

asserting that Liechtenstein did not appreciate the way Germany had approached the tax affair, there were equally clear words on the German side (e.g. SPD chairman Kurt Beck, who found the "Liechtenstein statements simply inappropriate" and said that Liechtenstein should behave the way that was expected of civilized States, quoted by Reuters, Dow Jones and dpa on 19.2.2008). Die Welt described this approach on 21.2. with the headline "Diplomacy with a hammer". Afterwards, both Federal Chancellor Merkel and Prime Minister Hasler made a distinction between the otherwise good relations between the two countries and the current dispute that had to be resolved.

Issue: "Legality of data procurement"

Already a few days after the beginning of the "tax affair", FAZ wrote: "Such a production is without precedent; this is not a triumph, but rather a defeat for the rule of law. [...] Should the German State be able to enforce its tax claims by illegal means? What signal does this questionable behavior by the State send, which is even being used by politicians to appeal to morality and decency and to remind managers of their function as role models?" (FAZ, 22.2.2008, "State, tax, and morality", 13).

Under the headline "Germany has a spy" (p. 34) on 21.2.2008, Stern dedicated a major article to the question of information procurement.

In his throne speech on the occasion of the opening of Parliament on 21.2.2008, Hereditary Prince Alois discussed the protection of privacy in detail. However, this was not reported to the same extent in the German media as his speech at the press conference two days earlier, on 19.2.: "The protection of privacy and property should be strengthened at the same time that mutual legal assistance is optimized. In particular at a time when other States are interfering more and more heavily with the privacy of their citizens, and even go so far as to pay millions for stolen data, the need of citizens for strong protection of their privacy is great."

Academics were called upon to discuss the lawfulness of the acquisition of stolen data from a Liechtenstein bank and the utilization thereof by German authorities, and they offered many at times divergent comments on these questions: "The relevant provisions stipulate that the BND can only transmit information to public prosecutors, the police and Military Intelligence if very grave crimes have been committed." (Jürgen Wessing, lecturer in tax law, University of Düsseldorf, Handelsblatt, 19.2.2008, 2) versus "Pursuant to the tax code, the BND staff even had an obligation to forward the information they obtained within the framework of their general execution of duties." (Ulrich Sieber, German tax law expert, Max-Planck Institute in Freiburg, Handelsblatt, 21.2.2008, 3) or "The State may not use illegally obtained information. That would be as if a surgeon were to operate with dirty instruments." (Jürgen Wessing, lecturer in tax law, University of Düsseldorf, FAZ, 22.2.2008, 14).

Issue: "Bank client confidentiality"

"Bank client confidentiality, as regulated by law in Switzerland and Liechtenstein and protected by criminal penalties, is not profit-maximizing tomfoolery, but rather the expression of a free and liberal philosophy of the State that values the individual more highly than the State, voluntariness more highly than coercion, and differences with respect to ideas, temperament, capacities, predilections, circumstances of life, but also income and wealth more highly than uniformity," the NZZ summarized on 1/2.3.2008 (p. 23) in hits article "Bank secrecy is not tomfoolery".