

Javnost - The Public >

Journal of the European Institute for Communication and Culture

Volume 23, 2016 - [Issue 2: Normative Encounters in European Media Policy, Guest Edited by Hannu Nieminen](#)

643 | 20

Views | CrossRef citations to date | 4 | Altmetric

Original Articles

The Shifting Role of Value-Added Tax (VAT) as a Media Policy Tool: A Three-Country Comparison of Political Justifications

Mart Ots ✉, Arne H. Krumsvik, Marko Ala-Fossi & Pernilla Rendahl

Pages 170-187 | Published online: 09 Jun 2016

🗨️ Cite this article 🔗 <https://doi.org/10.1080/13183222.2016.1162988>



Sample our
Humanities
Journals

>> [Sign in here](#) to start your access
to the latest two volumes for 14 days

📄 Full Article

📊 Figures & data

📖 References

🗨️ Citations

📊 Metrics

📄 Reprints & Permissions

Read this article

🔗 Share

Abstract

Media policy schemes around the world are seemingly shifting character. As budgets for direct subsidies are under increasing pressure, the role of indirect tools, such as tax reductions, are growing in relative importance. This article explores the political justifications of value-added tax (VAT) as a media policy tool, and how longitudinal shifts indicate broader changes in the media systems. Based on a document analysis of newspaper VAT development in three countries with similar historical policy models—Finland, Sweden and Norway—the article identifies and describes the dynamics between four major policy positions; transparency, pluralism, harmonisation and financial austerity.

KEYWORDS:

ORCID

Mart Ots <http://orcid.org/0000-0002-0301-9765>

Notes

1. The EEA provides for the free movement of persons, goods, services and capital through three of the four member states of the European Free Trade Association—Iceland, Liechtenstein and Norway—and Member States of the EU.

Additional information

Notes on contributors

Mart Ots

Mart Ots (corresponding author) is Assistant Professor in Business Administration and Director of the Media Management and Transformation Centre, Jönköping International Business School, Sweden.

Arne H. Krumsvik

Arne H. Krumsvik is Professor at the Department of Journalism and Media Studies, Oslo and Akershus University College of Applied Sciences, Norway, and Adjunct Professor at the Faculty of Management, Westerdals Oslo School of Arts, Communication and Technology, Norway. Email: arne.krumsvik@hioa.no

Marko Ala-Fossi

Marko Ala-Fossi is University Lecturer and Adjunct Professor at the School of Communication, Media and Theatre, University of Tampere, Finland. Email: marko.ala-fossi@uta.fi

Pernilla Rendahl

Pernilla Rendahl is Associate Professor in Tax Law at the Department of Law, School of Business, Economics and Law, Gothenburg University, Sweden. Email: pernilla.rendahl@law.gu.se

Related research

People also read

Recommended articles

Cited by
20

[Book Review](#) >

Immunological Investigations
Published online: 26 Aug 2009

Information for

[Authors](#)

[R&D professionals](#)

[Editors](#)

[Librarians](#)

[Societies](#)

Opportunities

[Reprints and e-prints](#)

[Advertising solutions](#)

[Accelerated publication](#)

[Corporate access solutions](#)

Open access

[Overview](#)

[Open journals](#)

[Open Select](#)

[Dove Medical Press](#)

[F1000Research](#)

Help and information

[Help and contact](#)

[Newsroom](#)

[All journals](#)

[Books](#)

Keep up to date

Register to receive personalised research and resources by email

 Sign me up



Copyright © 2026 Informa UK Limited [Privacy policy](#)

[Cookies](#) [Terms & conditions](#) [Accessibility](#)

Registered in England & Wales No. 01072954
5 Howick Place | London | SW1P 1WG

