

outlet maintains a correspondent in Vaduz. Reporting on Liechtenstein is therefore usually "second-hand" – in the best case, from Zurich, which is an hour by car from Liechtenstein; in less good cases, from faraway Berlin.

The obvious interest of some actors in Germany to conduct the tax discussion via their own media was therefore relatively easy and, as we have seen, extremely effective. On the other hand, it was suddenly easier for actors in Liechtenstein to gain access to the German mass media, which previously had shown little interest in Liechtenstein's economic success stories ("good news is no news").

Because of the *de facto* lack of a noticeable influence by the Liechtenstein mass media, the country strips itself of a major opportunity to influence targeted actors or at least be heard by them.

At least in the examined case, the "passive audience" sphere can be considered together for both countries, since surveys and studies can identify the opinion of the passive audience in both countries on a specific topic area or concrete question across borders. Within the "elite audience" sphere, the subgroup of the "active audience" can, in the opinion of the author at least in the examined case, also be defined and described across national borders, since the representatives of this group voice their opinions on the disputed issues (almost) independently of whether they can be allocated to Germany or Liechtenstein.

The theory of agenda setting comes out of political science. Indeed, disputes arise especially when activity by (national) political decision-makers is desired. The reference point is the political decision-maker: Where and how does the political decision-maker act from the perspective of the public? What is the central problem? Is it tax evasion by German citizens in general terms and the identification of tax offenders, is it the belief that foreign banks or financial instruments facilitate tax evasion, or is the debate of "tax competition vs. tax harmonization" that has been smoldering in Europe for decades and surfaces time and again? Liechtenstein should in any event have an interest in the debate being an internal German matter and keeping it that way if possible (which initially indeed appeared to be the case).

In the case of Liechtenstein and Germany, the goal is to find a settlement and to bring about activity of the other Government in the dispute that is in line with one's own interests. Two (political) publics are facing each other, both of which want to find and must, within the scope of their national interests, find a settlement at the national level (politicians want to be reelected and must therefore find domestic political support for the settlement) and at the international level.

Tax refugees are increasingly operating internationally. States which lose tax revenue due to the international "tax optimization tactics" of their citizens are therefore also increasingly operating internationally. Naturally, the principle of non-interference by a State in the internal affairs of another State continues to hold. But globalization and the progressive integration of the European economic area show that the world, and in particular Europe, are becoming more and more of a single political and economic area. In the present paper, the author therefore assumed that the Eichhorn model can by and large – with amendments – also be applied to transnational communication, especially where it is conducted via the media. The