

# In it together? A study of transnational activism on the Financial Transaction Tax

COORDINATING ADVOCACY ACROSS BORDERS

BENJAMIN BERTELSEN

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## Abstract

I make two arguments in this thesis. First, plenty of scholars have sought to explain how normative actors in international relations (IR) changes national political behaviour through different strategies, yet few have reversed the arrow of causality and asked what national institutional environments do to the normative actors themselves (Risse, 2012). I argue that factors linked to national institutional contexts affect how domestic networks “do” advocacy. Secondly, rarely have scholars asked how transnational coordination takes place between networked NGOs when considering their ‘domesticated’ strategies and practices (Stroup, 2012). Despite varied national advocacy approaches and degrees of salience on the complex case studied, I argue, these approaches can co-align and functional coordination can be achieved in a transnational setting, if issue attributes are permissive.

I conduct a comparative study of campaigns for the financial transaction tax (FTT) in Britain, Germany and France. Based on interviews and secondary sources, my findings demonstrate that variation in advocacy approaches can be explained on three indicators related to the domestic institutional context; the domestic NGO-environment, characteristics of NGO-government relations and the presence of normative entrepreneurs. Together these factors suggest variations in the political opportunities (i.e. access) offered for activists. Interviews with relevant campaigners and advocates further implied that the coordination taking place among civil society can best be conceptualized as a transnational advocacy network (TAN) (Keck and Sikkink, 1999). In the TAN I find contentions within and across networks as a product of national differences and conflictual organizational interests and identities. However, actors reveal motivations for further collaboration in part through; *i*) the value-added provided by exchanging information with likeminded advocates; *ii*) together with trust and experience in the network. My discussion points to actors implicitly are motivated for further collaboration by another two reasons. Clever framing of issue attributes, as conceptualized by Keck and Sikkink (1999), to *iii*) ensure the issue frame organizationally ‘fit’ actors identity and interests in the networks, and assists to *iv*) dampen critique by heightening the emotional valence (Cox and Béland, 2013) of the idea of an FTT.

The present study therefore shows national institutional context varies and matters, even in single-issue advocacy campaigns in relatively similar neighbouring European countries. Differences can be overcome when both tangible motivations for actors are in place (e.g. value-added and trust/experience in the TAN) together with issue attributes (e.g. that enable ‘fit’ and increase the emotional valence of the issue).

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# Introduction

Over a period of about 30 years the European political campaign for a taxation on financial assets has gone from a fringe idea on the very left of the political spectrum, to a widely accepted, feasible, solution to several linked challenges in the nexus of international financial regulation, taxation and innovative sources for development. A band of non-governmental organizations (NGOs) has formed the forefront of the civil society advocacy efforts, promoting an international agreement for a financial transaction tax (FTT). The efforts were initially led by *War-on-Want* (UK), *Stamp-out-Poverty* (UK), *ATTAC* (France/Germany), *11.11.11* (Belgium), *Champagna per la Rifoma del Banco Mondiale* (Italy) and *World Economy, Ecology and Development* (German), and since joined by *Oxfam* (UK) and a by major French global health NGOs to achieve an agreement. The stakes are high. Since the idea resurfaced in Europe and elsewhere post-financial crisis, 10 EU member states are negotiating an FTT under the enhanced cooperation procedure (ECP) with the potential to generate enormous funds. More specifically, between 30 to 35 billion Euros on a yearly basis (Commission, 2013), which can be directed towards shoring up national deficits, increasing public spending and/or securing funds for official development aid (ODA). An ECP-wide agreement would be the first coordinated effort among sovereign states and by far the most ambitious in both scale and scope (IMF, 2011), setting precedent for more European member states to opt in. Since its beginnings in 2009, civil society actors have faced down the power of the financial lobby, had to overcome negative perceptions of its financial knowledge acumen, and had to convince political leaders “throwing sand in the wheels” of global financial markets would indeed be worthwhile – refuting a key pillar in the neo-liberal economic doctrine. Yet civil society has experienced tangible victories as France and Italy has enacted their own FTTs. Meanwhile, an ECP-wide agreement has been postponed repeatedly to the frustration of activists.

For academia, the case for an FTT is interesting because agreement on an FTT requires multilateral agreement from a number of European member states, but it does so in a context where the role of European political institutions is minimal because the FTT is formally part of the ECP and therefore not part of the formal European policy process. In other words, the case is unique for studying European advocacy. More so, the case is unique in the sense that numerous NGOs in all three countries compared in this study enacted a public campaign on the FTT, a complex economic issue with many references to other political areas, as part of their advocacy efforts. In combination, the public campaigns and advocacy efforts have to a higher degree taken place in a national context than within the EU system. Furthermore, the domestic advocacy networks have varied considerably too. It is therefore interesting to compare and analyse what has influenced how they organize and “do” advocacy, and not the least what this has meant for coordinating collaborative action transnationally.

## How does this research fit in the International Business and Politics (IBP) program?

This study applies to the content and purpose of the IBP program on a host of parameters. It should be evident the theme itself is very much in the intersection or at least have implications for businesses and political players. Besides, this thesis also intersects with notable scholarly traditions covered during the

authors' studies, notably on transnational advocacy, comparative political economy and to some respects on organizational theory<sup>1</sup>.

## Terminology

*Access* is defined as the degree of admission into domestic and European governmental institutions. I have lent inspiration from Eising (2009) who uses the term in studies of lobbying as the “frequency of contact between interest organizations and EU institutions” (p. 131). Here, access covers frequency of contact with national governmental institutions too.

*Advocacy* in this research is collective action to pursue goals actors deem in the wider public interest (Price, 2003). It's also a general term used by practitioners to provide an umbrella term to describe the political actions they take to change policy or practice amongst governments, international organizations (IOs) or corporations. It can both relate to strategies of lobbying public officials (inside-strategies) or public policy, op-eds, twitter-storms, street protest or other activities outside of the targeted institutions (outside strategies). Advocacy may also take other categorizations, such a defensive, proactive, reactionary or anticipatory (Oliver and Holzinger, 2008), or as politics of action; symbolic, accountability, leverage or information (Keck and Sikkink, 1998). Within economic and financial policy matters of high technical character, advocacy may to a higher degree also include practices relying on expert statements or exchange of usable information for policymakers (Bouwen, 2002). In this sense the term inhibits a palette of practices normative actors undertake to reach their goals.

*Approach* or *advocacy approach*, denotes strategies and, to a lesser degree, practices of domestic advocacy as undertaken while networks have campaigned for an FTT (in more recent times, i.e. around the time when the issue was raised globally on the G20 in 2009). As there are differences within-networks *advocacy approach* refers not only to *overall* strategies for pressuring as an entire domestic network. It also relates to the variation in practices that exists and which can be explained by factors that are not directly related to unique organizational features, but are more widely observable among civil society actors on a national-level in either France, Germany or the UK.

*Coordination* is referred to as the joint planning of collective action and the creation of instances for cross-spatial collaboration. For instance, this can be coordination of a unified effort to asserting pressure on leaders from one or more countries or coordination on a specified message targeting a powerful actor.

*Domestic advocacy networks* in this thesis refers to those actors who are engaged with the FTT in their national networks. These do not stand in contrast to transnational advocacy networks. They are national and international at the same time (Keck and Sikkink, 1998), but only some actors that participate as part of the domestic advocacy network will coordinate and densely exchange information with allies from other countries. Most domestic advocacy networks will consist of both national actors and international actors. But all actors part of the domestic advocacy networks is geographically placed within the country. They are

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<sup>1</sup> For more, please see the Literature Review

assumed to be governed by national laws, receive most of their funding and support from nationally based donors and activists, they are assumed to develop strategies according to the national political opportunities offered and are shaped by social norms reflective of the country they are placed in (Stroup, 2012).

*Domestic institutional context* refers to the incentives, constraints and social norms that are part of the national environment in which activists geographically reside. It also refers to the nature of interaction between civil society and national institutions, and the resources put available to NGOs and similar actors doing both advocacy and development work (Stroup, 2012). In this sense the domestic institutional context consists of both material and normative types of pressures which has an isomorphic effect (DiMaggio and Powell, 1983) on activists and creates distinct national variations.

*Network governance* refers to the rules and formalities in advocacy networks that shape how agendas are set, decisions are made and how enforcement is ensured, insofar these are commonly accepted and adhered to.

*Transnational advocacy network (TAN)*. I refer to these in the same manner as Keck and Sikkink (1998) as an entity that “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” (p. 89). At times advocates themselves have referred to the TAN as the ‘European coalition’ or just ‘coalition’. One can in this respect contend that coalition is a more coherent organization than a network is that infer a ‘higher level of commitment’ (Yanacopulos, 2005) amongst its members than a TAN does, and ‘creating new value together’ rather than merely ‘exchanging information’ (Egan, 1995 in Yanacopulos, 2005). In this author’s opinion the definitions are overlapping as TANs also ‘create’ information (Keck and Sikkink, 1998). Therefore, TAN is used throughout this research project.



# Literature Review

Outside the study of NGOs in IR, scholars have sought to explain why domestic institutional factors affects and reinforces unique features amongst national industries and businesses despite their increasingly globalized nature (Katzenstein, 1978; Hall and Soskice, 2001). And likewise, much efforts have been done to understand the strategies NGOs pursue to invoke political change (Price, 2003; Florini, 1999; Khagram, Riker and Sikkink, 2002). Linking these fields of study has been less prevalent however. Perhaps, the underlying assumption that international NGOs are global by nature has put domestic institutional factors in the background, and instead directed attention to the convergence of strategies, practices and goals of NGOs to the forefront.

When scholars have provided typologies or categorizations for various types of NGOs, this has often been descriptive studies that has taken outset other elements than national origin. For instance, depending on what issue advocates see as opportune to campaign on civil society actors may pursue organizational structures characterized as corporate partnerships, federations or membership associations (Young et al., 1999) which again affect their advocacy strategies. Others have hypothesized if NGOs strategies are adversarial or collaborate, and whether their time horizon is long or short, as determining for which organizational form NGOs are prone to take (Brown et al., 2007). Other studies focus as well on organizational structure and strategy of the NGO sector with a view to organizational complexity in the light of globalization (Anheier and Themundo, 2002, see also Ramia, 2003 and Leipold, 2000).

As mentioned, the literature has suggested different motivation for why transnational advocacy is promoting isomorphism. These can generally be grouped into three schools. First, the 'world culture school' (Finnemore, 1996) can be perceived as a convergence driver. This approach argues an expansion of world culture is taking place, driven by Western enlightenment principles, for which international NGOs act as an intermediate driver between these ideals and new ways operation that reflect these ideals in developing countries where they operate. Finnemore and Sikkink (1998) theory of norm emergence is one such example of NGOs playing a determining role in the expansion of norms in a world that becomes increasingly integrated; in the line of sociological institutional perspective seeing norms as influencing organizational choices. NGOs are assumed part of the global continuing integration which pushes norms upon them, and also makes them more alike in terms of increasing their formalization and professionalization, create new governance structures. Having globalization alter both how NGOs do and think about their work (Smith, 2005).

A variation of this approach comes from Hopgood (2008) that describe increasing professionalization as a continuing process in international NGOs, one that also remains inspired by viewing what other have done and copying 'best practices'. Similarly, Barnett (2005) argues the advocacy and humanitarian sector has become a 'institutionalized field' with standardized codes, conducts, accountability mechanisms, evaluations and increasingly calculating their consequences of action.

Secondly, a line of scholarship content humanitarian and advocacy NGOs exists in a fundamentally dysfunctional sector plagued by high competition and perverse incentives, leading a 'scramble' for organizational survival (Ron and Cooley, 2002). This environment subsequently shapes the emergence, objectives and strategies of NGOs (Sell and Prakash, 2004). Therein proclaiming that NGOs may not objectively seek towards those political opportunities that are offered in front of them, no matter whether domestically or internationally, because other instrumental goals are present for them too. For instance, Bob (2002) points to the sometimes perverse incentives created by contractual relations, incomplete information, transaction costs and property rights that are part of the aid, advocacy and development sector causing suboptimal outcomes. Ron et al. (2005) show the media-bandwagon or 'CNN effect' is another factor that causing NGOs to disproportionally focus on the 'hot issues' to gain attention and draw in donor funding, when there are more pressing issues, implicitly shaping their goals. Prakash and Johnson (2007) sums up what we may call the instrumental or organizational approaches to NGO work (Bob, 2005; Ron and Cooley, 2002) and claims more generally that the aid and advocacy sector suffer from a 'collective action problem' as part of their nature of working together. Not just in terms of how resources are distributed (as some of scholars listed above hint to) but also in terms of internal accountability, their ability to create results in relations to their peers and in attaining their niche within the advocacy sector.

A third type of isomorphism relates to advocacy in the EU. Since the mid-1990ies scholars have been interested in how normative actors situate themselves between member states and the EU system<sup>2</sup>. There seem to be broad acknowledgement that civil society advocates that transfer to the European system adapt to the new institutional environment (Marks and McAdams, 1996). Often characterized by fewer political protest supplanted by smaller but more newsworthy actions, while building legal, technical and scientific competencies. A 'Europeanization' takes place to adapt and interact with the European institutional structure (Della-Porta, 2009 in Ruzza, 2011). Others point to EUs complex governance patters, emphasis of technical knowledge and extensive modes of consultations foster a need for activists to coordinate in 'movement advocacy coalitions' (Ruzza, 2011) as a way of activists to organize in umbrella-like more or less formal ways but with the autonomy of the member intact. Tarrow (2001) argues the EU system' insistence on technical know-how and complex processes favours some type of normative actors who are able to manoeuvre in this space rather than others. Equally, Marks and McAdams (1999) claim that Brussels is more open to conventional lobbying rather than contentious and disruptive actions.

Scholars interested in European advocacy have also been the most active analysing when actors move between the levels of government. Yet in this work, too, the differences have remained between doing advocacy and campaigning in the European system or in member states. Not between-member states. Scholars have often viewed domestic versus European political space as a question for where civil society can exploit the most favourable political opportunity structures, or 'venues', also in a European setting (Baumgartner and Jones, 1993). In such, Della Porta and Kriesi (1999) has noted, perhaps not shockingly,

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<sup>2</sup> Albeit Brussels does not play a central part of the FTT compared to other policy areas, the FTT was part of the EU policy process until unanimous agreement could not be obtained and the ECP began in 2011. See Contextual Presentation for more

that social movements are more likely to make their claims in Brussels when the political opportunities there are more favourable than those in their domestic environment. This follows a generally accepted logic that actors target institutions based on their relative probability of achieving change and the impact of that change (Risse-Kappen, 1995). But there is broad acknowledgement that the impact varies a lot in Brussels depending on policy area.

The theoretical implications of the convergence literature assist to explain different processes for the same outcome – higher degrees of similarity amongst NGOs. Comparably there is little research on the effects of national institutional context for why NGOs choose particular practices. A few stand out however. Relatedly for the European setting for this study Marks and McAdam (1996) argues the ability for domestic claimants to be successful in the EU is partly a product of their ability to remain ‘unconstrained’ by historically ‘inherited institutions and ideologies’ from their home state and adapt to the EU institutional environment. This lends credence to the notion that normative actors are generally closer tied to national political opportunities than EU political opportunities more generally (Tarrow, 1994).

Besides studies directly curious about advocacy in the space between EU and its member states; Smilie and Helmich (1999) authors a report which assesses two dozens of countries to provide input to the importance of government-NGO relations and evaluates each (in brief) on different parameters. Tvedt (1998) finds major donor countries exert a powerful force in the social systems of international NGOs. And more recently, scholars have argued non-profit and civil organizations place of origin assist to form organizational norms and practices, for which they take with them and project onto other institutional settings when working internationally (Hammack and Heydemann, 2009).

There is thus comparably little attention oriented towards the role of national institutional environment for civil society advocacy strategies and practices. A notable exception, which has lent inspiration to this study too, is Sarah Stroup (2012) who systematically compares ‘varieties of activism’. An implication hereof is NGOs ability to collaborate transnationally. Relatedly, Johnson and Prakash (2007) claim that scholars by large have assumed that people would come together and ‘somehow’ manage to coordinate and sustain pressure without implicitly or explicitly acknowledging the structures and organizational rules required for such collective action. Scholars accept activist may be driven by a range of factors besides working for the public good, but largely remain blind to why NGOs choose particular practices, what role national origin plays herein, and how it plays out when pressure needs to be sustained with other NGOs.

Finally, to the authors knowledge, there has been no papers published that has analysed and compared advocacy activities in countries part of the FTT. Others have provided, mostly descriptive, accounts of what activities has taken place and the developments that have transgressed while activists have campaigned on the FTT. Wahl (2015) provides such an account pointing to how timing is crucial for campaigns. He praises the combined efforts by civil society as “a great success by now” and attributes this to the movement building, alliances and mobilization of actors. Schulmeister (2015) notes the opposing interests that has been a part of the European debate, notably with the counter-pressure that has come from financial institutions. He describes the ‘struggle’ towards a FTT has been fought on two premises, one technical ‘battlefield’ of

universities, research institutes, think tanks, IOs; and the other a political and public 'battlefield' between parties, NGOs, governments and financial sector interest groups.

# Methodology

## Purpose of Research and Research Question

While most studies of international NGOs are either in-depth descriptive case studies or broad generalizations about the NGO community (Prakash and Johnson, 2007), the systematic comparison undertaken here between France, Germany and Britain provides new insight into how NGO networks are affected by their national environment. This is done by analysing the country differences in national NGO networks in a comparative exploratory case study. While the national networks studied in the three countries chosen are the largest engaged with the FTT, they vary considerable in their historical origin, national environment and political opportunities they are offered domestically. It is therefore interesting to investigate whether this and other factors has an effect for how they organize for effective advocacy. And subsequently how various domestic approaches to advocacy on the FTT is managed in the wider transnational network. In so, the comparative political approach taken to understand national differences provides new insight into the organization of international advocacy in a complex policy area transcending taxation, innovative finance for development, financial regulation and transparency – the FTT.

In this way this thesis follows Risse's (2012) call for students of international civil society to stop focusing on how these actors shape state policy and institutions, and instead 'reverse the arrow of causality' to study how national environments and state-level processes affects activism. Therefore, the following research question has been developed with respect to the case at hand, the FTT, and the theoretical concepts from Stroup (2012), Keck and Sikkink (1998) a few other scholars I remain inspired by, I ask broadly, and note the FTT entails several issues in itself:

*How do domestic advocacy networks coordinate transnational activism on complex issues?*

## Method

According to Moses and Knutsen (2007) one useful way to think the relationship between method and methodology is to consider methods as problem-specific techniques, 'tools', and methodologies as 'well-equipped toolboxes'. This section specifies the 'tool' used, *the explorative comparative case study*, to answer the research question posed, then elaborate on how this thesis attempt mitigate potential pitfalls of the comparative approach. Evidently from the literature review the comparative approach has together with the case study been workhorse methods for scholars studying NGOs (see Young et al., 1999; Brown et al., 2011). In many ways this is a reasonable response to researching a field where the impact from activism can be hazy and hard to quantify.

NGO studies largely suffer from a returning difficulty of the comparative method – namely, whether cases selected are truly comparable. The underlying logic here is, if two cases are exactly alike on all parameters, the differences in their respective outcomes must be attributed to the single variable that stands out as different in each of the cases. Unsurprisingly, specifying NGOs that are identical in all but one aspect is practically impossible as there will be a series of intervening variables causing a high diversity between

NGOs (e.g. history, founders' interests, political culture, international crises, etc.) This complexity makes it harder to identify the independent variable causing outcomes to be different from case to case. Furthermore, with qualitative cases it is hard to account for interaction effects between variables. This casual complexity, what Ragin (1987 in Levy, 2008) has deemed 'multiple conjectural causation', suggests the multiple attributes in a comparative case design can lead to spurious inferences if one is not careful to identify within-case processes (Levy, 2008).

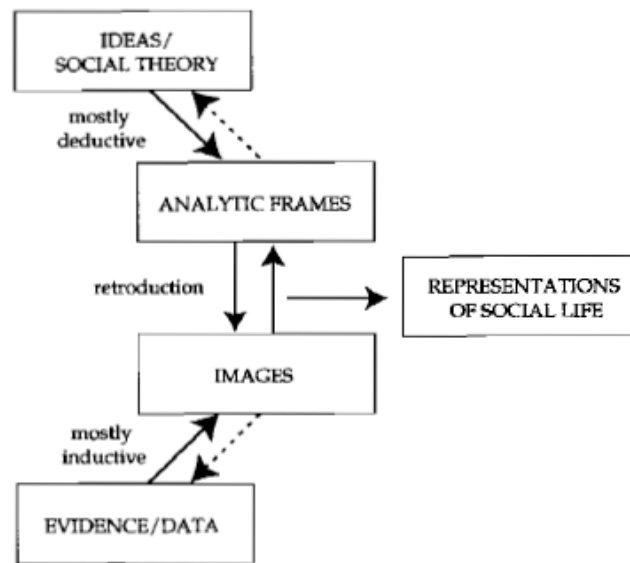
More so, there is a risk of sampling bias. Although cases are chosen based on their ability to be compared if there is a large sum of possible cases, how can we check the cases chosen for comparison yield inferences that are representative for the entire group? At worst, scholars may have a tendency to choose cases that display a tendency to match the initial hypothesis (Moses and Knutsen, 2007). In other words, are the NGO networks chosen for this study in France, England and Germany representative of all FTT-related advocacy? Are they representative for single-issue European tax/finance/development-related advocacy more generally? And finally, scholars using a comparative approach may be prone to over-determination. The tendency to generalize on inferences when it is not called for because of too little evidence. We would tend to assume, that if a causal relationship has been established between a certain number of observations, saying something about the spread of the phenomena outside the cases studied would require more observations (Moses and Knutsen, 2007). In such, there may be common features of advocacy that is evident in *all* national networks that I research, but how can we know these particular phenomena are present *outside* domestic networks campaigning on the FTT?

### Case selection

To mitigate these issues, and in light of the space and time awarded for a dissertation, this research project investigates domestic advocacy networks that have a narrower focus for their activism than most comparative studies in international politics. In opposition to human rights and humanitarian NGOs that take a palette of issues from prisoners' treatment, free speech to rights-based development assistance (the empirical material for Stroup (2012)). The NGO networks I include in France, Germany and England are by nature comparable to a higher degree because they are all single-issue networks thus *increasing comparability* and lessening the damage of additional and interacting variables. Common for my cases is they have the implementation of a European and eventually global FTT at the heart of their mission, making them more similar and less prone to variations. Admittedly, even organisations and networks campaigning on single-issues may take very different approaches, but *ceteris paribus* we should see less diversity than with networks that are active on a range of humanitarian or human rights issues. The trade-off I face come with the lesser ability to generalize my findings beyond cases that are narrowly focused on one or few issues.

Yet, in contrast to Stroup, this study does not treat comparisons between NGO (networks) in an experimental sense with a fascination towards identifying causal relationships between independent and dependent variables. Opposed to the positivist ideal I do not compare cases with an aim to establish a causal

Figure 1: A simple model of social research. Adopted from Ragin (2011)



relationship of what determines behaviour in domestic NGO networks or test those independent variables identified by Stroup (2012). Generally, I am more precautionary with identifying patterns and general rules for understanding how advocacy takes place in a transnational setting, in this sense my goal is less ambitious than that of Stroup (and the other authors I am inspired by). In this way, this research project is *explorative* by nature and uses multiple case studies not in a strictly comparative design but rather adhering to a *comparative perspective* (Levy, 2008).

## Research Design

According to De Vaus (2001, p. 9) the function of a research design is to “ensure that the evidence obtained enables us to answer the initial question as unambiguously as possible.” In the early phase, conversations with my supervisor and two initial interviews assisted to explore research puzzles the intersection of tax justice, finance and development related advocacy. At the same, the author began this study with a limited knowledge within the field of transnational activism and NGO environments in Germany, France and Britain.

From the beginning the research undertaken for this thesis has therefore been a ‘dialogue of ideas and evidence’ (Ragin, 2011, p.56). In other words, the literature review and subsequent theories I enable have provided the author with some ideas of how to understand the social phenomena this thesis is trying to describe, but at the same time I have attained more and more detailed evidence that has extended and revised those theories I lean upon as I have gone along. Therefore, the research process has neither been completely deductive or inductively driven. The ‘dialogue’ between ideas and evidence during the research process is not unique to this project, but it has been accentuated by the authors little previous knowledge of advocacy on financial, taxation and development issues. To accommodate for this fact, I follow a *retrospective* research design that is playful in the way that it lets both established ideas of transnational activism and newfound evidence interact in the research process (Ragin, 2011). Figure 1 illustrates this relationship.

In this light, it is evident the research method is qualitative by nature because the analysis is founded on the evidence provided through interviews<sup>3</sup>. The research philosophy guiding these interviews is dual between thinking I can and should measure and describe social reality as is (positivist) versus one can't and should not (interpretivist) (Abbott, 2004). I both align myself with *interpretivism*, meaning the interviews seek to explore the underlying subjective meanings interviewees express in their statements. Answer to interview questions that require further interpretation from the author as statements must be understood in their social context. Yet in some instances I regard the information provided by interviewees as truthful by nature and legible without further interpretation; to analyse advocacy approach some phenomena require me to accept statements as is, (for instance there are some *real* material or legal pressures facing NGOs differently depending on country of origin), interviews can in this sense present itself as part of social research that allows for depicting social reality in a *positivist* sense.<sup>4</sup> More generally, the research project aligns itself within a 'semantic research paradigm' (Abbott, 2004), meaning it is an explicit goal to simplify complex social phenomena through language, in part by grouping and searching for patterns in evidence, to present findings in a comprehensible way for which readers can understand and relate to the issue that is researched.

To recap, a literature review set the stage for the study and helped to identify two theories that informed the conceptual framework, which is constructed to guide the research process in a two-step design. Therefrom comes the analytical frames for understanding European advocacy on the FTT. The research question asks *how* domestic NGOs coordinate for advocacy, therefore the study requires evidence from NGOs doing advocacy on the national and European level. Determining these actors and posing them relevant questions thus aims to obtain the relevant evidence, together with secondary evidence, helps answering the research question "in a convincing way" (De Vaus, 2001), and has developed images as enough evidence has been compiled.

## Scope and Delimitations

It is important to stress this thesis does not analyse NGO work or social movement activity through an EU-lens as has been done by others (Marks and McAdams, 1996; Ruzza, 2011; Imig and Tarrow, 2001). The political project of establishing an EU-wide FTT has run its course. Such a proposal has been rejected by a relatively large group of EU member states in 2011. Enabling theories of intergovernmentalism, multi-level governance or on the Europeanization of activism (Reising, 1998) is less interesting and outside the scope of this thesis.

Furthermore, it is not an ambition for this project to comment on the effectiveness of the FTT campaign. Interviews with members of European Parliament (MEPs) could have provided input on this. Not having interviewees from this group has effectively focused the scope of this research project; as the author remains interested in *how* transnational coordination took place given *how* advocacy approaches differed depending

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<sup>3</sup> See section on The Empirical Framework for more detail on the interview approach

<sup>4</sup> Regarding oneself as positivist and interpretivist at the same times falls well in line with the sociological institutionalism that inspires both Stroup (2012) too, as this perspective finds that organizations are both guided by material and normative pressures in the line of DiMaggio and Powell (1979).



on national advocacy context. An inward look is taken towards studying the networks as objects in themselves, rather than evaluating the effect of that advocacy on their ability to obtain access to political decision makers. A motivation for this choice came from interviews with advocates who made it apparent the role politicians played for the advocacy coalition. Dependent on whether politicians would be enthusiastic about an FTT, neutral or against it would place them of different degrees of usage to the advocacy coalition. Therefore, interviewing MPs or MEPs that had been most in contact with the advocacy coalition would also be those who had a most favourable view of the FTT. Unless a rather larger group of MPs/MEPs was interviewed there would have been a bias in attempting to describe the advocacy approach of civil society actors simply because their engagement differed remarkable depending on where politicians resided on the political spectrum and their view on the FTT. Interviewing such a large group over the summer and in the period around Brexit where the research and interviews took place was deemed unfeasible too.

# Contextual Presentation

*“What I was amazed about was the power of PR, the power of Richard Curtis, the power of a good name, a really good website, a really good campaigning machine. I have always dreamed about using that but in a kind of anti-capitalism message” (Interview, Lawson).*

Inspired by Keynes, it was American economist James Tobin who suggested to “throw sand in the wheels” of the financial markets by proposing a tax on spot currency transactions (Tobin, 1978) and using some of the funds for development purposes. Some countries have experienced with FTTs both before and after Tobin. In the 1990ies the idea was again connected with development as the United Nations Development Program (UNDP) discussed as method of innovative finance for development. Post-financial crisis, in 2009, attention around an FTT rose as G20 leaders tasked the IMF to explore whether countries were adopting measures as to how the financial sector could make a fair and substantial contribution in the wake of the bail outs following the crisis, and not least help secure financial stability (IMF, 2011).

Despite many G20 leaders rejected a global FTT, Germany and France pushed for an EU impact assessment in 2010. The Commission concluded; “EU should lead efforts to set a global approach for introducing systems for levies and taxes on financial institutions with a view to maintaining a world-wide level playing field and will strongly defend this position with its G-20 partners. The introduction of a global financial transaction tax should be explored and developed further in that context” (European Commission, 2010). Shortly after, in the spring of 2011, a public consultation processes began. Then in September 2011 the Commission presented a harmonized financial transaction tax for the entire union (European Commission, 2011). This proposal was subsequently terminated in an ECOFIN meeting as the finance ministers of the member states could not reach unanimous agreement on the proposal for an EU-wide FTT.

About half of the member states were still actively supporting an FTT and helped by active diplomatic effort from the German Finance Ministry it was possible to keep the moment for a group of 11 member states<sup>5</sup> to continue working on an implementation on a FTT via the Enhanced Cooperating Procedure (ECP). The Treaty on the Functioning of the EU allows an ECP as a ‘last resort’ for a group of at least 9 member states representing no less than 60% of the European population, and it had only been used on two previous cases within the EU, neither cases anything similar in importance to the magnitude of a FTT. Based on preparatory work done by the Working Party on Tax Questions (WPTQ) (European Commission, 2015) the formal start of the ECP process began in early-2013 and this group has been working a FTT implementation very similar in scope and content of the one initially proposed by the Commission, in few areas even more ambitious (European Commission, 2013). Finance Ministers from the now 10 member states (as Estonia has since left the enhanced co-operation on the FTT) has worked to impose the FTT via continues meetings discussing different ‘blocks’ of the FTT of more technical character in mid and late 2014 and reach by the end of 2015 a ‘technical compromise’ on ‘what for, where and what is taxed’ with the FTT (WSJ<sup>6</sup>), giving the finance

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<sup>5</sup> Austria, Belgium, Estonia, France, Germany, Greece, Italy, Portugal, Slovakia, Slovenia and Spain

<sup>6</sup> <http://www.wsj.com/articles/ten-eu-countries-agree-on-some-aspects-of-financial-transactions-tax-1449582941>

ministers of the 10 member states another six months to negotiate an agreement. This was in the words of many of the participants an 'agreement in principle'<sup>7</sup>.

The state of play; Belgium since has signaled it would not sign the proposal for an FTT that is currently on the table, but are also not intent on leaving the work done; "Belgium will not leave the negotiating table at this stage but there is no denying that the draft texts as they exist today are unacceptable, since they contradict the government agreement," said Belgian finance minister, (WSJ, 2016). Despite Belgian reluctance a full political agreement on all aspects of the FTT was to take place at the ECOFIN meeting scheduled for June 2016. Here the FTT suffered another pause as there were still issues of the scope of the FTT that needed to be clarified hence the decision to implement the FTT was pushed for another six months. Slovakia and Slovenia are evaluating whether an ECP-led FTT is worth the effort for them as both share a relative small financial sector and therefore would generate comparably little revenue from a FTT. An exit from more than one country is critical as it would terminate the entire project because the ECP requires at least 9 member states. No official statement has yet come out from Slovakia and Slovenia; Germany has implied it is prepared to offer some concessions to those two countries for remaining as part of the ECP (Interview, David Hillman). France, Germany and the Austrian Finance Minister (and current chair of the ECP-group) is working behind the scenes to get a deal in place<sup>8</sup>. Today, the WPTQ and a High Level Working Party on Tax Questions (HWPTQ) have been set to determine the details of the tax by September 2016. If this succeeds the European Commission is to submit a final proposal for an FTT making it into binding law for the parties in the ECP to the Council before 1<sup>st</sup> of January 2017.

Having outlined the main events thus far the next section will describe the objectives, scope and principles underlying the FTT.

### **The FTT: Revenue, Regulation & Transparency**

The FTT transcends several policy areas – financing for development, domestic revenue generation, tax justice, financial regulation, sovereignty – and therefore also provides many perspectives for civil society to campaign and advocate on. The FTT has three overall objectives – *revenue generation*; ensuring the financial sector make a fair and substantial contribution to covering the costs of the financial crisis, *regulatory*; creating disincentives for short-termism in the financial sector to thereby increase stability of the financial markets, and; *increasing transparency* by harmonizing legislation across member states concerning taxation on financial transactions – combined these are representative for what purpose the European Commission initially sought from a European FTT (European Commission, 2013).

*Revenue generation*: The arguably most obvious aspect of the FTT is the potential revenue it can generate from extracting a slice of the value being traded on financial markets that is taxable for the FTT. Commonly this argument is proposed as a 'fair' pay the banks should offer society in light of the bailouts following the

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<sup>7</sup> ECOFIN Note from the 8<sup>th</sup> of December, 2015

<sup>8</sup> Minutes from steering committee meeting, 1<sup>st</sup> of June, 2016

financial crisis. The taxation takes the form of a percentage of the total amount being traded. The current proposals suggest minimum rates of:

*Box 1: Example of minimum rates*

- a) 0.1% in respect of the financial transactions with **securities trading** (shares and bonds); thus 0.1% of **the market price of the asset**. For example, a transaction with a value of EUR 10.000 would be subject to FTT of EUR 10 (0.1% of EUR 10.000) to be paid by both the buyer and the seller.
- b) 0.01% in respect of financial transactions with **derivatives** (e.g. options, swaps, futures); thus 0.01% of **the amount of the underlying asset**, its base. For example, if an investor pays EUR 3.000 for an option to purchase or sell shares valued at EUR 1.000.000, the due in tax would be 100 EUR (0.01% of 1.000.000). (European Commission, 2013b).

In both cases the tax is to be paid to the FTT-jurisdiction when the transaction takes place by all the financial institution involved. In this sense the tax applies to the financial institutions, funds and asset managers that carry out taxable financial transactions or engage in proprietary trading. It does not apply to retail investors, pensioners or SMEs (European Commission, 2013b), in this sense the FTT was meant to protect the 'real economy' by not taxing transactions relevant for ordinary citizens (e.g. payment services, supply of consumer and mortgage credits, company loans, insurance products, etc.). Notably, the FTT in its current form does not include currencies as was the original idea behind a transaction tax as formulated by Tobin (Hemmelgarn, et al., 2016). The Commission estimates the revenue generated from the FTT in its current form proposed to be in the range of €30-35 billion yearly<sup>9</sup>, which equates to 0.4 to 0.5% of the GDP of the participating countries (ibid). The group of member states in the ECP has made no common agreement on how the revenue in each of the states should be spent, leaving this to be a purely national decision. Among the two domestic FTTs that have been enacted in Europe post-crisis, France has dedicated 50% of the revenue to official development aid (ODA) (EurActiv, 2015<sup>10</sup>) while Italy is using all its revenue to reduce its budget deficit (The Economist, 2013<sup>11</sup>).

*Regulatory:* Part of the motivation for moving forward with an enhanced co-operating was to harmonize the single-country FTTs that had been created in some European countries. For instance, France FTT from 2012 imposes a levy of 0.2% on stock purchases of French publicly traded companies with a plus €1 billion market value, plus a high-frequency tax<sup>12</sup>. Italy's FTT from 2013 imposes a levy of 0.22% on various financial assets publicly traded. Both national FTTs are less wide ranging compared the one on the table for the 10 in ECP.

<sup>9</sup> An official updated estimation would be a bit lower as Estonia is included in this estimation but they have since left the negotiations

<sup>10</sup> <http://www.euractiv.com/section/development-policy/news/france-to-use-50-of-fft-revenue-on-overseas-aid/>

<sup>11</sup> <http://www.economist.com/blogs/economist-explains/2013/09/economist-explains-1>

<sup>12</sup> Report from Allen & Overy (2013)

Other countries that were part of the ECP, Portugal, Spain and Greece also had some form levy in place from before the financial crisis on financial transactions or were planning to implement one (IMF, 2011). The Commission has in this respect claimed a harmonization of transaction tax rules would serve two primary purposes: To help clean up a fragmented tax treatment to ensure more equal competition for financial services in EU. And simplify work for financial institutions as they would only have to deal with one system for taxing financial transaction rather than a multitude of uncoordinated systems (European Commission, 2013). It would also be remiss not to acknowledge part of the motivation among the EU countries pushing for a FTT saw this as a first step towards taxing such transactions at a global level with EU taking the lead<sup>13</sup>. Other advocates of an FTT have claimed it would also have a stabilizing effect upon financial markets as incentives for short-termism would be reduced together with (some) of the use of algorithms to perform high-frequency trading.

*Increasing transparency:* Necessitated by the hypermobility of modern international finance to bypass government regulatory efforts, an essential feature of the FTT is its wide scope and expansive definitions of which actors are affected. The proposal for a common framework took a 'triple A' approach. The proposed FTT should apply to *all* markets (such as regulated markets or over-the-counter (OTC) transactions), *all* instruments (shares, bonds derivatives, etc., but not currencies), and *all* financial sector institutions (banks, shadow banks, asset managers, etc.) (European Commission, 2014). Coupled with definitions that would cover all relevant actors to minimize tax arbitrage between countries, limit distortion between segments of financial assets, and ensure equal treatment of financial institutions by making them all subject to the tax. Box 2 lends from a PowerPoint slide made by the EU for the European Commission (2014) to provide examples of what the wide scope of the FTT would mean in practice:

*Box 2: Adopted PowerPoint slide from the European Commission (2014)*

- a) A bank established in **Germany** carries out a financial transaction with an insurance company established in **Spain**, e.g. sale of share:
  - FTT is due both in Germany and Spain at national rates.
- b) A bank established in **France** enters into a Swap-agreement with a bank established in **Switzerland**:
  - FTT is due twice in France at national rate, by the Swiss bank deemed to be established in France and the French bank.
- c) A **French** bank moves its seat to **London** and purchases on the **London Stock Exchange** shares issued in **Germany** from an **Italian** bank:
  - FTT due twice in Italy at national rate as the (now) UK bank would be deemed to be established in Italy.
- d) An **American** hedge fund sells (on the **London Stock Exchange**) **Greek** government bonds to a **Chinese** bank:
  - As on the one hand none of the parties of the transaction is established in the FTT-jurisdiction while on the other hand the product traded had been issued in Greece, both parties are deemed to be established in Greece and, thus, the FTT is due twice in Greece at the national rate.

<sup>13</sup> European Commission Press Release, 28<sup>th</sup> of September (2011)

In short, several constellations of taxation are present under this system: If both parties/financial institutions are established within FTT-jurisdiction; if only one of the parties/financial institutions is established within FTT-jurisdiction; or if none of the parties are established within FTT-jurisdiction but the asset traded has been issued within FTT-jurisdiction (European Commission, 2014). The legal principles that ensure these rules are the *residence principle*, *counterparty principle* and *issuance principle*.<sup>14</sup>

## Setting up the Transnational Network

When interviewees who had worked on the issue the longest were inquired about the beginning of the transnational network, most had trouble remembering the start as it was 7-8 years ago. British interviewees implied as the steam was going on off the British RHTC campaign due to the new Conservative government's blank rejection of an FTT in 2009-2010, attention began to turn outwards towards France and Germany, in part because there was an 'historic' relationship with these countries (Interview, Hillman; Lawson).

Since then SOP<sup>15</sup> has served a coordinating role in arranging weekly teleconferences for keeping momentum and energy into the international coalition. The parties that sit in on this call on a regular basis are considered part of the group of core international campaigners that coordinates efforts. The number of people participating in the teleconferences vary depending on the activity in each country, and what item is on the agenda, hence there is no fixed number of members allotted as part of the steering committee, typically between 10-20 people are on the call. If the item on the agenda is directed specifically at a single country advocates from that country will typically participate in the call as well, even though that member is not usually part of the steering group. All interviewees stressed these calls are mostly operational and functional in character; e.g. getting all parties up to date on what takes place, what the state-of-play is on various aspects of the FTT, updating on news from various parties, etc. The international coalition meets in Brussels every 6<sup>th</sup> month as well and this is typically attended by 10-20 people (Interview, Hillmann; Lawson).

## Domestic Network Profiles

All of the advocacy networks analyzed in this thesis have an ECP-wide FTT as their target for the near future and an ambition of a global FTT as a main goal. In all networks there are members that are part of the RHTC, but other than that they have a unique background and history. This section provides a brief introduction to the public perception, formation of networks, governance and public relations of each of the domestic networks<sup>16</sup>.

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<sup>14</sup> For further elaboration on these, please see Appendix III

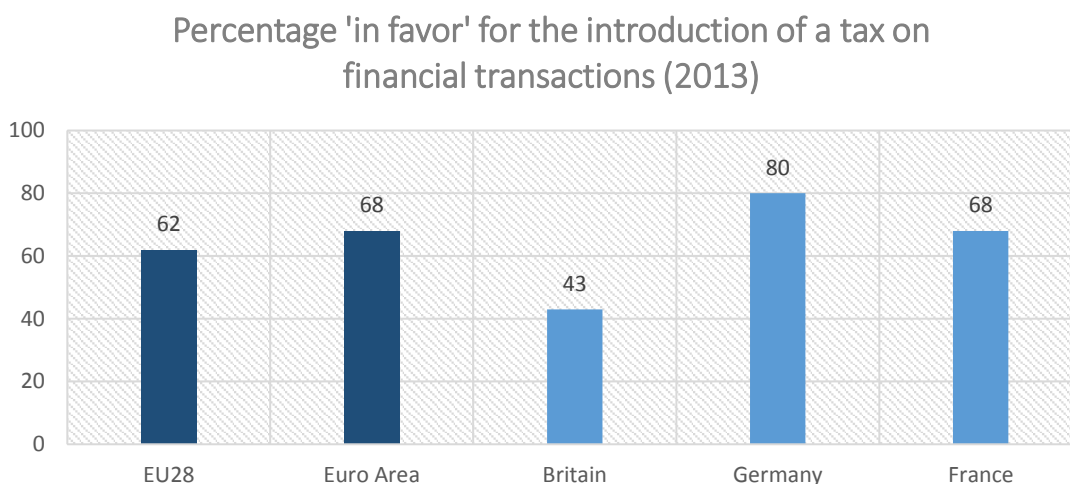
<sup>15</sup> While SOP also is a central organization for the British RHTC the two are considered separate campaigns that run parallel but follow 'independent work streams' (Interview, Hillmann).

<sup>16</sup> It should be said domestic networks advocating for a FTT also exist in Italy, Belgium, Austria, Norway, Finland and Denmark, and some outside Europe with participants in the US, India, South Africa and Brazil although activities in the global Robin Hood networks would vary quite a bit

## Public perception

Overall, the prospects of an FTT remains popular amongst European citizens although with notable variations in popularity between Britain, France and Germany. Figure 2 provides an overview of the perception of an FTT<sup>17</sup> introduced in the EU.

Figure 2, adopted from Eurobarometer (2013)



## Network Formation

*Britain:* In the wake of the financial currency crises that plague a number of developing countries in the 1990ies, most notably in South East Asia and South America, the British NGO War on Want (WoW) launched a campaign targeting 'Vulture'<sup>18</sup> currency speculators and advocated for a Tobin Tax. David Hillman, a former activist who gained experience in single-issue coalitional campaigning from the International Campaign to Ban Landmines and the Jubilee Debt Campaign, was tasked to make the campaign into a network. Endorsed by large NGOs the Tobin Tax Network established in 2002. With only some activity in the network it renamed itself and altered appearance in 2005 to Stamp-out-Poverty (SOP) inspired by the British Stamp Duty Tax, the oldest FTT of its kind. This fitted well with the general mood of the time where governments and civil society was talking about how more money could be attributed for development purposes. Going after the financial sector provided a popular option amongst civil society actors; "If governments were not going to employ something like the FTT, what would you do instead? It was a good leaver to how would you meet it [official development aid]." (Interview, Hillman). And so the network began to have 'really big meetings' (ibid). "So we made that change, and that change was quite significant because as soon as we became SOP we went from having very low level meetings to very high level

<sup>17</sup> Eurobarometer 80 (2013), responding to the question "Thinking about global financial markets, please tell me whether you are in favor or opposed to the following measures to be taken by the EU: The introduction of a tax on financial transactions?" According to the authors knowledge the Eurobarometer 80 (2013) is the only Eurobarometer survey where Europeans have been queried about the FTT

<sup>18</sup> <http://www.waronwant.org/its-time-tobin>

meetings just purely, I don't know, it just seemed, it's just a must stronger package" (ibid). British engagement on the FTT turned into a public campaign after the financial crisis, in 2008, where Max Lawson, an experienced campaigner from Oxfam, was contacted by famous British film director, Richard Curtis. Soon after Oxfam UK together with SOP founded the Robin Hood Tax Campaign (RHTC).

*Germany:* Civil society actors across the English Channel also took note of the currency crises in developing countries in the mid-to-late 1990ies. Peter Wahl, recently retired CEO of the German NGO/Think-tank, *World Economy, Ecology and Development* (WEED) arranged in 1998 a seminar on the Tobin Tax to help put the item on the agenda. But NGOs in German as many places elsewhere did not have much experience with taxation and financial market issues causing no further drive towards targeted advocacy (Interview, Wahl). There was a network but one that was in 'hibernation' (Wahl, 2015) until the financial crisis. After the crisis, in 2008, Jesuit Priest and activist, Jörg Alt, was present at a seminar at the Catholic University of Basel where discussions took place on the implications of the financial crisis and how to prevent such future events. Wondering why few people seemed to regard FTTs as an option to regain control of financial markets and to provide for a more stable and fair financial sector Mr. Alt sought out others who had similar thoughts on whether Tobin's ideas would be feasible<sup>19</sup>. A small network of individuals and actors formed, some church-based that Alt personally knew, others, like Peter Wahl, considered experts in Germany on finance' role in society (Interview; Schwertner). In 2009, an open-letter was handed to the then-newly elected government<sup>20</sup> and launching the campaign '*Steuer gegen Armut*' meaning 'tax against poverty'. The campaign resonated amongst many Germans as a petition reached 50.000 signatures in just a few weeks for a hearing in the German parliament (Süddeutsche Zeitung, 2012).

*France:* The pursuit of a financial taxation tax and the French civil society is in many ways the story of ATTAC. The network that help arrange the first Social Forums and have played a pivotal role to organize the anti-globalization or global justice movements in the late 1990ies and early 2000s was founded in France. Shocked by the consequences of rapid currency speculation, ATTAC was ignited by an editorial by Ignacio Ramonet in *Le Monde Diplomatique*. In late 1997 the social justice movement emerged into the most politically significant and best organized social movement directing critique towards the neoliberal agenda (Waters, 2010) carrying Tobin as part of its name, '*Association pour une taxation des transactions financie`res pour l'aide aux citoyens*'. In this time ATTAC large uptake in membership, expansion to other countries and a flurry of activities. During French fiscal negotiations the government threatened to cut ODA in which the discussions of an FTT was brought up. This caused a similar response amongst humanitarian NGOs in France as had happened in Britain; in the words of one campaigner; "We had to find new tools, new financial mechanism, and new political opportunities to convince the government that we need more money for ODA" (Interview, Naulot). ATTAC had been slowed by internal battles and organizational quandaries in the mid-2000 has caused many activists to leave the network and many others to decrease their level of activity (Stockemer, 2012), it had also for years focused on other issues that a FTT (Interview; Plihon). When

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<sup>19</sup> Article in Publik Forum, 29<sup>th</sup> of January (2012)

<sup>20</sup> <http://www.steuer-gegen-armut.org/kampagne/grundlage-der-kampagne.html>

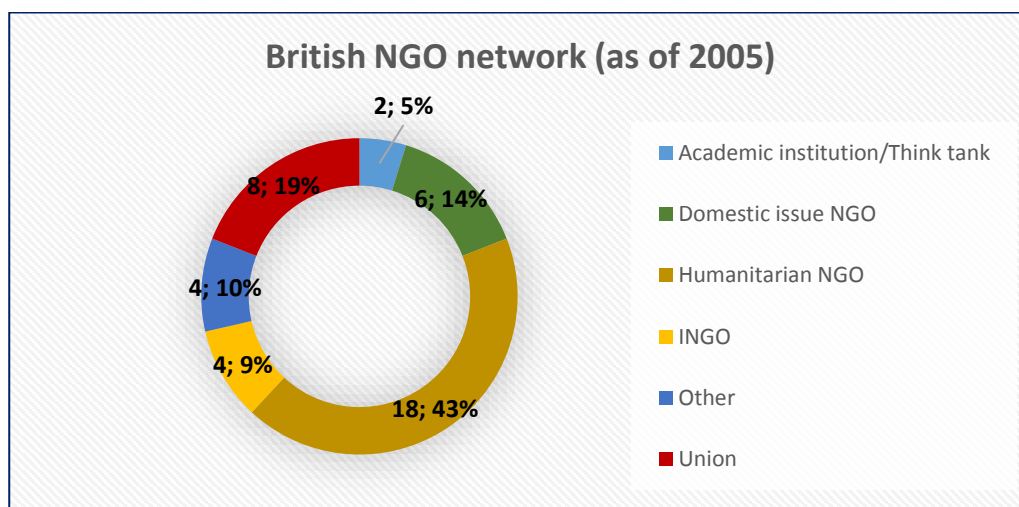


advocacy for a FTT surged for the second time in France in 2009-2010 it was not ATTAC that led the charge (Interview, Naulot). Oxfam France brought organizational clout and know-how from the British RHTC to organize the French network more coherently (Interview, Naulot). Furthermore, previous working connections between advocacy officers in Oxfam and Coalition+ also helped the formation of the network and brought other health oriented NGOs on board (Interview, Naulot; Lawson).

## Governance

*Britain:* Set up by SOP and Oxfam the British network launched the RHTC with 42 signing-members on board. This group would reflect a varied range of actors; including church-based organizations, trade unions, film director Richard Curtis, and branded NGOs such as Save the Children, Christian Aid, ActionAid, Greenpeace, etc. According to one interviewee the collective power of the first organizations establishing the network made the RHTC the biggest collaborative civil society effort in Britain since Make Poverty History (Interview, Lawson). Figure [XX] shows the diversity among affiliates to the British campaign from its inception is notable (42 in total), with a large representation of Unions and domestic issue NGOs in comparison to the French and German campaign. Today a total of 125 organizations have provided their support to the campaign in-name.

Figure 3: Circle chart of actors in the British Domestic Network<sup>21</sup>



As the British network has evolved so has the governance of it. The steering group of the RHTC consisted initially of about 15-20 organizations, of these many of the INGOs and Unions that were signing-members of

<sup>21</sup> It should be noted for the categories in the following graphs, that these are made on a qualitative evaluation. Most of these are self-explanatory. In brief, 'Domestic issue NGO' refers to NGOs that are most dominantly or only oriented towards social issues in the home country, i.e. France, Germany or Britain.

'Humanitarian NGO' are international organizations that work primarily on development (e.g. Hope for Children, Action for Global Health, Jesuitenmission).

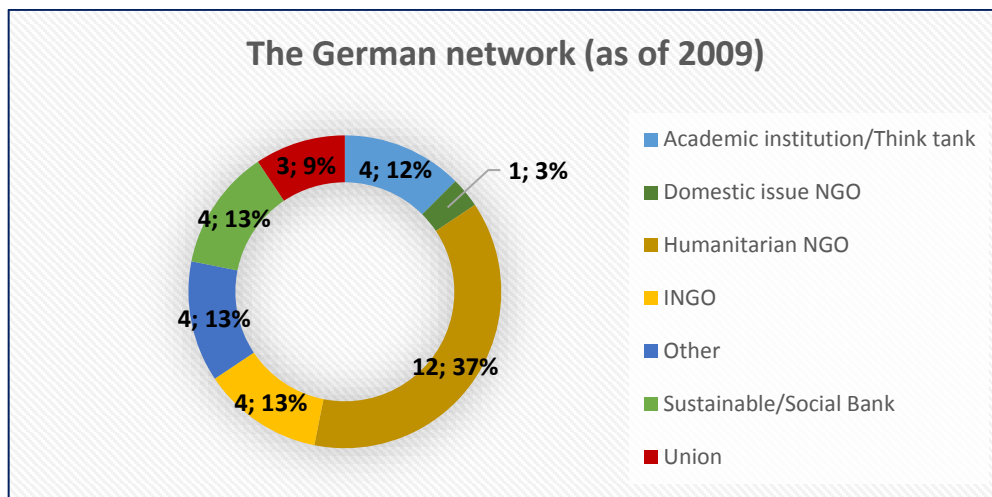
'INGO' resembles closely 'Humanitarian NGO' (for why they are both marked with different shades of yellow) but are larger NGOs that do development and/or advocacy work on several issues at the same time (e.g. ATTAC, CARE, Greenpeace)

the campaign. Today the steering group consists of a handful of members. Representatives would simply not show up to meetings as the campaign went by because they lost interest in allocating organizational resources for the RHTC despite the campaign gathered momentum more publicly (Interview, Hillman). This has not matter too much as funding primarily comes from trusts while only some parts has come from affiliates of the campaign, and Oxfam UK has taken on some of the costs. Max Lawson from Oxfam UK was chairing the steering group as “Oxfam often ends up in chairing these things, because we are in the middle politically, often viewed from both sides as sensible, respected, not too radical but not too conservative, adjusted” (Interview, Lawson). As most of the members are located in or near London meetings are held in-person of about once a week with a work plan, although this has since scaled down to less regular meetings as the public aspect of the RHTC has lessened. Above the steering group is a smaller sign-off group that handles day-to-day task and has final say. For a period of time 2,5 to 3 people had been employed full-time to this group, making the organizational structure behind the network ‘light weight’ (Interview, Lawson). In extension a subgroup has formed that are close to MPs in the Parliament and lobbies on behalf of the large NGO players in this venue, not just the FTT but a range of issues, yet they have assisted the network while being active with interest representation for the major NGOs more generally. Few financial and taxation experts, typically ex-bankers from The City of London, has been affiliated to the campaign too.

*Germany:* Proposed by Jorg Alt, 32 organizations and two dozen individuals signed-on to the open letter to the German government. In comparison this group has been the most diverse of the campaigns surveyed as seen in Figure 4. Not shown in the figure is many of these have strong religious affiliations with either the Catholic or Lutheran church. Since its inception the campaign has reached a total of 100 organization supporting the campaign in-name. These are also highly diverse and feature social democratic and conservative political groups on regional and municipal level, ethical banks, religious organizations.

The steering group is rather small, informal, scattered geographically in Germany as it consists mostly of key individual founders who are considered ‘the heart of the German campaign’ (Interview, Schwertner). Jorg Alt who over a period also has been the spokesperson for the coalition; Peter Wahl, director of WEED and co-founder of ATTAC Germany, Detlev von Larcher, co-founder of ATTAC in Germany and former MP in for the leftwing party *Die Linke*, a representative from the largest union in German, the DGB, and two active NGOs; Brot für die Welt and Oxfam Germany.

*Figure 4: Circle chart of actors in the German Domestic Network*



The entire steering group meet face-to-face two times a year to discuss the future direction of the campaign, teleconferences takes place in the steering group dependent on political activity on the FTT, sometimes bimonthly, but has at times also been on a weekly basis. Oxfam Germany subsequently made the ‘Steuer gegen Armut’ campaign into one of its two main campaigns running from 2010 to 2012 (Interview, Schwertner). Oxfam Germany dedicates one full-time employee and it figures today as a ‘minor’ campaign in Oxfam Germany.

*France:* After some preparation the French public RHTC launched in early 2011 with 13 organizations signing-members, of these seven organizations has played a key part in the French network. Smaller and more centralized in size, the French network is dominated by the larger French NGOs (Interview, Schwertner). As Figure 5 indicates the network is less diverse than the British and German, the French network has an overweight of development NGOs and few to none that works with domestic issues in France, including unions that has played a lesser role too (Interview, Naulot).

*Figure 5: Circle chart of actors in the French Domestic Network*

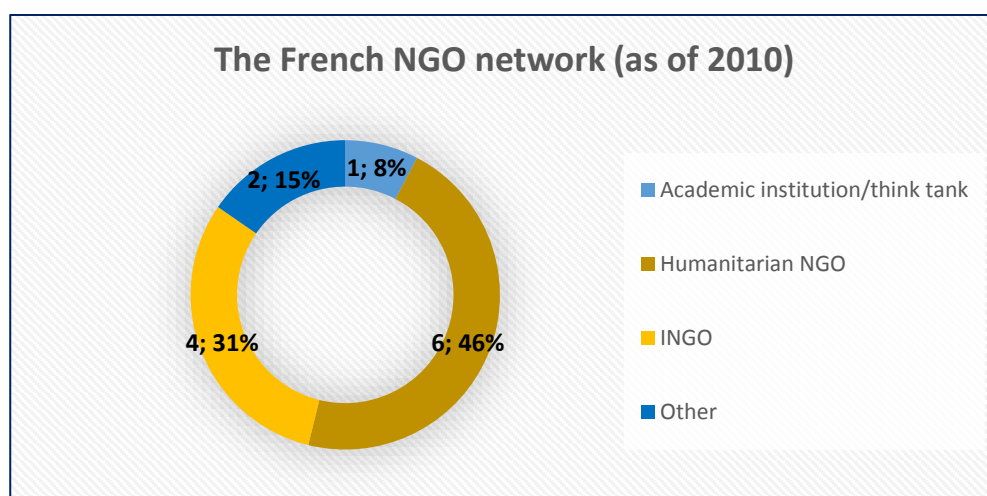


Figure 5 does not show some of the most active organizations in the French network has been global health NGOs, Coalition+ and One in particular, which are also some of the largest in the French NGO context, and Oxfam France and later on ATTAC as well (Interview, Naulot). Despite the campaign has enjoyed the support from many of the largest French NGOs, staffing has been less than in Britain or Germany throughout the campaign. The network has been dependent on Oxfam France for media-support to the entire French network. There has been an internal dependency and frequent contact in the network amongst a small group of advocacy and media officers from 3-4 organizations (Interview, Naulot). Such a near working relationship would not have been maintained in a larger network of organizations, in this sense the scarcity of full-time staffers has meant fewer resources spend on networking, instead having 3-4 dedicated NGOs working closely on day-to-day tasks (Interview, Naulot). All actors seven actors in the steering group meet 'when necessary', monthly typically, via teleconferences, often prior to ECOFIN meetings to craft public communiques and responses, sharing technical information and preparing for meetings with public officials (Interview, Plihon).

### **Public Relations**

This section describes public relations activities for all networks. These activities are described as one because many of the tools networks have employed to communicate their message to the public are similar. Activities have varied widely over time as the campaign has taken place (Interview; Hillman; Naulot). This has made it difficult to compare public communications in each of the three networks.

The author has looked through articles written about the campaign, videos and campaign material. On this background the networks communications can be characterized by the use of a diverse palette of tools and an often taking advantage of digital possibilities for mobilizing activist and private individuals. In this sense one campaigner remarked more generally much of the public communications strategy for the (British) campaign was facilitated by the use of online technology; "A lot of the digital technology that is very commonplace now was just starting to be used, where you type in your postal code and then you can write a letter to your MP, which now, all of them use that, but in those day's no one used that [...] MPs were getting bombarded with e-mails. It was very successful." (Interview, Lawson). Twitter-storms and e-mail bombardments, also outside Britain, to MPs and Ministers were also enabled as a tool for rallying supporters. The campaigns in each country had quite a bit success with online petitions gathered too, in Germany for instance 60.000 was gathered which were enough for a public hearing (Wahl, 2015).

Short films were produced starring famous British actor Bill Nighy, who was the main celebrity and occasional spokesperson for the RHTC campaign, and German actors Jan Josef Liefers and Heike Makatsch advocating for the tax through fictional plots. Political stunts were enacted using costumes and stage props, typically revolving around the narrative of Robin Hood, and often in front of parliaments, European institutions or banks to draw attention to the campaign. Endorsements are often-mentioned from high-profile people such as Bill Gates, George Soros, Ban Ki-moon, The Pope, Al Gore, Desmond Tutu, Joseph Stiglitz and many others to endorse the campaign first in the UK and then more broadly. A sign-up tool for economists (PhDs or Masters) collected over a 1000 supporting economists to the FTT as well. These were

largely collected to legitimize the message of the campaign. Online platforms would be used to push fact sheets, information, Q&As, 'myth-busting' papers, own reports and studies in all countries. When milestones or breakthroughs were reached, either politically or campaigning-wise, for instance reaching a million supporters on Facebook, such events were often communicated first on Oxfam's website and then affiliates were asked to share the news on their sites too. This was also the case if the network needed to rally the grassroots (authors research). Contrary to the Robin Hood-inspired graphic design that is shared amongst many national RHTCs, including the French version of the RHTC, *Robin des Bois*, the German campaign has kept its own website and layout.

## Policy Positions

In sum, we see different network origins and constellations. On their policy agenda for an FTT the international coalition consists of national networks that have somewhat different priorities for an ECP-wide FTT but also remain in agreement on key points.

### *Box 3: Policy positions on different aspects of the FTT*

- *What is to be taxed?* All networks advocate for the inclusion of all asset classes (e.g. stocks, bonds and derivatives). In the spirit of James Tobin, the German and French<sup>22</sup> networks advocate for currencies to be included in agreement too. This has been rejected in the ECP-wide Commission proposal (European Commission, 2013). The British campaign endorses the FTT to cover currencies as well but has moved the issue to 'the bottom of the pile' and welcome agreements where currencies are not included (Interview, Hillman).
- *How much is to be taxed?* Amounts to be taxed are similar in most of the networks. The German campaign welcomes a 'practical' tax level that does not 'abhor' the functioning of the market to be between 0.1% and 0.01% depending on asset class 'mainly to hinder high-frequency trading' (HFT)<sup>23</sup>. The British campaign welcomes a tax level of 'around 0.05%' on all asset classes<sup>24</sup>. The French network proposes a more ambitious 0.1% tax on assets and 0.05% on derivatives (ATTAC, 2014).
- *How is the revenue to be spent?* Differences exist both across and within networks, the major fault lines run on whether the revenue should be spent domestically or for development and climate purposes. The major advocates within most networks are development and humanitarian NGOs on one hand and unions on the other, other members of the national networks fall somewhere in between those two positions. The British network has a clear agreement from the beginning that revenue is allocated with 50% to be spent in the UK, 25% on development and

<sup>22</sup> <https://france.attac.org/actus-et-medias/salle-de-presse/articles/taxe-tobin-en-europe-une-avancee-qui-vient-trop-tard>

<sup>23</sup> <http://www.steuer-gegen-armut.org/steuer-gegen-armut/frage-antwort.html>

<sup>24</sup> Robin Hood Tax Policy Brief (2011)

25% on mitigating climate change<sup>25</sup>. The German network has not agreed to how the money is to be spend because agreement could not be reached, furthermore it was not seen as important before an actual FTT was agreed upon in the first place (Interview, Schwertner). The French network advocates for all the revenue to be spend on development, often with reference to the fight for 'solidarity' with the third world, mitigation of climate change and in the fight for global health including aids, and was negotiating the percentage split during writing (ATTAC, 2016; Interview, Naulot).

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<sup>25</sup> Ibid

# Conceptual Framework

According to Miles and Huberman (1994) a conceptual framework is a visual or written product that "explains, either graphically or in narrative form, the main things to be studied – the key factors, concepts, or variables – and the presumed relationships among them" (p. 18). In this sense we may think this section as a model of the research area that is to be studied. It takes the form of a tentative theory of the phenomena that is to be investigated (Maxwell, 2005). It is a conceptual framework, rather than a theoretical one, because theories are not tested but concepts from them are used to help guide the research process and to create an "idea context" of what is going on. The interrelating parts of the theories drawn upon are subsequently combined in creating the conceptual framework. I take departure in Keck and Sikkink's (1998) groundbreaking study of transnational advocacy networks (TANs) to specify what is studied, actors, NGOs that act in collaboration in networks nationally and internationally at the *same* time. Furthermore, this study is inspired by Stroup's (2012) theory that draws in comparative political economy to analyze how national environment continues to influence NGOs. In addition, I draw inspiration and at times lend concepts from Wong (2012), Carpenter (2007), Cox and Béland (2012) to strengthen my main arguments.

The conceptual framework also underlines the two-step analysis used. The comparative study of domestic networks on the FTT is carried by a modified version of Stroup's framework. This part relates directly to the *first argument* made in this thesis; domestic institutional context matters. Granted the national differences, what makes political salience permissible when the TAN does not inhibit instrumental power over the actors in it? Is it often assumed actors 'somehow' manage to work together in the TAN (Johnson and Prakash, 2007); and this question relates directly to the *second argument* made here; that functional coordination can be achieved if issue attributes are permissible.

## Theoretical starting point

The transnational coordination that takes place amongst NGOs and other actors to reach an ECP-wide FTT can be characterized in many ways fits the description of a transnational advocacy network (TAN) as theorized by Keck and Sikkink (1998). We should expect advocacy to feature many of the traits Keck and Sikkink prescribes. At the most general level NGOs forge new links and coordinate internationally in a network structure, and therein multiply their opportunities for dialog, exchange and creation of information. Actors are both domestic and international actors at the same time and have various interests in coordinated with likeminded activists internationally. With no legal authority like states or material power like companies; the power of transnational advocates has to come from the ability to develop and promote ideas and norms to change the policies and practices of governments, IOs, companies and civil society (Florini, 1999 in Price, 2003). Therein lies TANs are also communicative structures for influencing discourse, procedures and policy. Even as activists are bound together by shared values and a common discourse, they are also a political space where actors negotiate, both formally and informally, about the meaning of their common enterprise (Keck and Sikkink, 1998).

## Theoretical approach II

In “*Borders among activists: International NGOs in the United States, Britain, and France*” (2012), Sarah Stroup argues organizational structures and strategies are deeply tied to national environments despite NGOs increasing international activity (Lindeberg and Bryant, 2001). We shall think of ‘varieties of activism’ within social movement studies with a nod towards Hall and Soskice (2001) seminal ‘varieties of capitalism’ approach. In this way the incentives provided by the domestic institutional context automatically informs identities and interests of NGOs. Her basic argument is reminiscent to those proposed in the 1980s and 1990s within managerial studies uncovering domestic influence on multinational corporations (MNCs). Like NGOs, MNCs can be perceived as another type of transnational organization that is physically located in many places at ones, scholars found that even when while globally active they were fundamentally shaped by their home country environments. Core areas of the organization, from financing, research and development to internal governance was largely shaped by ideologies and norms of the MNCs home country (Harzing and Sorge, 2003 in Stroup, 2012).

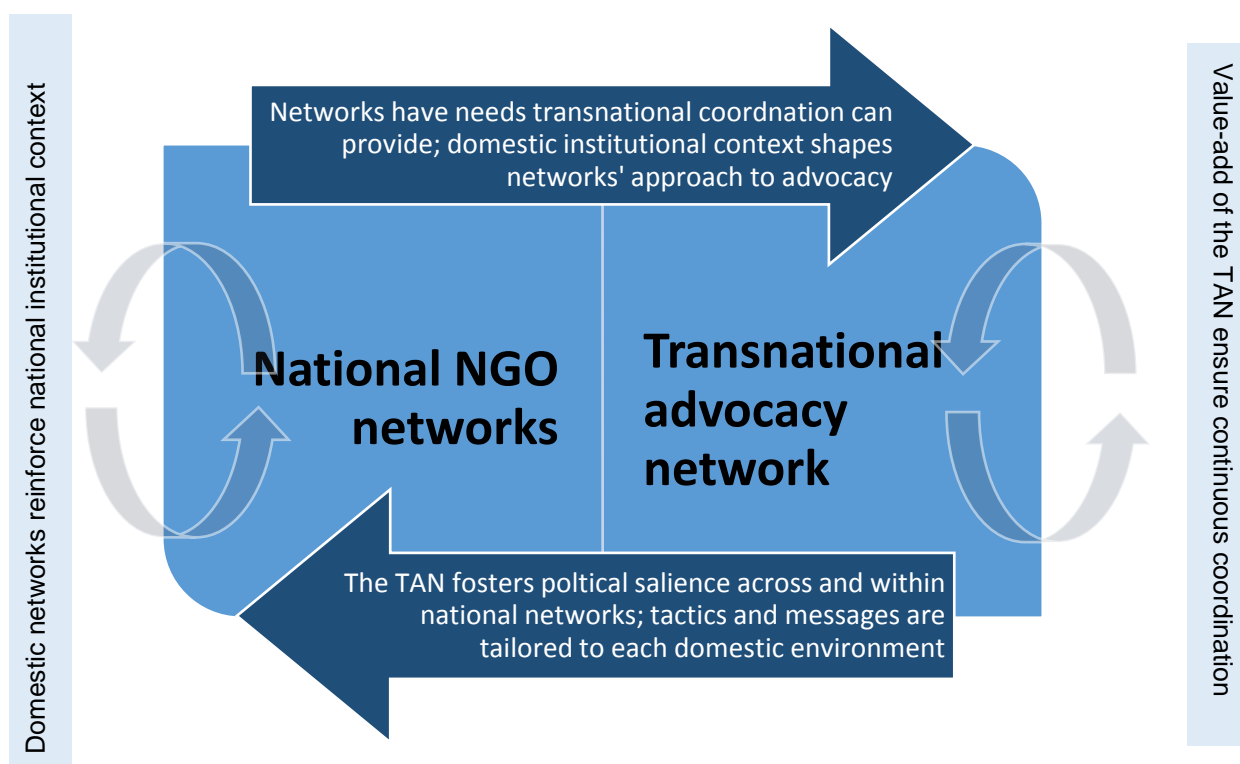
Therein lies a central assumption in Stroup's analysis is the interconnected nature of the organization and its surrounding environment; she uses sociological institutionalist approach which accepts both normative and material factors that shape organizational behavior to show how national environments matter for organizational practices in this sense. Combined with comparative political economy she provides a good framework to compare. Stroup provides a handy list of variables for systematically evaluating the influence of national environments to compare NGOs in-between countries (that I conveniently look towards for this research project). It is less clear, however, to what extend the different national factors affect international NGOs and whether some variables have a more lasting effect. Putting this caveat aside the four key parameters Stroup uses to assess national environment effect on international NGOs are regulatory framework (e.g. non-profit laws); variations in political opportunities (e.g. access to public officials); the availability of resources and funding; and the nature of domestic social networks. She specifies a fifth category for humanitarian NGOs; government-NGOs relations. In sum, international NGOs are still very much tied to their home country as they are; governed by national laws; receive most of their funding from nationally based donors; have developed advocacy strategies in response to domestic political opportunities; and because they are shaped by the beginning from social norms from home (Stroup, 2012). The implications hereof is the core ‘disconnect’ that, according to Stroup (2012), are bound to happen amongst INGOs because of different ideas as result of what advocacy is and what it should do. She writes; “As with advocacy coalitions, the creation of meaningful and effective mechanisms for coordination can be very difficult when such distinctive organizational practices are involved” (Stroup, 2012, p. 15). Thus, failure happens amongst NGOs working internationally because their different ideas of what their purpose is and how they should do it.



## Constructing the Conceptual Framework

The author chose the presented theories because they are well-regarded studies in the NGO literature that grants NGOs agency in the study of IR and because they complement each other well for my purpose: Stroup explains NGO failure by pointing to 'disconnects', due different interests and ideas derived from each NGOs specific home country as a cause of misalignment and subsequent failure in an international environment when NGOs from a diverse set of domestic environments are to cooperate on an issue. This is an argument similar to other political system theories explaining how divergence among domestic institutions persists, and Stroup in this way gives an explanation to why the current equilibrium is maintained. She provides a structured comparative institutional economy-inspired approach has the exact purpose of explaining why NGOs have attained the structure they have. And is for my purpose well suited to provide a general understanding for studying advocacy strategies in a European context on the FTT, more specifically in the context of domestic advocacy that has taken place in France, Germany and Britain. It is an account that is interested in why NGOs networks approach their domestic decision makers in the way they do, and what it means for supranational coordination on complex issues. The analysis undertaken that lends from Stroup (2012) is depicted as the left side of figure XX which provides a simple model for how the author expects the relationship between national NGO networks and the TAN for the FTT.

Figure 6: A simple model of transnational coordination on the FTT



The top dark blue arrow indicates national NGO networks bring various advocacy approaches in the transnational coordination on the FTT. The variations in advocates that attain an interest in the FTT increase 'density' in the transnational network (Carpenter, 2007), and assist to link different issue with the FTT simply because organizations that sit as part of the TAN will have different areas of focus. Because each national constituency attain actors that have different interests in the FTT thus amplifying the advocacy frames (Meyer and Whittier, 1994).

A brief word of caution. Stroup (2012) uses her comparative approach to study large international NGOs. Surely, domestic networks attain features that we would expect in organizations (e.g. procedures, organized meetings with fairly clear orders of engagement, membership in order to be part of meetings, etc.) but they are not organizations in the same way as Amnesty International or Human Rights Watch are. They lack attribute of organizations such as clear hierarchies, career paths, division of labor, budgets, etc. In other words, 'national coalitions' or 'domestic networks' live under another premise than NGOs do. Therefore, I stress Stroup's perspective serve as inspiration and not as theories which explanatory power are tested. I revisit this point in my critique.

# Empirical Framework

## Primary Evidence: Identification and Selection of Interviewees

Since the research project takes departure in the British, German and French NGO network it was critical to be able to obtain access from activists from each of these networks. As the study is also interested in how national advocacy approaches has been managed in the international coalition, obtaining access to interview individuals from this group was equally important. Each domestic network consists of 5-9 members meaning they participated regularly in calls and occasional in-face meetings to coordinate on action, allowing for some choice of who to target from each network. It was deemed unfeasible to interview all members from all networks, moreover members had been active in different durations of the campaign making some more relevant than others. The following individuals have been contacted for requesting an interview.

### The British Network

Initial contacts were established with the help of the authors supervisor, who connected the author to Martin Hearson, Ph.D. and former London-based ActionAid employee who had worked with tax and development policy and Saragon Nissan, Programme Manager at The Bretton Woods Project. From a background interview with both it became clear that the British civil society community and labour unions had been quite heavily involved with a FTT despite the conservative British government rejection of such a proposal. Confirmed by internet searches I found contact information on David Hillman, Director at Stamp-out-Poverty (SOP). He was contacted via e-mail and subsequently agreed for a face-to-face interview. Based on suggestion from Martin Hearson former Oxfam Britain Advocacy Director, Max Lawson, was contacted via phone call and a face-to-face interview was scheduled. Eva Watkinson, Campaigner and Engagement Manager at ActionAid, declined to be interviewed formally but opened for a brief talk on ActionAid's role in the Robin Hood Tax Campaign which served as background.

### The German Network

As the literature review commenced the author noticed two of the articles describing advocacy within this policy area was written by the same author, Peter Wahl. Subsequent internet search revealed Peter Wahl had been part of the German network since its beginning while employed by the German NGO/Think-tank WEED. Peter Wahl was contacted by e-mail and an interview was scheduled. While speaking to a representative from Oxfam's office in Brussels, EU Policy Advisor on inequality and tax Aurore Chardonnet, the author was connected to campaigner with responsibility for the FTT in Oxfam Germany, Pia Schwertner, after reaching out by e-mail an face-to-face interview was scheduled. The author also reached out to Dietlev von Larcher and Jörg Alt, both central figures in the German campaign, both declined due to lacking English language proficiency (and due to the authors deficient German proficiency).

### The French Network

Based on suggestions from Pia Schwertner the author reached out to Alexandre Naulot, Advocacy Officer on

Financial Issues at Oxfam France, an interview was scheduled after reaching out by mail. Based on internet search and conversation with helpful employees at ATTAC in Germany, an email was sent out to Dominique Plihon, Professor, Spokesperson and former member of the Scientific Board at ATTAC France, an interview was subsequently scheduled.

### **The Transnational Steering Group**

For some interviews the interviewee would both be a participant in domestic networks and in the pan-European steering group. David Hillman and Pia Schwertner participated in both networks. For these interviews the subjects were made aware prior to the interview this would be conducted in two distinct phases and were planned so, to the extent possible, the campaigning around the domestic network was addressed first, and the latter parts addressing the international coalitional work. This was necessary to separate statements and to avoid confusing items for analysis.

### **Deselected Potential Interviewees**

Despite members of national parliaments and EU institutions in particular are the key institutions determining the future of a European wide FTT, these were not contacted for interviews during the research process. Such interviews could have provided evidence about the access channels advocates used to meet and exchange information with politicians (Bouwen, 2002), it could also have provided insights to the degree which the messages of the NGO coalition was accepted by parts of the political sphere. I refer to the section on scope and delimitations for motivations for deselecting this group.

### **Preparing and Conducting Interviews**

Prior to the interview a sufficient level of background knowledge was gathered on the interview organisation and subject to establish credibility (Saunders et al., 2003). As part of the preparation semi-structured interview guides were developed for both face-to-face and for telephone interviews. As part of the inquiry for interviews, subjects received a brief overview the authors research interest and what general themes the interview would cover. The interview guides were constructed to start the interview with more general questions which established a certain level of trust and confidence in the author for then to gradually move towards question of a more specific and potentially sensitive character (Healy & Rawlinson, 1994 in Saunders *et al.*, 2003). Specific and closed questions were also made use of in the beginning interviews, typically to attain more detailed information that was not made available elsewhere, typically on the organisations history working with tax, finance and development related issues. Single and closed questions were also used later in the interviews to obtain specific information (e.g. regularities of meetings, meeting procedures, decision rules, voting, etc.). In developing the interview guides the author paid attention to not tainting the guide with possible leading questions that could introduce bias in the responses provided by interviewees. To mitigate such biases of leading questions new themes would start with open questions, such as 'how', 'why' or 'what', that let interviewees themselves express their statements in their own language using their own terms (Saunders et al., 2003). At times these would be followed up by probing questions to clarify responses.

## Power Asymmetry

The subjects of interview varied between young professionals in NGOs to senior advocates and NGO leaders who had considerable experience doing advocacy on a range of issues, thus its natural to address power asymmetry in interviews. This phenomenon in interviews cannot be ignored and it is likely that some interviews steered a bit of path or alluded attention to areas not planned for because the interviewee wished to address these. To minimize the power asymmetry the author prepared well for the interviews to display seriousness and professionalism in accordance to what Kvale and Brinkmann (2009) deems a power the interviewer has through displaying “scientific competence”, and furthermore the power that is given to the researcher because he/she is “initiates and defines the interview situation, determines the interview topic, poses questions and decides which answers to follow up on” (Kvale and Brinkmann, 2009, p. 33). In some instances, the author had to repeat follow-up questions, or modify these, in order to have the interviewee address the question at hand, when such power asymmetry could be at play.

## Overview of Interviewees

Table 1: Overview of interviewees

Name	Title	Organization	Format	Duration	Recorded (& submitted on USB)	Notes (submitted on USB)
David Hillman	Director	Stamp-out-Poverty	Face-to-Face	1.12.15	Yes	No
Max Lawson	Head of Advocacy	Oxfam UK	Face-to-Face	1.08.57	Yes	No
Peter Wahl	Director	WEED/ATTAC Germany	Telephone	0.33.10	No	Yes
Pia Schwertner	Campaigner	Oxfam Germany	Face-to-Face	0.55.17	Yes	No
Dominique Plihon	Spokesperson	ATTAC France	Telephone	0.33.55	Yes	No
Alexandre Naulot	Advocacy Officer	Oxfam France	Telephone	1.12.08	Yes	No
Eva Watkinson	Campaigner	ActionAid	Telephone	0.14.43	No	Yes
Martin Hearson	Former campaigner	(ActionAid)	Telephone	0.32.04	No	Yes
Saragon Nissan	Programme Manager	The Bretton Woods Project	Telephone	0.23.26	No	No

## Secondary Data

Press releases, open letters, policy briefs and papers, online campaign material, videos and TV-interviews with activists was sought out as preparation prior to interviews from the websites of Stamp-out-Poverty, The Robin Hood Tax Campaign, WEED, ATTAC France and ATTAC Germany<sup>26</sup>. From the European Commission’s website communications, proposal for directives, notes, minutes and video from the June 2016 ECOFIN meeting was visited as well, as part of the preparation for interviews and for constructing the

<sup>26</sup> More than directly referenced

timeline for the FTT in the EU and subsequently in the ECP. Other secondary sources included minutes from a meeting in the 'international steering committee' of national advocacy networks obtained via David Hillman at Stamp-out-Poverty. Commentaries and reports from fringes of the network (Corporate Europe Observatory, Eurodad and Tax Justice Network), various articles and commentaries in (online) newspapers and publications in Europe were also obtained.

# Analysis

*“The IMF proposed this thing called a Financial Activities Tax which was a different alternative. And there was a huge debate in the movement as to whether are we FTT-purists or do we just want to get the banks somehow [...] fortunately it never came to that [...] because that would have split the movement” (Interview, Lawson).*

## Coding Interview Data

As outlined in the sections on methodology and empirical framework the research project interviewed a total of 6 participants<sup>27</sup>. These were targeted with the help of the authors supervisor, through a snowball method of selection, and with a view to the comparative explorative method used (i.e. ensuring a proportional number of interviewees from each France, German and the UK). The research question in combination with the conceptual framework helped guide the type of questions posed, and set up an interview structure in such a way meaningful information has been possible to extract for subsequent analysis in accordance with the retroductive approach followed (Ragin, 2011). Some interview questions have been asked directly related to size, participation and formal rules of each domestic network, and some the concepts of interest for Stroup (2012), and these have figured as *domains*, i.e. part of the interview that have been dedicated to addressing these phenomena specifically (Elliot and Timulat, 2005). In this way there has been some specific objectives the interviews have tried to cover. While questions have been informed by the theories outlined in the conceptual framework, the author has attempted to remain open-minded and inductive in letting findings arise from the analysis of raw data (ibid). Through this process of abstracting and conceptualizing evidence provided by the interviewees it has been possible to identify variables that occur frequently (Thomas, 2006).

Some scholars place importance on the ability to pre-analyse interviews before subsequent interviews take place, in such that the following interviews build upon insight provided by previous interviews (Merriam, 2009). As interviews for this research project has taken place over a period of 8 weeks there has been time to pre-analyse the first interviews made, to provide insight and make initial adjustments for the following interviews without setting an entirely new direction for the collection of data.

5 of out 6 of interviews were recorded with a digital recorder. The interviews were partly transcribed, meaning approximately 3/4 of each interview was transcribed while other elements was extensively covered with notes to ensure themes would not go unnoticed when coding. Preparing the interview data for analysis was done in several stages. First the entire interview was listened to and initial impressions were noted down. Then the process of transcription began, transcribing roughly half of the content of all interviews, and while transcribing the interview, further insights and understandings emerged and these were put down into memos. Then another transcription process took place after it was evaluated more direct statements from interviewees was needed to truly be able to index themes for further analysis. After the interview transcriptions had been prepared, the author re-read the interviews and notes several times without listening

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<sup>27</sup> Three additional interviews took place for background information

to them in order to categorize statements and identify themes. During the first coding of interviews 19 different categories developed, which can partly be explained by interviewees focused on different areas of their advocacy. This was deemed too many to be practical for further analysis. Therefore, the author went back to the research question to focus the analysis, and generate more suitable categories for making sense of the evidence. This led to categorizing some of the already established categories into larger unites and sub-categories. Relationships between categories was also identified. And some of the categories initially established was ridded because they were deemed irrelevant for answering the research question. Going back and forward to compare and evaluate themes in the evidence ultimately led to a hierarchy of categories with sub-categories underneath that made the interview data ripe for further analysis.

Two main categories emerged which were interlinked. The first being *the immediate environment* – meaning respondents would display a tendency to be attentive to challenges close at heart, often referring back to actions and events in their domestic environment, even when the questions did call for such response. This is not unusual considering they have their origin there and do most of their advocacy in a national context. Yet references to the domestic came up recurrently in unexpected situations. For instance, in explaining motivations and results stemming from participating in work related to the EU, interviewees would focus on how it helped their organisation in the near context, for example that it enabled them to refer back intelligence to their contacts at home. Or when specifying challenges to be sought for the FTT to come into legislation, respondents often sought to elaborate on issues unique to their situation – e.g. the structure of the domestic network, their relations to government, the need for keeping the grassroots engaged or sometimes national laws – rather than focusing on the wider European political obstacles for getting a ECP-wide FTT agreement.

The second theme that emerged from the interviews, and linked to the first, was the various hypotheses interviewees offered for how transnational coordination would continue, which may also be titled in verbal form as *motivations* for participating in the TAN. These hypotheses often sprung out of conversation of how governance in the network took place in relation to intra-network tensions. Some of these statements were explicit, other implicit, some figure in this section relatedly with the domestic advocacy approaches, yet most are revisited in the Discussion.

### **Domestic Advocacy Approaches: “The immediate environment”**

The following section seeks to put more meat onto sub-categories uncovered in interviews underneath the *immediate environment*-theme. Within NGO networks domestic environment respondents would directly or indirectly offer guidance to the importance four domestic institutional factors; the *domestic nature of NGO networks* (i.e. their mode of interaction), NGO-government relations (i.e. their historically-based and informal relationship) *political opportunities* offered to NGO networks (i.e. access to national government officials and politicians) and the role of the *normative entrepreneur* as to why the national advocacy approach had diverge from the other countries surveyed. These were recurring themes among respondents indifferent of country. Their effect on each national advocacy approach is summarized in the end of the section in Table 2.



## The British Network: Media-driven Engagement and the Legacy of Make Poverty History

It is somewhat contradictory when emphasizing a comparative political economy approach to activism, in the line of Stroup (2012), that the persistent role of *the normative entrepreneur* (Tarrow, 1994) in the early stages of the national advocacy networks is a key factor for shaping advocacy in each of the three countries surveyed. This has been a returning theme, however, often highlighting how normative entrepreneurs have leveraged connections from previous campaigns and networks to build capacity the RHTC. From the interview with the British campaign there are a few of such figures, one in particular is famous film director, Richard Curtis, as repeatedly mentioned being central to the foundation of the British campaign that has been characterized by celebrity endorsements, fewer but larger events, use of IT technology and social media platforms while being media savvy. As one interviewee described the early beginning of the RHTC: “We set up a big steering committee that involved all the big NGOs [...] we had similar actors involved [from Make Poverty History], certainly in the beginning. And we had also the film director Richard Curtis involved, he was a very key actor in the beginning, he involved advertising agencies and friends of his, and that was very helpful in coming up with the name, coming up with the website [...] I think the original idea for the name came from the advertising agency” (Interview, Lawson).

The normative entrepreneurs in the British network mostly met during previous campaigns involving the largest NGOs, the Jubilee Debt Campaign and Make Poverty History in particular. When one interviewee was asked to give a historical introduction to the British campaign, after having spent sizeable time elaborating on the history of currency crises in developing countries, adopting the War on Wants campaign into a network of actors, and how the ‘policy space’ opened in the wake of the financial crisis opening up a narrative for taxing the financial sector for development purposes, the interviewee ended his answer by: “And it was around that time [after the financial crisis] that some of the people I had met and talked to, like Richard Curtis, around the time of Make Poverty History, they came back onto the scene and they said, ‘you know that idea you told us in 2005, I’m quite interested in that’, and that was how the RHTC started” (Interview, Hillman). Inferring the conditions for a campaign has to be in place, but the campaign first starts when entrepreneurs mobilize information and networks towards creating a campaign, that a coalition of actors begin to form and political pressure can arise.

Typically, the influence of the normative entrepreneur is documented at the inception of a campaign, perhaps because it is difficult to attest to the lasting effect of the normative entrepreneur on a campaign. In the case of the RHTC one interviewee provided some evidence that the normative entrepreneur still plays a vital role for the campaign. When asked about governance of the UK RHTC and in particular about the sign-off group (which was closer to the day-do-day operations than the steering group). One interviewee listed the members of the sign-off group as occupied by the unions, Oxfam and “the Curtis-camp, as we called them” (Interview, Lawson). Providing a sense of the importance the film director took in the network, not just him as a person, but his own personal network that Mr. Curtis offered to the campaign. An importance that is reflected in the campaigns ability to involve celebrities, most notably Bill Nighy, and create several small professionally made videos for the campaign.

Another theme often mentioned, and this was particular true for representatives of the British campaign, was how the *domestic NGO environment* shaped advocacy and governance. The British NGO environment is likely to be the densest in the world. Combined with a history of colonialism and a public generally supportive, both economically and empathically, in development and advocacy work this creates an environment with many NGOs to go around and lot of competition too. Comparably the British NGOs receive a lot from the state and a lot through private donations (Stroup, 2012), underlining the importance of a strong brand in attracting both private contributions and donations from funds. This fact also shined through amongst representatives for the British campaign, as one interviewee contended about the British network: “The combined assets of the NGO sector is enormous [...] On the few occasions that we get together the power is enormous. But holding that together, when we are designed to compete is hard, we can’t hold it together for very long because we are competing brands, competing agendas.” (Interview, Lawson).

As a consequence the larger NGOs would be those first to lose interest in the campaign and move on to other things. Despite much activity and public exposure around the RHTC from its beginning until about 2010, the ‘attention’ of the household NGOs would be lost much earlier (Interview, Hillman), something which is also an occurring feature of the domestic networks in France and Germany. While for some NGOs campaigning on financial and taxation issue may stray too far of their core mission, even organisations that have embraced taxation as a battleground for activists have been restrained. One ActionAid campaigner supported the campaign wholeheartedly, but admitted management in ActionAid withdrew their engagement because the organisation was running its own campaign and simply did not want to risk to confuse their own message on corporate taxation advocacy with the message of the RHTC (Interview, Watkinson).

With much focus on the revenue generating aspect of the FTT, the dense British NGO environment is also reflective of the way the FTT was framed. Hereby understood that innovative finance for development played a comparably larger role in Britain than it did in the French or the German (and in some way still do despite the government’ refusal of the FTT). One interviewee claimed the reason of the RHTC initial success of ‘dragging in’ the household NGOs into a campaign on such a complex issue was though ‘popularise’ basic left-wing issues for an interested development-audience (Interview, Lawson). I will return to this point in the discussion.

The well-developed British NGO environment also meant the British campaign was the most well-staffed of the three countries surveyed. Staffing varied throughout the campaign but had 4-5 people working full-time on the RHTC sign-off group when the campaign was running full-steam in 2010, and on top of this employees who had time set aside in the larger affiliate NGOs. Additionally, many of the big NGOs have been resourceful enough to have staff close to different political levels, sub-groups attached to the British parliament or people who were close to relevant ministries. Thus the campaign was able to draw on these sources for intelligence from inside of the political machinery (Interview, Hillman).

The *political opportunities* (or *access*) offered to activists varied considerably between countries, not just in terms of which way the sitting government was leaning on the FTT. In Britain, the power of the financial industry – a main adversary throughout the entire campaign both in Britain and Continental Europe

(Schulmeister, 2015; Corporate Europe Observatory, 2012) was to be acknowledged. Equally, the affection for small-state policy, light touch regulation and liberal market ideology characteristic of British political economy did not play into the hands of activist either. Furthermore, key British news outlets, the Financial Times and Economists, has been harsh opponents of the FTT. In 2013, just 43% of the British population were 'in favor' of a European-wide FTT (Eurobarometer, 2013).

In this light the British campaign was quick to alter their policy platform when the RHTC was launched. Under SOP their ask to policy makers had concentrated on taxing spot currency transactions in the spirit of Tobin's original proposal. This was mostly out of the logic currency was the only asset that had not been taxed in Britain nor in other countries (Interview, Hillman). But instead of promoting taxing transactions on currency, they realised governments where in fact extremely conservative and preferred to look towards what other governments where doing (i.e. transferring policies) so despite taxing currencies had been a cornerstone for SOP up until the crisis, it was relegated to the bottom of the pile, and in return gave the campaign a much stronger policy platform (Interview, Hillman). Because campaigners were able to point to examples elsewhere of FTTs that did not include transactions of currencies being in place. The campaign thus showed itself as quite pragmatic in terms of which way the revenue was going to be generated, as long as it came somehow.<sup>28</sup>

This was also a gradual approach to policymakers. After the financial crisis had opened 'policy space' the first real great political opportunity the campaign attempted to exploit was the British election of 2010 which assist to explain the approach advocates took as they promoted the issue in 2009, in the latter part of Gordon Brown (Labour) tenure as Prime Minister and shortly before David Cameron (Conservative) would go on to win, in 2010. The Conservatives had blanket rejected anything resembling an FTT. When asked about the reasoning for influencing the British Labour government by the end of an election cycle in 2009 one interviewee acknowledge this difficulty of pushing for a tax that would hurt a main industry in England. Not at least for the City of London: "Labour could not do something big that might look anti-business, because it thought it would lose them votes. So we adopted a gradualist approach and said 'hey look we already have a FTT [the stamp duty tax], why don't we see whether we that can be improved', and through that see if we can make friends with all the folks around Ed Miliband [then Secretary of State for Energy and Climate Change, and former Minister for the Third Sector]" (Interview, Hillman). The current stamp duty tax in England required tighter definitions to be effective as it was currently easy to sidestep for financial institutions. The mere presence of a current tax on financial transactions (although old) opened up for some opportunities for influence, according to Hillman they estimated closing the loophole in the current legislation would generate between 1.2 and 1.9 billion pounds. "So we could go there, and we did, to his advisor, and said it is fantastic, we don't have to make a song and dance about it, we are just going to tighten this rule up and it is going to make us at least 1.2 billion. You are not likely to create a great deal of attention, which is what they are worried about" (Interview, Hillman). It is notable that 'not making a song and dance' about a

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<sup>28</sup> This was also true for the financial activities tax, the 'FAT', proposed by the IMF that was less ranging than the FTT where the British campaign did not oppose such a suggestion contrary to France and Germany (Interview, Lawson)

possible extra tax which the Labour Party ‘would be worried about’ points to the low-profile and pragmatic approach activists took towards policymakers in the climate of a nearby election. The end-game of this strategy would have been *not* to ask for anything in return for their advice to close the stamp duty tax loophole, but instead sit down with the Labour party after the election ‘as their good friends’, who had already found between 1.2 and 1.9 billion for them, and look into how Britain could push for an FTT more widely (Interview, Hillman; Lawson).

It was an approach for gradually easing politicians into the idea of a FTT in the light of the political pressure politicians would face against such a policy. Another interviewee spoke of the importance of exploiting the already existing stamp duty tax in Britain, using the tightening thereof as a ‘proof-of-concepts’ that a FTT could work on a larger scale, highlighting the ‘watershed’ that would be making policy makers ‘comfortable’ for taxing derivatives (Interview, Lawson).

The political opportunity offered did not only affect the way the leadership of the campaign approach Labour politicians. The timing around an election was taken advantage of by activists too. In the larger picture the timing was good for all European networks advocating for an FTT in the aftermath of the financial crisis, for the British campaign the 2009 election provided further impetus for talking about how banks could pay back for the bailouts following the crisis. It was a “good time politically” to be initiating a campaign. MPs would be inquired what their opinion was on an FTT and were “being bombarded with e-mails” (Interview, Lawson) partly thanks to some of the online tools the British campaign put forward writing emails directly from the RHTC website. Thus the political opportunity the election provided affected the advocacy approach in multiple ways. More generally, the British NGOs benefit from often having informal relations with relevant governmental agencies through having staffers, donors and interested parties interacting in the same networks (especially in the triangle of London-Cambridge-Oxford) (Stroup, 2012). It allowed the inner-circle of experienced campaigners and one financial expert enthusiastic about the campaign<sup>29</sup> to access Labour politicians, while activists would demand answers from both sides of the political aisle in an ‘outsider’-fashion that was made easy by some online tools of the campaign.

### **The German Network: Leveraging Church Groups and Former MPs**

Two *normative entrepreneurs* have been ‘the heart of the German campaign’<sup>30</sup> (Interview, Schwertner). Peter Wahl, a political veteran in Germany has publishing on the FTT and finance’ role in globalization more widely, including in founding intellectual publications by ATTAC<sup>31</sup>, and worked in the late 1990ies to mid-2000 working from the initial momentum created from the UN discussions on a Tobin Tax as a tool for innovative development finance (Wahl, 2015). Jörg Alt, Jesuit Priest and Ph.D. in sociology, introduced the idea of a *Finanztransaktionssteuer* in Germany (Publik Forum, 2012) more publicly. He, too, had previous

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<sup>29</sup> One in particular, Avinash Persaud, Emeritus Professor at the London Business School and former J.P. Morgan banker

<sup>30</sup> Together with Dietlev von Larcher, ATTAC member and former Die Linke MP

<sup>31</sup> For more, please see <http://www.vsa-verlag.de/detail/artikel/tobinsteuer-kapital-braucht-kontrolle-1/>

campaigning experience and gained contacts and advocacy experience from working on the German campaign to Ban Landmines (Nürnberger Nachrichten, 2012). Similarly, Peter Wahl had worked on various advocacy issues in the intersection of finance and development. As in the British network, the nature of these actors are reflective of the campaign. Several interviewees has pointed to the large role ATTAC and WEED has played in the German network, making it one that is focused and committed to the FTT. In part, the German campaign has grown out of anti-capitalist movement together with the founding of ATTAC in Germany. In such the German campaign have historically been about exercising power and 'putting capitalism and the financial markets back in its box' (Interview, Wahl). At the same time it is one that is, as explained in the contextual overview, wide in the nature affiliate members attached to the campaign, in part because Jörg Alt's connections brought in many varied actors ad first.

Its broad based nature is also reflective of the German *domestic NGO environment* more generally. The German NGO landscape tend to be broad, multi-focused and less competitive than that of the British (Salamon, 1999). Sometimes organized to do both development work and fulfil social non-profit functions in Germany (e.g. elderly care, child care, helping people with disabilities, etc.). In both the development oriented work and the domestic social non-profit work many German NGOs take an increasingly contractual relationship with the German state rather than be relying on donations from individuals and trusts (Archambault et al., 2014). The broad-based engagement and commitment to voluntary social work at home and advocacy and development has been reflective of affiliate members of the German network. Signing organizations committing themselves to the basic principles of the campaign via the open letter of 2009 included an array of organizations from ethical banks, unions, academic institutions, religious organisations, a few larger German and international NGOs. Some of these, also affiliated with the campaign, are largely oriented towards doing various social work in Germany; these are very large in terms of paid employees and voluntary staff because of the social functions they perform in Germany (Archambault et al., 2014). One interviewee pointed to the sheer number of people and organizations engaged in the German campaign gives it lot of power which is it difficult for policymakers to ignore (Interview, Schwertner).

The NGO environment also reflects in how the campaigns think about advocacy. On policy, this is evident in the foundation of the German campaign – the open letter from 2009 – that presents four bullet points highlighting the advantages of a FTT that all relates to regulatory input: improvement of financial market regulations, ease of implementation, impediment of short-term speculation and the potential of lessening future crises (Archambault et al., 2014). Albeit the letter is written following the financial crisis, it is notable that 'revenue generation' as a distinct advantage of implementing an FTT is absent<sup>32</sup>. Most interviewees have hinted to the German network being primarily interested in regulation and ATTAC has been influencing in this regard. Yet, ATTAC France and ATTAC Germany has had quite different positions of how to go about advocacy. As other scholars have hinted to (Smillie et al., 1999) the way advocacy in thought of differs between the countries in this regard. From reviewing secondary literature through authors research ATTAC

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<sup>32</sup> It is mentioned later in the letter that the potential revenue generated from an FTT would contribute towards a mores table economic system and furthermore 'could be used' towards the Millennium Development Goals as well as other developmental purposes

in Germany has been much less resorting to demonstration and outsider-type strategies than ATTAC in France. Indeed, in a large-n interview study asking what motivates members of ATTAC in France and Germany, Daniel Stockemer (2012), finds German members to be generally more instrumentally driven by the desire to achieve concrete policy results and find motivation when campaigns achieve success in this regard. Whereas French supporters to a higher degree value their own beliefs are consistent with the ideological framework of ATTAC, and find satisfaction in being part of an organization that act upon their strong beliefs. If Stockemer's study serves as an indication of the German civil society more generally, we should expect the German network to proceed more gently in their interaction to see results, compared to the fanfare of the French network.

The German network has enjoyed integrated *NGO-government relations* since the beginning of the campaign. Entry points to decision makers are manifold and is assisted more generally by the German tradition for 'third party government' or neo-corporatism, which translate into close cooperation between government and the non-profit sector on policy formulation as well as policy implementation (Archambault et al., 2014). In Germany, the willingness to bring in 'third sector' actors and neo-corporatists culture puts the campaign in stark opposition to the adversarial relations characterized in the French campaign between NGO networks and governments. In a similar vein, the campaign has taken advantage of the multiparty system that included MPs in parties such as The Greens, Die Linke and some in the Social Democratic Party (SPD) that was more receptive to the goals of the coalition. There would especially be a number of politicians on the German left-wing who wanted regular interaction with the campaign whenever new developments unfolded (Interview, Schwertner). The German federalist system allows for much autonomy down into the regions and on city-level governance. This has opened up for smaller entities within the major parties to join as member of the coalition, for instance Christian Conservative Party (CDU), have had regional and city affiliates as part of the campaign, and supporting aspects of the FTT the mother party may not endorse (such as how revenue is to be distributed) (Interview, Wahl). Because party members across levels, from city, to regional and state level is often personally connected this system has sometimes provided a way in for campaigners to higher ranked MPs through member of a regional division of SPD or CDU to a colleague in the German Parliament. Unique for the German campaign the political connections were also maintained to politicians at the right side of the political spectrum – often facilitated through the church connections provided by Jörg Alt (Wahl, 2015).

This is also reflective of the *political opportunities (access)* offered to German campaigners. Assisted by the Chancellor Merkel's early and steadfast support for the FTT relations with the government have been largely cooperative. However, different perceptions of an FTT exists in different parts of the German bureaucracy, namely between the Finance Ministry and the Ministry of Development, yet overall the campaign enjoyed better access compared to campaigns in Britain and France (Interview, Wahl; Lawson; Hillman). In addition, the German campaign has had the advantage of having heterodox economists' scholars involved who has provided published studies and reports to back up claims made by the campaign (Spahn, 2002; Landau 2004; Schulmeister, 2015; all from Wahl, 2015) and some of these with professional backgrounds and ties to

governmental agencies themselves<sup>33</sup>. Thanks to the expertise and connections key individuals have built over the years, in the combination with the tradition for integrating expertise from outside governmental departments in the German system, members of the coalition have enjoyed continuous interaction with the inner workings of the Finance Ministry. As one interviewee claimed, “If we do say we need something in the Finance Ministry [...] we are going to a high representative usually because Detlve von Larcher, and the German coalition is very highly respected [...] sometimes I think we know more than the finance committee because we have meetings with the Finance Ministry” (Interview, Schwertner). The same source noted Peter Wahl knew the German finance minister, Wolfgang Schäuble, personally and this was, unsurprisingly, very important for meetings and intelligence for the German and European campaign more generally. Because of these connections and the general policy receptivity shown by the German political and bureaucratic sphere the German campaign never had to mobilize the type of public pressure seen in other European campaigns to sway the government.

### **The French Network: Contentious Campaigning**

While the French campaign has had a notable history of activism for a global FTT due to ATTACs establishment already in 1998, no *normative entrepreneur* has had as decisive a role as it had been the case in Germany and Britain. That is not to say ATTAC emerged without the tutelage of key individuals, surely there were key parts in the network that was central to its rise and helped ATTAC grown via mobilizing their personal connections (Waters, 2010). But the French FTT campaign (running from early 2011 to present time) has until recently been without the active engagement of key individuals within ATTAC. Even though ATTAC was part of the steering group in the French network, the organization was not active to the same degree as other actors in the French network. One interviewee noted that ATTAC was engaged in campaigning on banks at that time and this constrained their capacity to be involved in the FTT (Interview, Naulot). Overall the French campaign thus exhibited a more diffuse beginning in 2009-2010 with input from several sources, rather than single issue entrepreneurs leveraging their personal and professional network(s).

The nature of the French *NGO environment* varies on a range of points from the German and British covered. One of the primary reasons therein relates to the history of the centralized French state. Although rules governing civil society including development and aid organizations has been liberalized, French non-profit and NGOs first began to grow in the 1960ies and 1970ies (Salamon, 1999; Archambault, 1993) making them comparably young in relations to their German and British counterparts. For much of French history the state has been a centralized unit emphasizing direct contact between the individual and the state, rendering intermediary civil society interest group illegal if not authorized by the state. More broadly, some have claimed those organizations working on societal issues in parallel with the French state as some who were fragmenting the ‘general will’ as represented by the state in society (Salamon, 1999). In a broader context,

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<sup>33</sup> Jean-Pierre Landau and Paul Bernd Spahn has both had distinctive careers at IOs

the motivations of the French NGOs are reflective of the values placed in French society; intellectualism, cultural sophistication, familiarity with high culture; all elements that play to a more a principled or ideological driven development and advocacy sector vis-à-vis its pragmatic cousins in Britain (who would typically be stressing expertise, professionalism and cosmopolitanism) (Stroup, 2012) or their Germany colleagues (often characterized as formal, participatory and party-linked) (Smillie et al., 1999).

While France spends a generous amount on foreign aid, it channels very little of it through its NGOs. Donations are few among private individuals, funds and trusts too (Stroup, 2012). This has also been reflective of the French campaign, as the scarcity of resources has meant fewer people have been working on the media-side of the campaign. NGO media officers are often assigned to different campaigns at once in the older organizations such as Coalition+ and One to prioritize additional advocacy officers (Interview; Naulot). Furthermore, the French campaign has not enjoyed the same degree of full-time employees sitting in sub-groups with access to MPs (ibid.). Acquiring of technical expertise has also differed as the French network has not benefitted from the same close relationship with experts committed to the cause as in Britain or Germany, and insofar ATTAC's scientific boards traditionally has proven useful for producing quality information on various topics (Waters, 2004) this seems to have been less so with the FTT. Thus, when the FTT campaign has needed key technical information this has come from experts contracted in on a consultancy basis (Interview; Naulot; Plihon).

The historically strained *NGO-government relations* in France are unique in comparison. An explanation can be found part because much of French civil society has emerged as dissident organizations, left-oriented and politically configured (Stroup, 2012) and this makes informal patterns of interaction between government agencies and NGO communities "essentially conflictual" (Biberson and Jean, 1999). Both campaigners interviewed from the French network attested the interaction with the government was characterized by sometimes conflict and distrust. "I would describe the French government, this government and the previous one, as very hypocrite. Because, in fact, they are under the fire of the lobbies, of the financial lobbies, we are in France completely opposed to any idea of a FTT. They don't want it" (Interview, Plihon). Another interviewee contented about the French government's stated position on the FTT: "France is playing a game with the NGOs which is, yeah, it's a lie, and so, we will tell that to the media, and we will prove that to the media that it is a lie" (Interview, Naulot).

In truth, the French network's relation to the government is more complex. As the governments has changed and taken different positions throughout the campaign, so has the quantity and depth of its interaction with the NGOs varied too. In November 2011 the Cannes-held G20 meeting gave Sarkozy a unique opportunity to propose multilateral action for a FTT. In this period the French network enjoyed continuous meetings with the government, both with Sarkozy's political advisors and himself several times leading up to the G20 (Interview; Naulot). Afterwards the network was also granted access to the bureaucrats in the Financial Ministry that crafted France position on the FTT for ECOFIN meetings. Since about 2014 interaction has shifted towards top figures the French Ministry of Foreign Affairs for whom the network considers to be allies of the campaign (Interview, Naulot).



But the initial connections to the FTT-friendly Sarkozy government came despite the French campaign – contrary to the British and German network – has fought with a general perception of the NGOs in France. Establishing credibility has been an issue from the start. In the words of one campaigner; “We got into the Ministry of Finance at the beginning of the campaign, it was really difficult to access because they thought and they still think, that NGOs are like baby’s, like baby’s and not really serious, ‘[NGOs] don’t really know what they are talking about, they are not experts on financial and economic issues’” (Interview; Naulot). Unlike Britain, the French network did not have advocates with immersive experience from previous campaigns, backed up experts affiliated with the campaign, and established links to (Labour) politicians involved with ‘The Third Sector’; and unlike Germany, the French network did not enjoy integrated relations with governments with crossing party and societal affiliations, nor has the French government held a coherent position throughout its institutions (i.e. *both* Prime Minister, Ministry of Finance and Ministry of Development) on the FTT.

The lack of credibility thus invited as separate advocacy approach in response to the *political opportunities* (access) offered, consider one critical incident provided by a French campaigner: “We knew we had to figure out a different way [...] so we commissioned a report through a financial firm, to commission a report<sup>34</sup> to show how we could implement a French FTT. How can we do it? What are the fiscal technicalities? What are the impact on the financial sector? [...] And so we did not brand the report Oxfam, Coalition+, etc. because we knew, if we just launched an NGO-report, it was very simple, it was not going to be read by the Finance Ministry, the technical economic media [...] so the tactic was to convince the enemy using their own allies” (Interview, Naulot). This worked as the French campaign in disguise set up a conference in the run-up to the G20 of November 2011 that France hosted, having the authors present the findings of the report and proving the FTT was technically feasible (Interview; Naulot). Tellingly of masquerading oneself from the NGO sector via an expert report filed by a consultancy, the opposite case was also present in France with an NGO-sponsored report. The spokesperson interviewed from ATTAC pointed to a paper ATTAC had sponsored but was written by technical experts, that pointed to how the FTT would not open up for tax evasion. Expecting to hear back from the government, and with a government initial response that the network would hear back, no invitation for further discussion or answers came from it (Interview, Plihon), confirming an NGO-report would be taken less serious. Both instances point to the same fact that French civil society has had to interact with the government in a sometimes-untraditional fashion to succeed on insider-type tactics.

At times, evidence pointed to, responding with protest seem to have been an automatic response from (some) actors in the French network. A tellingly example was the first proposal the Commission presented for an FTT. Most civil society were positively surprised by how far the Commission had gone to meet many of their demands, and were willing to accept or at least acknowledge few parts of the proposal advocates did not embrace as some that could be put away for now and negotiated at a later point. The French network released a press statement for the entire network dismissing the proposal outright and protested because of the (minor) negative points it included, to the dismay of the rest of the TAN (Wahl, 2015).

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<sup>34</sup> 99 Partners Advisory (2011)

More so, both French interviewees described recent developments of French government as not just distrustful but also manipulative; stating that the French Minister of Finance, Michel Sapin, and his previous colleagues had tried to make the civil society actors believe that France are in favor of the FTT and promoting this in the ECOFIN, when in reality French negotiations had acted ‘very very restricted’ and put ‘obstacles’ in the way in the negotiations, the French network had been informed by the German network that was connected to people in the negotiations (Interview, Plihon; Naulot). Naturally, such instances only confirm suspicions between NGOs and the government. This is also in part due to the fact the French campaign has had to maneuver in the French political environment where different opinions have existed within the government itself. In response, the network has adopted a ‘main strategy’ of pressurizing the government via public opinion (Interview, Plihon; Naulot). The message the network has run to the media has often been in a narrative of either the French government being in the pockets of the financial sector lobbyist; or displaying Holland as a President that does not have control over his administration by pitting the position of the Financial Ministry, and Michael Sapin, against the will of the President (Interview, Plihon).

## Part Conclusion

In sum, the systematic comparison offered here reveal advocacy approaches vary considerably between countries depending on the institutional context they find themselves in. The differences can be summarized in table 2:

*Table 2: Summary of comparison of advocacy approaches in Britain, Germany and France*

	<i>Role of the normative entrepreneur</i>	<i>The domestic NGO environment</i>	<i>NGO-government relations</i>	<i>Political opportunities offered (access)</i>
<i>Britain</i>	Large role	Competitive	Pragmatic	Inside and outside strategies
<i>Germany</i>	Large role	Diverse participation with overweight of religious-inspired organizations	Integrated	Mainly inside strategies
<i>France</i>	Lesser role	Politicized, principled, scattered	Distrust and manipulative	Responsive, mainly outside strategies

In light of the findings from the analysis the author had an interest in understanding how this affected governance in the TAN to determine how coordination took place in the TAN.

## “Total Freedom”: Governance in the TAN

To acquire into whether certain organizations or networks played a comparably larger role in the network, the author lend inspiration from Wendy Wong's (2012) ideas of agenda-setting power within human rights NGOs. Inspired by Wong's conceptual apparatus; interviewees were asked into the three separate parts that makes up Wong's framework for assessing organizational power to attain political salience and conduct effective activism. These are *proposal power* (e.g. the ability to determine what comes up on the agenda and who has the power to suggest issues) and *enforcement power* (e.g. when issues are on the agenda enforcement power is the ability to sustain a veto, also includes the ability to impose a credible veto-threat that may alter suggestions or remove contentious parts of proposals); and *implementation power* (e.g. the degree of independence the affiliates have in undertaking the range of activities that constitute 'advocacy', from protesting on the streets to meeting with government officials, without the interference of the headquarter).

Respondents were inquired whether there were differences in the international network as to whom had *proposal power*. Most interviewees stressed the network was fundamentally voluntary and therefore ideas of actors have certain powers was not in the ethos of the international network (Interview, Hillman, Schwertner). When the former campaign manager of the RHTC was asked about the expansion of the RHTC to other countries, his answer was characteristic of the unwillingness to conduct centralized control, hereunder proposal power in the group: "I think we were all pretty relaxed about it. It was different to other campaigns, there was no central policy control, basically you were all campaigning for a common FTT. It was generally around 0,05%. And it was always about [...] spending those money at home and abroad, and climate change and development" (Interview, Lawson). Respondents made clear that agendas were open for alteration and mostly reflected the current political situation and items that needed to be discussed (Interview, Hillman; Schwertner).

Interviewees were also enquired about whether certain actors attained *enforcement power* in the network; (e.g. when issues are on the agenda enforcement power is the ability to sustain a veto, also includes the ability to impose a credible veto-threat that may alter suggestions or remove contentious parts of proposals). This was not an integral part of the networked judged from the responses the author received. International network meetings were generally 'friendly', 'open for conversation' and not with 'prescriptive lines' for what was okay unless it directly criticized the campaign (Interview, Schwertner; Hillman). Respondents did not remember the international network ever had to vote on issues, enable vetoes or instances of threats in the network if a certain action was to be taken.

One interviewee offered an example to provide an idea of where the international steering group placed itself on this point: An ECOFIN meeting took place in June 2016 at which many expected an agreement would be presented. In preparation the international coalition met in to develop 'rough reactive lines', (i.e., reactions from 'acknowledging', 'welcoming', etc. depending on the agreement reached). While an ideal outcome of such preparatory meetings may be to present a united civil society coalition that can provide a response that animates governments to back an ambitious FTT, these meetings provided much freedom for national

networks to form their own response and were thus less ambitious in scope. The interviewee stressed the importance of these meetings to get everyone in 'the zone' and ready to react and respond to what was presented by the ECOFIN. To the independence of each domestic network the interviewee rhetorically questioned, "Are they [domestic networks] free to respond as to what works for their territory? Absolutely they are. We do not state a line. But rather get everyone in the zone for being ready, because likely you have to react" (Interview, Hillman). In such the international coalition would give wide freedoms to each national network to respond as to what they saw fit for their campaign, and let them position themselves as accommodating or hostile as they saw fit.

The same logic applied to *implementation power* (e.g. the degree of independence the affiliates have in undertaking the range of activities that constitute 'advocacy', from protesting on the streets to meeting with government officials, without the interference of the headquarter) in the TAN. Networks independent of country have had 'total freedom' to campaign in ways they saw fit to their national context, even for affiliates advocating for the FTT under the Oxfam umbrella (Interview, Schwertner). There was no signing-off from the international steering group of campaign activities taking place. The international coalition has received updates as to what has been taking place and sometimes provided their input, but has not been in a position to halt campaigning. It had however authorized and initiated campaigning at times typically around Brussels, but where members of the steering groups have taken the lead on it.

## **Two explicit motives for continued inter-network collaboration**

To summarize, my evidence from querying interviewees about governance in the network leads towards wide freedoms for each network, rather than imposed convergence on strategy, identity or policy position. Interviewees would tone down or entirely dismiss variations of power within the network itself; and instead stress the 'informal' atmosphere, 'friendly' ethos and the operative, flat and – for some members – voluntary nature of the network (Interview; Plihon, Hillman, Wahl, Schwertner). Even when the author posed questions and follow-up questions about the need for governance to shore up inter-network conflict and contention<sup>35</sup>, respondents would again play down power or differences between actors as important for how the network functioned. Arguably, there is nothing dramatic as such about the TAN operating on a light-weight structure that allows for domestic networks freedom to frame the issue in ways that make sense for their audience. Then again, the FTT campaign may have been set up with a more horizontal structure than other public campaigns, one interviewee inferred (Interview, Lawson), and was also unique in comparison to similar international campaigns for which Oxfam had invested akin amount of resources (Interview, Schwertner).

## **TAN value-added**

When asked, respondents would often weigh up inter-network disagreement against the *value-added* of being part of it the inner workings of the TAN. In particular respondents with highlight the information that was attainable by sitting part of the network. In the words of one campaigner; "I guess what we do, and we

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<sup>35</sup> As the author knew there had been contentions and disagreements, in particular about revenue distribution

are having weekly calls which does keep momentum going, we gather intel, we get very close to people who are actually in the room, and so that means, that it is really worthwhile for players to be on that call to get what is really happening. Yes, we can send stuff around. But that would only be some of the facts, to be on the call, to be there and hear it [...] that dynamic is really useful [banks in the table]" (Interview, Hillman). Such statements of exchange of strategic information among actors were frequently mentioned. Without rehashing the analysis similar statements came in regards to seeking out to pressure certain policymakers through different means. In this way the TAN acted in a network-extending function for advocates. As one campaigner mentioned when discussing how Oxfam France assisted a pro-FTT French MEP; "Which was nice for when he sat in the European parliament [...] he can ask the NGOs 'can you please contact my German counterpart and have a talk with him about the allocation of revenue'. So it's not just about information, it is also collaboration" (Interview, Naulot). Again, another campaigner mentioned the ability in the TAN to closely collaborate, successfully, by drawing media attention to an open-letter directed towards Holland and Merkel to stand together at a yearly German-French governmental gathering to support the FTT (Interview, Schwertner). As evident throughout the analysis campaigners offered different motivations for participating in the TAN, and although domestic networks have enabled different advocacy approaches, the value-adding aspect of the TAN cannot be dismissed as a factor for securing continuous coordination.

### Trust & Experience

In lack of the formal structures campaigners close to the center of the transnational network would point to the collective experience that was present on the FTT. In part because some activists had been involved with the campaign previously and had attained know-how for coordinating advocacy (Wahl, 2015). Arguably, the role of experience would be accentuated by the single-issue coalitional type of campaigning because quite stringent lines are set up for what can be said. Despite members may not be engaged actively in the campaign, they are still concerned with their reputation and brand. According to one campaigner; "It certainly helps to have experience of what is okay for a coalition to do [...] we cannot give a view of Syria or something, that is not okay for us to do [...] then organizations will say, we can't be part of that, and then it all falls apart" (Interview, Hillman). Experience often comes with seniority. Yet the quality of having experience does not lend itself to be counted in years, it is rarely something that we understand as a measurable, tangible, quality. When senior campaigners interviewed spoke of their experience and how it related to the campaign it was in rather ambiguous terms. However, it was in a way that related experienced with trust, hereunder being accountable and dependable when leading an advocacy network. The importance of experience for continued transnational collaboration is in this sense directly related to trust between activists. Consider two statements (authors italics);

"Because we are speaking on behalf on a whole load of different organizations [...] you have to know what your limits are. If you get it wrong once you damage the whole relationship you have. *There are certain rules, that you learn over the years*, and I know what is okay" (Interview, Hillman)

"As long as you stay within the confines of that message [of the campaign]. And you are not challenges any big policies. And *you can spot* when there is a big change in political strategy or policy, and you bring it back

to the steering group, *that is just a judgement thing*, but you really do that rarely. And that works really well and people feel confident about that.” (Interview, Lawson).

These statements very much relate to knowledge of ‘just’ knowing what to do, or ‘certain rules’ that these individuals know are appropriate and will be well-received with the rest of the network. When central individuals in the transnational network are coherently showing a dependable behavior, it creates trust within the network and fosters continued coordination. More so, a campaign that has lasted comparably long, and even had had a advocacy pre-history with the formation of ATTAC, has meant personal relations between most core campaigners also have been close which has been important for the campaign (Wahl, 2015).

To summarize, both experience and trust, together the value-added the TAN provided was two key factors keeping the transnational advocacy work going. This was despite the many years of campaigning that has taken place by now, and despite conflicts within the transnational network on key issues. I seek to elaborate upon these intra and inter-network disagreement in the following section; and formulate two qualifications that needs to be made for the analysis conducted here.

## Critical Reflections

In light of the findings in Table 2 there are two caveats to be addressed here. As outlined in the terminology I have used ‘advocacy approach’ in a rather amorphous manner. In the last two columns, ‘Political opportunities offered (access)’ and ‘NGO-government relations’ I follow Stroup (2012) and specify a bit further. A more ambitious project may have lend from Keck and Sikkink (1998) to lay down which *political tactics* (i.e. information, leverage, symbolic and accountability) has been prevalent in each country to attain more explanatory value. For instance, all networks have used information politics to exchange and attain information from their governments, but the use of symbolic politics have been more prevalent in France calling for the public opinion to voice their expectations for what the government should do, than in Britain or Germany; and Germany has to a higher extend than other countries used leverage politics, partly granted the networks access to government and due to the importance of Germany in Europe. Thus, a further break down may have revealed more detailed characteristics of the political tactics enabled in each national network. Other scholars, notably Oliver and Holzinger (2008), points to lobbying strategies of organizations (i.e. reactive, defensive, proactive or anticipatory) and outlines these would be managed under various approaches that organizations may take. In this study the variety of actors in each domestic network does not allow me to conduct a micro-study on each to affirm whether institutional environments are more allowing for certain strategies. Partly because I have remained on a higher level of analysis I sacrifice some precision for generalizability here.

## Within-country Advocacy Variation (and Conflict)

Secondly, a challenge remains to separate cross-country variation (as done in Table 2) and within-country variations. The challenge in this respect is to seek out the effects that stem from national level factors and the effects that are a product of organizational singularities. For instance, the coming together of normative entrepreneurs, and their importance for the networks, in each country must be classified as a uniqueness

more so than a product of domestic institutional context. In recognition of this fact, they are included in gray tone in Table 2. Another organizational-level factor is the NGOs in each network will tend to go off previous experiences and known tactics when doing advocacy. If a network consists of predominantly NGOs that are humanitarian/development-oriented, as opposed to organizations that more narrowly seek constrain or better regulate financial capitalism, the evidence the author has gathered hinted to a discrepancy in focus and advocacy approach. As hinted to in the analysis throughout *all* countries contentions in the network went along the lines of *development-oriented* NGOs whose goal first and foremost was to ensure funds for development; and *regulation-oriented* NGOs that primarily sought to implement forceful regulation that would minimize speculation and short-termism. Consider statements from French and British campaigners;

“My feeling is that in Germany this issue [revenue allocation] is important, but because the German campaign is led by ATTAC and WEED they work a lot on the regulation of the financial sector and not a lot on the allocation, it is not a main issue for them. Oxfam Germany worked a lot on this, but they were really under the influence of WEED and ATTAC from my point of view, and so they were less powerful than Oxfam France on the allocation, and, yes, well, and the weak thing is that we have to convince *now* the countries to allocate the FTT. Even if the FTT does not exist. They have to commit” (Interview, Naulot). A similar sentiment was uttered by a campaigner when talking about country positions on the allocation of revenue to say the British campaign would have to “broker between the French and the Germans to keep the peace” (Interview, Lawson).

However, all interviewees acknowledged balancing these two concerns between regulatory and funds for development has been a challenge throughout the campaign. Such conflicts would play out when attempting to decide the level of ambition for the campaign. Would it be enough to settle for an FTT that would curb speculation? Or should the TAN pressure for an agreement that included provisions for how much of the revenue was to spend on development? Was this to be done before or after an ECP-agreement was struck? Advocates, however, stress those two goals support each other too.

“The major difference is the following. For ATTAC, for the FTT, the main goal of the FTT is to fight speculation [...] we think that we should put priority one on of the goals and if we are successful, if for instance the FTT is successful in fighting speculation, this means that the income, the revenue, is reduced. Because the speculation should be reduced. So, whether other organizations, such as Oxfam is putting the emphasis on collecting the tax revenues [...] sometimes it’s a bit tricky, but we always find an agreement, it’s not a problem, because we really want to work together [...] we say speculation *and* raising revenue, together, is our goal, so we work together for that” (Interview, Plihon).

### **Analytical Implications for within-country Divergence**

NGOs political position on the FTT (i.e. specific demands) and their advocacy approach (i.e. strategies and practices for realizing demands) can be seen as two distinct analytical elements; but they are naturally intertwined. For instance, an NGO that has political goals generally perceived as outside of what is political possible may be more prone to outside-strategies rather than seeking to lobby policymakers directly. Evidence the author has gathered from interviews and background information generally point to there is a

difference in terms of how regulatory and development-oriented NGOs advocates and campaigns. Thus a methodological question arises as to whether the fault line heightening within-countries difference render the analysis of cross-country variation irrelevant, and thereby Stroup's (2012) comparative political economy framework useless? In this respect, I stress that I do not argue for national uniformity. There are within-country differences, but overall we should see both camps of NGOs to be affected by the national-level factors in point attention to. I stress the network as a whole, which in all three countries comprises of both regulatory and development-oriented NGOs, as affected by domestic level factors, and this plays out in how the networks as a whole advocates for the FTT.

One way to validate whether cross-country differences have affected advocacy approaches is to eliminate the bias that the regulatory/development-orientation present and look at a *single* NGO operating in all three countries, to evaluate whether the advocacy approach change depending on country of operation. Oxfam represents such a case; having founded the RHTC in cooperation with SOP in Britain, and with chapters that are active in the campaign in both France and Germany, it is a multi-focused NGO that also does campaigning on other economic and financial issues yet it is firmly entrenched on the development-side of the FTT debate. The evidence gathered has not allowed the author to make the comparison of Oxfam as an object of analysis in three different institutional contexts. Of the evidence gathered too much have spoken to issues more broadly related to approaches in the networks rather than in Oxfam as an organization. When that is said, Oxfam employees from all three countries have been interviewed, and looking specifically at statements regarding Oxfam's role in the environment, *some evidence* also point to the institutional context as having affected Oxfam differently in each domestic environment. Hence it is reasonable to conclude that rather than an overweight of either development or regulatory-oriented NGOs in a network, there are across-network effects at play due to the institutional context that affects advocacy approaches in each of the three countries studies, but national-level factors have affected Oxfam in all three cases and there has been no bias with Oxfam in terms of where it resided on the development/regulatory-divide, pointing to this effect most likely is also the case for other NGOs in the network.



# Discussion

*“The idea that you tax the banks to help the poor was just so simple. People knew the banks had fucked over their worlds, they knew that people were hurting, let’s go and tax them. It made it the most popular tax in history.”* (Interview, Lawson)

In this discussion I attempt to formulate a deeper understanding of continued coordination by civil society actors despite their internal differences. In doing so, I will attempt to relay my results, and note possible implications from the complex issue of an FTT TAN, to other scholars that have studied coordination in transnational advocacy as an object in itself.

I suggest *issue attributes* central to the FTT campaign as a meta-variable has kept peace within the TAN in such a way that continuous coordination on the FTT could take place. By issue attributes I refer to Keck and Sikkink’s (1998) idea that the intrinsic nature of an issue can lead to quicker international uptake and acceptance. They propose that advocates generally find greater success on issues that have certain characteristics; 1) when the cause of the issue can “be assigned to the deliberate actions of identifiable individuals; 2) issues involving bodily harm to vulnerable individuals, especially when there is a short and clear causal chain assigning responsibility; 3) and issues involving legal equality of opportunity (authors numbering)” (p. 27). For instance, Keck and Sikkink (1998) point to examples campaigning on anti-apartheid as something activists have found more success with granted the legal issue of equality of opportunity; the relative difficulty of protesting against torture of common prisoners rather than political prisoners; or advocating against deforestation when it happens in coherence with consequences of the displaced (and often vulnerable) people that live in those places, as issues that attain these attributes. Hence some issue will more naturally find traction because of its intrinsic values compared to others on the list of global problems. Granted, it is an amorphous concept but one that in the literature usually is linked with the given adoption or success of a campaign.

This section discusses how the FTT also inhibits intrinsic values, albeit only in some of the ways Keck and Sikkink (1998) prescribe it. According to Keck and Sikkink, issue attributes would help ensure uptake and popular support behind an issue, which has been the case too with the FTT. But issue attributes specific to the FTT have *also* assisted to ensure a peaceful socio-political dynamic within the TAN.

## Organizational Fit

NGOs are concerned about how new issues ‘fit’ with the organizations overall identity, competencies, goals and concerns of the constituency or member-base. New issues are less likely to be adopted by NGOs if they are perceived to have a negative effect on advocacy around existing issues. For example, as in the British case with ActionAid own campaign on corporate taxation which fostered quick opt-out of the RHTC because of a fear on conflicting their public communications related to their own advocacy efforts (Interview; Watkinson). In a public campaign on a complex economic issue, not confusing the targeted audience was key concern for why one issue was addressed at a time. In another example outside of the FTT, Carpenter

(2007) makes this point for children born out of wartime rape as an 'unfit' issue in part because of some advocates' who traditionally worked with women's rights raised concerns about 'bypassing' rape survivors' rights to instead focus on their children. She claims "that decisions about whether to advocate on new issues are made not merely on their own merit as a function of their innate attributes, but in a context where the ability to continue pushing existing issues is also at stake" (p. 660). Thus, issue-adoption among activists needs to be understood in a context of what else is on the agenda for any given organization.

The innate issue attributes of the FTT largely overcome this issue although the case of ActionAid would suggest the opposite. The campaign for an FTT was framed around pointing to a solution, rather than drawing attention to a problem, and the solution at the same time has the potential of channelling substantial funds for the development sector. The complex problem being speculative market behavior and the effects of high-frequency trading for exacerbating market volatility, which granted its complexity could not warrant much public interest. Instead, by focusing on the solution, the FTT, and the effects hereof, which were potential large sums for development purposes, onboarding organizations to the campaign was relatively easy. As one campaigner responded when asked what got affiliate members on board with the campaign: "We had a simple solution to a complex problem. In which case we were kind of lying, we are basically saying, this *one* thing, the FTT would solve all your problems, but through that thing we could talk about [other aspects of the FTT]" (Interview, Lawson).

The novelty of pointing to the solution rather than the problem meant that the FTT could 'fit' almost any organization that required more funds to solve their specific problems. Whether it was AIDS-oriented INGOs, climate change activists or unions seeking better conditions for workers, the revenue generated from the FTT allowed for more funds to *potentially be targeted their cause*. And this was reflective of the way the enthusiastic member organizations promoted the FTT to their own constituency in print and online; that the FTT was *the* solution to making banks pay their fair share, and (often) in a narrative of such a tax would be directly linked with the prospects for more funds for, X, Y or Z area (authors research). In such, for many NGOs then the solution was a 'fit' because it was deeply tied to the concerns of their organization through the potential funds an FTT would generate.

Organizational fit also assisted to provide legitimacy and initial burst to the campaign. The dynamic that emerged from on-boarding affiliates members quickly through a narrative of 'taxing the banks pay to help the poor' gave the campaign (at least for the British campaign) further impetus to continue in the track that was already paved; in this sense it was irrelevant that many members would be affiliates in-name only, as members of the campaign lost interest and participation over time, most evidently from the British campaign that set itself up with a big steering committee. In-name only affiliates still holds value as it lends legitimacy to the campaign (Interview; Schwertner; Lawson). According to Lawson, "It was kind of the best of the possible worlds [...] we could carry on doing this in the name of all these organizations." And rather than having a load of NGOs interfering, it assisted to make the campaigning machine light-weight and flexible. In this way the intrinsic nature of the FTT did not just provide enthusiastic member organizations with their own reason for supporting it, it also helped to drag in NGOs into a public campaign on a rather technically complex issue.

And as soon as one domestic NGO had decided to champion the issue with all its requirements for financial and tax-specific technical know-how, those organization that had lost interest mattered less because they were still signed on the campaign in-name<sup>36</sup>. The combination of popular narrative together with fast onboarding of in-name affiliates thus provided both public legitimacy, organizational flexibility and a greenlighting to how the campaign 'fitted' with existing goals of affiliate members.

Having many diverse members as part of a network also means further "density". This concept does not always denote positively in the literature. The phenomenon when actors begun to specialize into certain subfields as the networks in general became more divided with certain actors doing certain things. Bloodgood (2011) notes specialization and networking will not prevent increasing amounts of conflict within networks. Carpenter (2007) comes to a similar conclusion over conflicting ways to understand an issue with the intra-network politics that follows. And Ron and Cooley (2002) and Bob (2005) notes "density" might as well mean heightened competition for few resources creates dysfunctional outcomes for the advocacy and development sector as a whole. The FTT has presented a contrary case because 'fit' could be shaped by the actors themselves as long as they backed and recognized the FTT supported several goals at once. With the risk of sounding crude the campaign for an FTT showed, at least amongst some NGOs, that when opportunities for NGOs to fulfill what was expected of them as appropriate (calling public attention to X, Y or Z issue and linking it with the campaign for an FTT), in combination with a material incentive of a possible heightened ODA, problems of coordination within the TAN would be overcome more steadfast with eyes towards the grander 'treasure'<sup>37</sup>.

### **The Emotional Quality of an Advocacy Frame**

NGOs will also be concerned about how an issue is framed. Framing of a problem is important; issue entrepreneurs use framing to express grievances, diagnose causes, attain support and enable strategic action (Fligstein, 1997). Furthermore, the concepts used to describe an issue implicitly lends importance to what kind of solution advocates see fit. How to provide attention to issues largely depends on what frame a network of actors chooses to engage with – but what if inter-network competition erupts on choosing a frame? Again, Carpenter (2007) illustrates the negative case of children born of wartime rape as a non-issue in IR in part because of inter-network competition of how to frame the issue adequately. She provides an example of whether to conceptualize infanticide as a crime against the infant or against the mother insofar her situation was so dire it 'forced her' to kill her baby, or whether this would be considered no criminal action at all. What makes such a situation more acute is if advocates carry strong normative beliefs or professional identities that entrench their position of how an issue is to be adequately framed (Carpenter, 2007). Likewise, there are no rules as to best practices of how to go about choosing an advocacy frame for the FTT.

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<sup>36</sup> Part of the explanation for why affiliates began to matter less for the initial organizations championing the FTT (i.e. Stamp-out-Poverty/Oxfam UK, ATTAC France/Oxfam France, ATTAC Germany/WEED) is the little reliance of funds that came from affiliates because most revenue to the campaign came from trusts, and the organizational clout and material resources Oxfam Int. could provide to the campaign

<sup>37</sup> A frequent term, 'treasure', among activists when referring to the sum of money that could be generated from a FTT

In the civil society campaign for the FTT this conundrum was turned up-side down by moving straight to the solution. Competition over what frame to understand market speculation and high-frequency trading as a problem in global finance is a rather technical affair and would have gained little public interest. Also, it would have been a debate most of the network affiliates would not have been able to partake in because of their lack of technical knowledge of the issue. Thus, the complexity of the FTT allowed a small group of issue entrepreneurs to insist the FTT was a technically viable solution to a problem that was fundamentally *moral*. Claiming the FTT was a morally just solution to a problem that was founded in the amoral nature of the financial markets. That there was something just in making banks pay their fair share of the crisis they had helped create and contribute this to the home country and/or development purposes. Cox and Béland (2013) discusses the emotional quality of an idea through the concept of 'valence', and posits that abstract ideas, such a freedom, dignity or justice, tend to evoke more intense emotions and therefore will incline people to respond more actively to policies related to these ideas. Skilful issue entrepreneurs can alter the valence of an idea through a clever advocacy frame that takes advantage of the context to make some ideas more attractive, and therefore more likely to become influential.

Consider the former head of advocacy for the RHTC, explaining the logic of the campaign: "We thought, you know, the financial crisis had hit hard at home we needed to move the narrative on. This isn't about just helping people abroad, this is about striking back on the rich, to help everybody who has been hurt" (Interview; Lawson).

"It needed to resonate with the public and at that time people were really hurting, people were losing their jobs, people were losing their homes, so you couldn't just talk about poor Africans and climate change, you had to connect the two [...] you could go on the radio and say because of the Robin Hood Tax we should not be forced to choose between a poor African and a poor person in the UK when the bankers can pay [...] it was a really good way of shifting the frame" (Interview, Lawson).

What was novel about this was that much discussion was eliminated because the ideals of the campaign elevated itself from cluster concepts or policy paradigms such as 'macroprudentialism', 'active labour market policies' or 'demand-side economics' onto abstract normative ideals such as 'righteousness', 'fairness' and 'justice'. The underpinnings of such normative ideals often appeal to us because they contain traits we would like to envision as part of our personal identity, and therefore we are also more likely to be positively attuned towards proposals that include these qualities (Hall, 2005 in Cox and Bréland, 2013). These ideals carry a higher degree of emotional quality and appeal and makes it harder for adversaries to frame a critique.

Consequently, I argue, higher valence also makes it harder for *supporters* to get into framing disagreements because the overall message is one that is fundamentally just. Whereas one can debate concepts such as 'macroprudentialism' because it means different things to different constituencies within a network, allowing certain groups to identify with them to a higher or lower degree, and they carry a certain set of identifiable assumptions and sub-concepts that underpin the idea for which disagreement can arise (Cox and Bréland, 2013). These concerns do not lend themselves as easily to issues with high and intense emotional valence.

In this sense, one element that has made the campaign for an FTT unique as a public campaign on a complex economic issues, has been the valence-intensity of the advocacy frame. The emotional quality of an idea helped advocates campaign on a highly complex economic issue. Thereby the case for the FTT presents a notable alternative account of issue emergence than other implicit hypothesis much literature on transnational advocacy use to explain why some issues attain popularity. Of Keck and Sikkink's (1998) issue attributes only 'a short clear causal story' fits the description of the FTT (i.e. 'tax the banks to give to the poor'). The other elements that usually make up for effective advocacy are not present (i.e. no issues of bodily harm to vulnerable individuals, no deliberate action towards a certain group of vulnerable individuals, no issues involving legal equality of opportunity). The campaign for an FTT is neither a case of Price's (1998) popular "grafting hypothesis". Price's (1998) work on weapons taboo showed that the promotion of a new norm is more likely to succeed if it can be "grafted" into a pre-existing taboo; he provides the example of advocates pointing out the 'indiscriminate' effects of landmines that killed a high number of civilians not only during combat but also years after, and with no distinction between combatants and civilians, often arguing these were weapons that could be considered as 'a weapon of mass destruction in slow motion', therein creating a normative landscape with landmines in the same avenue as other weapons that had 'indiscriminate' effects such as nuclear and chemical weapons (Price, 1998). Price follows other scholars that advocate for new norms must somehow resonate with already established norms in IR. The concept of valence is different in this regard. Instead of referring 'sideways' to other norms established within regulating global finance the campaign refers 'upwards' to more abstract normative ideals. Tax justice or corporate transparency would be two such examples of referring 'sideways' to norms that – arguably – are currently cascading (Finnemore and Sikkink, 1998), however, this has yet to be a focus or reference for the FTT campaign in their use of language and narrative (Interview, Hillman). Thus there has been no attempt to "graft" the FTT.

In sum, my discussion alludes to a uniqueness of the campaign on a complex economic issue has been characterized by advocates have skilfully exploited issue attributes of the FTT to frame the discussion into one that focused on the solution and possible benefits such a solution might reap for all of civil society, rather than calling attention to the complex problem. Therein putting a lid on inter-network politics because the issue was framed in such a way it 'fitted' into practically all agendas of affiliate members. Furthermore, stymying discussions of the complex problem itself by linking the prospects of an FTT directly with desirable higher normative values, the campaign increased valence of the FTT in such a way it became difficult to frame a critique of the way the problem itself was going to be tackled both from inside and outside the TAN. These intrinsic 'constructed' features of the FTT have been prevalent throughout all domestic networks researched.

# Conclusion

This analysis has been undertaken to answer broadly how transnational coordination takes place on a complex issue with different domestic networks involved. Based on findings drawn from interviews and secondary sources, the present thesis demonstrates that a systematic comparison of advocacy networks' institutional context is viable for comparing advocacy approaches; and the thesis illuminates three relevant factors that affect the advocacy approaches of domestic NGO networks that are single-issue and focused on a complex economic issue. For this case those factors are; the national NGO environment, NGO-government relations, and the role played by normative entrepreneurs. These all emerge as factors that influence how national actors think about and "do" advocacy in each domestic setting. This thesis thereby shows the viability of categorizing 'national institutional context' into smaller entities which allows for systematically comparing domestic networks to point out key differences in advocacy approaches across the three countries studied. Another finding hereof is the need for separating cross-country variation as I have done in the analysis, and within-country differences. I point to the divide between regulatory and development-oriented NGOs as a central fault line for organizational identity and interests on the financial transaction tax (FTT). In such a complex picture, contentions emerge in the network that goes along interests and identities of organizations, while at the same time actors are influenced by domestic institutional factors. And these influencing factors exists both within and across networks in the three countries studied.

In this light, and in this complexity, I attempt to answer the research question put forward. How domestic advocacy networks coordinate transnational activism on a complex issue? My findings speak through four implied motivations provided by interviewees. Two of these I have labeled as central to management within the TAN; *i)* the value-added that is provided through the exchange of valuable information for advocates; and *ii)* the high degree of trust and experience held by key advocates central to the network. The other two motivations provided by members are of a more implicit and constructivist nature; *iii)* how the campaign has been narrated to organizationally 'fit' the network affiliates' own interest and identity; *iv)* and how advocates have framed the issue to increase its emotional quality and therein lessen contention from within the network itself. Central in this respect, to coordinate transnational advocacy in a public campaign on a complex economic issue, has been to move the narrative from explaining a problem to pointing out the solution.

Therein, this conclusion speaks to different scholarly inquiry on international advocacy work. In part, it shows that Stroup's (2012) comparative 'varieties of activism'-approach is adaptable and valuable for comparing other types of NGOs in networks that are not of a strict humanitarian or human rights natures, but of a complex economic nature. It also speaks and extends on the concept of issue attributes (Keck and Sikkink, 1999) by alluding to the fact that the intrinsic nature of an issue *also* can achieve higher degrees of salience within and across networks.

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# Appendices

## Appendix 1: Interview Guide

Can you please introduce yourself and your role in the organization you work for?

Can you please give me an introduction in how your organization got involved with the FTT?

Can you help me to provide an overview of the main actors in the X network? How are you organized?

How would you describe the nature of interaction between the actors in X network? (How often do you meet, what is discussed?)

How formal are these meetings? (Are there elections for who sits as part of the steering group, voting procedures, vetos and such?)

Why is it valuable for your organization to sit as part of the X network?

Have you reached an agreement within the network of how the revenue is to be used? (How?)

Have you reached an agreement within the X network of other technical aspects of the FTT (e.g. taxation percentage, assets to be taxed, exceptions)

How would you describe the interaction (or the relationship) between the X network of actors and the X government?

How do you ensure the interests of your organization is communicated to the government?

Do you use partnership to represent your interest to policymakers, either in Paris or Brussels? (How?)

Are you approached by the government, how and when?

Can you please elaborate upon the challenges of doing advocacy on the FTT in your country?

Can you please point to specific factors that shape the type of advocacy your organization does? (how/why has these affected your organization?)

How and when did X become involved in the European coalition?

Who represents the X network in the European coalition?

How is it useful for the X campaign to be part of the European coalition?

Can you recall a specific example of cooperation with a network in another country that was very successful? Why was it successful?

What do you think works well, and what do you think works less well in your coordination with networks in other countries around Europe?

Can you recall a conflict or a disagreement within the European coalition on how to move forward with the FTT, how did it play out and how was it solved? (For instance about FAT versus FTT?)

## Appendix 2: Historical Overview

This appendix presents a more detailed historical overview from before the European Commission introduced the FTT formally in 2010 (European Commission, 2015b).

A tax of financial transaction is not a new phenomenon in economics, ironically, considering the British opposition to the FTT, the first such tax can be dated back to the London Stock Exchange where the government since 1694 has collected a so called 'stamp-duty' of 0.5% to be paid by the buyer of shares<sup>38</sup> (Dieter, 2003). A transaction tax on stocks was also instituted in the United States in 1914 before being removed in 1966, first taxing 0.2% of the amount of a transaction value, then raised to 0.4% in the aftermath of the Great Depression. The idea was initially suggested by Keynes in the 1930ies as a response to the speculative trading seen in the run up to the Great Depression and the volatility it led to in the stock market (Wahl, 2015). Yet it is the American economists and Nobel laureate James Tobin who is linked intellectually to the idea when he specified what a tax on currency transactions could look like. After the collapse of the Bretton Woods system Tobin realised eschewing government regulations and letting the currency float was not a panacea from moving international monetary problems or calming central banks and governments because of the already then high mobility and speed of currency transactions, leading him to suggest the government needed to "throw sand in the wheels" of the financial markets by proposing a tax on spot currency transactions (Tobin, 1978). In more recent times, outside of single countries, like Britain and the United States having periods of financial transaction taxes in place, these ideas never really took hold in a multilateral setting until groups within the United Nations Development Program (UNDP) began to toy with the idea to fund development purposes in the mid 1990ies (Wahl, 2015). Increasingly ideas of taxing financial transactions became part of the discourse on finding alternative sources for development. Always linked with the idea of the revenue generated should be appropriated for development purposes. Outside of economics some politicians had begun to support a tax on financial transactions, German Minister of Development from the Social Democratic Party, Wierczorek-Zeul, had issued a feasibility study of keep momentum behind such a tax in 2002, and former French president, Jacques Chirac had commented that a financial transaction tax would not only be feasible but also desirable (Landau, 2005 in Wahl, 2015). During the mid-2000s Belgium, France and Finland expressed their sympathy of a financial transaction tax, with the Belgian parliament ready to adopt such measure if other European countries followed suit and France and Finland proposing non-binding resolutions in favour of the tax (Wahl, 2015). After some years with little push for a multilateral financial transaction tax, and part loss of momentum following the terrorist attack 11<sup>th</sup> of September 2001 (Interview, Wahl), the financial crisis of 2007/2008 and following European debt crisis became a turning point. At a G20 meeting in Pittsburgh, 2009, political leaders tasked the IMF to explore whether countries were adopting measures as to how the financial sector could make a fair and substantial

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<sup>38</sup> Financial markets have since then found loopholes to avoid this taxation as the legal framework of the tax is antiquated (Interview, Hillman)



contribution in the wake of the bail outs following the crisis (Matheson, 2011), indicating the IMF was serious about the possibility of having a type of multilateral tax on financial transactions in the wake of the financial crisis.

### Appendix 3: Specification of Legal Principles behind the FTT

This appendix presents a brief overview of the legal principles providing the foundation of the current proposal for an ECP-wide FTT as proposed by the Commission (2015b).

As evident in the contextual presentation several constellations of taxation are present under the system proposed by the Commission: If both parties/financial institutions are established within FTT-jurisdiction; if only one of the parties/financial institutions is established within FTT-jurisdiction; or if none of the parties are established within FTT-jurisdiction but the asset traded has been issued within FTT-jurisdiction (European Commission, 2014).

Establishment of the financial institutions conducting the transaction is one of the essential condition for whether the transaction is taxable. One party/financial institution must be established in a FTT-jurisdiction for a transaction to be taxable (i.e. generally speaking where the headquarters or registered seat is established) under the *residence principle* which determines geographically which FTT-jurisdiction is eligible for the tax revenue. This is based on establishment – as opposed to where the transaction takes place. Taxation at the place of establishment, instead of place of transaction which could more easily be facilitated outside FTTs geographic area, was believed to provide more possibilities for avoiding tax avoidance (Hemmelgarn, et al., 2016). Furthermore, as example 'b)' illustrates with France and Switzerland both seller and buyer are taxable even though one of the parties is not established within a FTT-jurisdiction, thus the tax goes twice to the member state part of the FTT, in this case France. This is possible because the residence principle is coupled with the *counter-party principle* which essentially means the financial institution located outside of FTT-jurisdiction is also applicable for the FTT<sup>39</sup>. Finally, to make it less advantageous for a financial institution to establish outside the FTT area, and ultimately to limit tax avoidance, one of the elements that was strengthened under the enhanced co-operation was specifying what should be taxed by strengthening the *issuance principle* which ensures taxation, even if none of the parties are established in an FTT-jurisdiction, but as long as the transaction concerns a financial asset issued in a FTT-jurisdiction. As evident in example 'd)' the issuance principle attempts to give power back to governments by controlling what product is being taxed, rather than who is to pay the taxes.

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<sup>39</sup> Britain resorted to court action on the legality of the counter-party principle claiming its extraterritoriality violated the England's sovereignty, but was ultimately defeated in court stating that rights of non-participating member states were still respected (Art. 326 TFEU) and so were fundamental freedoms (Art. 327 TFEU)

## Appendix 4: Overview of Actors in Networks for France, Germany and Britain

Overview of actors that provides the data in Figure 3, 4 and 5

<b>German Network (2009)</b>
Bischöfliche Aktion ADVENIAT, Geschäftsführer Prälat Bernd Klaschka
Ärzte für die Dritte Welt/German Doctors, Generalsekretär Dr. Harald Kischlat
Attac Deutschland, für den Koordinierungskreis Detlev von Larcher
Bank für Kirche und Caritas eG, Paderborn, Vorstandsvorsitzender Dr. Richard Böger, Vorstandsmitglied Jürgen Reineke
Brot für die Welt, Direktorin Pfarrerin Cornelia Füllkrug-Weitzel
Deutsche Kommission Justitia et Pax, Vorsitzender Bischof Dr. Stephan Ackermann
Deutsche Welthungerhilfe, Generalsekretär Dr. Wolfgang Jamann
Deutscher Gewerkschaftsbund, Geschäftsführender Bundesvorstand
Ethikbank, Vorstandsvorsitzender Klaus Euler
Evangelischer Entwicklungsdienst, für den Vorstand Dr. Rudolf Ficker sowie Peter Lanzet, Referent
Gewerkschaft der Polizei, Bundesvorsitzender Konrad Freiberg
Gewerkschaft Erziehung und Wissenschaft, Vorsitzender Ulrich Thöne
Global Policy Forum Europe, Geschäftsführer Jens Martens
Germanwatch, Vorstandsvorsitzender Klaus Milke
GLS-Bank, Vorstandssprecher Thomas Jorberg
INKOTA-netzwerk, Geschäftsführer Arndt von Massenbach
Institut für Gesellschaftspolitik an der Hochschule für Philosophie in München, stellv. Leiter Prof. Dr. Dr. Johannes Wallacher
Jesuitenmission, Prokurator P. Klaus Vähröder SJ
KAB Deutschlands e.V., Vorsitzende Birgit Zenker
Medico international, Geschäftsführer Thomas Gebauer
Bischöfliches Hilfswerk MISEREOR, Hauptgeschäftsführer Prof. Dr. Josef Sayer
Missio München, Präsident P. Eric Englert OSA
Oikocredit Deutschland, Geschäftsführerin Dr. Brigitta Herrmann
Oswald v. Nell-Breuning Institut, Leiter Prof. Dr. Bernhard Emunds
Oxfam Deutschland, Geschäftsführer Paul Bendix
Pax Bank, Vorstandsvorsitzender Dr. jur. Christoph Berndorff
Solidaritätsdienst International e.V. (SODI), Vorstandsvorsitzender Johannes Schöche
SÜDWIND – Institut für Ökonomie und Ökumene, Fachbereich Armutsbekämpfung und Internationale Finanzmärkte, Dr. Pedro Morazán
Terre des hommes, Referent Entwicklungspolitik Dr. Klaus Schilder
VENRO – Verband Entwicklungspolitik deutscher Nichtregierungsorganisationen, Vorstandsvorsitzende Dr. Claudia Warning
WEED – Weltwirtschaft, Ökologie, Entwicklung, Leiter der Abteilung Finanzmärkte Peter Wahl
Weltnotwerk – Solidaritätsaktion der Katholischen Arbeitnehmerbewegung, Geschäftsführer Norbert Steiner
<b>British Network (2005)</b>
ActionAid (UK)
Action for Southern Africa
Africa Europe Faith and Justice Network
African Initiatives

Bakers, Food and Allied Workers Union
British Youth Council
CAFOD
Chartered Society of Physiotherapy
Christian Aid
Christian Socialist Movement
Communications Workers' Union
Friends of the Earth (England, Wales & Northern Ireland)
Fire Brigades Union
GMB
Greenpeace
Hope for Children
Malaria Consortium
The Muslim Parliament of Great Britain
National Federation of Women's Institutes
National Justice and Peace Network
National Union of Journalists
New Economics Foundation
New Internationalist Cooperative
One World Trust
Oxfam
People and Planet
Progressio
Restless Development
RESULTS (UK)
Save the Children
Stakeholder Forum
TUC
Tearfund
Traidcraft Exchange
UNITE
United Nations Association
United Reformed Church (URC)
War on Want
Welsh Centre for International Affairs
World Development Movement
World Vision
WWF-UK
<b><i>French Network (2010)</i></b>
ATTAC
COALITION+
Oxfam France
Action for Global Health

Action Mondiale Contre la Peuveté
ATD Quart Monde
APSDM
CARE
CCFD
DEFI MICHEE
RESEAU ACTION CLIMAT-FRANCE
SIDACTION
Vision du Monde