

Communicating Law - as practised by the Danish Tax Authorities, SKAT - By: MARIA ELISABETH NIELSEN

Posted by Michael Lambarena on February 28 2010 15:44:24

Communicating Law - as practised by the Danish Tax Authorities, SKAT

How can we write objectively, correctly and understandably when the issue is complicated tax rules, and how can we make the information suit the needs of the end-users? These are some of the questions which the employees of SKAT have to take into consideration before sending letters, brochures and other information material to different enterprises and to the citizens of Denmark.

Most information coming from the Danish Tax Authorities SKAT is based on acts of Parliament and statutory orders, and SKAT is responsible for communicating these rules and regulations in a duly and meaningful manner to citizens, enterprises and tax advisers. It is not an easy task to rephrase complicated tax legislation and regulations in order for the layperson to be able to read and understand them. Furthermore, any employee of SKAT working with written communication could face many obstacles that may cause problems and obstruct the information flow from SKAT to the end-users. For example, many citizens see SKAT as an aloof, public regulatory authority writing and speaking a completely different language than the end-users. This may cause uncertainty and at worst, anxiety among the end-users who may therefore, block-out parts of the information. At the same time, many citizens have the preconceived notion that information regarding tax affairs is impossible to understand, so they give up beforehand. Therefore, SKAT is forced to consider how these obstacles may be overcome in order to create better conditions for the information process.

Ongoing Development of the Information Process

Several communication channels are used when SKAT communicates law. Some of these channels include personal letters to tax payers, standard letters or e-mails from SKAT, and the annual preliminary income assessment and tax return, which are sent out to all Danish citizens. On the home page www.skat.dk, citizens, enterprises, tax advisers and accountants can find

guidelines regarding VAT, tax and duties. The list of information material from SKAT is long and the trend points in the direction of more guidelines and more information. Actually, during the last couple of years, SKAT has gained experience in the art of designing information for a specific target group of end-users, so that they receive the exact information they need.

Information for a Specific Target Group

In the beginning of 2006, SKAT chose to send out information material to non-ethnic Danish entrepreneurs and small business owners. The information campaign included, among other things, newsletters, a custom-designed brochure, postcards and newspaper advertisements. As a new feature, SKAT also chose to publish a newspaper with relevant case stories about being a private entrepreneur and self-employed in Denmark, which included information on where to get help. This brochure was translated into English, Turkish and Arabic, since many non-ethnic Danish entrepreneurs do not read and understand Danish perfectly. The main purpose of the campaign was to serve as support, or as a service initiative for non-ethnic Danish business owners. This, however was not to signal control. This is just one example of SKAT adjusting relevant tax information to serve the needs of a specific target group in order to increase the value of the information to the highest degree possible.

Another example is "Tax for Beginners" where the target group are young Danish citizens who are going to pay taxes for the first time in their lives. SKAT wishes to communicate relevant tax information to this specific target group and has published a booklet containing good advice and relevant tax rules. The booklet also contains a special folder with information and inspiration for school teachers.

Legal Language is Difficult

The majority of information activities available within SKAT is about providing the necessary knowledge on VAT, tax and duties for all citizens, enterprises and advisers, so that everybody will know the right procedures and pay the right amount. It is also a principal objective of SKAT to communicate without compromising the organisation's professional expertise.

This can be a difficult task as legal language is often problematic to understand and complicated to rephrase without losing some of the fiscal details related to tax issues. Unfortunately, this dilemma results in the fact that legal language tends to leave its mark on the written material from SKAT, even though the end-users are laymen who may not have any prior legal knowledge. Legal language is seen in sentences like "It shall be made known" and "Pursuant to

clause 3 and 4". Legal language is often used when writing acts of Parliament and statutory orders, but it does not correspond with the sense of respect and service expected by citizens. Furthermore, the information flow in legal language is not always logical, nor legible to the common citizen, therefore, it is often necessary to rephrase and rearrange the order of information.

Technical Tax Terms are often Ambiguous

Technical tax terms such as "investment goods" and "deadweight loss" are often ambiguous and impossible to understand for the majority of Danish citizens, but the terms are almost indispensable in guidelines for tax advisers such as lawyers and accountants.

If the terms are to be used in a text for the common tax payer, then the writer will have to find alternatives or explain the meaning in more detail. Most legal terms or legal concepts are impossible to replace by a single term without further explanation.

The experience at SKAT shows that communicating legal language imposes high demands on the employees involved in the relevant areas at SKAT, to turn technical tax terms into plain language and thus expanding beyond his or her field of expertise. As a legal specialist, it may be difficult not to use legal language since this was the language taught at law school and is the discourse used in day-to-day communication between fellow specialists. In order to help the writers at SKAT, a new dictionary is underway which contains translations of the complicated legal terms into everyday language.

Quality Control of Texts

All employees of SKAT can send their texts to the Information Office for quality control. The Information Office has approximately 10 communication employees ready to offer assistance by checking the translated terms for comprehensibility and relevance based on journalistic principles. The Information Office rewrites the text if necessary. The communication employees also prepare information material such as advertisements, brochures and guidelines published by SKAT which can be found on the website: www.skat.dk.

When publishing new brochures or guidelines for Danish citizens, the work process is always based on a close cooperation between the different departments at SKAT who have specialist knowledge regarding the subject or the area of expertise in question. Therefore, a new publication is always sent to the relevant departments for ratification before printing or before being uploaded to the home page. In this way, SKAT ensures the right quality of newsletters, brochures and other external information material.

SKAT is preparing a new language policy and a writing guide containing text examples to help employees with writing better letters, e-mails and texts for the Internet. Furthermore, SKAT is about to launch a new comprehensive project, namely rewriting the legal guidelines of SKAT. This project will ensure better legal guidelines with more emphasis on legibility, legal correctness, consistent practice and dialogue regarding common practice. This project is also a prerequisite for an improved information performance for the benefit of the citizens of Denmark.

Legal Language is easy to spot

Legal language contains many of the following characteristics:

- Formal register and special terminology
- Unusually long sentences with abundant use of the passive voice
- "Latinisms" and archaic verbs

Plain language contains many of the following characteristics:

- Everyday words (with the technical term in parentheses)
- Short sentences with an active voice and simple syntax
- Use of personal pronouns such as I, we, us and you

FACTS

Good Advice on Professional Information and Communication

- More than one person must proof-read a text
 - This exercise will also promote dialogue between employees
- All relevant areas of expertise must take part in the production of information
- The content should be designed according to the specific target group – List references where the reader can receive further information
- Keep the specific target group in mind and adjust the text and layout accordingly

Author



Maria Elisabeth Nielsen, M.Sc. is an employee of SKAT and is involved with the development of the written information and communication.

Contact: maria.e.nielsen2@skat.dk

This article was uploaded to <http://www.languageatwork.eu> in July of 2009 and published under a "Creative Commons license Attribution Non-commercial (by-nc)" for more information please go to: <http://creativecommons.org/about/license/>