

This language was in part criticized by colleagues from the same political party in Germany. Former Federal Minister of Economics Clement (SPD) accused his party of "bullying" and was cited as saying "it is certainly problematic that we are adopting a tone toward Liechtenstein that sounds as if we are ready to march in" (dpa, 22.2.2008). How true that was could be seen in various headlines over the following days: the FAZ headline on 23.2. was: "Steinbrück threatens Liechtenstein" (p. 1). The WAS's headline on 24.2.2008 read "German aircraft carriers off the coast of Liechtenstein". Even on 3 March, FTD's headline was "Berlin plans attack on tax havens" (p. 9).

The SZ also reported that not all politicians endorsed the word choice of SPD chairman Kurt Beck (21.2.2008, 6).

However, not only Liechtenstein was the target of such strong language, but also Austria, Switzerland and Luxembourg. Not a single word was wasted on the United Kingdom and its trusts, however, which in principle can be used just the same for tax evasion. And it was even the British Government which ensured that the EU savings tax only covered natural persons, but not legal persons.

## **6.7 Processes**

Reality shows that the process of framing of issues is extremely multilayered. Models of a simple interdependence of media and the general public are inadequate. The framing of issues is undertaken in an extensive, complex communication process that occurs between the individual actors such as the media, politicians, and other interest groups and that each of these groups wants to participate in shaping.

In this regard, the mass media have the important task of reducing complexity and painting a structured, manageable picture. Many issues of importance to political actors are complicated and complex, as is the case in the tax affair. Over the course of this process, priorities are established, and events and facts that are considered unimportant are omitted. Through the process of *selection*, aspects of social or global reality that are to become the object of public opinion are separated from those that are not to be considered. The danger exists that extreme simplifications and omissions result not only in a manageable picture, but also distort realities and give rise to a completely different picture than one that corresponds to reality. Through the process of *framing*, individual events and issues are placed in a context of meaning, i.e. in a *frame*. Framing gives media consumers the possibility of classifying individual issues in a greater context and classifying new events accordingly (see Eichhorn, 2005, 129).

### **6.7.1 Background of the tax affair**

In the case of the tax affair, the background *at the European level* with respect to transnational tax questions had already been prepared for years. One need only recall the OECD *discussion on tax competition vs. tax harmonization*, or athletes and companies that "emigrated" for tax reasons and made the headlines for that reason.

*In Germany*, the background had been prepared for months, with discussions concerning inordinate manager salaries that were paid out to managers as "golden handshakes" even when they utterly failed, the "*poor-rich debate*", the German *Landesbanken* affected by the