

NATIONAL UNIVERSITY OF PUBLIC SERVICE
Doctoral School of Military Sciences

László Suba

The role of communication in tax and customs

Theses of the doctoral (Ph.D.) dissertation

AUTHOR'S SUMMARY

Consultant:

Dr. Katalin Molnár, PhD

Budapest, 2022

TABLE OF CONTENTS

INTRODUCTION	3
FORMULATING THE SCIENTIFIC PROBLEM	4
THE AIM OF THE RESEARCH	5
HYPOTHESIS	6
RESEARCH METHODS	7
THE STRUCTURE OF THE RESEARCH.....	7
SUMMARISED CONCLUSIONS	8
NEW SCIENTIFIC RESULTS.....	11
USABILITY OF RESEARCH RESULTS, RECOMMENDATIONS.....	12
PUBLICATION LIST.....	14
PROFESSIONAL AND ACADEMIC CURRICULUM VITAE.....	16

INTRODUCTION

I have been a professional member of the National Tax and Customs Administration (NTCA) and one of its predecessors, the Customs and Excise Guard, for three decades. I have never worked in the field of communication in a very narrow sense, but the chosen topic is close to me, for two reasons. On the one hand, I am interested in the topic due to my degree in journalism at the Hungarian Radio Corporation and, unfortunately, my work as a freelancer for a year and a half. On the other hand, I sometimes take part in NTCA's communication activities, such as a short PR film (still made about the Customs and Excise), in which I had the good fortune to participate as a narrator, and a conference at several NTCA events (such as some concerts by the Financial Orchestra). And at the Faculty of Law Enforcement of the National University of Public Service, where I have been working for one of its predecessors, the College of Police Officers, I have been press officer for a few years, and I am also a moderator of events within the university.

Beyond all this, however, there is something more motivated to choose this very diverse and interesting area as the topic of my research. I consider it my mission to set an example of linguistic-stylistic sophistication, both in writing and orally – as I mentioned, fortunately I have ample opportunity to do so in front of the general public. So my heart's desire is quality, high-quality communication.

During the preparation of the dissertation, of course, I approached the topic sometimes as a university lecturer and sometimes as a lawyer; my thoughts stemming from both of my identities hopefully led to more in-depth conclusions, exploring deeper connections.

As a university lecturer, in addition to the natural curiosity of researchers, it has also led me to provide new, up-to-date knowledge about the integrated tax and customs authority, its communication and assessment, which has been operating for more than ten years, to help our students work more professionally. As a lawyer, I think I was able to look at legal institutions (mainly customs law) from a specific, new perspective, which I am aware of, but as a lawyer I didn't really think about them, but from a communication point of view I see them completely differently.

FORMULATING THE SCIENTIFIC PROBLEM

Before outlining research directions in law enforcement communication, it should be clarified **what we mean by law enforcement communication**. Unfortunately, the law enforcement lexicon published three years ago does not provide information on this; even under the heading of communication, only definitions with a general, IT, communication (hence again only general) and private security approach can be read.¹ Katalin Molnár, on the other hand, gave a precise and detailed definition in a handbook for law enforcement journalists, which is worth quoting in full: *“The communication system of law enforcement organizations encompasses the wide variety of information they use, their handling, and all manifestations of written and oral communication within and outside the organization. The system is a system because its elements interact and are coherent with each other. There is a particularly strong communication system in law enforcement, which encompasses the entire process and system of acquiring, recording, storing, processing, transmitting and using information, and inseparably from all areas of interaction (internal communication) between employees (managers and subordinates); on the other hand, multifaceted contact with customers and the provision of information to partners and the outside world on activities and operational information (external communication).”*²

As for the role of communication in law enforcement, or in short: **publications on law enforcement communication**, we can draw instructive conclusions from the science metrics of the subject. The communication role of other actors in the law enforcement sector is much less addressed in the literature than in the field of policing.

From the results described in detail in the dissertation, it can be concluded that the research of law enforcement communication – and the series of scientific publications on this topic – is clearly police-centric, and could be summed up as a sign of equality between the police and the police. For example, the appendix to Edina Kriskó's study on the methodological issues of law enforcement communication research³ (“Appendix on the directions of law enforcement communication research in Hungary”) published a few years

¹ BODA, József (editor-in-chief): *Law enforcement lexicon*. Budapest, Dialóg Campus, 2019, p. 328.

² MOLNÁR, Katalin: *Law enforcement communication - in the light of the media*. Handbook and collection of excerpts for students of the continuing education course in law enforcement journalism. Budapest, Dialóg Campus, 2018, p. 9. (Highlight from L. S.)

³ KRISKÓ, Edina: *On the methodological issues of law enforcement communication research*. In: Jel-Kép, 2019. No. 1., pp. 62–79.

ago is telling in this respect. In this, the author wants to form a picture of the research directions of Hungarian law enforcement communication, relying on the data of the Hungarian Scientific Works Library (MTMT). Keywords used in the search: police communication, law enforcement communication, police press, law enforcement and media, and police and media.

Based on the above, I have come to the conclusion that in the framework of the research topic *The Role of Communication in Law Enforcement*, I have the opportunity and room to research the role of communication in the National Tax and Customs Administration (and its predecessors) not only because I look at customs closely and the profession of finance as a specific law enforcement activity. Beyond this aspect, I also perceived that NTCA, as an organization performing (also) law enforcement tasks, is the “stepchild” of law enforcement communication research.

THE AIM OF THE RESEARCH

In the course of my research, I set the following goals.

- 1. Participatory observation** as a research method that can be used as a member of an organization can provide more nuanced information. Not wanting to fall into the traps caused by insiders, **I speak only tangentially, even indirectly, about the internal communication phenomena of the organization, quoting the findings of other authors.**
- 2. The criminal activity of NTCA** is extremely colorful, especially in terms of non-verbal communication and static communicative features - **this is also not specifically mentioned in this work.**
3. There are innumerable phenomena that can be considered as communication, communicative phenomena - we can look at practically the whole world around us in this way. These insights have led me to **highlight and research areas in the overall communication of tax and customs that I hope can yield the most valuable results.**
4. The connection of my dissertation with law enforcement and communication science, I think, does not require a separate explanation. However, the subject of the dissertation must be placed within the framework of **military science**. *"The subject and place of*

military science in the system of sciences has been an ongoing issue since 1990, and has been the subject of numerous conferences, deliberations, small and large events, and a multitude of articles and publications."⁴ The current structure of military science can be illustrated by the construction of an onion head. The innermost part of the "onion", the focus is on martial arts, around which other components of military science are built. The disciplines belonging to the external layer are already more closely related to some civil sciences, so communication science, as one of the social sciences, also has results that are relevant from the point of view of military science.

5. I do not want to give the *appearance of* completeness in my dissertation; I think it is a much more expedient solution to deal with a sub-area on a larger scale and more thoroughly.

HYPOTHESIS

Based on my questions, I formulated the following hypotheses:

H1: There is a noticeable aversion to paying taxes in society (especially among identifiable parts of it) that has taken root over the centuries.

H2: The National Tax and Customs Administration (as the legal successor of the former tax office and the independent Hungarian Financial Guard since 1867), as a body established for the enforcement of taxes and duties by the state, serves as a target against which this aversion can be projected.

H3: From the current legal and political environment, the tax and customs authorities are able to detach their communication to a certain extent and, as a result, to shape their own judgment in society.

⁴ SZENES, Zoltán: *Academic debates on the structure of military science*. In: *Hadtudomány*, 2013. No. 3–4., pp. 59–66., p. 61.

H4: The task of the tax and customs authority is to shape the tax morale and to create an appropriate system of tools for this; a significant portion of these devices are communication devices.

H5: Society primarily expects clear and accurate information from the tax and customs authorities.

RESEARCH METHODS

In the framework of the *secondary research*, I explored the relevant literature on the topics I studied. I have not opened a separate chapter for this purpose, instead I have consistently presented the source works on which I seek to review the topic and create new results when discussing one topic at a time.

When selecting the research methods used in the *primary research*, I tried to use the most appropriate and expedient method for the study of the given subject.

Of the *non-interventional testing methods*, *content analysis* is the best, especially in the case of the sources of Chapter 4, which examines the relationship between customs, financial organizations and the press, but I also use this method to process the sources of several other chapters.

As a field research, I consider the *empirical, observational data* I had in my possession as a practicing financier, and they were especially helpful in developing parts of the dissertation that could not have been produced at all or would have been much more difficult to produce from other sources. mark). The primary sources used also include a *questionnaire* used as a quantitative tool and a structured *interview* with NTCA managers.

THE STRUCTURE OF THE RESEARCH

The first chapter of the dissertation contains the information detailed above.

In the second chapter, after positioning the tax and customs authorities and their legal predecessors, outlining their history, an international perspective follows. I examine the operation of the tax and customs authorities of five countries in which these organizations operate in different structures. The overview covers the content of the websites of the surveyed organizations, thus examining their self-definition.

In the third chapter, I map out and identify the arenas (many of which can also be called communication channels) through which the office is present in society, communicating with its members. In other words, it is necessary to clarify in which areas of social reality the phenomena to be examined in the rest of the dissertation occur. My other goal is to give a unified picture of the places of communication between the National Tax and Customs Administration and its predecessors, thereby supporting the work of future researchers on the subject.

In the fourth chapter, I outline the history of the financial press. These publications often also reacted to articles published in bodies outside the organization, thus providing an opportunity to get an idea of the current social perception of financial operations in the light of articles in internal publications. The chapter also includes an instructive crisis communication case study.

The fifth chapter is built around communication competencies. In this context, I emphasize the importance of body language as a means of non-verbal communication. Within the topic of written communication, I consider it especially important to talk about the role of language correctness, and I try to put the scientific knowledge related to the comprehensibility highlighted at NAV in a broader context and enrich it with new results. Among the static communicative features, I dissect the role of the uniform in more detail, as it is the most conspicuous cultural signal that identifies the organization / person performing the law enforcement task. Finally, I examine intercultural communication and also analyze two case studies.

In the sixth chapter, I undertake a communication approach to improving tax morale.

The management interviews and the questionnaire processed in the seventh chapter will hopefully provide valuable lessons, as I have focused on the topics mentioned above.

SUMMARISED CONCLUSIONS

In my dissertation, I wanted to look at some of the main nodes of the communication of the state tax and customs authority as a law enforcement organization, thus trying to find answers to open questions. When writing my work, I am motivated by the fact that law enforcement communication research and the resulting publications have so far dealt with tax and customs law enforcement communication – or more clearly: primarily with the communication challenges of the financial profession. I have tried to begin to fill this gap in the dissertation, realizing that the work is far from over; already now, within the framework of the dissertation,

a number of questions have arisen for me to think about. For this reason, the dissertation itself examined only a few details of the communication of the tax and customs authorities, but I have sought to do so even more carefully.

In accordance with the above – after positioning the tax and customs authority and its predecessors, as well as mapping the current communication of the organization – I outlined *the history of the financial guard press*. These publications often also reacted to articles published in external bodies, thus providing an opportunity to get an idea of the current *social perception* of financial (and, indirectly, tax office) operations in the light of articles in internal publications.

The next chapter is built around communication competencies. Among this, I have focused on the role of *body language* as a means of non-verbal communication. Within the topic of written communication, I examined the functions of *language correctness*, and I placed it in a broader context and I enriched the scientific knowledge related to the *intelligibility* that was highlighted at NCTA with new results. Among the static communicative features, I dissected the role of the *uniform*, as this is the most conspicuous cultural signal that identifies the organization / person performing the law enforcement task.

Improving tax morale stands out among the social roles of tax and customs authorities worldwide. I also undertook a separate approach to this from a communication point of view.

The management interviews and the questionnaire in which I placed emphasis on the above-mentioned topics provided valuable results. I compared the answers obtained through the *interviews* and the *questionnaire* with the results of a research commissioned by NCTA in 2021.

The following answers were given to my hypotheses:

H1: There is a noticeable aversion to paying taxes in society (especially among identifiable parts of it) that has taken root over the centuries. I proved this hypothesis on the one hand by analyzing the sources of press history and on the other hand through the interviews with the management and the answers to the questionnaire. The literature disclosed in the chapter on tax morality also confirms the hypothesis.

H2: The National Tax and Customs Administration (as the legal successor of the former tax office and the independent Hungarian financial guard since 1867), as a body established for the state enforcement of taxes and duties, serves as a target against which this aversion can be projected. In the case of this hypothesis, I also refer to press history

data that clearly support the existence of dislike for previous organizations. However, I did **not succeed in proving** this hypothesis with regard to the National Tax and Customs Administration, as I also concluded from the management interviews and the answers to the questionnaire that the office is increasingly accepted due to its innovative digital developments and innovative communication. customers, and much more see taxation as a necessary evil.

H3: The tax and customs authorities are able to detach their communication to some extent from the current legal and political environment and, as a result, to shape their own judgment in society. What is written about H2 (NTCA is increasingly accepted by customers and is seen as a bad thing for taxation itself in part) partially supports this hypothesis. However, a reference to the legal-political environment also appears in management interviews and questionnaire responses; leaders are well able to separate political criticism of the organization from professionals and deal only with the latter; and the responses to the questionnaire were mainly related to the functioning of public authorities, even from respondents with free text. Based on all this, I consider this hypothesis **to be proven**.

H4: The tax and customs authority is responsible for shaping the tax morale and is able to develop an appropriate system of tools for this; a significant portion of these devices are communication devices. In particular, the chapter on tax morality, but also the analysis of interviews and questionnaires, revealed that the tax and customs authorities consider it the task to improve tax morale and tax awareness. This effort is supported by the simplification and acceleration of targeted communication tools (social advertising, information work among young people and schoolchildren) and the administration itself. It is particularly important for taxpayers to receive feedback on the use of the public debt they have paid. New solutions to be developed for this purpose could lead to further improvements in this area. The hypothesis is therefore **proven**.

H5: Society primarily expects clear and accurate information from the tax and customs authorities. I have clearly proved this hypothesis in connection with the questionnaire research, the answers obtained there largely **support** the statement.

NEW SCIENTIFIC RESULTS

From the results of the research work on which the dissertation is based, I consider the following to be a new scientific result:

- I introduced the communication of the tax and customs authority as a special, partly law enforcement organization into the research topic of law enforcement communication, which was not discussed in the Hungarian literature until the beginning of my research work. I hope and intend that this will help to make the tax and customs authorities and the profession of financial controller more 'visible' to the scientific community.
- I explored, summarized and divided the history of the internal press of the Financial Guard into epochs. The previous authors, partly referred to in my dissertation, presented the history of the financial guard and the financial guards in detail, as well as works presenting a subfield.⁵ However, I am not aware of any work in the history of the press in the field of finance.
- Based on the researched source materials, I made statements about the social assessment of the current system of financial supervision organizations.
- I analyzed the role of language correctness in tax and customs communication. I have demonstrated that the correct use of language not only enhances the reputation of an organization but is also important from a practical point of view.
- I explored and analyzed the process by which comprehensible communication came to the fore at the tax and customs authorities. I expanded the criteria of intelligibility with the help of a case study.

⁵ See e. g.: CZENE-POLGÁR, Viktória – SZABÓ, Andrea – ZSÁMBOKINÉ FICSKOVSKY, Ágnes (edit.): *Cultivators of "financial science" - from St. Matthew to Otto Berg*. Budapest, Kronosz, 2021; HORVÁTH, György: *Financial guards are playing music*. Budapest, private publishing, 2005; SZABÓ, Andrea: *Ranking system of the Royal Hungarian Financial Guard 1867–1947*. In: *Rendvédelem-történeti Füzetek (Acta Historiae Praesidii Ordinis)*, Vol. XXVII. (2017) No. 54., pp. 107–126.; TURI, Zsolt: *The past and present of the barracks and tax office of the Komárom financial guard*. In: *Rendvédelem-történeti Hírlevél (Nuntiotones Historiae Praesidii Ordinis)*, Vol. XXVII. (2017) No. 53–54., pp. 179–188.

- In the dissertation, I have processed and mentioned a number of case studies and case studies on which further research can be based. These cases can be usefully studied not only from the point of view of communication, but also from the point of view of management theory, action tactics and training methodology, among others.

USABILITY OF RESEARCH RESULTS, RECOMMENDATIONS

The dissertation examined some important nodes of tax and customs communication, as the topic is almost inexhaustible. So there are a lot of areas to explore that promise useful scientific results:

- By analyzing the previously available data of the Tax and Financial Control Office and the Customs and Excise, and of course the National Tax and Customs Administration, valuable research results can be obtained on the media presence, customer service and information activities of these authorities over years and decades, that the researcher can evaluate all these phenomena as a process.
- In addition to the press of customs and financial organizations, the internal bodies of the former tax office, which presumably reacted to the external press in the same way as the financial press, can certainly serve as a valuable resource.
- It is a larger-scale work, but perhaps it would also be ineffective - even for only one period - to systematically map out how the press and the media saw the tax authorities and the customs authorities.
- A more detailed research on the role of static communicative features could provide positive, usable results and experiences, not only for NTCA, but for all law enforcement organizations in the form of a comparative analysis.
- The content analysis of all social media platforms recently launched by NTCA promises useful results, paying special attention to the tone and content of the comments. Recent

research has been conducted on the subject of the police.⁶ The fact that the National Tax and Customs Administration only had a Facebook profile by the end of 2021 and only recently expanded its presence in social media may encourage a researcher on the topic to evaluate a few months of experience in research. The study cited would also be an excellent basis for comparing the activities of the two organizations in this area.

The results of the dissertation can be used for the following purposes:

- The results of the research can be used to expand the topics of further law enforcement communication research with tax and customs communication.
- The dissertation can be used as a source for historical research of tax and customs authorities. The chapter on the financial guard press and the chapters on the analysis of interviews and questionnaires are particularly suitable for this purpose. Case studies and case studies are also useful historical sources.
- The dissertation can be used as a source when planning the trainings and various trainings of the Training, Health and Culture Institute of the National Tax and Customs Administration. In addition to communication trainings, the case studies and case studies can be used in trainings related to conflict management, tax morale, tax awareness, intercultural competence, and customer relationship knowledge.
- The revealed results can also be well integrated into the topic of university-level education. The material of the dissertation can be used especially at the National University of Public Administration. Given that there are many results that go beyond the tax and customs framework, the work can be a valuable resource for education at any faculty of the university.

⁶ URICSKA, Erna: *Online reputation management on police_hu's Instagram profile*. In: Belügyi Szemle, 2021. No. 9. , pp. 1529–1547.

PUBLICATION LIST

1. SUBA, László: *Insight into the customs authorization process (part II.)*. In: *Periodika: Humánsaldo*, 2002. No.5–6., pp. 200–207.
2. SUBA, László: *Licensing practices of regional headquarters*. In: *Pénzügyőr*, 2002. No. 7. , pp. 1–28.
3. SUBA, László: *About the new computerized transit system*. In: *Periodika: Humánsaldo*, 2003. No. 3. , pp. 126–128.
4. SUBA, László: *Foreign trade technology*. University note. Budapest, National University of Public Service, 2013
5. SUBA, László: *It's been 140 years since the financial press*. In: CSISZÁR, Imre, KÓMÍVES, Péter Miklós (eds.): *Spring Wind 2014: Vol. II. Political science, administrative science, military and law enforcement science*. Debrecen, National Association of Doctoral Students, 2014, pp. 554–562.
6. SUBA, László: *The beginnings of the financial guard press*. In: *Hadtudományi Szemle*, 2014. Vol. 7. évf. No. 1. , pp. 113–120.
7. SUBA, László: *Customs Crisis Communication - Lessons from a Decade Ahead*. In: ZSÁMBOKINÉ FICSKOVSKY, Ágnes – SZABÓ, Andrea (eds.): *Current challenges for tax and customs services*. Budapest, Hungarian Law Enforcement Society, 2015, pp. 26–40.
8. SUBA, László: *Customs Interoperability - and its Communication (Challenges of 2004 EU Accession)*. In: *Hadtudományi Szemle*, 2015. Vol. 8. No. 4., pp. 306–315.
9. SUBA, László: *Interpretation of body language during customs control*. In: ORBÓK, Ákos (ed.): *Military science and the XXI. century. Study volume*. Budapest, National Association of Doctoral Students Department of Military Science, 2016, pp. 271–288.
10. SUBA, László: *Tax moral – tax authority – communication*. In: *Hadtudományi Szemle*, 2016. Vol. 9. No. 2., pp. 342–352.
11. SUBA, László: *The last seven decades of the financial press*. In: ZSÁMBOKINÉ FICSKOVSKY, Ágnes (ed.): *Selected studies on the occasion of the 25th anniversary of the Department of Customs and Finance*. Budapest, National University of Public Administration, Faculty of Law, Department of Customs and Finance, 2016, pp. 113–121.

12. SUBA, László: *Communication possibilities for shaping taxpayer behavior*. In: CZENE-POLGÁR, Viktória – ZSÁMBOKINÉ FICSKOVSKY, Ágnes (eds.): *Milestones in the history of tax and customs administration. Selected studies in the light of anniversaries*. Budapest, Hungarian Law Enforcement Society Customs and Finance Department, 2017, pp. 154–167.
13. SUBA, László – SZENDI, Antal: *Outline of EU customs law*. Budapest, Dialóg Campus, 2018
14. SUBA, László: *The role of intercultural communication in tax and customs*. In: *Spring Wind 2018: Vol. III*. Budapest, National Association of Doctoral Students, 2018, pp. 469–477.
15. SUBA, László: *Finances in the press at different ages*. In: JÁMBOR, Orsolya Ilona, LÉNÁRT, Máté Gábor, TARJÁN G., Gábor (eds.): *From the police academy to the university. Police history studies*. Budapest, Police Scientific Council, 2019, pp. 207–226.
16. SUBA, László: *The process of electronicisation of the movement of goods at customs*. In: ZSÁMBOKINÉ FICSKOVSKY, Ágnes (ed.): *Security, service, development, or new directions in the operation of revenue authorities*. Budapest, Hungarian Law Enforcement Association Customs and Finance Department, 2019, pp. 202–217.
17. SUBA, László: *The organizational culture of the tax and customs authority*. In: *Magyar Rendészet*, 2020. No. 1., pp. 135–147.
18. MOLNÁR, Katalin – SUBA, László: *Does the (same) dress make the (professional) man? Equalization regulation of the professional staff of the National Tax and Customs Administration*. In: CSABA, Zágon – SZABÓ, Andrea (eds.): *Common challenges - then and now*. Budapest, Hungarian Law Enforcement Association Customs and Finance Department, 2020, pp. 209–228.
19. SUBA, László: *Language correctness in the public sphere: A matter of existence or a gentleman's mischief?* In: CSABA, Zágon – ZSÁMBOKINÉ FICSKOVSKY, Ágnes (eds.): *"Talent, diligence, vocation."* Budapest, Hungarian Law Enforcement Association Customs and Finance Department, 2021, pp. 143–152.
20. SUBA, László: *On the way the comprehensibility*. In: CZENE-POLGÁR, Viktória – CSABA, Zágon – SZABÓ, Andrea – ZSÁMBOKINÉ FICSKOVSKY, Ágnes (eds.): *Tradition, science, quality - the Department of Customs and Finance is 30 years old*.

Budapest, Customs and Finance Department of the Hungarian Law Enforcement Society, 2021, pp. 92–104.

PROFESSIONAL AND ACADEMIC CURRICULUM VITAE

László Suba was born on November 23, 1970 in Gödöllő. He also completed his primary and secondary school studies there. He was admitted to the Customs and Excise on October 1, 1991. He started his service at the Vác customs office, and from 1999 to 2002 he worked for the secondary financial guard. From 2002, he took part in the work of the interoperability project prepared in the framework of the preparations for the accession to the European Union, where he regularly represented the Hungarian customs authorities at the meetings of the transit computerization working group in Brussels. Since November 1, 2004, he has been teaching at the Department of Customs and Finance of the College of Police Officers (and, after integration, Law Enforcement Faculty of NUPS). His main subjects are customs law and customs procedure, NTCA informatics, foreign trade technology and logistics.

In 2003, the candidate obtained a diploma in customs administration from the College of Police Officers, and in 2009 he obtained a law degree from the University of Pécs. He has an intermediate complex language exam in English and Latin. In 2005, he graduated from the Hungarian Radio Corporation as a senior television and radio reporter and program editor, and for the same time he worked as an external radio announcer for two years, mainly in the programs of Petőfi and Bartók. He is a permanent moderator of the festive events of the National Tax and Customs Administration and the Faculty of Law Enforcement.

László Suba is a lecturer at NTCA, a lieutenant colonel in finance, and an assistant professor at the Department of Customs and Finance of Law Enforcement Faculty of NUPS. He is a member of the Customs and Finance Department of the Hungarian Law Enforcement Society and the National Association of Doctoral Students of Law Enforcement. He is married and the father of a son.