

Tax avoidance as an anti-austerity issue: the progress of a protest issue through the public sphere

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Abstract

Theorists of left and right agree that periods of crisis are fertile times at which to precipitate change. However, protesters on the periphery of the public sphere must overcome barriers, or what Habermas called 'sluice gates', if their discourse is to be publicly and politically influential. This study of newspaper discourse and activity in parliament and the public sphere over a six year period takes tax justice campaigning in the UK as a case study, and in particular protest group UK Uncut's attempt to mobilize opposition to austerity by advocating a crackdown on tax avoidance as an alternative to cuts. It finds that whilst UK Uncut successfully amplified existing arguments previously raised by experts, trade unions and the left-leaning press, austerity barely figured in debate about tax avoidance once it was picked up by other actors in the public sphere on the other side of the 'sluice gates'. The reasons for this were structural and discursive, related to the role and interests of receptive actors at the institutional centre of the public sphere, and their ability, along with the conservative press, to transform the moral framing of tax avoidance from the injustice of making the poor pay for the financial crisis through cuts, into the 'unfairness' of middle class earners paying higher taxes than wealthier individuals and corporations. The latter reifies the 'hardworking taxpayer', and implies a more instrumental and clientelistic relationship to the state, and an essentially neoliberal sense of fairness. Where neoliberal ideology was challenged, it was in social conservative terms – nationalist opposition to globalisation, framing multinational corporations as a threat to the domestic high street – rather than protesters' social democratic challenge to market power and social injustice. This indicates how a progressive message from the periphery can be co-opted into the currently resurgent right-wing populism.

Introduction

The 2008 financial crisis presented an opportunity to both the political left and right. The opportunity for the left was most immediately obvious, but then British Prime Minister Gordon Brown's promotion of 'global Keynesianism' (Kelsey et al 2016) was curtailed when he lost the 2010 UK general election. In contrast, neoliberals succeeded in shifting the terms of debate in the long term through a discursive sleight of hand that transformed the financial

crisis into a fiscal crisis (Clarke and Newman 2012), and across Europe, 'austerity' policies were prescribed as the solution.

Austerity was imposed on Greece and its southern European neighbours by their creditors, but in the UK it was brought in by a domestic coalition government with no mandate for cuts (Grimshaw and Rubery 2012). As in Greece, where the 'lifestyle and habits' of the middle and lower classes were pathologised to shift blame from the tax avoidance of wealthy individuals and big business (Mylonas 2014: 311), in the UK a growing discourse of 'welfare dependency' accompanied blame on the 'excessive spending' of the previous Labour government to deflect blame from the banks. Austerity policies were greeted with resistance in 2010-11 by the Indignados in Spain¹ and Greece², the global Occupy movement³, and UK Uncut⁴, among others. However, whilst Greece, Spain and Portugal have consolidated this resistance in formal political opposition, albeit with varying and limited degrees of success (Lapavitsas 2016), in the UK it has dissipated.

UK Uncut formed in October 2010 to protest against austerity by proposing a crackdown on tax avoidance as an alternative, after it transpired that the UK tax authorities, Her Majesty's Revenue and Customs (HMRC) had struck a deal with mobile phone network Vodafone rumoured to have lost £6bn in tax revenue (around £7bn). Their colourful occupations of Vodafone stores, and other targets around the country, succeeded in amplifying the issue of tax avoidance in the public sphere, obliging politicians to respond (Birks and Downey 2015). However, the reason for doing so was to undermine the government's framing of austerity as necessary economically, and instead frame it as a political and ideological choice - to make ordinary people, especially the poorest, pay for the financial crisis through cuts, instead of collecting the full tax liabilities of the wealthy. This article aims to evaluate how successful UK Uncut were in this objective, and to interrogate what this tells us more broadly about how discourse is transmitted through the public sphere.

Crisis as opportunity – for the political periphery or neoliberal core

Although Habermas' (1989 [1963]) first account of the public sphere was pessimistic about

¹ <http://www.movimiento15m.org/>

² <http://www.realdemocracy.gr/>

³ <http://www.occupy.com/>

⁴ <http://www.ukuncut.org.uk/>

the potential for citizens to influence public policy decisions, this preceded the emergence of civil rights, feminist, and environmental 'new' social movements. His later refinement of the theory (1996) tried to explain the context in which publics could emerge from the periphery of the public sphere and contribute to political debate, effecting or contributing to change at the institutional core. The critical factor was a sense of crisis, in response to which opposition or advocacy would build to such an extent that, to avoid damage to their legitimacy, political elites would need to raise the 'sluice gates' to relieve the pressure, allowing communication to flow in from periphery.

During periods of elevated consciousness of crisis there is 'a heightened public attention, an intensified search for solutions' that Habermas (1996: 357) terms an 'extraordinary mode of problem-solving', in which the periphery identifies and 'thematizes' social problems experienced in the lifeworld in a striking and 'resonant' way (1996: 358). However, Habermas was not alone in recognising the opportunity presented by crisis; neoliberal economist Milton Friedman similarly asserted that 'only a crisis, actual or perceived, produces real change' (Friedman 2008 [1982]: xiv).

Accordingly, after a brief moment in which the dominant assumptions of neoliberal capitalism fell under the spotlight, sparking a wave of transnational protest, there was not only a sense of retrenchment, but of opportunism. Most obviously, the imposition of extreme austerity, wage cuts and privatisation on Greece has been understood as an application of neoliberal 'shock doctrine' (Klein 2007; Mirowski 2013). In the US and UK too, however, corporate debt was transferred from private to public balance sheets through the bailout of failing banks. The financial crisis was transformed into a fiscal crisis through ideological 'alchemy' (Clarke and Newman 2012: 2-3).

Preceding the economic justification of austerity, the ground was prepared – as with previous economic crises (Golding and Middleton 1982) – by the cultural dominance of neoliberal discourses that blame the poor for their poverty, and reify the 'hard-working taxpayer', legitimizing growing inequality. This obscures the pathological behaviours of wealthy individuals and large corporations that are lauded as wealth and jobs creators, and brings with it a sense of justice or 'fairness' that is instrumental and clientalistic. For instance, calls for taxation of the rich were resisted by:

disingenuously twisting the evocative rhetoric of 'equality' in pointing out (in a fit of indignation) that a large proportion of the poor do not pay their fair share of income taxes (viz. none at all) and thus lacked 'skin in the game'. (Mirowski 2013: 131)

Nonetheless, the British government were not so assured of public support for austerity that they were prepared to acknowledge its ideological basis, but presented it as necessary and inevitable (Kay and Salter 2104), and as requiring equal sacrifice from everyone in society. Even the term 'austerity' was chosen to evoke post-war thrift and forbearance, though the very different context was expected to make that more of a 'hard sell', despite public acceptance of the need for deficit reduction (Kynaston 2010).

Crisis-consciousness and anti-austerity protest

It is in this context that groups of activists around the country, under the banner of UK Uncut, raised tax avoidance as an anti-austerity issue, as offering an alternative way to reduce the deficit. The success of crisis communication from the periphery depends on 'a rationalized lifeworld that meets them halfway' (Habermas 1996: 358), that is to say, an attentive public that could be roused on the issue. Whilst, like the obscure details of risky financial trading, tax avoidance has been regarded as a dry and abstract issue on which it was difficult to engage the public (Guardian 2009), austerity is one that is rooted in lifeworld experience. However, the bitterest effects of austerity are experienced by those most dependent on state benefits, whose interests have been delegitimized in popular discourse. UK Uncut's strategy, therefore, was to focus equally on the other side of social injustice – the wealthiest section of society refusing to contribute – in much the same way as Occupy did with the 99% versus the 1%, to try to recruit the middle classes by appealing to their shared interests rather than their sense of justice.

One of the ways in which Habermas anticipates peripheral communications entering the core political system is by 'dramatiz[ing] contributions, presenting them so effectively that the mass media take up the matter' (1996: 381). This UK Uncut did by drawing on arguments made by traditional civil society organisations and experts and dramatizing them in occupations of high street stores of tax avoiding companies, performatively highlighting public services affected by spending cuts, for instance with read-ins to symbolise cuts to public libraries, often focusing on universal services valued by the middle class.

Ultimately, Habermas argues that influence occurs 'via the surprising election of marginal

candidates or radical parties' and other interventions into the 'core of the political system' (1996: 382). However, UK Uncut resisted being co-opted by existing parties and, unlike their mainland European counterparts, did not form a radical party (which is less effective in a majoritarian electoral system). They were spoken of favourably by some politicians, including Jeremy Corbyn, a left-wing Labour MP who was surprisingly elected to lead the party, but their most effective parliamentary influence was over the cross-party Public Accounts Committee, a select committee of the House of Commons⁵ whose remit is to scrutinise the effectiveness of the administration of public finances and hold HMRC to account.

This article will therefore examine the ways in which UK Uncut's thematisation of tax avoidance in terms of austerity was transmitted and transformed in its progress through the public sphere. It will focus on the way that themes were picked up by political actors in particular, both as news sources and in other public communication such as official reports. To trace these developments from their emergence in the margins of the public sphere the study takes in a six year period from 2008 to the end of 2013.

Methodology

In order to analyse shifts in discourse in the public sphere over a period of time, this research used an analytic process-tracing methodology adapted from political science (George and Bennett 2005), instead of the snapshots usually provided by a case-study approach. The method draws evidence together to create a 'thick' narrative that describes unfolding events and interrogates conflicting accounts of them to explain why some strategies are more successful than others and in what context. Here, the method was used to identify which themes, frames and arguments on taxation are picked up in public discourse, how they are adapted to different strategic uses, placated or incorporated and emptied of oppositional substance.

Given the six year sample period from 2008 to 2013, it was not possible to look at all of the national press, so the three newspapers with greatest coverage of tax avoidance were selected – the Guardian, Times and Daily Mail. This sample is reasonably representative of the quality

⁵ House of Commons select committees comprise Members of Parliament (MPs) of all parties, and report on the work of government departments: <http://www.parliament.uk/about/how/committees/select/>

and mid-market tabloid press in terms of political outlook, with two right- and one left-leaning, however they are not representative of wider coverage of tax avoidance, but rather the newspapers leading the press agenda. The popular tabloid press is not represented within the sample as their coverage was largely limited to the peak period between June 2012 and June 2013, and more driven by the celebrity angle.

In order to focus on those articles that were about tax avoidance rather than simply mentioning it in passing, the search term used was 'tax avoidance OR (UK Uncut OR UKuncut) AND SUBJECT: tax avoidance'. With duplicate articles removed, the final sample was 2107 articles. They were imported into NVivo, auto-coded by date and headline, and manually coded for type of article, topics, sources quoted, and the news frames employed. Civil society reports, UK Uncut press releases and parliamentary reports were coded on the same framework. A single coder worked under the supervision of the project leader, and frames were reviewed, refined and coded on in more detail. The advantage of this method is that it allows both qualitative and quantitative analysis, as the number of words coded at different frames can be cross-tabulated against sources and time, whilst particular frames can be developed iteratively and analysed closely.

Context – overview of tax justice campaigning and news coverage since 2008

Tax avoidance was an issue raised by civil society even before the scale and impact of the financial crisis had become entirely clear. In February 2008 – when the first British bank, Northern Rock, was nationalised – the Trades Union Congress (TUC), a federation of 54 British trade unions, published a report estimating the size of the 'tax gap', that is, the difference between estimated full liabilities that should be considered due in the spirit of the law and the tax paid using the loopholes within the letter of the law. The author of the report, chartered accountant Richard Murphy, was a campaigner against tax avoidance, operating as Tax Research UK⁶ since 2005, and earlier as a founder member of the campaign group Tax Justice Network⁷ (from 2003).

The only newspaper that gave significant attention to the report or to tax avoidance in general at this time was the left-leaning Guardian. The newspaper also ran its own investigation in

⁶ <http://www.taxresearch.org.uk/>

⁷ <http://www.taxjustice.net/>

early 2009, badged as 'The Tax Gap', in defiance of the aggressive libel action taken by British supermarket Tesco in response to what turned out to be minor errors in a story on the corporation's tax avoidance (May 2008), which the editor argued was intended to intimidate the newspaper from holding corporations to account. The evidence of tax avoidance uncovered by the newspaper was not, however, picked up by other news media in any substantial way, and, other than occasional controversies about politicians' tax affairs, the issue subsided until the emergence of UK Uncut in late 2010.

Although the protesters struggled to stay on the news agenda after the novelty wore off, coverage was initially relatively positive (Birks and Downey 2015). In the lull between UK Uncut's first actions and the newspaper investigation that reignited the issue – 'Secrets of the Tax Avoiders' in the centre-right *Times* in the summer of 2012 – a relatively obscure House of Commons select committee began to take a greater interest.

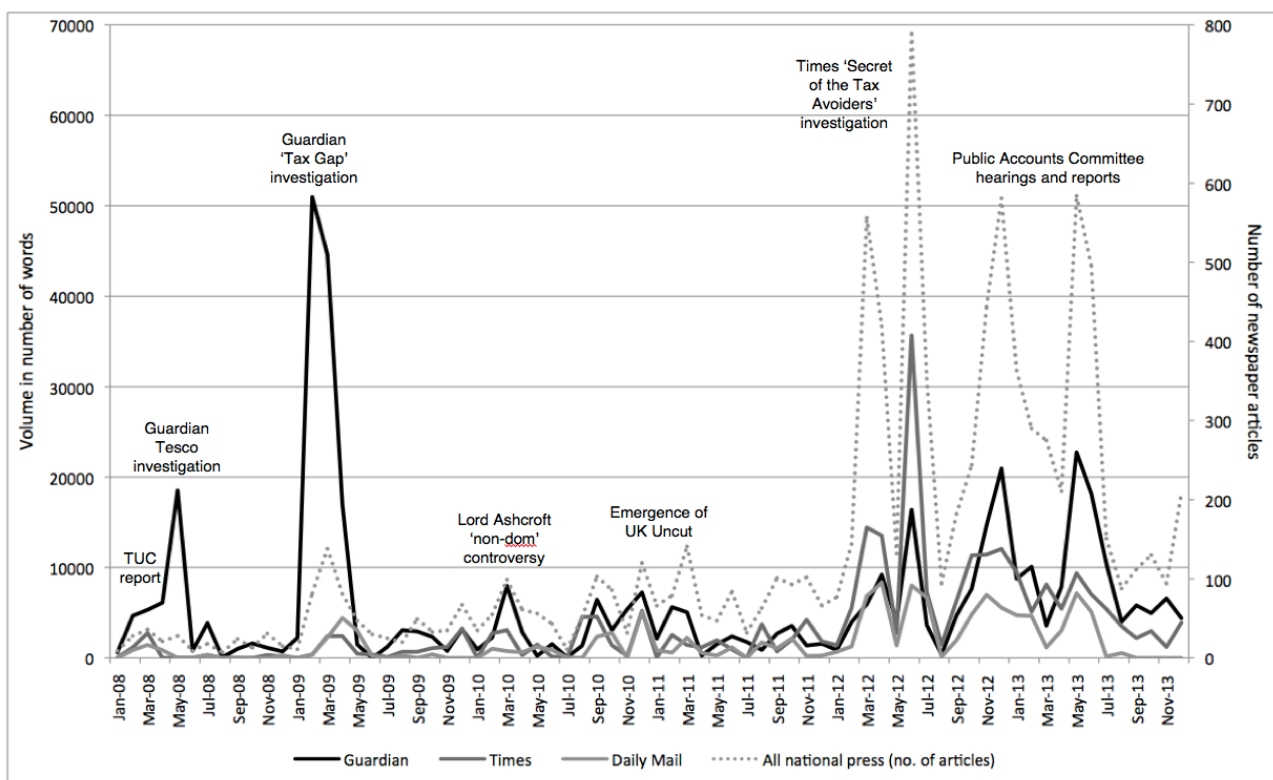


Figure 1. Volume of tax avoidance coverage in sampled newspapers

The role of the Public Accounts Committee (PAC) is to scrutinise the effectiveness of tax administration and accounting⁸, but it had paid little attention to tax avoidance until 2011 when it published three reports, in comparison with one over the previous two years.

⁸ www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/role/

Furthermore, there was a shift in tone towards the end of the year when the committee, then chaired by Labour MP Margaret Hodge, became exasperated by the uncooperative responses of HMRC, thus being forced to 'rely on information in the media to find out about cases that raise concerns' (December 2011).

The emergence of a full-blown controversy was aided by the celebrity angle of the *Times*' investigation into an avoidance scheme used by high profile wealthy individuals, including comedian Jimmy Carr and pop star Gary Barlow, but also by politicians being drawn to comment, notably Prime Minister David Cameron calling Jimmy Carr's tax affairs 'morally wrong' (ITV News 2012). By 2013, however, it was the Public Accounts Committee that was making much of the news on the issue, when they published seven reports on the issue, based on high profile evidence sessions that interrogated chief executives of Google, Starbucks and Amazon on their companies' tax arrangements.

Framing tax avoidance

Unsurprisingly, the bulk of this news coverage (74.2%) was focused on the ineffectiveness of the current tax code and establishing the 'objective' evidence that particular tax arrangements could be labelled avoidance – that unlike intended tax incentives they had no legitimate business purpose, whilst also carefully distinguishing them from outright illegal tax evasion. This was particularly the case in the conservative *Times*, which may have anticipated criticism from readers with business interests, and less so in the tabloid *Daily Mail*. The moral case against tax avoidance was primarily focused, not on the social injustice of tax avoidance at a time of fiscal austerity, but on the compromised interests of 'hypocritical' politicians and senior tax officials (9.6%), and the national interest, typically in conflict with those of footloose multinational corporations (9.4%).

News coverage that made any connection between tax avoidance and austerity was rather less extensive, making up just 2.9% of coverage, but favoured slightly by the *Guardian* (3.7%). A related but distinct moral framing was that of 'fairness to taxpayers' (4.7%), which was more prominent in the conservative newspapers, especially the *Daily Mail* (7.4%). Whereas the concern with austerity related to cuts to universal public services and benefits for those in need, the focus on fairness to taxpayers concerned the interests of those paying in, assuming a more clientalistic rather than public-minded relationship of the citizen to the state, which is

more consistent with neoliberal ideology than the progressive message of UK Uncut. In the next two sections I will take these frames in turn to examine in detail where these arguments originated, which news sources and actors in the public sphere adopted them, and how their presence shifted over time.

The politics of austerity: Tax justice as an alternative to cuts

UK Uncut's overall strategy was to highlight tax avoidance as proof that austerity was not a necessary measure for good stewardship of the economy but a political and ideological choice. As pseudonymous UK Uncut spokesman, Alex Pinkerman wrote in a Guardian comment article, 'Going on the offensive, taking on the tax avoiders, undermines every premise on which the coalition bases its ideological crusade to dismantle the welfare state' (04/12/10). However, they chose not to challenge the argument that it was necessary to rapidly reduce the deficit, which opinion polls suggested was broadly accepted by the public⁹. Instead they argued that the government was choosing to make the poorest in society pay for the crisis, whilst the banks and other corporations were allowed to avoid their obligations. In this, they were echoing Murphy's second report for the TUC (2010: 3), which argued that it was particularly egregious that the bailed-out banks were avoiding tax by 'offsetting the resulting tax losses against their future profits [...and] will not be making any significant contribution to the economy as we struggle to come to terms with the problems they created'.

Although the Guardian associated tax avoidance with public spending cuts from the outset of the coalition government in May 2010, the conservative papers only picked up this angle when UK Uncut introduced it toward the end of 2010. However, this angle fell away quite quickly in the Times and Daily Mail in early 2011, and even in the Guardian by the end of the year, just before the overall volume of coverage of tax avoidance increased dramatically. UK Uncut were, then, briefly successful in connecting tax avoidance with austerity in the conservative newspapers, but by the time it had risen up the news agenda more broadly this impact had largely evaporated.

⁹ Longitudinal polling on austerity by YouGov (2015) suggested that public opinion remained remarkably constant at around 55-50% agreeing that the cuts were necessary and 25-35% deeming them unnecessary, even whilst there were fluctuations on other aspects of austerity.

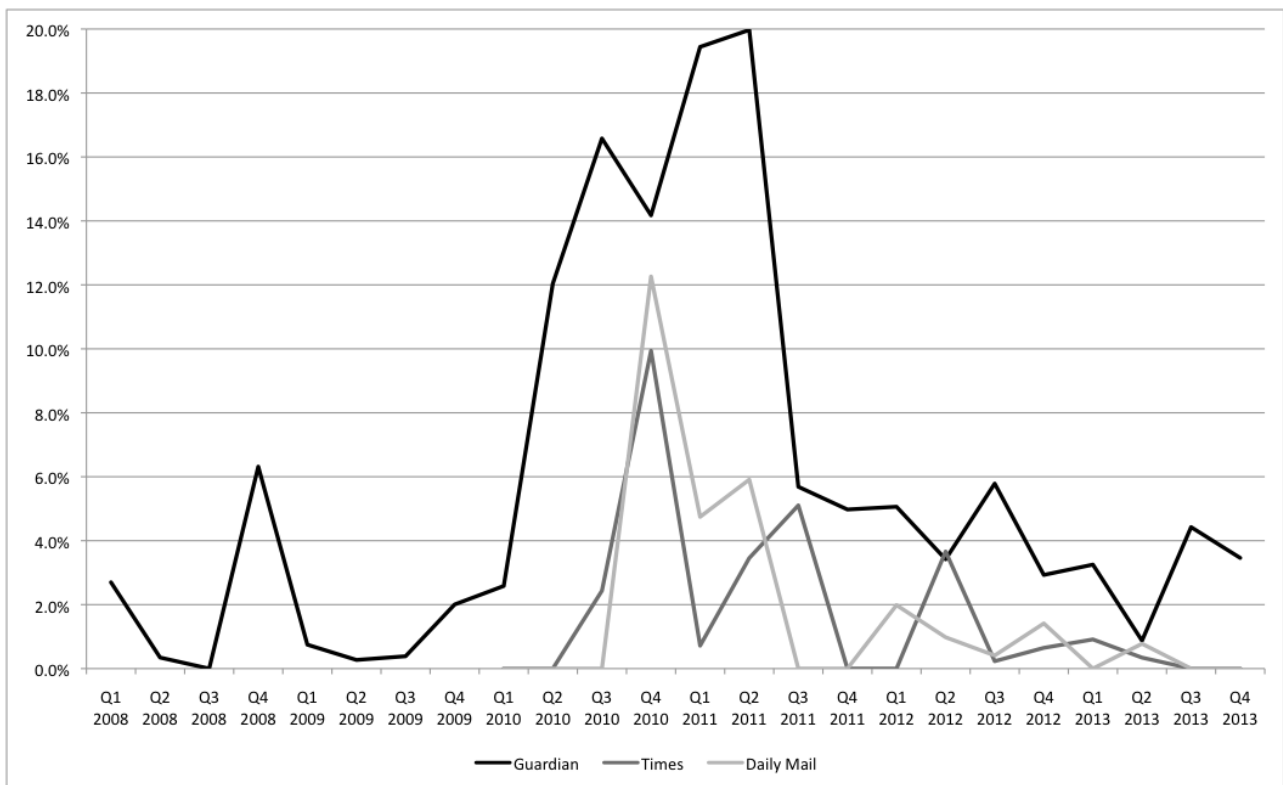


Figure 2. Politics of austerity framing as a proportion of tax avoidance coverage (Times and Daily Mail data from Q1 2010 only – low *n* data omitted)

UK Uncut’s central argument that a crackdown on tax avoidance could be an alternative to cuts only appeared 40 times overall, 29 of which were in the Guardian, and most of which were directly or indirectly attributed to UK Uncut, in quotes such as: ‘If people like Philip Green paid their taxes we would not have to make public spending cuts’ (UK Uncut protester quoted in Daily Mail and Times 06/12/10). Whilst the argument was not challenged, neither was it picked up by other sources (other than a union official in the Times 06/12/10 and in a letter from union leaders praising UK Uncut in the Guardian 10/12/10), and after a brief peak in late 2010, this argument was rarely made, even in the Guardian.

Another angle that recurred on UK Uncut’s website and in early press releases (four times) was that cuts at a time of rampant corporate tax avoidance demonstrated that we are not ‘all in this together’ as the government slogan asserted. Unsurprisingly, this critique had already been made by Guardian columnists (and appeared 15 times overall), but from December 2010 to March 2011 it was mostly attributed to UK Uncut.

The people of this country are being forced to pay for a crisis they did not cause. It gives the lie to the idea that ‘We are all in this together’. The Institute of Fiscal Studies has shown that the cuts will hit the poorest and most vulnerable hardest. And yet

according to Richard Murphy, head of Tax Research LLP, by 2014 the largest corporations will be paying a smaller proportion of their income as tax than the people who clean their floors. (Alex Pinkerman, writing in the Guardian 04/12/10)

In the conservative newspapers, however, especially the Daily Mail, challenges to the soundbite tended not to refer to the unfair impact of the cuts, but accuse politicians of hypocrisy for not personally sharing the pain of 'ordinary' people, or warn ministers of failing 'to show they are living by the same lights' (Stephen Glover, Daily Mail 21/10/10).

In the Times, the slogan was mentioned eight times, half of which referred to politicians' hypocrisy, and just two related to social justice (contributed by then TUC general secretary Brendan Barber and a letter writer). The focus on the politicians' own tax affairs therefore began to obscure the wider argument that the government was favouring the rich and powerful through their policies. Instead, this framing takes austerity as a given, but as a context in which politicians must avoid appearing out of touch or attracting resentment.

It is particularly notable that the Public Accounts Committee made little mention of cuts in their official reports to parliament. Austerity was not mentioned, even as a context for public concern, until April 2012, when it stated that greater revenue collection 'could help with the government's deficit reduction programme', but neither this or a later reference (January 2013) were prominent. Even these references were not picked up in the press sample, and the only mention of austerity (or deficit reduction) by PAC in the sampled newspapers was in an article by chair, Margaret Hodge (Times 25/06/12).

Nonetheless, public opinion does appear to have shifted on the 'fairness' of austerity over the period in which UK Uncut's argument was more prominent. YouGov (2015a) found there was a rapid shift from June 2010 when more thought austerity to be 'fair' (37%) than 'unfair' (33%) – though with 30% 'don't knows' – to a swift reversal and steady rise to 63% thinking it unfair in February 2011. Furthermore, that evaluation has not ebbed away as rapidly as the coverage, only declining gradually from around April 2012 to 50% three years later.

Fairness to taxpayers

The moral framing of opposition to tax avoidance in the conservative newspapers was instead based in a discourse of 'fairness to taxpayers', which appeared more than five times as much

as the politics of austerity in the Daily Mail, though only twice as much in the Times. More significantly, this was the framing that was picked up by politicians. Interestingly, this angle, too, can be traced back to the TUC; General Secretary Brendan Barber's introduction to the 2008 report sought to appeal to a wider public beyond trade union members and the social democratic left:

But we must be clear that this is not just about public services. This is also about tax fairness. [...] You do not have to agree with our support for public services to agree that the tax system is unfair and needs reform. (TUC 2008: 1)

The unions' intuition that the fairness argument was most likely to appeal to a wider public and across the political spectrum seems to have been borne out by the extent to which it was picked up by other sources and the conservative newspapers. Fairness is a rather broad signifier, however, and can be interpreted in a number of different ways.

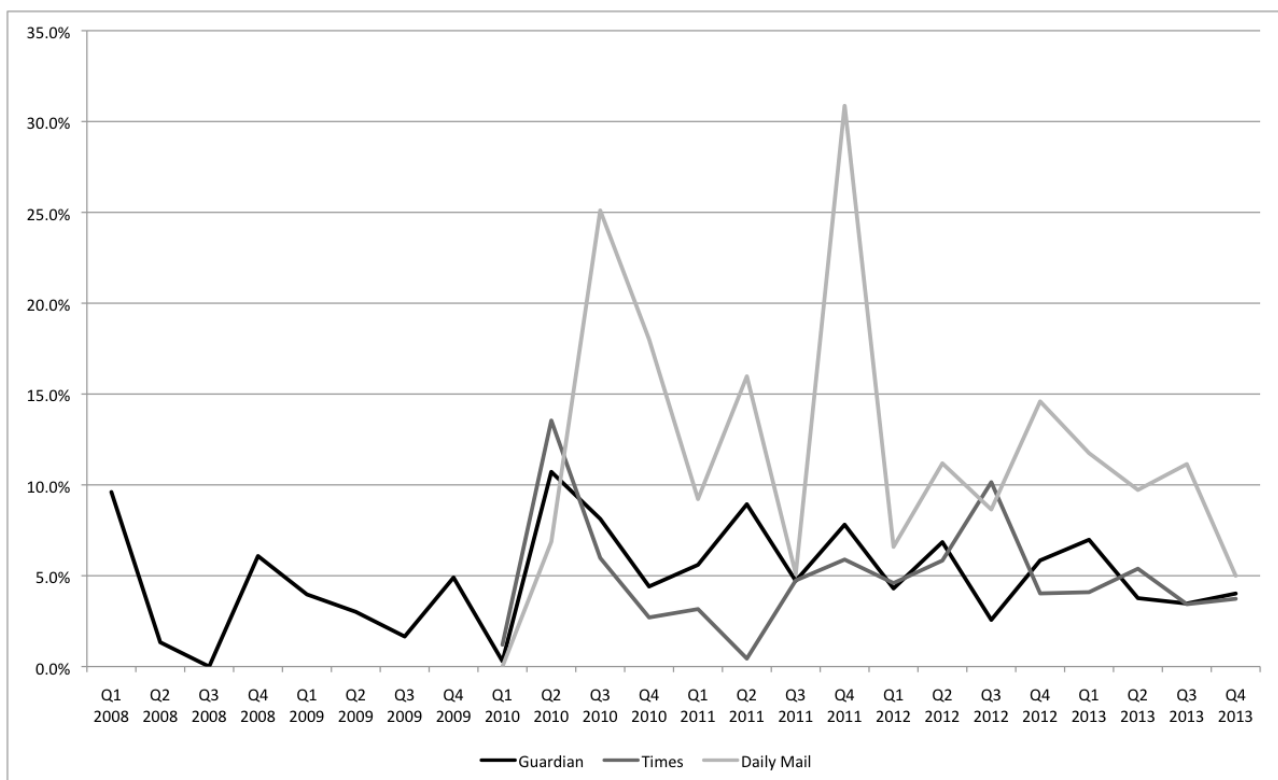


Figure 3. Fairness to taxpayers framing as a proportion of tax avoidance coverage (Times and Daily Mail data from Q1 2010 only – low *n* data omitted)

All three newspapers wrote of 'hardworking taxpayers' left to 'pick up the bill' and 'plug the hole in public finances', with the underlying assumption that a crackdown on tax avoidance

would lower the tax bill for ordinary PAYE earners rather than pay for threatened public services (6.2%), even in the Guardian. In as far as fairness was related to the cuts (4.4%), this was most common in the Times (8.1%), but overwhelmingly in the sense that tax avoidance was not fair in an economic context of austerity rather than the other way around. The Times was particularly concerned with the fairness of the tax system (14.4%, 8.5% overall) because of its argument that taxes should be simplified and flattened, whereas the Guardian argued that the tax system needed to be more progressive. Reference to corporations not paying their 'fair share', or calls for them to be made to do so (14.7%), were most frequently and increasingly attributed to politicians in all three newspapers (70.3% of attributed volume).

The most common framing of fairness, however, was in terms of a comparison with the tax affairs of ordinary individuals and smaller or British businesses. These comparisons were made in terms of an unequal opportunity to avoid tax or unequal treatment by HMRC for non-payment, especially in the Daily Mail and Times, and the absence of a level playing field for business, especially in the Guardian.

Unequal treatment by HMRC

A complaint of unequal treatment by HMRC could be found in a video of the first UK Uncut protest on their website, in a vox pop from a well-spoken elderly lady who pointed out that if she owed as little as £10 HMRC 'would be after' her. Again, this argument did not originate with tax protesters – at the time of their first protest the Daily Mail had already contrasted the Vodafone deal with the errors made by HMRC on PAYE tax codes, with some people facing bills for unpaid tax (16/09/11).

However, the Mail had been initially sceptical about policies framed as a crackdown on tax avoidance under Labour, suspecting that it would disproportionately target 'ordinary taxpayers' and small businesses. Indeed, it had previously criticised the head of HMRC, Dave Hartnett for being overzealous in pursuit of tax avoiders, including scare stories about 'extraordinary' (14/03/08) and 'Big Brother' (04/05/10) new powers, and its interest in the Vodafone story appeared to be an editorial enmity toward Hartnett personally. Nonetheless, it got behind the focus on multinational corporations' tax avoidance in late 2011 with reference to 'sweetheart deals' favouring large, and especially foreign, corporations over 'ordinary' taxpayers and local businesses (20/10/11, 07/01/12), to the extent that this became the most common definition of fairness in the Daily Mail (17.8%).

The Guardian reported this angle even earlier, quoting a ‘senior [tax] inspector’ expressing concern that corporations were getting a better deal than other businesses (06/02/09), and publishing letters to the editor from small business owners. An early concern for low earners in particular (Guardian 02/06/10, 08/11/10) disappeared, however, as political sources replaced HMRC whistleblowers as the source of concern about unequal treatment.

The amplification of the unfair treatment angle, however, was largely driven by political sources, mainly Parliamentary committees. It was the Treasury Select Committee that first questioned Hartnett on controversial deals, including Vodafone and Goldman Sachs, and Labour member Chukka Umunna’s concerns that it would appear to the public that there was ‘one rule for some companies and another for individual taxpayers’ were picked up in both the Guardian and Daily Mail (14/05/11). However, most attention was given to the Public Accounts Committee when it picked up this angle at the end of that year.

The Department is not being even-handed in its treatment of taxpayers. It is unfair that large companies can settle disputes with the advice of professionals at less than the full amount due and that they have been allowed up to 10 years to pay their liabilities, while small businesses and individuals on tax credits are not allowed similar leeway. (PAC report, December 2011)

PAC accounted for about 30% of quotes that used this framing in the Daily Mail and Times, and 15% in the Guardian. It is perhaps inevitable that this would be the committee’s focus however, since their responsibility is to scrutinise the effectiveness of HMRC, not government policy.

Unequal opportunity to avoid tax

A connected definition of unfairness was that ordinary taxpayers on PAYE did not enjoy the same opportunities to avoid tax as wealthy individuals and corporations. Although this was an argument associated with Richard Murphy (24% of attributed volume in the Times, 10% overall), in other instances it was related to an assumption that ‘everyone wants to negotiate their tax down’ (John Mann MP (Lab) quoted in Daily Mail 14/06/12, also Taxpayers Alliance quoted in Daily Mail 11/02/13) and resent those who can get away with it. In fact, polling for the Sunday Times indicates that 63% would not take part in tax avoidance if they had the opportunity to do so, exceeding the 59% who thought it morally unacceptable on the part of others (YouGov 2015b).

This framing was favoured by the Times because it advocated a flatter and less progressive low tax regime, arguing that corporations and wealthy individuals would be less motivated to avoid paying. The newspaper made assertions four times in editorials during the investigation along the lines that:

The British tax system is unfair. It charges the vast majority of people the basic rate of income tax, and expects them to pay. It asks a minority to pay higher rates of tax, and then invites them to avoid it. (Editorial 19/06/12)

It suggested that wealthy people would pay more tax if they were taxed at 'reasonable' levels. Of content that compared corporate tax payment to that of other taxpayers, 61.4% also made reference to the 'complexity' of the tax code, and a similar volume (4,806 words) defended tax avoiders as wealth and jobs creators or tax contributors. Nonetheless, elsewhere, the Times argued that paying tax is a social duty that all should do willingly (17 times), for example, 'It is simply an abnegation of moral responsibility entirely to opt out of collective financing for great personal gain' (21/06/12).

The Public Accounts Committee also addressed unequal opportunities to avoid tax, in connection with unequal treatment by HMRC, expressing concern that 'individuals who can afford private tax advice can declare themselves self-employed and avoid certain tax liabilities, while those on low incomes cannot' (PAC report April 2012). A third of quotes related to this frame in the Times were attributed to PAC reports or members (though not in the other papers), for example, 'If you're rich you get away with tax avoidance, if you're an ordinary person, you pay your fair share' (Margaret Hodge, quoted in Times (03/11/12), which seems to echo the Times' own editorial position very closely. However, unfairness to small businesses was not raised in the Times until the emergence of the 'level playing field' argument in May 2013.

Level playing field for business

Toward the end of the sample period, unfairness in tax contribution between SMEs and multinationals was increasingly framed in more specifically capitalist, and somewhat nationalist, terms. This is related to the other two interpretations of tax fairness, in that since small British businesses have less opportunity to avoid tax than multinational corporations, and get less leeway from HMRC in their tax affairs, there is not a level playing field between them.

Again, the 2010 TUC report made this argument first, before tax avoidance had become a prominent issue.

The result will be the creation of an uneven playing field where large business will be favoured over small at a time when the reverse is needed, firstly to ensure big business pays its fair contributions for the benefits it receives from the UK government and economy and secondly to ensure that small business is competitive as it creates significantly more employment in the UK than do larger enterprises. (TUC 2010: 3)

Here a former chartered accountant (Murphy) sets out an economic case for dealing with tax avoidance in the interests of (small) business, and yet the conservative newspapers were slow to adopt this angle. It may be significant that UK Uncut, though drawing extensively on Murphy's work, did not pick up and amplify this particular angle.

Nonetheless, this framing did eventually appear in the Guardian and Daily Mail in March 2011 when the government closed the Channel Islands VAT loophole (used by Amazon and Tesco Online), and in the Times in February 2012, when politicians adopted the argument more generally (a third of which was PAC, the rest government sources). Surprisingly, Richard Murphy supplied most of the early quotes in the Daily Mail. Equally unexpectedly, in the Guardian corporate sources dominated from the outset (around half of quoted volume, though mostly John Lewis, a cooperative partnership seen on the left as the acceptable face of capitalism) and the paper paid disproportionate attention to this angle – perhaps, like UK Uncut, attempting to reach out beyond its own left-liberal readership.

It was also picked up fairly enthusiastically by the Daily Mail, which reinterpreted it through its own nationalist lens. In particular, the footloose multinationals brought before Public Accounts Committee hearings in 2013 were framed as a threat to 'the high street', for instance, blaming Amazon for 'helping to drive firms like Comet, Jessops and HMV to the wall' (Alex Brummer 15/01/13). Alex Brummer, the paper's City Editor, particularly frequently framed such 'unfairness' in terms of national interest. He set the tone early on with his criticism of Kraft moving the newly acquired Cadbury business to Switzerland: 'Why should hard-working, taxpaying Britons suffer as a result of foreign companies' widespread deceptions and tax avoidance scams?' (06/12/10), fitting criticism of tax avoidance with the newspaper's editorial line, yet framing 'wealth flight' as unacceptable not inevitable. This

represents a social conservative challenge to neoliberalism in the form of globalisation, rather than UK Uncut's social democratic challenge to market power and social injustice.

Discussion and conclusion

Tax avoidance clearly had more potential as an issue that appeals across left and right than austerity, so it was a logical strategy for UK Uncut to try to appeal to a mainstream public by hitching their progressive campaign to a wagon that defined 'fairness' in a more malleable way. It is significant that the key arguments were present in the public sphere some time before UK Uncut raised their profile, suggesting that the protesters were seen as less politically partisan and more authentically representative of broad public anger than the trade unions.

A UK Uncut spokesman claimed to have therefore 'placed something as mundane as tax as an emerging battleground in UK politics, and used it to provide a serious challenge to the coalition's narrative about the necessity and fairness of the cuts' (Daniel Garvin, quoted in Guardian 11/02/11). However, it is clear that the two issues were not successfully bound together discursively, and austerity barely figured in debate about tax avoidance once it was picked up by other actors in the public sphere on the other side of the 'sluice gate'. Whilst UK Uncut attempted to give a 'striking and resonant thematization of the problem' of cuts through the performative aspects of their protest, and although their use of spectacle got them noticed, the substance of the symbolic message was barely mentioned in news coverage.

One reason for this is structural, in that the actors in the public sphere compelled to pick up the issue of tax avoidance within the political core of the public sphere were least likely to acknowledge the political use of tax avoidance as a challenge to the discourse of austerity, namely the Public Accounts Committee and government ministers and other politicians. PAC is a cross-party committee with no remit to criticize government policy, and as such was bound to appeal to the most widely acceptable reasons for dealing more forcefully with tax avoidance, which mitigates against advocating it as an alternative to austerity. This framing allowed the issue to be picked up by government ministers, including the Prime Minister and Chancellor, without it undermining their austerity agenda. This demonstrates that peripheral actors have little control over their message once it breaches the 'sluice gates'.

A second, related reason for austerity subsiding as part of the debate on tax revenue is discursive. Whilst UK Uncut were concerned with the 'unfairness' (or social injustice) of making the poor pay disproportionately, through lost benefits, for a policy of paying down the deficit, conservative media and politicians transformed it into the 'unfairness' of middle class earners paying a higher proportion in tax than higher earners and corporations. In the former the moral claim is unconditional, whereas in the latter it is limited to the 'hardworking taxpayer', which is a more instrumental and clientalistic sense of fairness, and essentially neoliberal. It feeds into the notion, raised by Mirowski, that only those with 'skin in the game' have the moral legitimacy to question tax and spend policy. In particular, this makes some assumptions about public opinion that are not borne out by polling (as flawed as that is as a measure) that they do not disapprove of tax avoidance per se, as a rationally self-interested act, but only the perception that other people are taking advantage of opportunities to do so that they don't share. Indeed journalists in the UK and US routinely assume publics to be politically reactive and instrumental with little basis (Lewis et al 2005).

Nevertheless, protesters aiming at mainstream media support must appeal to journalists' assumptions, and even social movements' use of 'individualised' social media to challenge mainstream media has been argued to have contributed to the shift toward neoliberal consumer individualism in media content (Hallin 2008). Hallin argues that social movements throughout Western Europe and North America from the 1960s onwards contributed to anti-elitist populism by challenging authorities and institutions from the left as well as the right.

'The very fact that new social movements had to resort to the language of consumer rights to challenge hierarchies of power could be said to reflect the already growing hegemony of consumer culture as they emerged [...] Neoliberalism, moreover, has been very effective in creating political ideologies that can co-opt and incorporate rhetorics of empowerment and liberation and popular critiques of authority into legitimization of the market' (Hallin 2008: 52)

Indeed, the Daily Mail used taxpayer anger to attack public authorities such as politicians, the head of HMRC and the BBC, and the Times used it to call for lower and flatter taxes. So, rather than incorporating a progressive message into the dominant rhetoric of neoliberal individualism, as advocated by Bakhtinian scholars such as Hirschkop (2004), UK Uncut's efforts to appeal beyond the activist left may have strengthened the underlying neoliberal sense of the individual's relationship with the state as an instrumental (consumerist) exchange of taxation for services, rather than a collective responsibility to society.

On the other hand, there was a challenge to neoliberalism in that the conservative newspapers made some calls for constraints on the market. These were predominantly nationalist in form, however, focusing anger on foreign-based multinational corporations, so that critique was connected with growing discontent with globalisation that has found its most powerful expression through right-wing populism. Blame for social and economic conditions have therefore been diverted from the austerity policies of domestic governments in a manner that chimes with the rising right-wing populism across Europe (Mouffe 2002). European anti-austerity movements may similarly struggle to smuggle progressive messages within dominant narratives of fairness, even at times of crisis, if the institutional core is inclined to co-opt it into a neoliberal or right-wing populist ideology.

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