

Turbulence before takeoff

A research into aviation taxation policy developments in the Netherlands



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Abstract

This research looks into the policy developments of aviation taxation, specifically framing the Netherlands as the country of interest. As it becomes ever more clear that the aviation industry has a negative impact on the climate through greenhouse gas emissions, society is in need of sustainable solutions for this sector. Seeing how aviation has come to be a vital element in the global scheme of trade and leisure, this solution is not easily identified and adopted. New measures are being developed or are already in place on the international level, but individual countries do sometimes feel the obligation to take action themselves. In the Netherlands, travellers have been subject to a flight ticket tax, which was implemented by the Dutch government in the summer of 2008. Exactly one year later, this tax was repealed. Several years after this happened, a new Dutch government – formed in the end of 2017 – has announced possible implementation of a similar tax. Taking the events in 2008 and 2009 as the focal point, this research deploys a discourse network analysis to give further insights into the policy developments that have taken place. Data is gathered from three prominent Dutch newspapers over different time periods, ranging from 1990 to 2018. The data is coded into statements in *Discourse Network Analyzer*, which builds up a database with information relating to opinions of organisations. Subsequently the discourse is charted by the creation of congruence and affiliation networks in the software *Gephi*. To analyze these configurations, theoretical concepts of the Advocacy Coalition Framework and Punctuated Equilibrium Theory are used. It is found that the tax implementation in 2008 is partly a result of a gradual build-up of favourable attitudes toward an aviation tax, which was bolstered by the composition of the incumbent government cabinet at that time. The tax repeal from 2009 can be attributed to the relatively strong network of organisations that was against the tax. This network ‘coalition’ effectively used negative images of the tax to emphasize its disadvantages. As for the possible new tax that was announced in 2017, it is concluded that the discourse is (yet) too underdeveloped to adequately explain.

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I - Introduction

For many years, aviation has seen a rapid increase in popularity and consequently in its customer base (Krenek & Schratzenstaller, 2017). Although the sector provides people with travel opportunities and increases personal mobility, aviation is known to be a contributing factor to climate change (Gössling et al., 2007; Dessens et al., 2014). Aviation as a sector contributes to more than 2% of all global greenhouse gas emissions (European Commission, 2018). For Europe, it is estimated that approximately 13% of all GHG emissions can be traced back to the aviation sector (Nava et al., 2018). Additionally, it has been stated that CO₂ emissions from aircrafts have increased with 80% in the period from 1990 to 2014, which is in correspondence with the increase in flight quantity in that same period. Looking to the future, it is predicted that emissions will further increase in the period ranging to 2035 (EASA, EEA, EUROCONTROL; 2016). This is partly due to expected changes in flight frequency and travelled distances (Gössling et al., 2015). Seeing how aviation will continue to influence climate change in the (un)foreseeable future, these predictions create a sense of urgency. This need for a better understanding of sustainable aviation makes the issue relevant for the area of sustainability studies.

As a response to these scientific findings, measures have been implemented and are still developed in order to mitigate the pressure of aviation on the environment, even though it has been remarked that aviation itself constitutes a difficult case due to the cross-border environmental externalities it generates (Keen & Strand, 2007). So far, scientific work investigating the aviation sector in relation to sustainability has mainly produced research pivoted around technological developments (Peeters et al., 2016), its impact on climate change (Brasseur et al., 2016), and emission reduction measures (Timmis et al., 2015). Whereas these are all indispensable findings in their own regard, research giving central attention to aviation taxation policy developments in this area is lacking. In comparison to other means of transport, aviation is conspicuously avoided as a sector to levy taxes on (van Beers & van den Bergh, 2009). In addition, studies reviewing larger time-frames of such aviation policies are underrepresented. The added value of such research lies in its ability to review the developments that have taken place in relation to each other, in order to explain them and possibly make predictions for the future. In doing so it also provides additional knowledge to policy makers.

A brief background on aviation taxation policy reveals more about the situation that this particular sector finds itself in. On the international stage, little has yet been implemented that comes close to a proper aviation tax. As Olsthoorn (2001) has observed, political barriers are expected to be too high if there ever was to be an implementation at the international level. However, there have been proposals for and actual existing aviation taxes in various individual countries, mainly in Europe (Gordijn, 2010). Another relevant policy development at the international level concerns the integration of a Clean Development Mechanism (CDM) in relation to the aviation sector, which has been a preamble to the development of an international market-based mechanism (Gehring & Phillips, 2016): the International Civil Aviation Organisation (ICAO) has informed member states of its plan to initiate a global market-based mechanism for aviation emissions. This programme is called Carbon Offsetting and Reduction Scheme for International Aviation

(CORSA). CORSIA will be implemented gradually, structuring its core around three phases from 2021 to 2035 (ICAO, 2016). Whereas this is an ambitious endeavour to bring the whole international aviation community together, it is already believed by some that it will not achieve the necessary outcomes. For instance, it may not provide the required global CO₂ benchmark (Winchester, 2017).

On the European level, the main measure targeting the aviation industry also constitutes a market-based price mechanism: the EU Emission Trading Scheme (ETS). This system makes it possible for airlines to trade emission 'rights' among themselves, so as to fulfil the promise to pay extra for the emissions that are a product of their flights (Anger, 2010). It has been asserted that the inception of the scheme is primarily a reaction of the EU to ICAO, which was given responsibility regarding adequate emission management under the Kyoto Protocol (Peeters et al., 2016). However, it has been asserted that so far European airports have managed to increase their efficiency as a direct result of inclusion of aviation into the ETS (Li et al., 2016), although critiques exist concerning its exclusion of non-CO₂ effects (Preston et al., 2012). Furthermore, comparisons between ETS and CORSIA are being made to see how they might affect each other (Scheelhaase et al., 2018).

Aviation taxation is especially relevant when extended to the national level. Whereas CORSIA and ETS focus on aviation emission markets for producers (i.e. aviation service providers), other specific taxation measures aim to influence consumer behaviour more directly. Among a select group in Europe, the Netherlands has had propositions made in parliament aimed at taxing aviation more heavily since the 1990's. For instance, there has been debate about the possibility of a tax on common airplane fuel: kerosene. While this initially affects producers, consumers could possibly expect a higher ticket price as a consequence. However more popular has been the notion to levy a tax on ticket prices directly. The implementation of this tax was justified along the lines of a 'greener' national tax policy, simultaneously with the intention to indirectly trigger a change in consumer-decision patterns (Tweede Kamer der Staten-Generaal, 2008). With the tax officially in effect from July 2008 onward, there were different tariffs in place depending on distance travelled. It is interesting to observe how this Dutch tax was repealed exactly one year after its implementation, suggesting a major turnover in the political field. These two policy 'spikes' following each other up rapidly draw a lot of attention to its causation: how did this come about?

Whereas this particular tax could only be maintained for one year, the newly-formed government has revealed plans to again levy a tax with a similar nature in the last quarter of 2017. This is a long-term conception, seeing how the policy will only be established in 2021 on the condition that other measures will have failed (VVD, CDA, D66 & ChristenUnie; 2017). Thus the Dutch situation provides an opportunity to research policy fluctuations in the particular sector of aviation. Previous academic efforts have already been directed at this context, either adopting a focus on when the tax was still in place (Mayor & Tol, 2010) or on the situation after it was repealed (Gordijn, 2010). However neither adopts a scope zoomed in solely on the Netherlands.

Consequentially, the following question leads this research:

How can aviation taxation policy developments around the Dutch tax repeal in 2009 be explained?

The main aim of this research is to gain a better understanding of aviation taxation policy developments in the Netherlands during the period 2008-2009. The rather rapid tax repeal following (less than) one year after implementation is the primary driver behind this aim. In order to allow this research to adopt this specific objective, there are two sub-aims that assist in the process of explanation. One regards the build-up to the 2008-2009 period, the other the situation that developed around 2017. Addressing the issue in this format contributes to the scientific knowledge base by targeting the knowledge gap that exists around long term aviation taxation policy developments.

The upcoming chapter will elaborate on the theoretical framework that is used in this research. This is followed by a closer look at the methodology in chapter three. Chapter four will provide the results of the research, followed by a discussion in the fifth chapter. A conclusion finalises this thesis in chapter six.

II - Theoretical framework

In order to make more sense of policy developments in the aviation sector, suitable theories have to be consulted and integrated into the research. Several theories on policy development are treated by Sabatier in his edited work *Theories of the Policy Process*. Regarding the topic and scope of this research, it is particularly relevant to deploy a theory that has a focus on policy developments over a longer period of time. Additionally, we look for theories that can explain the existing dynamics between proponents and opponents of issues revolving around aviation taxation. Two such theories will now be introduced.

Advocacy Coalition Framework

The purpose of the Advocacy Coalition Framework (ACF) is “to explain belief change and policy change over long periods” (Sabatier & Weible, 2007: 208). It does so by placing actors into advocacy coalitions. Whereas these coalitions are part of a theoretical concept to facilitate analysis, it does not necessarily refer to actual ‘tangible’ coalitions as they exist in political environments. ACF postulates that actors with a similar interest related to a policy field ultimately find the most advantage in cooperation with those that have similar dispositions. Such a cooperation entails a certain degree of coordination between actors (Sabatier & Weible, 2007). The theory further builds on a number of assumptions, one of which is the existence of policy subsystems. A subsystem can be characterised by a functional and a territorial dimension but it remains a difficult task to exactly determine where the boundaries are (Sabatier & Weible, 2007). Policy decisions are taken within the confines of such a subsystem, which in this case could be described as the field of aviation taxation in the Netherlands. It is believed that there are several factors responsible for shaping the outcome of such a decision that is made by the actors involved. On the one side there are factors that are relatively stable, which include:

- the basic attributes of the problem area;
- basic distribution of natural resources;
- fundamental socio-cultural values and social structure;
- and basic constitutional structure (Sabatier & Weible, 2007: 191).

Since it can be assumed that these factors all undergo relatively little change over the time period that is reviewed, they are less relevant in the explanation of policy developments. However, they do constitute the fundamental context of a policy field and should therefore not be neglected altogether. Other factors comprise the following, more volatile elements:

- changes in socio-economic conditions;
- changes in public opinion;
- changes in systemic government coalitions;
- and policy decision and impacts from other subsystems (Sabatier & Weible, 2007: 191).

Seeing how these elements are more prone to change – e.g. government coalitions in the Netherlands usually change every four years – it would be easy to see how policy change can come about. However, ACF claims the opposite is true. According to the theory, (major) policy change

is pretty rare. The reasoning behind this belief is provided by a structure concerning belief systems:

- Starting at the broadest component, *deep core beliefs* steer an individual's attitude somewhere on the commonly used 'left-right' spectrum, as it incorporates fundamental normative beliefs about human nature. Deep core beliefs span across multiple subsystems.
- Second, *policy core beliefs* can be characterised as applications of the deep core beliefs, as they are confined to one particular subsystem.
- Third, "*policy core policy preferences* are normative beliefs that project an image of how the policy subsystem ought to be, provide the vision that guides coalition strategic behavior, and helps unite allies and divide opponents" (Sabatier & Weible, 2007: 195). Hence, these preferences are actively seeking out a division between participants in a subsystem by its focus on individual normative beliefs.
- Fourth and last, *secondary beliefs* are related to policy issues on a smaller scale, often connected with more detailed and specific cases that arise within the wider subsystem (Sabatier & Weible, 2007).

From the top down in this overview, beliefs are changed more easily by influential factors. Within this pyramid of policy beliefs, policy core policy preferences gain the most attention by ACF, which is due to their divisive nature. The stark contrast that can exist between actors has brought another term of ACF to the fore: the devil shift. The devil shift states that members of opposing coalitions will exaggerate the 'bad' traits of the other coalition, often overestimating their power and trustworthiness (Sabatier & Weible, 2007). Consequently, this makes it harder for parties to come to an agreement.

Whereas it may feel like ACF views the policy process as a rather static matter, it does allow for (major) policy change or belief change to take place. One of the ways through which this can occur is through the event of an external shock. Among these external shocks are the changes in socio-economic conditions, which were mentioned earlier. Another, more recent addition to ACF's repertoire is the possibility of *internal shocks*. Internal shocks differ from external shocks in that the former assigns agency to members of the subsystem in question, whereas external shocks can take place independently and regardless of the actions of members. Perhaps more importantly, an internal shock directly questions the policy core beliefs of the coalition that is currently dominant in the subsystem (Sabatier & Weible, 2007). In addition to these two types of shocks, *policy-oriented learning* constitutes the last 'regular' way through which policy change could be achieved. It can be defined as "relatively enduring alternations of thought and behavioral intentions that result from experience and/or new information and that are concerned with the attainment or revision of policy objectives" (Sabatier & Weible, 2007; as in Jenkins-Smith & Sabatier, 1999: 123). It has been known to facilitate possible change in a smaller and slower manner, and to be more effective where secondary beliefs are concerned.

In light of this research, ACF has an important contribution in supplying a conceptualisation of 'similar' actors as being part of 'coalitions'. Those coalitions help to explain the role of different

actors in relation to the aviation taxation policy developments. Configuration of these coalitions is influenced by dynamics in the belief systems of individual participants, in which policy core policy preferences can be a decisive element.

Punctuated Equilibrium Theory

The second suitable theory is Punctuated Equilibrium Theory (PET). One of its underlying assumptions is that in a policy area, it is more common for stasis than crisis to occur. That means that spikes of policy change (crises) are rare and mark periods of instability (True et al., 1999). The dynamic between these different periods is incorporated into PET, highlighting the interplay and possible causation of change happening. Additionally, the theory borrows the concept of *bounded rationality* from the theory around incrementalism (True, 2000). Bounded rationality postulates that actors act according to the goal they work towards, but with cognitive limitations that are inherent to human decision-making (Jones, 1999). Its relevance becomes clear in the words of Jones (2001): “(...) bounded rationality undergirds all policy change, because the mechanisms associated with cognitive human architecture are also characteristics of organizations, including governments” (True et al., 1999: 164; as in Jones, 2001).

Related to the notion of bounded rationality is the idea that between organisations and individuals, there are differences in processing information of one or multiple issues. Since an individual has a limited capacity to take on multiple issues at the same time, we can state that he or she adopts a style of *serial processing*. The opposite of serial processing is *parallel processing*, which signifies the action of dealing with multiple policy issues simultaneously. Such a feat is only possible for entities comprised of multiple individuals, such as organisations. However, even organisations with the biggest workforce or mandate will have to prioritize one policy field over the other from time to time (True et al., 1999). The so-called policy subsystems – earlier mentioned where ACF was concerned – ensure that parallel processing is still possible. This applies to the (national) political system as well (True et al., 1999; as in Jones, 1994). In a time when a specific issue suddenly gains more import and moves up on the government agenda, there is a transformation from parallel processing to serial processing. The policy issue will get more attention – for a limited time – and opens up further opportunities for change. A common cause for such an event is an increase in participants in the policy subsystem (True et al., 1999).

However, not all changes in policy will lead to long term ‘multiplier’ effects into the future. There is a distinction between the policy changes that do – called *positive feedback* – and the policy changes that do not – called *negative feedback*. In other wording, the former can develop from a minor to major policy change over a longer time period, while the latter will reach the opposite long term outcome by creating more stability (True et al., 1999). It can be asserted that there is a multitude of factors involved in determining whether the feedback resulting from a change in policy will turn out to be positive or negative. PET emphasizes two of those factors.

The concept of the *policy image* relates to the first factor. It can be characterized as “a mixture of empirical information and emotive appeals” (True et al., 1999: 161). As with any policy issue, the perspective that is used to ‘frame’ the issue is very influential in the creation of the image that will

stick with the public. For instance, media coverage of new geo-engineering technologies could either choose to focus on the advantages of having more CO₂ removed from the atmosphere, or the possible dangers of altering the atmospheric composition. The choice that is made will generate different outcomes with regard to the (hegemonic) policy image. Opposing sides can hence use different policy images in order to shed a different light on a policy issue. That way, other actors may be persuaded to adopt their point of view. The second concept is the *policy venue*, which can refer to any specific place where policy decisions are made. An example of this would be a (higher) court, or parliament. A change in the policy venue enables new opportunities for change, as “each institutional venue has its own language, set of participants, and limitations, leading to evolving sets of strategies (...)” (True et al., 1999: 162).

Application of PET in relation to aviation taxation policy developments is particularly useful in mapping the pathways to change. It complements ACF by adding importance to actor quantity, while at the same time introducing image and venue changes as possible influential factors. The policy ‘punctuations’ described by PET are to be interpreted as the moments in which the Dutch tax was implemented and subsequently withdrawn, together with the possibility of a new tax in 2017.

In summary, ACF and PET identify a set of pathways through which policy change could be achieved, listed in *Table 1*.

ACF	PET
External shocks	A change in quantity of participants
Internal shocks	Policy image change
Policy-oriented learning	Policy venue change

Table 1 – Pathways to policy change according to ACF (Sabatier & Weible, 2007) and PET (True et al., 1999)

These theoretical pathways to policy change will be tools of the data analysis that will be presented later, and in doing so there is a bridge between this research and the established theoretical literature base. The next chapter will further specify a structure for this theoretical analysis.

III - Methodology

This research deploys the method of a discourse network analysis (DNA). In order for ACF and PET to contribute to the research, they need a basis of information to interpret. One way to present information related to policy developments is to frame it as a discourse. A *discourse* can be understood in multiple ways. Here, it can be defined as “an ensemble of ideas, concepts and categories through which meaning is given to social and physical phenomena, and which is produced and reproduced through an identifiable set of practices” (Hajer & Versteeg, 2005: 175). In this research, it thus signifies what meaning is given to the phenomenon of aviation taxation. Leifeld (2010; 2013) explains that an analysis which focuses on discourse networks combines a qualitative content analysis with a social network analysis.

As a first component, a “content analysis is a research technique for making replicable and valid inferences from texts (or other meaningful matter) to the contexts of their use” (Krippendorff, 1980: 18). A particular advantage of a content analysis is its ability to accurately code and categorize the data that is assembled (Stemler, 2001). This makes data analysis easier. In coding, definitions are given to (regular) notions or phrases. Krippendorff (1980) distinguishes three ways in which definitions could be established: 1) through content inherent in a text, 2) through content envisaged as the property of the source, and 3) through content emerging through analysis by the researcher, which is relative to a particular context. Following the content analysis, a social network analysis supplies the specifics for a different part of discourse networks. It “(...) depicts agents – individual or collective – as embedded in webs of connections (...)” (Scott, 1988: 112). The analysis is known to be of particular use in the field of sociology, as it is capable of explaining patterns of social relations. Therefore, content analysis provides the information with which social network analysis can create the network. Together, these two components are the theoretical pieces that make up the research method of DNA.

DNA is used across four different periods of time: 1990-2000, 2004-2007, 2008-2009, and 2014-2018. These specific time periods are selected because of their expected value in portraying ‘key moments’ in the policy discourse. The last moments of the twentieth century are included to create a feel for the situation before the Dutch tax was implemented; a similar purpose is served by the 2004-2007 period, being immediately prior to the moment of implementation. Obviously, 2008-2009 is included to encapsulate the period in which the Dutch tax was in place. The period from 2014 to 2018 is part of the research to make it possible to look into the contemporary policy discourse. Some time period borders are chosen in order to yield enough data, without compromising on a period’s representation.

The collection of data comes about through the use of the online tool ‘LexisNexis’. This platform provides access to an online database of worldwide news articles. In order to compile a representational database for this research, search terms deployed include ‘luchtvaart AND belasting’ (aviation AND taxation), ‘accijns op kerosine’ (kerosene excise), ‘heffing op vliegtickets’ (flight ticket tax) and ‘vliegtaks’ (a popular word to describe the Dutch tax that was in place from 2008 till 2009). The newspapers selected for their articles were *Trouw*, *De Volkskrant* and *NRC Handelsblad*. Together with *De Telegraaf* and *AD*, these are considered to be quality newspapers

with the most readers in the Netherlands (Bakker, 2018). *De Telegraaf* was ultimately left out of the research because LexisNexis did not provide its results before 1999, whereas it did with the others. *AD* was left out mainly because it has a lot of regional adaptations, which could have created duplicate results.

Coding of the accumulated data is done in the software specifically designed for DNA, called *Discourse Network Analyzer*. The programme allows one to code passages of articles into statements. Each statement allows the coder to fill out the following information (Leifeld, 2013):

1. The *person* related to the phrase
2. The *organisation* the person is affiliated to
3. The *concept* that relates to the coded text
4. *Agreement* or *disagreement* in relation to the concept

In this research, both direct and indirect opinions and preferences are coded. This corresponds with the different ways of establishing definitions earlier mentioned (Krippendorff, 1980). Whereas the former (e.g. quotes) always have a person related to them, the latter (e.g. a general phrase expressing an organisation's viewpoint) sometimes does not. That means that every statement has always at least components 2, 3 and 4 filled out. The combination of statements over a certain time period then depicts a discourse network in which organisations can be viewed in relation to each other.

After a sufficient number of statements had been accumulated, the then existing database was scanned for redundancies and inconsistencies regarding information adhering to statements. This resulted in the removal of a certain amount of statements that addressed concepts only themselves, which therefore had no relevance in the wider database. Whenever possible, such single statements were replaced by others to which more statements were already tied to. To prevent a carry-over of double statements (i.e. statements with the same person/organisation attached to the same preference for a concept) a choice was made to remove duplicates that occurred within the same month. This brought the number of statements back from 512 to 459.

For further convenience in analysing the data, each organisation has been 'marked' as a specific type. Examples include 'political party', 'environmental NGO', and 'research institute'. An NGO was marked as an 'environmental NGO' if its purpose – for example described in its 'mission & vision' on their website – explicitly mentioned the environment as one of its primary concerns. If this was not the case, the NGO was assigned to the category of 'other NGO'.

Once the database was complete, specific segments of the data were exported by use of a file with the '.graphml' extension. This allows Gephi to access the data and transform it into a workable environment. Depending on the type of graph to be produced, settings had to be altered in *Discourse Network Analyzer* in order to render the right figure. These settings include the option for a 1-mode or 2-mode network, with which is decided how concepts and organisations relate to each other. This difference translates into the distinction between congruence and affiliation networks. A congruence network shows the common references of concepts among actors (i.e.

organisations). Networks produced from this kind of export file will show organisations as the nodes, which are connected by edges which indicate how strong their relation is based on co-referenced concepts. On the other hand, affiliation networks can create networks in which both organisations and concepts are displayed as nodes. Edges in such a network indicate the direct relationship between an organisation and a concept, for instance if there was (dis)agreement. In this case, there are no edges among organisations themselves. There are three different edge colours: 'green' indicates agreement, 'red' indicates disagreement, and 'blue' indicates that contradictory statements have been made (i.e. both agreement and disagreement within the same organisation).

Additionally, each time period is supplemented with a list of corresponding concepts ordered by their frequency. These lists are complete, but statements occurring only once have not been included in the network configurations; a person or organisation addressing a concept alone insufficiently contributes to the discourse and could even give a wrong representation of the bigger database. Moreover, the distribution between indicated agreement and disagreement is supplied in these tables as well.

Once a file was imported into Gephi, a *Force Atlas* algorithm was run in order to render a figure in which nodes are either pulled towards or pushed away from each other (Bastian et al., 2009). This creates a view that places more similar nodes closer to each other, for example on the basis of co-referenced concepts. There are more options involved in the algorithm that allows one to render the most optimal visualisation, including the option to alter the value given to 'gravity' in order to pull drifting nodes closer to the core of the network. Another variable shifts the label nodes to avoid label overlap and illegibility. To avoid visual bias, settings of this kind have been kept the same for similar network configurations, whenever this was possible.

The earlier introduced theories of ACF and PET provide the analytical tools against which the accumulated results are measured, in order to make sense of the policy developments that have occurred. The theoretical pathways to policy change lined up in the previous chapter can be operationalized by presenting acquired data in the proposed configurations of networks. To ensure a measure of consistence per period in the data analysis, the main concepts of the discourse (i.e. of statements, not theoretical concepts) are identified first. Other concepts part of the discourse (occurring less) are then envisaged as different facets of the discourse which can explain policy developments. In doing this, aviation taxation policy developments can be interpreted and the research question can be answered.

IV - Results

This research has resulted in the distribution of news articles as seen in *Table 2*.

	1990-2000	2004-2007	2008-2009	2014-2018	
<i>Trouw</i>	30	20	22	2	74
<i>De Volkskrant</i>	16	9	15	2	42
<i>NRC Handelsblad</i>	12	14	20	6	52
	58	43	57	10	168 total

Table 2 – Database of used articles (quantity)

Table 3 shows the related statements that have been selected and coded in the *Discourse Network Analyzer* software. An event list of all coded statements is included in *Appendix A*.

	1990-2000	2004-2007	2008-2009	2014-2018	
<i>Trouw</i>	90	65	75	4	234
<i>De Volkskrant</i>	51	19	47	5	122
<i>NRC Handelsblad</i>	21	71	38	26	156
	162	155	160	35	512 total

Table 3 – Database of coded statements (quantity)

As mentioned before, the total number of statements (i.e. 512) was thereafter brought back to 459 as a result of duplicate statement removal on a monthly basis.

The results of the research are further clarified by relevant background information. Because there are undeniable power and influence differences between organisations, *Table 4* gives an overview of every government administration that was in place during the relevant time periods.

Time period	Cabinet name	Included political parties	Active years
1990-2000	Lubbers-III	CDA; PVDA	1989-1994
	Kok-I	PVDA; VVD; D66	1994-1998
	Kok-II	PVDA; VVD; D66	1998-2002
2004-2007	Balkenende-II	CDA; VVD; D66	2003-2006
	Balkenende-III	CDA; VVD	2006-2007
	Balkenende-IV	CDA; PVDA; ChristenUnie	2007-2010
2008-2009			
2014-2018	Rutte-Asscher	VVD; PVDA	2012-2017
	Rutte-III	VVD; CDA; D66; ChristenUnie	2017-now

Table 4 – Relevant government coalitions (source: Rijksoverheid, 2018)

With these administrations in mind, a more accurate analysis of the networks is possible. To further mark differences between organisations, a colour coding scheme has been implemented, visible in *Table 5*.

Organisation type	Assigned colour
Political party	Red
Environmental NGO	Green
Aviation industry	Blue
Research institute	Yellow
Government	Black
Other NGO	Green-blue
Banking	Brown
Judicial system	Light blue
Travel industry	Purple
Advisory board to the Dutch Government	Grey
Other industry	Pink

Table 5 - Legend for each type of organisation

Whereas it is true that political parties make up government cabinets, the organisation ‘Dutch Government’ is still its own entity in this research: a statement made by the incumbent government (i.e. cabinet) as a whole can still be different from statements made by separate political parties included in that government.

The following pages are host to various network configurations that were created by use of the accumulated database of news articles. They are presented in chronological order.

1990-2000

Table 6 indicates concept frequency for the period 1990-2000.

Concept	Frequency	Agree	Disagree
Kerosene should be taxed	36	32	4
Flight tickets should be taxed	20	16	4
An aviation tax is only effective on the European or global scale	14	12	2
Simultaneous aviation sector growth and environmental conservation is possible	12	6	6
Train travel can be a substitute for aviation	9	9	0
Aviation should be taxed	7	7	0
The (national) government should not subsidize aviation	7	6	1
A ‘fly-over’ tax would be better than other aviation tax types	6	4	2
Petrol/gas and kerosene should both be taxed	6	6	0
There should be a European tax on flight tickets	6	5	1
Growth of the aviation sector is to be cut back	5	4	1
Taxing aviation will make it less popular	4	2	2
Economic consequences of an aviation tax are manageable	3	2	1
It is preferable to tax emissions rather than kerosene or flight tickets	3	3	0
Relatively short flights should be taxed additionally	3	3	0
There should be a European tax on kerosene	3	3	0
Taxation stimulates ‘green’ innovation	2	2	0
Aviation is important to the (national) economy	1	1	0
Aviation taxation has a significant effect on the environment	1	1	0
There is unfair competition in the transportation sector	1	1	0

Table 6 – Concept frequency 1990-2000

It is obvious that during this period there was debate about the implementation of an aviation tax, albeit through the targeting of kerosene or flight tickets. One of the underlying debates of such a tax was its possible effectiveness, and whether a tax on a larger level of scale would be better.

Similar to this debate was the one centred around the question whether economic growth and environmental conservation are able to be pursued at the same time. These concepts form the core, and are supported by other related concepts in the table. *Figure 1* takes these concepts (except for the ones that were mentioned only once) and makes them the underlying variable in cross-referencing organisations.

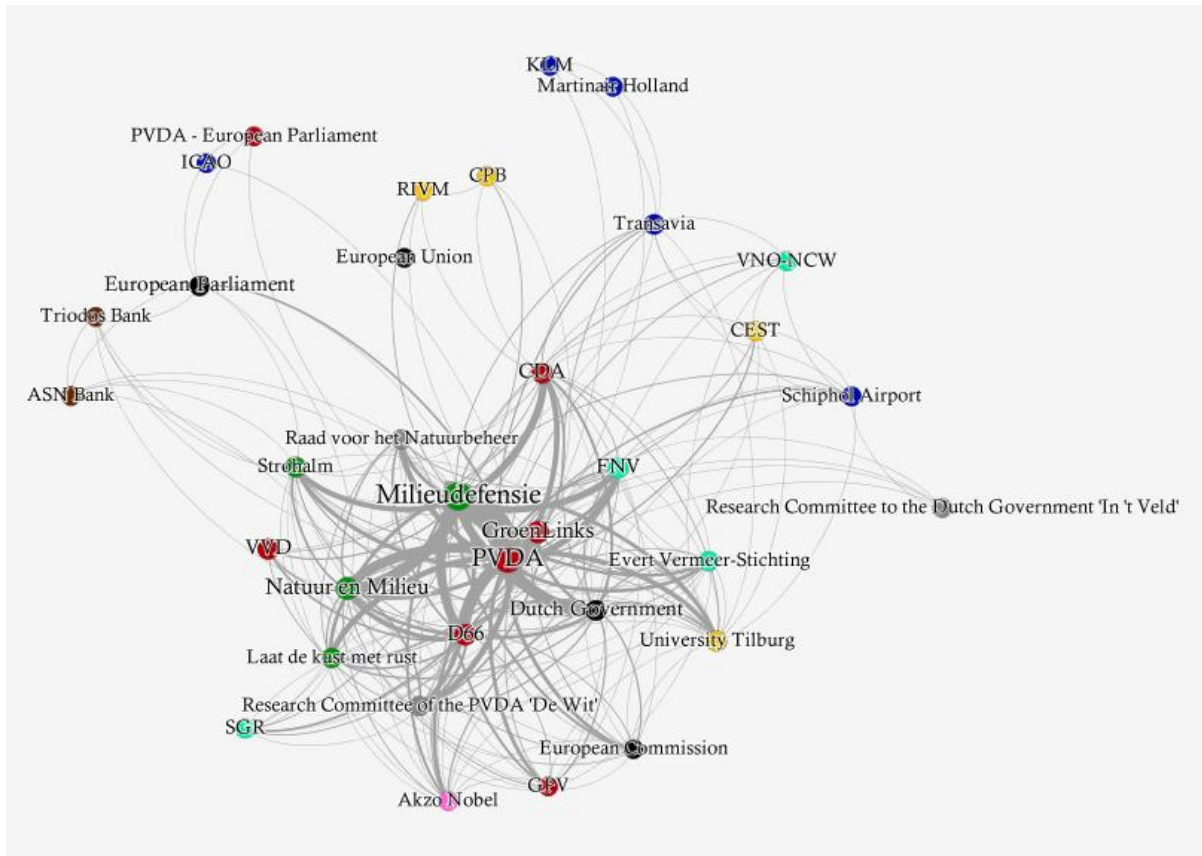


Figure 1 – Organisation congruence network 1990-2000

There exists a single core of organisations around which smaller clusters of organisations are scattered. The heart of this configuration is composed of the political parties PVDA, GroenLinks and D66, complemented by the Dutch government and the environmental NGOs Natuur en Milieu and Milieudefensie. Of the political parties, GroenLinks in particular is known for its outspoken stance with regard to environmental protection, whereas the PVDA and D66 are more moderately oriented. Whereas this core seems organised, other organisations are scattered throughout the network. One explanation for this is that a wide range of concepts have been addressed, which makes the network lack focus. Another could point to the structure of the discourse: at this stage various concerns would be expressed without regular opposition of another party, hence creating the impression that there exists a fairly solid consensus on the concepts discussed. *Figure 2* can put this notion into more perspective.

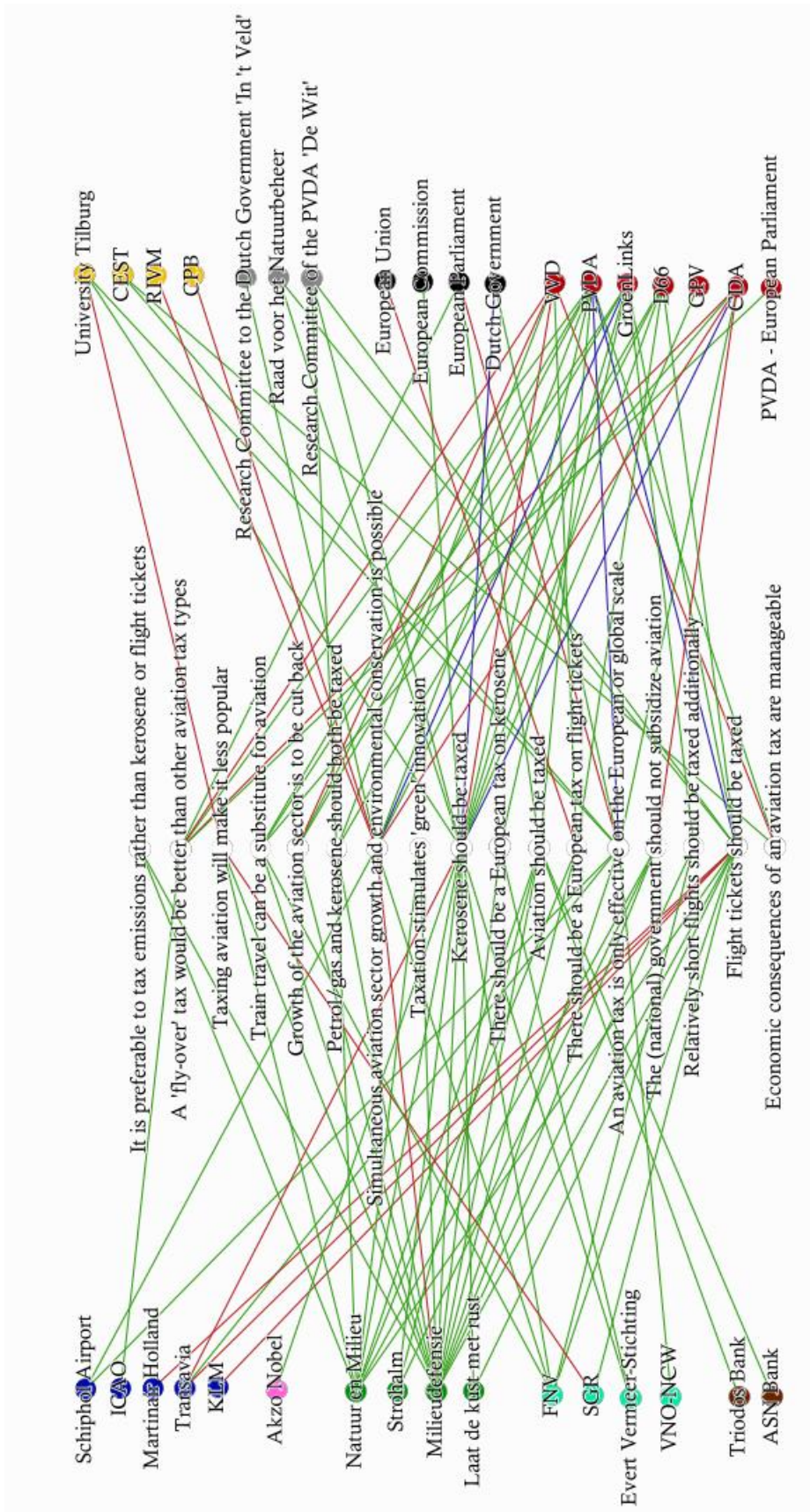


Figure 2 – Affiliation network 1990-2000

The concept *Kerosene should be taxed* attracts both positive and negative opinions, with the former being more popular. From the political parties, the PVDA, GroenLinks, D66 and the GPV all expressed a positive opinion, whereas the VVD held an opposing view. The CDA meanwhile expressed both positive and negative attitudes to the concept. All environmental NGOs were in favour, as were the other NGOs FNV and Evert Vermeer-Stichting. The VVD only found an ally in the airline Transavia, indicating that in the discourse there was in fact a strong claim for those in favour. The concept *Flight tickets should be taxed* sees a similar division of standpoints, but includes stronger opposition from the aviation sector. Regarding the concept discussing whether an aviation tax is actually desirable on a national level of scale, only the European Parliament and the PVDA (internally divided) have shown their discontent. Surprisingly, Milieudedefensie agrees with the concept, while also supporting a kerosene or flight ticket tax. Organisations are most divided however on the concept of *Simultaneous aviation sector growth and environmental conservation is possible*, comprising five proponents, four opponents and one undecided organisation. Two research institutes take a negative position to this concept, together with Milieudedefensie and the CDA. Schiphol Airport, the FNV, D66 and the PVDA are of the opposite disposition. The PVDA neither strongly disagrees or agrees with the concepts aiming for aviation taxation, resulting in its central role in *Figure 1*. Its political clout – being in all reigning government coalitions during the time period – could have affected decision making in governmental spheres.

2004-2007

Table 7 indicates concept frequency for the period 2004-2007.

Concept	Frequency	Agree	Disagree
Kerosene should be taxed	19	13	6
There should be a Dutch flight ticket tax	19	7	12
Flight tickets should be taxed	16	10	6
There should be an emission trading system	13	11	2
An aviation tax is only effective on the European or global scale	7	7	0
Taxing aviation will make it less popular	7	3	4
The (national) government should not subsidize aviation	7	7	0
Aviation should be taxed	4	2	2
Economic consequences of an aviation tax are manageable	4	1	3
Petrol/gas and kerosene should both be taxed	4	4	0
Simultaneous aviation sector growth and environmental conservation is possible	4	3	1
Aviation taxation has a significant effect on the environment	3	1	2
The share of aviation in emissions is exaggerated	3	2	1
There is unfair competition in the transportation sector	3	3	0
There should be a European tax on flight tickets	3	2	1
Voluntary taxation is effective	3	1	2
Growth of the aviation sector is to be cut back	2	2	0
It is preferable to tax emission rather than kerosene or flight tickets	2	2	0
Taxation stimulates 'green' innovation	2	0	2
The Dutch tax stimulates cross-border car travel	2	2	0
The emission trading system is broken	2	2	0
Train travel can be a substitute for aviation	2	0	2
<i>Aviation is important to the (national) economy</i>	1	1	0
<i>National flight ticket taxation is effective</i>	1	0	1
<i>Relatively short flights should be taxed additionally</i>	1	1	0
<i>The Dutch tax is ineffective regarding the environment</i>	1	1	0

Table 7 – Concept frequency 2004-2007

In comparison with the previous time period, *Kerosene should be taxed* is still the most popular concept. New to the discourse is the concept *There should be a Dutch flight ticket tax*, naturally referring to the then soon-to-be-implemented tax on flight tickets. *Flight tickets should be taxed* already existed in the previous period, but is obviously related to the Dutch tax. Both have been included because there was a significant difference in statements made directed towards either one or the other. Of the highest-ranking concepts, *There should be an emission trading system* is the last. Like the concept on the Dutch tax, this concept is newly introduced in this period. The wider interest in such a trading system has been mirrored by the existence of the ETS, under which aviation was not yet included at the time. Concept frequency has affected the relative positions of organisations in the following way.

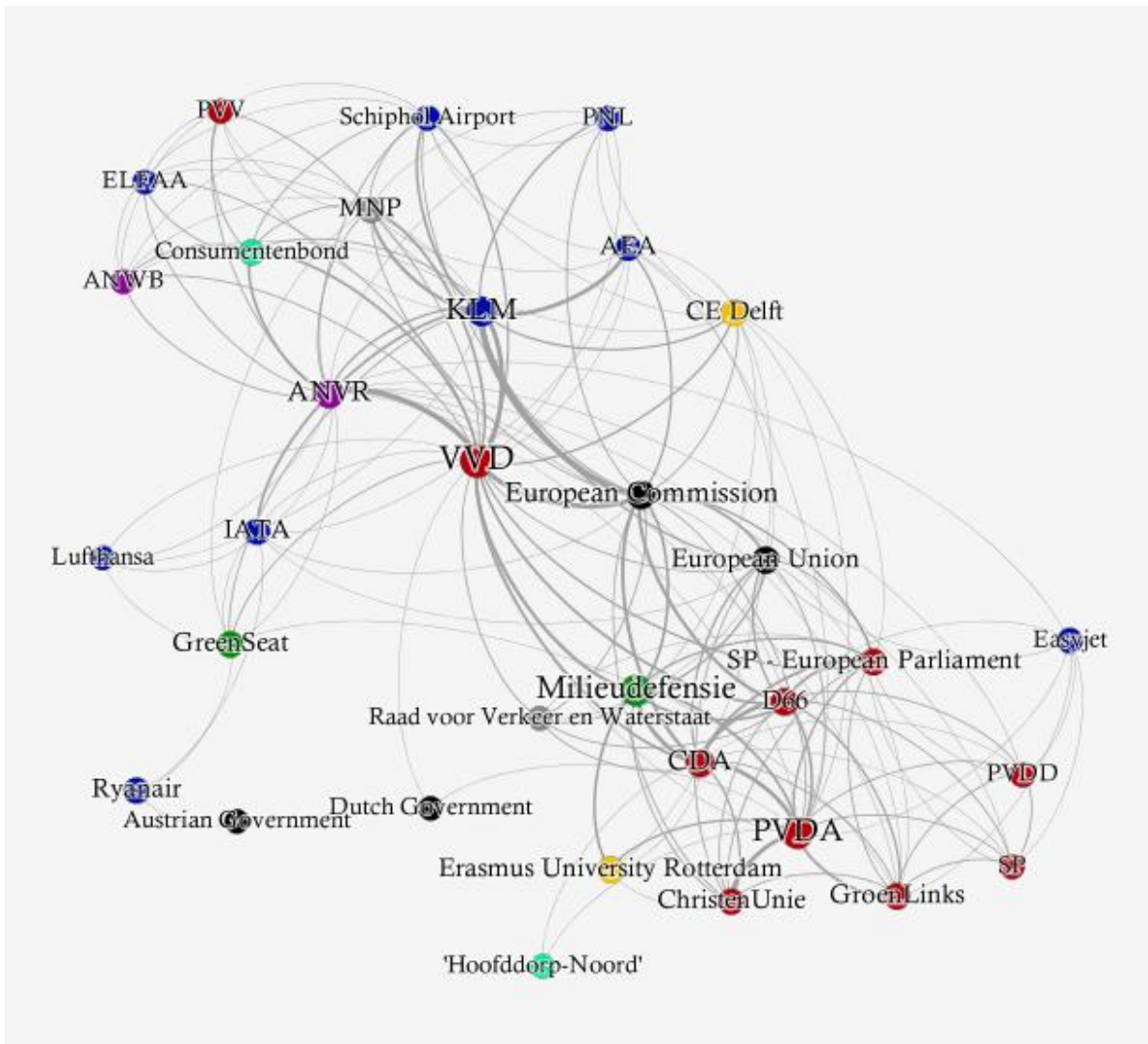


Figure 3 – Organisation congruence network 2004-2007

Compared to the previous period, there is an obvious change in the network configuration. Almost all represented organisations find themselves in a single cluster, with a few denser spots to note. In an attempt to divide the network into two ‘sides’, a line could be drawn crossing through the European Commission. Based on this division, it can be asserted that on the one side the CDA, PVDA, D66 and Milieudefensie steer one coalition. On the other side, the same goes for the VVD, ANVR (a Dutch travel organisation) and KLM (the Dutch primary airline). The latter coalition is mostly comprised of organisations belonging to the aviation and travel branches, whereas the former has the biggest share of political parties and an environmental NGO. As the VVD is considered to be a more right-wing political party, it makes sense for them to be among KLM and Schiphol Airport. At the same time however, the VVD has a slight inclination to the centre of the network. This indicates that there is common ground to be found with the other coalition, with the VVD as a mediator. Organisations situated at the edges of the network (with thinner edges connecting them) naturally have a less prominent role in the discourse.

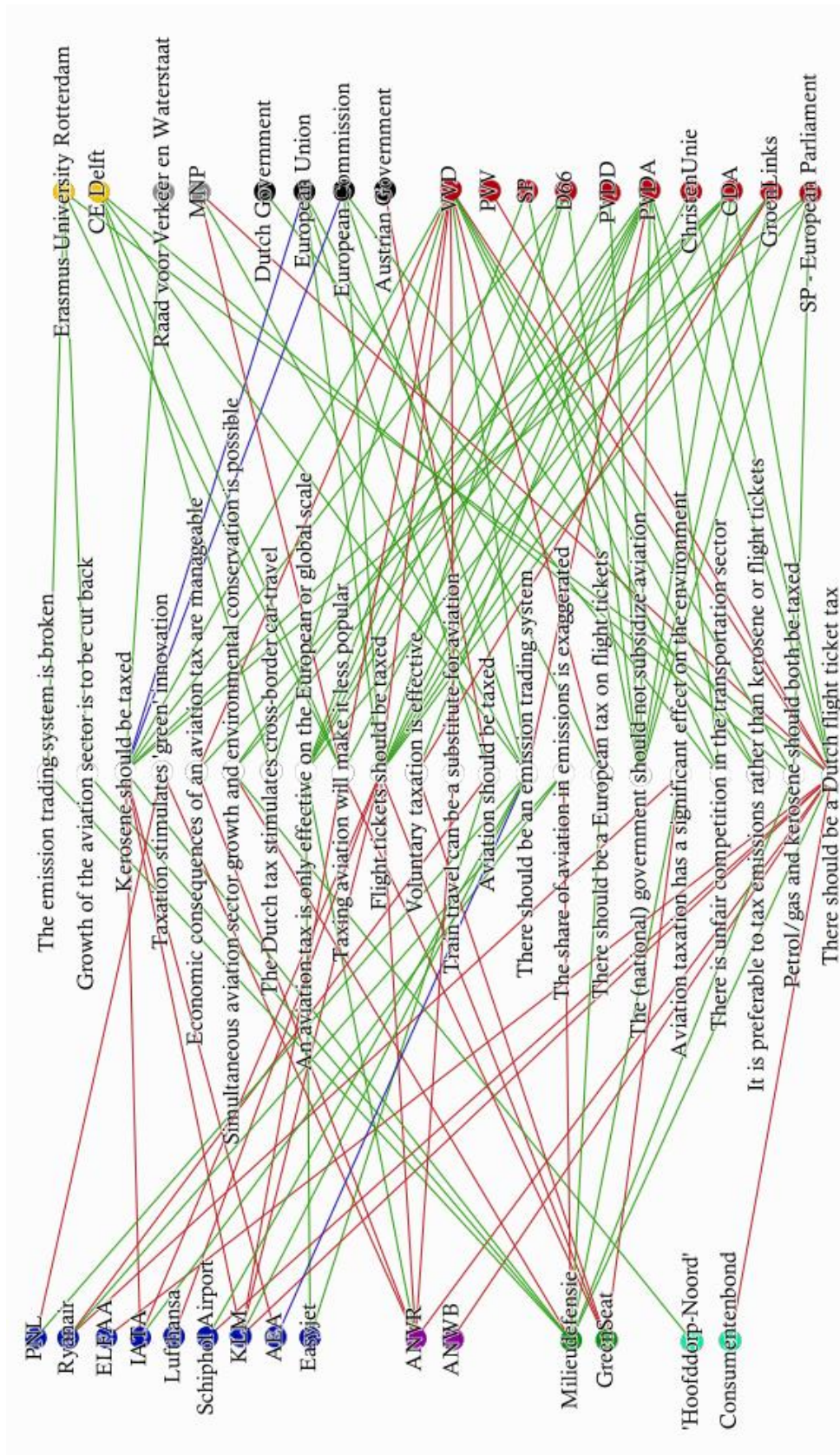


Figure 4 – Affiliation network 2004-2007

Kerosene should be taxed is positively answered by all political parties that apply, and at the same time organisations from the aviation sector are equally resolved to stand united with their opposite viewpoint. The same holds mostly true for taxation of flight tickets, this time with the VVD casting a negative vote. Looking at *There should be a Dutch flight ticket tax* it can be seen that Milieudefensie, PVDA, CDA, ChristenUnie and Erasmus University Rotterdam are in favour, whereas ELFAA (European Low Fares Airline Association), Schiphol Airport, KLM, ANVR, ANWB, Consumentenbond, MNP, PVV and VVD are against this concept. The only organisation not in favour of an emission trading system – which can be viewed as a possible alternative to the Dutch flight tax – is the PVDA; all relevant aviation organisations are in favour.

2008-2009

Table 8 indicates concept frequency for the period 2008-2009.

Concept	Frequency	Agree	Disagree
There should be a Dutch flight ticket tax	*48	17	31
The Dutch tax stimulates cross-border car travel	20	17	3
Economic consequences of an aviation tax are manageable	*18	5	13
The Dutch tax is ineffective regarding the environment	13	12	1
Taxing aviation will make it less popular	8	4	4
Aviation should be taxed	5	5	0
The Dutch tax is legal	5	1	4
Aviation is important to the (national) economy	4	4	0
There is unfair competition in the transportation sector	3	3	0
Train travel can be a substitute for aviation	3	3	0
Flight tickets should be taxed	2	1	1
National flight ticket taxation is effective	2	0	2
Simultaneous aviation sector growth and environmental conservation is possible	2	2	0
The emission trading system is broken	2	2	0
The share of aviation in emissions is exaggerated	2	0	2
<i>An aviation tax is only effective on the European or global scale</i>	1	1	0
<i>It is preferable to tax emissions rather than kerosene or flight tickets</i>	1	1	0
<i>Taxation stimulates 'green' innovation</i>	1	0	1
<i>There should be a European tax on kerosene</i>	1	1	0
<i>There should be an emission trading system</i>	1	1	0

* frequency for these concepts is a close estimation (the numbers are the absolute maximum), as an unfortunate result of complications in the software

Table 8 – Concept frequency 2008-2009

There is no surprise concerning the dominant concept: the Dutch flight tax was the most prominent topic of conversation in the discourse in this time period. Especially before its implementation date – 1 July 2008 – there has been much media coverage addressing different views. However, it seems that negative views of the tax have had the upper hand. This could be due to the inevitability of the measure: proponents were less inclined to shed their light on the matter because the tax was already in the pipeline. In voicing their concerns, opponents of the tax often referred to the probable increase in cross-border car travel: neighbouring airports in Belgium and Germany would see their customer base increased by the tax. This is closely tied to another concept, *The Dutch tax is ineffective regarding the environment*. The latter allowed for inclusion

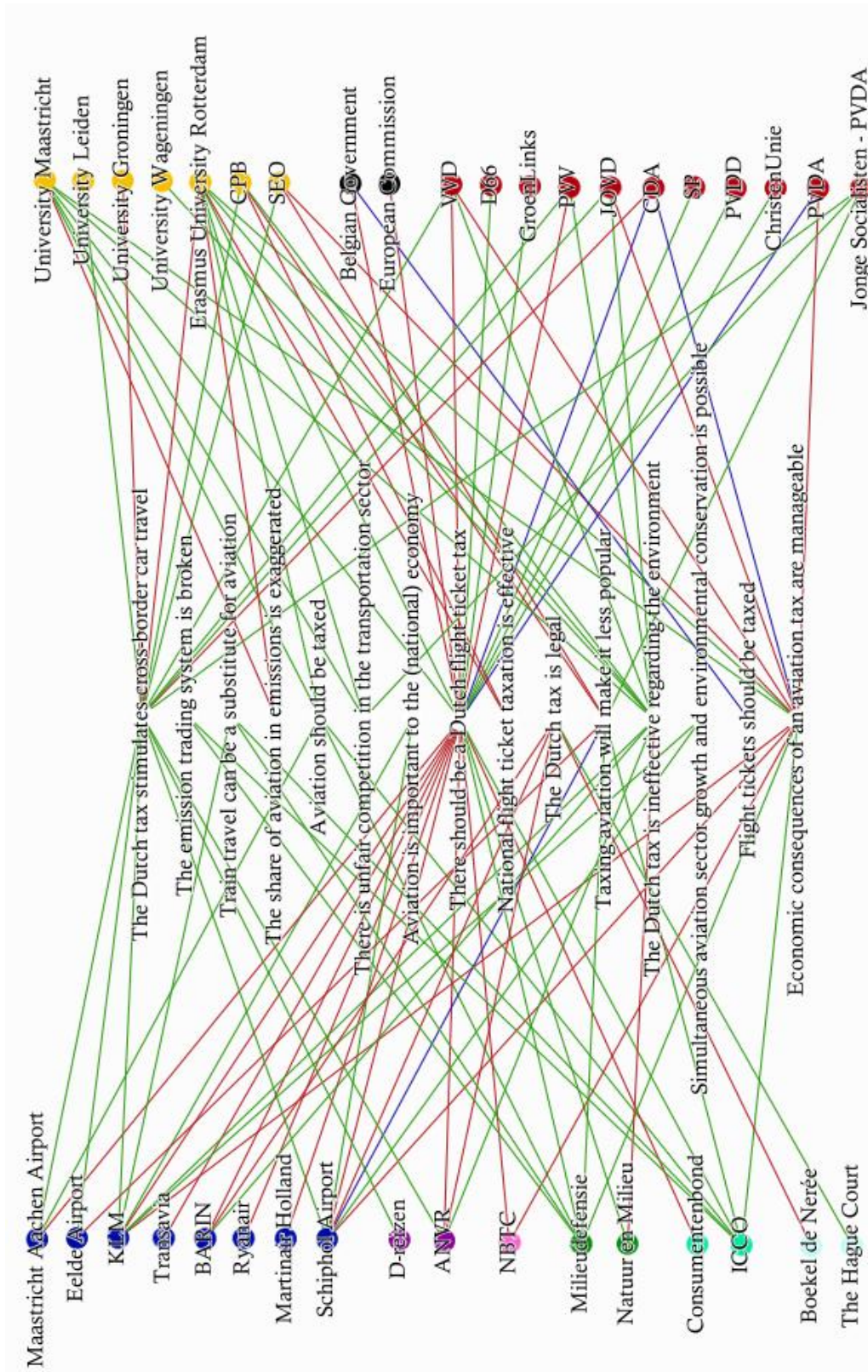


Figure 6 – Affiliation network 2008-2009

The Dutch flight ticket tax has attracted a lot of debate and division. Among the proponents are: Milieudefensie, Natuur en Milieu, ICCO, ChristenUnie, PVDD, SP, GroenLinks, D66 and the universities of Maastricht and Rotterdam. Opposing views are held by the airports of Maastricht Aachen and Schiphol, KLM, Transavia, BARIN, Ryanair, Martinair Holland, ANVR, NBTC, Consumentenbond, the Belgian Government, the European Commission, PVV and the VVD. CDA and PVDA are undecided. Together with two universities, CDA is also the only political party that does not believe the tax increases cross-border car travel. On the other hand, three research institutes claim the opposite, as do various actors from the aviation and travel sector. Research institutes are more of the same mind when they assert that the Dutch tax is ineffective regarding the environment. In fact, only one organisation has a different opinion: Natuur en Milieu. This is the concept that overall has the most consensus. The concept *Economic consequences of an aviation tax are manageable* is again more contested.

2014-2018

Table 9 indicates concept frequency for the period 2014-2018.

Concept	Frequency	Agree	Disagree
There should be a new Dutch flight tax	12	9	3
Commercial flights from Lelystad Airport	8	6	2
Local tax Eindhoven Airport	3	1	2
Kerosene should be taxed	2	2	0
The ICAO plan is insufficient	2	2	0
<i>Aviation should be taxed</i>	1	1	0
<i>Economic consequences of an aviation tax are manageable</i>	1	1	0
<i>Growth of the aviation sector is to be cut back</i>	1	0	1
<i>The Dutch tax stimulates cross-border car travel</i>	1	1	0
<i>There is unfair competition in the transportation sector</i>	1	1	0
<i>Train travel can be a substitute for aviation</i>	1	1	0

Table 9 – Concept frequency 2014-2018

It is obvious that the amount of data in this last period lags behind. Although the new government coalition announced its plans to consider a reintroduction of the Dutch flight tax, media coverage was remarkably minimal. While this was at the end of 2017, the years before apparently gave the media no immediate reason to report on the issue. This renders the resulting database a weaker foundation to work with. Nevertheless, the concepts resulting from it show two highlights. As the government announced plans to reintroduce the Dutch tax – albeit in a different manner – it ranks highest on the discourse agenda. Another point of concern exists in the form of Lelystad Airport: this airport is seen as the best option to relieve Schiphol Airport of its surplus of passengers. This issue is connected to the ever-present debate about whether Schiphol should be allowed to expand its territory and flights per year, which is in turn linked with the debate about possible taxation.

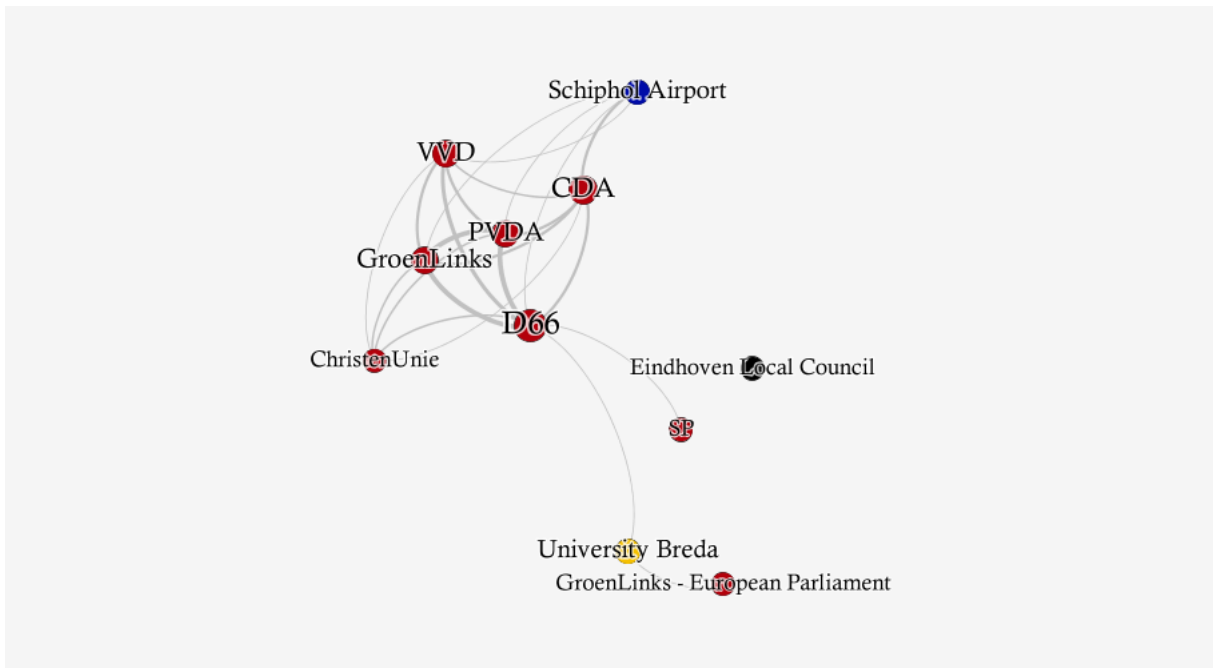


Figure 7 – Organisation congruence network 2014-2018

The drop in organisations included in the 2014-2018 period was unexpected. Nonetheless, the congruence network indicates a strong front composed of GroenLinks, PVDA, VVD, CDA, D66, ChristenUnie and Schiphol Airport. Since only one cluster of organisations is present – together with the minimal data – it is hard to analyse possible coalitions. If there is a way to divide this cluster into coalitions, this network configuration will not be able to do so. Therefore, it seems that the related affiliation network should be consulted for further comments.

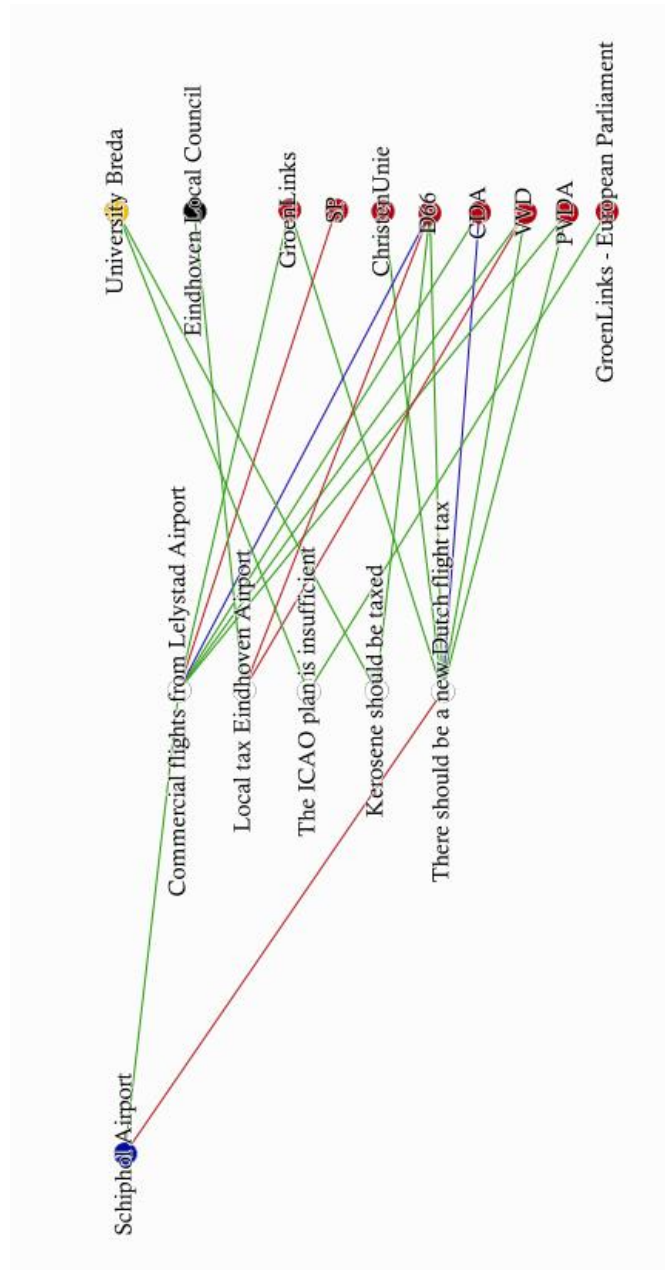


Figure 8 – Affiliation network 2014-2018

Five concepts remain after the concepts with singular frequency were filtered out. The idea for a new Dutch flight tax is approved off by all political parties, with once more the CDA expressing doubts. Unsurprisingly, Schiphol Airport is opposed to the new tax. Meanwhile, it is very much in favour of granting Lelystad Airport with the license to operate commercial flights. Among political parties, only the SP is against this concept. Many types of organisations formerly present - such as environmental NGOs - are not represented in this period's data.

Overview

Now that fluctuations in Dutch aviation tax policy have been charted per period, more longitudinal trends can be distinguished. Concerning the number of participants, a couple of developments can be pointed out. Organisation participation started at 34, went down to 33, then went up to 37 in the 2008-2009 period, and finished at a meagre 11. It can be concluded that in the first three periods, participation was relatively stable with only a minor increase in 2008-2009. It was expected that more organisations would participate in the 2014-2018 discourse, seeing how a new Dutch tax was being introduced. Involvement of political parties was always guaranteed, whereas other organisation types have changing appearances over the course of the whole time range the research looks into. An example can be found in the travel and ‘other’ industry, but also goes for environmental NGO. Having four different organisations present in the first period, only two remain in the periods 2004-2007 and 2008-2009 (and eventually disappearing completely in the last). The opposite seems true for the aviation industry: their organisations nearly doubled from 2004 to 2009.

The first three periods mark a gradual development of the coalitions of the proponents and opponents of aviation taxation. Whereas in 1990-2000 it could be asserted that parallel processing takes place – because of the variety of concepts that are discussed – 2004-2007 and 2008-2009 present a claim for serial processing as the discourse has seemingly become more focused toward the Dutch tax implementation. Within the periods 2004-2007 and 2008-2009 there is also the inclusion of organisations marking the middle ground between those two coalitions. For the former, this can be said about the European Commission and the European Union. For the latter, the same can be said about political parties CDA and PVDA. This marks a shift from the European to the national level. The coalitions are made up of organisations that were expected to be where they are, partly as a result of their aligning policy core policy preferences. In comparison with 2004-2007, it could be argued that the 2008-2009 period sees an even stronger coalition on the opponents-side. KLM and Schiphol Airport are more present and seem to coordinate the coalition more strongly. On the other side of the network, proponents of taxation seem to have stayed within the same formation. On another note, a venue change can be observed in the 2008-2009 period. This observation is carried by the several parties that took the decision of the Dutch government to implement a flight tax to court. By shifting the issue to a juridical level those organisations tried to frame the issue differently, hoping to steer the outcome in another direction. This constitutes a venue change because authority of decision-making was (intentionally) shifted to another (institutional) place. Would the outcome in court have been different, the resulting consequences are likely to have been different as well.

Thus, there are distinguishable developments regarding the configuration of organisation coalitions. These were mainly derived from the figures presenting congruence networks. Concept frequency tables on the other hand give an indication of developments in the discourse these coalitions participated in. The most popular concepts can be regarded as the ‘main’ streams of discourse in a period, whereas less frequently stated concepts mostly indicate ‘sub’ streams. As concepts can often be related to one another, sub streams can be understood as the frames through

which the mainstreams are presented, supported or rejected. These ‘frames’ are in accordance with the theoretical concept of policy images.

One way of describing developments in policy images is through a comparison between concepts based on their popularity and durability. The concept on the first Dutch flight ticket tax for example was not present during the first period, but afterwards became the most debated issue. Similarly, 2014-2018 was the (only) peak moment for the second Dutch flight tax. Policy images used in order to either support or reject a kerosene or flight ticket tax in 1990-2000 were the level of scale (European and global versus national), the trade-off between economic and environmental interests, and train travel as a substitute. In 2004-2007 – this time specifically in light of the Dutch tax – substream concepts are related to whether taxation is actually efficient, whether the government should have a role in this, and whether an emission trading system would not be a better alternative. On top of that, the debate on the level of scale is still ongoing. With the tax (almost) in place in 2008-2009, participants in the discourse mainly focus on the alleged overflow to car travel, the economic consequences of the tax, and whether the tax actually lives up to intended environmental promises. All three of these can be traced back directly to the tax being implemented, making them more about consequences of the tax. Since both previous periods were only looking forward to a possible tax implementation, those concepts are relatively more speculative. Finally, concepts in 2014-2018 are too insignificant to decide upon policy images at that time. It is however clear that the mainstream issue concerns the possibility for a new Dutch tax.

With a look back at *Table 4*, the role of reigning government cabinets should not be downplayed. Changes in cabinets have occurred within the designated time periods, creating an additional factor to account for in analysing the then-present discourse. If we were to frame a change from one cabinet to another as an external shock, it could be used to explain how policy fluctuations have come to take place. During the 1990-2000 period, three cabinets have been in place with only the PVDA as a constant participant. The same applies to the 2004-2007 period, but this time the CDA was always part of the cabinet. 2008-2009 only had one cabinet, which continued from the period prior. 2014-2018 has seen two different cabinet compositions, the VVD being present in both. An external shock of this kind during 2008-2009 is therefore ruled out, as the same cabinet is responsible for both measures. Whereas the tax implementation has possibly been gradually building up since the first time period, its cancellation was achieved in less than a year. This contrast can partly be attributed to the strong ‘VVD-Schiphol Airport-KLM’ coalition that arose in 2008-2009. Back in the first time period, the PVDA was in favour of aviation taxation and other related concepts. On the other hand, it has also expressed its belief in simultaneous aviation sector growth and environmental conservation. This same pattern also applies to the CDA during the 2004-2007 period. Hence, it could be asserted that these parties’ involvement in the reigning Dutch government have contributed to a gradual build-up of a taxation-friendly political environment.

Taking all of these different aspects into account, how can the pathways to policy change from *Table 1* explain the policy developments from the perspective of the discourse analysis? The

decision to implement an actual tax in 2008 could arguably be partly attributed to policy-oriented learning, seeing how coalitions grew and become more distinct: a gradual development into a national aviation tax. This explanation would however be in contrast with other findings, such as the seemingly stronger coalition expressing opposition. The other pathways to policy change seem to have little ability regarding what was presented. Therefore – from this analysis – the incumbent government at the time seemed to have been the decisive element, with the PVDA and CDA as constant factors. Fast-forwarding one year presents a similar question for the tax repeal. Changes in policy images seem to have had a major share in this development. Additionally, the stronger composition of the ‘opposition coalition’ has been influential too, however it is harder to connect this to one of the pathways in *Table 1*: it obviously has not only to do with quantity of coalition partners, but rather the quality of their coalition network. It is arguably possible to envisage the tax implementation as an internal shock, seeing how this development was directly triggered by participants of the discourse (i.e. political parties of the incumbent cabinet). This shock helped opponents out of their apathy and into action. Lastly, the reintroduction of a Dutch tax is – regarding the minimal discourse data – too uncharted to explain with the theoretical tools provided in this research.

V - Discussion

There are a few observations and remarks to be made that are beyond the scope of the theoretical framework. One of those applies to the evident drop in organisations and absence of strong coalitions in the last time period. In light of the newly devised Dutch tax, it is plausible to seek part of the explanation in the design of the tax. It is in fact very different from the tax that was in place from 2008 to 2009, which is due to two different elements. First, the implementation depends on another stipulated condition. This condition – as was mentioned in the introduction – is in the form of European aviation taxation, and whether the Dutch government will deem it strict and efficient enough. Second, if the latter is the case, a new Dutch aviation tax will only be implemented in 2021. Therefore, both the dependence on the EU and the related later implementation make the issue less threatening for opponents. Additionally, the plan stems from a cabinet that needs to keep up with the environmental promises inherent to the contemporary European (if not global) mindset. To devise a measure that fulfils such a promise is in line with public expectations, while at the same time keeping opponents at bay. Because there is to some extent a chance the tax will not actually be implemented, there is less urgency to respond to the issue. This has sometimes been reflected in the discourse by way of inclusion of concepts that signify debates around the alleged effective level of scale for aviation taxes. There is a chance that the debate will spark again if it becomes clear that the tax will actually find its way through.

From the network configurations presented it also became clear that representation per organisation type can differ significantly. The increase in organisations from the aviation sector and the decrease of environmental NGOs was especially notable. In similar fashion to the previous point, it could be that environmental NGOs felt less inclined to contribute to the discourse once the road to an aviation tax was paved. In contrast, the aviation sector predictably felt they had to increasingly voice their discontent over the policy developments. One could even go as far as drawing back on the previous time period(s), by claiming that the aftermath of the Dutch tax implementation still has a lingering effect in which the opponents are still active and the proponents are not. Another explanation can be found in simply looking at the data sources. It could be that environmental NGOs have actually been more active but that this has not been reported on by the trio of newspapers.

The inclusion of research institutions among the other organisations should be followed up by a statement about their specific role and power. Some of the institutions were universities in the Netherlands, and others were affiliated with the government or otherwise independent. Scientific knowledge can fuel the debate and steer public opinion into different directions, thus it could be argued that these organisations should be left out of the discourse. Rather than that, they could be placed on a different level and serve the discourse by providing information and shape the context. It was opted to limit the power of research institutes by giving them the same purpose in the network configurations, so they could be situated in relation to the other organisations' preferences. This decision was organically adopted during the course of the research as more time and resources would have been needed in order to fully exploit the 'meta-angle' on research institutions.

The clusters of organisations that arose from the analysis have been framed as coalitions according to the theory of ACF. It is however important to place this notion into perspective. On the one hand, it can be questioned to what extent coalitions can be based off of discourse from media portrayal: are there other possible avenues to group organisations as coalitions? On another, when ACF talks about these coalitions, they are said to require a certain extent of coordination between peers. Since the discourse networks here presented only render certain configurations of networks based on printed media, it is a long shot to attribute the created coalitions with such a degree of coordination. Perhaps some organisations with similar opinions have actually been involved in closer cooperation with each other, but this is beyond the reach of this research. This does not take away the effect clusters of organisations may have on the policy discourse. In its turn, deployment of PET in this research implicated the connection between concepts and policy images. It was believed that policy images were best represented by concept frequency within the boundaries this research has found itself subjected to, adding insights to the theory. Moreover – and in hindsight – there appears to be a division of tasks between both theories. Whereas ACF proved most useful in framing organisations as part of coalitions, PET supplied the most useful pathways to policy change in explaining the policy developments that emerged from the discourse. This insight represents a theoretical implication for both theories: application in this research suggests that they have both their stronger and weaker points with regard to discourse analysis of policy developments. However, one could construct a different theoretical framework for analysis from the tools these theories supply, which would inevitably lead to different outcomes.

Between the coalitions of the proponents and opponents, there was space for middle parties to situate themselves. It has been remarked before that this space has been occupied by European participants in the 2004-2007 period, while being followed in the next by national ones. If this is to be interpreted as a significant development, its underlying cause can be sought in the context behind the network configurations. Looking back at those periods' concept frequency, it follows that the more 'national discourse' in 2008-2009 is preceded by more general debate about taxes, the level of scale and the emission trading system in 2004-2007. Being more involved as a focus of attention in the latter, European institutions are logically more central to the discourse during that phase. Once focus of taxation shifted more to the national level, those institutions were downgraded to a less important role.

The eventual shift that resulted in the withdrawal of the Dutch tax can attract a variety of theories to its causation. Considerations expressed in the *Results* are in line with the theoretical framework, but also possess a grey area. It could be speculated that the eventual implementation and subsequent withdrawal of the Dutch tax could point to positive feedback in the discourse (accordingly with PET). Claiming that positive feedback has occurred over the course of multiple time periods is hard to substantiate and will remain open to debate. Instances of negative feedback face this problem in reverse: can it be asserted that up to 2006 the policy subsystem has experienced a relatively stable period, caused by an event in a prior moment? Regarding the acquired data, I believe these claims are to be classified as speculations.

In being reliable, a research has to show its ability to be reproduced under supervision of a different researcher and at a different point in time (Krippendorff, 1980). It is true that up to a point, the methodology in this research permits the researcher to incorporate their subjective interpretation to findings. As a result exact reproduction of this research is impossible, especially concerning the coding of statements in DNA. This has been acknowledged in the academic field (Gee, 2014; Leifeld, 2010). As for validity of the research, it has been asserted that 'modern' qualitative research is to be treated according to its specific characteristics. It would follow that the subjective element in DNA is to be judged on self-assessment and identification of actions taken (Cho & Trent, 2006). This would also imply that triangulation of data is important (Seale, 1999), which is partly accounted for by using three different newspapers: events reported on by the media are cross-checked, leading sometimes to duplicate results that had to be filtered out.

The methodology further brings with it a range of variables that are programmed in order to work in accordance with the preferences of the researcher. For instance, export bias was limited by removing duplicate statements per month. This criteria could have been changed to 'weeks' or 'years', but is mainly chosen to adequately deal with the data that was acquired. A similar observation can be made regarding coded statements: a different researcher could opt to limit the coding process to direct statements, leaving indirect and explicit phrases out of the research. Statement selection is prone to more decisions; the inclusion of foreign entities such as the Belgian government is an example from this research. Here such statements were included if they were believed to contribute to explain the Dutch discourse, but it is similarly defensible to exclusively collect statements that can be directly traced back to a Dutch origin.

To mention a last variable, the selection of the newspapers and related articles have been brought up before: data sources can be selected in a multitude of ways. It would be interesting to see a similar research endeavour that incorporates different data sources (e.g. official government documents on meetings) to take another angle at the debate, which might provide the researcher with even more actors and concepts: more usable statements for analysis would present a discourse that is more complete. Next to that, further research could look into the specific dynamics that have occurred in the political dimension, as this is where the final decisions are made. Finally, as the jury is still out on the new Dutch flight tax, future research would be able to include this particular development. Nevertheless, this research provides practical value for all parties involved in this policy process by revealing how coalitions in discourse networks can influence policy developments. Insights presented here could be incorporated into future behavioural patterns of these organisations.

VI - Conclusion

This research culminates in the formulation of an answer to the following question:

How can aviation taxation policy developments around the Dutch tax repeal in 2009 be explained?

By conducting a search through Dutch newspapers in four different time periods, data was gathered in the form of statements. This data has been presented in concept frequency tables and networks of congruence and affiliation, and subsequently analysed using a combined theoretical structure of ACF and PET. From this analysis, it followed that the coalitions of organisations became increasingly more distinct as time progressed. This eventually resulted in a climax that was triggered by the implementation of the Dutch flight ticket tax in 2008. Apart from the described increased contrast between both coalitions, it is complicated to explain this development from the adopted theory. There is however reason to suspect an explanation in the gradual build-up of a political climate in favour of an aviation tax, which has developed on a longer term basis.

From the discourse it becomes clear that during the brief period in which the tax was in effect, the opposition coalition showed a stronger network. This development – together with the relatively weaker network of proponents of the tax – can be explained by the internal shock that was the actual tax implementation: this is likely to have stirred the opposition into action. This action seems to have been constructed with the effective use of different policy images. Arguments against the tax often made reference to the alleged overflow of travellers to foreign airports, thereby negating any positive effect the tax may have had on the environment. In addition, continued existence of the tax has been framed as a threat to national economic viability.

In yielding a minimal amount of data relating to new tax intentions around 2017, it is arguably too rash and presumptuous to explain it with the same theoretical analysis as was done with the other policy developments. What can be concluded is that the discourse is currently in a premature stage, one that has potential to progress once future developments are taken into account.

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Appendix A – Event list

This is the event list as exported from *Discourse Network Analyzer*, including all coded statements (this concerns the database before duplicate removal on a monthly basis). Under the heading ‘agreement’, ‘0’ indicates disagreement and ‘1’ indicates agreement.

Date of publication	Media source	Person	Organisation	Concept	Agreement
19-12-1990	NRC Handelsblad	Peter Lankhorst	GroenLinks	Simultaneous aviation sector growth and environmental conservation is possible	0
19-12-1990	NRC Handelsblad	Frits Castricum	PVDA	Train travel can be a substitute for aviation	1
19-12-1990	NRC Handelsblad	Frits Castricum	PVDA	Kerosene should be taxed	1
25-10-1991	NRC Handelsblad	E. van Middelkoop	GPV	Kerosene should be taxed	1
3-3-1993	Trouw		Natuur en Milieu	The (national) government should not subsidize aviation	1
3-3-1993	Trouw		Natuur en Milieu	Aviation should be taxed	1
3-3-1993	Trouw	Hanja Maij-Weggen	CDA	The (national) government should not subsidize aviation	0
1-7-1993	Trouw		GroenLinks	There should be a European tax on kerosene	1
6-7-1993	Trouw	Berry Esselink	CDA	Kerosene should be taxed	1
6-7-1993	Trouw	Berry Esselink	CDA	Simultaneous aviation sector growth and environmental conservation is possible	0
10-9-1993	Trouw		SGR	Flight tickets should be taxed	1
10-9-1993	Trouw		Martinair Holland	Flight tickets should be taxed	0
10-9-1993	Trouw		Transavia	Flight tickets should be taxed	0
10-9-1993	Trouw		KLM	Flight tickets should be taxed	0
10-9-1993	Trouw	P. Silbermann	SGR	Taxing aviation will make it less popular	0
15-11-1994	Trouw		Milieudefensie	There should be a European tax on flight tickets	1
15-11-1994	Trouw	F. Wijsenbeek	VVD	Petrol/gas and kerosene should both be taxed	1
16-2-1995	De Volkskrant	Ferd Crone	PVDA	Kerosene should be taxed	1
18-2-1995	De Volkskrant		Raad voor het Natuurbeheer	Kerosene should be taxed	1
18-2-1995	De Volkskrant		Raad voor het Natuurbeheer	Flight tickets should be taxed	1
18-2-1995	De Volkskrant	Marijke Brunt	Natuur en Milieu	Kerosene should be taxed	1
18-2-1995	De Volkskrant	Marijke Brunt	Natuur en Milieu	Flight tickets should be taxed	1
18-2-1995	De Volkskrant	Theo Beckers	University Tilburg	Kerosene should be taxed	1
18-2-1995	De Volkskrant	Mariette van Schaik	Milieudefensie	Growth of the aviation sector is to be cut back	1
18-2-1995	De Volkskrant	Mariette van Schaik	Milieudefensie	Kerosene should be taxed	1
18-2-1995	De Volkskrant	Mariette van Schaik	Milieudefensie	Petrol/gas and kerosene should both be taxed	1
18-2-1995	De Volkskrant	Wijnand Duijvendak	Milieudefensie	Growth of the aviation sector is to be cut back	1
18-2-1995	De Volkskrant	Wijnand Duijvendak	Milieudefensie	Flight tickets should be taxed	1
18-2-1995	De Volkskrant	Wijnand Duijvendak	Milieudefensie	There should be a European tax on kerosene	1
18-2-1995	De Volkskrant	Wijnand Duijvendak	Milieudefensie	The (national) government should not subsidize aviation	1
18-2-1995	De Volkskrant	Wijnand Duijvendak	Milieudefensie	Taxation stimulates ‘green’ innovation	1
18-2-1995	De Volkskrant	Wijnand Duijvendak	Milieudefensie	An aviation tax is only effective on the European or global scale	1
18-2-1995	De Volkskrant	Wijnand Duijvendak	Milieudefensie	Train travel can be a substitute for aviation	1
2-3-1995	Trouw	Gerrit Jan Wolffensperger	D66	Petrol/gas and kerosene should both be taxed	1
2-3-1995	Trouw	Gerrit Jan Wolffensperger	D66	There should be a European tax on flight tickets	1
2-3-1995	Trouw	Gerrit Jan Wolffensperger	D66	Simultaneous aviation sector growth and environmental conservation is possible	1
11-4-1995	De Volkskrant	Margaretha de Boer	PVDA	Kerosene should be taxed	1
12-4-1995	De Volkskrant	Theo Beckers	University Tilburg	Taxing aviation will make it less popular	0

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12-4-1995	De Volkskrant	Theo Beckers	University Tilburg	An aviation tax is only effective on the European or global scale	1
12-4-1995	De Volkskrant	T. Schmitz	ANVR	Aviation is important to the (national) economy	1
12-4-1995	De Volkskrant	T. Sledsens	Natuur en Milieu	Petrol/gas and kerosene should both be taxed	1
12-4-1995	De Volkskrant	Ruud Wever	Schiphol Airport	An aviation tax is only effective on the European or global scale	1
12-4-1995	De Volkskrant	Toon Moeskops	Transavia	Kerosene should be taxed	0
12-4-1995	De Volkskrant	Toon Moeskops	Transavia	An aviation tax is only effective on the European or global scale	1
22-4-1995	De Volkskrant	Bram van Ojik	Milieudefensie	Simultaneous aviation sector growth and environmental conservation is possible	0
22-4-1995	De Volkskrant		Milieudefensie	Train travel can be a substitute for aviation	1
22-4-1995	De Volkskrant		Milieudefensie	Kerosene should be taxed	1
22-4-1995	De Volkskrant	Bram van Ojik	Milieudefensie	Taxing aviation will make it less popular	1
11-5-1995	De Volkskrant	Nicky van 't Riet	D66	Kerosene should be taxed	1
11-5-1995	De Volkskrant	Rob van Gijzel	PVDA	Kerosene should be taxed	1
11-5-1995	De Volkskrant	Nicky van 't Riet	D66	Flight tickets should be taxed	1
11-5-1995	De Volkskrant	Rob van Gijzel	PVDA	Flight tickets should be taxed	1
11-5-1995	Trouw	Wijnand Duijvendak	Milieudefensie	The (national) government should not subsidize aviation	1
11-5-1995	Trouw	Nicky van 't Riet	D66	There should be a European tax on flight tickets	1
11-5-1995	Trouw	Nicky van 't Riet	D66	Flight tickets should be taxed	1
5-3-1996	Trouw	Jan Fransen	Natuur en Milieu	Taxing aviation will make it less popular	1
5-3-1996	Trouw	Wijnand Duijvendak	Milieudefensie	Kerosene should be taxed	1
5-3-1996	Trouw	Wijnand Duijvendak	Milieudefensie	An aviation tax is only effective on the European or global scale	1
5-3-1996	Trouw		Milieudefensie	The (national) government should not subsidize aviation	1
6-6-1996	NRC Handelsblad	Lucas Reijnders	Natuur en Milieu	Kerosene should be taxed	1
13-6-1996	Trouw		Milieudefensie	Relatively short flights should be taxed additionally	1
13-6-1996	Trouw		Milieudefensie	Train travel can be a substitute for aviation	1
13-6-1996	Trouw		Milieudefensie	Kerosene should be taxed	1
13-6-1996	Trouw		Milieudefensie	Flight tickets should be taxed	1
13-6-1996	Trouw	H. Smits	Schiphol Airport	Simultaneous aviation sector growth and environmental conservation is possible	1
21-9-1996	De Volkskrant		Evert Vermeer-Stichting	Kerosene should be taxed	1
14-10-1996	Trouw	Maartje van Putten	European Parliament	An aviation tax is only effective on the European or global scale	0
14-10-1996	Trouw		Evert Vermeer-Stichting	There should be a European tax on kerosene	1
14-10-1996	Trouw	Margaretha de Boer	PVDA	Aviation should be taxed	1
14-10-1996	Trouw	Margaretha de Boer	PVDA	Flight tickets should be taxed	1
14-10-1996	Trouw	Margaretha de Boer	PVDA	Kerosene should be taxed	1
14-10-1996	Trouw	Margaretha de Boer	PVDA	An aviation tax is only effective on the European or global scale	1
14-10-1996	Trouw	Sharon Dijkma	PVDA	An aviation tax is only effective on the European or global scale	0
23-11-1996	Trouw	Ferd Crone	PVDA	Flight tickets should be taxed	1
26-11-1996	NRC Handelsblad		PVDA	Flight tickets should be taxed	1
27-11-1996	Trouw		Milieudefensie	Growth of the aviation sector is to be cut back	1
10-12-1996	De Volkskrant	Rick van der Ploeg	PVDA	Kerosene should be taxed	1
10-12-1996	De Volkskrant	Rick van der Ploeg	PVDA	An aviation tax is only effective on the European or global scale	1
27-1-1997	Trouw	Paul Rosenmoller	GroenLinks	Kerosene should be taxed	1
27-1-1997	Trouw	Paul Rosenmoller	GroenLinks	Flight tickets should be taxed	1
27-1-1997	Trouw	Paul Rosenmoller	GroenLinks	Relatively short flights should be taxed additionally	1
3-2-1997	Trouw	Annemarie Jorritsma	VVD	Petrol/gas and kerosene should both be taxed	1
3-2-1997	NRC Handelsblad	Annemarie Jorritsma	VVD	Petrol/gas and kerosene should both be taxed	1

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5-2-1997	Trouw	Kees Lankester	Natuur en Milieu	Kerosene should be taxed	1
8-2-1997	NRC Handelsblad	E. van Anandel	Akzo Nobel	Kerosene should be taxed	1
1-3-1997	Trouw	Annemarie Jorritsma	VVD	There should be a European tax on flight tickets	1
12-3-1997	Trouw		Dutch Government	Kerosene should be taxed	0
12-3-1997	Trouw		European Union	There should be a European tax on flight tickets	0
17-4-1997	Trouw	Rob van Gijzel	PVDA	Kerosene should be taxed	1
17-4-1997	Trouw		D66	Kerosene should be taxed	1
17-4-1997	Trouw		GroenLinks	Kerosene should be taxed	1
17-4-1997	Trouw		CDA	Kerosene should be taxed	0
17-4-1997	Trouw		VVD	Kerosene should be taxed	0
17-4-1997	NRC Handelsblad	Annemarie Jorritsma	VVD	Growth of the aviation sector is to be cut back	0
17-4-1997	NRC Handelsblad	Rob van Gijzel	PVDA	Kerosene should be taxed	1
17-4-1997	NRC Handelsblad	Paul Rosenmoller	GroenLinks	Growth of the aviation sector is to be cut back	1
17-4-1997	NRC Handelsblad	Rob van Gijzel	PVDA	Growth of the aviation sector is to be cut back	1
23-8-1997	De Volkskrant	H. van der Kolk	FNV	Simultaneous aviation sector growth and environmental conservation is possible	1
23-8-1997	De Volkskrant	H. van der Kolk	FNV	Kerosene should be taxed	1
23-8-1997	De Volkskrant	H. van der Kolk	FNV	Flight tickets should be taxed	1
23-8-1997	De Volkskrant	H. van der Kolk	FNV	Relatively short flights should be taxed additionally	1
23-8-1997	De Volkskrant	H. van der Kolk	FNV	Train travel can be a substitute for aviation	1
6-9-1997	De Volkskrant		D66	Flight tickets should be taxed	1
17-9-1997	Trouw	Wim Kok	PVDA	Flight tickets should be taxed	0
17-9-1997	Trouw		CPB	Simultaneous aviation sector growth and environmental conservation is possible	0
17-9-1997	Trouw		RIVM	Simultaneous aviation sector growth and environmental conservation is possible	0
17-9-1997	Trouw	Margaretha de Boer	PVDA	Simultaneous aviation sector growth and environmental conservation is possible	1
24-9-1997	NRC Handelsblad		Milieudefensie	Kerosene should be taxed	1
24-9-1997	NRC Handelsblad	Wijnand Duijvendak	Milieudefensie	Train travel can be a substitute for aviation	1
25-9-1997	Trouw		Milieudefensie	Train travel can be a substitute for aviation	1
29-10-1997	De Volkskrant	Paul Rosenmoller	GroenLinks	Train travel can be a substitute for aviation	1
29-10-1997	De Volkskrant		GroenLinks	Flight tickets should be taxed	1
11-11-1997	Trouw		Laat de kust met rust	Kerosene should be taxed	1
11-11-1997	Trouw		Laat de kust met rust	Flight tickets should be taxed	1
18-11-1997	Trouw	Alman Metten	European Parliament	Aviation should be taxed	1
18-11-1997	Trouw	Alman Metten	European Parliament	An aviation tax is only effective on the European or global scale	0
18-11-1997	Trouw		Dutch Government	Kerosene should be taxed	1
18-11-1997	Trouw		ICAO	A 'fly-over' tax would be better than other aviation tax types	1
18-11-1997	Trouw	Alman Metten	European Parliament	A 'fly-over' tax would be better than other aviation tax types	1
19-11-1997	Trouw	Annemarie Jorritsma	VVD	A 'fly-over' tax would be better than other aviation tax types	0
19-11-1997	Trouw	Alman Metten	PVDA - European Parliament	A 'fly-over' tax would be better than other aviation tax types	1
19-11-1997	Trouw	Ferd Crone	PVDA	A 'fly-over' tax would be better than other aviation tax types	1
19-11-1997	Trouw	Jacob Reitsma	CDA	A 'fly-over' tax would be better than other aviation tax types	0
19-11-1997	Trouw	Jacob Reitsma	CDA	Train travel can be a substitute for aviation	1
19-11-1997	Trouw	Nellie Verbugt	VVD	A 'fly-over' tax would be better than other aviation tax types	0
19-11-1997	Trouw	Nellie Verbugt	VVD	Economic consequences of an aviation tax are manageable	0
19-11-1997	Trouw	Jacob Reitsma	CDA	An aviation tax is only effective on the European or global scale	1
6-2-1998	De Volkskrant	R. in 't Veld	Research Committee to the Dutch Government 'In 't Veld'	Simultaneous aviation sector growth and environmental conservation is possible	1

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24-3-1998	Trouw		CEST	Economic consequences of an aviation tax are manageable	1
24-3-1998	Trouw		CEST	Aviation taxation has a significant effect on the environment	1
24-3-1998	Trouw		CEST	An aviation tax is only effective on the European or global scale	1
24-3-1998	Trouw	Margaretha de Boer	PVDA	Kerosene should be taxed	1
24-3-1998	De Volkskrant	Margaretha de Boer	PVDA	Kerosene should be taxed	1
24-3-1998	De Volkskrant	Margaretha de Boer	PVDA	Economic consequences of an aviation tax are manageable	1
27-10-1998	Trouw		Research Committee of the PVDA 'De Wit'	Petrol/gas and kerosene should both be taxed	1
27-10-1998	Trouw		Research Committee of the PVDA 'De Wit'	Kerosene should be taxed	1
27-10-1998	Trouw		Research Committee of the PVDA 'De Wit'	Flight tickets should be taxed	1
3-11-1998	NRC Handelsblad	Willem Vermeend	PVDA	Kerosene should be taxed	1
4-11-1998	De Volkskrant	T. Sledsens	Natuur en Milieu	It is preferable to tax emissions rather than kerosene or flight tickets	1
4-11-1998	De Volkskrant	T. Sledsens	Natuur en Milieu	There should be a European tax on flight tickets	1
4-11-1998	De Volkskrant	T. Sledsens	Natuur en Milieu	Taxation stimulates 'green' innovation	1
9-11-1998	De Volkskrant	Wim Kok	PVDA	Kerosene should be taxed	1
11-11-1998	Trouw	H. Blankert	VNO-NCW	An aviation tax is only effective on the European or global scale	1
11-11-1998	Trouw	Wim Kok	PVDA	Kerosene should be taxed	1
19-12-1998	Trouw		Strohalp	Aviation should be taxed	1
19-12-1998	Trouw		Milieudefensie	Aviation should be taxed	1
19-12-1998	Trouw		ASN Bank	Aviation should be taxed	1
19-12-1998	Trouw		Triodos Bank	Aviation should be taxed	1
19-12-1998	NRC Handelsblad	Tineke Netelenbos	PVDA	Flight tickets should be taxed	1
19-12-1998	NRC Handelsblad		Dutch Government	Kerosene should be taxed	1
9-2-1999	Trouw		Dutch Government	Kerosene should be taxed	1
9-2-1999	Trouw	T. Sledsens	Natuur en Milieu	It is preferable to tax emissions rather than kerosene or flight tickets	1
9-2-1999	Trouw		Dutch Government	An aviation tax is only effective on the European or global scale	1
17-2-1999	NRC Handelsblad		Strohalp	Kerosene should be taxed	1
17-2-1999	NRC Handelsblad		Strohalp	The (national) government should not subsidize aviation	1
17-2-1999	NRC Handelsblad		Strohalp	There is unfair competition in the transportation sector	1
30-10-1999	Trouw	Kees Kodde	Milieudefensie	The (national) government should not subsidize aviation	1
30-10-1999	Trouw		Milieudefensie	It is preferable to tax emissions rather than kerosene or flight tickets	1
30-10-1999	Trouw	Paul de Clerck	Milieudefensie	Simultaneous aviation sector growth and environmental conservation is possible	0
30-10-1999	Trouw		Milieudefensie	Train travel can be a substitute for aviation	1
16-12-1999	De Volkskrant	Paul Rosenmoller	GroenLinks	Simultaneous aviation sector growth and environmental conservation is possible	1
11-3-2000	NRC Handelsblad		European Commission	Kerosene should be taxed	1
19-7-2004	Trouw		European Union	Flight tickets should be taxed	1
19-7-2004	Trouw		European Union	Kerosene should be taxed	1
19-7-2004	Trouw	Pieter van Geel	CDA	The (national) government should not subsidize aviation	1
28-9-2004	NRC Handelsblad		CDA	Kerosene should be taxed	1
28-9-2004	NRC Handelsblad		VVD	Kerosene should be taxed	1
28-9-2004	NRC Handelsblad		D66	Kerosene should be taxed	1
30-9-2004	NRC Handelsblad	Jacques Barrot	European Commission	Kerosene should be taxed	1
30-9-2004	NRC Handelsblad	Stavros Dimas	European Commission	Kerosene should be taxed	1
30-9-2004	NRC Handelsblad	Loyola de Palacio	European Commission	Kerosene should be taxed	1
18-2-2005	NRC Handelsblad		European Commission	Kerosene should be taxed	1
18-2-2005	NRC Handelsblad		European Commission	Flight tickets should be taxed	1

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18-2-2005	NRC Handelsblad	Gerrit Zalm	VVD	Kerosene should be taxed	1
18-2-2005	NRC Handelsblad	Gerrit Zalm	VVD	Petrol/gas and kerosene should both be taxed	1
18-2-2005	NRC Handelsblad	Gerrit Zalm	VVD	There is unfair competition in the transportation sector	1
18-2-2005	NRC Handelsblad	Ulrich Schulte-Strathaus	AEA	Kerosene should be taxed	0
18-2-2005	NRC Handelsblad	Jacques Barrot	European Commission	Kerosene should be taxed	0
18-2-2005	Trouw	Gerrit Zalm	VVD	Kerosene should be taxed	1
18-2-2005	Trouw	Gerrit Zalm	VVD	There is unfair competition in the transportation sector	1
17-5-2005	NRC Handelsblad		European Union	There should be a European tax on flight tickets	1
17-5-2005	NRC Handelsblad		European Union	Kerosene should be taxed	0
17-5-2005	NRC Handelsblad	Gerrit Zalm	VVD	There should be a European tax on flight tickets	0
17-5-2005	NRC Handelsblad	Karl-Heinz Grasser	Austrian Government	Aviation should be taxed	0
31-5-2005	Trouw	Leo van Wijk	KLM	Kerosene should be taxed	0
31-5-2005	Trouw	Giovanni Bisignani	IATA	Kerosene should be taxed	0
24-6-2005	Trouw		CDA	Kerosene should be taxed	1
1-7-2005	Trouw		Raad voor Verkeer en Waterstaat	Aviation is important to the (national) economy	1
1-7-2005	Trouw		Raad voor Verkeer en Waterstaat	Kerosene should be taxed	1
1-7-2005	Trouw		Milieudefensie	Simultaneous aviation sector growth and environmental conservation is possible	0
26-7-2005	De Volkskrant	Stavros Dimas	European Commission	It is preferable to tax emissions rather than kerosene or flight tickets	1
26-7-2005	Trouw	Stavros Dimas	European Commission	There should be an emission trading system	1
3-8-2005	Trouw	Kartika Liotard	SP - European Parliament	Kerosene should be taxed	1
3-8-2005	Trouw	Kartika Liotard	SP - European Parliament	Flight tickets should be taxed	1
3-8-2005	Trouw	Kartika Liotard	SP - European Parliament	Relatively short flights should be taxed additionally	1
3-8-2005	Trouw	Kartika Liotard	SP - European Parliament	The (national) government should not subsidize aviation	1
3-8-2005	Trouw	Kartika Liotard	SP - European Parliament	Petrol/gas and kerosene should both be taxed	1
26-8-2005	Trouw	Peter Hartman	KLM	There should be an emission trading system	1
26-8-2005	Trouw	Peter Hartman	KLM	Kerosene should be taxed	0
27-8-2005	Trouw		AEA	There should be an emission trading system	0
28-9-2005	NRC Handelsblad		European Union	Aviation should be taxed	1
28-9-2005	NRC Handelsblad		KLM	There should be an emission trading system	1
9-11-2005	NRC Handelsblad	Boris van der Ham	D66	Kerosene should be taxed	1
17-11-2005	De Volkskrant	Pieter van Geel	CDA	Flight tickets should be taxed	1
17-11-2005	De Volkskrant	Boris van der Ham	D66	Kerosene should be taxed	1
20-4-2006	De Volkskrant		KLM	Kerosene should be taxed	0
20-4-2006	De Volkskrant		KLM	Flight tickets should be taxed	0
20-4-2006	De Volkskrant		KLM	Taxing aviation will make it less popular	0
20-4-2006	De Volkskrant	Jeanine Hennis-Plasschaert	VVD	It is preferable to tax emissions rather than kerosene or flight tickets	1
20-4-2006	De Volkskrant	Jeanine Hennis-Plasschaert	VVD	There should be an emission trading system	1
14-11-2006	De Volkskrant		VVD	Flight tickets should be taxed	0
14-11-2006	De Volkskrant		PVDA	Flight tickets should be taxed	1
14-11-2006	De Volkskrant		D66	Flight tickets should be taxed	1
14-11-2006	De Volkskrant		GroenLinks	Flight tickets should be taxed	1
14-11-2006	De Volkskrant		CDA	Flight tickets should be taxed	1
14-11-2006	De Volkskrant		ChristenUnie	Flight tickets should be taxed	1
19-12-2006	NRC Handelsblad		IATA	The share of aviation in emissions is exaggerated	1
19-12-2006	NRC Handelsblad		European Commission	There should be an emission trading system	1

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19-12-2006	NRC Handelsblad		Ryanair	Aviation should be taxed	0
19-12-2006	NRC Handelsblad		AEA	There should be an emission trading system	1
19-12-2006	NRC Handelsblad		KLM	There should be an emission trading system	1
8-2-2007	Trouw		CDA	There should be a Dutch flight ticket tax	1
8-2-2007	Trouw		PVDA	There should be a Dutch flight ticket tax	1
8-2-2007	Trouw		ChristenUnie	There should be a Dutch flight ticket tax	1
8-2-2007	Trouw		ANVR	Taxation stimulates 'green' innovation	0
10-2-2007	NRC Handelsblad		GreenSeat	Flight tickets should be taxed	0
10-2-2007	NRC Handelsblad		ANVR	Flight tickets should be taxed	0
10-2-2007	NRC Handelsblad	Niels Korthals Altes	GreenSeat	Aviation taxation has a significant effect on the environment	0
10-2-2007	NRC Handelsblad	Niels Korthals Altes	GreenSeat	Taxing aviation will make it less popular	0
10-2-2007	NRC Handelsblad		GreenSeat	Voluntary taxation is effective	0
10-2-2007	NRC Handelsblad		ANVR	Taxation stimulates 'green' innovation	0
10-2-2007	NRC Handelsblad		PNL	There should be an emission trading system	1
10-2-2007	NRC Handelsblad		PNL	Taxation stimulates 'green' innovation	0
10-2-2007	NRC Handelsblad	Tineke Huizinga-Heringa	ChristenUnie	Flight tickets should be taxed	1
12-5-2007	De Volkskrant	Michael O'Leary	Ryanair	Aviation taxation has a significant effect on the environment	0
5-6-2007	NRC Handelsblad	Giovanni Bisignani	IATA	Flight tickets should be taxed	0
5-6-2007	NRC Handelsblad	Wolfgang Mayrhuber	Lufthansa	Flight tickets should be taxed	0
4-8-2007	Trouw	Evert Hassink	Milieudefensie	There should be a Dutch flight ticket tax	1
4-8-2007	Trouw		VVD	There should be a Dutch flight ticket tax	0
4-8-2007	Trouw		Consumentenbond	There should be a Dutch flight ticket tax	0
4-8-2007	Trouw	Evert Hassink	Milieudefensie	Aviation taxation has a significant effect on the environment	1
6-9-2007	NRC Handelsblad	Andy Harrison	Easyjet	Aviation should be taxed	1
6-9-2007	NRC Handelsblad	Andy Harrison	Easyjet	National flight ticket taxation is effective	0
6-9-2007	NRC Handelsblad		Ryanair	The share of aviation in emissions is exaggerated	1
6-9-2007	NRC Handelsblad	Andy Harrison	Easyjet	An aviation tax is only effective on the European or global scale	1
10-9-2007	Trouw		ANVR	Economic consequences of an aviation tax are manageable	0
10-9-2007	Trouw		ANVR	There should be a Dutch flight ticket tax	0
10-9-2007	Trouw		Consumentenbond	There should be a Dutch flight ticket tax	0
12-9-2007	Trouw	Jacqueline Cramer	PVDA	Voluntary taxation is effective	1
12-9-2007	Trouw	Jacqueline Cramer	PVDA	Taxing aviation will make it less popular	1
15-9-2007	NRC Handelsblad		KLM	There should be an emission trading system	1
15-9-2007	NRC Handelsblad		KLM	There should be a Dutch flight ticket tax	0
15-9-2007	NRC Handelsblad		ANVR	There should be a Dutch flight ticket tax	0
15-9-2007	NRC Handelsblad		ELFAA	There should be a Dutch flight ticket tax	0
15-9-2007	NRC Handelsblad		Consumentenbond	There should be a Dutch flight ticket tax	0
15-9-2007	NRC Handelsblad		Milieudefensie	Kerosene should be taxed	1
15-9-2007	NRC Handelsblad		Milieudefensie	There should be a Dutch flight ticket tax	1
15-9-2007	NRC Handelsblad	Joris Wijnhoven	Milieudefensie	The share of aviation in emissions is exaggerated	0
15-9-2007	De Volkskrant	Klaas van Egmond	MNP	Taxing aviation will make it less popular	0
18-9-2007	NRC Handelsblad	Diederik Samsom	PVDA	There should be a Dutch flight ticket tax	1
18-9-2007	NRC Handelsblad	Diederik Samsom	PVDA	There is unfair competition in the transportation sector	1
18-9-2007	NRC Handelsblad	Joris Wijnhoven	Milieudefensie	There should be a Dutch flight ticket tax	1
18-9-2007	NRC Handelsblad		ANVR	There should be a Dutch flight ticket tax	0

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18-9-2007	NRC Handelsblad		ANVR	Train travel can be a substitute for aviation	0
18-9-2007	NRC Handelsblad		VVD	There should be a Dutch flight ticket tax	0
18-9-2007	NRC Handelsblad		VVD	Train travel can be a substitute for aviation	0
18-9-2007	NRC Handelsblad		KLM	There should be a Dutch flight ticket tax	0
18-9-2007	NRC Handelsblad		Schiphol Airport	There should be a Dutch flight ticket tax	0
18-9-2007	NRC Handelsblad		KLM	There should be an emission trading system	1
18-9-2007	NRC Handelsblad		Schiphol Airport	There should be an emission trading system	1
18-9-2007	NRC Handelsblad	Diederik Samsom	PVDA	Taxing aviation will make it less popular	1
18-9-2007	NRC Handelsblad	Atzo NicolaÃ	VVD	Taxing aviation will make it less popular	0
18-9-2007	NRC Handelsblad	Atzo NicolaÃ	VVD	The Dutch tax stimulates cross-border car travel	1
18-9-2007	NRC Handelsblad		MNP	There should be a Dutch flight ticket tax	0
18-9-2007	NRC Handelsblad	Klaas van Egmond	MNP	There should be an emission trading system	1
18-9-2007	NRC Handelsblad	Diederik Samsom	PVDA	There should be an emission trading system	0
20-9-2007	Trouw		Schiphol Airport	There should be a Dutch flight ticket tax	0
20-9-2007	Trouw	Jan Rotmans	Erasmus University Rotterdam	There should be a Dutch flight ticket tax	1
20-9-2007	Trouw		Dutch Government	There is unfair competition in the transportation sector	1
20-9-2007	Trouw	Jasper Faber	CE Delft	Taxing aviation will make it less popular	1
20-9-2007	Trouw		CE Delft	The Dutch tax stimulates cross-border car travel	1
20-9-2007	Trouw	Joris Wijnhoven	Milieudefensie	There should be a European tax on flight tickets	1
20-9-2007	Trouw	Joris Wijnhoven	Milieudefensie	Petrol/gas and kerosene should both be taxed	1
20-9-2007	Trouw	Joris Wijnhoven	Milieudefensie	Kerosene should be taxed	1
20-9-2007	Trouw	Jasper Faber	CE Delft	Petrol/gas and kerosene should both be taxed	1
20-9-2007	Trouw	Jasper Faber	CE Delft	There should be an emission trading system	1
20-9-2007	Trouw	Jan Rotmans	Erasmus University Rotterdam	Taxing aviation will make it less popular	1
20-9-2007	Trouw	Joris Wijnhoven	Milieudefensie	The emission trading system is broken	1
20-9-2007	Trouw	Jan Rotmans	Erasmus University Rotterdam	The emission trading system is broken	1
20-9-2007	Trouw	Jan Rotmans	Erasmus University Rotterdam	Growth of the aviation sector is to be cut back	1
20-9-2007	Trouw	Joris Wijnhoven	Milieudefensie	Growth of the aviation sector is to be cut back	1
29-9-2007	De Volkskrant		Consumentenbond	There should be a Dutch flight ticket tax	0
4-10-2007	Trouw	Jan Kees de Jager	CDA	Economic consequences of an aviation tax are manageable	1
4-10-2007	Trouw		VVD	Economic consequences of an aviation tax are manageable	0
8-10-2007	Trouw	Frank Oostdam	ANVR	An aviation tax is only effective on the European or global scale	1
9-10-2007	NRC Handelsblad	Paul Tang	PVDA	Simultaneous aviation sector growth and environmental conservation is possible	1
9-10-2007	NRC Handelsblad	Camiel Eurlings	CDA	Simultaneous aviation sector growth and environmental conservation is possible	1
9-10-2007	NRC Handelsblad	Joris Wijnhoven	Milieudefensie	Kerosene should be taxed	1
9-10-2007	NRC Handelsblad	Theo Backx	'Hoofddorp-Noord'	Simultaneous aviation sector growth and environmental conservation is possible	1
29-10-2007	De Volkskrant	Jacqueline Cramer	PVDA	Flight tickets should be taxed	1
29-10-2007	De Volkskrant	Wijnand Duijvendak	GroenLinks	Voluntary taxation is effective	0
29-10-2007	Trouw	Emile Roemer	SP	The Dutch tax is ineffective regarding the environment	1
7-11-2007	De Volkskrant	Barry Madlener	PVV	There should be a Dutch flight ticket tax	0
27-11-2007	Trouw		ANVR	There should be a Dutch flight ticket tax	0
27-11-2007	Trouw		ANVR	Economic consequences of an aviation tax are manageable	0
18-12-2007	Trouw		ANWB	There should be a Dutch flight ticket tax	0
20-12-2007	NRC Handelsblad	Paul Tang	PVDA	The (national) government should not subsidize aviation	1
20-12-2007	Trouw	Paul Tang	PVDA	The (national) government should not subsidize aviation	1

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20-12-2007	Trouw	Emile Roemer	SP	The (national) government should not subsidize aviation	1
20-12-2007	Trouw	Wijnand Duijvendak	GroenLinks	The (national) government should not subsidize aviation	1
20-12-2007	Trouw	Esther Ouwehand	PVDD	The (national) government should not subsidize aviation	1
20-12-2007	Trouw	Boris van der Ham	D66	The (national) government should not subsidize aviation	1
20-12-2007	Trouw	Paul Tang	PVDA	An aviation tax is only effective on the European or global scale	1
20-12-2007	Trouw	Emile Roemer	SP	An aviation tax is only effective on the European or global scale	1
20-12-2007	Trouw	Wijnand Duijvendak	GroenLinks	An aviation tax is only effective on the European or global scale	1
20-12-2007	Trouw	Esther Ouwehand	PVDD	An aviation tax is only effective on the European or global scale	1
20-12-2007	Trouw	Boris van der Ham	D66	An aviation tax is only effective on the European or global scale	1
9-1-2008	Trouw	Jan Tindemans	Maastricht Aachen Airport	There should be a Dutch flight ticket tax	0
9-1-2008	Trouw	Jan Tindemans	Maastricht Aachen Airport	Aviation should be taxed	1
9-1-2008	Trouw	Jan Tindemans	Maastricht Aachen Airport	The Dutch tax stimulates cross-border car travel	1
19-1-2008	NRC Handelsblad	Gerlach Cerfontaine	Schiphol Airport	There should be a Dutch flight ticket tax	0
19-1-2008	NRC Handelsblad	Gerlach Cerfontaine	Schiphol Airport	Aviation is important to the (national) economy	1
19-1-2008	NRC Handelsblad	Gerlach Cerfontaine	Schiphol Airport	Taxing aviation will make it less popular	0
19-1-2008	NRC Handelsblad	Gerlach Cerfontaine	Schiphol Airport	Simultaneous aviation sector growth and environmental conservation is possible	1
26-1-2008	NRC Handelsblad		BARIN	There should be a Dutch flight ticket tax	0
26-1-2008	NRC Handelsblad		ANVR	There should be a Dutch flight ticket tax	0
9-2-2008	NRC Handelsblad		Schiphol Airport	There should be a Dutch flight ticket tax	0
9-2-2008	NRC Handelsblad		BARIN	There should be a Dutch flight ticket tax	0
9-2-2008	NRC Handelsblad		Ryanair	There should be a Dutch flight ticket tax	0
9-2-2008	NRC Handelsblad		Maastricht Aachen Airport	There should be a Dutch flight ticket tax	0
9-2-2008	NRC Handelsblad		ANVR	There should be a Dutch flight ticket tax	0
9-2-2008	Trouw		Ryanair	There should be a Dutch flight ticket tax	0
14-2-2008	NRC Handelsblad	Pieter Verboom	Schiphol Airport	Taxing aviation will make it less popular	1
15-2-2008	Trouw		Schiphol Airport	There should be a Dutch flight ticket tax	0
15-2-2008	Trouw	Jan Oosterhaven	University Groningen	The Dutch tax stimulates cross-border car travel	0
1-3-2008	De Volkskrant	Peter Hartman	KLM	The Dutch tax stimulates cross-border car travel	1
1-3-2008	De Volkskrant	Peter Hartman	KLM	Train travel can be a substitute for aviation	1
1-3-2008	De Volkskrant	Peter Hartman	KLM	There should be a Dutch flight ticket tax	0
20-3-2008	NRC Handelsblad	Roel Paris	The Hague Court	The Dutch tax is legal	1
20-3-2008	NRC Handelsblad		Schiphol Airport	The Dutch tax stimulates cross-border car travel	1
20-3-2008	Trouw		Consumentenbond	There should be a Dutch flight ticket tax	0
20-3-2008	Trouw		VVD	There should be a Dutch flight ticket tax	0
22-3-2008	De Volkskrant	Jeroen Meulendijks	Eelde Airport	Taxing aviation will make it less popular	0
22-3-2008	De Volkskrant	Jeroen Meulendijks	Eelde Airport	The Dutch tax stimulates cross-border car travel	1
22-3-2008	De Volkskrant	Frank Allard	BARIN	The Dutch tax is ineffective regarding the environment	1
27-3-2008	De Volkskrant	Jan Kees de Jager	CDA	Economic consequences of an aviation tax are manageable	1
27-3-2008	De Volkskrant		Schiphol Airport	Economic consequences of an aviation tax are manageable	0
27-3-2008	De Volkskrant	Atzo Nicolaas	VVD	There should be a Dutch flight ticket tax	0
27-3-2008	De Volkskrant	Atzo Nicolaas	VVD	Economic consequences of an aviation tax are manageable	0
27-3-2008	De Volkskrant	Barry Madlener	PVV	There should be a Dutch flight ticket tax	0
27-3-2008	De Volkskrant	Barry Madlener	PVV	The Dutch tax stimulates cross-border car travel	1
27-3-2008	De Volkskrant	Barry Madlener	PVV	The Dutch tax is ineffective regarding the environment	1
27-3-2008	Trouw		PVDA	There should be a Dutch flight ticket tax	1

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27-3-2008	Trouw		CDA	There should be a Dutch flight ticket tax	1
28-3-2008	NRC Handelsblad		Schiphol Airport	Economic consequences of an aviation tax are manageable	0
28-3-2008	NRC Handelsblad	Jan Kees de Jager	CDA	Economic consequences of an aviation tax are manageable	1
28-3-2008	De Volkskrant		Schiphol Airport	There should be a Dutch flight ticket tax	0
28-3-2008	Trouw		VVD	Economic consequences of an aviation tax are manageable	0
28-3-2008	Trouw		VVD	There should be a Dutch flight ticket tax	0
28-3-2008	Trouw		PVV	There should be a Dutch flight ticket tax	0
28-3-2008	Trouw		PVDA	There should be a Dutch flight ticket tax	1
28-3-2008	Trouw		GroenLinks	There should be a Dutch flight ticket tax	1
28-3-2008	Trouw		SP	There should be a Dutch flight ticket tax	1
28-3-2008	Trouw		ChristenUnie	There should be a Dutch flight ticket tax	1
28-3-2008	Trouw		PVDD	There should be a Dutch flight ticket tax	1
28-3-2008	Trouw		CDA	There should be a Dutch flight ticket tax	1
28-3-2008	Trouw		D66	There should be a Dutch flight ticket tax	1
8-4-2008	NRC Handelsblad		VVD	There should be a Dutch flight ticket tax	0
8-4-2008	NRC Handelsblad		PVV	There should be a Dutch flight ticket tax	0
17-4-2008	De Volkskrant		Schiphol Airport	The Dutch tax is legal	0
17-4-2008	De Volkskrant		ANVR	The Dutch tax is legal	0
17-4-2008	De Volkskrant	Frans Vreede	Boekel de Ner	The Dutch tax is legal	0
17-4-2008	De Volkskrant		BARIN	The Dutch tax is legal	0
10-5-2008	De Volkskrant	Gert Spaargaren	University Wageningen	The Dutch tax is ineffective regarding the environment	1
10-5-2008	De Volkskrant	Ruud de Mooij	CPB	National flight ticket taxation is effective	0
10-5-2008	De Volkskrant	Ruud de Mooij	CPB	The Dutch tax stimulates cross-border car travel	1
10-5-2008	De Volkskrant	Ruud de Mooij	CPB	The Dutch tax is ineffective regarding the environment	1
10-5-2008	De Volkskrant	Hans van Mierlo	University Maastricht	The Dutch tax is ineffective regarding the environment	1
10-5-2008	De Volkskrant	Mark Rutte	VVD	The Dutch tax is ineffective regarding the environment	1
10-5-2008	De Volkskrant	Mirjam de Rijk	Natuur en Milieu	The Dutch tax is ineffective regarding the environment	0
30-6-2008	Trouw		Schiphol Airport	Economic consequences of an aviation tax are manageable	0
4-7-2008	De Volkskrant	Jan Veldhuis	SEO	Economic consequences of an aviation tax are manageable	0
4-7-2008	De Volkskrant		SEO	The Dutch tax stimulates cross-border car travel	1
4-7-2008	De Volkskrant		Schiphol Airport	Economic consequences of an aviation tax are manageable	0
4-7-2008	De Volkskrant	Jan Veldhuis	SEO	Taxation stimulates 'green' innovation	0
4-7-2008	De Volkskrant	Jan Veldhuis	SEO	It is preferable to tax emissions rather than kerosene or flight tickets	1
4-7-2008	De Volkskrant	Hans van Mierlo	University Maastricht	An aviation tax is only effective on the European or global scale	1
14-7-2008	NRC Handelsblad		CPB	Taxing aviation will make it less popular	0
17-7-2008	De Volkskrant	Peter Hartman	KLM	Economic consequences of an aviation tax are manageable	0
17-7-2008	De Volkskrant	Peter Hartman	KLM	The Dutch tax stimulates cross-border car travel	1
18-7-2008	Trouw		KLM	Economic consequences of an aviation tax are manageable	0
23-7-2008	De Volkskrant	Paul de Krom	VVD	The Dutch tax is ineffective regarding the environment	1
23-7-2008	De Volkskrant	Paul de Krom	VVD	The Dutch tax stimulates cross-border car travel	1
23-7-2008	De Volkskrant	Pieter Omtzigt	CDA	The Dutch tax stimulates cross-border car travel	0
23-7-2008	De Volkskrant		CDA	There should be a European tax on kerosene	1
23-7-2008	De Volkskrant		ANVR	The Dutch tax is ineffective regarding the environment	1
23-7-2008	De Volkskrant		ANVR	The Dutch tax stimulates cross-border car travel	1
23-7-2008	Trouw		Jonge Socialisten - PVDA	Taxing aviation will make it less popular	1
23-7-2008	Trouw		Jonge Socialisten - PVDA	There is unfair competition in the transportation sector	1

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23-7-2008	Trouw		Jonge Socialisten - PVDA	The Dutch tax stimulates cross-border car travel	1
24-7-2008	NRC Handelsblad		ANVR	The Dutch tax stimulates cross-border car travel	1
24-7-2008	NRC Handelsblad	Jan Veldhuis	SEO	Taxing aviation will make it less popular	0
24-7-2008	NRC Handelsblad	Jan Veldhuis	SEO	The Dutch tax stimulates cross-border car travel	1
24-7-2008	NRC Handelsblad	Steven van Nieuwenhuijzen	D-reizen	The Dutch tax stimulates cross-border car travel	1
28-7-2008	NRC Handelsblad	Peter Hartman	KLM	The Dutch tax is ineffective regarding the environment	1
30-7-2008	Trouw		JOVD	The Dutch tax stimulates cross-border car travel	1
30-7-2008	Trouw		JOVD	The Dutch tax is ineffective regarding the environment	1
30-7-2008	Trouw		JOVD	Economic consequences of an aviation tax are manageable	0
21-8-2008	NRC Handelsblad	Gerlach Cerfontaine	Schiphol Airport	Economic consequences of an aviation tax are manageable	0
22-8-2008	De Volkskrant	Gerlach Cerfontaine	Schiphol Airport	Economic consequences of an aviation tax are manageable	0
22-8-2008	Trouw	Gerlach Cerfontaine	Schiphol Airport	There should be a Dutch flight ticket tax	0
22-8-2008	Trouw	Gerlach Cerfontaine	Schiphol Airport	Economic consequences of an aviation tax are manageable	0
2-9-2008	De Volkskrant		European Commission	There should be a Dutch flight ticket tax	0
2-9-2008	De Volkskrant		European Commission	There should be an emission trading system	1
5-9-2008	NRC Handelsblad	Jos Vranken	NBTC	Economic consequences of an aviation tax are manageable	0
20-9-2008	NRC Handelsblad	Leo Stevens	Erasmus University Rotterdam	National flight ticket taxation is effective	0
20-9-2008	NRC Handelsblad	Leo Stevens	Erasmus University Rotterdam	The Dutch tax is ineffective regarding the environment	1
7-10-2008	De Volkskrant		KLM	The Dutch tax stimulates cross-border car travel	1
7-10-2008	De Volkskrant	Camiel Eurlings	CDA	There should be a Dutch flight ticket tax	1
14-10-2008	NRC Handelsblad		Belgian Government	Flight tickets should be taxed	1
7-11-2008	NRC Handelsblad		Belgian Government	Flight tickets should be taxed	0
8-11-2008	Trouw		Belgian Government	There should be a Dutch flight ticket tax	0
8-11-2008	Trouw	Wouter Bos	PVDA	There should be a Dutch flight ticket tax	1
21-11-2008	NRC Handelsblad	Peter Hartman	KLM	Aviation is important to the (national) economy	1
21-11-2008	NRC Handelsblad	Peter Hartman	KLM	There should be a Dutch flight ticket tax	0
31-1-2009	De Volkskrant		ANVR	There should be a Dutch flight ticket tax	0
31-1-2009	De Volkskrant		NBTC	There should be a Dutch flight ticket tax	0
6-2-2009	NRC Handelsblad	Camiel Eurlings	CDA	Economic consequences of an aviation tax are manageable	0
6-2-2009	NRC Handelsblad	Wouter Bos	PVDA	There should be a Dutch flight ticket tax	1
6-2-2009	Trouw	Camiel Eurlings	CDA	Economic consequences of an aviation tax are manageable	0
11-2-2009	Trouw		KLM	There should be a Dutch flight ticket tax	0
11-2-2009	Trouw		Schiphol Airport	There should be a Dutch flight ticket tax	0
11-2-2009	Trouw		Martinair Holland	There should be a Dutch flight ticket tax	0
11-2-2009	Trouw		Transavia	There should be a Dutch flight ticket tax	0
11-2-2009	Trouw	Jan Kees de Jager	CDA	Economic consequences of an aviation tax are manageable	0
16-2-2009	NRC Handelsblad		Martinair Holland	There should be a Dutch flight ticket tax	0
16-2-2009	NRC Handelsblad		KLM	There should be a Dutch flight ticket tax	0
18-2-2009	Trouw	Bas Haring	Leiden University	The Dutch tax stimulates cross-border car travel	1
20-2-2009	Trouw	Jos Nijhuis	Schiphol Airport	Aviation is important to the (national) economy	1
20-2-2009	Trouw	Jos Nijhuis	Schiphol Airport	There should be a Dutch flight ticket tax	0
20-2-2009	Trouw	Jos Nijhuis	Schiphol Airport	The Dutch tax stimulates cross-border car travel	1
26-2-2009	Trouw	Meta Meijer	Milieudefensie	Aviation should be taxed	1
26-2-2009	Trouw	Inge Vianen	ICCO	Aviation should be taxed	1
26-2-2009	Trouw	Meta Meijer	Milieudefensie	Taxing aviation will make it less popular	1

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26-2-2009	Trouw	Inge Vianen	ICCO	Taxing aviation will make it less popular	1
26-2-2009	Trouw	Meta Meijer	Milieudedefensie	Train travel can be a substitute for aviation	1
26-2-2009	Trouw	Inge Vianen	ICCO	Train travel can be a substitute for aviation	1
26-2-2009	Trouw	Meta Meijer	Milieudedefensie	Economic consequences of an aviation tax are manageable	1
26-2-2009	Trouw	Inge Vianen	ICCO	Economic consequences of an aviation tax are manageable	1
26-2-2009	Trouw	Meta Meijer	Milieudedefensie	The emission trading system is broken	1
26-2-2009	Trouw	Inge Vianen	ICCO	The emission trading system is broken	1
26-2-2009	Trouw	Meta Meijer	Milieudedefensie	There should be a Dutch flight ticket tax	1
26-2-2009	Trouw	Inge Vianen	ICCO	There should be a Dutch flight ticket tax	1
25-3-2009	NRC Handelsblad	Femke Halsema	GroenLinks	There should be a Dutch flight ticket tax	1
25-3-2009	NRC Handelsblad		CDA	There should be a Dutch flight ticket tax	0
26-3-2009	Trouw	Jacqueline Cramer	PVDA	Economic consequences of an aviation tax are manageable	0
26-3-2009	Trouw	Jacqueline Cramer	PVDA	There should be a Dutch flight ticket tax	0
26-3-2009	Trouw	Mirjam de Rijk	Natuur en Milieu	There should be a Dutch flight ticket tax	1
26-3-2009	Trouw	Jan Rotmans	Erasmus University Rotterdam	The Dutch tax stimulates cross-border car travel	0
26-3-2009	Trouw	Jan Rotmans	Erasmus University Rotterdam	There should be a Dutch flight ticket tax	1
3-4-2009	Trouw	Bas Amelung	University Maastricht	The share of aviation in emissions is exaggerated	0
3-4-2009	Trouw	Jan Rotmans	Erasmus University Rotterdam	The share of aviation in emissions is exaggerated	0
3-4-2009	Trouw	Bas Amelung	University Maastricht	There is unfair competition in the transportation sector	1
3-4-2009	Trouw	Jan Rotmans	Erasmus University Rotterdam	There is unfair competition in the transportation sector	1
3-4-2009	Trouw	Bas Amelung	University Maastricht	Economic consequences of an aviation tax are manageable	1
3-4-2009	Trouw	Jan Rotmans	Erasmus University Rotterdam	Economic consequences of an aviation tax are manageable	1
3-4-2009	Trouw	Bas Amelung	University Maastricht	There should be a Dutch flight ticket tax	1
3-4-2009	Trouw	Jan Rotmans	Erasmus University Rotterdam	There should be a Dutch flight ticket tax	1
3-4-2009	Trouw	Bas Amelung	University Maastricht	Aviation should be taxed	1
3-4-2009	Trouw	Jan Rotmans	Erasmus University Rotterdam	Aviation should be taxed	1
15-4-2009	Trouw	Jan Ernst de Groot	KLM	Simultaneous aviation sector growth and environmental conservation is possible	1
15-4-2009	Trouw	Jan Ernst de Groot	KLM	The Dutch tax stimulates cross-border car travel	1
15-4-2009	Trouw	Jan Ernst de Groot	KLM	The Dutch tax is ineffective regarding the environment	1
15-4-2009	Trouw	Jan Ernst de Groot	KLM	Economic consequences of an aviation tax are manageable	0
15-4-2009	Trouw	Jan Ernst de Groot	KLM	Aviation is important to the (national) economy	1
17-9-2009	Trouw		GroenLinks	There should be a Dutch flight ticket tax	1
28-11-2009	De Volkskrant	Charlie Aptroot	VVD	There should be a Dutch flight ticket tax	0
24-9-2016	NRC Handelsblad	Bas Eickhout	GroenLinks - European Parliament	The ICAO plan is insufficient	1
24-9-2016	NRC Handelsblad	Paul Peeters	University Breda	The ICAO plan is insufficient	1
24-9-2016	NRC Handelsblad	Paul Peeters	University Breda	Kerosene should be taxed	1
24-9-2016	NRC Handelsblad	Bas Eickhout	GroenLinks - European Parliament	There is unfair competition in the transportation sector	1
17-2-2017	Trouw		GroenLinks	There should be a new Dutch flight tax	1
17-2-2017	Trouw		PVDA	There should be a new Dutch flight tax	1
22-2-2017	NRC Handelsblad		CDA	There should be a new Dutch flight tax	0
22-2-2017	NRC Handelsblad		GroenLinks	There should be a new Dutch flight tax	1
22-2-2017	NRC Handelsblad		PVDA	There should be a new Dutch flight tax	1
24-6-2017	Trouw		GroenLinks	There should be a new Dutch flight tax	1
24-6-2017	Trouw		CDA	There should be a new Dutch flight tax	0
21-9-2017	NRC Handelsblad	Sharon Dijksma	PVDA	There should be a new Dutch flight tax	1

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21-9-2017	NRC Handelsblad		GroenLinks	Commercial flights from Lelystad Airport	1
21-9-2017	NRC Handelsblad		D66	Commercial flights from Lelystad Airport	1
21-9-2017	NRC Handelsblad		PVDA	Commercial flights from Lelystad Airport	1
21-9-2017	NRC Handelsblad		VVD	Commercial flights from Lelystad Airport	1
21-9-2017	NRC Handelsblad		CDA	Commercial flights from Lelystad Airport	1
21-9-2017	NRC Handelsblad		SP	Commercial flights from Lelystad Airport	0
6-10-2017	NRC Handelsblad		VVD	There should be a new Dutch flight tax	1
6-10-2017	NRC Handelsblad		CDA	There should be a new Dutch flight tax	1
6-10-2017	NRC Handelsblad		D66	There should be a new Dutch flight tax	1
6-10-2017	NRC Handelsblad		ChristenUnie	There should be a new Dutch flight tax	1
15-12-2017	NRC Handelsblad	Jan Terlouw	D66	Commercial flights from Lelystad Airport	0
15-12-2017	NRC Handelsblad	Jan Terlouw	D66	There should be a new Dutch flight tax	1
15-12-2017	NRC Handelsblad	Jan Terlouw	D66	Kerosene should be taxed	1
15-12-2017	NRC Handelsblad	Jan Terlouw	D66	Economic consequences of an aviation tax are manageable	1
16-3-2018	De Volkskrant		GroenLinks	Aviation should be taxed	1
16-3-2018	De Volkskrant		Eindhoven Local Council	Local tax Eindhoven Airport	1
16-3-2018	De Volkskrant		VVD	Local tax Eindhoven Airport	0
16-3-2018	De Volkskrant		D66	Local tax Eindhoven Airport	0
31-3-2018	NRC Handelsblad	Jos Nijhuis	Schiphol Airport	Commercial flights from Lelystad Airport	1
31-3-2018	NRC Handelsblad	Jos Nijhuis	Schiphol Airport	There should be a new Dutch flight tax	0
31-3-2018	NRC Handelsblad	Jos Nijhuis	Schiphol Airport	The Dutch tax stimulates cross-border car travel	1
31-3-2018	NRC Handelsblad	Jos Nijhuis	Schiphol Airport	Train travel can be a substitute for aviation	1
4-4-2018	De Volkskrant		VNO-NCW	Growth of the aviation sector is to be cut back	0