

reports that Luxembourg does not intend to weaken its banking secrecy and that the German tax affair is spreading to Switzerland.

On Wednesday, *19 March*, these topics are taken up in the daily press, especially the results of LLB, which are positive despite the blackmail affair. The focus of the German and Austrian media, however, is on Reigning Prince Hans-Adam II's statements in an interview with Radio Liechtenstein about the BND, in which he accused the BND of "sloppy work". Especially FAZ reports on this interview ("Prince Hans-Adam criticizes Steinbrück and BND", 6). The international dimension with suspected tax evaders in Austria, Switzerland and Italy is reported more frequently in short reports.

Also on the Thursday before Easter, *20 March*, the focus of coverage in the German media is on the expansion of the tax affair to further countries. The media pay particular attention to the "data theft" and the offer by an unknown perpetrator to sell new Swiss tax data. In the Swiss media, the Swiss Minister of Finance says, "You will find this banking secrecy a hard nut to crack" (*inter alia* Neue Zürcher Zeitung, 20.3., 2).

6.5 Identification of the actors

6.5.1 Basic considerations

Building on the above overview of the media reporting on a daily basis, the actors will be identified and documented on the basis of the quotes in the underlying media reports.

Actors are groups who want to see their interests realized. The model of social framing of issues by Eichhorn used in this paper helps to identify the actors in an investigated case study. It divides the actors into five general groups: interest groups, mass media, active audience, passive audience, and political actors (for details, see Chapter 2.4.3). The present paper aims to extract the actors operating in this tax affair on the basis of these five groups. Using knowledge about various actors, it should in future be easier to address the various actors in external communication as well and hence to communicate more effectively.

What we will do below is clarify the question of whether, and if so which, effects are caused by the fact that the actors are located and act in two different countries. Do the actors in one of the five abovementioned groups have the same interests – e.g. the active or passive audience expressing its opinion in the form of letters to the editor, op-eds, or interviews – or conflicting interests – e.g. the political actors in Germany and those in Liechtenstein? We would then find different interests even within the five individual groups that would have to be taken into account. Within the general group of the mass media, however, this paper exclusively looks at the German media, since the Liechtenstein print media are classified – as already mentioned in Chapter 4 – as party organs of the two political parties and do not have any impact beyond Liechtenstein's national borders.

For reasons of space and clarity, the actors on both the Liechtenstein and German sides will be aggregated at a relatively high level of abstraction. Especially detailed and complex particular interests will not be taken into account here. The paper assumes a set of shared interests with which the various actors can be aggregated into larger collectives or publics, without interfering with the result of this examination. Similarly, only those actors will be