fitting into one category contain and sorted categories according to

most common images. When images contain several topics, I assigned categories, containing similar motifs. them to several categories (e.g. a motif containing a national flag and pens and forms is assigned to category *tools* and *national symbols*. As a consequence, the total amount of motifs may exceed the number of 100 images). If images only appeared as a single motif I assigned them to the category *other*. Once the context was not clear, I looked up the context of the image (e.g. provider of tax services, authority, political group, newspaper or information portal) and the position towards taxes (pro, contra or neutral) to compare visual and verbal information. To classify the positioning or message of the image, I focussed on the content of the image (even if the given verbal information was different). I summarize the results for each keyword in tables below (one table by keyword). In the first column, I record the name of categories identified for the keyword in question. In the second column named *Motifs*, I gave examples of frequently used motifs and proceeded qualitatively by taking out diverging motifs. The third column names *Frequency* refers to the number of appearance of the motif in the sample of 100 hits. The column *positioning/message* contains my interpretation of the images message: Does it transports a meaning which sees offshore finance and paying low taxes as positive (pro), is it neutral (it is not clear whether viewers interpret it as pro or contra) or does it convey a meaning that makes observers think negatively about offshore finance and paying less taxes (contra)?

To show how positive, neutral or negative a key word is visually presented, I provided a second type of table (see table 3, 5, 7, 9). I took the analysed categories and the frequency or their use and sorted them in regard to the degree of positivity or negativity of the keyword. In sum, the location of the elements of the table permits to assess the overall image/meaning of the images related to the keyword.

a) Keyword **tax**: Most common categories of images, motifs, frequency of hits and message:

<i>Category</i>	<i>motifs (examples)</i>	<i>Fre- quency</i>	<i>Positioning / message</i>
Tools and processing	Everyday items needed to make a tax declaration: Calculator, ball pen, hand holding a pen, forms. Writing and calculating hands. Calculator/keyboard with “tax”-button.	29	Neutral: Technical, pragmatic
Lettering “tax” or “taxes”. Lettering a) without figurine; b) with a white figurine.	Lettering “tax” (usually red, often three-dimensional), sometimes in front of a diagram (going up). Red Lettering together with a white figurine (sometimes wearing a tie): Huge lettering “tax” or “%” with a little figurine, exhausted little figure sits on lettering “tax” and puts the hand on his temples, figurine blowing lettering “tax” with a hammer in a way the frozen surface breaks, figurine cuts “tax” with scissors.	22 a) 11 b) 11	Against taxes. Poor little men oppose against taxes.
Informative	Map with information about tax rates, share of income and taxes, pie chart (income and tax payments), share of a tax dollar and who/which organisation benefits from it, how it works (income, payment, tax return).	11	Contra (small income – high tax. Organisations get money felt yours) and neutral.
Tax as an item to handle/tick off	Calendar with inscription “tax time” / “tax day”, (alarm) clock with inscription “time for taxes”, stamp with inscription “taxes due” or “tax”, hit in the game monopoly, calculator/keyboard with button “taxes”.	10	Neutral, pragmatic. Taxes are something to be done.
Coins and banknotes, moneybags	Stack of coins and banknotes, counted coins on forms., moneybags to evade (1) / to bear (1).	9	Neutral (coins and banknotes), pro and contra (moneybag)
Weight	Bearing the weight of taxes: figurines bearing heavy letterings or moneybag with the inscription “tax”	8	Contra
Games	Monopoly, scrabble (“TAX”), puzzle, cube with “%”.	8	Neutral: Luck in play and cleverness.
National symbols	Letterings “tax” together with national symbols (flag or currency). Taxes to finance the state	5	Pro: Patriots pay taxes / taxes are for the country.
Directions	Possibilities, decisions as directional arrows. Scopes of action/decision making. Increase of taxes.	3	Neutral (choice), Contra (tax tend to rise)
Magnifying glass	Inscription “tax” under a magnifying glass, figurine looks through magnifying glass on lettering “tax”.	2	?
Flight	Escaping the tax hand, fat man with cylinder and moneybag runs away.	2	Contra Pro
Others		7	

Table 2

At first glance, one could think that *tax* is an abstract or “dry” notion that does not evoke many emotions or images. In fact, many analysed images contain strong messages referring to frames or further reaching discourses. First, it should be noted that one category of images may contain images that transport diverging meanings in a sense of counter-narratives or intends to reframe or deconstruct meaning. As an example *tax flight* is often refers to tax evaders and avoiders persecuted by authorities. On the other hand, the contents are interpreted as a reversal of perpetrator and victim relationship, symbolized by a fat men in rich men’s clothes running away with a moneybag. Nonetheless, the majority of images of a category points to similar meanings. Under the keyword *tax*, the most commonly used images are part of the category *tools and processing*, containing everyday items like pens or calculators and sometime showing hands/arms in business clothes in action. The message of this category is similar to the one of the category *tax as an item to handle/tick off*, comprising motifs such as calendars. In these categories, tax is presented as something that pragmatically needs to be done. The category *games* conveys the idea that paying taxes is something that happens within the rules of a game, whereby one can have luck or be clever. The images of these categories contrast to the category of letterings combined with figurines in which stylized brave white men are confronted with letterings saying “tax”/”taxes”. The figurines are either small in contrast to huge letters, they are desperate or actively try to cut taxes with scissors or punch them with a hammer. The category of weight illustrates that taxes inhibit men and make them bear a weight. The only category which relates taxes to a positive meaning is the one of *national symbols*. The images in that category give the idea that patriots pay taxes to support their country. These images are frequently used by governmental bodies.

The following overview shows the valuation included in visual representations related to the key word *taxes* and the categories used:

Key word tax	
+ Positive meaning of taxes	- against taxes
	Tools and processing of the tax declaration (29)
	Lettering tax / taxes and opposing figurine (10)
	Informative (11)
	Tax as an item to handle/tick off (10)
	Coins, banknotes, moneybags (9)
National symbols (5)	Games (8)
	Weight (8)
	Directions (3)
	Magnifying glass (2)

Table 3

The overview shows that taxes are most commonly presented in a neutral frame and not contested in general. Nonetheless, more categories and hits give a negative meaning to taxes.

b) Keyword **tax haven**: *Most common categories of images, motifs, frequency of hits and message.*

Category	motifs (examples)	Frequency	Positioning / message
Informative	Maps with information about magnitudes and locations of tax havens, amounts of money in tax havens, ranking of tax havens, explanation on tax flight (e.g. double Dutch) with (contra) motifs as person running away with a safe etc., companies' tax-avoidance-schemes, pie chart showing global wealth and lost tax revenue, pie chart showing global flight capital and destinations.	43	Contra, neutral. Awareness building together with reframing.
Islands and Sea Islands Sea	Nice Island, islands in the shape of \$ or € (7x). Islands with: parasol, deckchair, men in business suit or trunks, palm trees, safe, stash of coins and banknotes, sharks (police). Caricature: upside nice island, downwards nasty submarine.	39 (35) (4)	Pro: Nice place. Contra: Discrepancy little island – much money (does not fit).
(World) maps	Location of tax havens or special business models (e.g. <i>Mossack Fonseca</i> operations).	27	Contra, neutral.
Coins and banknotes, safe, moneybags	Stack of coins and banknotes (which do not fit) on islands, sign "bank" and safe on a tiny island, banknotes hidden under an island, banknotes sticking out of a suitcase, coins moving to an island, desperate man with moneybags on an island, safe on an island or in a dinghy.	14 (4) (1)	Contra (ridiculous money stacks do not fit on a small island). Neutral/pro (desperate man).

Unmoral Actors	Businessmen and rich men in trunks as lazy and/or unmoral persons (contra). Desperate man with white flag surrounded by sharks (neutral/pro).	13	Contra: Unmoral behaviour of the rich / businessmen. Neutral/pro: man with white flag.
Laziness	Parasol and deckchair	12	Contra: Profiting from the work of others or of the assets-
Signs and signposts	Sign “tax haven” under a magnifying glass, Swiss flag and signpost out “tax haven”, signpost out “tax haven” in front of an island, signpost “tax haven”, road signpost “tax free next exit”	5	Neutral: Decision taking. Contra: Disreputable connection (Swiss and tax havens).
Flags	Flags in front of the sea, Swiss flag in front of a building.	5	Pro: Nice place. Neutral: illustration. Contra: Connection Switzerland and more tax havens.
Postcards	Motifs from tax havens (London, Reno)	3	Contra, neutral (naming and shaming)
Games	Scrabble (“TAX”), game with cubes	2	Neutral: Luck in play and cleverness; contra: gambling instead of planning
Magnifying glass	Magnifying glass over a world map and over a sign “tax haven”.	2	?

*Table 4*

In general speaking, the visual representations of tax havens transmit a negative meaning on tax havens, despite of positive images related to islands and the sea. The previously positive connoted motif of the island appears often, but is deconstructed by showing the discrepancy between content and image. Elements are added which do not fit on the island, such as stacks of money, men depicted as rich and fat, businessmen and symbols for laziness or luxury. There is a big number of images containing information as explanatory illustrations (often from critical positions such the Tax Justice Network) and maps showing locations and interactions of offshore providers and users. This may signify, that media users get interested in the topic and search information, respectively that there are organizations which provide information about the issue. Besides, there are less frequently appearing images such as games, signs and signposts and flags that also appear in hits on taxes and seem to be common symbols related to tax issues.

The following overview shows the valuation included in visual representations related to the key word *tax havens* and the categories used:

Key word <i>tax haven</i>	
+ Negative meaning of tax havens	- positive meaning of tax havens
Informative (43)	Islands and Sea (39)
(World) maps (27)	
Coins and banknotes, safe, moneybags (14)	
Unmoral Actors (businessmen and rich men) (13)	
Laziness (12)	
Signs and signposts (5)	
National symbols (5)	
Postcards (3)	Games (2)
	Magnifying glass (2)

Table 5

The table shows that, despite of the established use of the category of the island (a positively seen motif), the majority of images related to tax havens is either negative or neutral.

Even though many photos of islands are used, there are mostly no photos of real places where tax flight and evasion take place, or which show, how tax havens look like in the real world. In fact, these places seem trivial. Images would probably overthrow the idea that tax havens are isolated places, difficult to reach and to abolish. To illustrate the difference, the following pictures show tax havens, respectively places where offshore finance is managed (more see Ötsch/DiPauli 2009).



Letterbox Companies in Luxembourg and the Swiss canton Zug.  
Photo 1,2: Silke Ötsch (Ötsch and Di Pauli 2009)



c) Keyword **offshore tax**: *Most common categories of images, motifs, frequency of hits and message*

<i>Category</i>	<i>Motifs (examples)</i>	<i>Frequency</i>	<i>Positioning / message</i>
Island, Skyline and (nice) buildings	Island (beach and palms, bird perspective), boats (5), island in \$-shape, ports (2). Island built from \$. Skyline with waterfront (13), respectable office buildings (3), skyline in the background and dance around the golden calf.	38	Pro (most images): nice successful business places. Neutral: illustration. Contra: Hidden assets; harmful incentives (golden calf).
Informative	Maps with information about magnitudes and locations of tax havens, amounts of money in tax havens, productivity of offshore service centres (pro), number of hedge funds and incorporated companies, different investment and business services, charts, sources of offshore wealth, experiences of staff.	20	Pro (information from providers for clients), neutral, contra
(World)map (13) and globe (3)	Location and name of offshore financial centres / tax havens / offshore funds, magnitude of offshore assets. Maps with critical remarks on offshore assets, but also “A Guide to the Top 20 Offshore Fund Locations” etc. Globe with banknotes pushed by two persons.	16 (3)	Contra, neutral, pro
Coins and banknotes	Coins on the whole picture (pro), coins on an island (pro), island made from coins (pro), raft from a stash of banknotes with a man on it in the sea with a skyline in front (book). Globe with banknotes pushed by two persons (contra).	7	Pro: Prosperity. Neutral: illustration. Contra: Banknotes as a means of transport. Men fighting for the globe.
Network	Netherlands in offshore finance (connections to other offshore centres)	4	Contra: Raise awareness about connectedness of tax havens.
Businessmen and women	Good looking persons in business outfit (web design firm and service provider).	2	Pro: Offshore service providers are great disciplined persons.
Others		8	

*Table 6*

Although the keyword *offshore tax* denotes practices similar to those related to *tax havens*, the images appearing under the keyword *offshore tax* contain more positive meanings on offshore taxation. The most frequently used category takes up the motif of the island, combining it with an urban skyline and buildings looking like respectable business locations. Under the keyword, a big number of informative images with explanatory illustrations appear, but – in contrast to the key word *tax*

*haven* – information also relates to positive aspects of offshore finance. This is similar to the category of *maps and the globe*. Besides some illustrations about the location of assets commented critically, other maps are conceived as a guide to offshore fund locations. Coins and banknotes, such as businessmen are depicted positively, compared to hits under the keyword *tax havens*. Businessmen are young, beautiful, slim and well dressed. Only the category of networks solely transports neutral to negative meanings, showing the connections of apparently non-suspicious jurisdictions with known tax havens.

The following overview shows the valuation included in visual representations related to the key word *offshore tax* and the categories used:

<b>Key word <i>offshore tax</i></b>	
+ negative meaning of offshore tax	- positive meaning on offshore tax
	Island, Skyline and (nice) buildings (38)
	Informative (20)
	(World) map and globe (16)
	Coins and banknotes (7)
Network (4)	Businessmen and women (2)

*Table 7*

To sum up, the meanings of visual images related to offshore tax are largely positive and less negative than images of tax havens, even if they relate to similar intrinsic practices.

d) Keyword ***tax planning***: *Most common categories of images, motifs, frequency and message*

<i>Category</i>	<i>motifs (examples)</i>	<i>Fre- quency</i>	<i>Positioning / message</i>
Tools and processing	Everyday items needed to make a tax declaration: Calculator, ball pen, hand holding a pen, forms. Writing and calculating hands.	47	Neutral: Technical, pragmatic
Letterings with figurine with scissors	Scissors cut letterings “tax”, figurine searches for taxes with magnifying glass, figurine bearing heavy taxes	9 (6) (3)	Pro: Taxes should be cut / are heavy. Neutral (letterings)
Coins and banknotes	Stash with coins (6), stash gets always higher, coins and banknotes between tools.	8	Pro: Those who plan have more money. As a rule, taxes rise. Neutral/pragmatic: Holding money for the tax declaration.

Information	How to proceed in tax planning, offshore services	6	Pro: How to save taxes.
Game	Scrabble	6	Neutral
Direction	Signpost “tax havens” / “taxes” and “opportunities” in different directions, taxes going up.	5	Pro: as a rule taxes go up. Taxes OR opportunities. Neutral: Decision taking.
Magnifying glass	Magnifying glass in front of forms, figurine searching for tax	4	?
Balance	Without tax planning, the balance is too heavy on the tax payers side.	3	Pro: Those who do not plan are not clever and leave too much to the IRS.
Tax as an item to handle/tick off	Calendar “tax time”, clock	2	Neutral: taxes as something to be done.
Growth	Save tax – grow your money	2	Pro: Growth is positive: either tax or growth.
Others		3	

Table 8

Images used in relation to the keyword *tax planning* transport only neutral or positive meanings about the issue. Similar to the keyword “tax” a big number of pictures show tools used to make a tax declaration and the situation of processing the declaration. The meaning is merely pragmatic: tax is something that has to be done. Equal to the keyword *tax*, letterings saying *tax* (or similar) appear, together with scissors and a figurine. The scissors symbolize the action of cutting taxes, whereas the figurine again bears the weight of taxes. motifs with coins and banknotes show, on the one hand, that taxes and stashes of coins rise, or – pragmatically – place coins and banknotes between tools to file a tax declaration. Informative illustrations support a positive view on tax planning by showing well dressed men and by explaining in an old fashioned font why tax planning would be necessary and by giving further information to users of tax planning services. Concerning the category *games*, the motif of scrabble often appears – a message with little emotional content, whereby the picture probably has been chosen to have a picture because of the media user’s attention. The category *direction* contains signposts, namely one critically saying *tax havens*, whereas another one shows a rising arrow for rising taxes and a falling one for tax planning. A further motif illustrates the decision to be taken between *taxes* and *opportunities*. The motif of balance shows that the balance may move in favour of those who do tax planning. One more motif shows a plant growing out of money and suggests that there is a choice between growth *or* tax payments.

The following overview shows the valuation included in visual representations related to the key word *tax planning* and the categories used:

<b>Key word <i>tax planning</i></b>	
+ Negative meaning of tax planning	- positive meaning of tax planning
Tools and processing of the tax declaration (47)	
	Lettering <i>tax / taxes</i> and opposing figurine / tax cuts (9)
	Coins, banknotes (8)
Games (6)	Informative (6)
	Direction (up) / signposts (5)
Magnifying glass (4)	
Tax as an item to handle/tick off (2)	Balance (3)
	Growth or taxes (2)

*Table 9*

The overview shows that visual representations of tax planning convey almost exclusively neutral or positive meaning to the subject.

To conclude, despite of political commitments to limit tax flight and avoidance, visual representation of these practices only partly represent this political agency. The representation of tax havens changed, compared to primarily positive images used around ten years ago. Images of tax havens mainly show discrepancy between appearance and reality or give information about hidden tax practices. Nonetheless, the shift is only superficially, because similar practices are depicted with positive images when they are performed under a different label, such as offshore tax. The image of taxes is largely negative.

### **3. In part hegemony meets material counterforces**

In contrast to general opinion, offshore finance is not discredited as such, but only in certain areas, namely when opponents created public awareness, in situations in which politics could generate financial resources and once states organized and pushed international agreements. This is different in questions of taxation in general, where the hegemony of ideas of public choice persists, such as the idea that taxes steadily grow and inhibit prosperity. As a consequence, on one hand, politics closes loopholes and takes actions against tax flight and avoidance. On the other hands, politics are still popular, which give tax cuts to companies and do not push forward progressive taxation of wealth

such as inheritance taxes<sup>3</sup>. This kind of politics is little contested, even if academics more and more identify growing inequality as one of today's most urgent problems (Piketty 2013; IMF 2017). That means, in tax issues, there is only a "in-part-hegemony" against tax systems, which favour capital, MNCs and rich persons. Opponents of low tax policies did not change the overall frame related to taxation and thereby have more difficulties to reach the public.

Concerning hegemony, the notion should not be misunderstood as a mere discursive problem that may be changed by a 'better communication' or simply by giving more information. In complex issues, material resources are necessary to process information and to design systems that are more accurate, without causing unwanted effects. In financial issues, there is a gap in information between economic actors, civil society and regulators due to the better financial endowment of economic actors.

According to a study from the NGO Corporate European Observer, the "financial industry spends more than 120 million Euro per year on lobbying in Brussels and employs more than 1700 lobbyists". It spends 30 times more on lobbying than civil-society organizations and trade unions together (CEO 2014: 3). The UK House of Commons' Committee of Public Accounts (2013: 6) criticizes that the authority HMRC has only 65 transfer pricing specialists whereas the British big four firms doing tax planning for companies alone have around 250 specialists. In Germany, between 2003 and 2013, the number of tax advisers increased by 30% and the number of tax lawyers by 60% whereas financial authorities staff has been reduced by 5% (Jarass and Obermair 2017: 23). Besides, (financial) industry uses the argument of competition of sites and other narratives to influence politics. In short, due to material power and a different access to information processing, politics is constantly biased. As a consequence, counter hegemony in tax issues must constantly be renewed. Measures intending to change the existing hegemony must go beyond strategies of communication and target material inequality as a source of power.

As Paul Mason (2015) wrote, the Greek party *Syriza*'s problem was, that it is a Gramscian party in a Non-Gramscian World. Demonstrators would not impress institutions (such as the European Central Bank) that are semi-autonomous, based on expert power and do not underlie the same political control as politicians. Related to tax issues, this means that changing the public view does not necessarily induce a change in politics when a complex legal frame exists, that must be taken into account. A complex frame give an advantage to those who can afford expertise. Public attention is difficult to maintain during long lasting processes of regulation. Voters often understand the overall principle,

3 As an example, in Austria the extreme right and authoritarian parties FPÖ and ÖVP won the elections in October 2017 by depicting the image of an always growing state which taxes on behalf of growth and the economy.

but may be misled in technical details, in a way they vote against their interest (see Ötsch 2016 on the Austrian banking secrecy). That means, deep policy changes need a) to change hegemony in the cultural interstanding. This implies to deal with established frames, but also to promote a convincing overall ideology/theory on taxation or finance and its role in societies. Without a change in hegemony, intents to change the system in more depth will fail and remain cursory. Nonetheless, in the case of taxation, critiques of technical approaches only referring to culture or moral statements would probably end up as a ‘toothless tiger’. Policy changes also need b) to gain access to material means for providing necessary expertise to secure the technical implementation of politics in question and change. Thus, opponents of the hegemonic class thus have the double task to regain hegemony on a cultural, but also a materialistic terrain.

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