# EU Regulatory Observatory:

## Red Tape Retreat: Why the Taxation Omnibus Is a Model for EU Regulatory Reform

**Dr Chris Mantas**

**Research Fellow, Center for Liberal Studies (KEFiM)**

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## Summary

- Moderately liberal reform: The Taxation Omnibus received an average expert score of 7.31/10, reflecting the broad agreement that it reduces administrative burdens and improves the efficiency of the Single Market. However, it does not constitute comprehensive tax deregulation.

- Administrative simplification, not tax reform: The package simplifies reporting obligations, improves tax withholding procedures and legal certainty, and facilitates cross-border investment. Meanwhile, it leaves the core EU tax framework, anti-abuse rules, and tax burdens largely unchanged.

- Limited but important disagreements: While most experts welcomed the reduction in compliance costs, a minority argued that simplification should not be confused with liberalisation. They also expressed concerns over increased tax harmonisation, centralisation, and administrative monitoring.

- Future reforms should go further: To strengthen competitiveness, the EU should complement simplification with proportionality reviews, periodic regulatory audits, implementation that is suited to small and medium enterprises, greater tax neutrality, and the preservation of member state flexibility and tax competition.

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# About the author

**Dr Chris Mantas** is a Research Fellow at the Center for Liberal Studies (KEFiM) and a Senior Lecturer at Metropolitan College (Athens Campus). He has contributed to the research activities of EPICENTER as an expert and participated in projects supported by the European Liberal Forum (ELF) and other European policy organisations. His research, which covers sustainability, organisational behaviour, public policy, and public administration, has appeared in more than 30 international and Greek peer-reviewed journals and edited volumes. He is also a key contributor to KEFiM's annual Municipal Effectiveness Index, one of Greece's leading benchmarking studies of local government performance.

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# Introduction

The Taxation Omnibus is part of the European Commission's broader agenda to simplify the EU's regulatory framework and enhance the competitiveness of the Single Market. Presented as one of the Commission's flagship simplification initiatives, the package aims to modernise EU tax legislation by reducing unnecessary administrative burdens, improving legal certainty, and facilitating cross-border economic activity without altering the fundamental objectives of the EU's tax policy (Commission 2026a).

More specifically, the initiative seeks to streamline several existing tax directives and reporting obligations that businesses face when operating across multiple member states. According to the Commission, the package is expected to reduce compliance costs by approximately €8 billion annually (European Commission 2026a); at present, €3.25 billion per year amounts to 'red tape' costs, or bureaucratic procedures. In particular, the package is slated to benefit small and medium-sized enterprises (SMEs) and companies engaging in cross-border investment. Rather than introducing a new tax policy framework, the proposal focuses on making existing rules simpler, more coherent, and easier to implement.

The Taxation Omnibus has several linked objectives:

- simplifying administrative procedures for businesses operating across the Single Market;
- reducing duplication and unnecessary reporting obligations;
- improving legal certainty and consistency across EU tax legislation;
- facilitating cross-border investment and capital mobility; and
- preserving effective tax enforcement and existing anti-abuse safeguards while lowering compliance costs.

The Commission presents these reforms as part of its wider competitiveness strategy, arguing that excessive administrative complexity undermines investment, innovation, and the efficient functioning of the internal market. The package therefore seeks to improve the implementation of existing tax legislation rather than fundamentally redesigning the EU's approach to taxation. The existing core principles concerning tax transparency, anti-tax avoidance measures, and member states' fiscal sovereignty remain largely unchanged.

This distinction is particularly important when assessing the proposal from a liberal regulatory perspective. Administrative simplification does not necessarily constitute deregulation. While the Taxation Omnibus removes procedural obstacles and seeks to reduce compliance costs, it leaves the substantive tax framework and enforcement mechanisms intact. Consequently, the central question is not whether it makes taxation less stringent, but whether the reforms materially expand economic freedom by reducing unnecessary regulatory intervention or merely improve the efficiency of an existing regulatory architecture.

In this context, this paper evaluates the Taxation Omnibus through the EU Regulatory Observatory methodology. We assess the extent to which the proposal represents a move towards liberalisation or remains primarily an exercise in regulatory consolidation and administrative simplification.

# The EU Regulatory Observatory's assessment of the Taxation Omnibus

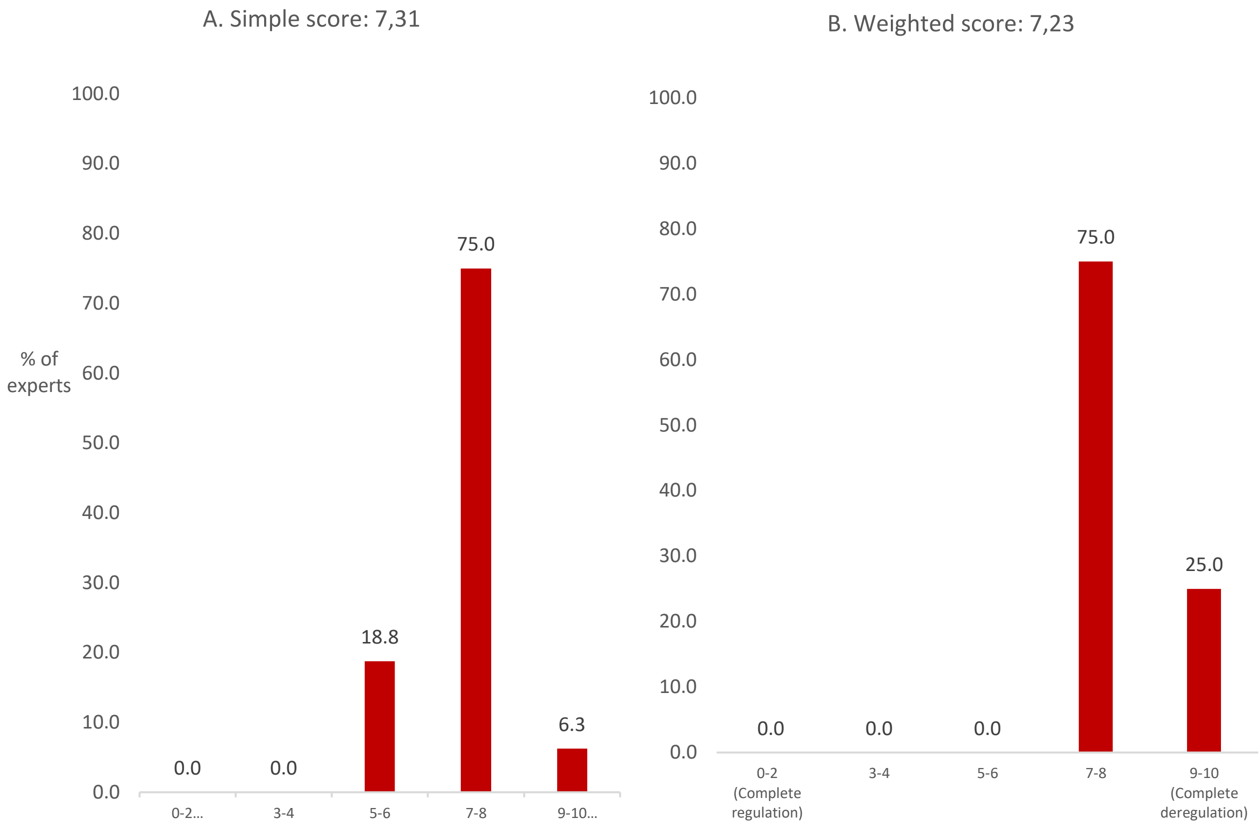
The EU Regulatory Observatory expert panel's assessment indicates that the Taxation Omnibus has a clearly liberal-leaning orientation, although it does not amount to comprehensive tax deregulation. Among the 16 experts who completed the questionnaire, the proposal received an average score of 7.31 out of 10, while the weighted average was 7.23 out of 10, where 0 represents complete regulation and 10 complete deregulation. The sample standard deviation was 0.87, indicating that responses were relatively concentrated around the mean and that disagreement within the panel was limited

**Table 1: Key figures**

| Key figures | |
|---|---|
| N | 16 |
| Simple average | 7,31 |
| Weighted average | 7,23 |
| Standard deviation | 0,87 |
| Average of expertise | 6,31 |
| Average of content and expected impact understanding | 7,00 |

The individual scores ranged from 6 to 9. Six experts awarded the proposal a score of 7; another six assigned a score of 8; three respondents selected 6; and one selected 9. Thus, 75% of respondents ranked the initiative at either 7 or 8, while no expert rated it below 6. When the responses are grouped according to the Observatory's regulation–deregulation scale, 56.3% fall within the 6–8 category and 43.8% within the 8–10 category. None of the assessments falls on the regulatory side of the scale.

**Figure 1.** Frequency distribution of scores and average scores in the EU Regulatory Observatory's assessment of the Taxation Omnibus




Source*:* Authors' calculation.

The content analysis reveals three broad interpretations. The majority liberal interpretation, represented mainly by scores of 8 and 9, emphasises the removal of unnecessary administrative requirements, lower compliance costs, and improved conditions for cross-border economic activity. Respondents with these scores describe the proposal as meaningfully deregulatory because it simplifies reporting; facilitates tax withholding relief; and reduces barriers affecting intra-EU dividends, interest, and royalties. Several also highlight its expected benefits for SMEs, private online sellers, and businesses operating in more than one member state. From this perspective, administrative obligations are themselves regulatory costs; reducing them therefore constitutes a genuine, if limited, expansion of economic freedom (EU 2026b).

A second, more moderate interpretation – generally associated with scores of 7 – regards the proposal as directionally liberal but structurally modest. These experts welcome regulatory streamlining and the Commission's efforts to address excessive bureaucracy. Nevertheless, they stress that the underlying tax framework remains largely unchanged. The package does not significantly reduce tax rates or bases, nor does it dismantle the EU's anti-avoidance architecture. Instead, it seeks to make existing obligations less costly and more coherent. For this group, the Omnibus represents better administration rather than a fundamental retreat of government from taxation.

The minority position, reflected primarily by the three scores of 6, is more sceptical about equating simplification with liberalisation. These respondents argue that lower administrative friction does not resolve the high overall tax burden faced by many member states. One expert describes the initiative as supply-side relief for competitiveness, but not an *ordnungspolitisch* (regulatory) liberalisation capable of restoring decentralised regulatory competition. Another warns that simplification could produce unintended consequences and that the final legislative text must be examined before its effects can be judged confidently.

The principal area of disagreement is tax harmonisation. Some experts view common procedures as necessary for capital mobility and the operation of the Single Market. However, others fear that greater harmonisation could constrain member states' competitiveness, weaken tax neutrality, create sector-specific privileges, or strengthen administrative capacity to monitor taxpayers. The experts also expressed concerns about privacy and the preservation of decentralised policymaking.

Overall, the panel characterises the Taxation Omnibus as a pragmatic and moderately strong liberalising reform. It reduces bureaucracy and compliance costs, but leaves the substantive foundations of EU taxation, enforcement, and anti-abuse policy largely intact.

# Taxation Omnibus: The good, the bad, and the ugly

The Taxation Omnibus can be interpreted as a significant attempt to make the EU tax framework more compatible with the requirements of an integrated and competitive Single Market. Its liberal orientation rests principally on reducing administrative burdens rather than on lower tax rates or a narrower tax base. By simplifying reporting requirements, relief procedures, and overlapping rules, the initiative recognises that the cost of taxation includes not only the amount paid to public authorities but also the time, expertise, and resources required to comply with complex legislation (European Commission 2026b).

## The 'good'

The most important benefit of the Taxation Omnibus is its potential to reduce regulatory friction for businesses and individuals. Many of the expert responses identify the package's main liberalising features as its lowering of compliance costs, simplification of reporting procedures, and improvement of cross-border investment conditions. These effects may be particularly important for SMEs, which have fewer resources to interpret and comply with complex tax obligations (European Parliamentary Research Service 2026).

Its main positive elements include:

- Lower administrative, legal, and compliance costs: Simplifying tax reporting and legal obligations, and consolidating overlapping requirements, can reduce the resources businesses devote to compliance rather than to productive activity. Improved cross-border capital mobility: The proposed changes to tax withholding procedures and the treatment of intra-EU dividends, interest, and royalties may remove practical barriers to investment across member states.
- Simpler relief procedures: Replacing prior authorisation with more streamlined or self-assessment-based processes can reduce delays and improve firms' access to tax relief.
- Reduced burdens for SMEs and private sellers: Higher reporting thresholds and narrower obligations may prevent small-scale transactions from being subject to disproportionately costly procedures.
- Support for competitiveness: Lower compliance costs may allow firms to dedicate more resources to investment, innovation, and expansion.
- Preservation of enforcement safeguards: The Omnibus aims to simplify taxation without dismantling the EU's anti-abuse, transparency, and tax-cooperation framework.

From a liberal perspective, these changes are significant as they reduce administrative obligations, which can operate as effective barriers to market entry and cross-border activity. Even when tax rates remain unchanged, complicated reporting systems tend to favour large, incumbent firms with specialised legal and accounting departments. By reducing fixed compliance costs, the Omnibus could improve the position of smaller firms and facilitate greater participation in the Single Market.

## The 'bad'

The principal limitation is that the package largely leaves the substantive structure of EU taxation unchanged. As several experts stressed, it represents administrative relief rather than comprehensive liberalisation. The initiative does not significantly reduce tax rates, narrow tax bases, or address the comparatively high tax and public-spending burdens faced by many member states.

Its main weaknesses include:

- No meaningful reduction in the overall tax burden: More efficient tax collection does not necessarily reduce the economic burden of taxation.
- Limited substantive deregulation: The underlying framework remains dense, interventionist, and legally complex despite the streamlining of procedures.
- Continued anti-avoidance complexity: The Directive on Administrative Cooperation (DAC), the Anti-Tax Avoidance Directive (ATAD) and the Pillar Two framework continue to underpin the EU's approach to tax transparency and anti-avoidance. While the Omnibus reduces and consolidates certain reporting obligations – including for companies already subject to Pillar Two – it does not fundamentally change the substantive anti-avoidance framework or lower the existing level of protection against tax fraud, evasion and avoidance.
- Gap between political ambition and practical reform: The package may be less transformative than the Commission's competitiveness narrative implies.
- Dependence on implementation: The practical benefits will depend on the final legislative text and on consistent application by national tax authorities.
- Persistent fragmentation: Member states retain extensive enforcement powers, meaning that businesses may continue to encounter differences in practice across nations.
- Limited support for tax competition: The proposal improves administration but does not create greater space for competitive experimentation between member states.

The package therefore reduces some of the costs generated by regulation without questioning whether all existing rules are necessary or proportionate. There is a risk that the Commission treats better administration as a substitute for deeper reform. The tax system may become easier to navigate, but it will continue to be prescriptive and impose an economic burden on businesses.

## The 'ugly'

The most problematic aspect concerns the relationship between simplification, harmonisation, and centralisation. Several respondents warned that the package achieves administrative uniformity partly through greater EU-level tax coordination. Although common rules may facilitate cross-border activity, they can also restrict member states' ability to compete through different tax systems and policy designs.

The principal risks include:

- Greater tax harmonisation: Common minimum standards may progressively reduce national flexibility and constrain regulatory competition.
- Centralisation of tax governance: Decisions may move further away from national governments and taxpayers towards EU institutions and coordinated administrative systems.
- Stronger monitoring capacity: Simplified and integrated reporting systems may make compliance easier while simultaneously increasing the authorities' capacity to monitor taxpayers.

- Privacy concerns: Expanded information exchange and more efficient data systems could create risks for the protection of personal and commercial information.
- Sector-specific privileges: Special treatment or common standards for selected activities, such as research and development, could undermine tax neutrality and distort investment decisions.
- Unintended consequences: Measures presented as technical simplifications may produce new obligations, distortions, or inconsistencies once implemented nationally.
- Simplification through uniformity: Replacing different national approaches with one central framework may reduce procedural diversity without reducing the overall reach of regulation.

The Taxation Omnibus is therefore liberal in its attempt to reduce friction but less liberal where simplification relies on harmonisation and stronger administrative coordination. It makes compliance with the existing system easier, but it may also make that system more uniform, imposing monitoring and removing case-specific needs for flexibility

In essence, the package's 'good' is its lower bureaucracy, improved capital mobility, and greater legal clarity. Its 'bad' lies in its limited ambition: tax burdens and most substantive obligations remain unchanged. Its 'ugly' is in the possibility that simplification becomes a vehicle for further centralisation, monitoring, and tax harmonisation. The Taxation Omnibus should consequently be regarded as procedurally liberal and economically useful, but structurally ambivalent. It improves the operation of the EU tax framework without fundamentally reconsidering its scale, centralisation, or underlying interventionist character.

## Conclusions and policy recommendations

The Taxation Omnibus represents a useful and clearly liberal-leaning reform, but its scope remains limited. It reduces administrative burdens, simplifies reporting obligations, and improves the practical operation of EU tax rules, particularly for businesses engaged in cross-border activity. These changes can lower compliance costs, improve legal certainty, and facilitate investment across the Single Market. However, the package does not fundamentally reconsider the scale, complexity, or economic effects of the underlying EU tax framework.

The assessment of the EU Regulatory Observatory reflects this distinction. Experts broadly agree that the initiative moves in a liberal direction because it reduces procedural friction and unnecessary bureaucracy. At the same time, the relatively strong score should not be interpreted as evidence of comprehensive tax deregulation. The substantive architecture of EU tax governance – including transparency requirements, anti-abuse provisions, administrative cooperation, and minimum-tax rules – remains largely intact. The proposal therefore simplifies how regulation operates rather than substantially reducing its reach.

This is consistent with the analytical approach followed in an Observatory paper (Nestoras and Mantas, 2025)[1], which distinguishes between improvements in regulatory administration and genuine reductions in regulatory intensity. In the case of the Taxation Omnibus, the Commission improves the machinery of tax compliance, but it does not systematically examine whether the existing volume of obligations is necessary, proportionate, or conducive to long-term competitiveness.

The package nevertheless offers important practical benefits. Businesses, particularly SMEs, may gain from simpler procedures, fewer overlapping reporting requirements, and more predictable treatment across member states. Measures affecting tax withholding relief and cross-border

[1] Antonios Nestoras and Chris Mantas, EU Regulatory Observatory: EU Digital Omnibus: Simpler Rules, Same Regulatory Weight, EPICENTER, 5 November 2025.

payments may also strengthen capital mobility and reduce barriers to investment. Yet these gains could be weakened if simplification is accompanied by additional harmonisation, stronger central coordination, or expanded data-exchange mechanisms that increase administrative control without creating corresponding benefits for taxpayers.

Looking ahead, the EU should build on the Taxation Omnibus by moving from procedural simplification towards a broader agenda of proportionality, tax neutrality, and regulatory restraint. Future reforms should evaluate not only whether tax rules are easy to administer, but also whether they are economically justified, appropriately targeted, and compatible with competition between member states. The objective should be to create a framework that is not merely simpler, but also leaner, more decentralised, and more supportive of investment and entrepreneurship.

We therefore make the following recommendations:

1. Shift the focus from simplification to proportionality.

Evaluate whether existing tax reporting and information-exchange obligations generate benefits proportionate to their compliance costs. Future reforms should focus not only on simplifying procedures but also on reducing unnecessary regulatory burdens where they no longer provide sufficient policy value.

2. Introduce periodic reviews of EU tax legislation.

Establish regular regulatory audits of major tax directives and administrative cooperation mechanisms to assess their effectiveness, proportionality, and cumulative impact on businesses, investment, and the competitiveness of the Single Market.

3. Develop a streamlined digital tax compliance system.

Create a single EU-wide digital interface for cross-border tax reporting, withholding-tax relief, and information exchange, while applying a "one in, one out" principle so that new reporting requirements replace rather than add to existing administrative obligations.

4. Preserve tax competition while limiting unnecessary harmonisation.

Harmonisation should be pursued only where national differences create genuine barriers to the Single Market. Member states should retain sufficient flexibility to design competitive tax systems and encourage innovation in tax policy.

5. Promote SME-friendly and neutral tax regulation.

Simplification measures should prioritise SMEs through proportionate reporting thresholds and exemptions. They must simultaneously preserve tax neutrality by avoiding preferential treatment for specific sectors, technologies, or business models.

6. Increase transparency and accountability in tax simplification.

The Commission should publish measurable estimates of compliance-cost reductions, monitor whether these savings are achieved in practice, and ensure that simplification genuinely reduces administrative burden rather than merely reorganising existing procedures.

In conclusion, the EU's Taxation Omnibus is an important step towards a more efficient EU tax framework. Its liberal contribution lies in reducing friction, improving predictability, and easing cross-border activity. However, genuine liberalisation will require the EU to go beyond administrative tidiness and address the necessity, scale, and centralising tendency of its tax rules. The next stage of reform should therefore aim not only for a simpler system, but for one that is more proportionate, competitive, and respectful of economic freedom.

## Methodological note

The results of the EU Regulatory Observatory's assessment are presented both as a simple and as a weighted average in order to (a) calibrate the different perceptions and biases of the experts on the regulation–deregulation scale, (b) take into account the experts' confidence in their area of expertise, and (c) take in to account the extent to which the rating is informed by the expert's knowledge of the sector.

This process involved three key steps:

1. Harmonising perceptions and reducing biases: The experts were asked to rate 40 hypothetical scenarios (vignettes) in each policy area (King et al. 2004; Pemstein et al. 2020) to evaluate whether the policy is moving towards more regulation (anti-liberal) or more deregulation (pro-liberal). To ensure comparability across respondents, we used a standardised scale of 0–10 where:

    - 0 = complete regulation (anti-liberal stance)
    - 5 = no change/status quo
    - 10 = complete deregulation (pro-liberal stance)

    To improve interpretive accuracy, vignettes were designed separately for eight distinct policy areas in which liberalisation may take different forms:

    1. Digital platforms
    2. Environment and emissions
    3. Trade policy
    4. Common fisheries policy
    5. Common commercial policy
    6. Agricultural policy
    7. Energy markets
    8. Consumer protection

    Each vignette set consisted of five imaginary policy scenarios ranging from strongly regulatory to strongly liberalising[2]. These served as scale anchors, allowing for the standardisation of experts' ratings across and within areas.

2. Experts' rating: The experts evaluated the EU regulations using the same scale.

3. Experts' confidence level: For each regulation, the experts reported their confidence regarding their topic-specific expertise and the extent to their rating was informed by their expertise (both on the 0–10 scale).

[2] While the assignment of ideal scores is necessarily subjective to some extent, we aim to operate within the boundaries of mainstream policy consensus to ensure broad acceptability and analytical clarity. Ratings that deviate substantially from common interpretations are reviewed and revised accordingly, based on expert feedback.

The final weighted average score is computed as follows.

## Rescaling procedure

Let $X_i$ denote the raw rating given by expert $i$ to the vignette set, and let $Y$ denote the pre-specified 'true' rating of the vignettes. For each expert, we estimated a simple linear regression model:

$$Y = a_i + b_i \cdot X_i$$

The resulting coefficients $a_i$ (intercept) and $b_i$ (slope) capture the expert's idiosyncratic use of the response scale.

Subsequently, all real directive ratings provided by expert $i$ were adjusted as follows:

$$Y_{ij} = a_i + b_i \cdot X_{ij}$$

where $Y_{ij}$ is the standardized liberalisation score assigned by expert $i$ to directive $j$, and $X_{ij}$ is the original raw score for that directive.

### Confidence and expertise weighting

To incorporate experts' self-assessments of their confidence, we applied a calibrated confidence-weighted adjustment to each expert's rating, ensuring that the evaluations are not excessively distorted. Traditional linear weighting methods tend to disproportionately suppress scores with moderate confidence, pulling down the mean rating significantly. We followed this weighting method to preserve the core evaluative signal of the base rating – especially for moderately confident assessments – while still rewarding higher confidence and down-weighting uncertain responses in a controlled and proportional manner.

Let the base score provided by expert $i$ be defined as

$$S_i = \text{Intercept}_i + \text{Slope}_i \cdot \text{Expertise}_i$$

where Intercept and Slope are derived from the vignette results of each participant to harmonise the regulation–deregulation scale, while Expertise is the self-rated domain knowledge on a scale of 0–10. The adjusted (final) score is then computed as

$$\hat{S}_i = S_i \cdot 1 + \alpha \cdot \frac{C_i - \bar{C}}{C_{\max}}$$

where $C_i = C_i^{\text{policy}} + C_i^{\text{content}}$ is the sum of the expert's two confidence ratings (each on a 0–10 scale). $\bar{C}$ = 10 is the neutral midpoint of the total confidence score (used as the baseline), $C_{\max}$ = 20 is the maximum possible combined confidence, and $\alpha$ is a gain parameter controlling the sensitivity of the adjustment to confidence (e.g., $\alpha$ = 0.25).

This adjustment ensures that if $C_i$ = 10, then $\hat{S}_i = S_i$ (no change); if $C_i$ > 10, then $\hat{S}_i > S_i$ (slight upward adjustment), and if $C_i$ < 10, then $\hat{S}_i < S_i$ (mild discounting).

The choice of $\alpha$ determines the extent to which confidence modifies the score. In our case, we set $\alpha$ = 0.25, such that a fully confident response ($C_i$ = 20) is scaled up by 12.5%, while a minimally confident one ($C_i$ = 0) is scaled down by 12.5%. This creates a bounded influence window, avoiding extremes while maintaining relative differences.

This method draws on soft-threshold weighting methods described in the expert assessment literature (e.g., Belton and Stewart 2002; Cooke 1991) and achieves the goal of respecting expertise without allowing a few confident respondents to disproportionately skew the aggregate outcomes.

## Our panel of experts

The EU Regulatory Observatory panel comprises 34 experts, representing more than 25% of the current EU member countries. Most of them (62%) hold a PhD in their area of expertise. The majority (66.7%) work as researchers or policy advisors in think tanks, government bodies, or non-governmental organisations, while one out of five (20.8%) hold tenure track or tenured academic positions, as lecturers, associate professors, or professors; the rest of the experts (12.5%) are researchers in academic institutions (including PhD candidates and postdoctoral fellows). Two-thirds of the panel (66%) have more than eight years of professional experience.

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