Mobilisation for international tax justice after the financial crisis in the UK and Australia

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A thesis submitted to fulfil requirements for the degree of Doctor of Philosophy

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STATEMENT OF ORIGINALITY

This is to certify that to the best of my knowledge, the content of this thesis is my own work. This thesis has not been submitted for any degree or other purposes. A reworked version of Chapter 6 of this thesis has been published as a single author journal article: Vaughan, Michael (2019). Scale shift in international tax justice: comparing the UK and Australia from 2008 to 2016. Social Movement Studies, 1–19. https://doi.org/10.1080/14742837.2019.1607283.
I certify that the intellectual content of this thesis is the product of my own work and that all the assistance received in preparing this thesis and sources have been acknowledged.

Michael Vaughan
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Thank you to my supervisor Ariadne Vromen. I lucked out from the start with Ariadne’s intellectual guidance and sincere interest. And as my luck on other fronts came and went over the thesis – as it does for everyone – I was grateful for her empathy and pragmatism. Whether or not I end up working in academia I have a model for what that looks like to me at its best: intellectual ambition without ego, and an aspiration to be useful to your community and decent to your colleagues.

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ABSTRACT

Over the decade following the financial crisis of 2008/2009, the salience of international tax justice issues such as multinational corporate tax avoidance has grown dramatically against a backdrop of financial instability and government austerity. One frequently underexamined factor in understanding international taxation is the involvement of civil society, which spans a diverse range of actors and repertoires, from experts in the Tax Justice Network disseminating policy proposals to activists in UK Uncut occupying Vodafone stores.

Although there has been formative research into some organisations involved in tax justice advocacy, their relationships with one another have received less scholarly attention. This thesis provides a comparative case study of tax justice advocacy in Australia and the UK after the financial crisis, giving further insight into movement-level dynamics in the context of respectively low and high mobilisation environments.

A mixed methods approach combines three primary sources of data: in-depth interviews with 35 key organisational actors across the two countries; an original hand-coded dataset of 909 articles from five national newspapers in the United Kingdom and Australia between 2008 and 2017, analysed using a political claims analysis approach; and a social media dataset scraped from the public Facebook pages of these core organisations, analysed using natural language processing and network analysis methods.

This thesis argues that tax justice advocacy after the financial crisis is neither a disparate collection of contentious acts nor an undifferentiated transnational network. Instead, contention is primarily structured as interconnected national-level networks, which achieve particular intensity in response to austerity. Given that civil society engagement with international taxation is widely perceived as a counterweight to the concentrated influence of corporate actors, these findings offer a roadmap for future civil society advocacy, which directs attention toward intersectoral cooperation around the national implications of international tax policy.

Supervised by Professor Ariadne Vromen, with associate supervisor Ainsley Elbra
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CHAPTER 1: INTRODUCTION

Tax has always loomed large in the study of contentious politics as a catalyst for protests and revolutions. The international tax system, however, is a thoroughly modern creation. For the most part international tax is veiled in mind-boggling technical complexity, yet it is also deeply implicated in the increasing inequality within and between countries that animates so much of contemporary politics. This thesis compares trajectories of mobilisation for international tax justice in the UK and Australia after the 2008 financial crisis. This comparison poses international tax justice as an episode of contentious politics, amenable to analysis using the theory and methods of social movement research, yet also as the product of complex and specific mechanisms that drive its particular dynamics of contention and which require close empirical work to uncover.

Even though contention around tax is as old as tax itself, the episode of contention explored in this thesis began in earnest with the shock of the financial crisis of 2008 and the subsequent transformations of the economic and political landscapes. A decade of sustained campaigning followed this shock: new organisations and coalitions formed, public claims were staged through careful research and creative protest actions, and the efforts of movement actors filtered unevenly through into outcomes in the formal political arena. The salience of issues such as multinational corporate tax avoidance grew dramatically over these years against a backdrop of financial instability and government austerity, but the trajectory of movement mobilisation around tax justice was far from uniform within
and across national contexts. In 2011, UK Uncut was occupying the stores of alleged
tax dodging companies, and the International Tax Review’s survey of that year’s 50
biggest influences in international tax included prominent UK figures such as
ActionAid campaigner Martin Hearson and Tax Justice Network founding member
Richard Murphy (International Tax Review, 2011). At that point, tax justice
movement contention in Australia was dormant. Activists were not occupying
Vodafone stores in Sydney and the Tax Justice Network Australia had yet to be
established; international tax policy remained largely contained within the domain
of formal government actors, and movement contention would only intensify in the
years to come. Clearly, then, mobilisation patterns diverged even between two
countries sharing many similarities and embedded in the same international tax
system.

This thesis begins with the epistemological assumption that the complex
process of mobilisation can in general be understood by identifying the more
specific causal processes and mechanisms that combine to form it, and which recur
over different episodes of contention (an argument elaborated on in Chapter 2). The
analysis of the case studies is then structured around four groupings of these
mechanisms: actor constitution, scale shift, coordination, and mediation. Before
outlining even this research design in more detail, let alone the analysis itself, one
question needs to be addressed.

So what?
Of course all researchers reflect on the “so what” question. Yet, combining two largely independent academic fields – in this case the study of social movements and international taxation – can provoke push back from both disciplinary directions. Here, then, is an explicit argument for what the conversation between these two fields of knowledge offers.

Firstly, what can social movement scholarship tell us about international taxation? Existing research specifically analysing international taxation frequently acknowledges the significant role of civil society actors in shaping both the politics and policy outcomes, yet for the most part pays greater attention to corporate and state actors. This is not to say research on tax justice campaigning is absent altogether. There has been formative research into some of the key organisations, and in particular the Tax Justice Network (Dallyn 2017; Seabrooke and Wigan 2015; Seabrooke and Wigan 2016) and UK Uncut (Birks 2017; Birks and Downey 2015; Street 2015). These studies are illustrative, however, in that their goal is not to analyse the full range of diverse actors alongside one another within the context of a relational tax justice movement. This thesis aims to bring the analytic tools developed through the dedicated study of contentious politics to this case study in order to expand the scope and depth of analysis, uncover the role of previously elided actors, and identify different causal explanations. In doing so, this thesis combines micro and meso levels of analysis to demonstrate that the relationships between experts like Tax Justice Network, sympathetic NGOs like Oxfam, and
protest groups like UK Uncut shape the dynamics of individual and collective action. For example, separate analyses of experts or activists may fail to account for ways in which these actors constitute themselves in relation to one another (as argued in Chapter 5), and interact directly in transnational networks of cooperation and diffusion (see Chapter 7). Moreover, while it is useful to understand the years following the financial crisis as a historical episode of contention, international tax justice is very much a live political issue, and despite some significant progress in recent years, its objectives around transparent, democratic and redistributive tax systems remain unfinished business. In the event of another financial or economic crisis, in particular, we can expect international tax to recur as a key battleground for contention, making a rich understanding of the recent past a tool to better interpret future events as they unfold.

Secondly, what can a case study of international tax justice tell us about the study of contentious politics? As implied above, many of the features that distinguish the international tax system from its domestic and historical counterparts are transformative of modern politics more generally: the increasing empirical fact and political salience of economic inequality; the technical complexity of its underlying policy problems and solutions; and the political challenges to the sovereignty of national states by international policy systems and global corporate power. The case study of international tax justice can therefore at a minimum demonstrate the usefulness of social movement theory for new and evolving instances of contention; more ambitiously it can also provide an entry point for
middle-range theory building about the dynamics of social movements around issues of economic inequality in an era of complexity.

**Research question**

The overall research question for this thesis is: how have movement actors mobilised for international tax justice in the UK and Australia after the 2008 financial crisis?

Although this discussion will be continued in Chapters 2 and 3, the term ‘mobilisation’ needs to be clearly defined in relation to some key related concepts, and in particular ideas of collective action and contention. Collective action refers to the decision of individuals about whether to take part in some activity along with others in order to advance shared goals or interests, and therefore directs attention toward determinants of participation at the micro level. The tradition of collective action research is heavily indebted to Olson’s (1965) classic text and its formulation of the rationally maximising individual, however even later contributions which expand the motivations for participation (Udéhn 1993), or the modes for that participation (Micheletti 2003; van Deth and Maloney 2011), usually direct the focus of analysis to participation and non-participation as a micro-level process in contrast with more structuralist accounts (Lichbach 1997). This thesis will present a range of collective actions taken by movement actors: traditional collective action events like the protests staged by UK Uncut and trade union marches; as well as less traditional and more individualised collective action such as crowdfunding
campaigns and online petitions. The focus of this thesis, however, is not primarily at the micro level. This is where the concept of contention provides leverage by incorporating instances of collective action within ‘episodic, public, collective interaction among makers of claims and their objects when (a) at least one government is a claimant, an object of claims, or a party to the claims, (b) the claims would, if realized, affect the interests of at least one of the claimants’ (Tilly 2000, p. 138). Contention is therefore more meso than micro in its analysis since it presupposes multiple episodic interactions among a collection of actors; it is also for that reason relational in its analysis, both by connecting instances of collective action, and by contextualising those instances within relationships between different actors. Mobilisation aligns closely with this idea of contention and refers to an increase in the resources available for the staging of contention (Tilly and Tarrow 2007). These resources are diverse, and Chapter 2 will detail some of the different environmental, relational and cognitive mechanisms which can affect the resources available for contention. Mobilisation therefore both connects the meso and micro level of analyses as ‘the process through which a demand for collective action present in a certain community is met by a supply of collective action events staged by social movements’ (Walgrave, 2013, p. 205), as well as measuring a change in outcome at the system level (through the increase in overall resources referred to by Tilly and Tarrow). The theoretical framework discussed in detail in Chapter 2 describes how this complex process can be analytically disaggregated into constituent causal mechanisms which recur in similar ways across different
episodes of contention, enabling comparison between cases such as the two
countries presented in this thesis.

Moving on to another key term, this thesis will use a broad working
definition of tax justice adapted from the most global and representative civil
society organisation, to most closely reflect the shared interpretations of movement
actors which are the object of research. The Global Alliance for Tax Justice describes
their goal as 'greater transparency, democratic oversight and redistribution of
wealth in national and global tax systems' (GATJ, 2017). The more nuanced different
meanings of tax justice are dealt with in two different sections within the thesis:
Chapter 4 provides more detail about tax justice in a policy context, and then builds
on that context to define more explicitly the 'tax justice movement'. Chapter 5 then
investigates how conceptualisations of tax justice vary among movement actors
themselves.

This research question, structured through the paired comparison of the UK
and Australia, involves two main types of comparison in investigating the
mechanisms underlying mobilisation. Between the two cases, higher overall
mobilisation in the UK is contrasted with lower overall mobilisation in Australia.
Within each case, variation in mobilisation over time provides greater inferential
leverage in identifying the most significant causal mechanisms for the overall
process of interest. The paired comparison between the UK and Australia therefore
enables a more general account of post-crisis contention than an individual country
case study, and draws greater attention to those mechanisms that have been significant in producing mobilisation across different national contexts.

A mixed methods approach combines three primary sources of data. The use of mixed methods, as discussed in greater detail in Chapter 3, is intended primarily to enable greater leverage in identifying and understanding complex causal processes by triangulating the analysis of qualitative and quantitative data (Tarrow 2010a). The analysis throughout the thesis is informed by the first source of data: in-depth interviews with 35 key organisational actors across the two countries. Yet additional data sources enable triangulation around some of the insights provided by movement actors. An original hand-coded dataset of 909 articles from five national newspapers in the United Kingdom and Australia between 2008 and 2017 is analysed using a political claims analysis approach to provide a more robust measure of contentiousness over time and between countries. Finally, a social media dataset scraped from the public Facebook pages of these core organisations is then analysed using natural language processing and network analysis methods. This social media data allows greater attention to the strategic self-mediation of movement actors, and with the newspaper dataset enables a comparison of the respective affordances of news and social media for movement actors.

The use of paired comparison (Tarrow 2010c) and mixed methods are designed to address the two purposes of the project described above in answer to the ‘so what’ question, by balancing inference quality and inference transferability.
(Teddle, 2009). The inductive data-gathering through extensive interviews with movement actors, the case study research design, and the focus on complex mechanism-based causality all lean heavily towards inference quality. This assists with the in-depth understanding of tax justice advocacy as a phenomenon, i.e. ‘what social movement scholarship can tell us about international taxation’. The introduction of mixed methods and paired comparison between the UK and Australia supports more tentative inferences about the transferability of the findings – in other words, ‘what the study of international tax can tell us about the study of contentious politics’.

**Chapter outlines**

Chapter 2 provides the primary literature review for the thesis. In particular, this chapter introduces the social movement literature with a focus on *Dynamics of Contention* (McAdam, Tarrow, & Tilly, 2001) and its critical reception as providing the overall theoretical framework for analysis. This theoretical approach involves disaggregating the complex process of mobilisation into smaller component processes and mechanisms, which is the approach taken over the four main empirical chapters (5-8).

Chapter 3 sets out the methodological approach of the thesis including the paired comparison between the UK and Australia and the mixed methods approach to data collection and analysis. A section is dedicated to the methods used in each of the four main empirical chapters, as outlined below.
Chapter 4 introduces the case study of international tax justice in detail, including a brief overview of significant events in the two countries during the time period under analysis. The literature around international tax justice is surveyed, followed by a discussion around the conceptual and empirical meaning of the term ‘tax justice movement’ as it is used over the remainder of the thesis.

Chapter 5 begins the main empirical analysis of the case studies with a focus on cognitive mechanisms, and in particular the process of actor constitution. Bourdieu’s body of work provides the analytic tools for this discussion, specifically his three concepts of symbolic power, capital and fields. The financial crisis is analysed as a crisis in the Bourdieusian sense, disrupting the symbolic power of global corporate actors and elevating international tax to the level of contested discourse. The form that contestation took among different movement actors is explored through their different stocks of capital: actors with high social capital and low scientific capital conceptualise tax justice democratically, while actors with the inverse capital profile conceptualise tax justice in more technocratic terms. Chapter 5 then identifies contestation as occurring in two distinct fields: the political field and the international taxation field. The conceptualisation of tax justice in the context of these inter-field dynamics can be interpreted as an effort to disrupt the autonomy of the international taxation field, and introduce heteronomy to disrupt the influence of established corporate actors. The dynamic intersection of different
fields and capital types is proposed as a way to understand the constitution of different tax justice movement actors.

Chapter 6 shifts focus to environmental mechanisms highlighted by the paired comparison between the UK and Australia, arguing that mobilisation is produced through downward scale shift as a response to domestic austerity policies. The Political Claims Analysis (PCA) method is used on an original dataset of 909 hand-coded newspaper articles from five newspapers across the two countries. The analysis reveals that in both cases, contentiousness peaks in the period immediately following austerity policies at the national level (2010/2011 in the UK and 2014 in Australia) rather than international shocks like the crisis itself or the Panama Papers. Qualitative analysis of the frames in movement actors’ claims supports the argument that downward scale shift occurs in both countries at different times, as the international tax system is problematised primarily in terms of the impact on domestic revenue. Chapter 6 concludes that the generation of mobilising grievances through austerity policies, combined with strategic frame alignment of movement actors, produces downward scale shift which is closely associated with transient windows of higher mobilisation.

Chapter 7 focuses primarily on relational mechanisms, exploring how organisations campaigning around international tax justice coordinate with one another in overlapping national and transnational networks. The chapter extends the Political Claims Analysis of newspaper data analysed in Chapter 6,
complementing evidence of collaboration in these news reports with additional data about governance-level links between organisations, such as formal group affiliations. The resulting network shows important variation between the two countries: while the Tax Justice Network is central to both countries, they partner more with aid organisations in the UK and trade unions in Australia, reflecting the importance of resource distribution and political context in the composition of movement networks. Comparison between the two country networks also shows the UK as larger, more segmented, and an overall exporter of resources and practices to Australia, while Australia is smaller, more integrated, and generally on the receiving end of transnational diffusion mechanisms. Like the chapter before it, Chapter 7 concludes that national context is a significant factor in the differential trajectory of tax justice contention, in this case regarding the structure of local movement networks.

Chapter 8 introduces the final set of mechanisms around mediation which, although not figuring prominently in the Dynamics of Contention framework, have become an increasingly important element of contention in the intervening years. Social media network analysis is performed on data scraped from the Facebook pages of the core organisations in the two countries, using natural language processing such as topic modelling and Named Entity Recognition. In contrast to quotes in newspaper reports which often reflect external factors such as issue salience and the content preferences of news organisations, social media data provides a more direct view of the self-mediation practices of movement actors.
This data shows how the production of movement discourses is heavily shaped by the reception of non-activist audiences, and as a result is generally more localised and geographically segmented. Comparing the social media network analysis with the Political Claims Analysis from Chapter 6 provides an additional insight: mainstream media representations reveal a preference for novelty, expertise and high-profile corporate case studies, while the self-mediation of movement actors on Facebook is characterised differently by personalisation and affective calls to action. Throughout Chapter 8, these insights around self-mediation and representation by news media are verified with insights from interviews with key movement actors.

Chapter 9 concludes the thesis by bringing back together the threads of these different sets of mechanisms back under a general analysis of the tax justice movement after the financial crisis as an episode of contention.

Social movement theory can help us interpret mobilisation around tax justice as produced through the dynamic interaction of a series of different sets of mechanisms. Cognitively, actors are constituted differently in relation to the shared proposition of ‘tax justice’ depending on the kinds of resources they hold and the fields within which they are contending power. Environmentally, national context is critical in joining the demand-side grievances generated by national-level austerity politics with the supply-side policy prescriptions offered by tax justice advocates. Relationally, actors coordinate through networks of cooperation and exchange where tax policy specialists broker links strategically with different types of
partners depending on local context. And finally, mediation processes structure the cycle of contention as representations in mainstream media interact with self-mediation processes, such as through social media.

These four sets of mechanisms form a portrait of the tax justice movement which looks different from most current descriptions in the scholarly literature: neither made up of disparate disconnected acts of contention, nor equivalent to an undifferentiated and homogenous transnational network. Instead contention around international tax justice is primarily driven by densely interconnected national-level networks of cooperation, with less prominent links forming transnational bridges between them. The rest of the thesis will work to substantiate this argument with thorough analysis of the paired case study comparison, and conclude with a discussion about the implications for future research around tax justice advocacy and other similar instances of contentious politics.
CHAPTER 2: THEORISING DYNAMICS OF CONTENTION

This chapter provides a literature review situating the project within social movement scholarship and introducing the case study of international tax justice in detail. Each of the main chapters of the thesis begins with a more targeted literature review introducing the theoretical basis for the key mechanisms and processes identified in that chapter’s data. The purpose of this chapter is therefore to introduce a more general theory of contentious politics that justifies the use of a mechanism and process approach to explaining tax justice advocacy over an episode of contention.

The first section advances this mechanism based approach to causal explanation through a close reading of the framework outlined in Dynamics of Contention (McAdam, Tarrow, & Tilly, 2001), including a discussion of how the text (supplemented by its subsequent critiques) has informed the design of this research project. The second section then provides a more thorough introduction of the case study of tax justice advocacy, including some of the core policy dynamics and actors.

Social movements using DOC

This section situates the thesis within social movement literature: if the key phenomenon of interest is mobilisation, then it is important to be explicit in engaging with the range of alternative theoretical foundations for conceptualising and measuring it. The linchpin for this engagement with social movement scholarship is Dynamics of Contention (McAdam et al., 2001), the widely read and
widely critiqued work by three of the most influential scholars in the field, hereafter referred to as DOC. The section proceeds in three stages: firstly DOC as a synthesis of existing analytic approaches such as opportunity structures, resource mobilisation and framing; secondly DOC as a more contested attempt at innovation in the field, primarily in the call to adopt a process and mechanism approach to causal explanation; and thirdly critiques of DOC, concentrated most heavily on this process and mechanism approach. Finally the discussion of social movement theory will conclude with an argument for why DOC, despite being labeled an ‘abomination of theory’ (Opp, 2009, p. 325) which ‘widely disappointed’ (Jasper, 2010, p. 967), is the framework used in this particular research project.

**DOC as synthesis**

DOC must firstly be understood by looking backwards to the strands of social movement literature it attempted to bring together. The early twentieth century antecedents to social movement research often analysed the phenomenon of crowd behaviour by developing general theories about their psychology and motivations. For example, while earlier work tended to emphasise the irrationality of crowd behaviour (Le Bon, 1908), mid-twentieth century scholars in the US developed an alternative perspective which stressed the rationality of protest as the result of material grievances (Park, 1972). Over the second half of the twentieth century, scholars developed a collection of more middle-range theories to explain more specific mechanisms in social movement action which were not in direct conflict with one another, and yet tended to focus on different elements of contentious
politics (Tarrow, 2011). In the 1990s, a collection of leading scholars agreed on the
utility of bringing these different perspectives together in a synthetic model of
contentious politics, exemplified by the 1996 text *Comparative Perspectives on Social
Movements* in which the authors state ‘Increasingly one finds movement scholars
from various countries and nominally representing different theoretical traditions
emphasizing the importance of the same three broad sets of factors in analyzing the
emergence and development of social movements/revolutions’ (McAdam, McCarthy,
& Zald, 1996, p. 2). Five years later, DOC (co-authored by the same key figure of
Doug McAdam) similarly tried to present a synthetic model of contentious politics
which brought together these three different sets of factors. In *Comparative
Perspectives on Social Movements* they were labeled political opportunities, resource
mobilisation, and framing; in DOC they were classed as environmental mechanisms,
relational mechanisms, and cognitive mechanisms. Understanding DOC firstly
requires an understanding of the literature referenced by these three classes of
mechanisms.

Environmental mechanisms incorporate what many theorists have described
as the political opportunity structure. The political opportunity structure includes
those features which are largely stable like the multiplicity of centres of power, the
openness to new actors and the level of repression, as well as more unstable factors
like political alignments and the availability of supporters for challengers (Tilly &
Tarrow, 2007). As Kriesi (2004) has noted, this configuration of political actors
(invariably less stable than the fundamental culture and state structure) may also be
policy-specific, and so opportunity structures can vary between different policy domains within the one national context. In essence, environmental mechanisms pick up the governing insight from political opportunity structure theory that the possibilities for contentious action depend on context as much as the resources and decisions of actors themselves (Meyer 2004). In other word, ‘the collective actor must respond to conditions it does not control’ (Bloom 2014). In this thesis, the more stable elements of environmental mechanisms such as level of democratisation are constant across time and between countries. Yet there are more transient contextual factors which vary significantly; if we think of environmental mechanisms as ‘externally generated influences on conditions affecting social life, such as resource depletion or enhancement’ (McAdam & Tarrow, 2011, p. 4), then the different economic impacts of economic recession and austerity in the two countries is a key variation between them. This impact of recession and austerity is a major focus of the political claims analysis in Chapter 6 which tracks the overall level of mobilisation over time in the two countries.

Relational mechanisms bring in the focus on networks and organisations which have been the traditional domain of the resource mobilisation scholars. McCarthy and Zald (1977) when developing resource mobilisation theory, described it as motivated by the ‘collective action problem’ of Olson (1965), which argued that individuals needed a reason (such as selective incentives) to contribute towards attaining public goods which they could otherwise free-ride off. In this way, resource mobilisation theory was offered up as a structuralist antidote to the
behaviouralist focus on the individual psychology of social movement participants and their grievances. Since then, decades of scholars have built on that basic ontological claim to elaborate how social movements aggregate, self-produce, appropriate or secure patronage to gain resources that might then create organisations, build their capacity, raise money, or generate activism or collective action (Edwards & McCarthy, 2004). In this research project, the key relational mechanisms that are identified are the formation of networks between organisations and individuals that enable the flow of shared information and resources and in turn constitute some degree of shared values and identity.

Network theory can help describe relational mechanisms at the micro level, such as which organisations occupy leadership roles by virtue of their connectedness to large numbers of other actors (Diani 2003a; Ganz & McKenna, 2018), and which act as brokers between otherwise disconnected groups of actors (Granovetter 1973, Herve 2014). At the meso level, network theory can differentiate between the varying accumulations of these relationships, using statistical measures such as integration and centralisation to differentiate between different types of movement structures (Diani 2003b). At the macro level, network theory has been used to describe the behaviour of transnational activist networks characterised by the intersection of an increasingly global advocacy agenda with the distributed organising potential of modern communications technologies (Keck and Sikkink 1999, Smith and Wiest 2012). Chapter 7 uses network theory on all of these levels to explore relational mechanisms in the international tax justice movement.
Cognitive mechanisms encompass the cultural turn of scholars who called attention to framing processes and other discursive and ideational factors in contentious politics. This perspective sees ideology not as produced directly by material grievances but by the 'dialectic relationship between concrete "speech acts" and their socio-material context' (Lindekilde, 2014). Snow and Benford (1988) outline three categories of frames, operating as selective presentations of situations and events to increase the salience of particular elements and causal interpretations. Diagnostic frames define the problem to be solved, prognostic frames propose a particular solution, and motivational frames provide a rationale and urgency for action. Success of frames is accounted for in terms of resonance and frame alignment. Frames resonate when they have empirical credibility, experiential commensurability or narrative fidelity (Snow and Benford 1988). Snow et al (1986) separately describe frame alignment as the process whereby social movement organisation frames become congruent with other individuals: frame bridging, which connects with as yet unmobilised but sympathetic audiences; frame amplification, which increases the salience of particular values or beliefs; frame extension, which portrays objectives as aligned with potential new adherents; or frame transformation, which seeks to fundamentally reorient existing values or beliefs. Later scholars have called for frame analysis to pay attention to the ways that the wider 'discursive opportunity structure' of public discourse shapes the effectiveness of individual frames (Koopmans & Olzk, 2004; McCammon, Newman, Muse, & Terrell, 2007). Cognitive mechanisms recur throughout the empirical chapters of this thesis in different forms: agential meaning-making is the sole focus
in Chapter 5’s Bourdieusian analysis; strategic framing and frame alignment forms part of Chapter 6’s analysis of newspaper reporting; and discourse networks are part of Chapter 8’s analysis of social media data.

**DOC as innovation**

Although the above-described synthesis between environmental, relational and cognitive mechanisms is an important element of DOC, it is not the book’s main contribution. In fact, these different strands of literature are all contained within what the authors describe as the ‘classic social movement agenda’ they are trying to amend (McAdam et al., 2001, p. 17). Instead, DOC proposes to develop this classic social movement agenda in several ways. Less controversially, the authors propose a more dynamic model which has a broader scope for analysis. More controversially, they argue for a process and mechanism approach to causal explanation.

The authors less controversial innovations are encapsulated in the title *Dynamics of Contention*. They are interested in ‘contention’ rather than social movements, to correct an overemphasis on particular forms of social movements associated with US politics in the 1960s, which reflects (apart from an obviously problematic parochialism for scholars interested in generalisability) an overemphasis on opportunities rather than threats. Contentious politics can be understood instead as the overlap between contention (making a claim which has bearing on someone else’s interests), collective action (coordinating efforts with others ‘on behalf of shared interests or programs’) and politics (interacting with
agents of government) (Tilly & Tarrow, 2007). This notion of contentious politics therefore encompasses a wider range of cases across countries and historical contexts, and so is better attuned to generalisations around the causal mechanisms underpinning contention. The authors also argue that models explaining contention should be dynamic. This means that different analytic approaches such as environmental or relational mechanisms cannot be considered in isolation or evaluated in competition with one another as potential explanations of social movement outcomes, but instead must be considered as part of a complex and integrated process. This revision to the classic agenda was largely well received, such as Koopmans’ agreement that ‘the standard model that has basically grown from “gluing” resource mobilisation, political process, and framing approaches is too static and too much focused on the explanation of the behaviour of single actors’ (Koopmans, 2003, pp. 117-117). The authors argued that a more dynamic approach to studying social movements would enable greater focus on episodes of contention rather than individual movements, and later phases in those episodes rather than their origins alone. While the goal of a more dynamic model of contentious action was well received, the authors’ prescription for how to accomplish it was also the source of their strongest criticism.

At the core of DOC is the argument that studying episodes of contentious politics requires the study of mechanisms and processes. The authors lay out the definitions of these key terms:
Mechanisms are a delimited class of events that alter relations among specified sets of elements in identical or closely similar ways over a variety of situations.

Processes are regular sequences of such mechanisms that produce similar (generally more complex and contingent) transformations of those elements.

Episodes are continuous streams of contention including collective claims making that bears on other parties' interests.' (McAdam et al., 2001, p. 24)

The study of contentious politics therefore involves identifying episodes of contention with some puzzling element to be explained, then detecting the processes that provide an explanation, and finally disaggregating those processes into their constituent mechanisms (McAdam et al., 2001, p. 29). The authors argued that the most significant processes in contentious politics would operate similarly across different contexts and cases, and therefore research should search for these patterns of similarity across differences. The authors' commitment to the mechanism and process approach was ambitious in two regards. Firstly, it tried to provide a framework for causal explanation that suited the historical case study methods prevalent in social movement research, as opposed to the large-N statistical inference which dominated mainstream political science. As the authors themselves later argued, the promise of mechanism-based explanations was their role 'as complements to variable-based explanations, or even as substitutes for them' (McAdam, Tarrow, & Tilly, 2008, p. 307). Secondly, the authors tried to achieve a more significant synthesis in social movement scholarship by using
mechanisms to bridge the ontological divide between structuralist and culturalist approaches. As McAdam and Tarrow reflected a decade after DOC’s publication:

‘we tried to reach beyond the traditional structuralism of the social movement field by calling for, and illustrating, more attention to agency through a distinct focus on the mechanisms and processes of contentious politics. This, we think, was the major ontological contribution of the study and the one that has caused the greatest amount of controversy.’ (McAdam & Tarrow, 2011, p. 3)

As the next section describes, other scholars were more likely to praise the authors’ ambition than their execution.

**The critical reception of DOC**

Reactions to DOC were characterised by sharp critiques and rich debates, a combination encapsulated in the observation that ‘Chuck Tilly often quipped that DOC was the most successful failed experiment he had ever been involved in’ (McAdam & Tarrow, 2011, p. 6). Undoubtedly the lightning rod for the sharpest critiques was the use of mechanisms and processes. To survey a sample of the theoretical criticisms: mechanisms were poorly defined as a general term (Jasper, 2010), and in their specific application (e.g. boundary activation) appeared to define away the thing needing to be explained by giving it the causal status of a law without sufficient justification (Koopmans, 2003); mechanisms and processes seemed to be conceptually difficult to distinguish from one another and used interchangeably in the text (Staggenborg, 2008); and there was a lack of clarity about what explanatory
power is offered by mechanisms, and what is instead more specific to historical context (Barker, 2003). Perhaps the most substantial critiques revolved around these issues of causality, given causality is the explicit goal of mechanism-based explanation. As Demetriou argues, referring to mechanisms and processes jointly as ‘modes’, these problems ‘can be summarised here in two interrelated observations: first, that different modes may well generate the same outcome; second, that different outcomes may well be generated by the same mode’ (Demetriou, 2012, p. 55). Mechanisms appeared to many scholars as an imprecise form of generalisation which could not hold up under scrutiny.

Moreover, DOC’s attempted synthesis of different ontological perspectives invited pushback across the spectrum, from those linking the structuralist credentials of the authors to their insufficient attention to activists’ agency (Platt, 2004), and culturalists arguing that ‘meaning must remain front and center’ (Jasper, 2010, p. 973), to rational choice theorists defending the greater utility of existing approaches (Opp, 2009). Although it should be noted that some scholars viewed DOC as a sincere effort on the part of its authors to moderate their previous structuralism (Goldstone, 2010), it appeared to run afoul of the prescription that in trying to please everybody, you run the risk of pleasing nobody.

These theoretical concerns were accompanied by related methodological critiques, i.e. that the application of the DOC framework to the actual study of contentious politics posed significant challenges. Partly the methodological
challenge stemmed from a lack of explication in the original text – the concrete application of the DOC framework appeared cursory and focused exclusively on historical narratives to the exclusion of other forms of research (Oliver, 2003). Yet even in the authors’ subsequent elaboration on the methodological application of mechanism-based explanation (McAdam et al., 2008), scholars noted that the lack of conceptual clarity about mechanisms and processes meant scholars had to be careful and explicit in their treatment of different elements for analysis (Earl, 2008).

**Why DOC here and now?**

Given the well-articulated critiques of DOC as a framework for the study of contentious politics, it naturally prompts the question - why use it at all? The first answer is a general one: even with its limitations, DOC may be the best option we have. Since DOC no similarly ambitious and synthetic model for contentious politics has been proposed to replace it, which can draw together the diverse strands of middle-range theory described above. Whether or not this reflects the sufficiency of the framework itself or ‘the end of the ambitious paradigms’ (Jasper, 2010, p. 974), researchers in the field have returned consistently to DOC in the subsequent years to update its general mechanism and process approach to the changing context for contention (Stekelenburg, Roggeband, & Klandermans, 2013). The second answer to ‘why DOC?’ is similarly pragmatic but more specific to this thesis research project: the research question of this thesis plays to DOC’s strengths and permits strategies to mitigate its weaknesses.
This thesis examines different trajectories of contention around international tax justice after the financial crisis in the UK and Australia, and so immediately plays to the DOC framework’s strong suits. Just as recommended by the authors, the research process begins with an episode of contention and seeks to explain the key processes of mobilisation which are of particular interest across the two cases, and then to detect the mechanisms combining to form those processes. As described in Chapter 1, mobilisation refers to the increase in resources available for the staging of contention, and so the different chapters of this thesis investigate the range of different prospective mechanisms which the DOC authors identify as significant: environmental (such as Chapter 6’s analysis about the changing political opportunity structure under conditions of austerity); relational (such as Chapter 7’s examination of networks of diffusion and brokerage); and cognitive (such as the discursive and framing mechanisms discussed in Chapters 5 and 8). Moreover the paired comparison research design, which is discussed in greater detail in the next chapter, similarly mirrors the models of analysis both in the original DOC text and recommended in subsequent discussions around the analytic approach, particularly since it involves triangulation with mixed methods (McAdam & Tarrow, 2011). The research objective and design is therefore well-suited to the DOC approach.

When it comes to the challenges of the mechanism and process approach, there are solutions that can be applied in a specific project but are not feasible at the more general level of the framework itself. For example, a repeated criticism is that mechanisms are insufficiently justified in terms of the underlying theory, and do not
link adequately to existing theorisation in the literature (Koopmans, 2003). Since this research project considers a limited subset of processes and mechanisms and has a more limited scope for in-depth analysis, each chapter of this thesis includes a targeted literature review of the key process being deployed in that chapter’s discussion. The starting point for identifying these key processes is the authors of the DOC framework, to retain coherence in the use of the terms. For example, Chapter 5 analyses actor constitution, Chapter 6 analyses scale shift and Chapter 7 analyses coordination – all of which are processes clearly identified by Tilly and Tarrow (2007). In addition, the flexibility of the concept of mechanisms and processes allows this foundational work to be supplemented by more recent or more specifically relevant theoretical work. For example, Chapter 8 looks primarily at processes of mediation in order to account for the significant intersecting affordances of legacy and social media, and in doing so deploys Cammaerts’ (2018) concept of the circuit of protest to disaggregate this process into more specific mechanisms. In general, then, critiques of DOC’s imprecision in terms of the explanatory power of mechanisms and processes is a useful directive in conducting the analysis itself to ‘be scrupulously clear about what the elements are, what the mechanisms are, what the processes are, etc’ (Earl, 2008, p. 356).

Finally, the criticism that DOC is outwardly synthetic but overly structuralist at its core, reflected in an insufficient treatment of meaning-making and agency, can be acknowledged with a dedicated focus on the agential and interpretive dimensions of mechanisms and processes: for this reason the first empirical chapter
of this thesis is dedicated to how movement actors are constituted by the meanings they attach to tax justice. Bourdieu’s theoretical framework in this chapter, deployed within a broader DOC approach, emphasises the relational approach which Emirbayer (2010) argues is the common touchstone for both Bourdieu and Tilly, and which is deliberately intended to mediate between competing structuralist and individualist perspectives. Even if Bourdieu has been criticised at times as overly focused on the reproduction of systems of domination, other scholars like Elder-Vass (2010) maintain the compatibility of Bourdieu’s work with individual agency. And separate to the question of agency, Bourdieu’s work unarguably elevates the importance of cultural meaning making such as through the operation of symbolic power and symbolic violence (Mische, 2012). For this reason, Jasper’s call for meaning to remain front and centre is addressed in this thesis by Bourdieusian analysis occupying the front and centre of the empirical analysis.

This section has taken a mostly chronological overview of social movement literature. Firstly, it looks backwards from DOC, at the way it synthesises different strands of theory around environmental, relational and cognitive mechanisms. Then it examines DOC as an attempt to innovate beyond this classic social movement agenda by shifting to a dynamic analysis of contention through the analysis of causal mechanisms. Subsequently, it explores the reactions to DOC, which cautioned against an imprecise application of the mechanism and process approach. Finally, it posits this thesis project in 2019 as an opportunity to deploy the DOC framework in
a specific paired comparison which plays to the strengths of the approach while being mindful of its potential pitfalls.
CHAPTER 3: METHODOLOGY

Since each of the main empirical chapters (5-8) is structured around a specific source of data and accompanying method, the purpose of this chapter is to provide an overall methodological framework that links these different methods and data sources with one another and back to the research question. The chapter proceeds in two sections: the first section justifies the project-level methodological choices, and in particular the use of paired comparison between the UK and Australia, which provides greater inferential leverage in determining the mechanisms and processes central to overall mobilisation. The second section then moves through the empirical chapters of the thesis, introducing each set of data and methods in turn: Bourdieusian analysis of interview data in Chapter 5; Political Claims Analysis of newspaper data in Chapter 6; network analysis of newspaper and organisational data in Chapter 7; and natural language processing of Facebook data in Chapter 8. The chapter concludes with an argument for combining these different data and methods together in a final analysis of mobilisation.

The logic of paired comparison between the UK and Australia

At its heart, this thesis compares the case studies of tax justice movements in the UK and Australia. It is important, therefore, to be clear about the logic and constraints of that form of comparison. To start with, the case study approach is useful since tax justice mobilisations are complex phenomena as will be established by the four empirical chapters presenting different sets of causal mechanisms. Case studies therefore allow for internal validity through in-depth exploration of data
(through richness of description and capacity to provide good historical explanations of complex mechanisms) while providing higher external validity than a single case study (i.e. higher generalisability to other similar cases). As described in the introduction chapter, the key outcome of interest are the different trajectories of mobilisation in the two countries, despite their many shared similarities. Tilly (2010c) argues that paired case studies can incorporate a range of comparative logics, from comparing primarily similar to dissimilar cases. In this thesis, the underlying logic of comparison reflects the intuition of the most similar systems design, involving comparison between cases with as many features as possible controlled for, leaving a manageable subset of explanatory factors to explore in detail (Przeworski, 1970, p. 32). Paired comparison as outlined by Tilly, however, acknowledges the inevitable existence of other confounding variables in complex events and so seeks to use the depth of the case study approach to enable causal-process observations which can nevertheless relate explanatory factors to outcomes of interest.

It is important to note, therefore, that this is not a ‘controlled comparison’ in an experimental sense; a controlled comparison would mean inferring a causal relationship between change in the dependent variable (mobilisation) to change in an independent variable (such as the introduction of austerity policies by government). Yet the difficulty of controlling for other variables is on clear display in this instance. Firstly, despite the apparent similarities between the two countries there is a proliferation of potential independent variables that are not controlled
for: in addition to different economic conditions, for example, you could identify the
different size and composition of civil society resources, differences in the power of
the financial sector and the level of tax haven activity in the economy, as well as the
degree of national government influence in the international political system. All of
these are plausible additional factors that vary between the two countries. Secondly,
there is the problem of complex causality and equifinality: it is clear from the study
of social movements that mobilisation as a process can involve different
combinations of mechanisms in different circumstances: DOC’s profile of
mobilisation in South Africa in the 1980s highlights mechanisms of brokerage,
category formation, object shift and certification, whereas their study of Spain’s 20th
century transition to democracy instead profiled mechanisms of repression, identity
shift and radicalisation (McAdam et al., 2001). In the study of social movements,
then, it is impossible to assume a uniform relationship between independent and
dependent variables with complex intervening causal processes, such as in this case
between government austerity and mobilisation. As George and Bennett (2005, p.
161) argue, ‘when a phenomenon is governed by equifinality, the investigator’s task
is to produce a differentiated empirically based theory that identifies different causal
patterns that produce similar outcomes’. This is essentially the methodological
argument underlying the DOC framework: a focus on mechanisms as causal
processes as an alternative to variable based research. Thirdly, the study of
international tax justice issues is vulnerable to Galton’s problem, i.e. that the cases
are not independent and that diffusion between countries is a significant factor in
explaining outcomes (Keman, 2008, p. 79). The UK and Australia cannot be treated
as purely independent cases in this thesis, given the transnational interdependence of policy-making processes and the civil society networks that articulate claims to them. While most of the analysis compares mechanisms and outcomes in the two countries, a significant focus of Chapter 7 is accounting for the role of transnational networks intersecting these more discrete national processes; identifying the source and impact of diffusion processes between the two countries then preserves the treatment of them as being otherwise largely independent (Lijphart, 1975).

Instead of controlled comparison, the logic of this study is better conceptualised of as ‘structured, focused comparison’ (George & Bennett, 2005, pp. 67-72). The comparison is structured in the sense that the same general questions are asked of each case: in this thesis, how is the complex process of mobilisation composed of specific environmental, relational and cognitive mechanisms? The comparison is also focused in that it explicitly narrows the data of interest in the historical period being examined: this thesis is solely concerned with movement mobilisation rather than, for example, policy change. Structured, focused comparison as outlined by George and Bennett also provides a methodological framework for supplementing between-case analysis with within-case analysis. This means rather than just relating differences in mobilisation to differences in characteristics between the two countries such as economic performance, within-case analysis allows for process tracing (Collier, 2011) by collecting causal process observations (Brady, Collier, & Seawright, 2006; Mahoney, 2010) to describe the sequence of mechanisms and outcomes over time. This approach is on display, for
example, in Chapter 6 when the quantity of newspaper reporting of movement actors’ claims is compared between countries and over time, and then supplemented with process tracing and interview data to draw inferences about the role of austerity policies in tax justice mobilisation.

**The use of mixed methods**

Apart from the structured, focused comparison of cases, the other overarching methodological choice of this thesis is to take a mixed methods approach. Mixed methods have been directly posited as maximising the strengths of the paired comparison of cases in general (Tarrow, 2010c) and the DOC framework in particular (McAdam et al., 2008). Yet even though the choice to use mixed methods is unlikely to be controversial, neither should it be unreflective. The main advantage of a mixed methods approach in this thesis is that triangulation between quantitative and qualitative data sources affords greater leverage in tracing complex causal processes (Tarrow, 2010a). With the exception of Chapter 5 on actor constitution, which uses exclusively qualitative analysis, the remaining chapters follow the same general approach to mixed methods. This approach involves firstly establishing a contrast between and/or within cases using quantitative data analysis, followed by qualitative analysis of the key causal mechanisms. For example, Chapter 6 on scale shift initially establishes different trajectories of mobilisation using the quantitative analysis of newspaper reporting around tax justice claims; subsequent qualitative analysis of the frames in those reports enables identification of the causal mechanisms of frame alignment and scale shift. Chapter
on coordination, firstly uses data from newspaper reports and inter-organisational affiliations to compare the structure of networks in the two countries; the dynamic formation of those networks is then reconstructed with the assistance of interview data to uncover the role of leadership and brokerage mechanisms. Chapter 8, on mediation, firstly takes a quantitative natural language processing approach, constructing a discourse network of actors’ use of language on Facebook; subsequent qualitative analysis then highlights the interactive relationship between self-mediation of movement actors and their representations in mainstream media. In each of these cases, the initial contrast in the paired comparison is established using quantitative methods; however the complex causality behind those outcomes is investigated qualitatively.

**Bourdiesian analysis using interview data in Chapter 5**

Chapter 5 analyses the constitution of tax justice actors using a Bourdiesian field analysis, and focuses primarily on interview data with those actors. The theoretical framework for analysis is Bourdieu’s work on capital, field and symbolic power. As discussed in detail in the chapter itself, Bourdieu’s theories have been used increasingly in critical accounting literature to describe the way practices are constituted through the combination of the backgrounds of individual actors, the resources at their disposal, and the rules of the field within which they operate (Anesa et al., 2018; Mulligan and Oats, 2016). Part of the utility for Bourdieu’s theories in the area of taxation, as demonstrated by these studies, is their ability to use the rich data collected through interviews with professionals embedded in the
norms of the field and draw conclusions about those norms. The analysis in Chapter 5 similarly examines individual motivations, resources, and shared norms but turns this perspective to the tax justice movement.

**Data collection**

The main source of data used in the Chapter 5 analysis is from interviews with key movement actors. An initial list of core organisations and actors was compiled based on previous case study research, including preliminary reviews of the newspaper data presented in Chapter 6. Interviews were sought with at least one representative from each of these organisations, and during the course of each interview the list of core organisations was presented to the interviewee. Interviewees were then asked to review the list and confirm which organisations they perceived as influential in tax justice advocacy, which organisations they had collaborated with, and any organisations that were absent from the list and fulfilled either of these criteria. This combination of purposive and snowball sampling resulted in a final set of 35 interviews: 21 from the UK and 14 from Australia. The full list of organisations approached for interviews is included in Appendix A, noting interviews were not agreed to by a small number of organisations and there were three organisations where interviews were conducted with multiple staff.

Interviews were conducted in 2017 and 2018 in Sydney and London, and averaged 51 minutes duration (ranging from 24 to 91 minutes). These interviews were semi-structured in order to explore pre-determined themes of interest while
allowing for exploration of additional avenues for questioning in response to the provided answers. The interview schedule is reproduced in Appendix B.

**Thematic coding**

An audio recording was made during each interview, which was subsequently transcribed and collated into one database in NVivo. Analysis of interview data in NVivo proceeded in three stages: firstly, initial codes were applied to sections of text based on relevance to broad thematic areas corresponding with the interview schedule. Secondly, a memo was generated after coding each interview transcript in order to record general observations and analysis for that participant, as well as highlighting particularly significant quotes. Finally, once this process of coding and memo creation had been completed for each individual interview, data across the interview corpus was reviewed for each thematic code, enabling grouped thematic analysis of relevant data across the corpus.

Quotes from interviews are presented throughout the thesis, not only in Chapter 5 but throughout the other empirical chapters as well. When quotes are used, they are attributed to general categories of movement actor rather than individuals or named organisations. When consent was gained from interviewees they were given the option of having quotes attached to their specific organisation, or kept de-identified. In order to standardise the presentation of quotes, and since the analytic value only required contextualisation about the general structural position of the interviewee, quotes are uniformly attributed to the country and general category of movement actor. This means quotes are attributed to the
country of origin as well as one of five categories: tax organisation, aid organisation, trade union, activist, and campaigning organisation.

**Political Claims Analysis using newspaper data in Chapters 6**

Chapter 6 aims to measure changes in overall mobilisation across time and between the two countries. A well-established method to measure the level of contention that accompanies mobilisation is protest event analysis (PEA), i.e. using newspaper data to record the frequency of contentious events over time (Kriesi, 2012; Rucht & Neidhardt, 1999; S. Soule & Earl, 2005). The diachronic datasets that PEA generates are particularly useful in identifying changes to mobilisation correlating with changes to the mobilising environment over time. Political claims analysis (PCA) is a variant of the PEA method which broadens the object of study from protest events to any public political claims making in order to include more institutionalised forms of contention, as well as to collect richer qualitative insights about the discursive elements of that contention (Koopmans & Statham, 1999). The PCA approach is particularly useful for research on tax justice because many forms of contention take more institutionalised forms, for example the publication of expert reports to gain legacy media coverage. Although identifying protest is worthwhile, it is not the limit of civil society contention. PCA’s attention to the discursive dimension of contention is also particularly relevant for tax issues where policy complexity elevates the importance of the necessarily selective and strategic presentation of information (i.e. framing). A number of studies have already used the PCA method to explore the discursive dimension of austerity, financial
regulation and post-financial crisis policy responses (Lodge & Wegrich, 2011; Lovering, 2017; Temple, Grasso, Buraczynska, Karampampas, & English, 2016).

It is necessary, however, to acknowledge the limitations of a PEA or PCA approach which is able only to reflect events through the biases of the researcher and the news source itself. Researcher bias (when sampling and coding newspaper articles) can be minimised by using electronic archives and automating the initial searches of entire databases rather than purposive sampling and purely manual coding (Earl, Martin, McCarthy, & Soule, 2004). News bias presents differently, as it reflects the way that media selectively reports on events and describes those events with particular tendencies (e.g. focusing on large, violent or novel protests). These selection and description biases are significant challenges to making detailed inferences about real events, such as claims about the number or characteristics of contentious collective action. This challenge can be partly mitigated by triangulating using multiple media sources with diverse editorial perspectives. Some research has also found that these biases are reasonably stable across national media outlets and time periods (Earl et al., 2004), and so PEA is more able to support conclusions about the relative number and characteristics of these events across nationalities and times. Ortiz et al (2005) disagree that this comparison of biased samples is a sufficient basis to infer real world events, but make an exception for studies where media discourse is itself the object of analysis rather than just an outcome variable measuring physical protest events. In this way, a PCA approach is not forced to
mount as strong a defence of the effects of media bias, since public claims reported in the media are themselves the object of study.

**Data collection**

As introduced above, the PCA method involves collecting media reports of public claims making. The ideal news sources for this approach have national coverage that is constant across cases and a mix of ideological orientations that can triangulate biases within cases. For this reason, this thesis examined *The Times* and *The Guardian* in the UK. The Australian case study’s concentrated media market presented a complication, in that the only two national daily newspapers (*The Australian* and *The Australian Financial Review*) are both commonly perceived as centre-right publications. For this reason the Australian case study added a third publication with a sub-national distribution and a centre-left editorial orientation: *The Age*.

In terms of collecting relevant articles from these publications, keyword searches in Factiva generated a set of articles from 2008 to 2016 inclusive which were relevant to the issue and contained a reference to a list of 51 terms tied to civil society actors that had been compiled from prior research. For example, '(tax or taxation) and (Oxfam or ACTU or ActionAid or NGO…)'. This Factiva search term returned around 5000 results which were then manually checked for relevance to the research question. An article was included in the dataset if it met three criteria: firstly, the claim along Soule and Earle’s (2005) criteria had to be public, collective
(involving more than one person) and contentious (bearing on another party’s interests); secondly, the claim had to refer to international tax issues, so claims regarding only the domestic corporate tax rate were not included if they were not situated in an international context; finally, claims had to be made by a civil society actor who could be described as part of a tax justice movement, meaning that claims by political parties, governmental actors and business lobby groups were excluded.

**Conducting PCA**

There were 909 articles in the final dataset that met these criteria for civil society claims about international tax justice. That dataset was then manually coded along a full coding schedule reproduced in Appendix C; however there were three variables that form the basis for analysis in Chapter 6. These were:

- the individual and/or organisation making the claim;
- the form of claim (e.g. a protest versus a public report);
- the diagnostic frames present in the claim (coding separately for problematisation and attribution as discussed above).

These diagnostic frames in the final point were initially analysed through an open coding process, meaning that instead of a predetermined closed list of diagnostic frames, additional frames could be added during the coding process. This open list was then recoded and grouped into more aggregated and abstracted categories at a second stage, following the suggested approach outlined by Koopmans and Statham (1999). All articles were coded by a single researcher, meaning that inter-reliability checks were not conducted, and instead consistency of the coding scheme’s
application was confirmed by recoding a sample of the media data at a later date with an agreement rate of over 90 per cent.

**Network analysis using news and organisational data in Chapter 7**

The research objective for Chapter 7 is to analyse the relational process of coordination in the tax justice movement, and so the central question from a methods perspective is operationalising and measuring the nodes and ties of the movement network.

The nodes of the network presented and analysed in Chapter 7 are the core tax justice advocacy organisations that form the basis for this thesis and were approached for interviews. As described previously, these organisations were identified through prior research verified through interviews that asked movement actors to identify any significant organisations in their country network, with the final list reproduced at Appendix A.

Specifying the ties of the network is a step which requires more elaboration. Ties in a network theory sense can represent any kind of interaction, shared characteristic or event. From a social movement perspective, the question becomes: what does a tie represent, and how can it be measured empirically?

We can start from the theoretical position discussed in greater detail in the chapter itself that networks are defined by the intersection of resource allocation
and boundary definition (Diani, 2015). In other words, measuring the presence of ties in a network should account for both the concrete use of material resources in the expression of contentious action, as well as more underlying and non-material indicators of shared identity.

**Data collection**

In order to capture these different dimensions of networked coordination, a summary variable was constructed, combining data from two different sources to indicate the presence of a tie between two organisations.

Firstly, resource allocation was measured through relational data extracted from the newspaper reporting used in the Political Claims Analysis in Chapter 6. As outlined previously, 909 news articles were collected from 5 newspapers and coded for civil society claims. Relational data was extracted whenever two organisations publicly cooperated or exchanged information or resources around the same public claim. For example, if two organisations sponsored the same protest or co-authored an expert report, it increased the weight of the edge between them by a value of 1. Similarly if a group of 5 organisations co-signed a public letter, then the edge weight between each of those organisations was increased by one. There were 560 of these instances of cooperation in the UK and 354 in Australia, as is visualised and discussed in Chapter 7.
Secondly, boundary definition was measured through a new dataset recording any formal links in the governance structures between different organisations. Specifically, each organisation's website was manually reviewed for evidence of these types of links, which were observed in three different categories. Sometimes organisations had a formal membership or affiliation with another group: for example, the Community and Public Sector Union is affiliated to both its national peak union body, the Australian Council of Trade Unions, as well as the global federation Public Services International; similarly, the Global Alliance for Tax Justice has a list of member organisations on its website including Christian Aid. In other cases, organisations did not have a formal affiliation but had a funding role: for example, the PCS union in the UK is listed on War on Want’s website as a key financial contributor. Finally, the public biographies of members of each organisation’s highest publicly available peak governance structure were reviewed, such as its board of directors. Whenever a member of this governance body held a concurrent role in another organisation in the network, an edge was created between the two groups. For example, Alex Cobham is a director of ActionAid UK and the managing director of the Tax Justice Network, so an edge was created from TJN to ActionAid UK. In another example, the Australia Institute is governed by a Board of Directors, one of whom is Australian Manufacturing Workers Union president Andrew Dettmer, so an edge was created between those two groups. In total these different instances of overlapping organisational boundaries totalled 87–47 in the UK, and 40 in Australia. Importantly, this governance data also allowed for recording 15 additional links which connected the two country networks, given
the formal organisational linkages between INGOs like Oxfam GB and Oxfam Australia as well as the bridging role of explicitly transnational organisations like the Global Alliance for Tax Justice.

These two potential indicators of the presence of ties between nodes – resource allocation evidenced by PCA data, and boundary definition evidenced by governance data – were combined to create one summary variable recording the existence of a link in the movement network.

**Network visualisation and statistical analysis**

Once the nodes and ties of the network were established, analysis proceeded in two stages. Firstly, the network was visualised (as per Figure 7) using Gephi to provide an overall summary of the network structure within and between the country segments. Secondly, statistical measures were compared between groupings of countries and different types of organisations in order to provide a basis for the main argument of the chapter. Patterns of leadership were established by comparing the weight of different nodes in the network; brokerage roles were demonstrated by assessing node degree and betweenness centrality; and network structure was measured in part through measuring the density of ties across different segments. In Chapter 7, these different network measures are supplemented by interview data to provide further evidence for patterns of coordination in the tax justice movement.
Natural Language Processing using Facebook data in Chapter 8

Chapter 8 examines the final group of mechanisms around mediation, and so introduces a social media dataset into the analysis. In order to process and analyse this social media data, network analysis is supplemented by two Natural Language Processing methods – LDA topic modelling and Named Entity Recognition. The following section outlines how the social media dataset was collected, and then describes each of these computational methods in turn.

Data collection

Data for Chapter 8 was collected from public pages on Facebook using the free Netvizz application (Rieder, 2013). A list of 36 organisations was selected corresponding with the core organisations selected for interviewing as per previous chapters. This list included 14 pages from Australia and 22 from the UK.

Data was collected between 2010 and 2018 in order to capture the post-financial crisis period, starting from the earliest point at which data could be reliably scraped from all the pages. There are some limitations with this kind of retrospective data collection through Facebook. As Rieder et al (2015) have documented, the Facebook API is not wholly transparent about how data is returned, and there are often discrepancies between different counts, such as total user comments and the extracted comments themselves. In addition, platform changes over time mean that data is not always comparable: counts for ‘reactions’ such as surprise or anger, for example, were introduced in addition to
straightforward likes. The data is likely to be more reliable, however, when comparing qualitative textual differences between each organisation’s corpus of posts, as outlined in the remainder of this section.

The first task after collecting all posts from these 36 public Facebook pages was to clean the data and filter to include only posts about tax justice issues. In other words, the dataset needed to include any posts from Oxfam about tax havens, but not those about climate change. Firstly all hyperlinks were removed from the post text, and common stop words (e.g. 'the', 'of') were also removed. Then a rule-based classifier was built that required both a reference to 'tax' as well as one of a set of other keywords associated with key tax justice issues such as 'avoid*', 'dodg*' or 'haven'. Finally, posts with fewer than 10 words were removed from the dataset, since there were a large number of short automated text posts (e.g. "The Tax Justice Network shared a photo") that contained no semantic value but would nevertheless heavily influence the topic modelling. This classifier refined the original dataset of 70,840 posts to 1561 posts about tax justice from 30 different pages. A manual check on a sample of 100 included posts and 100 excluded posts demonstrated strong reliability with 96% precision (testing for false positives) and 94% recall (testing for false negatives).

**Discourse network**

One of the aims of chapter 8 is to construct a discourse network of tax justice advocacy on Facebook. Leifeld (2016) proposes discourse network analysis as a
method to analyse the way normative statements are made in a relational context in policy advocacy, such as actors clustering together through coalition dynamics, and concepts clustering together through framing processes. Leifeld offers up several different representations of discourse networks relevant to this thesis: affiliation networks that link actors and concepts, and actor congruence networks where actors are related to one another through the degree of shared connection to the same topics. This chapter will use a version of Leifeld’s actor congruence network with some variations. Since this thesis examines a social movement structure that is premised on shared identity, as opposed to Leifeld’s studies of conflictual policy debates with competing advocacy coalitions, there is no distinction required in this data between agreement or disagreement with key concepts. The second variation is that Leifeld’s approach involves manual qualitative content analysis, whereas Chapter 8 uses unsupervised computational methods to relate organisational Facebook posts to latent topics. Smith and Graham (2017), for example, use social network analysis and topic modelling in their case study of anti-vaccination discussions on Facebook, but they do not combine these approaches together. They use social network analysis to analyse the relationships of Facebook users who comment on the same post, and separately use a topic modelling approach to examine different discourses present in those user comments. Mercea and Yilmaz (2018) combine network analysis and topic modelling, but they do so in order to illustrate the connections between topics and key terms rather than topics and organisations. The key step Chapter 8 takes is to combine the concept of discourse networks with the computational method of topic modelling in order to situate
organisational actors relative to one another in terms of their language use, an approach which is explained in detail below.

The discourse network visualised in Figure 8 in the chapter therefore measures the similarity of organisations’ use of language to one another. In order to assess that similarity, the method relies on Latent Dirichlet Allocation (LDA) topic modelling to determine the mixture of topics in each post (Blei, Ng, & Jordan, 2003). Topic modelling is an NLP method which assumes that the combination of words across a corpus of texts (such as a collection of Facebook posts) corresponds with latent ‘topics’. Topics have a particular meaning in topic modelling separate to the word’s common usage. Importantly, topics are not precisely equivalent to semantically complex themes (such as justice or austerity). Instead, each topic assigns a probability distribution across every word that appears in the corpus, meaning each topic is essentially defined by the likelihood that particular words co-occur. Some research approaches then use the co-occurrences of those individual words to infer more complex themes by looking at the most commonly occurring terms associated with each topic. It is important, however, to emphasise that this step requires interpretation from the researcher rather than being driven computationally by the method.

In this project, the ‘topicmodels’ package in R (Grün & Hornik, 2018) was used to estimate and fit an LDA model. The only variable the researcher sets with the LDA method is the number of topics. This thesis followed the approach of Smith
and Graham (2017) and adopts Ponweiser’s (2012) harmonic mean of log likelihood method to statistically assess the optimal number of topics. This method involves running a range of different LDA models with different k values and assessing the highest probability of the corpus of documents given the number of topics across those different models. In this instance, LDA models were run for k values between 2 and 50, and the harmonic mean method resulted in setting k at 18. This LDA model then enabled each Facebook post to be assigned gamma values of the posterior distribution of the different topics. This distribution of topics across each Facebook post provides a way of assessing how similar or different the use of words is at a more complex level than a simple document term matrix. Since the research question is more interested in organisations than individual posts, however, the dataset was simplified to produce an average topic distribution for each organisation based on a simple average of their posts. At this stage of processing, the data is a matrix where each row corresponds with one organisation’s Facebook page, and each column corresponds to one LDA topic, with the values of each cell filled by gamma values ranging between 0 and 1.

The next stage is to test what discursive relationships organisations have to one another via shared use of the same topics. The matrix relating Facebook pages to LDA topics can be imagined as a bipartite network comprising firstly nodes for all the civil society organisations, and secondly nodes for all of the LDA topics. The strength of the relationship (or edge in network terms) between each organisation and each topic is determined by the average distribution across its Facebook posts.
However, the research question is less interested in the topics themselves (which as discussed have no inherent semantic value) than in the relationship between organisations in the discourse network, and so we can project the bipartite network to a one-mode network where the relationship between each organisation reflects the degree of shared use of the same topics. This chapter uses the 'bipartite' package in R (Dormann, Fruend, & Gruber, 2018) in order to project a weighted one-mode network using the weighted edge values of the bipartite network. This package is an implementation of the minimums method of projecting a one-mode network from valued bipartite network data (Hanneman & Riddle, 2005). In the minimums method, the edge weight between two nodes of class A (organisations in this case) takes the minimum edge weight from those two nodes to each node of class B (here LDA topics) and sums them. Therefore a high edge weight between two nodes of class A in the one-mode network requires them to both have high edge weights connecting to the same nodes of class B in the bipartite network.

The projected one-mode network, visualised in the chapter as Figure 8, is only made up of civil society organisations that are related to each other in terms of their shared relationships with the different topics. The stronger the edges between organisations in this network, the more likely their Facebook posts share the same topics and so use similar language. This method initially produces a complete network (i.e. every node is connected with every other node) since every page has at least an extremely weak edge connecting to every LDA topic; the inclusion of these weak relationships can hinder visual interpretation and detection of sub-structures.
within the network, so as a final step edges with below-average weights were filtered from the network. This means that Figure 8 shows all relationships between organisations based on shared use of LDA topics that are above average strength for the discourse network, resulting in node degrees ranging between 3 and 23.

While Figure 8 demonstrates the overall similarity of language use between different organisations on Facebook, the LDA topics that underpin the ties enable a further step of qualitative interpretation. Since each LDA topic is associated with particular top terms, those terms can be qualitatively interpreted as relating to more abstract themes, which is a reasonably common approach in applications of LDA topic modelling to social science research (Mercea & Yilmaz, 2018; N. Smith & Graham, 2017). The application of qualitative interpretation in this thesis is shaped by the construction of the network described above: since organisations are organised by their association with different LDA topics, Figure 9 then divides regions of that organisational network according to the themes associated with their most prominent LDA topic. This process of qualitative interpretation is documented in detail during the chapter discussion itself.

**Named Entity Recognition**

Apart from topic modelling, the second NLP method used in Chapter 8 is named entity recognition (NER), which can be used to visualise the adversarial relationships between civil society organisations and corporations in Figure 10. NER is a method which takes unstructured text and identifies 'named entities' such as
people, locations and organisations. In this case, the 'spacyr' package in R (Benoit & Matsuo, 2018) extracted all the named entities from the Facebook post text within the 'people' or 'organisation' categories. 3441 of these people or organisations (e.g. 'Vodafone' or 'Malcolm Turnbull') were extracted from the 100 512 words in the initial dataset. These entities were then sorted for frequency, enabling quick manual extraction of the 10 most commonly occurring corporations. These top 10 most commonly occurring corporations were then matched with posts in the original dataset, creating a subset of 129 Facebook posts where civil society organisations named these prominent corporations. A review of a sample of these posts confirmed qualitative consistency in the way corporations were named in these posts as targets, adversaries or villains in the context of tax justice. These Facebook posts were then processed as network data in a bipartite graph (visualised in Figure 10) where the strength of the relationship between a civil society organisation and a corporation is determined by the number of times it is mentioned in the dataset.

**Bringing different methods and data together**

This chapter has outlined the methodological framework for the thesis, both at the level of overall project design and more specifically for each of the main empirical analysis chapters. Overall, the project uses the structured, focused comparison of cases in order to detect shared causal mechanisms and processes between the two countries in the study, reflecting the theoretical objective of the DOC framework. As Kriesi, Hutter and Bojar (2019) argue, there is a methodological flexibility in the theoretical program of Tilly and his collaborators, given it directs
the level of analysis to a ‘middle ground’ which can pivot toward either micro-level event data, or complex and discrete historical case studies, while also enabling theory building around the causal processes which tie together these events across different complex cases. The methodological approach described in this chapter reflects the flexibility of this middle ground approach, incorporating analysis of aggregated individual events through the PCA in Chapter 6, meso-level networked relationships between movement actors such as in Chapter 7, and more macro-level and narratively oriented accounts of the development of fields of contention such as in Chapter 5. The methodological design therefore leverages the flexibility of the DOC theoretical model in order to highlight the operation of mechanisms and processes at this ‘middle ground’ of analysis. In each of the main chapters, mixed methods enable triangulation of these mechanisms and processes using data from interviews, newspaper reports, the governance structure of movement organisations, and Facebook posts on their public pages. Together, these four sources of data and the methods used to analyse them bring together the perceptions and motivations of movement actors (through the interviews), concrete acts of contention and communication as they occurred (such as through social media posts), and the trajectory of aggregated contention over time and between countries (through the newspaper reports). In this way the different data sources triangulate the individual agential perspective of movement actors with the macro structural analysis of national political context, and leverage the richness of actors’ reflections alongside the reliability of more objective evidence of mobilisation dynamics. Before moving to this main empirical analysis, however, the next chapter
provides a more focused introduction of the case study of international tax justice and its applicability to the terminology of social movements.
CHAPTER 4: THE CASE STUDY OF INTERNATIONAL TAX JUSTICE

Now that the theoretical and methodological framework for the thesis has been established, the next task is to map out the essential facts and literature associated with the specific case study of international tax justice. The first section of this chapter provides a detailed definition for tax justice and describes some of the relevant underlying policy dynamics of international taxation as well as the more local historical context of the 2008 financial crisis. The second section then joins together the social movement literature to the case study through a detailed argument about the theoretical and empirical meaning of the term 'tax justice movement', supported by data from interviews with movement actors.

What is tax justice?

As introduced briefly in Chapter 1, this thesis defines tax justice as 'greater transparency, democratic oversight and redistribution of wealth in national and global tax systems' (GATJ, 2017). This definition presents three different objectives: transparency, democratic oversight, and redistribution of wealth. While tax justice campaigns often pursue these multiple goals simultaneously, it is better to see them as jointly sufficient but not individually necessary conditions for membership in the tax justice agenda. For example, when the Turnbull Government in Australia attempted to lower the corporate tax rate, the Global Alliance for Tax Justice reported 'The Australian tax justice movement fights Trump-style corporate tax cuts' (GATJ, 2018); this tax justice contention had very little to do with transparency and revolved mostly around wealth redistribution. On the other hand, other
significant tax justice campaigns such as the push for country-by-country reporting have a much more direct focus on transparency and democratic oversight, with wealth redistribution a presumed but indirect consequence of reform. The stakes of tax justice can also, as suggested by this definition, be observed at both a national and an international scale. Nationally, corporations can generate wealth through economic activity in a country but avoid contributing a fair share of tax, to the detriment of the state in terms of lost revenue and citizens in terms of the resulting diminished services. Internationally, lower income countries see the outflow of billions of dollars of revenue to wealthier countries through illicit and opaque financial flows, and even wealthier countries are at a disadvantage relative to tax havens (Leaman & Waris, 2013).

In terms of its concrete policy agenda, then, tax justice as an umbrella term can encompass a diverse set of interrelated issues such as corporate tax avoidance, automatic exchange of tax information between countries, registries of beneficial ownership of companies, and country-by-country reporting of profits for multinational corporations (Pogge & Mehta, 2016). Perhaps the most longstanding and emblematic tax justice issue is the role of tax havens, or secrecy jurisdictions (Shaxson, 2011). Governments were some of the earliest agitators around the impact of tax havens, and the OECD played a particularly important role in elevating the problem in the 1990s through the release of the report *Harmful tax competition: an emerging global issue* (OECD, 1998). This OECD initiative included a range of measures including a blacklist for tax havens, and has described as both one of the
most comprehensive initiatives to tackle harmful tax competition, even though its results over subsequent years has been mixed (Grottke & Kittl, 2016). Close on the heels of the OECD’s focus on harmful tax competition, in June 2000 Oxfam released a report about the impact of tax havens on poverty reduction, claiming that billions of dollars could be unlocked to support development efforts (Oxfam GB, 2000). This thread of advocacy linking tax havens to international development has continued through to the present day, such as through recent reports and campaigns to ‘Even it Up’ (Oxfam International, 2014) and an Australian Oxfam version of the same call in the ‘Hidden Billions’ report (Oxfam Australia, 2016).

The problem at the heart of both secrecy jurisdictions in particular and tax justice in general is large-scale illicit financial flows that undermine state revenue and state effectiveness, although part of the challenge in addressing that problem is the range of behaviours making up those illicit flows from instances of lawful tax avoidance to criminal tax evasion (Cobham & Jansky, 2017). Measures of the scale of this lost revenue depends partly on the definition of what constitutes illicit financial flows and how to measure them, although the severity of the problem is uncontested: recent credible estimates suggest that 40 per cent of multinational profits may be shifted to tax havens (Tørsløv, Wier, & Zucman, 2018). Genschel and Rixen (2015) describe how this problem at the centre of the current transnational legal order of international taxation must be understood in terms of the problem it was originally intended to solve: double taxation. The system, which was consolidated in the 1920s to 1960s around the institutional authority of the OECD,
was focused on addressing under-integration of the global economy through double taxation in multiple jurisdictions. This approach in turn incentivised harmful tax competition where cross-border activity can be taxed at a lower rate than domestic activity. Yet even as the costs of the current international taxation system become increasingly known and felt, including by the most powerful states, straightforward solutions are stymied in part by the complex incentive structure of tax competition (Tørsløv et al., 2018) as well as the heavily consensual and norm-based regulatory environment for international taxation exemplified by the OECD (Sharman, 2006). It is important to emphasise, however, that mechanisms enabling harmful tax competition are pursued both by corporations and states. Multinational corporations minimise their tax burden in a range of ways, such as transfer pricing on intra-firm transactions to ensure revenues are booked in low-tax jurisdictions; states also compete with one another over the global corporate tax base by lowering their statutory corporate tax rates or introducing tax regime characteristics favourable to multinational corporations such as patent boxes and tax holidays (Clausing, 2016). As one high profile example of the involvement of states in harmful tax competition we can consider the case of Ireland fighting the 2016 European Union state aid decision directing Apple to pay the Irish Government 13 billion euros in tax. Irish Finance Minister Michael Noonan explained the decision to fight a tax windfall by saying ‘To do anything [other than appeal against the Brussels decision] would be like eating the seed potatoes and destroying the future for people for short-term advantage now’ (Bowers, 2016). As Noonan so bluntly puts it,
some states see significant gains in foregoing tax revenue in the pursuit of a greater share of the global corporate tax base over the longer term.

Just as there are different drivers of harmful tax competition there are also different kinds of solutions, from less controversial reforms around transparency and information sharing to more controversial measures actively protecting state revenue such as the OECD’s Base Erosion and Profit Shifting (BEPS) agenda (Eccleston & Smith, 2016). Variation in movement actors’ attitude toward these complex problems and solutions will be a focus of the thesis, in particular in Chapter 5’s discussion of the difference between technical experts and campaigners. Although the technical details of international taxation are rarely present in the outward presentation of civil society contention, it is useful to provide this snapshot to foreshadow some of the dimensions along which tax justice advocates differ from one another. The complexity of the underlying policy debate also provides important context about the challenges for effective remedy by states even when their interests appear clear and urgent, as they did following the financial crisis.

The financial crisis as a pivotal event

The 2008 financial crisis is the starting point for the research timeframe of this thesis, so it is useful to clarify the role of this pivotal event for tax justice. The crisis certainly did not mark the start of tax justice issues or contention. As discussed, the policy problem has its modern roots in the post-war euro-dollar market and boomed along with the deregulation of global financial markets from
the 1980s, attracting the ire of the OECD together with (some) national
governments and civil society over the 1990s and early 2000s (Emmenegger, 2014;
Raposo & Mourão, 2013). But even though the issues at stake pre-date 2008, the

crisis reconfigured the tax justice landscape in terms of both policy and politics.

Firstly, the crisis was evidence for many of the failures of financial
liberalisation in the international system, since the causes could be linked so closely
to many of its core processes such as widespread privatisation, deregulation, and
the disembedding of complex financial markets from "real" economies
(Montgomerie & Williams, 2009). The crisis then reopened scope for stronger
challenge to the basis for deregulated international tax arrangements that
maximised capital mobility and minimised transparency and democratic oversight.
Secondly, the crisis reshaped the public policy environment by increasing individual
depprivation, slashing government revenues and highlighting the exposure of
national economies to international market volatility. The UK, for example, went
into recession with unemployment peaking at 2.68 million or 8.3%, its highest rate
in 17 years (BBC News, 2015). This meant that although international tax justice
proposals did not change radically, they could be presented as the solution to new
and magnified problems by raising more revenue, stabilising markets and
supporting more fairly shared economic growth. Thirdly, the financial crisis
transformed the politics of international tax justice by positioning large and multi-

1 The economic impact of the 2008 financial crisis obviously varied between the two
countries in this thesis, since Australia avoided recession. The impact of this
variation on movement mobilisation is the key focus of Chapter 6.
national corporations as the source of economic risk rather than growth, and reframing their motives as self-interested and predatory. So even though, as Palan et al (2010) argue, tax havens did not cause the financial crisis, the constitutive role they play in the global financial system's debt and secrecy greatly increases the political salience of the issues at stake. The crisis has therefore been repeatedly identified as an event that significantly increased the willingness for governments to take action on some of the familiar governance problems around international tax cooperation (Eccleston, 2012).

The other reason to focus on the post-2008 period is the number of significant large-scale leaks that have highlighted the operation and impacts of international tax secrecy and evasion. A series of episodes have provided greater insight into how international capital flows operate while simultaneously mobilising political and elite sentiment against them, as well as undermining confidence in their capacity to conceal their beneficiaries into the future. In 2008 a former LGT Bank employee sold stolen information that was provided to the German tax authorities (Palan et al., 2010). In 2014 the Luxembourg leaks implicated major companies including Disney and Koch Industries in shifting profits internationally to avoid paying taxes (Fitzgerald & Guevara, 2014). In 2015 the leaked "HSBC Papers" were published, which triggered criminal investigations in several countries over the facilitation of tax evasion by the multinational. In 2016 the Panama Papers pushed international tax transparency to front-page news across the world through:
'11.5 million documents, delivered in real-time instalments. It was the biggest leak ever, and far larger than the top-secret Snowden Files or US State Department Cables. It included the records of 214,000 offshore companies, names of real or 'beneficial' owners, and passport scans' (Obermayer & Obermaier, 2016, p. viii).

In the wake of the Panama Papers there were criminal investigations, acrimonious media and parliamentary debates, and even the Icelandic Prime Minister’s resignation. In 2017 the Paradise Papers provided another extraordinary insight into the use of offshore finance by individual elites and multinational companies such as Apple and Nike (ICIJ, 2017). In terms of the interest of this thesis in mobilisation we can view these various leaks as examples of ‘focusing events’ (Birkland, 1997) in that they have been sudden, known to the public and policymakers simultaneously, and entailed significant harms or potential harms. Apart from the direct effects of the 2008 financial crisis itself, it also marks the beginning of a series of focusing events that have potential impacts on elements such as issue salience, political context and framing. These focusing events have transformed the tax justice agenda by providing greater insight into how international capital flows operate, and mobilising both public and elite sentiment against that status quo. One of the questions explored in greater detail in Chapter 6 is the relationship of these focusing events to mobilisation processes, as compared for example with governmental austerity policies.
The literature on contention around international tax justice

Despite the grievances presented by the global tax system warranting civil society mobilisation, and the critical focusing event of the 2008 crisis, scholars have repeatedly argued there has been a generally low level of contentious response (Fioramonti & Thümler, 2013). Anheier (2014) points to data showing that only 2.5 per cent of international NGOs are situated in the financial sector, and less than 0.1 per cent of nonprofits in the United States, to conclude that '[t]he small degree to which the international financial system is embedded in civil society, in particular when compared to domains such as climate change, international trade, migration or security, is striking.' Scholte (2013) argues that this lack of mobilisation is due to a combination of actor-centered causes (such as the lack of transparently available information, the lack of literacy among activists and the general population, and the low availability of resources for advocacy) and structural causes (such as the disproportionately strong influence of the interests of global capital and the still-dominant ideological position of neoliberalism). Pagliari and Young (2016) similarly label organised opposition to the financial industry as weak, disjointed and specifically constrained by the limited mobilisation of a broader base of public participation in debate. They point additionally to the highly technical and complex nature of the policy area which in turn leads to low issue salience among the general public.

A caveat which should be attached to this finding is that many organisations working on tax justice issues have a primary focus on other policy areas, whether development organisations such as Oxfam and ActionAid, or the trade union movement. As this thesis will argue in Chapter 7, the fact that so few organisations have a sole tax focus does have implications for movement dynamics, however this statistic likely understates the degree of civil society engagement.
public, and the institutional context where decision-making often occurs in transnational contexts which can dilute the immediacy and perceived efficacy that support civil society engagement.

In contrast to the above perspective that mobilisation has been generally low, research looking at tax justice advocacy as an individual case study often presents a more optimistic portrait of the energy and efficacy of civil society engagement. For example, Elbra (2018) describes how the 2008 crisis marked a turning point where the previously ‘quiet’ politics of international taxation was transformed through the recruitment of a wider range of civil society actors into the debate. Optimism around the efficacy of civil society engagement is particularly evident around research into the Tax Justice Network, which generally notes the increase in profile and influence of the organisation in the years following the 2008 crisis. Seabrooke and Wigan (2013) describe the central role of the Tax Justice Network as a group of entrepreneurs who are highly technically skilled and switch between identities in professional, scientific and activist communities; subsequently they have returned to the theme of expertise in transnational networks as central to civil society’s influence (Seabrooke & Wigan, 2016). For example, the Financial Secrecy Index (FSI) is a deliberate attempt to redefine some of the assumptions that quarantine financial secrecy to small island tax havens, and instead locate all countries on a spectrum of financial secrecy (Cobham, Janský, & Meinzer, 2015). Technical expertise used in this way has been central to making revolutionary counter-claims about the operation of tax in the international economy (Seabrooke
In addition to the experts in the Tax Justice Network, there has also been significant contention around international taxation as part of anti-austerity groups such as UK Uncut, which formed in response to the Cameron Government’s cuts (Street, 2015). As opposed to the expertise-oriented advocacy of the Tax Justice Network, anti-austerity activists used tax justice to defend a ‘residual’ notion of taxing (and spending) as one of the state’s core redistributive mechanisms (Bramall, 2016), reflecting other similar European anti-austerity movements that contested both the material and ideational expressions of neoliberalism (Flesher Fominaya & Gillan, 2017; Hayes, 2017). In doing so, UK Uncut relied heavily on the estimates of lost tax revenue developed by high profile TJN member Richard Murphy, demonstrating the importance of interrelated expertise and protest action in the evolution of contention around international tax justice. Yet despite the links between expertise and activism in tax justice, it is common for research to focus on either TJN or UK Uncut rather than the relationships between them – an example of this approach is Birks and Downey, who emphasise UK Uncut’s role in the ‘discursive shift’ around tax avoidance, relying on ‘prior work of mainstream public sphere actors such as Oxfam, the TUC and The Guardian’ (Birks & Downey, 2015, p. 180). In both cases of TJN and UK Uncut, commentators and academics note the novelty of the groups’ approach and their significance in policy outcomes and political agenda-setting. There is less attention, however, on how these different groups might be encompassed within a ‘tax justice movement’ and the significance of those movement-level dynamics, a question addressed in detail in the following section.
Defining the tax justice movement

Throughout this thesis, the phenomenon being analysed is described as the ‘tax justice movement’. Yet a casual use of the term ‘tax justice movement’ conceals two arguments that need to be justified explicitly, one theoretical in terms of the concept it applies, and one empirical in terms of its relationship to the real-world actors. The first theoretical claim is that this grouping of contentious action and their actors constitutes a ‘movement’ as identified by social movement scholars – this section will detail both the semantics of the term as it is adopted from this scholarship, and why it applies in this instance. The second more empirical argument requiring elaboration is that the term ‘tax justice movement’ describes some constellation of actually occurring contentious action in the real world, and yet that constellation could be drawn in a number of different ways. In other words, which organisations and individuals are in the ‘tax justice movement’, and which are not? The following section therefore addresses these two arguments in turn with reference to the social movement framework already introduced, firstly clarifying the conceptual meaning invoked by the ‘tax justice movement’, and secondly, what that concept refers to in empirical terms.

Firstly, what is signified by calling contention around tax justice a movement? In some respects it would be simpler to avoid the term altogether. The motivation underlying the research question is not contingent on its ‘movement’ status. Nor is the theoretical framework restricted to the study of movements alone,
given that the DOC approach, as described above, takes the deliberately broader scope of inquiry of contentious politics which encompasses a range of both transgressive and institutionalised action. Using the label of ‘movement’ invites a range of rebuttals depending on the definition of choice, rebuttals that were frequently voiced in interviews by tax justice campaigners themselves when asked if they were part of a ‘movement’. For example, although there are examples of protest, the repertoires of action skew more heavily to institutionally bounded contention, as observed by this Australian aid campaigner:

‘No, I think there's a strong network, there've been strong campaigns. I wouldn't call it a movement... I would say it's a movement if you have grassroots activities just kind of happening, and you don't control them. But I would say everything that currently happens with the tax justice movement is directed by an organisation, and there has been much more focus on advocacy than community campaigning, so I wouldn't say it was a movement’ (Australian aid organisation).

In a related critique, it is debatable whether the relationships between actors are dense and informal enough to constitute a movement according to some definitions, or whether instead they are too instrumental and organizationally mediated. Take this UK activist, who had organised multiple protest action themselves and yet were still unconvinced whether it was sufficient to describe a movement:

‘I think movement, to me, has a very specific meaning when thinking about social change, which is usually a kind of grassroots, mass civil involvement... a really huge and diverse range of actors, a large membership with a shared
strategy, and even, but not necessarily, with a leadership. I think that there are good coalitions of organisations working on tax justice, but I definitely would say, there’s some difference in that and a movement... Yes, I wouldn’t say there’s a tax justice movement.’ (UK aid organisation)

In both the above quotes there is a subjective evaluation of the intensity of grassroots protest, and a personal sense from the campaigners that the scale and centralisation of the advocacy they are part of distinguishes it from a traditional movement.

In the face of these possible critiques, the strongest argument for using the term ‘tax justice movement’ is that it nevertheless satisfies a minimalist scholarly definition and reflects the usage and conception of a substantial number of the actors involved. Take the definition of a social movement that Tilly and Tarrow provide to complement their notion of contentious politics: ‘a sustained campaign of claim making, using repeated performances that advertise the claim, based on organisations, networks, traditions, and solidarities that sustain these activities’ (Tilly & Tarrow, 2007, p. 8). The main empirical chapters of this thesis will demonstrate how contention around tax justice after the financial crisis satisfies these criteria: Chapter 5 demonstrates the links between different claim-making by various actors which cohere within a sustained campaign around transparency, democratic oversight and redistribution in international taxation, a campaign which continues to this day; Chapter 6 records how those claims have been made repeatedly from 2008 to 2016 through actions such as UK Uncut occupations, NGO-
brokered protests and more institutionalised forms of advocacy; and Chapter 7
analyses the network of relationships that sustains this claim making. Even allowing
for the fact that the scale of protest action is indisputably smaller than familiar
models such as the civil rights movement, the core elements of a scholarly
conception of social movements are certainly present.

Moreover, the language of ‘movement’ reflects the usage and
conceptualisation of many of the actors themselves. Take, for example, the
document published on the Tax Justice Network’s website, ‘An informal history of
TJN and the tax justice movement’ (Tax Justice Network, 2019). In interviews, many
actors even outside the leadership core enthusiastically endorsed the idea of a tax
justice movement, pointing for example to the wide range of actors cooperating
effectively with one another:

‘The answer is there absolutely is a tax justice movement. The Tax Justice
Network is an active umbrella organisation for that tax justice movement and
has an unparalleled voice in the broader public and political debate in this
space... The diversity of actions in the tax justice space also show that this is a
broader movement, not just one organisation driving an agenda... Different
emphasis but all those different emphases are talking about a broader
agenda which is commonly agreed by all elements of civil society. By unions,
by faith groups, by non government organisations. That tells you there is a
broad diverse movement’ (Australian campaigning organisation)
Other interviewees specifically commented on the denseness and informality of relationships between tax justice campaigners and activists as evidence of the movement structure:

‘There is, yeah, I would say so. I mean, we know who we’re talking to and we all know each other pretty well. So, yes, I think there is. It’s never been formalised in the way that it has, for instance, in France... But, nonetheless, there is very clearly a tax justice movement’ (UK aid organisation)

Despite the reservations of some actors about the scale of grassroots protest, a substantial number of interviewees had no difficulty in articulating their membership as part of a tax justice movement.

It is worth noting that the assessments about movement status do not appear to divide neatly along organisational or country lines. There are examples of different responses from campaigners within the same country, the same sector, and sometimes even the same organisation. Even individual respondents were frequently conflicted, and expressed ambivalence about the question:

‘We’ve sort of used the word movement lightly, sometimes, but imagining what are the actors and the coalitions of groups and interests that are needed in order to bring about change and trying to bring them in to being. And I think sometimes that’s as much in the imagination as it is sort of in reality’ (UK aid organisation).

The varying attitude of campaigners to the movement status of tax justice contention can therefore be understood as dependent partly on a definitional
question (‘it depends obviously on your definition of movement’, in the words of one UK trade unionist). Yet it is also reflective of uncertainty in the discursive self-construction of the actors involved – that movements are partly constituted through language, and the label of a ‘movement’ can articulate actors’ aspirations, strengthen their solidarities and legitimise the goals of their contention.

Considering all these factors, this thesis will take its cue from the quote above and use the word movement ‘lightly’. That means an acknowledgment that the ‘tax justice movement’ describes something between an aspiration and a reality, an ambiguity difficult to resolve given the proliferation of academic and lay definitions, the rich interpretive differences among actors involved, and the discursive dimension of movement formation. In this thesis, tax justice campaigners are treated as part of a movement in that they engage in sustained claim making as part of a durable network, sustained by solidarities that at certain points attain the status of a movement in their own discursive self-construction.

Having made an argument about the concept signified by ‘the tax justice movement’, it is necessary to clarify its empirical implications. Which real-world actors and actions are being referred to when the term is used throughout this thesis? While Chapter 7 involves a detailed description of the actors and their relationships to one another, the rest of this section provides the reasoning for how the population of tax justice campaigners was delimited.
As a general principle, we can return to the Tilly and Tarrow definition of movement introduced above, namely ‘a sustained campaign of claim making, using repeated performances that advertise the claim, based on organizations, networks, traditions, and solidarities that sustain these activities’. The criteria for an organisation’s inclusion in the tax justice movement are therefore that they engage in repeated claim making around tax justice and are connected in some way to ‘networks, traditions, and solidarities that sustain [them]’. For the most central organisations described in the introduction, such as the Tax Justice Network, it is clear to see how they fulfil these criteria. It is useful, however, to consider two types of more borderline cases: firstly, organisations that have some affiliation with tax justice advocacy but a potentially more dominant solidarity with some other movement identity, with the most important example being anti-austerity activists like UK Uncut; and secondly, actors who may be deeply embedded in networks of cooperation but demonstrate low solidarity and self-identification with the movement, such as the International Consortium of Investigative Journalists.

Firstly let us consider the case of actors who make sustained claims around tax justice, but are supported primarily by the solidarities and traditions of a separate movement altogether. For example, is a trade unionist campaigning against multinational tax avoidance in order to support greater spending on public services, who has little or no familiarity with the concept of ‘tax justice’, really part of the tax justice movement?
Some actors fall into this category because they define their goals more narrowly than tax justice, such as around a specific policy outcome. The best example in this case study is advocacy for a financial transaction tax, or Robin Hood Tax. The idea proposes an extremely small tax on international financial transactions, intended to reduce the volatility of capital flows between countries, as well as generating revenue that might then fund measures to reduce inequality or take action on climate change. The campaign has led to the creation of advocacy organisations such as ATTAC (Association for the Taxation of financial Transactions and Aid to Citizens) and new coalitions of support such as the 115 organisations signed on to the international Robin Hood Tax campaign. Even though the goal of reforming international taxation to redistribute wealth more fairly would appear to sit comfortably within the Global Alliance for Tax Justice’s definition of its aims, nevertheless academic literature rarely contextualises the campaign for a financial transaction tax within a broader tax justice movement. Instead, research usually focuses on the normative arguments specific to the individual policy (Brassett, 2009; Wollner, 2014), or uses the campaign as a case study to illustrate other social movement theories, whether Bennett and Segerberg’s (2013) connective action framework, the role of organisations as mediating structures in social movements (Stockemer, 2013) or the relative success of issue-framing strategies in transnational campaigns (Shawki, 2010).

Yet in the course of fieldwork research for this thesis, it became apparent that there was at least some affiliation between campaigners for a financial
transaction tax and the broader tax justice movement. The following exchange is a transcript from an interview with one UK Robin Hood Tax campaigner talking about this relationship:

‘Campaigner: I think it’s really important to know that it’s specialised. So we do not do campaigning on the tax avoidance side or on, you know, dealing with tax havens. Although, as I say, [the tax justice movement are] our first cousins, we don’t do that campaigning at all. We campaign solely for the Financial Transactions Tax under the Robin Hood banner, of which there’s 115 organisations.

Interviewer: So do you see the Robin Hood tax campaign as part of the tax justice movement?

Campaigner: Yeah. We do.’ (UK Robin Hood Tax campaigner)

In this instance, the metaphor of being ‘first cousins’ communicates both differentiation (primarily in terms of goals and actions) as well as shared identity in that the campaigner ultimately identifies as part of the tax justice movement.

Although the Robin Hood Tax campaign is the most prominent example of this specialisation, there were other examples across the movement, such as this similar response from one organiser in the Publish What You Pay campaign which has a narrower mandate around transparency in the extractive industry:

‘I think many people working within publish what you pay would see it as part of the push for tax justice but many would probably also say it’s a bit more specific, particularly on corruption and mismanagement rather than
are companies paying fairly in relation to their profits’ (UK Publish What You Pay campaigner)

Again, there is a note of ambivalence in the campaigner’s identification with the tax justice movement given the claim making is ‘a bit more specific’, but nevertheless they do allow for the fact that self-identification as part of the broader tax justice movement would be common. For the purposes of this thesis project, these specialised movement actors are included in the population of the tax justice movement, a decision which is justified given the conceptual coverage of the definition of tax justice, as well as the qualified but nevertheless positive self-identification of the campaigners in interviews.

In contrast with these specialised movement actors, other actors define their goals more broadly than tax justice, pursuing systemic change where tax justice is one possible but not necessary component. This category is larger and includes movements around anti-austerity, alter-globalisation, trade unions and international development. When do these kinds of organisations become part of the tax justice movement?

Again returning to the Tilly and Tarrow definition, there must firstly be evidence of repeated claims making around tax justice. For example, the Australian union United Voice co-authored a significant public report with the Tax Justice Network Australia and participated in subsequent shared actions around corporate tax avoidance, while no evidence of similar action was found by the Australian
Workers Union. Therefore the first union would be a candidate for inclusion in the tax justice movement, whereas the second would be excluded. These organisations must additionally show some evidence of being connected with other movement actors through networks and solidarities. So if an organisation made claims around international tax justice yet had never engaged with other like-minded actors, and did not situate that claim making collectively and in solidarity with others, then they could not be considered part of a tax justice movement. The best illustration of how this distinction is employed in this thesis is the differential treatment of UK Uncut (which is considered part of the movement) and Occupy (which is not). Both protest groups made claims about international tax justice, although these claims were considerably more central and sustained for UK Uncut. The more significant difference is the degree to which the two groups are embedded in networks and solidarities with other movement actors. While interviewees from a range of organisations regularly discussed their relationship with UK Uncut and the influence of its activism on the movement, there were no similar references to cooperation with or influence from Occupy. On the basis of the presence of networks and solidarities, UK Uncut was included as part of the tax justice movement and Occupy was not.

Another key example of this borderline case is Australian contention around the mining tax between 2010 and 2014. Prime Minister Kevin Rudd’s attempted introduction of a resource rent tax dominated the political agenda for years and is closely linked to the subsequent demise of the Labor Government. Consistent with
the reasoning outlined previously, however, Australian contention around the mining tax is not treated in this thesis as part of the movement for international tax justice. In hindsight, an argument could be made that these major multinational mining companies were shifting Australian wealth to offshore shareholders. At the time, however, the mining tax was largely a debate fought in policy terms around the fiscal centralisation of federal-state relations (Eccleston & Hortle, 2016, p. 103) and the fragility of business investment (Bell & Hindmoor, 2014) rather than the international tax system. This means that regarding the first criterion in this thesis of sustained claim making, there is substantial discontinuity between the kind of claims in the mining tax debate and subsequent contention around tax avoidance by large multinational companies. Importantly for the second criterion around movement networks and solidarities, actors in Australia who identify as being part of the tax justice movement clearly expressed in interview that contention around the mining tax was not facilitated through those movement networks. For example, an Australian campaigner who has been involved with the Tax Justice Network Australia since its inception recalled:

‘at the time [of the mining tax debate] the Tax Justice Network was just starting out, it was actually formed in 2010, and so I just don't remember us as a network talking about [the mining tax] much… When it started out I think it was probably more focused, like the international movement was, on the international scandals’ (Australian aid organisation).

As this campaigner identifies, contention around the mining tax was not supported by the networks and solidarities of the tax justice movement. Chapter 6 will further develop the argument that the tax justice movement has undergone a process of
downward scale shift in response to domestic austerity politics (which would not occur until 2014 in the case of Australia). For these reasons, contention around the mining tax from 2010 to 2014 are not treated as part of the movement for international tax justice.

Secondly, we can consider those actors who are highly integrated in networks of cooperation around tax justice goals, yet nevertheless have low identification with the movement itself. The two most relevant examples in this thesis are institutional actors such as political parties, and media organisations like the ICIJ. Certain actors in political parties have been critical allies for tax justice campaigners, and have been closely involved in the planning and execution of public advocacy. For example, campaigners often referenced the highly influential role of UK Labour MP Margaret Hodge and her role as Chair of the Public Accounts Committee from 2010 to 2015, an assessment verified by journalistic references to ‘Hodge, who put tax avoidance on the political map in her time as chair of the public accounts committee’ (Garside, 2017). Similarly, the Australian Senator Sam Dastyari played a high-profile role in the equivalent parliamentary inquiry into corporate tax avoidance in Australia. Yet this thesis will not consider parliamentary and political party actors as part of the tax justice movement. Apart from the strong theoretical distinction in DOC depicting contentious action as ‘involving at least one set of state actors and one insurgent group’ (McAdam et al., 2001, p. 45) and therefore differentiating between state and movement actors, it is clear from interviews and fieldwork in this case study that the solidarities shared among activists and NGOs do
not extend to political party actors, even when there is agreement and cooperation around substantive campaign outcomes. Even in these moments of agreement between campaigners and political parties there is an acknowledgment that their fundamental goals are different: while movement actors will identify with one another because of shared values, they were more likely to talk about temporarily shared interests with politicians and political parties. This leads to a lack of shared identity and solidarity which rules out their consideration as part of one movement, according to the definition used in this project.

The other key example where actors can demonstrate high degrees of cooperation with tax justice campaigners but varying levels of solidarity is news organisations. Investigative journalists have played a central role in the evolution of tax justice campaigning. Yet this thesis does not treat the category of ‘investigative journalist’ uniformly in terms of its membership in the movement. Instead, investigative journalists and organisations are differentiated in terms of their level of solidarity and self-identification with other campaigners, meaning that some individuals are considered part of the tax justice movement, while some are excluded from the primary analysis. Two case studies illustrate the general approach: Finance Uncovered, which is included within the tax justice movement, and the International Consortium of Investigative Journalists (ICIJ), which is not.

Finance Uncovered describes itself as ‘an investigative journalism training and reporting project’ (Finance Uncovered, 2019). It consists of a small team of five
journalists based in London. They run training programs for investigative
journalists around the world to report on news concerning illicit finance; they also
facilitate the production of the resulting stories with coordination and individual
support. Although Finance Uncovered has been an independent organisation since
2016, it was originally funded by the Tax Justice Network to provide training to
journalists interested in reporting on tax issues. When one of the founders of the
Tax Justice Network described the structure of the movement, they said, ‘If I could
quickly describe the architecture of our movement as best I can, it’s a movement in
three clear, quite distinct parts’ (TJN interview); the three parts they identified were
the Tax Justice Network, bringing together researchers and professionals, the Global
Alliance for Tax Justice, bringing together campaigners and activists, and Finance
Uncovered, bringing together journalists. It is clear, then, that Finance Uncovered
and the journalists it networks together are not only part of the tax justice
movement but also a central part in the consideration of movement leaders.

On the other hand, the ICIJ has played a more high-profile role in tax
reporting while showing less evidence of solidarity and shared identity with other
movement actors. As described above, the ICIJ facilitated reporting on the ‘Panama
Papers’ in 2016, which pushed international tax transparency to front page news
across the world. At one level, the ICIJ continues a long tradition of watchdog
reporting that reveals wrongdoing in the public interest, yet it also offers a powerful
new model for performing that watchdog role on highly complex transnational tax
issues through collaborative global networks (Carson and Farhall, 2018). The
The impact of the Panama Papers on tax justice can be directly related to the scale of the investigative journalism collaboration facilitated by the ICIJ, combining loose central coordination with local personalisation of news angles by nearly 400 individual journalists (Carson 2018). In terms of inclusion in the tax justice movement, however, the ICIJ’s role in continuing the tradition of watchdog reporting separates it from other tax justice campaigners. The ICIJ does not engage in sustained claim making with other campaigners, such as calling for specific changes to rules around the automatic exchange of information. Instead they focus on exposing wrongdoing to inform members of the public – including campaigners – about the basis for their claims. On the basis of these different roles, and the separation from sustained shared political claims, the ICIJ was excluded from consideration as part of the tax justice movement.

The tax justice movement in this thesis is therefore defined theoretically using Tilly and Tarrow’s criteria, and is specified empirically by applying those criteria to generate the list of movement organisations in Appendix A.

This chapter has provided a detailed introduction to the case study of international tax justice. The first section expanded the definition of tax justice by clarifying some of its key policy dynamics, including the historical roots for harmful tax competition as pursued by corporations and states, and the barriers to its effective remedy. The second section identified why the 2008 financial crisis is a pivotal historical event in international tax justice, principally because the
widespread impact on state revenues incentivised greater cooperation around domestic resource mobilization and problematised corporate behavior in a way which expanded the scope for movement contention (an argument developed further over Chapters 5 and 6). The third section summarised contrasting perspectives in the literature around international tax justice contention, between those who emphasise overall low levels of engagement and those who highlight case studies of innovative influence by transnational networks like the Tax Justice Network. The final section then clarified what this thesis means by ‘the tax justice movement’ in both theoretical and empirical terms, in order to set up the thesis’ primary focus on the mechanisms contributing to mobilisation in that movement. The next chapter begins this analysis with the first set of mechanisms around the constitution of movement actors.
CHAPTER 5: ACTOR CONSTITUTION

This is the first of four main empirical chapters, each describing one key process within overall movement mobilisation. Fittingly, the first process being explored is actor constitution: ‘the emergence of a new or transformed political actor’ (Tilly & Tarrow, 2007, p. 216). In other words, how did actors come to engage, and to conceive of themselves as engaged, both individually and collectively, in contention around tax justice? In answering that question, the following chapter focuses heavily on what ‘tax justice’ means for its various advocates as they engage in contention with elites. The chapter uses Bourdieu's theoretical framework to argue that the meaning of tax justice, and the constitution of actors themselves, varies across the movement through three mechanisms prominent in Bourdieu’s work: the role of crisis in disrupting the symbolic power which reproduces systems of domination; the possession of different forms of capital in which other forms of power are vested; and the definition of the fields of struggle over those forms of capital. The main data supporting this Bourdieusian analysis, as described in Chapter 3, are semi-structured interviews with key movement actors.

Firstly, symbolic power can help understand the role of the financial crisis as a pivotal turning point which raised previously naturalised power relations into the level of contested discourse. Bourdieu argues that symbolic capital is ‘nothing other than capital, in whatever form, when perceived by an agent endowed with categories of perception arising from the internalization (embodiment) of the structure of its distribution, i.e., when it is known and recognised as self-evident’
The financial crisis and subsequent austerity policies undermined the symbolic recognition of the international tax system's distribution of economic capital, opening that system up for greater contestation and providing essential opportunities for tax justice advocates in terms of their salience and credibility.

Secondly, the competition for power in the wake of the financial crisis can be understood more precisely as competition using different forms of capital. Capital, according to Bourdieu, is 'accumulated labor (in its materialised form or its 'incorporated,' embodied form) which, when appropriated on a private, i.e., exclusive, basis by agents or groups of agents, enables them to appropriate social energy in the form of reified or living labor' (Bourdieu, 1986, p. 46). For the tax justice movement, this involved two different approaches based on their different types of capital: a democratic conceptualisation of tax justice by those with high social and low scientific capital, and a technocratic conceptualisation by those with low social and high scientific capital.

Thirdly, this competition has taken place in two intersecting but distinct fields with significantly different effects on the meaning of tax justice. Assuming that 'a field consists of a set of objective, historical relations between positions anchored in certain forms of power (or capital)' (Bourdieu & Wacquant, 1992, p. 16), tax justice advocacy involves power relations in both the political field and the international taxation field. In the political field, where the competition is for the
political capital that determines the priorities and decisions of the nation state, tax justice is used instrumentally in pursuit of the ultimate objective of governmental action (such as increased spending on public services or foreign aid). In the field of international taxation, where the primary competition is for economic capital distributed internationally by taxation rights, tax policy and its implications for economic capital are themselves the ultimate goal (with the worthiness of the economic capital’s subsequent use assumed but unspecified).

Finally, this chapter will examine together the two different forms of capital distribution and two fields of contention to produce a typology of the tax justice movement that differentiates key movement actors as well as providing insight into the movement dynamics, including two distinct hubs of authority comprised of social capital holders in the political field and scientific capital holders in the international taxation field.

**Crisis and symbolic power**

For Bourdieu, dominant power relations are mostly sustained and replicated through symbolic power, which makes their arbitrary nature seem natural, in particular to those being dominated. The concept of crisis becomes centrally important then as the moment when the contingency of these received attitudes is revealed by their mismatch with more objective conditions, 'creating a situation in which 'belief in the game' (illusio) is temporarily suspended and doxic assumptions are raised to the level of discourse, where they can be contested' (Crossley, 2003, p.
The financial crisis can also be viewed as a crisis in the Bourdieusian sense, illuminating international taxation’s more recent contentiousness as well as its less contentious past.

Thinking firstly about international taxation before the crisis, a transnational legal order had developed based on the arm’s length principle that intra-group transactions across borders should happen as if between separate entities, a principle often impossible to operationalise or enforce (Genschel & Rixen, 2015). In this consolidated international order, dominant corporate actors such as the large accounting firms had increasing power to shape their own regulatory environment with fewer constraints by national governments (Strange, 1996). One tax specialist in Australia argued that the big four accounting firms ‘aren’t regulated anywhere in the world’, and explained that situation in distinctly Bourdieusian terms:

"They just control, and they control by their good name and graces, that’s why the big four never talks about this. Because they’re masterful at firstly controlling their reputations, and you look at the big four accounting firms’ names across the skyline you see KPMG, Price Waterhouse Coopers, EY, Deloitte. And they go to universities, and they give scholarships, kids go, "Oh, geez." The whole management of the reputations is... they’re incredible at managing their reputations and it’s absolutely amazing how they do."

(interview, Australian tax specialist)

At the heart of these corporations’ power is their reputation, and the effectiveness of their authority through reputation means it never has to be explicitly asserted
(‘that’s why the big four never talks about this’). Strikingly, the above quote also specifies this process of the symbolic recognition of the Big Four’s other forms of capital: the economic capital which purchases advertising on skylines, and the cultural capital of university scholarships. In fact the dominance of these corporate actors is impossible without the symbolic recognition of their capital stocks – as Susan Strange argued back in 1996 about the big accountancy firms, their market ‘was rational only on the basis of perceived reputation rather than cost or efficiency’ (Strange, p. 137). The same symbolic dominance which advantages the Big Four over smaller competitor firms (Stringfellow, McMeeking, & Maclean, 2015) also provided them with a concentration of authority to shape widely held attitudes around certain contingencies in the international system – such as corporate taxation. In Bourdieu’s work these attitudes are termed doxa – ‘a set of fundamental beliefs which does not even need to be asserted in the form of an explicit, self-conscious dogma’ (Bourdieu, 2000, p. 16). Movement actors frequently expressed frustration in interviews at the consequences of this symbolic dominance of corporate actors, such as in the following quote: ‘the words from corporations are... taken on face value to be true when what they’re doing is expressing an opinion, and an opinion that is usually self-interested’ (interview, Australian tax organisation). The capacity to imbue statements with unassailable truth status, and in doing so conceal the operation of underlying interests, are hallmarks of this Bourdieusian symbolic dominance.
Now let us turn to the crisis itself. Although there were major losses of economic capital, both on the part of corporations and national governments, there were more substantial costs for the symbolic capital of large corporations. As Bourdieu notes, 'whereas economic capital is relatively stable, symbolic capital is relatively precarious' (Bourdieu, 1977, p. 67) and so even though these corporate actors retained and even increased their wealth, the concentrated authority they had amassed to regulate the policy environment in which they operated was open to fresh critique. They were no longer able to command the unquestioned confidence (symbolic capital) that only they had the specific forms of knowledge (or scientific capital as it is described later) to maintain the architecture of the global economy.

As one UK aid organisation commented about the significance of the crisis:

'At that moment, suddenly the mantra that the markets will solve everything, "leave it to the markets", that died. That died, at that point, because if you left it to markets, there would have been no money in the cashpoint machines. The government had to step in. And that, of course, meant that the "we'll leave it to the banks, these sort of magicians of money, they'll somehow literally conjure it up. It's alright, we'll get some tax out of them and we'll let them do their thing." That was broken.' (interview, UK aid organisation)

In this quote, the interviewee talks explicitly about the previously assumed truth of lightly regulated markets delivering prosperity as having 'died'. In fact, the description of this as a 'mantra' could almost be a direct synonym for Bourdieu's *doxa*, as a statement repeated so frequently as to have its truth status assumed and unassailable. Before the crisis this free market mantra imbued the corporate sector,
and in particular the banks, with a special kind of authority (or symbolic power) which seemed to evade specific comprehension or critique: they were 'magicians of money'. Yet through the crisis, this naturalised authority was contradicted by its collision with objective circumstances ('there would have been no money in the cashpoint machines'), making corporations' previously entrenched control suddenly contested ('that was broken'). Particularly important in this quote is the way it highlights the role of everyday experience in exposing doxa to critique (Deer, 2012, p. 118): it is the prospect of disruption to day-to-day experience such as withdrawing money from cashpoint machines that gives a crisis the capacity to challenge these received beliefs.

Lastly, let us consider the post-crisis landscape. The next section will detail how actors within the tax justice movement deployed and pursued different kinds of capital in this period, but here it is useful to follow the overall declining trajectory of symbolic capital held by corporate actors from their pre-crisis heights. The consequence of this loss of symbolic capital meant that even when debates around taxation had no direct relation to the financial crisis, the authority of corporate position-taking was subject to new challenge. One UK tax organisation makes this comparison directly about corporate authority before and after the crisis:

"So whereas in 2007 you might have gone to a meeting at the International Accounting Standards Board, which only happened because George Soros was on the right side of this, as it were, and sort of demanded it. And in that meeting you might have been shut down by people from the big four
accounting firms telling you no, these proposals you have for transparency would triple the cost of audit. This is completely impossible and it’ll never happen. And in that situation you might have found yourself finding it very difficult to come back with a credible response because they’re the big four and what do you know? You’re an NGO. Same conversation in 2010 feels very different. Lots of quite neutral people around the table looking at the big four and going, "Really? That sounds like crap to me." And suddenly there’s a different dynamic." (interview, UK tax organisation)

Similarly, tax justice advocates described how immediate acceptance of corporate position taking decreased among the wider public as well as political elites in the wake of the financial crisis. A core example is the argument that corporate tax avoidance by its legality is normatively acceptable, and in some more strident defences is the obligation of corporations with a duty to pursue shareholder wealth irrespective of its consequences for national governmental revenue. Support for this kind of defence of corporate tax avoidance by members of the public who are materially disadvantaged by that imbalanced power relationship aligns with Bourdieu’s concept of symbolic violence, where 'the violence which is exercised upon a social agent with his or her complicity’ (Bourdieu & Wacquant, 1992, pp. 167, emphasis in original). One UK activist and aid organisation campaigner noted that this argument which was standard in the pre-crisis period became progressively less tenable as a public defence:
"the idea that there's a moral duty to minimise tax has really become incredibly fringe over the last seven years, in a way that it just... It was just accepted, the idea that you have a duty to your shareholders to minimise taxes. You wouldn't see any large corporation, any sensible PR department, not attempt to pull off that line." (interview, UK aid organisation)

In line with the observation of this campaigner, Mikler, Elbra and Murphy-Gregory's (2019) recent study finds that corporations discursive strategies are trending towards emphasising the moral dimension of paying tax, above and beyond simple compliance with regulation. A Bourdieusian analysis can help us understand the way that crisis raises previously assumed truths to the level of contested discourse. In this case it is the financial crisis and the subsequent austerity policies that exposed the contingency of previously unassailable truths around international corporate taxation and exposed them to critique by a range of groups in the tax justice movement.

**Capital**

Following on from the previous section’s argument that the financial crisis resulted in a loss of symbolic capital by corporate actors, this section details the different kinds of capital held and pursued by tax justice movement actors in competing for greater influence. As one tax specialist in Australia argued, even in the post-crisis period the symbolic power of corporate actors was a significant barrier to overcome:
'If we get stuck into a debate about the complexity of a tax issue and the effect of a tax policy we’re fucked. There's no way that I’m going to be able to argue that – not that I couldn't argue it, but in the broader view, if I’m pitted arguing it as an activist against somebody from one of the big four accounting firms, I've lost the debate at the beginning because they have legitimacy in the broader society and I don't. And so I don't want to get stuck in a position where their authority and influence is going to win, regardless of the merit of the issues being discussed and I think we absolutely have to be conscious of that' (interview, Australian tax organisation).

In 'being conscious' of the entrenched authority of corporate interests in tax policy, movement actors most often mobilise two different forms of capital reflecting their existing resources and capacities: the social capital held in the broad networks of people linked to social movements, and the scientific capital held or developed by technical experts.

**Social capital, democratic critique**

The most obvious kind of resource held by social movements is social capital. Bourdieu talked about social capital as the set of social obligations or connections held by an actor, which in turn provides access to a more distributed set of resources: 'the volume of the social capital possessed by a given agent thus depends on the size of the network of connections he can effectively mobilise' (Bourdieu, 1986, p. 51). This is far from a new concept for social movement scholars
in the resource mobilisation tradition who have long attributed movement influence to the size and strength of movement networks (McCarthy & Zald, 1977).

In the case of tax justice, there are organisations that have substantial social capital through their established networks, giving them resources to intervene in the tax debate even when they may not possess recognised technical expertise. For example, protest groups such as UK Uncut are overwhelmingly neither accountants nor academics – in fact, a number of UK Uncut organisers had a backgrounds in climate activism. Through their social capital connecting networks of activists, however, they are able to mobilise collective direct protest actions which then achieve symbolic recognition as an indicator of broader currents of public sentiment, in particular as certified through media coverage. In a similar vein, trade unionists are not primarily tax policy specialists either in terms of their skills, priorities or public credibility. Yet through their broad membership, trade unions are able to wield political influence around a broad range of economic policy issues as well as make representative claims about the interests of working people.

For movement actors possessing social capital, influence is exercised by broadening participation in contention around tax. Only then can advocates aggregate the more diffuse capital in their networks to challenge the more concentrated authority of governmental and corporate elites. As one campaigning organisation in Australia said, 'if the public's not mobilised, it's just an insider game and at the end of the day that's not what we're about’ (interview, Australian
campaigning NGO). This quote reveals how the type of capital held by movement actors not only shapes their strategic choices but also the more durable underlying dispositions that underpin them. Broadening participation, which is a strategic necessity for holders of primarily social capital, also becomes a question inseparable from identity ('that’s not what we're about'). Although this chapter primarily uses the concepts of capital and field, just as in Bourdieu's work they are not wholly separable from the question of how these objective structures become internalised in the subjectivity of individual agents through what he termed habitus, 'a system of lasting and transposable dispositions which, integrating past experiences, functions at every moment as a matrix of perceptions, appreciations and actions and makes possible the achievement of infinitely diversified tasks' (Bourdieu, 1977, p. 95). The quote above illustrates how for the non-expert activist, access to predominantly social capital is associated in this way with a democratic habitus emphasising the normative value of broad-based participation.

Movement actors holding social capital but lacking technical expertise see it as their role to reduce issue complexity in order to enable broader participation. This theme is picked up in greater detail at the end of this section, but the key point here is that actors not only compete for capital, but compete to increase the value of their capital relative to other forms. In this case, that means increasing the value of social capital relative to scientific capital, which is discussed in detail below. As one trade unionist commented:
'People are not stupid. They know that the top end of town will always seek to reap where it's never sowed, and they understand these propositions. They don’t need to know the intricacies of the international tax shuffle... They know that it's not fair. So it's going back to basics in public messaging. That's how we've been doing it at [the union] recently.' (interview, Australian trade union)

For the trade union movement or protest groups whose strength are their social networks, they not only seek to use that strength by mobilising greater numbers of participants in debates around tax, but also to consolidate that strength by reducing issue complexity and the centrality of expertise itself. This can acquire a normative edge, with complexity sometimes perceived as a deliberate strategy to limit democratic oversight and accountability: 'tax is entirely man made, and it's turned complex because we've made it complex... it can be a way to make the political discussion more elitist' (interview, UK aid organisation). Anesa et al’s recent mapping of the Australian corporate tax field revealed that the main criticism made by other field actors against civil society groups was 'lack of technical legal tax knowledge – i.e. cultural capital' (Anesa, Gillespie, Spee, & Sadiq, 2018, p. 13), demonstrating how the normative debate around complexity and participation is reinforced on both sides. There are, however, actors in the tax justice movement who do hold significant technical knowledge which brings a distinctive approach to their advocacy, discussed in detail next.
Cultural capital, technocratic critique

Apart from social capital, the other resource critical for the tax justice movement is scientific capital as a specific form of cultural capital. The adoption of Bourdieu's concept of scientific capital here is largely inspired by Eagleton-Pierce's (2018) recent case study of Oxfam's international trade advocacy, which argues for the relevance of the concept in a closely related policy area. This chapter demonstrates the fruitfulness of not only using the concept of scientific capital but also considering its relationship with other forms of capital, which Eagleton-Pierce acknowledges as a line of enquiry outside the scope of his paper. Bourdieu originally used scientific capital in his study of the scientific field:

'the scientific field is the locus of a competitive struggle, in which the specific issue at stake is the monopoly of scientific authority, defined inseparably as technical capacity and social power, or, to put it another way, the monopoly of scientific competence, in the sense of a particular agent's socially recognised capacity to speak and act legitimately (i.e. in an authorised and authoritative way) in scientific matters' (Bourdieu, 1975, p. 19).

Although this thesis does not analyse the scientific field, the argument is that there is a similar competitive struggle for monopoly on the socially recognised capacity to speak authoritatively on technical matters as they relate to international taxation. Policy experts in the tax justice movement who possess more scientific than social capital are directly engaged in this competitive struggle for technical authority.
So scientific capital is critical for the tax justice movement, and some central movement actors possess and pursue this resource above all others. In particular Seabrooke and Wigan have described the emphasis within the Tax Justice Network (TJN) on technical proficiency, given that these actors perceive that in contrast to other advocacy issues, 'tax requires interventions based on a diverse technical and interdisciplinary expertise' (Seabrooke & Wigan, 2013, p. 19). And just as Eagleton-Pierce documented Oxfam's increasing emphasis on scientific capital around trade advocacy, the aid and development sector has followed a similar trajectory around tax justice issues. One Australian aid organisation talked favourably about this trend towards investing and prioritising scientific capital:

'I also think there's been a shift as well, into more economic based civil society action in this space, which has been really beneficial. So, people from the tax justice network or say, the Australia Institute, these people are economists, or have a high degree of fluency in talking economics and understanding of the issues.' (Interview, Australian aid organisation)

The idea of 'fluency' in talking economics aligns with Bourdieu's notion of scientific authority. To be fluent in economics means holding the cultural capital (through higher education and its embodied form of conferred degrees) to understand and be understood. To paraphrase Bourdieu's quote above, without the combined technical capacity and social power that 'fluency' so neatly expresses, other experts will not recognise an individual's capacity to speak and act legitimately.
Holders of scientific capital do not generally seek to broaden participation, as do the social capital holders in the previous section. Instead, advocates with scientific capital see the advantage of policymaking via narrow consultations, and aim to participate in and influence those restricted discussions through displays of their competence. For example, John Christensen, TJN’s first Executive Director, who is described on their website in terms of his credentials gained through higher education and professional practice: 'Trained as a forensic auditor and economist... For 11 years he was economic adviser to the government of the British Channel Island of Jersey' (Tax Justice Network, 2018). Similarly, Richard Murphy, who was involved with founding TJN and then established his own advocacy organisation, Tax Research UK, emphasises his training as a chartered accountant in providing him with the technical authority to advocate around tax justice issues. In both these cases, scientific capital is vested in the individual rather than even their loosely defined organisations, and so advocacy naturally means expert advice rather than broad-based participation.

Organisations that are initially lacking in expertise can nevertheless increase their stocks of scientific capital over time, although this requires sustained and substantial investment. One interviewee in a UK tax organisation observed that aid and development NGOs have increased their expertise both through developing their own staff but also hiring staff from the corporate sector, effectively "raiding" the scientific capital stocks of the dominant actors in the policy field:
'[Aid NGOs] developed their own staff into having a greater degree of tax expertise, but also recognised that they needed to bring in real experts, so a number of those organisations now for example employ people who used to work for the big four accounting firms, or major law firms, which historically I don’t think would ever have happened' (interview, UK tax organisation)

Yet as aid organisations become more technically proficient in international tax policy their capacity to mobilise their substantial social networks can be challenged: as one aid NGO staffer admitted 'I am concerned that our engagement in things like the BEPS project or whatever has almost necessarily made us more technical in our framing than we perhaps should have been' (interview, UK aid organisation). Here there is a tension which is difficult to avoid ('almost necessarily') between attention to technical policy detail and the framing approach, which can leverage social capital through broad-based campaigning. Just as the previous section highlighted the association between social capital and a democratic habitus, so too is there a different association between scientific capital and a more technocratic conception of tax justice and advocacy in general.

The more pronounced technocratic position explicitly asserts a zero-sum proposition where valuing scientific capital is associated with a devaluing of social capital (the inverse of the tension described for democrats in the previous section). Take for example an expert in a UK tax organisation describing the rest of the tax justice movement:
'They know tax justice. They know principles of justice. They can talk about John Rawls 'til the cows come home... But they aren’t tax experts. It is the whole weakness of it... eventually, they all seem to need somebody who actually understands a set of accounts or detailed tax, and so they come back to me' (interview, UK Tax organisation)

The interviewee’s claim to authority comes in two stages here: firstly asserting the ineffectiveness of social capital relative to scientific capital (‘eventually, they all seem to need somebody who actually understands a set of accounts’), and then secondly pointing to their own position of recognised expertise (‘so they come back to me’). Inasmuch as social capital is valued in this technocratic perspective, it resides in relationships with elite decision-makers cultivated through the recognition of expertise rather than diffuse movement networks:

'I've got the direct personal numbers of the heads of tax at KPMG, Deloitte, PWC, and EY. I can talk to them whenever I like, and it seems they answer them, and I can call Pascal at the OECD if I want to, and we sometimes text each other at the weekend' (interview, UK tax organisation)

Holders of scientific capital in the tax justice movement are more likely to use complexity rather than reduce it, participate in narrow consultations rather than broaden participation, and reinforce the relative importance of expertise over more democratic representational position taking.
Capital as interrelated

Up until now this section has examined the different profiles of capital held by tax justice groups. Moving to a more movement-level analysis, the overarching dynamic is that no single organisation has all the capital it needs or desires in order to compete with dominant corporate power. This fact structures the networks of relationships in the tax justice movement, as can be seen in the two following sets of examples.

Firstly, organisations with low scientific capital pursue partnerships with policy specialists. When UK Uncut were running their highly successful protest actions, they nevertheless relied heavily on Richard Murphy's estimates of the tax revenue lost through multinational corporate avoidance, both at their protests and in the media. As one activist commented, 'If we hadn't had that amount, I don't know what we'd have written on any of our banners' (interview, UK activist). As it has become clearer that international tax policy is an issue with some longevity, organisations have transformed economic into scientific capital by investing in staff training and even new institutional structures. For example, in 2015 a coalition of civil society groups and unions established the Independent Commission for the Reform of International Corporate Taxation (ICRICT) to promote progressive reform around corporate taxation. ICRICT's emphasis on expertise is reflected in its membership of high-profile economists such as Thomas Piketty and Joseph Stiglitz, who can speak authoritatively in support of civil society advocacy campaigns.

Perhaps an even more striking example is the trade union movement's
establishment of the Centre for International Corporate Tax and Accountability Research (CICTAR) in 2018. CICTAR is primarily funded by PSI International, the global trade union federation for public sector workers, and is intended to be a stock of technical expertise within the union movement enabling greater integration of tax advocacy into union campaigns in a range of national contexts. CICTAR is staffed by Jason Ward, the researcher who produced key reports in the development of Australian tax justice advocacy: the 2014 joint report between United Voice and the Tax Justice Network (Tax Justice Network Australia & United Voice, 2014), the 2015 Chevron report for the International Transport Workers Federation (ITF, 2015), and a 2018 report into tax avoidance in the aged care sector for the Australian Nurses and Midwifery Federation (Tax Justice Network Australia, 2018). Initially these reports began as partnerships between different unions and the Tax Justice Network, yet since the transferable utility of tax justice for the union movement's core areas of advocacy has became more apparent, unions have created an institutional framework to accommodate their own increasing resources. CICTAR's first report was released in 2018 in partnership with the Australian Community and Public Sector Union (CPSU) and examined the tax practices of labour hire companies in the Australian taxation office (CICTAR, 2018). As one Australian trade unionist commented before to the establishment of CICTAR, 'in formulating progressive and just tax policy, civil society participants are handicapped. We rely largely, on experts with technical and detailed knowledge of how tax minimization works' (interview, Australian trade union). The subsequent creation of CICTAR with substantial involvement by a broad cross-section of the Australian trade union movement
demonstrates a strategic decision to mitigate that 'handicap' of relying on partnerships with other experts.

Secondly, organisations with low social capital pursue partnerships with NGOs and social movement organisations. After the Tax Justice Network was formed, its founders prioritised engagement with the aid sector in order to incorporate tax within the wider development agenda. There were a number of reasons for this approach: the NGO sector had already articulated the development implications of tax policy (Oxfam GB, 2000) and there were existing biographical links between TJN and the development sector, such as founder John Christensen who had previously worked for Oxfam. The main strategic incentive for further developing these links in the mid to late 2000s, however, was access to the NGO sector’s campaigning and mobilisation capacity, i.e. its social capital. TJN were confident in their research and expertise but did not have the existing networks to amplify their advocacy among a significant portion of the public, neither did they see this campaigning work as their core business. Instead they viewed collaboration with NGOs, initially focused within the aid and development sector, as a way to leverage the campaigning capacity of these existing organisations. As one aid NGO staffer commented:

’[TJN] had started off not necessarily focused on the impact in developing countries but recognised quite early that the best way to get their message across and some of the voices who could amplify their messages most effectively were actually going to be the development organisations, which
are quite large and quite powerful in the UK' (interview, UK aid organisation).

As this quote demonstrates, even though TJN have always been confident in their policy goals, they were just as aware from an early point of their challenges in ‘getting their message across’ due to their lack of campaigning capacity.

Compensating for this lack of campaigning capacity is an important enough strategic outcome that TJN are even willing to increase the emphasis of development issues within those policy goals in order to cultivate stronger partnerships with the aid NGO sector, and in doing so leverage the benefits of their social capital stocks.

The impact of low social capital on technical experts such as TJN is not just limited campaigning capacity, but also an inability to make representational claims on behalf of a wider constituency. This tension between expertise and representation has played out in the organisational history of TJN itself. In its early years, TJN by its own admission was directed by a small group of primarily white British men in the UK. As the salience grew for both TJN and the tax justice agenda more broadly, so did the representational critique against UK experts making claims regarding the interests of developing countries. Interviewees referenced this phase of TJN’s history with a delicacy suggestive of a significant but largely resolved internal conflict: '[TJN] focused around a relatively small group of people who had the technical expertise, all of these things are sort of problematic, if you want, from the point of view of creating a genuinely global movement' (interview, UK aid organisation). The solution to this conflict came in the form of a new organisation in
2013, the Global Alliance for Tax Justice (GATJ), whose role was to coordinate the campaigning efforts of the tax justice movement internationally – ‘[t]he sense was that, to have a properly global movement, something separate to TJN needed to be established’ (interview, UK aid organisation). GATJ is structured in terms of equal numbers of civil society representatives from the different regions around the world, meaning Europe has the same amount of representation as Africa. The establishment of GATJ made it explicit that TJN was not going to attempt to make representational claims on behalf of a civil society constituency, but would instead form a collaborative relationship with an organisation that could.

These two examples illustrate some common themes. Organisations initially seek partnerships with actors who complement their capital deficiencies, whether scientific or social. UK Uncut relied on Richard Murphy’s estimates of the tax gap just as much as TJN sought out the campaigning capacity of development NGOs. And even when organisational sectors accumulate new capital stocks, they appear eager to establish new organisations to take on these roles: the trade unions set up CICTAR to house their scientific capital, and TJN spun out the Global Alliance for Tax Justice to pool social capital and mobilisation capacity in the movement. The combination of these themes suggests the significance of capital (whether social or scientific) in shaping both the strategic decisions of movement actors as well as their more durable conception of their role within the advocacy system.
Fields

Closely related to Bourdieu’s concept of capital is his notion of fields – the bounded and structured set of power relations that contest specific forms of capital. The following section introduces this notion of fields in detail and identifies two intersecting fields relating to contention around tax justice. Before moving to each of these fields, however, it is useful to establish the definition of a field and how to identify one empirically, as well as the specific utility of fields when researching tax justice. Bourdieu writes that:

‘A field may be defined as a network, or a configuration, of objective relations between positions. These positions are objectively defined, in their existence and in the determinations they impose upon their occupants, agents or institutions, by their present and potential situation (situs) in the structure of the distribution of species of power (or capital) whose possession commands access to the specific profits that are at stake in the field, as well as by their objective relation to other positions (domination, subordination, homology, etc.)’ (Bourdieu & Wacquant, 1992, p. 97).

In identifying the operation of a specific field, the first and most significant step is specifying its primary object of struggle; after that initial analytic step, the field can be mapped by identifying the power relations and rules that structure practices contained within it (Pouliot & Mérand, 2012, pp. 30-32). This section’s argument (that tax justice lies at the intersection of two fields) requires then the specification of two different objects of struggle: firstly for the political field, where the struggle is over political capital, which can determine the priorities and decisions of national
governments; and secondly for the international taxation field, where the struggle is over the distribution of economic capital between different national governments and corporations through taxation rights. Although this argument is developed with greater attention to each respective field in the rest of this section, some examples can illustrate the difference between these struggles as they relate to the tax justice movement. Trade unions are less invested in whether increased government revenue comes from thin capitalisation rules or a diverted profits tax, than they are that the subsequent revenue is spent on public services rather than something else. In fact, if corporate tax secrecy assisted funding public services and strong wages growth, then trade unions would be disinclined to campaign against it. Their struggle is for political capital to influence the actions of government, and the redistribution of economic capital to increase government revenue is instrumental in the pursuit of this primary objective. In contrast, the Tax Justice Network care less whether increased government revenue is spent on public services or international development efforts, than they do that specific rules are introduced (such as thin capitalisation rules) to more justly distribute economic capital among the governments and corporations that populate the global economy. For actors operating within the international taxation field, although political capital is often required to muster the support of separate national governments to support particular reforms, the primary object of struggle is economic capital.

Apart from differentiating between primary objects of struggle, the concept of fields has particular advantages when it comes to tax justice. Firstly, since fields
are conceived of primarily in terms of power relations that are not tied to a specific spatial logic, they can equally describe national or transnational phenomena, as argued by Swartz (2013, p. 152) and Pouliot and Merand (2012) in general, and Sapiro (2018) with reference to transnational cultural fields. Yet the spatial flexibility of fields extends even further. As well as describing both national and transnational power relations, it can encompass two fundamentally different spatial logics, which are present alongside one another within tax justice advocacy: what Agnew (1994) describes as territorial versus structural conceptions of space, or Allen (2016) distinguishes between topography and topology. These different spatial logics are present in the two fields: the political field with its territorially bounded sovereign nation states, and the international taxation field with its topological power relations. Doreen Massey argues for the significance of exactly this tension between spatial logics in understanding the political implications of globalisation:

‘On the one hand space and places are increasingly the product of global flows; on the other hand we work with a politics both official and unofficial that is framed by a territorial imagination and formal structure. It is a disjunction that is disabling (to some) and highly useful (to others), and the distribution of that spatial entrapment and enablement varies, from situation to situation. It can be associated with closure, competition, and the evocation of external enemies.’ (Massey, 2010, p. 14)

This section will therefore discuss in detail the two different fields relating to tax justice – the political field and the international taxation field – in terms of their key
objects of struggle and their spatiality. A summary of some of the key features
differentiating the two fields is reproduced in Table 1.

Table 1. Comparison of the political and international taxation fields

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<th>Political field</th>
<th>International taxation field</th>
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<td><strong>Object of struggle</strong></td>
<td>Political capital</td>
<td>Economic capital</td>
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<td><strong>Spatiality</strong></td>
<td>Territorial</td>
<td>Relational</td>
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The following sections therefore provide a detailed overview of the two different fields. The political field is defined as the struggle for political capital in a territorial spatial logic, whereas the international taxation field is a struggle for economic capital in a relational spatial logic. The dynamics of the two fields will then be analysed alongside one another regarding two different levels of contestation: the competition within each respective field, such as UK Uncut challenging the Cameron Government’s austerity program within the political field; and the dynamics between fields, as the political and international taxation fields variously strive for dominance or autonomy in relation to one another.

**The political field**

The political field is the contest for political capital which can determine the actions of government: 'It is this field of political struggles, in which the professional practitioners of representation, in all senses of the word, clash with one another over another field of struggles' (Bourdieu, 1985, p. 735). This is a familiar field for social movement actors since they are defined by their sustained contention with
elites, where the mechanisms for both existing relations of domination and their redress frequently involve state power. Many of the organisations that have taken up contention around tax justice were already engaged in competition in the political field around other goals: the aid NGO sector had been seeking to influence governmental efforts around development, and the trade union movement had obviously been at the centre of contestation around economic and industrial policy. The adoption of tax justice as part of these organisations’ advocacy agendas does not necessarily change their durable strategic outlook which places state power as its primary objective. This same attitude is evident from one UK anti-austerity activist, who said ‘tax was the way of getting at that question of whether austerity was an economic necessity or a political choice. That was the fundamental point of talking about tax’ (interview, UK activist). Tax policy is instrumental (‘the way of getting at...’) and adopted opportunistically rather than being viewed as an end in itself. The primary usefulness of talking about tax is in fact to increase the relative significance of democratically oriented governmental decisions over economic expertise and the subsequent priorities of government itself (‘whether austerity was an economic necessity or a political choice’). Cammaerts’ recent study of the UK anti-austerity movement aligns with this account of tax justice, when he argues that UK Uncut’s focus on tax must be viewed ‘in the context of a rejection of neoliberal ideology’ (Cammaerts 2018, 48), and represents the intersection of calls for a more redistributive politics along with a more democratic democracy.
Locating tax justice campaigns within the political field therefore represents the reflexive and strategic efforts by movement actors to elevate the agency of democratic political institutions. As one UK campaigner stated when talking about the reason to focus on multinational corporate tax avoidance:

'On the one hand, we're told that there wasn't enough money, but actually, those decisions about the size of the state were purely ideological... In order to get to the truth of that being an ideological decision, you then need to out the fact that the idea there isn't enough money is an illusion. That there are tools that you could use that mean that, actually, there is a political debate to be had, and it's about political choices to choose to cut spending rather than pay for everything' (interview, UK activist).

The purpose of campaigning around international tax justice is therefore at least in part to reveal that 'there is a political debate to be had', reinforced by the repetition that 'it's about political choices'. The repeated use of 'political' is no accident here. This campaigner is expressing the desire to contest international tax within the bounds of the political field: the central actors are national governments, and the key contest is influencing the allocation of finite resources by those national governments (such as resisting cuts under austerity). As the next section demonstrates, this contest stands in contrast to the field of international taxation.

**The field of international taxation**

Contesting the international taxation field, as opposed to the political field, is a competition over the distribution of economic capital itself. For multinational
corporations, economic profit is a clear end goal. Yet this fact remains true in considering other kinds of actors in the field of international taxation, such as governmental or NGO representatives. OECD officials working on the Base Erosion and Profit Shifting (BEPS) initiative are relatively agnostic as to the final use of the increased revenue held by states as a result of their reforms; even representatives of government in G20 negotiations would see their objective in influencing the design of international taxation as increasing national revenue and economic prospects, far removed from the kind of specific choices involving political capital which define the political field described in the previous section. The field of international taxation is ultimately structured around the global distribution of economic capital between different states and corporations through taxation rights, and beyond that distribution of economic capital its effects cease.

Whereas the political field is familiar and well-defined by the institutions of national government, the field of international taxation requires more explicit identification, particularly in contrast with two similar but distinct applications of field theory in existing literature. Firstly, the field of international taxation must be distinguished as narrower than the global economic field it is embedded within, even though they share many features. Bourdieu argues that 'the global economic field presents itself as a set of global subfields, each of which corresponds to an homogeneous category of products' (Bourdieu, 2005, p. 229), and so while the international taxation field shares many of the features of the global economic field
such as the mobility of capital, it is distinct from its range of associated other sub-fields. For example, the relations of domination between a tax haven, a G7 country, and intermediary organisations such as the OECD operate differently in the field of international taxation from either the sub-field of the oil market or the wider global economic field.

There is a second, more specific type of Bourdieusian field approach to tax which has a significant following in accounting scholarship, and unsurprisingly the focus here is on the central role of accountants and tax advisers. The attraction of the Bourdieusian framework here is in understanding tax as a field comprising objective structures (such as regulating authorities and legislation) as well as individual actors bringing their internalised assumed knowledge into everyday social practice (for example accountants), the interaction between them producing socially and politically significant results which then naturalise and reproduce themselves. The approach to defining fields varies widely, however: from the 'tax field' (Kraal, 2013, 2016), or the 'corporate tax field' (Anesa et al., 2018), to the accounting profession as a field in itself (Stringfellow et al., 2015), which has also been conceived of as comprising individual organisational sub-fields (Mulligan & Oats, 2016). So although the utility of a Bourdieusian field approach is well established with regard to the accounting literature, its operationalisation varies widely. For the most part, the accounting literature tends to describe taxation fields as nationally bounded and with a particular emphasis on the role of the accounting profession, where civil society is either absent or described as one category of
actors among many in a way that makes nuanced differences between civil society actors difficult to capture – a fact that Anesa et al (2018) acknowledge in their study of the Australian corporate tax field, and in doing so call for further research on marginalised actors such as civil society. The application of fields in this chapter therefore complements the existing focus on the accounting profession by describing the field of international taxation primarily as perceived by civil society actors.

The aim in this thesis, then, is to tack between two existing approaches to fields in taxation: to describe a phenomenon more specific than the global economic field, and yet more explicitly transnational and oriented from the perspective of social movement actors than has been the norm in accounting research. We can introduce the key features of this international taxation field in terms of the key actors, positions and types of capital.

The key actors in the international taxation field can be extrapolated from existing national studies of corporate tax fields, the most comprehensive of which is Anesa et al (2018). In this study there are eight categories of actors:

- governance: including policy makers, courts and tax collection authorities;
- advisors: in particular from accounting and legal firms;
- corporates: especially in-house tax executives whose habitus closely reflected "advisors";
• investors: including institutional investors and banks;
• civil society: in particular advocacy groups and unions;
• intellectuals: including academics and think tanks;
• the public: both as customers and citizens;
• and the media.

The international taxation field includes all these same categories of actors, with some specifically transnational additions. The G20 and OECD are key governance actors, the International Consortium of Investigative Journalists plays a key role for the media, and institutions such as the Independent Commission for the Reform of International Corporate Taxation (ICRICT) are a specifically transnational resource for civil society. Within this field, tax justice movement describes a network between a subset of actors in the last four categories outside government and business: civil society, intellectuals, the public and the media.

Taking some of the other key features of fields, international taxation also builds on the existing findings from Bourdieusian research within the accounting literature, in particular in relation to forms of capital and relations of domination. Firstly we can consider capital in the field of international taxation, since fields are defined not only by the profits that are the ultimate object of struggle but also the relative value of different forms of capital in pursuing those profits. As Swartz says, 'fields may be thought of as structured spaces that organise around specific types of capital or combinations of capital' (Swartz, 2013, p. 57). For the international
taxation field, although the object of struggle is economic capital, the key resource is cultural or scientific capital, and especially its symbolic recognition. In other words, power comes from technical policy expertise and recognised status as an expert.

This is true in tax fields at both a national and international level. For example, just as Mulligan (2016) describes how the habitus and capital of tax professionals in Silicon Valley produce their social actions as they influence the regulatory environment in which they operate, so too has Christensen (2018) analysed the educational and professional background of 100 key experts in the OECD Base Erosion and Profit Shifting (BEPS) project to demonstrate the dominance of particular forms of knowledge and capital among the elite experts at the heart of tax policy. Christensen demonstrates that for this cohort of 100 key experts, 73 per cent of their career years were spent in the private sector, and 78 per cent of career years were spent in either tax law, transfer pricing or senior management.

Christensen supplements this analysis of the dominant career backgrounds of experts with interview data to conclude that holding prevalent forms of expertise is critical for credibility within the cohort, and that more marginal forms of expertise are overlooked.

Secondly, we can consider power relations, where again the international taxation field reproduces patterns of domination observed within the critical accounting literature. In the same way that Stringfellow (2015) describes the symbolic domination of the 'Big Four' accounting firms in the UK partly through the role of 'consecrating authorities' such as banks that reproduce their legitimacy
especially to dominated actors, so too are international governance actors such as
the G20 consecrating authorities which entrench the symbolic domination of the Big
Four by privileging their access to and influence over policy formulation. These
power relations between different positions determine not only the specifics of tax
policy, such as the relative advantage accorded to source versus resident countries
in model OECD agreements (Genschel & Rixen, 2015): power relations also
recursively structure the networked objective positions that define the field. For
example, a key civil society campaign is to shift power from the G20 to the UN
around international taxation policy, on the basis that it is more representative of
the interests of developing countries. As Bourdieu notes of the global economic field
in general, ’[t]he relations of force of which these policies are a barely euphemised
expression... are also manifested in the asymmetrical treatment meted out to the
various nations by the global institutions, depending on the position they occupy
within the structure of the distribution of capital’ (Bourdieu, 2005, p. 231). In this
way you are only accorded status by the G20 if you are a wealthy country, and your
wealth is shaped in part through the rules decided in global institutions like the G20,
illustrating the recursive relationship between capital distribution and the power
relations that structure fields.

So there are clear parallels between existing articulations of corporate tax
fields, and the field of international taxation: a cohesive group of technical experts
with narrow criteria for evaluating scientific capital, embedded within corporate
actors whose symbolic dominance is reproduced throughout the system. There are
significant differences that require further investigation, including new
transnational actors across most categories and increasingly relevant power
relations within categories of actors, which is examined in greater detail in the
following sections

**Inter-field dynamics: spatiality**

Now that the political field and the international taxation field have been
introduced, we can consider the dynamics produced through their interaction,
including by their different spatialities. This subsection will describe how the
topographical or territorial spatiality of the political field is counter-posed with the
topological or relational spatiality of the international taxation field, with the
consequence that power is contested *between*, as well as within, the two fields.

In multiple different strands of research there has been a dialectic between
those who argue for the epistemological utility of a territorial or relational spatiality,
and those who have tried to synthesise the two approaches. In their summary of the
debate in legal scholarship, Bryan et al (2016) steer a middle path between those
who propose a 'global law without a state' (Teubner 1997) versus those who
maintain that national regulatory spaces will always shape international
transactions. Their proposed synthesis 'point[s] to a disjuncture between the times
and spaces being produced by modern finance in shadow banking and the time and
space of fiscal claims based on assumed stable (but it turns out largely descriptive)
regulatory and fiscal categories.' (Bryan et al., 2016, pp. 949-950). In a parallel
development in geography, Agnew (2018) argues that we must move away from an either/or framework that asserts either absolute state territorial sovereignty or a globalised world where territory is immaterial, given that both absolute positions end up misrepresenting the historical or present reality of state power. These academic debates are referenced here in order to highlight the powerful binaries around spatiality that frame our ideas of the power relations between democratic states and economic markets, and can provide a powerful lens for differentiating between the dispositions of different tax justice movement actors.

It makes intuitive sense that the boundaries of the political field map closely to territorial state borders: the prime object of struggle is political capital, and since that capital primarily directs the decisions of national governments, its effects are significantly demarcated by territorial borders. This territoriality is important not just in terms of understanding the boundaries of the political field in general terms, but also in shaping the dominant predispositions within the political field towards international tax policy, which is itself closely bound up in questions of state sovereignty. In fact, Genschel and Rixen describe how the transnational legal order of international taxation has been defined by the twin problems posed by national tax sovereignty: on the one hand double taxation in different jurisdictions, and on the other, tax competition between different jurisdictions. Remedying either of these problems ends up exacerbating the other, meaning 'the only way to simultaneously mitigate international double taxation and tax competition is to pool tax sovereignty internationally’ (Genschel & Rixen, 2015, p. 157). The problems
identified by tax justice advocates can therefore be traced back to the 20th century primacy of national sovereignty and its subsequent persistent normative force within the transnational legal order.

The association between tax and national territorial sovereignty defines not only the historical roots of the tax justice agenda, but also its fresh political salience in the 21st century. As will be discussed in subsequent chapters, the majority of news media coverage of tax justice issues focuses on the problem of lost national revenue. Whether that revenue flows to tax havens or multinational corporations, the widely understood fact is that national government coffers are reduced because of the operation of the international tax system. And this powerful story about the interaction between the national and international relies on scale – 'the nested hierarchy of bounded spaces of differing size, such as the local, regional, national and global' (Delaney & Leitner, 1997, p. 93). The centrality of ‘national’ and ‘international’ scales, although socially constructed rather than concretely cartographical (Keil & Mahon, 2009, p. 8), nevertheless buttresses a topographical understanding of space where boundaries delimit territory in an extensive way that can be aggregated hierarchically. Moreover, in setting up the national in opposition to the international, this ‘politics of scale’ (Swyngedouw, 2004) is a case study through which broader grievances around the global economic field are apprehended and contested. From this scalar perspective, the tax justice agenda is fundamentally motivated by anxiety over the diminishing power of national governments relative in particular to the international economic system.
The territoriality of the political field is in direct contrast to the field of international taxation, where spatiality is relational. As Susan Strange puts it, '[t]he social scientists, in politics and economics especially, cling to obsolete concepts and inappropriate theories. These theories belong to a more stable and orderly world than the one we live in. It was one in which the territorial borders of states really meant something' (Strange, 1996, pp. 3-4). From this perspective, London as a global financial centre is relationally closer to New York than York. Multinational corporations may conduct business in Australia, yet be owned by or paying royalties to related entities in Amsterdam. And profits slip seamlessly across national borders, seemingly ending up nowhere at all. The topological structure of international taxation is partly a product of a world of generally increased speed and mobility. However, the pronounced lack of territoriality in this area is also a specific product of financialisation which through derivatives and securitisation 'now enables the transposition of capital in abstracted forms within and across jurisdictional spaces and times' (Bryan et al., 2016, p. 960). As opposed to the territorial spatiality of the political field, where national governments and power are central and defined in opposition to other spatial scales, relational space within the international taxation field is a 'flat ontology' (Marston, Jones, & Woodward, 2005) where previously dominant spatial units lose their structuring force. This perspective is expressed in the words of one Australian tax specialist, who said:

"I don’t think that the world exists any more in a developing and a non-developing sense... We live in a globalised world and there is not a solution
for the developing world, and a solution for the developed world, it's sort of how do we fix the global problem and how do we tame gross corporate power" (interview, Australian tax organisation)

If we understand the political field as spatially territorial, and the international taxation field as spatially relational, then the dynamic interaction between the two fields can be reinterpreted as a contest to embed tax policy within one or the other spatial imaginary. States have an interest in asserting the dominance of the political field where state power is paramount, and pursue that goal by asserting a territorial spatiality. Take for example a major public awareness campaign by the Australian Government launched in 2017 called 'Earned here, taxed here' (BMF, 2017). The campaign used images and videos that showed a map of Australia overlaid with a complex architecture of paths resembling luge tracks, which transported small metal balls representing corporate profits outside Australia's territorial boundaries where they disappeared from view. As the voiceover to the video describes actions taken by the national government to limit profit shifting by multinational corporations, these luge tracks crossing Australia's borders are removed until the final image shows the rehabilitated territorial state with no pathways crossing the boundaries of the country. In the view of this state actor, asserting dominance in international taxation is closely related to asserting territorial spatiality. The corollary was that tax avoidance by corporations represents their of the control of the state, in the process making the integrity of that nationally bounded state less coherent.
Inter-field dynamics: from autonomy to heteronomy

Considering the ways the political and international taxation fields intersect, the concept of "tax justice" articulated by movement actors can be seen as a deliberate attempt to yoke these two fields more tightly together. It is worthwhile, then, to consider that the degree of interaction between the two fields is dynamic and potentially open to strategic intervention, and that their degree of autonomy towards one another can serve particular interests, while increased heteronomy might serve different interests altogether. As Bourdieu argues, '[t]here is a social law applicable to all fields of cultural production I have studied, to art, literature, religion, science, etc.: that heteronomy is introduced by those agents who are dominated according to the specific criteria of the field' (Bourdieu & Wacquant, 1992, pp. 183-184).

Previously this chapter has argued for the role of the financial crisis in elevating international tax policy from the level of doxa to the level of contested discourse. While this remains true, it is only shorthand for the more detailed process revealed by considering the dynamic interaction between the political and international taxation fields. From this new perspective, before the financial crisis the two fields operated relatively autonomously from one another. Debates about national revenue of course occurred, yet multinational corporate tax behaviour was rarely articulated as a relevant consideration. On the flip side, policy debates around international taxation also occurred, but the knowledge, interest and engagement of civil society and the general public was more limited. Sapiro (2018, p. 163) argues
that 'the most autonomous fields are those that have established their own rules and their own specific interest, free from religious, political, or economic constraints.' The autonomy of the international taxation field from national political fields before the financial crisis represented a freedom for dominant orthodox tax professionals such as accountants and lawyers embedded in international organisations and large firms to establish their own rules free from constraint, primarily the political constraint of engaged national polities. In this way, even for tax justice movement actors who themselves operated primarily within the international taxation field (such as the professionals and experts of the Tax Justice Network), their strategic objective to contest the power of dominant corporate actors was hampered by the autonomy of the field. After the financial crisis and austerity policies elevated international tax to the level of contested discourse, the two fields became more heteronomous in a way that provided opportunities for dominated actors in both fields. In particular, actors in the international taxation field are aided by the increased involvement and democratic accountability provided by engaged national politics and the state regulation that accompanies it.

Let us consider as a detailed example the case of UK Uncut, which occupied the physical stores of multinational companies accused of dodging taxes. Protest organisers with the habitus and social capital of climate activists had no significant resources within the international taxation field, which has always valued scientific capital above all else. Nor did they, or the members of the public they were able to influence, have any illusio regarding international taxation or 'tacit recognition of
the value of the stakes of the game and as practical mastery of its rules’ (Bourdieu & Wacquant, 1992, p. 117). Put simply, the game did not involve them, so what motive could they possibly have for playing? UK Uncut nevertheless did end up playing a significant role in contesting international taxation, and that started with the act of occupation. Not only was this a novel tactic, it used space to reframe the relationship between the international taxation field and the political field. Rather than the international taxation field being deterritorialised and autonomous, it was demonstrated to be territorially embedded and almost shockingly vulnerable to intervention and constraint by the political field. UK Uncut showed that whatever aspirations corporations have for total autonomy and liquidity, their business nevertheless occurs in physical places and often relies heavily on customers (who are also citizens). And in using space as the axis to shift contention into the political field rather than international taxation, the accountants and tax planners who had accumulated such symbolic power within the international taxation field were left flat-footed by the lack of that authority to deploy in the political field.

**Movement typology**

So far this chapter has used two Bourdieusian concepts to describe the tax justice movement. In terms of capital, actors tend to either have high social capital from their networks of supporters or high scientific capital from their technical expertise. In terms of the field of contention, actors tend to either focus either on the political field contesting the actions of government, or the international taxation field contesting the distribution of economic capital through taxation rights. The
next step in this chapter’s analysis is to combine these two dimensions to further differentiate between the different movement actors and understand the dynamics between them, as per Table 2.

### Table 2. Capital and field for tax justice movement actors

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<tr>
<th>Held capital</th>
<th>Political</th>
<th>International taxation</th>
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<tbody>
<tr>
<td>Social</td>
<td>Trade unions, anti-austerity movement (e.g. UK Uncut), campaigning organisations (e.g. GetUp),</td>
<td>Robin Hood Tax campaign, ATTAC, parts of alter-globalisation movement</td>
</tr>
<tr>
<td>Cultural (scientific)</td>
<td>Development NGO sector</td>
<td>Tax Justice Network</td>
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The first observation from combining these two dimensions is that it sorts the different actors in the movement into four clusters reasonably effectively. In the first quarter are actors using their social networks to contest government decisions: trade unions, anti-austerity groups and other generally progressive campaigning organisations. Although these actors are accumulating greater scientific capital over time (such as the trade union movement’s establishment of CICTAR), their focus is nevertheless on more democratic and participatory forms of contestation. The commonalities between capital and field among actors in this segment make collaborations natural and frequent, particularly when the focus is on electoral
politics. For example, in 2011 the TUC organised a protest action March for the Alternative, which was attended by over 250,000 people in London in response to the Cameron Government’s austerity policies. UK Uncut also participated in the march with an occupation of the Fortnum & Mason store; however, the partisanship and focus on national policy are reasons why other actors such as development NGOs or TJN were absent. Similarly, aid NGO staff often commented about the difficulty of participating in partisan politics due to a combination of legislation governing the advocacy activities of charities, as well as the sometimes conservative preferences of corporate and individual donors.

Moving to the right into the second quarter are actors whose strength lies in their social networks, who attempt to directly challenge corporate power within the international taxation field. The best example of this combination is ATTAC (although this organisation is most active in continental European countries) and the Robin Hood Tax campaign, both of which use broad-based social movement tactics to agitate for the introduction of a financial transaction tax or Tobin tax. Although the Robin Hood Tax campaign has a coalitional structure involving many different kinds of organisation including both trade unions and development NGOs, (as documented in Bennett and Segerberg’s (2013) case study of the organisationally-enabled Robin Hood Tax march), the field of contention nevertheless skews towards global economics rather than national electoral politics. Pouliot and Merand (2012, p. 37) locate alter-globalisation activists within the structure of the global financial field, and similarly, activists participating in a
transnational protest-based campaign for a financial transaction tax can be viewed as one thread of what Della Porta describes as the global justice movement – ‘a loose network of individuals and organizations (with varying degrees of formality), engaged in collective action of various kinds, on the basis of the shared goal of advancing the cause of justice (economic, social, political, and environmental) among and between peoples across the globe’ (Porta & Mosca, 2009, p. 773). Certainly some tax justice campaigners such as ATTAC explicitly situate themselves within this global movement and articulate solidarity with other forms of resistance to neoliberalism and injustice (Stockemer, 2013).

In the lower left-hand quarter are more technocratic experts who nevertheless focus on influencing government decisions in the political field. The development NGO sector is the key group of movement actors for this quadrant, although it must be acknowledged that these organisations do not neatly fit into one categorisation of either capital or field. Although these NGOs do of course have significant social capital from their extensive supporter networks, they are over time placing even greater emphasis on scientific capital and policy expertise around tax justice issues, just as they are with trade policy (Eagleton-Pierce, 2018). The

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3 It is interesting to note that in Della Porta’s (2005) study of the global justice movement in the European Social Forum, the interview quote with which she opens her chapter is from an activist hopeful that this movement ‘may also be the beginning of a new politics, no longer delegated or entrusted to the competent, to technicians, but taken on by people as their own prime responsibility’ (Della Porta, 2005, p. 175). This reinforces the tension outlined earlier in this chapter between the democratic habitus of social capital holders and the technocratic habitus of scientific capital holders, and situates transnational bottom-up movements such as the global justice movement clearly among the more participatory perspective.
increasing importance of scientific capital for these NGOs reflects their trajectories of professionalisation and institutionalisation as organisations, as well as the progression of a number of tax justice issues into a more technical implementation phase (e.g. the BEPS project or the EU’s proposals for country by country reporting). In terms of the field of contention, development NGOs at times operate within the international taxation field – such as Oxfam International Executive Director Winnie Byanyima co-chairing the World Economic Forum in Davos, or Oxfam targeting the Davos meeting for its repeated reports on growing global wealth inequality. However, development NGOs still reserve a central role for the national state in solutions to tax justice issues, reflecting their mutually constitutive conceptual opposition between developed and developing countries: the former have particular responsibilities at a national political level, while the latter have historically been deprived of national sovereign self-determination through colonialism and other forms of transnational domination. So although development NGOs participate in the international taxation field, their primary focus is the political field, as demonstrated by their campaign for international tax policy to be handled by a representative aggregation of the world’s nations via a UN tax body rather than the OECD.

Finally, in the lower right-hand quarter are actors using scientific capital in the international taxation field, most notably the Tax Justice Network. Identifying scientific capital as dominant for TJN is uncontroversial, since all existing research on the group emphasises the importance of expertise in its advocacy. In particular,
Seabrooke and Wigan describe their model as a core of professionals with high technical skills who can speak to a range of audiences in tailored ways, in order to ultimately fuse their expertise with moral claims (Seabrooke & Wigan, 2013, 2016). Other research on TJN has emphasised the importance of individuals with a distinctive background in tax-related industry and academia (Dallyn, 2017), in addition to TJN’s dedicated focus on international taxation as opposed to integrating it into a pre-existing broader advocacy agenda (Elbra, 2018). Both of these underscore TJN’s place primarily within the field of international taxation rather than the political field. This means TJN has been categorised as an example of ’NGOs who seek directly to contest what they see as the excessive power and privileged position of the financial sector’ (Baker & Wigan, 2017, p. 195), and so again the dominant actors being challenged are primarily corporations rather than states.

Having described the way this typology sorts different movement actors into four clusters, the next level of analysis considers what the relationship between clusters can tell us about the tax justice movement. This chapter has already established the incentives for different clusters to collaborate with one another: collaboration can provide access to forms of capital of which they themselves have limited quantities, and/or disrupt corporate symbolic dominance by challenging the autonomy of the international taxation field. The further point introduced now is that since fields in general privilege certain forms of capital over others, the two fields in this case study will privilege different clusters of capital-holders within the tax justice movement. This produces a movement structure shifting between
multiple centres of authority, creating both specific opportunities and threats for movement actors.

As described previously, fields are partly structured by the way they assign relative value to different forms of capital within them. In part this is because, as argued by Bourdieu, dominant actors within a field are able to define the rules of the game that are most to their advantage:

"The structure of the field, i.e., the unequal distribution of capital, is the source of the specific effects of capital, i.e., the appropriation of profits and the power to impose the laws of functioning of the field most favourable to capital and its reproduction' (Bourdieu, 1986, p. 49)

This tendency can be observed in the two fields in this case study. In the political field, social capital is more dominant than scientific capital, whereas in the international taxation field the reverse is true. The interaction of capital and field in this way produces a pattern of dominant and marginal combinations, which is reproduced in Table 3. Here there are two different dominant hubs within the movement structure: in the political field, social capital holders are dominant (such as trade unions and anti-austerity movements) whereas in the international taxation field, scientific capital holders are more dominant (such as TJN).

**Table 3. Dominant capital and field combinations**

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<th>International taxation</th>
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</thead>
<tbody>
<tr>
<td>Social</td>
<td>Dominant capital</td>
<td>Marginal capital</td>
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Table 3 points to a movement structure where there are multiple centres of authority in the tax justice movement depending on the field of contention, which offers both opportunities and threats. When movement actors are pursuing the same objectives, their efforts can mutually reinforce one another in powerful ways, yet when these objectives diverge they are vulnerable to exploitation by other actors in the field. Firstly, we can consider an example of the opportunity of mutually reinforcing effort. Australia in 2014 saw two key events which were in their genesis completely unrelated. In the political field, the Abbott Government introduced its first national budget, which included harsh austerity measures: cutting spending on health, education and social services. In the international taxation field, the G20 was scheduled for Brisbane in November and the preceding year’s negotiations included a heavy focus on international taxation in the wake of the OECD BEPS project. Each of these events prompted contention from movement actors around tax justice, and their respective advocacy efforts all served to raise the salience of tax justice issues to their shared advantage, culminating in the joint report between TJN and United Voice concerning the tax practices of large Australian companies (Tax Justice Network Australia & United Voice, 2014).

This example stands in contrast to instances where the multiplicity of movement objectives and centres of coordination creates vulnerabilities for dominant opponents to exploit. By 2013 the UK had experienced three years of
austerity and the consequent mobilisations of progressive campaigners, and was additionally hosting the G8 in Lough Erne in Northern Ireland which was the target for a large aid sector mobilisation around the 'If' campaign. The combination of these factors did serve to create significant change, in terms of both public discourse and policy. After UK Uncut occupied Starbucks stores in late 2012 in protest at their tax practices, David Cameron began 2013 stating that Britain would prioritise tax during its G8 presidency. Cameron even adopted the language of UK Uncut itself in saying, 'Companies need to wake up and smell the coffee, because the customers who buy from them have had enough' (Elliot & Stewart, 2013). By the time of the G8 Summit in June, Cameron had narrowed his policy focus on a register of beneficial ownership, and reoriented his rhetoric to include a much greater emphasis on corruption in the developing world. As Cameron announced the beneficial ownership registry policy, he said:

'When you look at how individuals and companies sometimes evade tax or aggressively avoid it – that is problems one and two. Problem three, in many ways even more serious, is corrupt payments from extractive companies or dictators or middlemen in the developing world. They use shadowy nominee companies where you can't see who is the beneficial owner – that is why who benefits is so important' (Wintour & Watt, 2013).

The proposal for a registry of beneficial ownership was welcomed by the tax justice movement. It had long been a core objective of TJN, but as one campaigner commented it was more likely to address corruption and tax evasion than legal tax avoidance, which had been at the centre of widespread public anger about
companies such as Vodafone and Starbucks. The same campaigner reflected that it was precisely the multiple centres of strategy and authority within the movement that allowed for this opportunistic reframing of the issue by government:

'I think that mismatch between the activist base and the technical campaigning experts meant that the government's probably able to do that more easily than might have done if you'd been working in a space where there were activists and campaigners, professional policy campaigners, all working on the same issue, that the mismatch would've been called out much more easily' (interview, UK activist).

In terms of the field analysis in this chapter, Cameron's policy addressed scientific capital holders in the international taxation field much more than social capital holders in the political field, and in fact his reframing of tax justice issues in terms of corruption happening in countries overseas was a direct effort to decouple tax justice from the narrative of austerity that held so much currency in the UK political field.

These two examples demonstrate the opportunities and threats of the shifting centres of authority in the tax justice movement. Although this dynamic can be an effective asset particularly in raising issue salience through a public narrative that encompasses multiple different grievances in the political and international taxation fields, when it comes to implementing policy solutions the ambiguity is vulnerable to exploitation. As one NGO staffer commented:
'I think there is huge value in using tax dodging as a catch-all, but I think the price paid for that is then making it very hard to differentiate between policy solutions that target multinational profit-shifting and anonymous companies, money-laundering, and tax evasion, which are, well, far from the same thing, are fundamentally very different' (interview, UK aid organisation).

This quote demonstrates the tensions between tax justice as it is contested in the political field and the international taxation field. The interviewee states that ‘tax dodging as a catch-all’ has ‘huge value’, and it is clear that this value is primarily in providing clarity in mobilising public attention and anger – in other words, it maximises the effectiveness of social capital in the political field. However, the language of tax dodging also involves a ‘price paid’ in terms of a corresponding ambiguity in the precise policy solutions implicated by movement contention; in other words, as the effectiveness of social capital increases, the effectiveness of scientific capital decreases. Moreover, it is important for scholars studying contention around tax justice to be aware of the possible consequences of these competing centres of movement authority and interests. Birks (2017) argues that although UK Uncut was effective in raising the salience of tax avoidance as an issue, it was less effective in maintaining the links to austerity in subsequent debates because of institutional actors at the centre of the public sphere along with a conservative press; yet the discussion in this chapter demonstrates that alternative framing of tax justice can also reflect the different priorities of movement actors themselves.
Conclusion

This chapter has used Bourdieu’s theoretical framework to understand the constitution of actors in the tax justice movement through the interaction of resources, underlying dispositions and objective power relations. From this perspective, the financial crisis and subsequent austerity policies are the junctures that raise previously uncontested features of international tax policy to the level of contested discourse by disrupting the symbolic power of dominant multinational corporations. Tax justice movement actors react to this window for contention, however, with different sets of resources. In particular, two contrasting approaches emerge: activists with high social capital but low technical expertise take a democratic approach, seeking to limit complexity and broaden participation to maximise their effectiveness; experts with high scientific capital but limited social networks take a more technocratic approach that uses complexity without broadening participation in order to leverage their own particular strengths.

Tax justice advocacy also operates at the intersection of two fields: the political field, where professional representatives direct the resources of state, and the international taxation field, which determines the global distribution of taxation rights between different states and corporations. These two fields operate differently in terms of their spatiality, the dominance of different actors, and the type of capital that is most valued. Yet the most important feature of the two fields for the tax justice movement is their interaction: whereas autonomy for the international taxation field serves the interests of its dominant corporate actors,
who can then set the rules of the game to suit their interests, increasing heteronomy with the political field creates new opportunities to disrupt corporate symbolic power and restructure the power relations of both fields.

The two forms of capital and two fields can also help differentiate between different actors in the tax justice movement, and in particular between the dominant social capital holders in the political field and the dominant scientific capital holders in the international taxation field. These multiple centres of authority in the tax justice movement create powerful opportunities to pool grievances, as well as creating risks that the goals of movement actors may diverge and that the outcomes of movement contention become more difficult to control.

This chapter has described the first key process in tax justice mobilisation – actor constitution – and emphasised the importance of meaning making in contentious action. The remaining empirical chapters work to complement this approach by triangulating the findings with other sources of empirical evidence regarding the outcomes of the tax justice movement and the networked relationships that underpin them. While this chapter has largely described similar processes of actor constitution in the UK and Australia, primarily differentiating between actors in both countries based on their capital and field, the next chapter measures changes in the intensity of contention over time and between countries. The significant differences between the amount and timing of mobilisation in the two countries is then related to political context through the process of scale shift.
Through the combination of these different processes like actor constitution and scale shift, this thesis will continue building an overall causal explanation for the trajectories of mobilisation in the two countries.
CHAPTER 6: SCALE SHIFT

This chapter uses the process of scale shift to address the question at the heart of the comparative case study design of the thesis: how and why does mobilisation for international tax justice vary between the UK and Australia after the financial crisis? In 2010, as activists from UK Uncut responded to the austerity policies of the Cameron Government by occupying the shops of allegedly tax dodging companies such as Vodafone and Topshop, there were no corresponding protests in Australia despite the global nature of the issues at stake. It would not be until 2014 that Australia would see comparable levels of advocacy around international tax justice issues, and even then they would occur in a less adversarial and intense form. This chapter aims to measure the intensity of civil society contention around international tax justice issues after the financial crisis, and to compare the trajectory in the United Kingdom and Australia. The political claims analysis method, a variant on protest event analysis, was used to collect media reports of civil society's public claims in the two countries. This data enabled an analysis of the more specific mechanisms on both the demand and the supply side of contention. On the demand side, different mobilising grievances (Snow & Soule, 2010) over the period under analysis were associated with different levels and kinds of contention. Rather than in the post-financial crisis period or the aftermath of the Panama Papers, contention in the UK peaked in the 12 months following the incoming conservative Cameron Government’s first austerity budget in 2010, whereas contention in Australia peaked in 2014 following the newly elected Abbott Government’s own austerity budget. On the supply side, qualitative analysis of the
statements of civil society actors provided evidence of frame alignment around the
question of domestic revenue, as opposed to other frames such as international
development. In this way the combination of grievance generation and frame
alignment produced downward scale shift in both countries as the issue of
international tax justice was taken up at the national level in response to austerity
politics. These findings demonstrate the centrality of the national scale in two
related respects: firstly because international tax justice issues are increasingly
prosecuted by civil society actors through the arena of national politics; and
secondly because the mobilisation potential of that advocacy is highly contingent on
nationally specific grievances, particularly those associated with austerity politics.

**Theorising grievances, frame alignment and scale shift**

The following section establishes the theoretical framework for this chapter's
analysis. Chapter 3 described political claims analysis as a method of measuring the
process of mobilisation across time periods and national contexts. This section
specifies the mechanisms that explain those resulting variations in mobilisation, in
particular the mechanisms of grievance generation and frame alignment, producing
scale shift.

As described earlier in the thesis, this research adopts the approach of social
movement researchers who, over the past two decades in particular, conceptualise
complex phenomena such as mobilisation as composed of other processes and
mechanisms. The following approach also accepts the corrective offered by
Stekelenburg, Roggeband and Klandermans (2013) that mobilisation is a process that links dynamics on the demand side (i.e. the appetite for contention in the population) and the supply side (i.e. the opportunities for contention facilitated by civil society actors), and that in particular research on why mobilisation does and does not form, such as in this chapter, requires attention to both sides. The following section describes two mechanisms that can contribute to mobilisation and will be used when analysing the PCA data: on the demand side, the generation of mobilising grievances; and on the supply side, frame alignment. The argument of this chapter is that these two mechanisms combine to produce downward scale shift, which is defined in greater detail at the end of this section.

Grievances refer to the outrage felt by people when they see a problem being handled poorly or unfairly by authorities (Klandermans, 1997). There are multiple types of grievance: relative deprivation can be understood at an individual or a group level, and outrage can be expressed at unfairness in distributive outcomes or procedural decision-making by authorities (Klandermans, 2013). Introducing the concept of grievances into social movement research requires a caveat, however, given its baggage from previous academic debates. This chapter assumes that material and structural conditions do not directly and inevitably produce grievances, but neither are they so ubiquitous that they bear no relation to grievance generation; for an overview of those two positions see Simmons (2014). While objective conditions are significant contributors to grievances, they are not sufficient conditions in and of themselves, and have been found to operate in
conjunction with subjective factors (Klandermans, Roefs, & Olivier, 2001).

Interpretive cognitive processes are critical in translating ‘individual’ to ‘mobilising’ grievances that form the basis of social movement action (Snow, 2013; Snow & Soule, 2010). Take, for example, the distinction introduced previously between distributive fairness in outcomes versus procedural fairness in decision-making. Research suggests that procedural fairness is particularly significant in generating grievances, even more so than distributive outcomes. That means it will be more aggravating to see a company ‘dodging’ tax than a government cutting the corporate tax rate, even if the difference in taxes paid between that company and the average taxpayer is exactly the same (or even larger). Tax justice campaigners are themselves keenly aware of the broader appeal of procedural rather than distributive grievances, such as one campaigner’s observation that ‘I think it’s a lot easier as you talk about just getting people to pay the taxes due. But at some point you move from that to, what’s the right amount of tax? What’s the right distribution of tax?’ (UK aid organisation). Although these differences between distributive and procedural grievances will be investigated in greater depth in the discussion section of this chapter, at this point the most important overarching feature of mobilising grievances is how they are produced by this interactive relationship between material conditions and interpretive processes.

The most significant of these interpretive processes for social movement research is framing, which refers to ‘how more or less established ideological constructs are used strategically to frame a particular topic’ (Lindekilde, 2014, p.
and how they are a key element of transnational advocacy (Keck & Sikkink, 1999). Snow and Benford (1988) outline three categories of frames, which operate as selective presentations of situations and events to increase the salience of particular elements and causal interpretations. Diagnostic frames are the most important of these three categories for understanding grievance generation because they define the problem to be solved, as opposed to framing solutions or calls to action (Snow & Soule, 2010). Diagnostic frames are composed of two elements: problematisation of the issue, and attribution of blame or responsibility for that problematisation (Snow & Benford, 1988). Framing is most effective through 'frame alignment', when social movement organisation frames become congruent with other individuals (Snow et al., 1986). Frame alignment can occur in a variety of ways, the most relevant for this research being frame bridging, where social movement actors link their objectives to sympathetic but unmobilised prospective supporters: for example, an international tax justice advocate arguing that tax justice is a response to domestic austerity as well as international development. Individual strategic framing choices are embedded within a wider 'discursive opportunity structure' of public discourse, which shapes the effectiveness of individual frames (Koopmans & Olzak, 2004; McCammon et al., 2007).

Particularly in the context of the PCA method, media organisations are an essential bridge between the frames of social movement actors and their intended audiences. Of course, these media organisations are not neutral actors, and are part of an interdependent relationship where movements pursue the validation of media
coverage as an indicator and driver of mobilisation, and media organisations benefit from the newsworthiness of contentious action (Gamson & Wolfsfeld, 1993). Modern news media is increasingly hybridised between the logic of traditional broadcast news and the newer logic of online and social media – hybridisation that is driven by the fragmented composition of audiences and producers across channels, and the blurring of lines between consumers and producers of content (Chadwick, 2013). This hybridised media logic has the potential to rebalance the relationship between social movements and media organisations, as movements take advantage of other channels to diffuse frames which are tailored towards the sharing logic of social media, as proposed in Bennett and Segerberg’s (2013) ‘personalised action frames’ in their influential connective action framework. Digital connective action mobilisation and legacy media coverage can then operate as interactive and mutually reinforcing elements of contemporary mobilisation (Chadwick & Dennis, 2016). In summary, the key characteristic of media organisations for this chapter is their significant role in frame alignment, which balances their own interests against the hybridised communication strategies of social movement actors.

The final social movement concept explored in the following chapter is scale shift, which describes a contentious issue moving from one level of spatial organisation to another (McAdam et al., 2001). Scale shift ‘makes a big difference to contention because it leads to new coordination at a different level and thus involves new actors and institutions.’ (Tarrow, 2010b, p. 214). Scale shift can
happen in both directions: upward scale shift might describe women’s rights campaigners bypassing a university administration to pressure regional government around sexual assaults on campus; downward scale shift might describe climate activists redirecting attention from national governmental policy to local councils’ emissions reduction strategies. Upward scale shift is often assumed to be strategically advantageous, since it usually broadens the scope of conflict, which has the potential to enlist new participants in social movement action. In contrast, downward scale shift ‘can often bury contention in the recesses of individual or group life’ (Tarrow, 2010b, p. 215). The central argument of this chapter, however, is that downward scale shift from international to national politics is an important constituent process in mobilisation around international tax issues.

**Trajectories of mobilisation**

As outlined in detail in the methodology section of this thesis, this chapter uses a political claims analysis (PCA) method to analyse newspaper reports. The method relies on an original dataset of public claims by movement actors in 909 news articles from 5 newspapers across the two countries. The PCA method firstly enables firstly a comparison of the volume of claim making over time and between countries, and secondly allows for more qualitative analysis of the changing character of those claims over time. The combination of volume and qualitative characteristics supports analysis of the environmental mechanisms that have been most significant in overall mobilisation in the post-crisis period.
The data will be summarised in three different ways: firstly the overall number of political claims over time, comparing media outlets; secondly the different types of political claims over time, especially contrasting protest with other forms of contention; finally the different diagnostic frames that are present in both countries.

**Overall number of claims**

The first overview of the data presented in Figures 1 and 2 are plots of the incidence of political claims over time for the two countries, comparing data by media outlet within each country case study. In this plot, the incidence of claims is grouped by months along the x axis, with a Loess regression providing a smoothed line plot for ease of interpretation.
Figure 1. Incidence of political claims in UK, by newspaper

Figure 2. Incidence of political claims in Australia, by newspaper
There are three key points about the overall level of political claims over time. Firstly, there is significant divergence between different media outlets, in particular with reference to the outlier role played by *The Guardian* in the UK, as also documented by Birks and Downey (2015). This suggests that there are specific factors within the composition of news organisations that play a significant role in determining issue attention. Ideological orientation appears to be one of those significant factors given that both centre-left publications (*The Guardian* in the UK and *The Age* in Australia) report the highest number of political claims in their respective countries. There are also, however, specific events that shape the editorial perspective of individual newspapers. For example, *The Guardian* was sued in 2008 in response to an early story about Tesco’s alleged tax avoidance (Hargreaves, 2008). This legal action ended in a settlement and front-page apology, and yet the investment by *The Guardian* in understanding the technical details of corporate tax avoidance helped lay the foundations for its sustained investigation into corporate tax avoidance two years later (Ellison, 2011). This type of investment in technical capacity is important because of the complexity of reporting on tax. In the words of the then editor-in-chief of *The Guardian* Alan Rusbridger (2009), ‘Few reporters have the training to disentangle and make coherent sense of the information publicly available from company accounts, annual reports, statutory filings, and corporate structures’. A newspaper that builds up staff or editorial experience in reporting on these types of tax issues is able to take a much higher degree of interest than a newspaper with relatively little experience. From the perspective of social movement organisations, this means that there may be a high
initial barrier to accessing the legitimising and mobilising resources of media reporting, but that maintaining media organisation attention is comparatively less difficult.

This process of a high initial barrier to engagement is evident not just for individual news organisations, but also the broader media system. In other words, newspapers are much less willing to be the first outlet to report in detail on tax issues than to replicate the editorial focus trialled successfully by other outlets. Interviewees identified how The Guardian played this critical role in being the first news organisation to take a sustained interest in tax justice issues, in a way that had flow-on effects for the interest of other news organisations:

'So what the Guardian did in breaking open and creating in a sense, the way that Tax Justice Network created the entire market if you like for tax justice, the Guardian created that in media terms, and that just opened the door to everyone with the crisis making it sexy, making it politically much more salient, but again with the work the Guardian had done before the crisis being the key part' (UK tax organisation).

There are three key stages in terms of increasing media interest in tax justice reporting. Before the financial crisis, The Guardian built up its investment in specialist knowledge and editorial interest in tax justice issues through the Tesco story and the lawsuit resulting from it. Then the financial crisis increased the audience for reporting on both corporate malfeasance and national revenue, creating greater demand for ongoing tax reporting. These two factors combined in
the post-crisis environment to create a media system where *The Guardian* acted as a prominent leader in tax justice reporting, in a way that also stimulated interest in other news organisations.

To a lesser extent the same process was evident in the Australian news organisations, where *The Age* showed consistently higher interest than *The Australian* or *The Australian Financial Review*. As discussed, this in large part reflects an ideological editorial orientation, as summarised by one Australian tax justice campaigner:

‘I tend to be given a run in things that would probably be considered by other journalists, “left” papers. The Guardian, Fairfax Media, or ABC, will pick up on the stories that I’m doing. [High impact campaigns] will consistently get a run in things that are considered more right media. Which is the Fin Review, or the Australian. I think it’s really important to have coverage in both. You can tell, the fact that I can say left paper and right paper in Australia and people would kind of know what I was talking about’ (Australian aid organisation).

There is a clearly understood distinction, then, between the ‘left’ publication in the dataset (*The Age*) and the other two ‘right’ newspapers. It is unsurprising that this partisan orientation would frame editorial responses to tax justice advocates, since the general policy debate around tax reform is highly contested and partisan as documented in Eccleston’s (2013) overview of five Australian tax reform episodes. So tax justice campaigners joined a well-established policy debate around tax
reform that provoked well-practised rhetorical responses, particularly when it touched on questions of redistribution.

Just as tax justice issues can be observed as generating a more positive response from left newspapers, they can also generate actively negative responses from right newspapers. Sometimes this results from a perception that tax justice advocates are left partisans themselves, as articulated by this campaigner when describing their shifting relationship with The Australian Financial Review:

'We had been quite successful in getting lots of stories up in AFR and had a good track record. Then I think at the top levels within the organisation it was deemed that we were... I think we’ve been called an activist group, which is somewhat problematic. I don't necessarily have a problem with it, but it has been used in order to undermine our legitimacy. We’ve also been called a front for unions, and I think that’s probably the driving... the combination of “activist” and “front for unions” sort of made the AFR say, ”No, we don’t talk to those people.” (Australian tax organisation).

So apart from even the content that tax justice advocates promote, their perceived partisan affiliations can be the basis for differential treatment by different newspapers. Yet both factors – the ideological alignment of propositions around redistribution and other partisan affiliations – serve to increase interest of left-aligned newspapers at the expense of right-aligned outlets.
The second point about Figures 1 and 2 is that the incidence of claims is uneven over time and punctuated by spikes in issue attention. Each of these spikes corresponds to a key moment in either the advocacy or media context. In Figure 1, the 2011 peak in UK newspapers corresponds to the formation of UK Uncut and its subsequent occupation of the stores of companies that had allegedly engaged in tax avoidance, such as Vodafone. Although UK Uncut would continue to stage similar protest actions for several years to come, the novelty of these tactics when they were first employed led to a strong burst of media attention. The 2013 peak occurs in the same period as the NGO coalition campaign ‘Enough Food for Everyone IF’ (known as the If campaign) in the lead-up to the G8 meeting in Lough Erne. The If campaign included four policy demands around tax, transparency, aid and land, although tax ended up moving up the agenda of campaign efforts due to its high salience in the electorate and political arena (Harrison, 2018). The If campaign’s own evaluation points to the amount of NGO resources dedicated to this advocacy effort, recording over 2 million website visits, 3.4 million social media interactions and 3,325 pieces of media coverage (Tibbett & Stalker, 2014). Returning to Figures 1 and 2, the final spikes in political claims in 2015 and 2016 occur during the same general period as high-profile leaks of financial information: Lux Leaks in November 2014, the HSBC files in February 2015, and the Panama Papers in April 2016. The unevenness of issue attention over time suggests that tax issues are highly dependent on media events to raise issue attention, but that these can be generated through intentional advocacy efforts (e.g. UK Uncut occupations and the ‘If’ NGO campaign) as much as traditional ‘focusing events’ (Birkland, 1997) in which sudden
harm is revealed to the public and decision-makers at the same time (e.g. the Panama Papers). Among all these different media events, the Panama Papers has to be singled out as particularly significant in terms of focusing public and political attention on tax justice issues. In the words of one campaigner:

'It really was the Panama Papers that was probably the one that had the most impact and got the most buy-in and had the most political effect as well in terms of pushing government along... Panama really, you know, was quite intense. It was an intense moment, gave us a lot of momentum forward.'

(Australian tax organisation)

The level of media attention devoted to tax justice claims varies significantly depending on transient events. Sometimes these are endogenous to the tax justice movement and reflect a strategic effort to raise the profile of tax issues, such as UK Uncut’s initial wave of mobilisation or the NGO-led If campaign. Similarly, campaigners regularly attempt to instigate media reporting through the release of original public research into the general impact of tax justice or the practices of specific corporations. At other times these events occur as exogenous shocks such as the release of the Panama Papers, which nevertheless drastically increase media, public and elite attention on tax justice issues.

The third general point is the different trajectories of political claim-making in the two countries, represented by Figures 1 and 2. The data appears to confirm the hypothesis that the UK has had generally higher levels of political claim-making around international tax justice, although not universally so. International tax
justice claims seem largely absent from the Australian media landscape from 2008 to 2013, reflecting the findings of Mikler, Rajendra and Elbra (2016) that Australian newspapers’ editorial interest in the financial crisis was low and dissipated quickly compared with the UK. In 2014, however, there was a significant increase in attention that saw the Australian newspapers eclipse even The Guardian. There were multiple related factors that drove increased reporting of political claims in Australia in 2014:

1. In May, the newly elected conservative Abbott Government delivered its first Budget, which cut funding to health, education and social services, triggering widespread voter backlash and protest actions with tens of thousands of participants (Bailo & Vromen, 2016);

2. In September, the Tax Justice Network released a report with the trade union United Voice claiming that 14% of the top 200 Australian corporations paid no tax (Tax Justice Network Australia & United Voice, 2014);

3. In October, the Australian Senate announced an inquiry into corporate tax avoidance, which would include public hearings (Aston, Khadem, & Hutchens, 2015);

4. In November, the G20 was hosted by Australia in Brisbane and included a strong focus on international taxation from government and civil society (Sadiq, 2014);
5. In November and December, two waves of documents were made public as part of the Luxembourg Leaks (‘Lux Leaks’), which as described previously shone a spotlight on internationally facilitated tax avoidance. These five factors are listed in detail to make clear the difficulty in drawing a causal link between one historical event and a period of increased contentiousness. Each of the above factors were linked to specific news reports in the dataset, which provided the context for civil society claims about international tax justice. It is worth noting, however, that the period of greatest contentiousness in both countries follows the intensification of austerity politics domestically (2010 in the UK and 2014 in Australia).

Interviews with tax justice campaigners confirmed that at least in their perception, the greatest impact on the development of Australian tax justice advocacy was the 2014 Federal Budget. Two quotes presented below demonstrate the consistency of this perception amongst Australian movement actors that the 2014 Budget marked a critical turning point in public debate.

‘One of the best gifts that we ever had was the Abbott Budget, the 2014 budget, which was slash and burn. How can you do this when these people are paying nothing in tax and you’re saying we’ve got to live within our means? They drove, they almost drove an austerity ideology, considerably after the GFC, but were driving an austerity ideology as part of their budget. Then the response to that was “wait a minute that’s messed up”’ (Australian tax organisation).
Although this theme is discussed in greater detail in the following section, it is worth noting the connection made here between austerity and tax justice. The key result of an attempt to introduce austerity in Australia was public scrutiny around the argument that spending had to fall because of a lack of revenue, leading naturally to a counter-claim that the underlying problem could be resolved by increasing revenue through effective taxation of multinational corporations. An Australian think tank interviewee paraphrased this dynamic by saying:

‘I think that 2014 budget by Hockey and Abbott did a very good job of one thing, which was they woke the country up that there is a problem. There is a spending and revenue problem’ (Australian think tank).

In introducing austerity policies the government must articulate the problem of spending exceeding revenue. Yet in doing so, they are vulnerable to challenges to their proposed solutions. The discussion of this chapter returns to this theme in the interview data by relating it to grievance and social movement scholarship.

This link between austerity and tax justice salience can assist with interpreting not just the timing of the different peaks in contention between the two case studies, but also the higher overall levels of mobilisation in the UK compared with Australia. One campaigner, who had worked in both countries in the years following the financial crisis, drew a direct link between higher mobilisation in the UK and the material consequences of austerity:

‘I feel that the public care about it more here because of austerity. I could be wrong, but I think that’s true. In Australia there are a lot of people who are
working on this issue, but it may still be seen as an elitist, champagne socialist kind of issue, dare I say it?’ (UK aid organisation)

In this quote, the campaigner acknowledges that there are significant resources being dedicated in both countries towards tax justice advocacy (in the next section these resources will be discussed in terms of supply side dynamics in the mobilisation process). The significant difference between the two countries, at least in this campaigner’s view, is the level of public attention and support due to austerity (which in the next section will be discussed in terms of grievances on the demand side of mobilisation). The campaigner suggests that the presence of austerity provides a material urgency in public perceptions of the tax justice agenda, without which it risks being perceived as a ‘champagne socialist kind of issue’.

**Amount of protest action**

Another way to interpret the dataset is to compare the types of political claims included in the media reporting. The full coding schedule included 8 different types of political claim, although Figures 3 and 4 show the incidence of the three most popular forms: public media comment, a public report or statistic, and a protest action. The key point this figure conveys is the level of intensity of political claim-making over time, since protest is a much more adversarial form of advocacy than, for example, releasing a report. It is clear that the peak of conflictual and intense advocacy in the UK was at the end of 2010 and start of 2011, when the UK Uncut protests were most active.
Figure 3. Type of political claims in UK over time

Figure 4. Type of political claims in Australia over time
Similarly, it is significant that at no point was there a noteworthy amount of protest reported in the Australian dataset. Out of the total incidence of reports on these protests (n=132), 100 were from *The Guardian* and 24 from *The Times*. In contrast, there was more reporting by Australian newspapers of tax justice protests happening overseas, including in the UK, than within Australia. So the general incidence of political claim making is higher in the UK over time, and this is particularly true of protest activity. As reporting on protest activity declined in the UK following its peak in 2011, other forms of political claims such as media comments and reports increased, especially around the time of external focusing events like the Panama Papers. This suggests that civil society advocacy on tax justice issues has been ongoing throughout the post-financial crisis period, but has changed character over time and in different political contexts, with a general trend towards less adversarial protest actions. It also suggests that frames around domestic austerity may require less technical translation work (such as is provided by the release of public reports), than the key events tied to international avoidance activity like the Panama Papers.

One campaigner describes the increasing complexity of the tax justice debate in the post-financial crisis period in terms of the different challenges of engaging with the implementation phase of policy development:

‘We've become a bit stuck I think, in that we're battling against a situation where the debate is getting more and more technical. Now it's not a question of saying, the whole system doesn't work. It's a question of saying, why are
the solutions put forward not going to work for everybody, which is a more subtle discussion’ (UK aid organisation).

Over the years following the financial crisis, tax justice advocates have achieved significant wins in some of their key demands, such as commitments to beneficial ownership transparency by the UK and G8 around the 2013 Lough Erne meeting after sustained NGO advocacy through the If campaign. The quote from this campaigner demonstrates that as campaigns achieve partial wins, further contention often becomes more nuanced and technical, a finding reinforced by the shifting repertoires of action from protest to public reports in Figures 3 and 4.

**Movement frames**

Hand coding of the dataset enabled a comparison of the different frames used by civil society actors in making tax justice claims. As discussed previously, diagnostic frames are particularly important for understanding the interaction between grievances and mobilisation, so the focus of coding is diagnostic frames (i.e. different ways of framing tax justice issues as problems). As introduced in the literature review, dominant diagnostic frames were coded in two parts: the problematisation of the issue itself, and attribution of responsibility. The most common frames for each category are reproduced below.

Most common diagnostic frames – problematisation:

1. Undermining domestic national revenue (n=456)
2. Impoverishing developing countries (n=176)
3. Worsening inequality (n=87)

Most common diagnostic frames – attribution of responsibility:

1. Taxpayer behaviour, primarily corporations (n=377)
2. Government in/action (n=186)
3. Systemic lack of transparency (n=143)
4. Corporate greed (n=88)

These frames combined in a range of different ways. For example, a media comment by Oxfam saying that David Cameron’s refusal to take action on tax havens was costing the developing world billions in potential aid would be coded as ‘Impoverishing developing countries’ (problematisation) and ‘Government in/action’ (attribution). A report about UK Uncut occupying a Vodafone store because their 6 billion pound unpaid tax bill could have hired 1000 nurses would be coded as ‘Undermining national revenue’ (problematisation) and ‘Taxpayer behaviour’ (attribution). A statement from the Robin Hood Tax campaign that excessive bonuses for already wealthy bankers demonstrate the need for a financial transactions tax would be coded as ‘Worsening inequality’ (problematisation) and ‘Corporate greed’ (attribution).

The relationship between the two types of frames is summarised in Tables 4 and 5, which cross-tabulate the problematisation and attribution frames. In both countries, the most common problematisation of tax issues is in terms of national
revenue and the most common attribution of responsibility is taxpayer behaviour.

These two frames are together the most common combination in both countries. In both countries, the next most salient problematisation is the impact of international tax justice issues on developing countries.

Table 4. Cross-tabulation of UK diagnostic frames (problematising versus attributing responsibility) as a percentage of UK data (n = 457)

<table>
<thead>
<tr>
<th>Responsibility</th>
<th>Problematisation</th>
<th>Government</th>
<th>Taxpayer</th>
<th>Lack of transparency</th>
<th>Corporate</th>
<th>Greed</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>National revenue</td>
<td></td>
<td>18</td>
<td>32</td>
<td>5</td>
<td>4</td>
<td></td>
<td>58</td>
</tr>
<tr>
<td>Developing countries</td>
<td></td>
<td>7</td>
<td>11</td>
<td>7</td>
<td>3</td>
<td></td>
<td>27</td>
</tr>
<tr>
<td>Inequality</td>
<td></td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>10</td>
<td></td>
<td>15</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>28</td>
<td>45</td>
<td>12</td>
<td>16</td>
<td></td>
<td>16</td>
</tr>
</tbody>
</table>

Table 5. Cross-tabulation of Australian diagnostic frames (problematising versus attributing responsibility) as a percentage of Australian dataset (n = 96)

<table>
<thead>
<tr>
<th>Responsibility</th>
<th>Problematisation</th>
<th>Government</th>
<th>Taxpayer</th>
<th>Lack of transparency</th>
<th>Corporate</th>
<th>Greed</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>National revenue</td>
<td></td>
<td>17</td>
<td>54</td>
<td>13</td>
<td>1</td>
<td></td>
<td>85</td>
</tr>
<tr>
<td>Developing countries</td>
<td></td>
<td>1</td>
<td>5</td>
<td>7</td>
<td>0</td>
<td></td>
<td>13</td>
</tr>
<tr>
<td>Inequality</td>
<td></td>
<td>0</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td></td>
<td>3</td>
</tr>
</tbody>
</table>
There are also some clear differences between the frames used in the two countries. Australian frames are even more heavily concentrated around the primary intersection described above connecting national revenue with taxpayer behaviour. In the UK, however, there is more diversity in how international tax issues are problematised. UK civil society actors were more than twice as likely to frame tax justice issues as problematic because of their impact on developing countries. UK tax justice claims were also much more likely to problematise increasing inequality and attribute it to corporate greed (10% of the UK data versus 1% of the Australian data). A review of the data suggests that a large proportion of these frames around corporate greed are produced by the Robin Hood Tax campaign through its focus on bank bonuses. The fact that financial institutions regularly report on their profits and bonuses offers regular opportunities for campaigners to provide media comments linking high profits to the need for a financial transaction tax, such as the campaign’s statement in 2012 that ‘If banks can afford to dole out such lavish bonuses, they can afford to pay more to get the economy they helped derail back on track’ (Neate, 2012). Returning to a final point regarding Tables 4 and 5, it is significant to note that although international tax was regularly problematised because of its impacts on developing countries, this was not characterised by a dominant pairing with any particular ‘attribution’ frame. Table 4 shows that UK civil society actors linked impacts on developing countries with each of the three most popular attribution frames in similar proportions. One interpretation is that aid sector NGOs that have international development at the
core of their mandate will opportunistically link whichever attribution frames are salient in the ‘discursive opportunity structure’ (Koopmans & Olzak, 2004) back to the impact on developing countries.

The difference between framing tax justice in terms of domestic national revenue or developing countries also has a temporal dimension. Figures 5 and 6 show the frequency of these two kinds of frames between 2008 and 2016 in each country (noting that the data combines two UK newspapers in Figure 5 and three Australian newspapers in Figure 6, so it is only useful for within-country comparisons of framing rather than between-country comparisons of aggregate totals). There are two points to make about these figures. Firstly, only in the 2008-2009 period was framing around developing country impacts consistently more prominent than framing around national revenue. From 2010 onwards, national revenue became the dominant frame used by civil society actors (as reflected in the final proportions in Tables 4 and 5 above). Secondly, each country has one major spike in frame frequency: these are both spikes in framing around national revenue, and both correspond to the peaks in overall contentiousness for each country described previously with reference to Figures 1 and 2.
Figure 5. UK data on ‘problematisation’ framing of tax justice issues over time

Figure 6. Australian data on ‘problematisation’ framing of tax justice issues over time
In review, the six figures presented so far suggest a relationship between the peak of contentiousness in each country and the dominant framing. In each country, the most contentious period follows the introduction or attempted introduction of austerity policies, and in that period the framing by tax justice campaigners focuses more implications for national revenue. The two following quotes from campaigners in each country suggest the causal mechanism that could underpin this relationship:

‘The question of tax avoidance, large companies, all of that was suddenly politically much more open and you got the movements, the UK Uncut. I would massively point in there, that really created some momentum, some sort of populist understanding of comparing the cuts to who caused the crisis, who’s getting hit by it and why are we allowing that to be the case?’

(UK aid organisation).

This NGO campaigner suggests that there was a transformative shift in the political context (‘suddenly politically much more open’) which was caused by the conjunction of the financial crisis and austerity by the UK Government (‘comparing the cuts to who caused the crisis, who’s getting hit by it and why are we allowing that to be the case’). In the Australian case study, the national centre-left government responded to the financial crisis with extensive stimulus spending, meaning the attempted introduction of austerity was delayed until 2014. Yet Australian campaigners describe the link between austerity and tax justice advocacy in similar terms to their UK counterparts:

‘I think it’s fair to say that a lot of the thinking in terms of [our organisation] on economic levels was triggered by the Commission of Audit and the 2014
Abbott Hockey Budget, which both those things were a horror show in terms of cutbacks and smashing the social safety net and the things that all sides of politics had agreed on for many decades about there should be proper funding for schools, there should be proper funding for hospitals’ (Australian campaigning organisation).

Once again it is the decision by the national government to cut public spending that elevates the problem of whether there is sufficient revenue to fund existing levels of services. Crucially, this reproduces the same problematisation used by tax justice campaigners that peaks sharply at different time periods in Figures 5 and 6. Although there are equally important differences in terms of the attribution of responsibility by government and tax justice campaigners, and of the solutions they propose, this shared problematisation drives the peaks of tax justice contention in each country in response to austerity.

Austerity as the major driver of grievances

The PCA method provides evidence that the UK and Australia experienced different trajectories of contention around international tax justice. What then can the social movement literature explain about why contention was higher and more protest-oriented in the UK, and why it first peaked there in 2010 but not in Australia until 2014?

Turning first to the demand side, new mobilising grievances were most associated with domestic economic and political conditions rather than
international developments. Advocacy did not reach its highest intensity in the period immediately following the financial crisis or the Panama Papers. Instead, contention peaked in both countries in the year after a newly elected conservative government announced austerity policies – 2010 in the UK and 2014 in Australia (see Figures 1 and 2). Bramall (2016, p. 43) uses a qualitative study of digital action by UK Uncut to argue that the ‘perceived “correlation between tax avoidance and cuts” provides the basis on which a resonant moral claim about the “injustice” of the former can be established’. Tax justice campaigners themselves are highly aware of the strategic value of linking austerity and tax justice, such as this perspective from a UK trade unionist:

‘I set up the tax justice campaign here in 2008 as a response to the politics of austerity, the government’s politics of austerity. Really, since 2008, that’s nine years, we have pushed forward with the arguments of no to austerity, yes to tax justice. Big business should pay their tax, rich individuals should pay their tax. Ordinary individuals who work, have the tax taken out, we have no choice about whether we pay taxes, but we've been trying to make the narrative that tax is a good thing in civil society, that tax pays for the infrastructure and everybody should pay their fair share of taxes’ (UK trade union).

Grievance scholarship provides three specific reasons why austerity forms this ideal context for generating mobilising grievances around tax justice. Firstly it involves concrete losses for members of the public, such as cuts to social services, welfare payments or health care, and so according to the literature (Klandermans et al.,
will be more motivating than either prospective non-material gains (as in the case of general appeals to correct injustice towards developing countries) or revelations without concrete and specific losses entailed (such as the Panama Papers). The concrete losses involved in austerity are not difficult to discern. Although austerity can be measured in terms of the UK’s declining overall social spending, it is experienced by citizens as the concrete withdrawal of their public services. For example, new welfare conditionality measures meant that recipients of the Job Seeker Allowance (JSA) and Employment Support Allowance (ESA) were sanctioned in skyrocketing numbers (Edmiston, 2017), an intensification of conditionality which a major recent academic study found ‘routinely trigger[s] profoundly negative personal, financial, health and behavioural outcomes’ (Dwyer, 2018). As demonstrated by Graham, Jackson and Wright (2015), the impact of austerity on daily life means citizens are more likely to engage in political speech about issues like health and social welfare even in ordinarily non-political spaces, and that this speech often leads to taking some form of political action. In terms of grievances, therefore, austerity must be disaggregated and viewed as the widespread and concrete loss of support through public services, for which people are then motivated to seek justification and redress.

Secondly, the comparisons that form the basis for grievance generation occur in tandem at an individual and a group level. At an individual level, people see examples of corporations paying little or no tax and compare it with their own contributions. This individual comparison is the basis for much of the news
reporting on tax justice issues, which focuses on case studies of high-profile individuals or corporations that pay low or no tax. For example, a Reuters investigation into Starbucks’ tax practices in 2012 showed the discrepancy between its statements of profitability to shareholders and its reported losses to the UK Government, which led to 8.6 million pounds of tax paid on over 3 billion pounds of coffee sales (Bergin, 2012). Although there was no suggestion that Starbucks had acted illegally, and so in fact the problem being identified was a systemic one, the individual case study of this high-profile corporation was a highly successful generator of public interest. It also prompted response at the individual level, in that Starbucks moved its European headquarters to London from Amsterdam (Sheldrick, 2018). In addition to this individual-level comparison, at a group level people compare two different tax systems, on the one hand general taxpayers like themselves engaging within a nationally bounded system, and on the other hand, large corporations and wealthy individuals whose access to the international tax system allows them to shift profits and aggressively minimise their tax contributions. This group-level comparison is expressed concisely in the quote above from the UK trade unionist, who says ‘big business should pay their tax, rich individuals should pay their tax’, in contrast to ‘ordinary individuals who work’ who ‘have no choice about whether we pay taxes’. So it is not just that there are high-profile examples of individual corporations that pay extremely low tax, there is an understanding that ‘ordinary individuals’ as a group have ‘no choice’ but to pay their taxes, while wealthy individuals and corporations have access to different and more favourable options. The combination of individual and group comparisons, so-called
‘double relative deprivation’ (Foster & Matheson, 1999), is a particularly powerful basis for grievance generation.

Thirdly, there is the previously discussed importance of procedural unfairness, even more so than distributional unfairness, in generating mobilising grievances. While it might be distributionally unfair for corporations and wealthy individuals to pay extremely low tax, if the government then seeks to raise more revenue at the expense of those who already have less wealth and pay more tax, this challenges the belief that ‘authorities can be trusted to act in a beneficial and unbiased manner’ (Klandermans, 2013, pp. 5-6), the basis for perceptions of procedural unfairness. At least in the years immediately following the financial crisis, this procedural unfairness was compounded by the perception that bankers and multinational corporations were largely responsible for causing the crisis. So taking the example of bankers for large multinational corporations in London: even before the crisis they start off with more wealth and income than the average taxpayer while managing to contribute less proportionally themselves in tax; they then contribute directly to a global financial crisis through pursuit of their profit, which in the end reduces government revenue; they subsequently receive substantial public funding (in part from general taxpayers) to prop up their companies. And at the end of this process, each stage of which involves a regressive transfer from general taxpayers to multinational corporations, the proposed austerity response by government once again imposes a further cost on general taxpayers. For this reason, part of the perceived injustice of austerity in the wake of
the financial crisis stems from the sense that irrespective of who was responsible for creating the problem, government would seemingly inevitably arbitrate in favour of already advantaged corporate interests. As one campaigner argued, ‘groups like UK Uncut that kind of sprung out of nowhere really harnessed on that... that kind of sense of injustice around the combination of austerity and tax avoidance domestically in the UK’ (UK aid organisation). The potency of the ‘injustice’ comes from the conjunction of selective material advantage via tax avoidance, along with selective political advantage as decision-making authorities opt for austerity as a response to budgetary pressure. In other words, austerity generated procedural grievances around the integrity of decision-making in the political system, while generating distributional grievances about the material disadvantage borne by general taxpayers via lost benefits and services.

Debates around tax justice in times of austerity in this way combine losses, double relative deprivation, and both distributional and procedural unfairness. In terms of comparing the two countries, these bases for grievance generation are stronger in the UK than Australia: the UK experienced its worst recession since the 1930s (Hills, Thomas, & Dimsdale, 2010) and the implementation of austerity policies while Australia saw ongoing economic growth and many of the austerity policies in the 2014 Abbott Budget were rejected by the Senate and subsequently not implemented (Koukoulas, 2017). The higher levels of contentiousness in the UK, and in particular the more protest-oriented action in 2010 and 2011 (see Figures 3 and 4), reinforces the importance of grievances in understanding mobilisation and
non-mobilisation. One Australian campaigner commented on the relationship between the favourable material conditions of people’s lives and a less favourable environment for mobilising around issues involving economic inequality:

‘I think, personally, there is just a lack of, sometimes, urge from the general Australian populace. Realistically, we all live very nice lives and in countries where you see this happen, you have a greater inequality within society, you have a greater disparity between haves and have-nots and you have more entrenched culture of corruption and mistrust. That, I think, actually works to our disadvantage, because those things exist within Australia, we just sort of, assume the best sometimes. So, “it will probably be okay in the end”’ (Australian aid organisation).

In effect this campaigner is talking about the comparatively lower level of grievances among the Australian public (‘a lack of, sometimes, urge from the general Australian populace’). They link this generally lower level of grievances to lower levels of inequality (‘we all live very nice lives’) which translates into a diminished willingness to intervene politically to influence systemic outcomes (‘it will probably be okay in the end’). There are a number of other significant factors apart from economic context which vary between the UK and Australia in terms of mechanisms driving mobilisation, some of which is addressed in the next chapter. It is significant to note, however, that in line with the expectations from the grievance literature and supported by the perceptions of campaigners across the two countries, less material disadvantage in Australia is associated with less movement mobilisation.
**Frame alignment around domestic revenue**

Turning next to the supply side, mobilising grievances are partly generated through cognitive processes such as frame alignment and scale shift, which involve the strategic decisions of civil society actors. So although austerity creates a powerful new potential pool of supporters for tax justice claims, advocates have to engage in ‘frame bridging’ (Snow et al., 1986) to link their organisations and specific political objectives to ideologically congruent but unmobilised pools of sentiment. There is clear evidence for frame bridging in both countries as the largest spike in frame salience is around the problematisation of national revenue in the 12 months following the introduction of austerity policies by government (see Figures 5 and 6). The result is that international tax justice, which had initially been framed to emphasise the global impact on developing countries, instead became predominantly a discussion about domestic national revenue. This shift from the global impact on developing countries to national revenue is an example of downward scale shift, which in this case forms part of the mobilisation process by enlisting new audiences for support of tax justice claims. One tax justice campaigner reflected that over their involvement in the movement, the emphasis of advocacy had shifted towards the national arena:

‘I’d say the international agenda has sort of dominated tax justice over most of the period since the network was formed. But increasingly, we know that progress depends on domestic engagement and advocacy and accountability, and increasingly that’s where the energy is’ (UK tax organisation).
This campaigner identifies the operation of downward scale shift in the post-crisis period, noting that advocacy has increasingly focused on a domestic rather than international agenda. At the same time, this quote highlights the complex mechanisms that interact to produce scale shift, pointing to questions of both political context (‘progress depends on domestic engagement’) and resource availability (‘that’s where the energy is’). In terms of this chapter’s argument for the significance of mobilising grievances, this reference to ‘where the energy is’ points to the awareness among campaigners of the centrality of demand-side dynamics to mobilisation outcomes. One Australian campaigner identified a similar process of downward scale shift in the Australian context, but related it to the changing composition of movement coalitions:

‘The tax justice conversation back then was more – I think focused less on the domestic side of things. Now as the unions have come in... my impression is that the focus is actually in Australia, is much more on the domestic side of things’ (Australian aid organisation)

The perception from this campaigner is that tax justice advocacy in Australia was initially driven by aid NGOs and had a strong focus on the development implications of international policy settings. At the point where trade unions became more heavily involved in tax justice campaigning (the obvious turning point being the 2014 joint report by United Voice and the Tax Justice Network Australia), this focus shifted to the domestic revenue implications of tax justice issues. And once that downward scale shift occurred, produced in part by the powerful salience of domestic revenue in public debate through the attempted introduction of austerity,
it proved difficult to reverse for campaigners motivated by international development. As one aid campaigner noted, ‘at the moment, all the progress we’ve made is mostly just domestic revenue... it’s just been challenging to get any focus away from just on domestic revenue’ (Australian aid organisation). At least in the period encompassed by this thesis research, then, scale shift appears a one directional process driving international tax policy towards the domestic arena, and then staying anchored there through the combination of both demand-side dynamics (such as public interest) and supply-side dynamics (such as the different profile of organisations newly participating in movement coalitions).

**Conclusion**

This chapter has provided an empirical test of the differences in mobilisation for international tax justice between the UK and Australia, in particular regarding the level of mobilisation over time, and relating those changing levels of mobilisation to the process of scale shift. The mobilisation patterns in both countries share several important features, such as attention varying significantly according to news outlets. Notionally left-leaning newspapers are generally more likely to print claims by tax justice movement actors, with The Guardian as a significant positive outlier in issue attention; and mobilisation is uneven over time and punctuated by events, although these can either be endogenously generated through movement advocacy or the result of exogenous shocks such as investigative reporting around large-scale leaks. Despite these similarities, there are two significant differences in the country case studies. The UK shows evidence of higher
overall levels of contention than Australia, and contention peaks in 2010/2011 in the UK as opposed to 2014 in Australia. Frame analysis and interviews with campaigners provide a strong basis for these differences to be understood in terms of austerity. Not only does the timing of each country’s peak correspond with the introduction of austerity policies by government, but the substantial and ongoing austerity program in the UK stands in contrast to the largely unsuccessful attempt to implement austerity in Australia. In this way, the different mobilisation patterns across the two countries demonstrate the role of austerity in producing mobilising grievances central to these movement dynamics.

The PCA method enables several useful comparisons between the two country case studies’ trajectories of contention. The number of claims reported over time is useful as a measure of the level of contentiousness, and the type of claims (especially comparing protest to other claims) can measure the level of intensity of that contention. In addition, coding for the diagnostic frames within claims allows for a comparison of increasing levels of contentiousness alongside the changing salience of civil society framing. There are two limitations to the PCA method that will be complemented by other data and methods in subsequent chapters. Firstly, the reliance on newspaper reporting gives limited insight into the perceptions and decision-making processes of civil society actors themselves, so insufficient attention is given to the relationships between those civil society actors in driving contention. For example, how do the relationships between organisations in each country (and between countries through transnational networks) influence the
resourcing and framing of international tax justice advocacy? This analysis of the resources and relationships structuring the tax justice movement within and between the UK and Australia forms the basis for the next chapter. A second limitation of the PCA method is that, as discussed in the literature review, newspaper coverage of civil society claims can conceal the interaction of complex media-movement interests. Framing tax justice in newspaper reporting may be very different from framing in other contexts like social media. For this reason the final empirical chapter of this thesis (Chapter 8) introduces a social media dataset to highlight how dynamics are shared or divergent between these communication technologies. Nevertheless, the PCA in this chapter has provided an empirical basis for two key findings: contention around tax justice was higher in the UK than Australia; and in both countries, the peaks of contentiousness followed the introduction of austerity.

These findings have been analysed through the process of scale shift, composed of mechanisms of grievance generation and frame alignment. The key process of scale shift discussed in this chapter, with its attendant mechanisms of grievance generation and frame alignment, joins the previous chapter's discussion of actor constitution in building a deeper analysis of the dynamics of the tax justice movement within the DOC theoretical approach. The next chapter supplements these two processes with a new focus on relational mechanisms of coordination between movement actors.
CHAPTER 7: COORDINATION

This chapter analyses the relational mechanisms of movement coordination (Tilly & Tarrow, 2007, p. 217) around international tax justice. In doing so, it seeks to moderate the domestic focus of the previous chapter on scale shift by introducing a focus on the interaction between overlapping national and transnational advocacy networks. As Diani (2013, p. 147) argued in general terms, it is important to understand not just the number of organisations and the sum of their collected advocacy efforts, but also how they are connected to one another. This chapter therefore asks how the diverse range of organisations engaged in tax justice advocacy interact with one another, and what different roles intra- and international links play in the structure of tax justice networks.

The findings in this chapter show that, unsurprisingly, the Tax Justice Network has an important leadership and brokerage role across the network. The two countries do show interesting variation, however, in terms of three elements. Firstly, aid organisations have a significant leadership role in the UK network, whereas trade unions are more influential in Australia. The different sectors prominent in each country demonstrate the importance of pre-existing resource distribution among civil society organisations in the adoption of new advocacy agendas, which in turn influences the partners working most closely with TJN as transnationally mobile brokers. Secondly, the UK network is more segmented while the Australian network is more consistently integrated, reflecting the positive relationship between scale and segmentation as well as structural barriers to
integration in the UK through the regulation of charities. Thirdly, at a transnational level the UK is a consistent exporter of resources and practices to Australia, except for the trade union movement, where there is evidence of diffusion mechanisms in the opposite direction.

This analysis relies primarily on data from the newspaper reports collected for the PCA analysis in the previous chapter, and so network ties are identified whenever organisations publicly cooperate or exchange resources, such as in co-sponsoring a protest or co-signing a public letter. These networks of UK and Australian organisations are supplemented with data on links between organisations at the governance level, such as links between country chapters of the same international NGO or formal membership in domestic coalitional groups. The resulting transnational network is analysed in terms of the profile of nodes, the distribution of ties, and the overall network structure.

Overall, this chapter demonstrates that relational mechanisms are an important dimension of tax justice advocacy both at a domestic and international level. Moreover, any research that treats the Tax Justice Network as equivalent to the network of civil society organisations advocating on tax justice issues will miss complex interdependencies between a mix of organisations that reflect significant variations in national political context.
Theorising networks as flows, structures and actors

The analysis in this chapter is structured around three themes that link network theory as summarised by Borgatti and Lopez-Kidwell (2011) to this study of contentious politics: network flows as mechanisms for diffusion; network structures as alternative modes of coordination; and transnational network actors. The following literature review introduces the key academic debates for each of these three themes in turn, drawing together network analysis in social movement literature and the study of international organisations.

Firstly we can consider the network flow model, where ties between nodes act as paths enabling the flow of information and resources (Borgatti & Lopez-Kidwell, 2011). This network flow model aligns with the longstanding interest in social movement scholarship around mechanisms of diffusion which are often critical components of broader processes like mobilisation. Of course diffusion can occur without a direct relationship between actors, and these kind of 'indirect network ties' were the focus of Soule's (1997) influential study of the spread of shantytown protests between US university campuses between 1985 and 1990. Yet direct network ties are a further opportunity for fast and effective diffusion, which have been found to operate at the micro level through the influence of individual biographies and individual social networks (Passy, 2003), at the meso level through the operation of organisational fields (Diani, 2013), and even at the country level describing the spread of movement practices transnationally (Della Porta & Tarrow, 2005). These diffusion processes can apply across a range of different
circumstances. Some of the most common instances include the spread of tactics or repertoires, such as Hadden’s (2019) finding that climate NGOs are more likely to adopt protest tactics when an organisation with which they have a direct relationship has already done so, as well as the diffusion of frames such as Roggeband’s study of the interaction of social movements and transnational institutions in the politicisation of sexual harassment in Europe (Roggeband, 2010).

If we accept this network flow approach – that ties are paths facilitating the diffusion of information, tactics and frames – then the distribution of those ties between different actors creates significantly different roles within the network. In other words, a node with a large number of ties has a greater capacity to both receive and transmit information and resources throughout the network than a node with few ties. This variation in node influence based on the number and type of ties expresses the concept of network centrality, the underlying principle being that the more central a node, the more important it is for the flow of information and resources throughout the network. In social movement literature, this concept of network centrality is particularly associated with the different roles of leadership and brokerage. Leadership in social movements has a long history more associated with the significant role played by individuals in both communicating movement messages externally and managing social movement organisations internally (Ganz & McKenna, 2018). In organisational network terms, however, leadership within the movement can be operationalised in terms of high degree and centrality measures, reflecting more significant ties to other organisations in the network. Diani (2003a),
for example, argues that movement leadership as measured through network centrality can be expected to be predicted by organisational characteristics such as resources, the diversification of issue advocacy, and the level of institutionalisation. In contrast to leadership, brokerage in social movement scholarship refers to the capacity to act as a link between actors who would otherwise remain disconnected from one another, which in network terms can be evaluated with measures such as betweenness centrality. The best-known general articulation of this concept of brokerage is probably Granovetter’s (1973) argument regarding the ‘strength of weak ties’, which directly relates the intensity of the individual dyadic tie to the potential to integrate a broader network. In other words, while strong ties between individuals signify meaningful relationships and predict overlapping neighbourhoods in the network, weak dyadic ties predict different immediate neighbourhoods for the two nodes and therefore an integrative role for a wider network structure. This concept of brokerage between different sections of a network is well established in social movement research; even though McAdam, Tarrow and Tilly did not situate their DOC framework within network theory, brokerage between otherwise disconnected sites was a significant case study they provide for the operation of relational mechanisms in contentious politics (McAdam et al., 2001, pp. 157-159). Of particular relevance to this thesis is Herve's (2014) study of brokerage in transnational advocacy networks, which finds an inner core of highly connected brokers who provide a significant amount of the policy analysis that is distributed throughout the wider network. The data in this chapter explores not only the general application of brokerage within tax justice movement.
networks, but also specific expectations from the literature such as the presence of a hub of highly connected policy specialists operating as brokers at the core of the transnational network.

Secondly, instead of a network flow model focused on the transfer of resources, we can consider a network architecture model that analyses the relationship between structure and outcomes at the system level - 'another way to think about this is that the alters act as an extension of ego, together forming a larger, more capable, entity' (Borgatti & Lopez-Kidwell, 2011, p. 45). In social movement literature network structures are not one homogenous foil for vertical-hierarchical organisations, they also enable discrimination between different specific modes of coordination, as described in the work of Mario Diani. Diani has argued for a greater level of attention to the way different network structures reflect different models for collective contentious action. Diani in particular calls for attention to how network structure is influenced by resource allocation and boundary definition (Diani, 2015). Resource allocation refers to those decisions about how to use finite resources for one campaigning objective rather than another, whereas boundary definition concerns the classification separating groups from one another in social life. For Diani, these characteristics are important features of networked modes of coordination. As described in Chapter 3 when outlining the methodology for the thesis, these two features of resource allocation and boundary definition are the concepts operationalised in the two types of edges in the movement network visualised later in this chapter.
As opposed to the network flow model where network processes are primarily understood through the functions of dyadic ties, the network architecture perspective emphasises how structure varies at the system level. In a separate work, Diani argues that mapping movement networks requires attention to both the degree of centralisation versus decentralisation (i.e. the degree to which leadership is concentrated in a smaller subset of nodes), and the degree of integration versus segmentation (i.e. the overall presence or absence of ties across the network) as a way to differentiate between different network structures (Diani, 2003b). This typology, driven directly by statistical network measures, produces four categories: decentralised, integrated networks are movement cliques; centralised, integrated networks have a wheel or star structure; centralised, segmented networks are policephalous (with 'many heads' of leadership in different neighbourhoods of the network). Decentralised, segmented networks are less relevant since they signify a lack of structural coordination in general. Later in this chapter, the levels of centralisation and segmentation in each of the country networks are compared to match them up to one of these categories.

The third theme in this literature review is networks as transnational actors. The first two themes above have been defined first and foremost by formal network properties, such as the distribution of dyadic ties or the degree of network segmentation. However, the term 'network' is often used in both the practice and study of politics to describe an empirical reality rather than a formal analytic
construct. For example, the Tax Justice Network is not primarily defined by the presence of nodes and ties; its identity as a network as opposed to some alternative (e.g. a 'federation') is instead a family resemblance to a set of overlapping organisational characteristics such as horizontality and informality of membership. Borgatti and Lopez-Kidwell (2011, p. 45) describe this as a 'realist' conception of networks grounded in empirical observation, as opposed to the more nomalist conceptions focusing on the formal features of nodes and ties. In a similar vein, Kahler (2015) distinguishes between networks as structures (nodes and ties) and networks as actors (e.g. the Tax Justice Network) in the study of international politics.

Although networks as actors can describe a wide range of different phenomena, they have found particular currency in the study of transnational politics, which relates directly to the case study of international tax justice. Perhaps most influentially, Keck and Sikkink described the emergence of the transnational advocacy network (TAN) which 'includes those actors working internationally on an issue, who are bound together by shared values, a common discourse, and dense exchanges of information and services' (Keck & Sikkink, 1999, p. 89). The emergence of TANs has been linked to the changing political context of the late 20th century. Some of the issues at the core of civil society's advocacy agendas, such as environmental protection and economic regulation, have increasingly revolved around decisions at the international level. At the same time as the advocacy agenda has become increasingly internationalised, the capacity for international
coordination has increased through widespread adoption of digital communication technologies. Although Keck and Sikkink explicitly position their work from an international relations perspective, seeking to use the TAN concept to build greater linkages between IR and comparative politics, social movement scholarship has described a similar transformation of contentious politics through the formation of transnational networks. Smith and Wiest (2012) link the _opportunities for_ contention through increasing crises and the decline of US hegemony to the _capacities_ among movement actors to mobilise in response to them, in particular through enhanced communicative repertoires. As a specific example of this intersection of opportunity and capacity, Della Porta’s research on the global justice movement has identified the agenda of alter-globalisation activists which have directed their attention to international organisations like the G8, alongside the affordances of digital communications enabling new networked forms of coordination (Della Porta & Mosca, 2005). The global justice movement is one example of the new process of transnational collective action – 'coordinated international campaigns on the part of networks of activists against international actors, other states, or international institutions’ (Della Porta & Tarrow, 2005, pp. 2-3). Whether in the international relations or social movements literature, the underlying theme of transnational networks is their role enabling contention around emerging advocacy agendas using novel repertoires of action.

Although transnational networks are often conceptualised as actors, some of the most productive research on them explores their internal variation. In other
words, how do members of these transnational networks differ from one another, and how do they relate to one another across those differences? Two related threads of argument in this tradition hold particular relevance for this thesis and are picked up in the discussion section of this chapter: geographic variation and strategic orientation.

Despite the internationalisation of some contentious action, where movement actors originate and are based is still a significant explanatory factor in understanding their differences. National origin can explain both the resources available to organisations as well as less material attitudes to advocacy, which shape their strategies (Stroup, 2011). The aggregation of these differences in resources between the global north and global south mean that transnational organising is frequently characterised by north/south inequities, reproducing patterns of domination that global civil society frequently seeks to dismantle, in a way which Smith (2002) argues causes significant tension within advocacy networks. Even though this thesis does not include a country from the global south as a case study, nevertheless the literature directs attention to the way resources and influence within civil society networks concentrate in the US and Europe, shaping the scale and direction of diffusion to transnational partners including Australia.

Perhaps the most significant theme in research on internal variation in transnational networks concerns strategic orientation, and specifically the question of legitimacy and influence. There is a long debate in the literature about the source
of international NGO legitimacy, either emphasising particular features such as expertise (Seabrooke & Wigan, 2016) or public engagement (Lang, 2012), or else elaborating a set of criteria such as participation, inclusion, responsiveness, transparency and independence (Steffek & Hahn, 2010). The perspective that this chapter adopts is conceptualising two poles to which organisations are attracted, depending on their underlying dispositions: pragmatic, institutionalised NGOs that seek to maximise influence through insider strategies; and more conflict-seeking, decentralised movement structures that envisage providing alternatives, both in policy terms and in terms of their own democratic governance, and so are attracted to more outsider strategies (Fogarty, 2011). Stroup (2017) describes this dynamic as the 'authority trap' – international NGOs require authority in order to influence institutional actors like governments, and yet the cultivation of that authority also constrains their choices. For example, in this thesis Oxfam is a significant international NGO influencing governments around international taxation, and they have used their invited participation in events like the World Economic Forum in Davos to launch high profile public reports around global inequality. At the same time, in interviews with other movement actors Oxfam was identified multiple times as being highly sensitive to accusations of partisanship in UK politics, suggesting both the advantages and constraints of the kind of authority pursued by international NGOs. Significantly for this thesis, transnational networks often include actors with a different response to this authority trap, and so cooperation within the network can entail negotiation around overlapping questions of
philosophical approach to advocacy in general and strategic approach to specific
campaigning opportunities.

**Approach to data analysis**

As described in the methodology chapter, the network analysis in this thesis relies on a combination of two different data sources. Firstly, the newspaper dataset analysed in Chapter 6 was mined for any instances of collaboration or cooperation, such as organisations co-authoring a public report or jointly sponsoring a protest. This newspaper data provides evidence of resource allocation around tax justice claim making in particular. Secondly, a new dataset is constructed to account for the more durable and ongoing organisational linkages that also facilitate network mechanisms such as brokerage. These organisational linkages encompass both formal affiliations (such as Oxfam Australia’s membership of the Tax Justice Network Australia), as well as instances where an individual in the peak governance structure of one organisation has a concurrent role in another movement organisation (such as Tax Justice Network CEO Alex Cobham also sitting on the board of trustees of ActionAid). These two indicators of the existence of relationships between movement actors are then combined to produce one summary variable, determining whether an edge is present between two actors in the network. The rest of the chapter analyses that network using the theoretical tools introduced above, looking in particular for evidence of network leadership and mechanisms of brokerage and diffusion.
Figure 7 visualises the transnational advocacy network around international tax justice in the UK and Australia, using relational data as discussed in Chapter 3 that combines both instances of material cooperation (from the newspaper dataset) as well as more durable organisational linkages (like formal memberships and links between key personnel in peak governance structures). The following section reports on some key characteristics of this network in terms of the nodes, ties, and overall structure. The size of each node corresponds to the number of times the organisation's claims were reported in the newspaper dataset, capturing not necessarily the size of its resources but its media profile within this specific advocacy area. The width of the edge between each pair of nodes similarly reflects that edge's weight, calculated through a combination of the number of times that pair recorded instances of public cooperation in the dataset along with any evidence of governance-level links. The different colours in the network correspond to different clusters identified through Gephi's community detection algorithm, which implements Blondel et al's (2008) algorithm in order to identify communities which are more densely connected internally but more sparsely linked to other nodes. This algorithm indicates that there are three different communities in the network – one comprising Australian organisations on the left and two different communities of UK organisations on the right. The features distinguishing these different communities will be discussed towards the end of this section. Nodes in the network were arranged using the Force Atlas 2 algorithm (Jacomy et al 2014), the default method in Gephi for spatialising networks while incorporating key data such as node degree and edge weights.
Figure 7. Transnational advocacy network around tax justice in UK and Australia

**Leadership and brokerage**

The following section analyses the movement network visualised in Figure 7 in terms of leadership and brokerage roles. Firstly, these leadership and brokerage...
roles will be attached to particular organisations through analysis of key network measures like node weight, degree and centrality. Secondly, the distribution of those different roles will be interpreted using interview data to explain variation between the two countries, and in particular the more prominent role for aid NGOs in the UK versus trade unions in Australia.

Identifying brokerage through nodes and ties

We can make some immediate observations about the number and size of different nodes, which, despite not being relational as such, are nevertheless significant features of the network. The distribution of nodes and weights across different partitions of the network is summarised in Table 6.

Table 6. Network nodes

<table>
<thead>
<tr>
<th></th>
<th>Number of nodes</th>
<th>Node weight median</th>
<th>Node weight range</th>
</tr>
</thead>
<tbody>
<tr>
<td>Whole network</td>
<td>41</td>
<td>12</td>
<td>1 – 123</td>
</tr>
<tr>
<td>- UK orgs</td>
<td>18</td>
<td>13</td>
<td>2 – 123</td>
</tr>
<tr>
<td>➔ UK aid orgs</td>
<td>6</td>
<td>62.5</td>
<td>2 – 121</td>
</tr>
<tr>
<td>➔ UK trade unions</td>
<td>3</td>
<td>12</td>
<td>12 – 27</td>
</tr>
<tr>
<td>- AU orgs</td>
<td>18</td>
<td>12</td>
<td>1 – 79</td>
</tr>
<tr>
<td>➔ AU aid orgs</td>
<td>5</td>
<td>4</td>
<td>1 – 8</td>
</tr>
<tr>
<td>➔ AU trade unions</td>
<td>7</td>
<td>14</td>
<td>7 – 63</td>
</tr>
<tr>
<td>- Transnational orgs</td>
<td>5</td>
<td>16</td>
<td>9 - 102</td>
</tr>
</tbody>
</table>

Firstly, we can see that nodes in the UK network are generally larger than those in the Australian network, which would be expected given the findings in Chapter 6 that mobilisation had been higher in the UK overall. Although there are 18 nodes in these core networks for each country, the UK segment has both a slightly higher median node weight and a higher maximum value. It should also be noted
that nodes were included in the network only if they met the criterion of being a core organisation for the thesis research, i.e. a candidate for interviewing. This meant that a large number of more peripheral organisations that made claims in newspaper data were excluded from this network analysis. If all organisations that recorded claims in the PCA dataset were included, a significantly larger number of nodes would be present, and the gap between the two countries would widen considerably: there would be 116 UK organisations as opposed to 32 Australian ones. Restricting network analysis to the core movement actors described in Chapter 3 enables more detailed attention to individual relations, yet it is important to note that it underrepresents the difference in size between the two country segments. Finally, the 5 transnational organisations are mostly embedded within the UK network: the Tax Justice Network, the Global Alliance for Tax Justice, Eurodad and ONE are all linked more closely to the UK network rather than the Australian network; the only transnational organisation more embedded in the Australian segment is the global union federation Public Services International.

Apart from geography, the other obvious way to group different nodes in the network is according to their sectoral background. Three broad categories of organisation are particularly significant for the network: tax-specialist organisations, aid and development organisations, and trade unions. Tax specialist organisations include groups like the Tax Justice Network itself (and its corresponding local Australian chapter) and Tax Research UK. Although not numerous, these organisations are prominent in both countries in the network.
Aid and development organisations include mostly large international NGOs like Oxfam, ActionAid and Christian Aid in the UK, and the corresponding organisations of Oxfam and ActionAid in Australia. There is a clear difference between aid NGOs being among the most prominent organisations in the UK network, versus the same type of organisations being less prominent in Australia. As noted in Table 6, UK aid organisations’ median node weight (62.5) is higher than the average for UK organisations overall (13), while the opposite is true for Australian aid organisations, which on average have lower median node weight (4) than Australian organisations overall (12).

Trade unions include the Public and Commercial Services union (PCS) which represents workers in the public revenue collection agency in the UK, as well as the peak UK body the Trades Union Congress (TUC), and in Australia the union United Voice and the peak body the Australian Council of Trade Unions (ACTU). Again there is a difference between the two country sections of the network, although the relationship is the inverse of the aid sector, with trade unions being more prominent in the Australian network than the UK network. As summarised in Table 6, trade unions are less common in the UK network than the Australian network (3 versus 7 organisations), have a lower median node weight (12 versus 14) and a lower maximum value (27 versus 63). In fact, despite mobilisation in the UK being significantly higher than Australia, when restricted to the trade union movement, the salience of Australian actors eclipses their UK counterparts.
There are additionally some different kinds of organisations that fall outside these main categories: faith-based groups such as the Uniting Church in Australia, the anti-austerity protest group UK Uncut, and generalist campaigning organisations such as 38 Degrees and GetUp. Out of these types of organisations, the most prominent role is held by UK Uncut, which has the highest node weight in the network (123).

Having described the nodes of the advocacy network, the next key feature is the ties between them. Table 7 denotes the distribution of ties between different groupings of nodes in terms of three different network measures. Degree refers simply to the number of other organisations each node is connected to. Betweenness centrality is defined by drawing the shortest paths connecting each pair of nodes in the network, and then calculating the number of times for each node that it lies along those various shortest paths.

### Table 7. Network ties

<table>
<thead>
<tr>
<th></th>
<th>Degree median</th>
<th>Betweenness centrality median</th>
</tr>
</thead>
<tbody>
<tr>
<td>Whole network</td>
<td>10.00</td>
<td>5.91</td>
</tr>
<tr>
<td>UK network</td>
<td>8.00</td>
<td>5.43</td>
</tr>
<tr>
<td>→ UK aid orgs</td>
<td>14.50</td>
<td>33.58</td>
</tr>
<tr>
<td>→ UK trade unions</td>
<td>8.00</td>
<td>5.56</td>
</tr>
<tr>
<td>AU network</td>
<td>13.00</td>
<td>7.24</td>
</tr>
<tr>
<td>→ AU aid orgs</td>
<td>9.00</td>
<td>9.13</td>
</tr>
<tr>
<td>→ AU trade unions</td>
<td>13.00</td>
<td>0.79</td>
</tr>
<tr>
<td>Transnational orgs</td>
<td>10.50</td>
<td>19.63</td>
</tr>
</tbody>
</table>
Taking the first column of Table 7 first: in contrast to node weight, median degree is higher than average for Australian organisations compared with the overall network (13 versus 10) and lower than average for UK organisations (8). This finding demonstrates that Australian organisations generally have more relationships in their immediate neighbourhood than their UK equivalents.

Replicating the findings from the previous section, we can observe that UK aid organisations have higher median degree than UK trade unions, demonstrating the UK aid sector is generally better connected to other movement actors. In contrast, Australian trade unions have higher median degree than Australian aid organisations, meaning the Australian trade union movement generally holds more movement links.

Moving to the second column of Table 7, betweenness centrality can be used as a measure of the degree to which nodes perform a brokerage function in the network by better integrating other nodes through shorter path lengths between them. Although many of the values reinforce the arguments from the above paragraph, two variations highlight significant additional findings. Firstly, the median betweenness centrality for transnational organisations is significantly higher than the network median (19.63 vs 5.91) despite having average degree values. This demonstrates in network measures the intuition that transnational organisations play a significant bridging role in the overall network, which does not necessarily translate into an equivalent leadership role within local national clusters. Secondly, the ranking of betweenness centrality between aid organisations
and trade unions is consistent across both countries: in both cases aid organisations have higher betweenness centrality both relative to both their country cluster and the overall network, and trade unions have lower values than both benchmarks. These betweenness centrality measures therefore show different patterns of variation from both node weight and degree. This finding demonstrates that aid organisations are more likely to integrate a transnational network effectively since their organisational chapters have direct links to one another (e.g. Oxfam GB and Oxfam Australia). Trade unions on the other hand may be affiliated to the same global federation (e.g. in this case the CPSU in Australia and PCS in the UK both being affiliated to PSI International), yet in network terms this path length is twice as long as the direct intra-organisational INGO link.

Since the next section will interpret the relationships between the Tax Justice Network and its different partners, it is worth describing at the outset how those partners vary between the two countries in a way that reflects the results described so far regarding node weight and degree distribution. Even though the Tax Justice Network is one of the most prominent nodes in each country network, they have contrasting sets of ties with other organisations. In the UK, there is a mix of close relationships but in particular with aid organisations, especially Oxfam GB, Christian Aid and ActionAid. These relationships will be discussed in the next section in terms of the resources and influence within the sector which made them attractive partners for collaboration. In Australia, the Tax Justice Network is closest to the trade union United Voice and the Uniting Church. The close relationship with the
Uniting Church can be explained by the fact that Mark Zirnsak, the highest profile media spokesperson for TJN in Australia, is employed through the Uniting Church and has a separate portfolio of work within the church. This means that frequently reports and public statements are endorsed or co-sponsored by both organisations. The relationship with United Voice is primarily because of a high-profile report released in 2014 by TJN and the union documenting the tax practices of ASX200 listed companies, and alleging these wealthy companies paid an effective tax rate far below the nominal amount. Nevertheless, the links between TJN and the trade union movement go beyond United Voice alone. The peak union body, the ACTU, has a prominent role in the network and a close relationship with TJN Australia. It is also notable that another key spokesperson for TJN Australia, Jason Ward, has worked for United Voice, the International Transport Workers Federation (ITWF), and more recently produced work for the Australian Nursing and Midwifery Federation (ANMF) regarding the tax practices of corporations profiting from the administration of aged care facilities (Ward 2018) and the Community and Public Sector Union (CPSU). Even though United Voice is a particularly prominent partner with TJN Australia, the relationships between tax justice advocates and the trade union movement operate at a more sectoral level. In summary, the most significant partners for the Tax Justice Network in each country cluster – aid organisations in the UK and trade unions in Australia – are those organisations that are most active and well-connected in each local context.
Interpreting brokerage as a response to national context

The following section ties together the literature around the network flow model with the results reported above. In other words, why do different organisations hold positions of leadership or brokerage that influence the diffusion of information and practices throughout the network? As a particularly stark example from the above section, why does the position of aid organisations and trade unions vary so greatly across the two countries? The answer to these questions comes in two parts. Firstly, accounting for network formation as a dynamic process rather than static reality illuminates the particular role of the Tax Justice Network and other tax specialists in recruiting organisations into the advocacy space. Secondly, given the strategic recruitment role played by tax specialist organisations, their collaboration in a given local context varies, depending on the pre-existing distribution of available resources among other prospective partners.

The static representation of the transnational advocacy networks in Figure 7 misrepresents the particular role for tax-focused organisations in tie formation, i.e. recruitment. Chapter 5 argued for the significant difference in conceptualisations of tax justice by organisations contesting the political field and the international taxation field – the former viewing tax policy as instrumental in the pursuit of influence over other government policies, and the latter viewing tax policy as itself the object of contention. Although it may seem redundant to state, organisations with tax justice attached to their core mandate such as the Tax Justice Network will
always be engaged in tax justice advocacy, whereas other organisations contesting
the political field (such as trade unions and aid NGOs) will choose to engage in such
advocacy when it suits their core advocacy goals in the political field. The
combination of these different attitudes to tax within organisational agendas
translates into a specific dynamic for recruitment into the advocacy network. Tax
specialist organisations are never the target for recruitment; instead they have an
incentive to recruit more organisations from a broad range of sectors into the
network. Non-tax specialist organisations, meanwhile, are more likely to be the
targets for recruitment, and when they do form new ties they tend to be within their
own sector, reflecting pre-existing relationships of trust and cooperation.

Given this dynamic where tax organisations act as the primary recruiters for
the network, national context plays a significant role in the prioritisation of
candidates for recruitment. Each country has markedly different resources available
for civil society organisations both in terms of overall quantity and relative
distribution. Actors in both countries perceived that organisations were in general
larger and better resourced in the UK, with more prospective partners within civil
society and academia. In particular, however, there is a difference between aid and
development NGOs that are large and influential within civil society in the UK, which
in turn influenced the form of tax justice advocacy in that country. The early focus of
the Tax Justice Network on the development impacts of tax havens was mostly
intended to recruit these large organisations as partners in a broader
communications and mobilisation effort. As one interviewee remarked:
'[The Tax Justice Network] had started off not necessarily focused on the impact in developing countries but recognised quite early that the best way to get their message across and some of the voices who could amplify their messages most effectively were actually going to be the development organisations, which are quite large and quite powerful in the UK’ (UK aid organisation)

This meant that the pre-existing distribution of resources within civil society influenced not only the relationships the Tax Justice Network prioritised, but also the way in which it framed its tax advocacy agenda. In addition to being well-resourced, the UK aid sector was also enjoying some political success. In 2013 the UK reached the longstanding United Nations target for wealthy countries to spend 0.7% of Gross National Income (GNI) on Official Development Assistance (ODA), and all three major parties committed to protecting the target in legislation in their 2010 election manifestos (Provost, 2016). The success of this core campaign meant that there was demand among the aid sector for new ideas to expand its advocacy agenda, which tax justice had the potential to provide. In a sense, tax justice provided an evolution of advocacy, from the provision of aid to instead ensuring developing countries were able to effectively raise their own revenue from both natural resource wealth and domestic economic activity. As an Australian interviewee said:

'because the time the Tax Justice Network, all the tax justice work came out, [the UK] government had a commitment of 0.7% on overseas aid, so I think they kind of felt that issue had largely been addressed, so they were looking
towards the next thing they’d pursue, so the tax justice thing sort of... I think that was part of it.’ (Australian tax organisation).

This contrasted strongly with the capacity and political trajectory of the Australian aid sector. Although ODA increased under the Labor Government from 2007-2013 towards a target of 0.5% of GNI, the newly elected conservative government from 2013 cut aid spending deeply and repeatedly. At the time of writing, ODA has decreased repeatedly to now be on track towards 0.19% in 2021-2022, its lowest recorded level (Davidson, 2019). The political failure and backsliding in the aid sector’s core advocacy agenda may have been a factor in creating less openness to investing heavily in more novel areas of advocacy, such as tax. Again in the words of an Australian interviewee: ‘I have a sense that the ongoing cuts to aid feel like an existential threat to many of the development organisations... someone’s hit their toe with a hammer, and all they can focus on is the pain.’ (Australian tax organisation). The cuts to Australian aid represent ‘an existential threat’ for the NGO sector on multiple levels. Most concretely, cuts to the aid program can translate into cuts for NGOs own organizational budgets, since they are direct recipients of government funding through programs like the Australian NGO Cooperation Program (ANCP). Losses of funding in this way can represent an ‘existential threat’ for NGOs in the delivery of programs and services. Apart from these concrete losses for NGO budgets, however, the overall level of government commitment to Australian aid also represents a proxy measure for NGO influence over public policy. In this context, the cuts to Australian aid become a signal of the failure of the NGO
sector to effectively influence government policy, and so represent an ‘existential threat’ in terms of their role as advocates.

As a result of this local political context, the Tax Justice Network in Australia has found very different partners based on the different distribution of local resources. Primarily the Tax Justice Network in Australia is supported by paid staff time provided by the Uniting Church, where several personnel occupy key roles in each organisation. Other than the Uniting Church, TJN Australia’s most high profile collaborations have been with trade unions such as United Voice. In interviews, Australian aid organisations regularly acknowledged the influential role of trade unions in driving the tax justice agenda, in particular the 2014 joint report between TJN Australia and United Voice.

The same was not true, however, of UK aid organisations and UK trade unions. Instead UK interviewees reflected on the low overall involvement of UK unions, such as in one comment that ‘I don’t think [trade unions have] maybe been as strong or [had] as good an overlap as there might have been’ (UK aid organisation). In a parallel to the political situation of the Australian aid sector, one interviewee commented:

‘UK trade unions have not been, after the horror of the last 10 years, terribly good at or particularly reactive or particularly good at engaging the public around a whole range of issues. I’d say the same applies to [tax justice].’ (UK aid organisation)
Again the political challenges and defeats faced by the sector in their core advocacy agenda is perceived as making them less enthusiastic and capable in engaging with a newly emerging advocacy area like tax justice. This dynamic was acknowledged by interviews with UK unionists themselves, who discussed the difficulty in advocating for non-core spending in an environment of significant political and financial challenge for their organisations:

'We've had the fight of our life on and it's against that backdrop that everybody internally was made to focus on signing our members up to direct debit. There was hardly anybody who escaped having to do that task. I did escape that task. I was allowed to carry on doing my parliamentary work, the tax justice work, etc., etc., but it was impossible to justify at that time, going off and doing some things when we were fighting to save the union as an independent trade union and not have to merge with another union or not have to go to the TUC and say, "Help us out."' (UK trade union).

Here we can see some striking parallels in terms of both the material and discursive position of the Australian aid NGO sector, and the UK trade union movement. In both cases, there is an urgent material challenge to the organisations’ perceived core work. In Australia, cuts to government aid funding meant losses for NGO budgets and a signal of failed influence over public policy. In the UK, changes to industrial relations law created new and urgent challenges in unions’ capacity to organise, recruit and collect fees from members. Both sets of actors then described the challenges to their core business in terms of survival which outweighed other advocacy less tied to their organisational viability, such as tax justice: the 'existential
threat’ for Australian aid organisations and the 'fight of our life' for UK trade unions were both offered as explanations for their reduced capacity to invest in new areas of campaigning.

In summary, the transnational advocacy network around international tax justice can be understood through the lenses of brokerage and leadership. Tax specialists – and in particular the Tax Justice Network – are primarily brokers recruiting different kinds of organisations to the advocacy space and linking them across sectoral boundaries, in an effort to leverage the existing leadership role of influential organisations in different national contexts. This interaction of recruitment, brokerage and leadership shows variation across the two countries reflexing these contexts, from dominant aid NGOs in the UK to dominant trade unions in Australia.

**Network Structure**

Whereas the previous section examined leadership and brokerage, the following section instead analyses the overall structure of the movement visualised in Figure 7. The first stage of this analysis focuses on identifying different structures through statistical network measures: the centralised and integrated Australian ‘wheel’ structure is contrasted with the centralised and segmented ‘policephalous’ UK structure. The second stage of the argument introduces interview data to interpret these structural differences both in terms of their causes (involving
differences in scale and political context) and effects (especially on patterns of inter-sectoral cooperation between the two countries).

**Identifying structure through centralisation and integration**

Building on the previous analysis of the network at the level of nodes and ties, we can now discuss the overall network structure and how it varies between the two country sections. Using Diani’s (2003b) typology as described previously in the chapter we can assess the network along two dimensions: firstly the degree of centralisation, and secondly the degree of segmentation. On the first dimension, networks can either be decentralised where nodes have broadly similar levels of influence, or hierarchical where influence concentrates in a smaller subset of actors. In formal terms centralisation can be measured through node weight and degree distribution. On the second dimension, networks can either be segmented (reflecting a division of the network into separate clusters) or reticulated (being more consistently integrated). In formal network terms this structural characteristic can be measured through network density and path lengths. In the following section it is useful to initially discuss the two different country sections independently of one another.

The Australian network shows evidence of high centralisation and integration. Centralisation is evident from the role that the Tax Justice Network Australia in particular plays in structuring the network. In fact, TJN Australia is directly linked to all other organisations in the Australian segment of the network, a
position of centrality that no other organisation shares. In addition, TJN Australia is by far the most prominent in terms of media profile (as measured by node weight, which at 79 is higher than the next most prominent organisation, the ACTU, at 63). Although the ACTU and Uniting Church are both prominent and well-connected, the combination of degree and node weight indicate that the Australian segment is highly centralised around TJN Australia. In addition to being centralised, the Australian segment is highly integrated. Overall density is 0.63, meaning 63 per cent of all possible ties between node pairs are present. The density for the Australian segment is higher than the density of the overall transnational network at 0.26 as well as the UK segment at 0.30, which is discussed in detail below. Meanwhile, the average shortest path length between node pairs for the Australian network is 1.37, which is lower than that of the overall transnational network (1.99) and the UK segment (2.02). The combination of high density and low average path length in the Australian network therefore reinforces the visual intuition from Figure 7 that this segment is highly integrated.

The UK network shows similar evidence of centralisation but higher degrees of segmentation into smaller communities. The centralisation is less pronounced than the Australian network, since there are multiple high-profile and well-connected actors rather than one clear central hub. Nevertheless, there is a clear difference between a core of highly active and influential organisations that have high node weight and degree: in particular the Tax Justice Network, the three major aid organisations (ActionAid, Christian Aid and Oxfam), and the Robin Hood Tax
Campaign. An interesting deviation from this pattern is UK Uncut, which is extremely prominent within the network, in fact having the highest node weight (123), and yet it is less influential in terms of its relationships with other organisations (having a degree of 3). In terms of segmentation, as discussed in the previous paragraph the density of the UK section is 0.30, meaning 30 per cent of possible ties are present – less than half the density of the Australian network. In addition, the average path length for the UK section at 2.02 is actually higher than the whole transnational network, and the diameter (measuring the longest of these shortest possible path lengths over the node pairs) is 4 for both the UK and overall network. This finding demonstrates that in addition to being centralised, the UK network is also segmented in contrast to the Australian network’s integration.

Diani’s (2003b) previously introduced typology describes how the two dimensions of centralisation and integration combine to produce different archetypal network structures. According to his typology, the combination of high centralisation and integration in the Australian network corresponds with a wheel structure revolving heavily around the integrative role of a central actor, whereas the centralisation and segmentation of the UK network aligns with a policephalous structure characterised by multiple regions with more discrete hubs of central and peripheral nodes. Exploring the causes and outcomes of these different network structures forms part of the following section for this chapter.
Interpreting network structure as alternative modes of coordination

The following section links the network architecture literature with the results of this case study, providing qualitative depth to the structural variation across the transnational network. In particular and as reported above, why does the Australian network exhibit a wheel structure while the UK network is more policephalous? The argument presented here is that scale and political context shape resource allocation differently across the two countries. Boundary definition is therefore more differentiated and policy-related in the UK, while Australia has a more broadly shared progressive identity. The consequence of these different modes of coordination is greater consensus-based coordination among Australian actors and relatively more competition and divergence between actors in the UK.

The first feature that is likely to shape network structure is scale. In general, larger networks are less likely to be integrated consistently where there are constraints on the capacity for nodes to sustain increasing numbers of ties. This principle holds true in contentious politics, where the formation and maintenance of significant relationships between organisations requires the investment of finite resources, including time and effort. In general, we would expect movement structures to tend towards segmentation as they increase in size, and this hypothesised relationship appears to be borne out in the specific example of international tax justice advocacy. The UK has a larger and more active network, as described in the results section, compared with Australia’s smaller and less active network. It is therefore unsurprising that the costs of maintaining integration across
that larger and more active network increase exponentially with the addition of each new node, which is likely to lead to segmentation in the case of the UK.

In addition to the size of the different country networks, there is a key feature of the respective political contexts that is likely to influence segmentation, namely the regulation of charities. In the UK, the 2014 Lobbying Act placed restrictions on the advocacy efforts that charities could undertake in the 12 months leading up to an election, on the basis of limiting undue influence over UK elections, a reform that NGOs described as 'draconian' and 'chilling' (Bulman, 2017). Interviewees from aid NGOs frequently referred to this legislation as a consideration in their advocacy strategy. In particular, this regulation encouraged a division between partisan or ideological expressions of tax justice advocacy, which posed new risks of fines and prosecutions for charities, and more technical, internationally-directed policy advocacy which posed fewer risks. And while the 'chilling' effect of this kind of legislation is observable in the decisions of individual organisations, it is also observable in the relationships between different groups in the network. Aid organisations were less likely to partner with organisations closely linked to a partisan domestic political agenda, partly due to the new regime established by the 2014 Lobbying Act. For example, the Tax Dodging Bill campaign was a coalition-style advocacy push in the lead up to the 2015 UK election, mainly resourced and directed by the core aid NGOs (Oxfam GB, ActionAid and Christian Aid). An interviewee commented that while efforts were made to pursue
endorsement by small businesses, trade unions were not prioritised as coalition partners. In their words,

'We spoke to unions, I don’t remember if we actively asked them to join a coalition. I think not. I think because of wanting to be seen as a broad church across the spectrum and because of the timings, because we had a Conservative led government, because Oxfam and ActionAid particularly were being repeatedly criticised by the government for being "too political, too left wing, too close to Labour"... we probably thought that unions might position us in a certain place on the spectrum, which wasn't strategic' (UK aid organisation).

It is clearly not possible to infer a direct causal link between the new charities legislation and the decision by aid NGOs to pursue small business partners in their 2015 campaign over trade unions. There is also a familiar strategic perspective, evident from the quote above, that non-partisan framing is more effective in persuading conservative elites, a perspective that would exist whether or not the Lobbying Act were introduced or not. Nevertheless, interviewees repeatedly referenced these regulatory changes as an additional disincentive to be seen to engage in partisan politics, which has a plausible structural effect on the formation of cross-sectoral relationships within the broader UK advocacy network – in other words, it acts as a structural barrier to network integration. Moreover, when the public demand for tax justice spikes most strongly as a response to austerity politics (as shown in Chapter 6), the designation of domestic partisan politics as off-limits for charities creates an even larger potential divergence between organisations free
to engage in frame bridging as a response to public opinion, and those constrained from doing so. As one UK trade unionist stated regarding the incentive for union involvement in the tax justice movement, ‘some of the more political trade unions recognised the political mileage in saying how do you argue against austerity politically’ (interview, UK union). This perspective that the ‘political mileage’ is a primary motivation for engaging in tax justice advocacy for unions stands in contrast to the previous quote where aid NGOs expressed nervousness about the risks of being perceived as ‘too political’ by the Conservative government.

In Australia, as in other countries, there has been a history of evolving regulation of charities. Earlier drafts of the recent *Electoral Legislation Amendment (Electoral Funding and Disclosure Reform) Bill 2018* included provisions to restrict foreign donations to charities which NGOs argue will have a chilling effect on advocacy (Karp, 2018). Although the final version of the legislation dropped this restriction, it still prevents charities from using foreign donations for ‘political spending’ (Ng, 2018). In the period of greatest contention around international tax justice in Australia, however, there was comparatively little of this type of regulation: in 2013 the Rudd Labor Government had legislated to ban ‘gag clauses’ in government funding contracts which could explicitly restrict the advocacy of recipient organisations, and the subsequently elected conservative government had not yet developed its proposed changes to foreign donations. Australian NGOs therefore did not reference the domestic regulatory environment as a consideration
that limited their options in terms of what to campaign on and who to partner with, contributing to fewer structural barriers to integration across the whole network.

As a concrete example of integration in the Australian network, we can consider the People's Inquiry into Privatisation. The People's Inquiry into Privatisation was initiated by Public Services International, the global union federation for public sector workers, and was set up to specifically explore the cases, causes and alternatives to privatisation in Australia (with a corresponding interest in both national revenue and corporate social responsibility, which overlaps with the tax justice agenda). Despite being mostly driven by unions, one of the two non-union partners for the inquiry was ActionAid Australia, which contributed its perspective in particular around privatisation in the Australian aid program and as an outcome of Australia's foreign and trade policy overseas. In contrast to this explicit and proactive collaboration between ActionAid Australia and the trade union movement, ActionAid UK showed no evidence of either joint claims in newspaper reporting or governance-level links with UK unions.

In addition to scale and political context shaping resource allocation differently in the two countries, there was evidence of variation in boundary definition. Although boundary definition can be harder to verify empirically given its interpretive dimensions, there were consistent themes in interviews regarding how different organisations perceived one another. In particular, UK organisations repeatedly referred to fundamental differences between organisations with a more
ideological advocacy style versus those with a more pragmatic policy-oriented approach. Take, for example, the following quotes from one aid campaigner and one trade unionist discussing the same boundary line from different perspectives:

'I think the unions speak to their members. They don't have that big of an impact on the rest of the country. If people hear them talking, they just think they're socialists. It's great they talk about it, but I don't think it makes that big a difference. We need the elites to care' (UK aid organisation).

'If you look at some of the discussion around tax issues today, from some groups, it's seen as a technical issue that is about tidying up some rules, rather than a massive political decision by the government on where the impact of the financial crisis is going to land. And I think the trade union movement has a much stronger narrative, well, parts of the trade movement union do, certainly, around that austerity agenda and the impact of that' (UK trade union).

In both quotes, there is agreement about a fundamental difference between the two groups: aid NGOs, which tend to have a more pragmatic approach to policy change, and trade unions, which tend to have a more ideological or partisan attitude to their advocacy. These differences in broad philosophical approaches are then translated into the direct relationships between the different kinds of organisations. Without a doubt there are some barriers to collaboration between unions and NGOs which are relevant in many countries, such as the overview provided by Spooner (2005). These kind of cultural differences between unions and NGOs also reflect national
context, however, as demonstrated in comparative research like Holgate’s (2015) study of trade union involvement in community organising coalitions in the UK, Australia and USA. Holgate concludes that UK unions took a more instrumentalist and ad hoc approach to coalitions with NGOs, partly because the decline in union membership had been less dramatic in the UK and therefore less of a push to adopt innovative organising strategies, but most of all because London unions had an ingrained culture of adversarial contention with decision makers and other civil society groups. In this specific national context, the more collaborative approach of NGOs was ‘quite alien to UK trade union culture and tradition’ (Holgate, 2015, p. 473). The following pair of quotes from interviewees in the tax justice movement replicates Holgate’s findings of a cultural barrier to deep collaboration between UK trade unions and other groups.

‘I think that unions in the UK have a fairly... It varies but can be very cautious and sceptical around grassroots groups, where they don’t know what their politics are and what their background are. They tend to like union organisations and labour affiliated organisations and want to know who the chairman is and someone they know is part of it and it’s part of the way it works. Yeah. The organisations they like to support are part of a trade union movement. I think they see things outside of that... They treat them with a certain suspicion because they don’t quite know what they are’ (UK activist).

‘Sometimes there can be difficulties in the way organisations might be dismissive of trade unions... You often see comments about trade unions
being hierarchical, anti-democratic and this and that, and it's almost as if in the British education system, nothing's taught anymore about trade unions. People don’t even know what trade unions are. Therefore, you can find a level of, the only way I can describe it unfortunately, is a level of arrogance that you have to push through to explain why trade unions are relevant in representing workers’ rights, but also in campaigning for greater social justice’ (UK trade union).

These two quotes share the same overall assessment about the tone of the relationship between UK trade unions and other groups. The activist believes unions can be 'sceptical' and 'treat [outsiders] with suspicion', whereas the unionist perceives NGOs as being 'dismissive'. These quotes demonstrate that the distance between organisations is not just philosophical, due to different ideas about tax justice and how it should be pursued; it is also relational, and reflected in how organisations perceive other groups and their attitudes.

In general, Australian interviewees discussed inter-sectoral cooperation around tax justice in more positive terms, and in particular did not reference difficulties in collaboration between aid organisations and trade unions. There are concrete examples of these instances of collaboration such as the People's Inquiry into Privatisation described above; however, there was also a general assessment of the Australian network as being characterised by collaboration. The following quote illustrates how this campaigner, who worked across multiple issue areas, found tax justice to be more collaborative than most:
'What motivates them is closing tax loopholes so that the things which people are fighting for, whether it’s greater overseas development assistance or making sure schools, hospitals are properly funded, is achievable. I think the fact that tax justice is a means to making sure we have a better society, I think is a strong motivation for folks to work in that more collaborative space’ (Australian campaigning org).

This Australian campaigner describes a more coherent overarching identity for tax justice campaigners, where the shared goal of ‘a better society’ is a ‘strong motivation’ to collaborate. Of course, individual quotes are probably more reflective of the personality and individual experience of interviewees, yet combined with the network-level data demonstrating variation between integration in the Australian network and segmentation in the UK network, suggests less differentiated boundary definition for Australian actors.

**Transnational network links in the tax justice movement**

In addition to the resource distribution within each country, there are differences in how each country is located within an international political and economic context. The UK in general, and London in particular, is located at the heart of global politics and the global financial system. Doreen Massey makes this specific observation when she argues for the importance of spatial dimensions of global processes like neoliberalism, and that:

'In the case of London, claiming simple victimhood should be out of the question; London is, rather, a site of the generation of some of the processes,
relations and conventions to which it is now itself also subject... In London, the question of resisting neoliberal globalisation returns as a local question too’ (Massey, 2010, p. 85).

This is effectively the approach of one of the highest-profile actors in the UK network, the protest group UK Uncut, which used the occupation of local Vodafone and Starbucks shops to contest more diffuse processes of tax dodging and government austerity. The UK is also directly linked with many of the tax havens that contribute to global problems of secrecy, tax dodging and corruption. As documented in *The Spider's Web*, co-produced by TJN board chair John Christensen, London transitioned from a colonial power to a global financial power where 'up to half of global offshore wealth is hidden in British territories and Britain and its offshore islands are the largest players in the world of international finance' (TJN 2018).

This central role for the UK in global finance is reflected in the direction of influence between UK civil society and transnational civil society networks when it comes to tax justice advocacy. As one interviewee described:

'I think as moments in history, you could say 2000 in terms of the publication of the UK government’s White Paper [on globalisation] and the Oxfam paper [on tax havens] as being kind of pivotal moments, but really they were catalytic to what then followed, which was a European Social Forum meeting that brought together a lot of people who would then form, that was in 2002, but then the formal establishment of TJN in 2003' (UK tax organisation)
International cooperation on tax justice advocacy, such as via the European Social Forum, has therefore been influenced at least in part by the advocacy agendas of UK organisations like Oxfam GB (at least in the minds of UK advocates). The centrality of the UK to the international system also increases the incentive to influence the UK national government directly, since that is likely to have both a substantial impact on the large economic activity contained within the UK and a significant flow-on impact to regional and international arenas. As one aid campaigner stated, 'what’s quite good in the UK is we've got a lot to potentially win if we can get policy changes... There's a lot of places where we could push or grow transparency and capture a lot of companies' (UK aid organisation).

There is a clear contrast between this influential role for UK civil society and a much more peripheral role for Australian civil society in a global context. As one Australian aid organisation bluntly said:

'bascially Australia's just like a bit of an island. It's not the same as being in the EU in terms of your ability to influence globally, and it's not like a global leader, it's not a tax haven, and it's not a Global South country' (Australian aid organisation).

Australia is therefore imagined as less significant in policy terms to many of the core policy dynamics of tax justice, and similarly has a more peripheral status in global civil society. A concrete example of these different dynamics is the response to the Robin Hood Tax Campaign. In contrast to UK civil society, which could work with European partners towards the goal of a transaction tax implemented at an EU level,
Australia’s smaller sphere of financial and diplomatic influence made domestic mobilising around the policy goal more challenging, meaning funding contributions from civil society coalition partners dried up at around the same time the European campaign was enjoying its political success.

There are consequences for the relationship between the two national networks from their respective positions in the international political economy. This is most evident in the pattern of information, resources and strategy being exported from UK to Australian civil society organisations. The clearest example is the Tax Justice Network itself, which had been established by a meeting of different European advocates in Florence in 2002 but since then headquartered in the UK. Subsequently a TJN representative visited Australia and met with a range of representatives from unions, faith groups and aid organisations to outline the advocacy agenda in the UK and how it might be replicated in Australia. As one Australian attendee of those meetings recalled, 'he started talking about the work that they were doing in the UK. And it was really quite exciting to think that we could do that here’ (Australian trade union). There are multiple other organisational avenues for diffusion, however, in particular through the aid organisations with chapters in both countries. For example, Oxfam Australia’s decision to campaign on country-by-country reporting in the lead-up to the 2014 Brisbane G20 was based on Oxfam’s global priorities combined with a local political analysis. Similarly, the Robin Hood Tax campaign, which was well resourced and high profile in the UK, became the direct model for a (significantly smaller) campaign in Australia:
'We knew the people, some of the people who were involved in [the Robin Hood Tax campaign] at Oxfam GB, and so when we came back to Australia there didn’t seem to us to be any plans by anyone to do an FTT campaign. We thought, "Well, this is a really good time to do it."' (Australian aid organisation)

As this quote demonstrates, the process of diffusion is not passive on the part of Australian actors; in fact, the above campaigner is pointing to their initiative in comparing the potentially replicable campaigns in the UK and assessing their viability in Australia ('this is a really good time to do it'). Nevertheless, there is a clear direction in the diffusion process, and it was common across different organisational sectors in the study that UK actors export resources and influence which are then imported by Australian counterparts.

This transnational dynamic is notably different, however, when considering trade unions in the two countries. As established above, trade unions occupy more of a leadership role within the Australian network than the UK network, and this relative within-country influence is reflected in the direction of influence between countries, where there was unusual evidence of diffusion from Australia to the UK. As a concrete example, in October 2018 a global tax campaigning seminar was convened in Geneva by Public Services International, the global union federation for public sector workers. Around 60 representatives attended the seminar from a range of different countries and unions. There was representation from a broad geographic mix including Europe, Africa, South America, North America and Asia.
Interestingly there was extremely strong representation from the Australian trade union movement on the program, with contributions from AMWU delegate Troy Carter, regarding the 'Make Exxon Pay' campaign; Rob Bonner from the ANMF, regarding their campaign around for-profit aged care; Michael Tull from the CPSU, talking about labour hire in the public service; and Michael Whaites, also from the ANMF discussing tax campaign strategy in general. Furthermore, the two individuals most involved in the organisation of the seminar had strong links to Australia: before Daniel Bertossa worked at PSI as its Director of Policy and Governance, he had a career as a union official in Australia; Jason Ward, the researcher driving much of the substantive research into corporate tax affairs underpinning union campaigning, is based in Australia and has worked with a range of Australian unions in recent years. Finally, parts of the Australian trade union movement (as evidenced by presenting the ‘Make Exxon Pay’ campaign to an international audience) places some value in firm-specific tax justice campaigning as a strategy to exert pressure on employers who are the target for other industrial campaigns, meaning tax justice campaigning has an additional instrumental incentive in the service of unions’ more core industrial work.

In comparison, although UK unions were present as attendees, they were not as strongly represented on this seminar’s program. There were in fact more presentations from UK actors outside the union movement than UK unions themselves: there was one presentation from the UK’s peak union body, the TUC, alongside two other presentations by Alex Cobham from the Tax Justice Network.
and UK Labour MP Anneliese Dodds. Given Geneva is a 95-minute direct flight from London and a 22-hour, two-leg journey from Australia, the stronger Australian representation at this global seminar is a reasonable indication of greater centrality in the international diffusion dynamics of the conference. The leadership role played by Australian unions reflects a strong historical tradition of internationalism, such as when they played a driving role in the establishment of the Southern Initiative on Globalisation and Trade Union Rights (SIGTUR) which brought together unions from Asia, New Zealand, Africa and Latin America (Lambert & Webster, 2001). In fact, Le Queux (2011) argues that the main barrier to Australian trade union leadership in transnational campaigns around globalisation is the lack of Australian social movement contention, rather than the lack of trade union engagement. This strong attendance by Australian unions contrasted with UK unionists, who linked their capacity to participate in transnational networks to the resource constraints linked to their domestic political challenges. For example, one interviewee talked concretely about the frustrations of getting approval to attend conferences like the 2018 Geneva seminar:

'I keep saying, "we either have to do tax justice work properly, or not at all, and I need to go to the meetings of EPSU and PSI in Brussels and contribute, otherwise we’re missing from the table." I get invited all the time, all over the place, and I’m never able to go' (UK trade union).

This quote demonstrates the awareness of this UK unionist of the potential for greater participation in and influence over transnational tax justice networks ('we’re missing from the table'), which is hampered by the internal resource
allocation considerations pitting spending on tax justice advocacy against other priorities (‘I’m never able to go’). Although this type of internal competition between priorities will always be present in organisations like trade unions, nevertheless the Australian movement shows evidence of a greater willingness to invest proactively – such as in developing tax justice campaigns within individual unions, which can then be presented to international counterparts as models for replication. The outcome of these different levels of investment at the country level is then reflected in the relationship between the countries, as evidenced by the fact that the new global organisational repository for union expertise around international tax justice, CICTAR (the Centre for International Corporate Tax and Accountability Research), is now staffed solely by Australian-based union analyst Jason Ward.

In summary, the transnational advocacy network around international tax justice does not comprise discrete partitions of nationally bounded actors, but shows evidence of complex interactions between countries. In particular, the greater centrality of the UK within the international political economy and global civil society means diffusion of resources and practices most often flows from the UK to Australia. This pattern is, however, reversed when considering the trade union movement, where differences in local political context and centrality within respective national networks translates into a transnational leadership role for Australian unionists, and diffusion mechanisms in evidence flowing towards the UK.
Conclusion

This chapter has used network theory to explore the relational dynamics of international tax justice advocacy, both between different kinds of organisations and between different countries. Evidence of cooperation between organisations from newspaper reporting was supplemented by additional data collection around relationships in the governance of organisations to build the transnational advocacy network visualised in Figure 7. The analysis of this network has produced three related findings. Firstly, while the Tax Justice Network (along with its Australian chapter) is undoubtedly the most significant leader and broker across the network overall, the UK is secondarily led by aid organisations while Australia is more influenced by trade unions. Secondly, the policephalous structure of the UK network is more segmented than the wheel structure of the Australian network, which is even more integrated through the central coordinating role of TJN Australia. Thirdly, transnational diffusion mechanisms largely flow from the UK, at the core of the international political economy and civil society, to Australia closer toward the periphery, noting the exception of the trade union movement where these flows are reversed.

Overall, this chapter demonstrates that analysis of international tax justice advocacy needs to account for both intra- and inter-national dynamics. Under a purely methodologically nationalist approach that compared the two country cases as independent observations, the mechanisms of diffusion between the countries would be elided – whether by TJN activists from the UK touring Australia to
advocate setting up a local chapter, or Australian unionists presenting at the PSI tax campaigning seminar to a room containing their UK counterparts. On the other hand, analysis that focused solely on a transnational network driven by the expertise of the TJN itself would fail to account for the complex, nationally specific collaborations that vary between countries, such as TJN cultivating partnerships with aid organisations in the UK and unions in Australia. The network analysis in this chapter attempts to avoid both of these traps by collecting data that simultaneously describes the interaction within and between countries. In doing so, this chapter adds a third key process – coordination – to the thesis’ overall study of the dynamics of contention in the tax justice movement, particularly with reference to coordination’s specific constituent mechanisms of diffusion, leadership and brokerage. In comparison with the previous chapter’s process of scale shift, which offered a largely aggregative and macro analysis, the meso level analysis around the process of movement coordination demonstrates the importance of a dedicated focus on the relational dimension of mobilisation. The next chapter will move even further toward a micro analysis by introducing a focus on how the process of mediation shapes individual movement actors’ communicative choices in different media contexts.
CHAPTER 8: MEDIATION

The previous two chapters used news media data to examine how political context and resource mobilisation shape tax justice advocacy. Yet up to this point, news media has largely been treated as a source of data rather than a significant element structuring the dynamics of contention. The following chapter instead shifts focus to mediation itself, exploring how actors strategically interact with multiple communications technologies in an ongoing negotiation between self-mediation and representation by others. Mediation here is defined as ‘a social process in which media supports the flow of discourses, meaning, and interpretations in society’ (Mattoni & Treré, 2014). This chapter uses the concept of mediation as opposed to more long-term macro-level processes like mediatisation in order to maintain the consistent focus of previous chapters on differentiating between the concrete choices of meso-level social movement actors; in other words, mediation as opposed to mediatisation is about ‘the role of media in the transformation of action in specific sites, on specific scales and in specific locales’ (Couldry, 2008, p. 380). Moreover, in the sense that mobilisation involves the staging of collective acts of contention by movement actors, those collective acts are increasingly staged online and so a contemporary study of mobilisation also requires close attention to mediation. The social media dataset supporting analysis is collected from the public Facebook pages of 36 core organisations across both countries. Posts from 2010 to 2018 are scraped and filtered for relevance, before being analysed using natural language processing and network analysis methods. These methods, described in
detail below, produce four findings: two of which reinforce the conclusions of previous chapters, and two that introduce new arguments into the analysis.

Firstly, the discursive relationships between organisations reproduce the more material network described in chapter 7. The discourse network is structured primarily by geography into separate national clusters along with a transnational cluster bridging them, and then differentiated according to organisational sector.

Secondly, the relationships between concepts in the discourse network reflect the Bourdieusian field analysis proposed in chapter 5. A key factor distinguishing different sections of the discourse network is whether the field is primarily political (e.g. government policy around austerity or tax cuts) or around corporate taxation (e.g. the tax dodging behaviour of specific sectors or companies).

Thirdly, natural language processing can isolate the corporate targets of contention around tax justice, revealing that on Facebook these corporate targets vary according to the political economic opportunity structure of each country. In Australia the extractive industry is most prominent, whereas in the UK that role is occupied by retail and finance.

Lastly, however, a comparison between the corporate targets on social and news media demonstrates significant differences in the mediation of the tax justice movement in the two technologies: news media has a higher conflictual
representation of civil society in relation to corporations, and pays significantly
greater attention to major technology companies such as Apple and Google.

At the end of this chapter, these findings are brought together in an analysis
of the mediation of the tax justice movement using Cammaerts’ (2018) framework
of the circuit of protest. The reception of non-activist audiences is a significant
factor in the production of movement discourses that are more localised and
geographically segmented, while the representations in mainstream media diverge
from the self-mediation of movement actors on Facebook in terms of claims to
authority and repertoires of action. This demonstrates how mediation is an essential
part of contemporary understandings of contention, including the specific case
study of the tax justice movement.

**The significance of digital politics and media studies for mobilisation**

Before moving on to data and interpretation, it is useful to situate social
media in terms of its relationship with social movement research. This significance
stems both from what is distinctive about newer media technologies, and what is
shared between them and older technologies. For example, newer technologies like
social media are distinguished by greater levels of personalisation, homophily and
networked forms of organisation that are expressive of particular forms of
contentious politics. This is frequently contrasted with legacy media, which operates
under a broadcast logic of communication and is traditionally conceptualised as
having an intermediary function between wider and more diverse audiences. Yet
both newer and older technologies form part of a broader contemporary media ecology, where different media forms interact with one another and are used simultaneously, reflexively and strategically by movement actors.

From the early years of internet access, social movement scholars have been interested in how digital technologies would transform the established mechanisms of contentious politics. Some scholars predicted that digital communications would be instrumentally integrated into the mobilisation of primary existing bonds and solidarities (Diani, 2000), whereas others raised the potential for new kinds of movement structures enabled by digital networks, in particular for transnational networks (Bennett, 2003; Della Porta & Mosca, 2005). As these digital technologies diffused throughout contentious politics, prominent research approaches recognised the truth in both predictions: the affordances of digital communications sometimes amplified existing mechanisms and sometimes provided access to new innovations particular to the medium (Earl & Kimport, 2011; Van Laer & Van Aelst, 2010). Over this period, the diverse but significant outcomes of digital technology adoption also became evident in the organisational layer of politics, whether encouraging increased hybridisation of existing organisations such as interest groups as they selectively adopted digital repertoires of action (Chadwick, 2007) or enabling the emergence of entirely new kinds of digital organisations such as GetUp and 38 Degrees, which are prominent actors in this thesis (Karpf, 2012; Vromen, 2017). Increasingly scholars turned away from the dichotomised debate about
revolution versus normalization (Wright, 2012) and toward the specific outcomes of
digital technology use in different contexts.

Although this research agenda was already well established, 2011 was a
pivotal year in terms of the practice and study of digital politics. A wave of protests
surprised observers both through their intensity and the high-profile role of digital
media in their short-term success: the Arab Spring, the Occupy protests, the 15M or
indignados movement in Spain and parallel anti-austerity protests in Greece.
Technology was key to popular and academic perceptions of these protests as
innovative kinds of 'network-movements' (Castells, 2013), while at the same time
the creation of large datasets of user communications such as tweets prompted
greater attention in academia towards computational methods such as network
analysis (N. Agarwal, Lim, & Wigand, 2014).

For some scholars, the 2011 protests were proof that social media enabled
the mobilisation of crowds without the mediating role traditionally played by
organisations (Margetts, John, Hale, & Yasseri, 2016). New social media datasets
showed that communication was largely undertaken by citizens rather than
organisations, and more for information sharing than organising other actions like
protest rallies (Theocharis, Lowe, van Deth, & García-Albacete, 2015), although
nevertheless the intensity of online protest communications and onsite protest
could be mutually predictive in certain national contexts (Bastos, Mercea, &
Charpentier, 2015). Since these movements appeared to be structured as diffuse
online networks enacted through communicative acts, research often argued that social media in and of itself facilitated collective identity formation (Gerbaudo, 2015; Kavada, 2015; Monterde, Calleja-López, Aguilera, Barandiaran, & Postill, 2015). In contrast with more materialist approaches that stress the centrality of aggregated interests in driving mobilisation, these newer investigations into mediated collective identity formation placed greater emphasis on the role of emotion and affect in networking diverse crowds of individual social media users (Papacharissi, 2014).

Other scholars focusing on the role of organisations found instead that digital technologies were increasingly central to these meso-level actors’ repertoires, and were implicated in traditional resource mobilisation and coordination objectives (S. D. Agarwal, Bennett, Johnson, & Walker, 2014; Mico & Casero-Ripolles, 2014). Even when mobilisations appear as self-directed crowds (especially when viewed through the lens of quantitative analysis of social media data), qualitative case study methods have repeatedly uncovered the persistent role of organisational hierarchies, power dynamics and leadership roles in the digital mobilisation of those crowds whether in regard to the internal structure of movement organisers online (Gerbaudo, 2017; Hensby, 2017; Trott, 2018), the direction these organisers provide to wider movement participants in often opaque ways (Poell, Abdulla, Rieder, Woltering, & Zack, 2016), or the durability of traditional onsite decision-making structures for protest groups which do not fundamentally transform to accommodate the input of online participants (Mercea, 2013).
This context helps to understand why Bennett and Segerberg’s (2013) theory of connective action became so influential in the post-2011 research agenda. They conceptualised three types of contentious politics. The first, traditional collective action, was familiar and required little explanation. Their innovation was to suggest two kinds of connective action that provided new alternatives to this traditional model. Crowd enabled connective action such as the Occupy movement showed little or no formal organisational coordination, instead driven by crowd networks with large-scale personal access to social technologies. Organisationally enabled connective action, meanwhile, involved organisations in the background providing loose coordination for the subsequent personalised engagement of a wider network of individuals. In addition, Bennett and Segerberg accounted for the greater role of digital discourse in shared identity formation through the centrality of ‘personal action frames’ in connective action, which were more inclusive of a range of different motivations for contestation and diffused easily across different technological platforms. In this way, Bennett and Segerberg offered a framework for understanding the emergence of new digitally mediated crowds, as well as organisations using digital technologies in new ways.

Although Bennett and Segerberg’s theory of connective action continues to be one of the most useful frameworks for analysing digital communications, the continuing pace of social and technological change is a reminder that scholarship on those communications must also be reflexively diachronic. This is true for two
reasons. Firstly, there are new affordances emerging that potentially have new impacts on contentious politics. For example, Karpf (2016) demonstrates how the increasing sophistication of data monitoring and evaluation creates a new tendency towards 'analytic activism', which is grounded in testing, listening, and using the digital advantages of scale. And secondly, even familiar affordances can produce different outcomes when used over a period of time. Pavan (2017) argues that in her protest movement case study, the integrative role that social media use plays changes over time in a way that demonstrates and facilitates movement institutionalisation.

Apart from thinking about social media in terms of the social (i.e. its role in contentious action mechanisms as described above), it is also important to locate it as media. This means understanding social media as part of a broader media system, where it is structured by its interrelationships with other, including older, forms of media. Chadwick talks about this media system in terms of hybridity, arguing that 'today we can conceive of politics and society as being shaped by more complex interactions between competing and overlapping media logics' (Chadwick, 2013, p. 21). For example, his case study of the tax campaigning of 38 Degrees demonstrates how direct mobilisation of supporters through digital media and legacy news coverage are closely interrelated – activity in either media setting can stimulate attention in the other, creating a reinforcing feedback loop with powerful agenda-setting potential (Chadwick & Dennis, 2016). Other case studies have similarly found that even when protests appear to be mobilised primarily through social
media, they often do so alongside traditional news media coverage, which continues to be influential in their success (Bailo & Vromen, 2016; Hensby, 2017). Yet even as these different types of media coexist, their interactions are partly structured by their differences. Digital media are characterised by inexpensive production, peer-based distribution, and consumption by fragmented audiences in ways that are directly counterposed with more traditional mass media (Klinger & Svensson, 2015), and that have related observable impacts on the practices of actors in social movements (Poell, 2014).

Particularly with regards to social movements, scholars have in recent years revived the ecological trope in order to encompass the multiplicity of media forms, users and uses (Mercea, Iannelli, & Loader, 2016). Analysing media ecologies mitigates the risk of a singular focus on one kind of technology or a reductionist determinism about their impact on practices (Mattoni, 2017). Treré and Mattoni (2016) provide an overview of the different ways in which social movement research has adopted the media ecology perspective. The approach in this thesis corresponds with their description of the 'communicative ecology' strand, which explores three different layers composing the ecology: technological (e.g. social media platforms and newspapers), social (e.g. the different movement actors and the relationships connecting them) and discursive (e.g. the communicative acts themselves).
Digging deeper into this third discursive layer of the media ecology is a key focus for the data analysis in this chapter, which is visualised as a discourse network. Although network ties in social movement research often express material cooperation or resource exchange, more culturally oriented approaches see discursive concepts as enabling symbolic exchanges that constitute the ties in the network, or else sees concepts as networked themselves in relation to one another (Mische, 2011; Mische & Pattison, 2000). This chapter therefore uses textual data from social media to identify a discourse network that captures the relational intersection between organisational actors and communicative acts (corresponding with the social and discursive layers of the communicative ecology approach described above). The final technological layer of the ecology can be investigated by comparing this social media discourse network with the newspaper data presented in the previous chapters.

This brief literature review introduces two different strands of scholarship: social movements in the digital age, and media and communications systems. The concluding section of this chapter uses the work of Cammaerts, which explicitly brings these two strands together through the concepts of the 'mediation opportunity structure' (Cammaerts, 2012) and the 'circuit of protest' (Cammaerts, 2018). The mediation opportunity structure is an effort to integrate media and communications into the political opportunity structure framework familiar to students of contentious politics, enabling a direct focus on how mediation enables or constrains contentious action. Cammaerts’ subsequent work on the circuit of protest
expands on this theme through four interconnected 'moments' where mediation
forms part of the dynamics of contention: the production of movement discourse,
self-mediation by activists, representation by mainstream media, and reception by
non-activist audiences. The final section of this chapter argues that identifying these
four moments for the tax justice movement justifies both Cammaerts’ framework
and a focus on mediation in social movement research more broadly.

Social media data results

Chapter 3 provided a detailed overview of how natural language processing
(NLP) methods were used to collect and analyse social media data. To briefly recap,
36 Facebook pages from the list of core organisations in the research project were
scraped for all public posts between 2010 and 2018. This dataset of 70,840 posts
was then filtered for relevance to tax justice claims using a rule-based classifier,
which resulted in a final dataset of 1,561 posts about tax justice from 30 Facebook
pages.

These 1,561 posts were analysed using two main NLP methods. Firstly, the
post text was used to fit an LDA topic model, which allowed both an abstract
comparison of the similarity between use of language between posts and a more
qualitative analysis of the nature of those differences based on interpretation of the
top terms associated with the different LDA topics. Secondly, named entity
recognition extracted the corporations referenced in the Facebook post texts,
enabling construction of a two-mode network connecting tax justice movement actors and the corporations they discuss on social media.

The following results section proceeds in four stages: the discourse network based on organisations’ shared use of LDA topics, indicating broadly how similar or different actors’ use of language is; a more qualitative interpretation of that discourse network, linking the LDA topics prominent in different regions of the network to key themes such as austerity; the two-mode network connecting movement actors with the corporations they name in their Facebook posts; and finally, a comparison between the corporations named on social media and the equivalent data extracted from the newspaper dataset presented in Chapters 6 and 7.

Discourse network – actors

Figure 8 visualises civil society organisations in a tax justice discourse network on Facebook, as described in the previous section. The visualisation is generated through Gephi using the Force Atlas 2 algorithm, and uses the community detection algorithm as described in Chapter 7 to segment the network into partitions that are more densely interconnected internally but are less well connected to nodes outside that cluster. In Figure 8 these different partitions are represented by the three different node colours. Interpreting these network clusters in terms of organisational characteristics, the three partitions can be described as: a cluster of more domestically focused Australian organisations on the left side
(orange); a cluster of more domestically focused UK organisations on the right side (green); and a cluster of mostly internationally focused organisations, including both UK and Australian organisations, in the middle (purple).

Figure 8. LDA discourse network

Several features of this discourse network are worth emphasising. Firstly, geography is the most discriminating feature structuring the discourse network even online, although there are several examples where this generalisation does not
Transparency International UK (TI UK) is in the primarily Australian community; Oxfam Australia and the Australian Nurses and Midwifery Federation (ANMF) are in the primarily UK community. For the most part, however, geography provides a clear overall structure to the network. In terms of a statistical measure for this finding, geographic clustering can be measured through the assortativity coefficient of the network in terms of the nominal attribute of each node's country (either Australia or the UK). The assortativity coefficient ranges between -1 (indicating the attribute would sort nodes into wholly different clusters) and 1 (where attributes would perfectly sort the network into grouped clusters). The assortativity coefficient in this network is 0.11, indicating mild but significant positive assortativity along geographical attributes.

Secondly, internationally focused organisations provide a bridge between the domestic-focused clusters at the different ends of the discourse network. Taking the central purple cluster, all organisations but one (the PCS union) are either development organisations or are specifically directed towards addressing international problems (such as the Global Alliance for Tax Justice and Global Witness). Yet there is a mix of organisations from Australia (such as Jubilee and ActionAid) and the UK (such as Christian Aid and War on Want), which are each closely connected to more domestically focused organisations in their respective countries. In addition, transnational organisational links are at times reflected in shared proximity within the discourse network. For example, Oxfam GB and Oxfam Australia are proximate to one another and within the same community, as are
ActionAid UK and ActionAid Australia. Although these results are visualised in Figure 8 and highlighted through the colouring of different communities corresponding with Gephi’s modularity detection algorithm, we can also describe individual relationships using direct network measures. The weight of each edge is a direct measure of the strength of their association through shared use of LDA topics, and values overall range from 0.02 to 0.78 with a mean of 0.38. The edge weight between ActionAid UK and ActionAid Australia is 0.73, representing one of the strongest ties in the network and demonstrating that transnational organisational ties can drive shared discourse even against the general trend towards geographic assortativity.

Interestingly, the Tax Justice Network (TJN), which in interviews was almost always perceived as the most central and influential actor in the transnational advocacy structure, is similarly central within this discourse network. TJN is closely connected to other transnational tax-focused networks such as the Global Alliance for Tax Justice (GATJ) and Eurodad, as well as a number of internationally-focused development organisations. So this central cluster of organisations in the discourse network with an international advocacy focus and transnational organisational links also plays a bridging role within the discourse network.

Thirdly, material organisational cooperation is at times associated with proximity in the discourse network. This can in fact can help understand some initially puzzling results for the proximity between apparently loosely related
movement actors. For example, it may initially seem strange that the Robin Hood Tax campaign is so proximate to the peak UK union body, the TUC. Yet the TUC was represented on the steering group of the Robin Hood Tax campaign and heavily involved in its organisation and promotion. As one trade union interviewee commented:

'I'd say that our role in the Robin Hood Tax Campaign has been critical in the past few years in keeping it going, but providing the funding through unions that we managed to mobilise and in the early days we managed to head off some problems that they had with not having any people who understood economics being involved in speaking for the campaign' (UK trade union)

So the TUC was an organisation that played a central role both in providing material resources to coordinate the Robin Hood Tax campaign, and providing expertise that aimed to shape public communications on the issue ('speaking for the campaign'). This demonstrates the close relationship between material and discursive ties in the tax justice movement, which is in turn reflected in proximity in the discourse network visualised in Figure 8.

**Discourse network – concepts**

As described in Chapter 3, the ties in this discourse network represent shared use of topics generated through LDA topic modelling. This enables more qualitative depth in describing the differences between communities of the discourse network, in particular by identifying the topics most used by organisations or groups of organisations, and then extracting the most commonly
occurring terms in those topics. Table 8 illustrates this approach by presenting the organisations and top terms associated with six different topics in different locations within the discourse network. Although it requires interpretation on the part of the researcher to relate these collections of top terms to more complex concepts, topic modelling at least allows greater transparency in the empirical basis for that interpretation.

Table 8. Top terms and pages for six different LDA topics

<table>
<thead>
<tr>
<th>Organisations with shared most-used topic</th>
<th>Top terms in LDA topic</th>
<th>Interpretation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Robin Hood Campaign (UK), TUC, Unite, Oxfam (AU)</td>
<td>Robin, hood, tax, European, strong, uk, support, bankers, banks, council</td>
<td>Financial transaction tax</td>
</tr>
<tr>
<td>CPSU, ITF, MUA</td>
<td>Tax, Australia, prrt, gas, oil, government, projects, lng, offshore, chevron</td>
<td>Extractive industry</td>
</tr>
<tr>
<td>UK Uncut</td>
<td>Tax, services, public, rich, government, people, cuts, super, dodging, stop</td>
<td>Austerity</td>
</tr>
<tr>
<td>GetUp, ACTU, Australia Institute</td>
<td>Tax, Australia, corporate, cuts, billion, turnbull, pay, company, cut, budget</td>
<td>Corporate tax cuts</td>
</tr>
<tr>
<td>38 Degrees, ActionAid UK</td>
<td>Tax, dodgers, dodging, government, uk, companies, petition, sign, share, pay</td>
<td>Corporate tax dodging</td>
</tr>
</tbody>
</table>
There are some immediate contrasts between the top terms in these different topics. Some topics are distinguished by a particular policy focus: for example, the topic shared by the Robin Hood Tax campaign has terms focused around a financial transaction tax and the banks, while the topic shared by three Australian unions (the CPSU, ITF and MUA) is dominated by terms related to the extractive industry such as "gas", "oil" and "lng". Other topics are distinguished by a more distinctive framing approach to the question of tax justice: for example, UK Uncut is distinctive in terms of its most common LDA topic being predictably characterised by language around inequality and austerity ("rich", "services", "public", "cuts").

Next, we can consider the difference between two topic clusters offering slightly nuanced differences in their framing of tax justice. On the one hand, a group of Australian organisations including GetUp, the ACTU and the Australia Institute share a most-used LDA topic with top terms including "cuts", "cut" and "budget". In contrast, the top terms for the LDA topic shared by a group of UK organisations including 38 Degrees and ActionAid UK include "dodgers" and "dodging". It is worth emphasising that GetUp and 38 Degrees are sister organisations through the OPEN network for new digital campaigning organisations so can be expected to have similar strategic approaches to tax justice advocacy, meaning that differences in
their discursive approaches are more likely to reflect differences in their respective national contexts. Interpreting these different topics alongside contextual knowledge of the debate in the two countries, the Australian organisations appear to most commonly talk about tax justice from the government-centric perspective of corporate tax cuts, while these UK organisations are talking about the corporate-focused behaviour of tax avoidance or "dodging". A GetUp staff member explained that the campaign had shifted from a focus on specific corporations to the need for government action:

"For the first year or so we were focusing quite heavily on look at these villains and then the last year we've been focusing far more on solutions and government action to shut down the loopholes that are being exploited... it's been based on a campaign trajectory of focusing on the problem and then once the problem's established then focusing on solutions" (interview, GetUp staff member).

A contrasting approach to tax justice was recurrent in interviews with UK organisations that talked about the importance of case studies regarding prominent UK corporations. For example, one large NGO staffer said

“We really need a “[omitted NGO name]" example of a company that’s avoiding tax. It’s all very well to talk about other people’s research... but we want to show that this is a systemic problem, and that we’ve got our own examples” (interview, UK aid NGO).

In part, the motivation to provide their own corporate tax case study is related to a theory of change ("to show that this is a systemic problem") and partly to ensure the
profile and ownership of the organisation is maintained within the advocacy space ("that we've got our own examples"). These two quotes illustrate the difference in the discourse network visualised in Figure 9 between Australian organisations focused on government tax cuts versus UK organisations focused on corporate tax dodging.

Finally, we can interpret the cluster of internationally-focused organisations central to the discourse network whose top terms include "network", "aid" and "scandal". There are two straightforward interpretations for this collection of top terms. The first suggests a highly self-referential discourse centred on the transnational and development organisations themselves ("tax justice network", "Christian Aid"), while the second points to a focus on transnational media events and policy issues (with "scandal" suggestive of the global media events around the Panama Papers among others, whereas "aid" could refer to longstanding development policy debates). Although the LDA method makes it difficult to resolve this ambiguity, nevertheless either or both explanations point to the central bridging cluster of the discourse network being transnationally oriented in its discourse.

In Figure 9 the discourse network is reproduced, highlighting the regions of the network where organisations share the most common LDA topic and the qualitative interpretation of that topic as per Table 8. This provides some further nuance to the network structure, which can now be interpreted as differentiated not
only by geography as previously discussed, but also by differences in policy priorities and the discursive construction of tax justice.

Figure 9. LDA discourse network with qualitative interpretation

Relating these variations to the Bourdieusian analysis of tax justice conceptualisations in Chapter 5, we can see that a key factor in differentiating tax justice discourse is the field of contention. For example, the emphasis among Australian organisations on corporate tax cuts assumes agency and dominance on
the part of governments, whereas the contrasting emphasis on corporate tax
dodging by some of the UK organisations elevates the power of corporations.
Similarly, organisations can communicate about corporate taxation in general or
else on more particular sub-fields such as the extractive or banking sectors, which
has strong effects in terms of differentiating the discourse network. One finding in
particular from the previous chapter around actor constitution appears to be
reinforced through this discourse network. Chapter 5 concluded by arguing that the
typology of tax justice conceptualisations created two discrete centres of movement
power: social capital holders in the political field such as unions, and scientific
capital holders in the international taxation field such as the Tax Justice Network.
Just as that chapter proposed a conceptual gap between these two groups of
organisations in terms of how they interpret tax justice, this data shows a discursive
gap between how they talk about tax justice online. TJN, as noted previously, is
central to the discourse network and proximate to organisations that share a focus
on scientific capital (such as the development NGOs) or in their field of contention
(such as the Global Alliance for Tax Justice), but are removed from the outer ring of
powerful social capital-holders engaged in the political field, such as UK Uncut and
trade unions.

**Named Entity Recognition**

As described in detail in Chapter 3, the final Natural Language Processing
method used in this chapter is Named Entity Recognition. Facebook post data was
parsed for named entities in order to isolate the most frequently named
corporations and construct a two-mode network connecting movement organisations with the corporations they name on their Facebook posts. Figure 10 explores the question of corporate targets in tax justice advocacy by visualising this network comprised of the adversarial relationships between civil society groups and the 10 most referenced corporations. There are two types of nodes, civil society organisations (here coloured pink) and corporations (coloured green). A tie here represents the civil society organisation naming the corporation in its Facebook posts: the larger the tie, the more times that organisation's posts name that corporation. The upper portion of the network comprises mostly UK relationships, while the bottom portion includes Australian actors (noting that they are not separate networks courtesy of the bridging role played in particular by Apple).
In terms of the profile of civil society organisations, the most striking feature is the outlier role played by the protest group UK Uncut. At one level it is unsurprising given UK Uncut’s repertoire of actions – the group was born out of the occupation of Vodafone stores, and used similar direct action tactics against other corporate targets such as Starbucks. Additionally, as a more oppositional protest group UK Uncut made a virtue out of symbolic conflict with high-profile corporate brands as a strategy to attract media and public debate, and in doing so reoriented the austerity debate towards questions of revenue collection instead of spending on welfare or services. UK Uncut’s attraction towards these outsider action repertoires
is directly related to the fact that as a newly established protest group, it was relatively unconcerned with the reputational damage or legal costs sometimes associated with direct action, since it had few assets of either kind to surrender. This contrasts strongly with more established NGOs – for example 4% of Oxfam GB’s posts named these top 10 corporations, as opposed to just over 50% of UK Uncut’s posts. One interviewee summarised the more conservative approach of some of the more established NGOs:

‘UK NGOs tend to be quite large, quite well funded. Take a lot of government money, take a lot of corporate money. So that will always... there’s a degree of caution... Because there are donors who you don’t want to upset, there’s governments you don’t want to upset’ (UK aid organisation).

So the less adversarial social media communications by NGOs compared with UK Uncut can be understood as reflective of their more diverse and conservative supporters, who may be less likely to respond positively to a highly conflictual social media communications strategy.

In terms of the 10 corporations named most frequently in civil society groups’ posts, there is a clear difference between the UK and Australia. In the UK the most prominent corporations are either retail (e.g. Vodafone and Starbucks) or finance (e.g. Goldman Sachs, HSBC and Barclays). The only corporation which is named exclusively by Australian groups is the energy company Chevron. This is in part an expression of the opportunity structure informed by political and economic context specific to each country.
In the UK, the financial services sector plays a central role in the London and national economy, the eighth largest in the OECD as a proportion of national economic output (UK Parliament, 2018). In addition, as a centre of global financial power the City of London is more easily held responsible for problems that are globally systemic. For example, the Tax Justice Network released a documentary in 2017 titled *The Spider's Web: Britain's Second Empire* which under a narrative of colonial injustice told the story of how ‘At the demise of empire, City of London financial interests created a web of offshore secrecy jurisdictions that captured wealth from across the globe and funneled it to London’ (Tax Justice Network, 2017). The Tax Justice Network’s advocacy around a ‘finance curse’ deals with precisely the negative outcomes of an economy where financial services have such a large impact on the structure of the economy that they undermine the interests of the real economy (Shaxson, 2018).

In Australia, on the other hand, the extractives sector makes up a larger portion of the national economy. The resources and energy sector contributed 8.2% of GDP in Australia in 2017-2018 (Department of Industry Innovation and Science, 2018) compared with 1.6% in the UK (Office for National Statistics, 2018). As one trade union interviewee remarked, Australia is a ‘resource rich country, with a high degree of multi-national extractive company presence in the economy’ (interview, Australian trade union). That larger economic presence not only makes the subject of tax contributions more materially significant for the country, it also makes the
sector more politically influential and active in a way that is likely to stimulate counter-advocacy from civil society. As one NGO staffer said, 'You don't have to look very far in Australian political history to see someone falling on their sword because they decided to try and challenge the mining industry in Australia' (interview, Australian NGO). Accordingly, energy companies have been a strong target for civil society campaigns: both international development organisations and the trade union movement have made these corporations the direct target of their advocacy in recent years.

In his study of the political power of global corporations, Mikler (2018) argues that we should be attentive to how, despite a narrative of globalisation, corporations continue to be institutionally embedded in the national contexts in which they are most concentrated (primarily the US, as well as Western Europe and East Asia). The findings of this section suggest that in addition to corporations being institutionally embedded in national contexts, the contention provoked by civil society actors in response to their global tax practices will similarly be embedded in their national bases of concentrated power.

This point in the chapter concludes the introduction and analysis of Facebook data. The results so far have enabled the construction of a discourse network showing the similarity in actors’ language use to one another (Figure 8), a further qualitative interpretation of the issues and frames which differentiate regions in that discourse network (Figure 9), and a two-mode network visualising
adversarial relationships between movement actors and corporations (Figure 10). The next section will contrast the results so far using Facebook data with the equivalent analysis of newspaper articles, before the chapter then ties together all these results within Cammaerts’ framework of the circuit of protest.

**Comparing social and news media data**

The start of this chapter introduced the concept of media ecology, which emphasises that different communications technologies coexist and interact with one another. This section provides an analysis of the media ecology around tax justice by introducing a complementary analysis of newspaper data alongside the social media data already discussed. The political claims analysis in Chapter 6 relied on a dataset of 909 hand-coded articles from five national newspapers across the two countries. Now those same newspaper reports can be analysed alongside Facebook posts by the same organisations in the same time period to explore the role played by different media in shaping tax justice discourse.

Specifically, it is possible to rerun the Named Entity Recognition analysis outlined in the previous section. When newspaper data was collected for analysis in Chapter 6, during the manual processing phase any direct quotes by movement actors were isolated as a separate variable. Extracting that variable of direct quotes from newspaper reports means that the speech of movement actors quoted in news media can be compared with the speech posted on their Facebook pages (a more direct comparison than relating Facebook pages to the entire text of the news
reports, which would mostly reflect language choices by journalists). Using the same approach described previously in this chapter, 909 news article quotes were parsed to extract 45,782 named entities, of which 20,463 were recognised as people or organisations. Once that data had been sorted by frequency and manually labelled to identify the top 10 most mentioned corporations, the original news media corpus was filtered to include only the articles where civil society quotes named those prominent corporations. This produced a final dataset of 330 articles in which civil society actors mention the 10 most prominent corporations 1,589 times. It is worth noting that although the number of Facebook posts is lower than the number of newspaper articles (129 vs 330), the difference when calculating individual mentions is even more pronounced (298 vs 1,589). This is largely due to the inclusion of public letters in the newspaper dataset: these are frequently longer than an average Facebook post and so can mention corporations multiple times, and be co-signed by multiple organisations, meaning that a letter co-signed by four organisations and mentioning a corporation twice would add eight mentions to the NER network. Nevertheless the original edge weights were retained rather than normalising them, since the difference in weight is relevant to comparison between the two datasets, as discussed below. The data is visualised below using the same parameters as Figure 10 to enable this direct comparison.
There are three network measures applied to Figures 10 and 11 that illustrate significant differences between the corporations named by tax justice movement actors on social media versus news media. Each of these is discussed in greater detail below, but they are introduced briefly here to provide a summary of the overall argument. Firstly, differences in overall network density suggest that organisations are more likely to name corporations directly in news media than
social media. Secondly, differences in node degree show that news media is much more likely than social media to focus on tech companies such as Google, Apple and Facebook. Thirdly, the network structure shows that news media is in fact less geographically segmented than social media due to the central brokering position occupied by these tech companies.

Taking the most striking contrast first, there is an obvious difference in the density of the two networks. Density refers to the proportion of potential edges that are present, and so a complete graph where all possible edges are present would have a network density of 1. The social media network has a network density of 0.25, which means on average civil society organisations name one quarter of the top 10 corporations (the mode of the node out-degree for the network being 1). For the news media database, the network density is .48, meaning that on average organisations name around half of the top 10 corporations in their quotes to media (the mode in this case being 5). This distinction is reinforced by looking at the proportion of movement actor discourse in each of the datasets that directly names corporations. On social media, 8% of Facebook posts mentioned prominent corporations directly (129 out of a total 1561 posts) whereas in news media, 36% of civil society quotes referenced corporations (330 out of a total 909 articles). These measures show that adversarial relationships between civil society organisations and corporations regarding tax justice are more common in news media than on social media, a point that is returned to in the discussion section of this chapter.
The second difference between Figures 10 and 11 concerns the degree distribution, i.e. which specific movement actors and corporations are most prominent in the discourse. With regard to movement actors on social media, as stated previously UK Uncut plays an outlier role. In news media, UK Uncut is still the actor naming the largest number of corporations the largest number of times, but is no longer an outlier. Instead a number of other organisations have comparably high profiles, including the Robin Hood Tax campaign, the Tax Justice Network and Tax Justice Network Australia. The different profile of movement actors is also reflected in a different profile of corporate targets, although notably not in the list of the 10 most prominent overall, which is identical across the two datasets (apart from Goldman Sachs being edged out of the list by RBS in news media). Within that top 10, however, the salience of corporate targets shows significant variation. As discussed in the previous section, on social media the most prominent corporate targets are those more embedded in local national economies, whether finance and retail in the UK or extractives in Australia. In news media, however, the most prominent targets are the four major tech companies Google, Apple, Facebook and Amazon – often referred to collectively as GAFA. Google and Apple are mentioned 1st and 3rd respectively by civil society actors in news media, while on social media they are 5th and 8th. So the GAFA tech companies are targeted more by tax justice movement actors in their news media quotes than in their Facebook quotes.

This relates to the third distinguishing feature between Figures 10 and 11: their network structure. Because of the central role of multinational tech companies
in the news media network, and the fact that this centrality is shared for both UK and Australian organisations, the network is less segmented along geographic lines. Australian organisations can be found in each quarter of the Fruchterman Reingold visualisation in Figure 11 rather than clustered together at one end, as with Figure 10. This finding confounds the intuitions we may have about the different media technologies. Facebook which markets itself as networking communities around the world irrespective of distance appears to enable a discourse segmented by geography, whereas national newspapers, which have specifically delineated distribution areas and target demographics, are a vehicle for a more shared transnational discourse regarding the corporate targets of tax justice advocacy.

One way we can interpret these differences is through a media ecology approach, as introduced at the start of this chapter. Up until this point, the joint analysis of social media and news media data has compared their characteristics in terms of similarities and differences. A media ecology approach, however, is also interested in their interactions. In other words, how can we explore the way that social media and news media technologies interact with one another?

As a first step, we can look for evidence that discourse in one media is directly linked to discourse in the other. For the Facebook dataset this is reasonably straightforward, since Netvizz isolates the domain of any link included in each Facebook post. By manually labelling these link domains for the full dataset, it is possible to determine how frequently tax justice movement actors link to news
media sites from their social media posts. In this instance, 16% of Facebook posts (251 out of a total of 1561) linked to news media sites, the largest portion of which linked to the Guardian (n = 109). In the newspaper data, each political claim was coded by its repertoire of action such as a protest or the use of expert research. One of the codes isolated any references in news reporting to digital campaigning, although noting that this category is broader than social media alone and would include, for example, UK Uncut hacking into Vodafone’s website and posting fake blogs (Taylor, 2011). Even noting this caveat, only 2% (18 out of 909) of news media reports referenced digital action repertoires by tax justice advocates. This suggests that although these two communications technologies do interact with one another in a media ecology, social media discourse is much more frequently driven directly by news media discourse than the reverse. Instead, news media is primarily driven by other factors, including investigative journalism and novel research. These dynamics between representation in mainstream media and self-mediation practices by movement actors form the basis of the discussion in the next section.

**Analysing the four key moments of mediation**

In Cammaerts’ (2018) recent study of mediation and the UK anti-austerity movement, he developed a framework of the ‘circuit of protest’ comprising four key moments: the production of movement discourses, self-mediation practices of the movement itself, mainstream media representations, and reception by non-activist citizens. These four moments are not presented as discrete or sequential stages, but are intended to call attention to the complex interrelationships that are central to a
theoretical interest in mediation (such as agency/structure, the 
production/reception of content, and the symbolic/material dimension of 
contention). The following section adopts Cammaerts’ four moments as a tool to 
draw together the data presented in this chapter so far within an overall analysis of 
mediation processes in the tax justice movement. Firstly, the reception by non-
activist citizens, which privileges national rather than international framing, then 
influences the production of movement discourses, which is accordingly 
geographically segmented (as presented in the discourse network section).
Secondly, mainstream media representations that value expertise are contrasted 
with the self-mediation practices of tax justice movement actors on Facebook, who 
adopt more personalised framing and in fact rely on news media legitimation of 
movement expertise (as presented in the Named Entity Recognition section). In this 
way, understanding the tax justice movement requires attention to multiple 
different communications technologies and the ecology they form together.

**Reception and production**

Firstly, we can consider the relationship between non-activist reception and 
the production of movement discourses. Throughout interviews with movement 
actors, there was a near-consensus acknowledgment that non-activist audiences had 
greater interest in framing of international tax justice that focused on national 
political implications. This was true even for aid NGOs whose mandate directs their 
focus to the international scale:
'I think most civil society groups are aware of the international dimension of the problem, but the focus tends to be on the domestic, and partly that's because it's easier to get attention on that. It's more easy to get interest in that' (Australian aid organisation).

There is a general assumption that the broader public has more appetite for domestic frames for tax justice, in particular loss of revenue for national governments. That assumption holds true even for the membership of some of these advocacy organisations that similarly prioritise national frames, as in the case of one Australian campaigning NGO:

'fundamentally [we are] a member-driven organisation, and members were quite heavily driven by the idea of tax cheating going on in Australia that needs to be stopped by our national government for the benefit of the Australian community. So for that reason we haven't dealt much in the global angle. Not to say that's not important, but rather it's been looked after by other organisations in the campaigning context and it's not as strongly felt by [our] members as the more domestic situation' (Australian campaigning organisation).

In a similar vein, the Chadwick and Dennis (2016) case study of 38 Degrees' tax justice campaign targeting npower observes that the decision to launch the campaign was largely spurred on by the related factors of front-page legacy media coverage in The Sun, and the views of members as expressed through a weekly survey. In this way the anticipated reception of wider public audiences is critical to the production of national frames in movement discourse.
Just as movement actors perceived these preferences among public audiences, so too did news organisations anticipate their reader preferences in making editorial decisions. Interviewees frequently discussed that an important criterion for media interest was a national (as opposed to international) angle. As the two quotes below demonstrate, the first from a journalist and the second from a campaigner, this is apparent on both sides of the movement-media relationship and across national contexts:

'The story about Google, Apple, Starbucks, is about how these big global brands are using tricks not to pay much tax in the UK and at a time of austerity, that’s quite an easy sell for people... The developing world stuff doesn’t really cut through apart from in The Guardian basically... Yeah, it’s unquestionably easier to sell a story about a US digital brand or a coffee company than it is about someone who’s not paying much tax in Tanzania, or Kenya, or somewhere' (UK journalist).

'Traditional media are always interested to know how tax-dodging affects Australia, that’s what is primarily of interest to them. And so we try and make sure that we have Australian examples and have Australian figures that use that as an in-road to be able to talk about what’s happening overseas' (Australian aid NGO).

As the aid NGO quote illustrates, organisations with an international advocacy focus engage in what Benford and Snow label frame extension, where ‘the movement is
attempting to enlarge its adherent pool by portraying its objectives or activities as attending to or being congruent with the values or interests of potential adherents’ (Snow et al., 1986, p. 472). In this way they use the national tax justice story as an 'in-road to be able to talk about what's happening overseas'. Previously in this chapter, the discourse network was presented as being largely geographically segmented with a bridging group of internationally focused organisations. The influence of domestically oriented non-activist reception on discourse production is a way to interpret this geographical segmentation, where the bridging central cluster or international organisations are connected to respective domestic discourses through strategic frame extension.

**Representation and self-mediation**

Next we can consider the relationship between representation of tax justice advocacy in mainstream media and self-mediation by movement actors, especially on social media. One important factor when considering tax justice as opposed to other types of social movements is the central role of investigative journalism itself in uncovering and communicating the central problems for a public audience. So it is common for mainstream media to discuss the central issues of the tax justice movement without reference to the authority or claims of movement actors. One UK aid organisation highlighted this engagement by investigative journalists 'in isolation from the civil society movement':

'the media has come into this through their own way. Especially the big leaks have been something that the media has really gotten to work on and has
handled in a very special and impressive way where there was large-scale cooperation between journalists from all over the world. So they've taken ownership of this in isolation from the civil society movement. Of course there's been a lot of big changes, capacity building, but the media has really come into this also with their own perspective and driven very much by the leaks that they have received' (UK aid organisation).

Similarly the interpretation from at least some journalistic quarters emphasises the central role of investigative journalism rather than movement advocacy in driving broader issue salience:

'I think where they are successful is lobbying the policy makers, I think that's their forte. I think if, in terms of informing the public about individual companies and how they may be kind of representative of a wider systemic malaise. I think actually, the journalists have been leading the field.' (UK journalist)

And although the Panama Papers and Paradise Papers are critical events for this research period, the relationship between investigative reporting and tax justice advocacy has a longer history. For example, Publish What You Pay (PWYP) as the organisational layer of the movement campaigning for reforms such as the Extractive Industries Transparency Initiative (EITI) was established in 2002, largely as a result of investigative journalism that had revealed corruption in resource-rich countries (interview). The investigative journalism underlying the establishment of PWYP is evident in its titular focus on public transparency as well as its focus in its
advocacy repertoire on the release of detailed research in mainstream media – in other words, its self-mediation practices.

In tax justice advocacy, and in particular in its most intense recent moments of public scrutiny around global leaks, media representations have often formatively preceded movement self-mediation practices. The two quotes below from one UK and one Australian organisation describe in almost identical terms their opportunistic and reactive advocacy as a result of the ICIJ reporting:

'I think what [NGO name] did at that point is we were able to jump on the news stories. You had the Panama Papers and the Lux Leaks and some of these others' (UK aid organisation).

'I think the Panama Papers was just huge. The tax justice movement being around for years and years, and then that happened, and suddenly there was just no getting away from it for decision makers' (Australian aid organisation).

It is interesting to note the significance that movement actors attribute to the Panama Papers, given that Chapter 6 established that it was less significant in overall mobilisation than the introduction of austerity politics in the two countries. However, potentially the Panama Papers had a greater impact on elite attention (‘there was just no getting away from it for decision makers’), which made a substantial difference to the efficacy of movement advocacy, without necessarily showing up in the political claims analysis data.
If we accept, then, that media representations are an early and formative moment in the 'circuit of protest' for tax justice advocacy, what impact does that have on subsequent movement self-mediation practices? Part of the answer comes from understanding how journalists perceive the elements of effective reporting around tax justice issues. When asked what makes a successful story about tax justice issues, one experienced finance reporter said:

'First of all, I think you need a good bit of data, what's at stake here and you probably need a company that's relatively famous or an individual that's relatively rich, that helps. A consumer brand is very helpful... So how do you write a good tax story? You have to be able to overcome the technical complications as best as you can' (UK journalist).

Here we can see interesting parallels with the approach of social capital holders in the tax justice movement described in Chapter 5, who aim to reduce complexity to broaden participation, thereby maximising the effectiveness of their form of capital. From the reflections of this finance journalist, it appears they view their role in similar terms as reducing complexity in order to broaden issue attention.

The main challenge in reporting around tax, then, is overcoming technical complications, which is dealt with most effectively by a combination of good data and a familiar company or individual in the role of the tax dodging culprit. In interviews, tax justice advocates seemed highly aware of the needs of journalists in terms of data that could form the basis of news coverage:
'Having something new to say I think was key. Without the research that we conducted to actually being able to put a dollar figure on how much tax is lost to Australia, and how much tax is lost to developing countries... We didn’t really have anything else... There wasn’t anything new to say unless we had that info, and so because we had done the research, that was what sparked interest' (Australian aid org).

As this quote makes clear, when communicating with legacy media organisations movement actors are more likely to anticipate a need for expertise, research and specific high-profile company case studies. This need aligns with findings in academic literature about the normalisation of data in contemporary journalism alongside declining resources for in-house expertise, creating structural incentives for collaboration (Wright & Doyle, 2018). It is also worth noting Carson’s (2014) finding that it is financial and corporate investigative reporting in particular which has suffered as a result of declining sales revenue, due to the accompanying reliance on advertising budgets. Potentially, then, news organisations perceive the gap in accountability caused by the under-resourcing of financial investigative reporting which creates a further demand for research by external collaborators like NGOs. In light of these dynamic, we can add further depth to the named entity recognition data earlier in this chapter which contrasted the companies mentioned on social media with news media (i.e. in actors’ self-mediation versus their representation by legacy media). The higher proportion of adversarial quotes by a broader cross-section of movement actors in news media can in this way be interpreted as reflecting the representational preferences of journalists and news organisations;
when those representational preferences were taken out of consideration on Facebook, the number of mentions of corporations generally decreased. As Cammaerts’ (2018, pp. 106-109) argues in general, this process where activists cater to the representational preference of mainstream news organisations reflects an important element of the circuit of protest.

Where news organisations are predisposed to positively report on expertise-grounded research, they are equally predisposed to negatively report on physical protest events. There is a long history of scholarship on this ‘protest paradigm’ (McLeod & Hertog, 1999), which focuses on violence and conflict with the consequence of obscuring movement claims and delegitimising protesters. For UK Uncut, the most protest-oriented actor in the tax justice movement, initial protests seemed to avoid the protest paradigm by generating significant positive coverage that clearly communicated movement demands (for a detailed content analysis of this media reception see Cammaerts, 2018). Yet a key turning-point in this movement-media relationship was the Fortnum & Mason protest on 26 March 2011. When UK Uncut protestors occupied the Fortnum & Mason store during a larger TUC march, police arrested 145 people leading to a smaller number of guilty findings of aggravated trespass. The Fortnum & Mason protest generated significantly negative media coverage that conformed to the protest paradigm, with its heavy focus on violence and illegality. One UK activist identified the Fortnum & Mason protest as the turning point in the decline of UK Uncut:
"I mean, to a certain extent, the Fortnum & Mason arrests was a pivotal moment, even though that actually came quite early on, in terms of... Because up until that point, it was a very simple organising model that worked perfectly well and was going very smoothly, and then the knock of confidence that came from that...' (UK activist).

As this quote demonstrates there are at least two related mechanisms in operation during the Fortnum & Mason protest that change both the costs and benefits of this form of self-mediation. Firstly, activists at the protest are exposed to greater physical and legal risk by the police response, increasing the costs for protesters. And secondly, the media coverage that delegitimises protesters through a focus on violence and illegality then reduces the benefits of taking that action. It is unsurprising, then, that the Fortnum & Mason protest acted as a turning point for UK Uncut organisers, marking the start in their declining activity. So in tax justice advocacy, we see a dynamic relationship between representations in mainstream media and self-mediation by movements, where tax justice advocates respond strategically to the mediation opportunity structure determined in part by the openness of mainstream media towards their repertoire of action (Cammaerts, 2012, p. 130).

This contrast between mainstream media representations and self-mediation on Facebook can be explored in more depth by comparing organisational communication in the two types of media happening at the same time. Table 9 examines three different organisations at specific moments in time and compares
the quotes selected by journalists in news media against the language choice on their own Facebook pages.

Table 9. Organisations’ simultaneous representation and self-mediation

<table>
<thead>
<tr>
<th>Actor + date</th>
<th>Representation in news media</th>
<th>Self-mediation on Facebook page</th>
</tr>
</thead>
</table>
| United Voice (Australian union) 30.9.14 | ‘According to a report prepared by the Tax Justice Network and United Voice, 84 per cent of Australia’s top 200 companies listed on the stock exchange pay less than the 30 per cent company tax rate.’ (Hutchens, 2014) | ‘Our fantastic United Voice NSW member Ian recaps the launch of our report into corporate tax avoidance. Find out more (and download the report) here:’

*Script of linked YouTube video:*

‘My name is Ian, and I’m a school cleaner. They earn the money here, they made the money here, they take it offshore. You earn the money here, you pay the taxes here. The money should stay here. That’s a lot of money we could have spent on schools, hospitals...’ (United Voice, 2014)

| ActionAid UK 30.4.15-10.5.15 | ‘Jenny Ricks, head of campaigns at ActionAid, said: “This poll shows that widespread anger about corporate tax avoidance both in the UK and in poor countries is showing no signs of going away... Pressure is mounting on all parties to act. That’s why the next government must introduce a tax-dodging bill”’ (Elliot, 2015) | ‘Dorica works at a health centre in Zambia where because of a lack of funds they struggle to afford the staff and equipment needed for the 20 000 patients they help. Countries like Zambia lose billions to corporate tax dodging every year - but the Conservative party promised to get back ~£5 billion by tackling tax dodging. Let’s make sure they don’t forget it. Sign the petition to David Cameron now:’ |
Despite the differences in organisation, country and time period, two important similarities emerge across the examples in Table 9. Firstly, representations in news media as discussed link the authority of movement actors’ claims to research and expertise. Media reporting focuses on the claims around the scale of lost revenue according to public reports, or else, in the ActionAid example, to new research into public attitudes via polling. In contrast, self-mediation on Facebook largely eschews these formal claims to expertise in favour of more personalised and affective claims to shared values with the audience. This affective claim making could also be situated within scholarly work on the increasing importance of storytelling – as Poletta (2006, pp. 10-11) argues, ‘Unlike an explanation, a narrative represents cause and effect relations through its sequencing of events rather than by appeal to standards of logic and proof.’ It appears that movement actors are more likely to engage in storytelling on Facebook, and appeal...
to standards of logic and proof in mainstream media. For example, Table 9 shows how United Voice co-authored the report into the tax practices of the ASX 200 (Tax Justice Network Australia & United Voice, 2014) and in mainstream media coverage of the report focus on specific claims about effective tax rates. On its Facebook page on the same day, United Voice choose to have one of its members, a school cleaner with presumably little technical knowledge, communicate to fellow members based on appeals to a shared narrative: ‘They earn the money here, they made the money here, they take it offshore... The money should stay here.’ Just as Poletta argues, the appeal is based on a sequencing of events (‘they made the money here, they take it offshore’) rather than an appeal to logic. Similarly ActionAid emphasises public polling in its representation in mainstream media, and on social media frames tax justice through the personalised narrative of ‘Dorica’, the Zambian healthcare worker experiencing the impact of lost revenue on public services. Secondly, the two technologies appear to be associated with different action repertoires. Representations in mainstream media appear to be closely associated with claims around formal politics conducted by elites: ActionAid talks about the introduction of a Tax Dodging Bill in parliament, and the Robin Hood Tax campaign calls for austerity policies to be reversed. In contrast, the actions promoted through social media appear more focused on networked individual action rather than this type of formal, elite-centred politics. ActionAid promotes an online petition, and the Robin Hood Tax campaign urges supporters to attend a protest to ‘bill the banks’ (seeming to elide the role of government altogether). This distinction was reinforced in interviews with campaigners, such as one aid NGO staff member who said that in
contrast with broader mobilisation efforts, 'I think the stuff we put in the media is more about, I would say, targeting politicians and kind of influencers, and educating the media and journalists' (Australian aid organisation). So movement actors are reflexively aware of how the two communications technologies fulfil different roles in tax justice advocacy. Mainstream media values expertise and research in a representation of tax justice that focuses on formal, elite-led politics whereas social media is a venue for more affective, peer-led and networked action repertoires.

**Conclusion**

This chapter has focused on the process of mediation – how tax justice advocacy is produced by the dynamic interaction between actors, discursive practices and communication technologies. Of the four processes presented in this thesis mediation is the most novel addition to the DOC framework, given it did not form part of the original authors’ schema of mechanisms and processes (McAdam, Tilly and Tarrow 2001; Tilly and Tarrow 2007). This chapter demonstrates the importance of updating the DOC framework with the insights of subsequent social movement scholars, such as in this instance using the insights of Cammaerts’ (2018) circuit of protest, and the potential for incorporating those insights within a wider theoretical framework which also includes a broader range of processes and mechanisms.

In order to investigate the process of mediation, the Facebook dataset was firstly presented as a discourse network that visualised the relationships between
actors and discourse. Subsequently this social media data was compared with the existing news media dataset to expose the varying affordances of different technologies for movement actors.

Overall, this chapter has found some themes that reinforce the findings of previous chapters: the discourse network presented in Figures 8 and 9 is primarily geographically segmented, and also differentiated by the fields of contention prioritised by different movement actors. There are some new findings that highlight the contingency of dynamics in different types of media, which may otherwise have lain uncovered: the preference among journalists for novel research and high-profile corporate case studies contrasts with a tendency among Facebook self-mediation practices towards personalisation and affective calls to action.

This chapter demonstrates that contemporary contentious action is mediated by multiple intersecting technologies that both structure movement actors and are used reflexively by them to various strategic ends. Joining together scholarship on social movements and media systems can not only deepen the understanding of individual case studies like tax justice, but can also enrich the theoretical frameworks in both fields for a deeper understanding of the overarching dynamics of contentious action. Now that this chapter has analysed the thesis’ fourth key process of mediation, the next and final chapter will draw together the empirical analysis of all four processes in an overall argument about mobilisation trajectories around international tax justice in the two countries.
CHAPTER 9: CONCLUSION

This thesis brings social movement theory to the study of international tax justice. Doing so contributes an original analysis of this case study by reframing the years following the 2008 financial crisis as an episode of contention made up of sustained, interrelated claims around international taxation, and underpinned by a networked constellation of movement actors. One of the main strengths of this social movement perspective is a theoretically informed focus on mobilisation – ‘the process through which a demand for collective action present in a certain community is met by a supply of collective action events staged by social movements’ (Walgrave, 2013, p. 205). Given that the recent politics of international taxation has been characterised by countervailing forces of technical complexity and heightened public salience, a more detailed understanding of mobilisation patterns can assist with understanding both movement and policy dynamics. The paired comparison between the UK and Australia enables a focus on these factors associated with different trajectories of mobilisation in the two countries, and in particular the higher overall levels of mobilisation in the UK. This final chapter briefly summarises the key processes and mechanisms identified over the thesis as forming mobilisation, before offering concluding reflections on the contribution of the thesis to the study of international taxation and social movements.

The processes and mechanisms within international tax justice mobilisation

The theoretical framework for this thesis as articulated in Chapter 2 is primarily informed by Dynamics of Contention (McAdam et al., 2001) and its critical
reception. The theoretical argument of that book, taken up in this thesis, is that complex processes like mobilisation can be disaggregated into their component processes and mechanisms, providing an epistemological and methodological roadmap for causal explanation of historically specific social processes. In line with this theoretical framework, the main empirical analysis of this thesis is organised across four chapters (5-8), each of which focuses on a different set of mechanisms identified in social movement literature as potentially contributing to mobilisation processes.

In Chapter 5, the key process is actor constitution. In other words, how did movement actors come to conceive of themselves as campaigning for ‘tax justice’ in the first place? Bourdieu’s body of theory is applied primarily to interview data with key movement actors to identify three related mechanisms that combined to form this process of actor constitution. Firstly, the 2008 financial crisis disrupted the symbolic power of established corporate actors, and raised issues of international taxation to the level of contested discourse, opening up the space for new challengers. Secondly, movement actors mobilised different forms of capital depending on their respective backgrounds: actors with high social capital tended towards a democratic conceptualisation of tax justice whereas actors with high scientific capital tended towards a more technocratic view. Thirdly, actors were partly constituted by how they defined the boundaries of the field they were contesting. Some actors contested the political field, where the primary object of struggle is the decisions of the state, whereas other actors contested the
international taxation field, where the object of struggle is the distribution of economic capital between corporations and states worldwide. The process of actor constitution is therefore described in Chapter 5 in terms of mechanisms around the disruption of symbolic power, capital mobilisation and field boundary definition.

Chapter 6 looks at the key process of scale shift, given this process is most closely linked to understanding the differences between mobilisation trajectories in the two countries. Political claims analysis of 909 articles from newspapers across the two countries provides a strong empirical basis for comparing both the quantity and quality of claim making over time and between national contexts. The chapter argues that two mechanisms combined to produce scale shift in this instance. Firstly, the most intense generation of mobilising grievances was observed in each country in the year following the introduction or attempted introduction of austerity (2010/2011 in the UK and 2014 in Australia), rather than other shared international shocks such as the Panama Papers. Secondly, there was evidence of frame alignment by movement actors as their claims in media during these periods problematised international taxation more directly in terms of the impacts on domestic revenue, as opposed to other frames such as international development. The combination of grievance generation and frame alignment resulted in downward scale shift: international taxation was problematised in terms of its impact on national politics, and in the process, a wider range of actors was enlisted in the conflict.
The main process Chapter 7 analyses is coordination, referring to the way contention is facilitated through relationships between different actors. A network of the tax justice movement is constructed, using a combination of relational data extracted from the newspaper reports analysed in Chapter 6, as well as additional data on ongoing organisational linkages between movement actors. Analysis of the resulting movement network revealed the operation of two relational mechanisms familiar to social movement research. Firstly, brokerage by the Tax Justice Network was a key mechanism in overall movement coordination, although the targets of those brokered collaborations varied depending on national context. There was evidence TJN pivoted between different movement partners depending on the distribution of resources and influence: in the UK, TJN prioritises brokerage with the aid NGO sector, whereas in Australia the local TJN chapter collaborates more closely with trade unions. Secondly, diffusion is a key mechanism transnationally in the spread of ideas, resources, and even organisational structures. In general, these diffusion mechanisms flowed from the UK, at the centre of both global economic and civil society influence, to Australia, which is located closer to the periphery, although notably there was evidence of the reversal of these flows of diffusion when it comes to the trade union movement. The process of coordination in the tax justice movement can therefore be understood as composed of brokerage and diffusion mechanisms.

In Chapter 8, the key process of interest is mediation – the way in which the words and actions of movement actors are transformed and reproduced by
communications technologies to reach a wider audience. The chapter introduces the final dataset of the thesis – Facebook posts from the public pages of core movement actors – and explores that data using Natural Language Processing and network analysis. That analysis shows how the strategic decision-making of movement actors interacts with the logic of platforms and audiences. In particular, self-mediation of movement actors on Facebook contrasts with representations by mainstream news media. Self-mediation on Facebook is shaped by the affective, peer-led logic of the platform whereas news media demonstrates a preference for expertise and novel research. Overall, the process of mediation for the tax justice movement is therefore composed of the intersection of the two mechanisms of self-mediation and representation.

In summary, the argument of the thesis is that these four processes – actor constitution, scale shift, coordination and mediation – together form the more complex process of mobilisation across the two case studies. This process of staged aggregation of mechanisms and processes is summarised in Figure 12.
When mobilisation is described in terms of these four key processes, it also illuminates the similarity and variation across the two countries in the thesis. While actor constitution and mediation processes are critical to mobilisation, they are largely shared between the two countries: the dynamics of symbolic power, capital
mobilisation and field definition are remarkably similar, as are the interactions between social media and mainstream news representations across the two contexts. Scale shift and coordination processes, on the other hand, show clear differences as reviewed in the chapter summaries above. Thus the status of the UK as a relatively higher mobilisation country can be explained through earlier and more pronounced scale shift around austerity, as well as coordination process leveraging the significant resources of TJN's global headquarters and the powerful aid NGO sector.

**Outcomes and success in the tax justice movement**

Outcomes have not been the main focus of this thesis' argument about mobilisation. Nevertheless, in making a concluding case for the significance of the findings, it is worth suggesting some of the past and potential impacts of the tax justice movement. There is a well-developed literature on measuring outcomes in social movements, which usually differentiates between biographical, cultural, and political effects (Giugni, 2008). At each of these levels, mobilisation for international tax justice has already left a mark with the potential for further impact in the future.

At the level of individual biography, the politics and relationships of participants in social movements are transformed in ways that can affect not only those individuals but their subsequent contributions to social and political life (Passy & Monsch, 2019). Just as a number of core members of UK Uncut brought skills honed in the climate movement, so too did UK Uncut activists then take their
skills and connections elsewhere in the following years, such as Murray Worthy working for NGO Global Witness and Aaron Bastani’s activism in Momentum (Judah, 2018). In these instances, the involvement of key activists in tax justice advocacy has the potential to bring distinctive perspectives to their future campaigning efforts in sometimes unexpected contexts. An Australian example of this phenomenon is Jo-Anne Schofield, who had been working at the progressive think tank Catalyst in 2011 during the initial visit by Tax Justice Network leaders to Australia to promote the establishment of a local chapter; Schofield later moved to United Voice, which became one of the leading trade unions involved in tax justice campaigning. Even when personnel remain in the same organisations, the cross-sectoral collaborations such as between aid NGOs, tax organisations and trade unions described in Chapter 7 hold the potential for increased future coordination around tax and economic justice issues.

Cultural change can either be conceptualised in terms of individual values and beliefs in a social-psychological approach, or more dispersed cultural production as evident through language, media and cultural artefacts (Earl, 2004). The relatively small scale of mobilisation in the tax justice movement (compared with other cases like the civil rights movement) makes widespread individual belief change about tax a less likely outcome. Nevertheless, the process of actor constitution described in Chapter 5 documents cultural outcomes of the movement: firstly, in the novel ways that actors articulated a shared identity as tax justice campaigners, and secondly, through the disruption of symbolic power of dominant
corporate actors in field of international taxation. Even if we take a conservative view that broader public beliefs about tax are difficult to change, the degree to which multinational corporations hold a monopoly on the symbolic recognition of cultural capital in this field has certainly changed over the past decade, partly through the direct efforts of movement actors as described in Chapter 5.

At the level of substantive policy change, an obvious challenge is isolating the specific impact of movement contention which is frequently less significant than other causal processes associated with more dominant actors, in addition to the varying levels of difficulty associated with different reform proposals (Amenta, Andrews, & Caren, 2019). As this thesis has argued, states and international organisations such as the OECD have their own motivations for shaping policies around international taxation, so it is important not to overstate the significance of movement actors in producing policy outcomes. Nevertheless, is it worth noting how substantial some of these policy changes have been in recent years. Particularly considering the agenda which the Tax Justice Network articulated in its first few years – the “ABC” of tax transparency as described below – there has been remarkable progress. Automatic exchange of tax information is being implemented through the Common Reporting Standard (CRS), endorsed by the G20 in 2014 (OECD, 2019); beneficial ownership registries are also being introduced progressively, with the UK establishing the first publicly available register in 2016 (Mor, 2019), and Australia currently developing the detail around its own policy (Department of the Prime Minister and Cabinet, 2019); country-by-country
reporting was developed as part of the OECD’s BEPS project (OECD, 2015).

Naturally, there are ongoing disputes between movement actors and governments about the implementation of these policies, such as whether reports and registers are publicly available. Nevertheless, and as interviewees commented multiple times, policy ideas which appeared improbable in 2005 have become the international standard within a relatively short period. Moreover, there is evidence of direct influence from tax justice movement actors on the policy positions of institutional political actors, and in particular parties on the political Left in both countries. High profile TJN member Richard Murphy was at one point in time credited with significant influence over Jeremy Corbyn’s agenda, to the extent of being referred to as the ‘author of Corbynomics’ (Williams, 2015). The Australian Labor Party, meanwhile, took a raft of policies to the 2019 election aimed at curbing multinational tax avoidance, including key movement demands like public reporting of country-by-country reports and a publicly available registry of beneficial ownership (Leigh, 2019).

As stated earlier, this thesis is not primarily about the outcomes of contention around international taxation, which would have required a much greater focus on public policy processes within states and the competing influencing strategies of corporate actors. In using the DOC framework from social movement scholarship, this thesis has tried to be more precise about the process under examination (mobilisation) and to uncover the mechanisms which produce it. Nevertheless, it is important to state clearly that this mobilisation has the potential
to generate significant biographical, cultural and political consequences which make it worthy of detailed study. Returning to the core contribution that this thesis makes to the study of tax justice mobilisation is the focus of the remainder of this chapter.

**What social movements and international taxation offer one another**

One of the main objectives of this thesis is to use social movement theory to develop a better understanding of contention around international tax justice. This social movement lens brings to light two main features: firstly, there are a wider range of actors involved in international tax justice contention than are usually accounted for in current research, and there are significant internal dynamics accompanying this that influence collective outcomes (such as the mutually constitutive approaches of social and scientific capital holders described in Chapter 5). Secondly, despite the international scale of the policy issue, movement networks are mostly nationally based. This national context determines both the composition of movement actors (such as Chapter 7's depiction of more dominant aid NGOs in the UK versus trade unions in Australia), as well as their opportunities for contention (as demonstrated by nationally specific grievance generation in Chapter 6).

The other overall goal of the research project is to use international tax justice to contribute to social movement scholarship. The project demonstrates the potential usefulness of the mechanism-based approach to causal explanation advanced by McAdam et al (2001). In particular, the thesis demonstrates that it is
possible to respond to some of the critiques of the DOC framework, and in particular
the under-theorised nature of the mechanisms at the centre of its explanatory
approach, by marshalling additional theoretical work specific to the mechanisms
being elaborated. While many of the mechanisms and processes described above are
familiar to social movement research, others are less traditional additions (in
particular Bourdieu’s theory used in Chapter 5 and Cammaerts’ work on the circuit
of protest in Chapter 8). The final product demonstrates how the DOC framework
can be both strengthened and modernised using mechanism-specific theories which
provide a more robust basis for the identification of causal processes.

**Future research**

There are two significant limitations to the conclusions drawn in this study,
which also point to possible areas of future research. The first relates to the
limitations of the paired case study comparison design and the second relates to the
decision to restrict the scope of the thesis to international tax issues.

Thinking first about the comparison between the UK and Australia, part of
the appeal of comparing the two countries is their many similarities. As discussed
above, this is particularly true considering processes of actor constitution and
mediation, where the dynamics were largely replicated across the national contexts.
International tax policy obviously involves a much larger range of countries,
however, as does movement contention. It is worth reflecting on some of the ways
in which other country movements would potentially vary from the findings of this
thesis. The analysis of ‘tax justice’ in the UK and Australia benefited from some strong shared cultural attitudes towards both tax and justice that are far from universal. For example, multiple interviewees raised the fact that former Soviet countries with strong cultural memories of the adverse consequences of excessive state power may instead interpret the concept of ‘tax justice’ as relief from the state’s appropriation of individual wealth. The constitution of actors (as per Chapter 5) and the demand for contention through the generation of mobilising grievances (as per Chapter 6) are therefore likely to follow significantly different trajectories in these former Soviet countries. Continuing the critique around external validity of the paired case study design, it is important not to equate the interests and cultural frameworks of UK and Australian movement actors to their counterparts in the Global South. As discussed in Chapter 5, a key internal debate for the global tax justice movement has been the perceived dominance of actors from the Global North in the Tax Justice Network, a tension which partly motivated the creation of the Global Alliance for Tax Justice. Although this thesis has explored processes of diffusion from the UK to Australia in Chapter 7, it is clear that these diffusion processes acquire wholly different political meanings when running between the Global North and Global South. While this thesis is therefore a robust study of mobilisation for international tax justice in the UK and Australia, it is important to state clearly that the findings cannot be generalised to the global movement. Instead, further close empirical work is required to compare variation between the countries in this study and other contexts like former Soviet countries and the Global South.
The second key limitation lies around the scope restriction of the thesis to international tax justice issues. The boundaries of international tax justice are not always clear cut. On the one hand, some movement actors easily adopt advocacy around domestic tax policy goals as part of their movement identity. A logical extension of the research approach in this thesis would be to examine contention around tax policy more generally, including domestic tax reform, and consider the extent to which contention around international tax policy is similar or different to domestically focused policy debates. On the other hand, movement actors frequently locate their tax advocacy within a wider economic justice agenda that also includes overlapping agendas like fair trade and anti-corruption. Further research could either extend the scope of the current approach to include these related areas of advocacy, or else consider at a more abstracted level the relationship between these sets of economic justice issues in contemporary social movements.

Nevertheless, this thesis contributes a detailed and original study of mobilisation for international tax justice in the UK and Australia after the 2008 financial crisis. In particular, mobilisation has been explained through the combination of four sets of mechanisms around actor constitution, scale shift, coordination and mediation. Given that civil society engagement with international tax policy is widely perceived as a normative good that counterbalances the concentration of authority and influence among corporate actors, these findings are both significant to our current politics and potentially of use for tax justice
movement actors themselves. This episode of contention suggests that mobilisation for international tax justice peaks as a response to austerity politics, and requires first and foremost inter-sectoral cooperation around the national implications of these international policy dynamics. We continue to inhabit a period in which democratic systems face interrelated existential challenges from those alienated economically by orthodox growth models, and those alienated politically by traditional representative democratic institutions. Now more than ever, the social sciences have a role in deepening our understanding about the interface between urgent issues of economic inequality and the social movements that give citizens political influence and agency over them.
APPENDIX A: CORE MOVEMENT ORGANISATIONS

Australia:

- ActionAid
- ACTU: Australian Council of Trade Unions
- AMWU: Australian Manufacturing Workers Union
- ANMF: Australian Nursing and Midwifery Federation
- CPSU: Community and Public Sector Union
- GetUp
- ITF: International Transport Workers Federation
- MUA: Maritime Union of Australia
- Micah Challenge
- Oxfam
- Jubilee
- Publish What You Pay (PWYP) Australia
- The Australia Institute
- TJN (AU): Tax Justice Network Australia
- United Voice Union
- Uniting Church of Australia

UK:

- 38 Degrees
- ActionAid
• Christian Aid
• Eurodad (regional but affiliated with UK organisations)
• Finance Uncovered
• GATJ: Global Alliance for Tax Justice (global but more closely connected with UK organisations)
• Global Witness
• Methodist Tax Justice Network
• Oxfam GB
• ONE (global but more closely connected with UK organisations)
• PCS: Public and Commercial Services Union
• PWYP: Publish What You Pay
• Robin Hood Tax Campaign
• Tax Dodging Bill Campaign
• Methodist Tax Justice Network
• Tax Research UK
• TI UK: Transparency International UK
• TJN: Tax Justice Network
• TJ UK: Tax Justice UK
• TUC: Trades Union Congress
• UK Uncut
• Unite Union
• War on Want
APPENDIX B: INTERVIEW SCHEDULE

Background

• How did you come to be involved in tax justice campaigning?
  o If not addressed or if potentially different: How did your organisation come to be involved with tax justice issues?
• What impact if any did the 2008 financial crisis have?
  o How has that changed since the crisis?
  o Are there any other key moments that have impacted your advocacy?

Interpreting tax justice

• What does tax justice mean to you and your organisation?
• What are the similarities and differences between tax justice at a national scale, and at a global scale?

Movement structure

• Is there a tax justice movement; what makes it a movement or not?
  o Does this vary between countries?
  o Are there any examples of strong or weak movements, internationally?
• How do international civil society links influence advocacy in your country?
• What is the role of different kinds of organisations in the tax justice movement?
  o Prompt: Tax Justice Network, aid NGOs, trade unions

Influence

• What effect does complexity and technicality in tax have on your influencing strategy?
• What is the role of different forms of influencing like the media, mobilising members of the public, or else influencing decision makers directly?
• When ‘framing’ tax justice, how does your organisation talk about the causes of tax justice issues?
  o Is this different from how the media or public talk about them?
• What does the future of tax justice look like?
APPENDIX C: NEWSPAPER CODING SCHEDULE

Basic article features
1: Date
2: Newspaper
   1: The Guardian
   2: The Times
   3: The Age
   4: The Australian Financial Review
   5: The Australian
3: Author
4: Headline
5: Body text
6: Type (news, opinion, letter)
   1: news
   2: comment or opinion piece
   3: letter

Political claim: descriptives
7: Individual name(s)
8: Organisational name(s)
9: Type of claim (media comment, public report, petition, protest action)
   1: public comment
   2: report or statistic
   3: protest
   4: online activism
   5: Boycott, buycott
   6: Legal action
   7: Public letter
   8: Other
      o Government advisory group
      o Government inquiry
      o Party conference
      o Political party policy
      o Walking tour
      o Election
      o Public events

10: Size of action if applicable (number of people)

Political claim: semantics
11: Policy issue (financial transaction tax, tax havens, country by country reporting)
1: tax havens
2: financial transactions tax
3: tax avoidance
4: beneficial ownership
5: country-by-country reporting
6: global tax body
7: austerity and inequality
8: tax evasion
9: Petroleum Resource Rent Tax
10: other (EITI, whistleblowing, unitary taxation, automatic exchange of information, privatisation, power prices, patent box, offshoring, non-doms)

12: Target of claim

1: National government
2: International governments
3: Corporation
4: Other
5: No discernible target

13: Direct quote
14: Diagnostic frame – problem
1: Undermine national revenue or tax systems
2: Impoverishing developing countries
3: Greater inequality (including excessive bank bonuses)
4: Market failure
5: Corruption / scandals
6: Other
7: No discernible frame

Diagnostic frame - responsibility
1: Government action or inaction
2: Taxpayer behaviour
3: Lack of system transparency
4: Financial crisis
5: Corporate greed
6: No discernible frame

15: Prognostic frame
1: Government policy
2: International co-ordination
3: Consumer action
4: Change corporate behaviour
5: Legal action
6: Other
7: No discernible frame
16: Motivational frame
   1: Severity
   2: Propriety
   3: Efficacy
   4: Urgency

17: Opponents to claim
18: Oppositional framing
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