



12 September 2018

Miscommunication and Distrust in the International Tax Debate

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Introduction

- Austerity measures after crisis
- Pessimism
- Frustration and Distrust
- Taking stock, analysis and outlook



Part I

The international tax debate: state of play



Introduction

- My personal experience
- Dutch, UK and global perspectives



Dutch perspective

- Tax advisors
- Business
- NGOs
- Ministry of Finance
- Tax Authorities
- European Commission
- Academia



British perspective

- Large academic studies by Henley Business School (2015 and 2017)
- Oxford University Centre for Corporate Reputation (2016)
- Results



Global perspective

- Association of Chartered Certified Accountants (2017)



Concluding remarks

- Intense debate: 'miscommunication' and 'distrust'
- Why is this so?



Part II

Understanding the debate through communication science



Models of communication

- Transmission model
- Publicity model
- Reception model



Public Opinion

- Rational information exchange
- Social control
- 'Social fact' of aggregated individual opinions by the media



Role of the media

- Agenda setting, priming and framing
- Reporting in times of economic downturn
- Role of the media in international tax



Concluding remarks

- NGOs seem best placed to get their views across
- Do we now know why?



Part III

Way forward



Two issues

- Towards a public opinion of better quality
- Media ethics



Thank you!

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