

→ **Conclusion:** The rather moderate statements on the part of taxpayers not only exhibit a different communication culture, but also the weak position of this group due to the actually occurring, illegal cases of tax evasion.

The interest group of German taxpayers receives support from the **German private sector**: "The transparent tax citizen cannot be the answer of politics to its own failings in the reform of our tax system." (Director of the German Association of Medium-Sized Enterprises, BVMW, Mario Ohoven, Euro am Sonntag, 24.2.2008, 8) and "Better tax morality results from a continuous and simple system without exceptions, that everyone understands and that treats all recipients equally and adequately punishes abuses." (Director of RWE, Jürgen Grossmann, Handelsblatt, 25.2.2008, 5). Even the president of the **Federal Constitutional Court**, Hans-Jürgen Papier, supports this view: "Tax law is too complicated and has become unmanageable. [...] It can be seen at all levels that the legal awareness of citizens is diminishing." (Papier, Die Welt, 22.2.2008, 11).

→ **Conclusion:** This support is unexpected and shows the real problems in value-neutral terms.

**In summary**, it can be said that on the *Liechtenstein side*, the Office of the Public Prosecutor, the LGT Bank affected by the data theft, and the Liechtenstein Bankers Association made an appearance as interest group actors: either to explain the situation – such as a speaker of LGT in FTD of 20.2.2008 (pp. 1 and 26) "Our problem is that we don't know what materials the German investigators are using as a basis." – or to present their standpoint – such as Michael Lauber, Director of the LBA in SZ of 26.2.2008: "This is primarily a German problem."

On the *German side*, it was mainly the public prosecutors' offices, tax authorities, tax investigators, and the German Tax Union who all had more or less the same interest, namely to suppress tax evasion and the transfer of German tax money abroad, by whatever means. On the other side of the interests to be distinguished, there was the German Taxpayers Association, with support from the private sector and the courts, which made the unmanageable nature of German tax laws and the high tax rates responsible for tax dishonesty and whose interest is in reducing taxes and simplifying the tax system.

### 6.5.3 The mass media

The mass media are linked with other areas of society at an individual and organizational level. Their main functions are to provide information and social orientation. From the perceived reality, the journalist actively constructs a media reality which is codetermined by a multitude of individual and systemic factors. Media reality is a collective product that is determined by the participating individuals, organizations and their interactions as well as interaction with the environment (see Eichhorn 2005, 154).

The mass media played a dominant role in the examined case. The German and international tax debate triggered by the "Zumwinkel affair" was essentially conducted via the international media and especially the German media, not at the established bilateral political and administrative levels, although they obviously had a political dimension. On 14 February 2008, TV teams were long standing at the ready when representatives of the Bochum public