An examination of tax policy participation in practice:

The case of Irish corporation tax policy

By

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Contents

List of Figures

List of Tables

Abbreviations

ACCA	Association of Chartered Certified Accountants
ACSTI	Advisory Council for Science, Technology and Innovation
Amcham	American Chamber of Commerce Ireland
BEPS	Base Erosion and Profit Shifting
CA	Christian Aid
CAI	Chartered Accountants Ireland
CCAB-I	Consultative Committee of Accounting Bodies Ireland
CCC	Cork Chamber of Commerce
CCCTB	Common Consolidated Corporate Tax Base
CI	Chambers Ireland
CIMA	Chartered Institute of Management Accountants
CPA	Institute of Certified Public Accountants in Ireland
DDCI	Debt and Development Coalition Ireland
DCC	Dublin Chamber of Commerce
EI	Enterprise Ireland
ESG	Enterprise Strategy Group
ESRI	Economic and Social Research Institute
EU	European Union
FDI	Foreign Direct Investment
HLSG	High Level Steering Group
HMRC	Her Majesty's Revenue and Customs
ICSTI	Interdepartmental Committee on Science Technology and Innovation
ICTU	Irish Congress of Trade Unions
IDA	Industrial Development Authority
IEA	Irish Exporters Association
IFAC	Irish Fiscal Advisory Council
IRDG	Industry Research and Development Group

ISME	Irish Small and Medium Enterprises
ITF	Innovation Taskforce
ITI	Irish Tax Institute
LSI	Law Society of Ireland
MNC	Multinational Corporation
NCC	National Competitiveness Council
NERI	Nevin Economic Research Institute
PAC	Political Action Committee
PWC	Pricewaterhouse Coopers
SFA	Small Firms Association
SFI	Science Foundation Ireland
SJI	Social Justice Ireland
SMEs	Small and medium sized enterprises
R&D	Research and development
RDTC	Research and development tax credit
TALC	Tax Administration Liaison Committee
TJN	Tax Justice Network
TSG	Tax Strategy Group

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Declaration

I hereby declare that I am responsible for the work in this thesis and that this work has been written by me. All verbatim quotations have been identified and sources specifically acknowledged. I also declare that this study has not been a part of any other study in this university or any other university.

Signature: _____

Date: 31 January 2022

Dedication

This thesis is dedicated to my family, Paul, Louise, and David.

Abstract

The purpose of this study is to obtain an understanding of participation in tax policy development in practice. Given the importance of tax for society and for governments as a significant source of revenue, an enhanced understanding of tax policy participation has benefits and implications for taxpayers and policymakers.

Situated in the Irish corporation tax context, the four questions posed in this study address: the landscape of tax policy participation, the motivation for participation, its organisation and management by the various actors involved, and the practice of participation in a specific important tax policy context, namely the Irish research and development tax credit. While this study addresses this practice in an Irish environment it also takes account of the importance of the transnational context and its influence on Irish tax policy.

In line with a qualitative interpretive approach, this study is informed by face-to-face interviews which were conducted with key actors in the Irish tax field, and by relevant publicly available documentation. A conceptual framework was developed which combined core themes and theoretical constructs from relevant public policy and tax literature, and Bourdieusian concepts. This framework provides a powerful explanatory lens through which the findings are interpreted.

This study unveils that participation in the Irish tax policy development field is a relatively stable environment, which has been captured by key actors within the field, resulting in a boundary which is secured and excludes others. The field is defined by a number of recognised powerful and influential actors engaging through well-defined paths to participation in tax policy development. The findings also acknowledge some actors operate in the shadows through covert paths to participation. Economic capital and significant resources are used by some actors in their participation. Transnational and economic pressure has been capitalised on by actors within the field to persuade policymakers to change tax policy. Social capital is central to facilitating participation in tax policy development, formed through the shared experiences in both a tax and non-tax environment. A strategic long-term relational approach to participation taken by some actors is evident. This study clearly demonstrates unfettered access to policy makers for some. The findings reveal how pervasive the tax elites are in participation not only in their own right but by driving the agendas of many other actors. The shared cultural and social capital of actors may go some way to explaining the homogeneity of participation among many of the more well-resourced actors in this study and points to a lack of alternative perspectives, tax policies or proposals.

This study contributes to the tax literature by examining in detail the practice of tax policy participation demonstrating that tax policy participation is shaped by the actions and interactions of actors in the field, conditioned by their experiences, whereby they mobilise resources to influence tax policy. The study also develops a conceptual framework to facilitate an understanding of tax policy participation in practice.

1. Introduction

1.1 Research questions

'Taxation is at the core of countries' sovereignty' (OECD, 2013: p.9). The task of creating, maintaining, or altering tax policy is the responsibility of national governments. The resulting taxes are an important interaction between the state and its citizens but is not a simple 'bilateral relationship' but rather a complex and intricate one mediated by many actors (Gracia & Oats, 2012: p.307). The purpose of this study is to provide an in-depth understanding of participation in tax policy development, to include taking account of this interaction. According to Oats (2012: p.5) tax is a social and institutional practice, and she argues that not enough attention is given to 'the practice', referring to what happens 'in the real world when tax rules and regulations are put into play'.

Situated in the Irish corporation tax context, this study unveils the landscape of participation, the actors involved and the practices they undertake to participate in the development of tax policy. It provides important insights and knowledge on how participation in tax policy is organised and managed by actors participating in tax policy development. Empirically, it addresses this practice in an Irish environment whilst recognising the importance of the transnational context and the latter's influence on Irish tax policy.

This study addresses four research questions. Research question one states: *What is the tax policy participation landscape?* Question one is concerned with providing an overview of the actors that can and do participate in tax policy development. It also addresses the way in which participation can occur, highlighting that paths to participation can be both overt and covert. Critically, it seeks to identify the availability of paths to participation to various actors demonstrating they are a function of the actor's previous experiences and current positioning in the field. It also seeks to address the wider transnational context for tax policy participation.

Research question two states: *Why do organisations participate in tax policy development?* This question addresses the motivation for an actor's decision to participate in tax policy development, capturing the organisational context for tax policy participation and the importance of participation to an organisation.

Research question three states: *How do actors organise and manage their participation in tax policy development?* In this question participation in tax policy development is examined from within the organisations. It is also concerned with understanding the structures adopted within an organisation and the resources at its disposal for participation and how embedded this is within an organisation. It addresses how an actor manages its participation such as its overall approach to participation, the

decision to act individually or collectively, the influences on the participation level and its evaluation process.

Research question four states: *How did participation occur in the development of the research and development tax credit (RDTC) policy?* This question is concerned with examining the entire process of participation in the development of the RDTC policy essentially addressing the earlier three questions but in a very specific important tax policy context. It brings to the fore who the key actors are and seeks to unveil their practices in participation in this policy. This question examines how key actors use their capital to maintain, dominate or enhance their position. It is also concerned with the availability of participation paths to actors. It addresses the interactions (sometimes invisible) among actors in the field that shape this practice. It seeks to examine the role of relations between an organisation's habitus, their capital, and the current state of play in the field.

These research questions were unpacked into a number of objectives which are set out in section 3.2. The remainder of this chapter is set out as follows: section 1.2 describes the background to and motivation for the study and section 1.3 provides the context for the study. Section 1.4 provides an overview of the research design. The contribution of this study is addressed in section 1.5. Finally, section 1.6 describes the layout of the thesis.

1.2 Background and motivation

My initial interest in taxation research developed principally on and following my appointment to academia. In my prior employment as an accountant in practice in addition to accounting and audit roles, on the tax side, I had only dealt with mostly routine tax compliance issues, liaising with Revenue and tax advisors on these issues. When I moved to academia I began lecturing in taxation and financial accounting. As I continued to lecture in taxation, I became very conscious of the regular alterations to tax legislation as part of my annual preparations to teach taxation. This piqued my interest not only for my own curiosity but to also provide context to students as to why some tax policies changed, sometimes marginally, sometimes frequently or sometimes not at all. I was also keenly aware that I was only seeing the end product in the form of tax legislation and there was a tax policy behind the legislation. Through reading academic literature and keeping up to date with tax matters I became cognisant of the lack of and the need for research into how tax policy ideas emerged and came to be legislation, or not. Whilst I had some experience dealing with basic tax compliance issues, I was not involved in tax advisory work and nor do I hold a tax qualification. I came to this research therefore with no preconceived ideas about how the tax policy process should work or perhaps more importantly did work, and therefore I bring an objective perspective to this study. I saw this opportunity to examine tax policy development in Ireland as an exciting and potentially very insightful one.

Upon reading the literature on tax policy it became clear that tax is an organisational, institutional, social, and cultural phenomenon (Boden et al., 2010) and the result of a political process (Roberts & Bobek, 2004). Firstly, there are many actors, with various objectives looking at tax policy from their own perspective and frequently seeking to alter it for their own benefit. They can develop strategies to engage with government to seek to influence tax policy. On the other hand, government has its own economic and social objectives whereby tax policy is a key instrument for delivering on such objectives. Taxation is an extremely important source of revenue for government. Nonetheless government may be cognisant of their own knowledge on how a tax should work or they may need 'buy-in' on a particular policy, and they may consider the recommendations from interested parties when addressing tax policy. This is the intersection of the government and public relationship (Roberts & Bobek, 2004) whereby there are opportunities for some actors to secure policies that suit their interest. While some prior literature addresses the tax policy process (Alt et al., 2010; Marriott, 2010; Oats & Sadler, 2011; Gracia & Oats, 2012; Kraal, 2013) there is little literature on actual participation in the development of tax policy (Roberts & Bobek, 2004; Kingson, 2005; Richter et al., 2009). Previous research concentrates on measuring the results of participation as opposed to the practice of participation. It is important to understand the motivation, costs and benefits to actors who participate in tax policy development, to know who can and is influencing tax policy. It is also important to establish how this participation can occur as a clear understanding of the tax development process would benefit society and in a broader context enhance transparency around the process which in public (tax) policymaking is now seen as essential in terms of government accountability and good governance (Florini, 2007: p.2).

While my interest initially arose from my experience in the tax classroom, it has evolved to wanting to make a contribution to knowledge with a particular focus on enhancing our understanding of the development of one of the most important areas of public policy, namely taxation as discussed in section 1.5.

1.3 Irish tax policy and RDTC context and background

This section draws attention to a number of contextual matters, an important backdrop to this research study. First, the historical context for policy development in Ireland is addressed. Secondly, a brief synopsis of the process, as we know it, of Irish tax policy development is provided. Finally, the importance of corporation tax to Ireland as an impetus for this study's focus on corporation tax is highlighted and some background to the RDTC policy (the focus of research question four) is provided.

Policy development in Ireland

From 1987 to 2009 the model used in Ireland for economic and social policymaking was a partnership between the Government and 'major economic and social interests' (O'Donnell and O'Reardon, 2000: p.237). Doherty (2011) asserts the introduction of social partnership was set against a background of high levels of unemployment, emigration, and significant levels of government debt.

Partnership agreements during this period typically operated for three years, followed by a renegotiation and a new agreement emerging. The partners to the first three agreements for the period 1987 to 1996 were the Government, trade unions (ICTU), employers' representative organisations (Confederation of Irish Industry, Federated Union of Employers[1]) and farming representative organisations. Doherty (2011: p.372) notes the trade union movement was suffering sustained losses in membership as unemployment increased and the Government wanted 'to shore up support amongst both business interests (by championing wage restraint and control of the public finances) and its middle-and working-class base'. O'Donnell and O'Reardon (2000: p.237) state as part of the agreements, social welfare payments would be maintained, and income tax would be reformed in exchange for a major overhaul of the public finances and modest pay increases. The national partnership agreements did not detail any specific recommendations on corporate tax policy other than committing to a review of the corporate tax code and the subsequent reforms of capital allowances, group relief and the introduction of self-assessment for companies.

The 1997 partnership agreement saw for the first time the inclusion of actors from the community and voluntary sector (for example, National Women's Council, the Society of Saint Vincent de Paul, Conference of Religious of Ireland[2]) and more representatives of the business sector (for example, Small Firms Association (SFA), Irish Exporters Association (IEA), Chambers Ireland (CI)). Reflecting on this, O'Donnell and O'Reardon (2000: p.238) believe that this new programme, 'was negotiated in a new way, involving representatives of the unemployed, women's groups and others addressing social exclusion'. Doherty (2011: p.374) concurs noting that the process addressed 'more "non-core" labour market issues (for example, social inclusion, drug-misuse, housing policy)'. However, this programme only briefly refers to corporation tax.

The next social partnership programme in 1999 included more actors from the community and voluntary sector (Department of An Taoiseach, 1999 p.3). There is no reference to corporation tax, but a general reference is made to research and development under the heading of indigenous industrial policy. It suggests the State needs to ensure business expenditure on research and development is increased with a required action from Government through the relevant state agencies (Department of An Taoiseach,

[1] The Confederation of Irish Industry and the Federated Union of Employers merged to form IBEC in 1993.
[2] Some of functions of the Conference of Religious of Ireland were taken over by Social Justice Ireland, an independent organisation in 2009.

1999: p.59). The programme also states that to build on the success in attracting foreign direct investment (FDI) the Government should offer an 'attractive overall package to meet the R&D and skills needs of a knowledge-based and high value-added economy' (Department of An Taoiseach, 1999: p.60).

The penultimate social partnership agreement was launched in 2003 with no new actors added to the process at this time. This agreement did not refer to corporation tax but continued to highlight the need for Ireland to make 'the necessary adjustments towards becoming a knowledge-based society by focusing its priorities on human capital, research, development and innovation and niche areas of competitive advantage including ICTs and Biotechnology' (Department of An Taoiseach, 2003: p.50). The final social partnership agreement was called 'Towards 2016'. The intention of this partnership agreement was to take a more long-term view of policy, a ten-year framework from 2006 to 2016 but with pay rates being reviewed after 27 months. At this time, the agreement notes the economic background was 'broadly favourable', and 'strong' growth in employment would continue (Department of An Taoiseach, 2006: p.14). It makes a broad statement to increase and improve the levels of activity in research and development, in the public and private sectors (Department of An Taoiseach, 2006: p.16). However, in 2008 there was an economic crisis in Ireland following a collapse in the banking and construction sectors and a serious deterioration in the public finances. As a result, the Government and employers' organisations wanted to renegotiate pay levels and in an emergency budget in April 2009 the Government cut pay levels across the public sector. Doherty (2011) notes that attempts to negotiate pay rates continued during the year. However, in December 2009, a revolt by government deputies over aspects of the agreement relating to public sector reform led to the government withdrawing and the effective end of the Irish social partnership process (Doherty, 2011).

During the social partnership period, O'Donnell and O'Reardon (2000: p.237-238) find 'a dense web of working groups, committees and task forces, which involve the social partners in the design, implementation and monitoring of public policy'. This suggests that many actors were active in policy making during this time and more importantly had a seat at the table in discussions on economic and social policy. However, engagement in corporate tax policy through social partnership would appear to have been limited. Nonetheless with the fall of the social partnership model of policymaking actors needed other ways of engaging on policy development including tax policy. Stafford (2011: p.78) concludes actors have become 'adversarial competitors lobbying for resources rather than partners in a consensus orientated policymaking process'. From a tax policy perspective one way was to engage more substantively with the Budget process as a path to participation in tax policy development as discussed in this section and through consultations on various policies (See chapter 2, section 2.7) which primarily arose from a change in government in 2011 and the fall out of the economic crisis as discussed next.

During the period from 2008 to 2011 there was much scrutiny and analysis of politics and policy in general as a result of the economic crisis. In April 2008, the Taoiseach Mr. Bertie Ahern (Fianna Fáil[3]) resigned in the wake of revelations at the Mahon Tribunal[4] and was replaced by Mr. Brian Cowen. The Irish government agreed to a bailout from the European Union, the International Monetary Fund and the European Financial Stability Facility in November 2010 and a general election was called. A review of the capacity of the Department of Finance was published in December 2010 to assess its role in the economic crisis. One of its key recommendations was reform of the Budget process (Wright, 2010: p.49). A second recommendation was that the Department 'should organise itself to consult with tax and financial experts and prepare advice that is most appropriate to an efficient tax regime for Ireland' (Wright, 2010: p.32) thus paving the way for consultations to be undertaken on tax policy.

In February 2011, a new coalition Government comprising the political parties of Fine Gael[5] and the Labour Party was elected marking the end of Fianna Fáil's involvement in Government for the first time since 1997. The new government promised reform stating, 'the failures of the political system over the past decade were a key contributor to the financial crisis and the system must now learn those lessons urgently' (Fine Gael, Labour Party, 2011: p.20). It was this change in Government, the fallout from the economic crisis and the recommendations of improved policy processes that drove the way policy (including tax policy) is now developed with more consultations on policy, more oversight and increased cost/benefit analysis of expenditure. The changes to policymaking made during this period (2010 and 2011) continue to the present day, including the process of tax policy development as discussed next, a relatively stable and unchanged process since then.

The formal process of Irish tax policy development

The development of public policy (including taxation) rests with the government (Ferris, 2015). Ferris (2015: p.88) states in keeping with most other countries Ireland's 'policy developments are initiated by, or have their initiation agreed with, government ministers'. He adds specific policies are devised in response to government manifestos, EU requirements, court decisions, research evidence or 'demands made by other vested interest groups' (Ferris, 2015: p.88). Key policy decisions are taken by the government and approved by the Oireachtas[6].

Irish tax policy development is primarily the responsibility of the Department of Finance. It 'has a central role in development and implementing government policy and in advising and supporting the government on the economic and financial management of the State' (Department of Finance, 2019a).

[3] Fianna Fáil at this time was one of the main political parties in Ireland.
[4] The Mahon Tribunal was a public inquiry into planning which investigated allegations of corrupt payments to politicians.
[5] Fine Gael at this time was one the main political parties in Ireland.
[6] Oireachtas refers to the two houses of parliament in Ireland, Dáil Éireann and Seanad Éireann. Dáil Éireann is the principal legislative assembly in Ireland.

The Department of Finance has eight divisions, one of which is the tax division. This division has responsibility for 'all aspects of tax policy, domestic and international. It works closely with the Office of the Revenue Commissioners, OECD, and the European Union (EU) on all tax matters' (Department of Finance, 2019a). Furthermore it 'analyses policy proposals and drafts and prepared legislation, including the Finance Bill' (Department of Finance, 2019a). A further key feature of tax policy development within government is an inter-department committee called the Tax Strategy Group (TSG). It is chaired by the Department of Finance, and it comprises senior advisors and officials from the Departments of Finance, Business, Enterprise and Innovation, Taoiseach, Social Protection, Public Expenditure and Reform and the Revenue. It has two purposes one of which is 'to examine and develop proposals for measures in the areas of taxation…. within agreed government parameters for the overall Budget position, and in the context of a medium term and longer-term strategy as set out in the government's programme' (Department of Finance, 2018a). The TSG meet before the Budget to consider papers on various tax policies where the outcome of the discussions may inform the Budget decision-making process and therefore, help to shape the direction of taxation policy. The TSG demonstrates the Government's coordinated approach to tax policymaking by providing an opportunity for other government actors to engage in the discussions surrounding tax policy.

Tax policy is created, altered, or amended through the annual Finance Act[7]. The process can be split into three stages: pre-budget day, budget day and post budget.

Every April the Department of Finance publishes its Stability Programme Update[8], Ireland's national medium-term fiscal plan and includes an update of the economic and fiscal outlook (Department of Finance, 2019b). It sets out the government's updated macroeconomic and fiscal forecasts for a period of five years. This is also sent to the Irish Fiscal Advisory Council (IFAC)[9] for its independent assessment (Revenue, 2016: p.23). In June, the Department of Finance publishes its Summer Economic Statement (Department of Finance, 2019c). This statement sets out the broad parameters for the discussion of economic and fiscal policy over the medium term and to frame the short-term discussion in connection with the annual Budget (Revenue, 2016: p.23).

The next stage of the Budgetary process that takes place in June each year is the National Economic Dialogue. According to the Department of Finance this 'dialogue is an important part of the budgetary process and will be an opportunity to consider how to optimise available resources in the interests of all citizens. The aim is to foster discussion on how to best sustain and strengthen the recovery while taking account of the many competing economic and social priorities within the limited available

[7] While there is traditionally one Finance Act annually there have been on occasion more than one Finance Act, for example in 2008.

[8] The Stability Programme Update is part of the EU Budgetary framework requirements.

[9] The Irish Fiscal Advisory Council (IFAC) is an independent statutory body whose purpose is to provide an independent assessment of official budgetary forecasts and proposed fiscal policy objectives.

resources' (Department of Finance, 2019d). Representatives of community and voluntary groups as well as business representative organisations, unions, research institutes and professional accounting representative bodies and the academic community are invited to attend.

During the period from July to September discussions take place between the Department of Finance, Department of Public Expenditure and Reform and other government departments regarding the cost of providing the existing level of public services and any plans for additional services (Department of Finance, 2019e). At the same time, the Department of Finance and Revenue assess the tax receipts and expected tax revenues (Department of Finance, 2019e). This may impact on any possible changes in tax policy. Following on from this, the Minister for Finance will bring his/her proposals to the Cabinet for approval (Revenue, 2016: p.23). While this is all happening within the confines of government buildings, it is to be expected that during this period various actors are actively seeking to influence tax policy. However, there is very little in-depth knowledge of or research into the actual practices of actors in pursuing change to tax policy.

On Budget Day a speech is given by the Minister for Finance which includes details of the economic and fiscal outlook for the country and any changes to tax policy (Department of Finance, 2019f). Some of the tax policy amendments introduced during the budget speech will require immediate legislation (changes in excise duty for example) which require the immediate passing of Financial Resolutions (Department of Finance, 2019f). As part of the Budget Day 'spectacle' the opposition spokespersons have an opportunity to respond to the Budget speech.

The final stage in the process is the production of the Finance Bill which must be enacted within four months of the Budget, and this is the final chance for actors to seek tax policy amendments (Houses of the Oireachtas, 2019). The enactment of the Finance Act has a number of stages. The first stage is to have the Bill approved to be printed and published. The public delivery of the Bill, typically within a week of the Budget Day, also permits interested parties to comment on any proposed amendments.

There are always elements within the Finance Bill that have greater detail than expounded by the Minister for Finance on Budget Day or some sections of the Bill may not have been mentioned so this is important for providing full detail on any proposed changes to tax policy. The second stage of the Finance Bill is where the Minister of Finance presents the Bill to the Dáil. The Minister for Finance will read a speech prepared by the Department of Finance outlining the main provisions of the legislation and TDs can contribute to the debate on the Bill. The third stage constitutes the Bill being referred to the Select Committee on Finance, Public Expenditure and Reform. It provides the committee members time to examine and discuss the many aspects of the Bill (Houses of the Oireachtas, 2019). The Minister for Finance will appear at the committee to answer questions they may have. As part of this process amendments to the Bill may occur. Some changes may be on the part of the Minister for Finance due to a policy being modified or errors in the original Bill or other amendments may be at the

behest of the Committee and the opposition. Amendment to the Finance Bill will either be withdrawn by the member or put to a vote of the committee. In practical terms this process can take two to three days and some elements of the Finance Bill are never discussed or debated (Houses of the Oireachtas, 2019). The fourth stage in the process is where the outcome of the Select Committee and a list of amendments are prepared and put to the Dáil. The fifth stage takes is where the Bill as amended is put to the Dáil and voted upon. Once passed it becomes the Finance Act (Houses of the Oireachtas, 2019).

The process of tax policy development as described above lends itself to engagement by non-government actors at various stages of the process, namely as part of the National Economic Dialogue, in the run up to Budget Day and the publication of the Finance Bill. The purpose of the research study is to address the practices undertaken by these actors throughout the process.

Corporation Tax

This research study is situated in corporation tax and specifically with respect to research question four, the RDTC policy. Corporation tax ranks as the third highest tax head in generating revenue for the Irish government. For example, in 2019 it generated €10.9 billion representing 18.4% of total net tax receipts (TSG, 2020). Ireland is an open economy and at the heart of government policy is the encouragement FDI, with tax policy being a key component of this strategy. For example, in 2013, the then Minister for Finance, Mr. Michael Noonan, in setting out Ireland's international tax strategy notes:

> The key word in relation to Ireland's international tax strategy is "openness". Ireland is one of the most open economies in the world. Ireland is 'open for business' and we are committed to continuing to compete fairly to attract new foreign direct investment into Ireland. Ireland's corporate tax system is open, transparent, and all the rules are clearly set down in our national law. Our stable, low corporate tax rate is one of the cornerstones of our strategy for attracting foreign direct investment. It is a key factor in creating employment and generating economic activity.
>
> (Department of Finance, 2013a: p.1)

This was echoed more recently by the TSG[10] when stating, 'Ireland's corporation tax regime is a core part of our economic policy mix and is a longstanding anchor of our offering on foreign direct investment' (TSG, 2019: p.3). Indeed, corporation tax receipts from FDI accounted for 77% the total corporation tax take in 2018 and related employment taxes for employees of multinational companies (MNCs) were 44% of total income tax receipts, demonstrating the importance of FDI to the Irish economy (TSG, 2020). The TSG recognise significant international changes (for example, Brexit and

[10] The Tax Strategy Group is discussed further in this section under heading 'the process of tax policy development in Ireland'.

BEPS[11]) but 'it is important to support an environment of certainty for substantive business investment and job creation in Ireland. Ireland's commitment to sustaining an attractive, stable corporate tax regime will allow us to compete legitimately and to continue to promote genuine substantive investment in the State' (TSG, 2019: p.4). Therefore, Ireland's tax regime and in particular its corporation tax regime is very much intertwined with its economic success and hence the importance of focussing on corporation tax in this research study.

Research and development tax credit

Research question four focusses on tax policy development in the context of research and development, an area of importance to many jurisdictions including Ireland. As noted in the previous section, Ireland's broad economic policy focusses on attracting FDI. In order to compete with other countries, tax policies[12] other than a low corporation tax rate were needed to at a minimum match our competitors or better them in a highly competitive FDI market.

In the mid-1990s there was a change in emphasis in economic policy where science and technology were identified as an area of importance and a necessary development for all countries as the new century approached (Ó'Riain, 2014). Relatedly, OECD studies found many countries have had research and development (R&D) incentives in place since the 1980s noting 'fiscal measures to promote R&D and innovation are an important component of OECD science and technology policies' (OECD, 1996: p.4). An analysis of the OECD member countries at that time shows the tax treatment of research and development is similar across countries but there was some variety evident within tax systems (OECD, 1996: p.4). Tax instruments commonly found included depreciation (capital and non-capital) on R&D expenditures, offset provisions and a tax credit based on a percentage of R&D expenditure (OECD, 1996: p.4). They also stated that best practice in the design and implementation of tax provisions in relation to research and development are as part of an overall holistic strategy for science and technology with specific national goals in mind (OECD, 1996: p.5).

In March 2000, the European Council held a special meeting in Lisbon to agree 'a new strategic goal for the Union in order to strengthen employment, economic reform and social cohesion as part of a knowledge-based economy' (European Council, 2000: p.1). The resulting Lisbon Strategy emerged as an attempt to close the gap between European Union (EU) and its competitors (for example the US) in terms of technology and innovation as the EU was behind in many key indicators (European Parliament, 2010: p.11). The strategy was a ten-year plan to make the EU the world's most competitive and sustainable knowledge-based economy with one of the specific aims of developing better policies for

[11] BEPS – Base erosion and profit shifting refers to tax avoidance strategies where companies exploit gaps and mismatches in tax rules to shift profits to low or no-tax locations. Under the OECD framework countries are collaborating to implement measures to address this.

[12] While the initial impetus for research and development tax incentives may have been to attract FDI it would equally have benefitted Irish domestic companies.

research and development (European Council, 2000: p.1). The European Council also asked member states to take the necessary steps 'including using tax policies to improve the environment for private research investment, R&D partnerships and high technology start-ups' (European Council, 2000: p.4).

Following on from the European Council discussions, Ireland introduced the RDTC policy (Finance Act, 2004). Since its introduction, the RDTC policy has been intrinsically linked with foreign direct investment and job creation in Ireland. For example, it is a 'key incentive in supporting the maintenance and creation of high value jobs' (McLoughlin, 2011), and 'of our 2,200 employees across eight businesses, approximately 620 of these jobs are specifically linked to R&D projects which qualify for the RDTC' (MSD, 2013: p.1).

From its inception in 2004 the RDTC has increased from 73 companies claiming the credit at a cost to the exchequer of €70m to 1,601 companies at a cost of €626m in 2019, the latest available figures (Revenue, 2021). The total cost of the RDTC policy from 2004 to 2019 is €5,286m. Table 1.1 summarises the costs and number of companies claiming the tax credit for the years 2004 to 2019.

Table 1.1 Overall RDTC cost and number of claimants 2014-2019

Year	Total Exchequer Cost €m	No. of Companies Claiming
2004	70	73
2005	65	135
2006	75	141
2007	166	479
2008	146	582
2009	216	900
2010	224	1,172
2011	261	1,409
2012	282	1,543
2013	421	1,576
2014	553	1,570
2015	708	1,535
2016	670	1,506
2017	448	1,505
2018	355	1,303
2019	626	1,601

Source: Revenue Commissioners (2021a).

It is now considered one of only four major tax expenditures targeted to achieve certain policy objectives, in this instance to increase business expenditure on research and development (Coffey, 2017: p.19). The other major tax expenditures are the Knowledge Development Box, film relief and start-up

relief for new companies. Table 1.2 sets out the cost of these targeted tax policies demonstrating its significance in terms of costs as compared to these other targeted tax policies.

Table 1.2 Cost of major tax expenditures 2015-2019

Tax Expenditure	**2019 €m**	**2018 €m**	**2017 €m**	**2016 €m**	**2015 €m**
RDTC	626	355	448	670	708
Knowledge Development Box	12	10	12	6	N/A[13]
Film relief	35	125	45	92	98
Start-up relief	6	6	6	6	5

Source: Revenue Commissioners (2021b).

Furthermore, it is a tax policy which has undergone significant and regular amendments since 2004 as summarised in Chapter 6 (section 6.2). This key position within the corporation tax system, the cost, amendments, and its linking to economic success makes it worthy of further investigation and very importantly its adoption and development over time provides a rich terrain for examining tax policy development in practice. This research study will address participation in the development of the RDTC from its inception in 2004 to 2018 (research question four).

1.4 Overview of research design

This research study investigates the practice of participating in tax policy development answering four distinct research questions. Each of these questions aims to meet particular objectives which are discussed further in section 3.2. The questions and objectives were informed by the literature review, the conceptual framework, and findings from exploratory interviews.

After consideration, an interpretive inductive methodological approach was adopted as it was deemed most appropriate to obtaining insight and understanding of the practice of tax policy participation, which is the subject of this study (section 3.3). In line with this overall approach, two research methods were employed, face-to-face interviews and documentation analysis. Following a literature review, exploratory interviews, and the development of a draft conceptual framework, an interview schedule was drawn up and used as a guide when conducting the in-depth semi-structured interviews. The basis of the selection of interviewees and the interview process are discussed in section 3.5.

[13] The knowledge development box was introduced in 2016.

The second method employed in this study was documentation analysis. Documents available in the public domain were systematically searched and examined. This included submissions as part of the annual budget process, to consultations on tax and other government strategies, government publications, the lobbying register, minutes of parliamentary meetings and debates, media publications and actors' own websites, publications, and events whenever available (section 3.5). The documentation reviewed supported the data collected during the interview process but also provided a rich source of data for the purpose of understanding the participation in the development of corporate tax policy generally and specifically the RDTC policy.

The data collected was analysed as discussed in section 3.6. The conceptual framework was formulated from the literature and Bourdieu's theory of practice as depicted in Figure 2.5. It describes the dynamics of participation in tax policy development. It encapsulates the actors that can participate in tax policy development, the management of their participation and how participation can occur. It includes core constructs drawn from the literature, for example, strategic approach (Barrick & Alexander, 2014); lobbying (Wales & Wales, 2012) and profiling and promotion (Trapp & Laursen, 2017) and from Bourdieu's theory of practice, for example, habitus (Maton, 2014).

1.5 Contribution

This study makes a significant contribution to knowledge of the development of tax policy in practice. It identifies and fills gaps in the literature, responds to specific calls for this type of research, and adopts an interpretive methodological approach to enhance our understanding of tax policy development in practice.

This research is undertaken firstly to answer the calls for more tax research because of its under representation in scholarship (Lamb et al., 2004, Oats, 2012: p.5). Oats (2012: p.3) recognises that since Lamb et al. (2004) there have been some 'important advances in tax research across the various disciplines' but because of its interdisciplinary nature, the impact of this research may have been diluted. She calls for further research to provide understanding of the practice of tax and also to raise awareness that there are alternatives to a positivistic approach (Oats, 2012: p.6). This study takes a holistic approach to examine the process of participating in tax policy development in practice, an area of tax where limited research has been undertaken. My research also contributes to tax research by demonstrating that tax is not a technical subject but rather an action, a social and institutional practice (Oats, 2012: p.5). It addresses Boden et al.'s (2010: p.543) call for more tax research to 'open up the black box of technical tax'. This study contributes to the tax research by demonstrating that taxation is

not based on economic theory, but demonstrates its interdisciplinary nature encompassing management, relationships, and practices.

This research study also fills specific gaps in tax policy development knowledge by focussing on a number of aspects not previously addressed in the literature.

While prior research had identified organisations that are active in tax, (for example, Mulligan (2008) in tax planning), this study provides a unique opportunity to establish who are the actors who participate in the development of Irish tax policy. US and UK scholars have produced significant research in the public policy (including tax) participation domain which concentrate on the lobbying activities in terms of government hearings, lobbying reports and written submissions, campaign and/or Political Action Committee (PAC[14]) contributions (Roberts & Bobek, 2004; Kingson, 2005; Richter et al., 2009; Alt et al., 2010). This study adds to this international research by providing an insight into how tax policy participation in Ireland occurs. It includes lobbying but goes beyond measurement to show the reality of participation in all its guises. There is a gap in the literature to understand what, if any, participation paths (both overt and more importantly covert) in policy development other than the above are used to participate in tax policy as an example of public policy development. Roberts and Bobek (2004: p.587) also call for research 'at societal level into the degree of unity and power of corporate interests in the formation of tax legislation'. Oats and Sadler (2011) developed a conceptual map to understand the factors at play in shaping the nature and direction of tax rules. They determine by examining these factors an understanding of the 'inherent power relationships' will also be developed. Similarly, Roberts and Bobek (2004: p.566) identify 'a strong need for academic research that explores the corporate/state relationship' which this research specifically addresses. My research intends to contribute to the understanding of these relationships. It also establishes the importance of tax and participation to seemingly non-tax actors and the importance of non-tax relationships to tax policy development.

This study provides an understanding of the motivations of actors that engage in the development of tax policy, and it shows how actors mobilise capital to attempt to influence tax policy through question two. It addresses the organisation and management of participation in tax development from within those organisations. The motivation and practices of these organisations in influencing tax policy development and policy outcomes has never been studied and this study presents a unique contribution to tax literature. This addresses the call for research by Roberts and Bobek (2004: p.588) 'to investigate the motivation and execution of managerial strategies that are undertaken to influence tax laws'.

This research also contributes to the calls for research by Wales and Wales (2012: p.10) 'for much more detailed work, in looking at the structures, processes and governance in tax policymaking in specific countries'. It examines the process of tax policy development from the viewpoint of those engaged in

[14] Political action committee (PAC) is the term for a committee organised for the purpose of raising and spending money to elect or defeat candidates in US elections or influence US legislation. Most PACs represent business, trade groups, trade unions, or special issue interests.

the process. While tax policy is determined at national level, my research contributes to understanding the role transnational organisations play in the development of national tax policy.

A further contribution of this research study is theoretical. While Bourdieu has been used previously in tax research, for example, Gracia and Oats (2012), Kraal (2013) and Anesa et al. (2019) this research study represents a unique opportunity to take a holistic approach to Bourdieu's theory of practice and use its explanatory power to help understand how the process of participation in tax policy development creates a field within which certain capital-enriched actors sustain and maintain their positions, who continue to replicate the rules of the game to the exclusion of others. This study also makes a theoretical contribution through the development of a conceptual framework, which provides a framework for understanding tax policy participation, depicting it as a dynamic and iterative process.

Finally, this study contributes by drawing attention to tax policy development, informing the tax policy debate by exploring the public /state relationship in providing information which enhances a State's understanding of organisations' motivations and behaviour in participating in tax policy development.

1.6 Structure of the thesis

Chapter 2 consists of a review of the literature on public and tax policy development, participation in policy development, the actors that participate and Bourdieu's theory of practice, which together forms the conceptual framework for this study. It also describes the conceptual framework in detail. Chapter 3 sets out the four research questions and their associated objectives. It discusses the overall research approach, the research methods employed, the interviewee selection, interview process, documentation selection and the data analysis (interviews and documents). Chapters 4 to 6 inclusive present the findings of this study. These chapters provide answers to the research questions posed in this study, drawing on the conceptual framework and key themes developed after data analysis. Finally, Chapter 7 summarises the key findings and implications of this study, my contribution to knowledge and makes some recommendations for further research arising from this study.

2. Literature review and conceptual framework

2.1 Introduction

This research study seeks to understand participation in tax policy development as outlined in Chapter 1 (section 1.1). Tax policy is one element of public policy, and it is helpful to consider tax policy in this broader context of public policy as there is significant research in the arena that can assist in attempting to understand tax policy development and participation therein. The study of public policy (and specifically tax policy) is important as put very simply by Cairney (2019: p.2), policy 'influences all aspects of our lives. It is difficult to think of any aspect of social life that has no connection to policy'. Boden et al. (2010: p.541) concur when they refer to taxation as touching 'the lives of every citizen and economic entity'. Therefore, Cairney (2019: p.2) states it is important to 'get policy right' or at least explain what is wrong. Research on participation in public policy (tax policy) development can inform how policy is made, what processes are involved and can contribute to a discussion on how policymaking should happen and/or improve. This chapter consists of a review of the literature on policy and policy development, tax policy development, the actors in policy development, participation in policy development, some of which draws upon the accounting standards literature and Bourdieu's theory of practice. Key aspects of this literature are drawn upon to construct a conceptual framework (section 2.9) for this research as discussed in this chapter. This framework provides the theoretical lens through which the findings of this study are analysed and discussed in Chapters 4 to 6 inclusive. First, section 2.2 introduces policy and policymaking, and section 2.3 considers previous research on tax policy and tax policymaking. Section 2.4 reviews the literature on actors that are active in policy development. Section 2.5 considers evidence and drivers of participation in policy development. Section 2.6 discusses participation in policy development and is structured on the basis of the key thematic areas of the management of this participation. Section 2.7 identifies the various paths through which participation in policy development can occur. The key concepts of Bourdieu's theory of practice and its applicability to accounting and tax research are discussed in section 2.8. Section 2.9 presents the conceptual framework. Finally, section 2.10 presents a conclusion to this chapter.

2.2 Policy and policymaking

As this research is about understanding participation in policy development it is important to begin by addressing what is policy and the process of its development. While the Oxford English dictionary defines a policy as 'a course of action, adopted and pursued by a government, party, ruler, statesman…'

there is a consensus that policy and its development is a multifaceted process (Hill & Varone, 2017: p.15). Cairney (2019: p.16) suggests it is difficult to find a definition to explain the richness of policy but Hill and Varone (2017: p.15) outline a number of key principles to understand policy and policymaking.

While a policy can be identified in terms of an outcome it is better considered as a complicated series of multiple decisions (Cairney, 2019: p.17). It is a dynamic process rather than a static one where the policy itself can also change over time (Hill & Varone, 2017: p.16). Additionally, they posit a single policy cannot be seen in isolation as it can be influenced by other policies. In a tax context, for example, carbon tax policy can be affected by and affect environmental and climate action policies. An RDTC policy can be seen as part of an overall science and innovation policy and, as in Ireland's case, economic policy. A further significant component of the policy process is around 'policy termination' or 'policy succession' (Hill & Varone, 2017: p.17). Finally, they conclude an essential element of the study of policy development is 'the examination of non-decisions' as policy can also be about maintaining the status quo and resisting change (Hill & Varone, 2017: p.18). As explained by Cairney (2019: p.3) a policy may be low on an agenda and may not get attention leading to an existing policy progressing unchallenged.

In summary, Hill and Varone (2017: p.4) believe the policy development process is 'essentially a complex and multi-layered one'. Steinmo (2003: p.207) agrees positing policy evolution is a 'dynamic and interactive process' of policy ideas, interpretation, preferences, and interests and is an 'open-ended' process. Importantly for this research, Hill and Varone (2017: p.6) also caution 'readers need to be sceptical about writing which takes it for granted that a policymaking process is organised and has specific goals. It is desirable that it should be like this, but whether it actually is or not must be an issue for research'. Therefore, this study is carried out cognisant of the complexity of policy and the policymaking process.

This study draws on the previous research on the development of accounting standards. There are overlaps between accounting standards and taxation research in terms of the involvement of the profession (tax and accounting) for example, their education and training, and the role of professional representative organisations, so it was an obvious place to look for literature that could readily transfer to this research. More generally, Crawford et al. (2014: p.305) citing Hopwood (1994) remind us that the regulation of international accounting (accounting standards) is an 'active political process'. They note that this process is typified by a range of actors entering at different times and with different agendas. It can be argued that an accounting standard can equate to a policy and therefore there are a number of reasons why this literature is of value to this study. Specifically, it highlights the actors and some of their characteristics that participate in the accounting standards process as addressed in section 2.4.1. Secondly, this literature provides evidence of participation in a policymaking process (accounting

standards) as discussed in section 2.5. Thirdly, it provides of understanding of why organisations engage in the accounting standards process as considered in section 2.5. Fourthly, in accounting standards development there is evidence in prior literature of multiple paths to participation with similarities to those identified in tax policy participation, namely submissions, using accounting firms and business representative organisations and meetings or other communications methods (see section 2.7). Finally, the accounting standards literature also addresses how organisations attempt to influence the accounting standards bodies by analysing the arguments used in their submissions, something not addressed in the taxation literature and summarised in section 2.6.4. below.

2.3 Tax policy and tax policymaking

Previous literature reviewed here has assisted in identifying key elements that are relevant to this research, namely an understanding of the tax policymaking process and the influences on tax policy development. Notwithstanding this, the literature does not address or sufficiently examine the process of participation in tax policymaking.

2.3.1 The tax policymaking process

The significance of tax policy development is recognised in the literature, but concerns are raised about the policy making process. Wales and Wales (2012: p.116)[15] stress the importance of the policy process in general, stating 'we accept good tax policymaking processes do not automatically lead to good tax policy but believe that they can significantly reduce the risk of random and avoidable failures'. Typically, tax policy development is the responsibility of national governments and in Ireland, it is the Department of Finance that leads on and carries out this task.

In many parliamentary systems the policy agenda is set by each political party prior to an election (Hillman & Keim, 1995). The policy agenda may lack 'substantive detail' and policies will involve inevitable trade-offs between 'administration, efficiency, equity, political acceptability and revenue' once a political party enters government (Gould & Baker, 2002: p.89). As an example, in Ireland, most recent parliamentary elections have resulted in coalition governments with at least two political parties. As part of the negotiation to enter government, positions taken on policies including tax policies, by a political party can be altered or removed.

[15] Wales and Wales (2012) completed an international comparative study of the structures, the processes and governance in tax policymaking in ten countries (Australia, Finland, France, Germany, Ireland, Jersey, New Zealand, Sweden, UK, USA).

Furthermore, Wales and Wales (2012: p.109) believe there is a democratic deficiency in the tax policy development process in the ten countries that formed the basis for their international comparative study, and they also argue tax policymaking processes that are concentrated within one institution is to the detriment of policy outcomes[16].

Similarly, they also note there is a general lack of co-ordination within government on tax policy development (Wales & Wales, 2012: p.40). As espoused by D'Ascenzo (2017: p.603) 'the reality is that the tax system is the outcome of a political process. Tax debates concern trade-offs between different values and priorities. There are often winners and losers'. So, who are the possible winners and losers and more importantly how do they attempt to influence the process? Previous research has identified factors that influence policy development and actors that are active in the broader tax arena, who, for ease of understanding are organised in the national and transnational arenas in the following sections.

2.3.2 Influences on tax policy development

The literature has identified several influences on the development of tax policy. Tax policy is not created in a vacuum but as Steinmo (2003: p.229) highlights, government will find policy solutions framed by the current context with previous policy choices often shaping future policy noting they 'affect the ecology (normatively and substantively) in which subsequent policy choices are made'. Steinmo (2003: p.229) posits new ideas about tax policies can be developed when the previous policy has been 'discredited' or economic opportunities require new policies or where 'the political balance of power shifts, enabling those that are advantaged by certain policy ideas to push their agenda over others'.

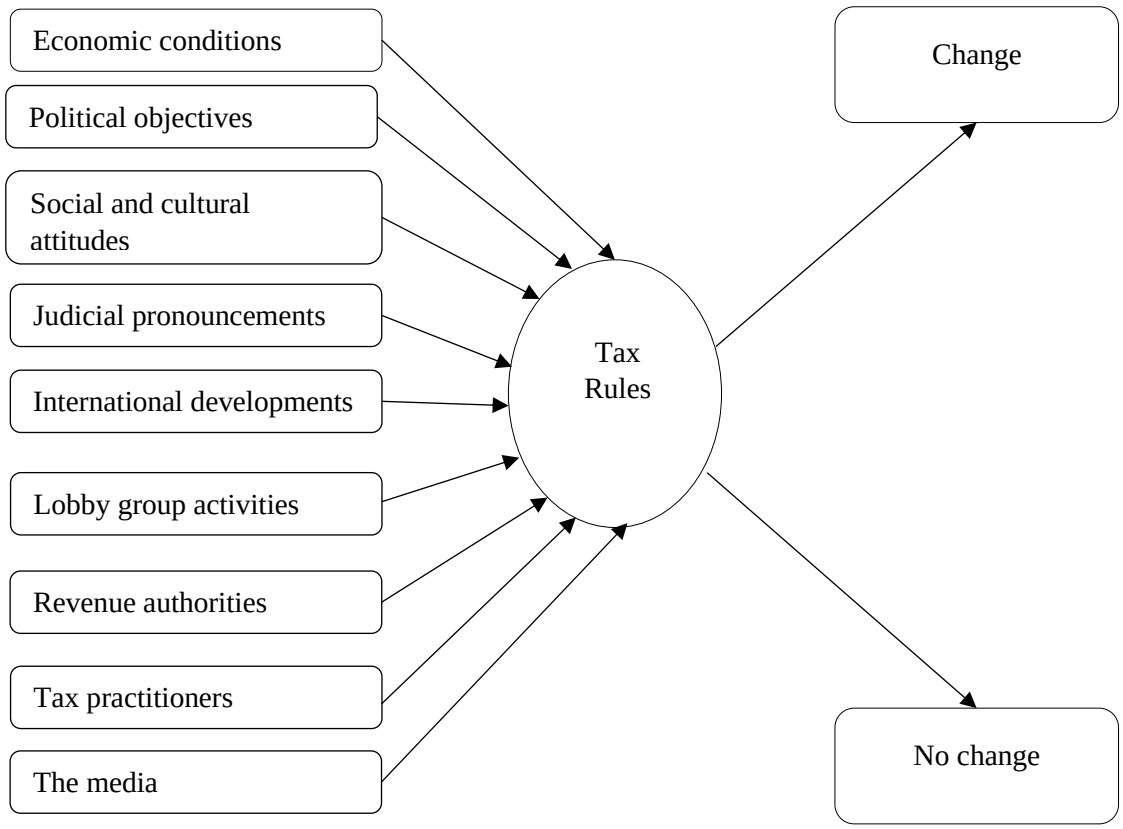
Marriott (2010: p.609) posits the concepts of ideas and power should be given 'more prominence' in policy development debate. Her research investigated the different approaches that Australia and New Zealand (government and other stakeholders) took to retirement saving and related taxation measures. She argues 'while both the environment and the influence of certain institutions were important, ultimately the changes that occurred were unlikely to have had success in the absence of elite support' (Marriott, 2010: p.609). The driving force behind this is ideology, in her opinion. She concludes a power base, and 'strong ideological foundation' can provide an explanation of policy development (Marriott, 2010: p.609).

Oats and Sadler (2011) identified factors at play in shaping both the direction and the nature of tax policy. Excluding actors as they are discussed in the next section, their framework highlights the

[16] Wales and Wales (2012: p.8) express the view if the tax policymaking process is within a government department, then it may be removed from the practical issues surrounding a tax policy and its implementation.

influence of issues such as a country's economic position, political party policy agenda, judicial decision and legal interpretation of policy and the general social and cultural attitudes can have on tax policy. They identify and examine the forces that can influence tax change or equally importantly, no tax change (non-decision) with all factors being 'intertwined and interdependent' and not sharing equal power (Oats & Sadler 2011: p.111). They conclude that by examining these factors an understanding of the 'inherent power relationships' is developed. The factors identified are detailed in Figure 2.1.

Figure 2.1 Conceptual map of influences on tax policy/rules



Source: Oats and Sadler (2011).

Oats and Sadler (2011: p.121) note the 'relative weightings and counterbalancing' of each factor is dependent on the tax policy issue under consideration. They also warn of the danger of concentrating on one factor whilst ignoring others, which could lead to failing to understand how various factors can pull against others.

2.4 Actors in policy development and the tax arena

The literature does not provide an in-depth understanding of the key actors involved in tax policy development and how they behave in this arena, the subject matter of this study. Prior research does, however, identify actors that participate in the development of public policy, accounting standards, and the tax arena. This research has been summarised under three headings, namely research in public policy, in the tax arena both at national and transnational level.

2.4.1 Actors in public policy development

Previous research studies have addressed the types of organisations that participate in the development of various public policies[17] and accounting standards and find typically large corporations are more politically active (Hillman et al., 2004; Georgiou, 2004; Brasher & Lowery, 2006; Alt et al., 2010: p.1253; Boehmke et al., 2013) as are corporations with greater resources (Hillman & Hitt, 1999), or any interest group that is well resourced in an EU context (Dür & Matteo, 2012). Drope and Hansen (2006) in addressing the issue of small and medium size corporations find small corporations were more active than medium size corporations in a US context. Other attributes of participating corporations include international ownership, corporation age (Hansen & Mitchell, 2000) and corporation diversification (Hillman, 2003; Brasher & Lowery, 2006). The literature also provides evidence of participation by corporations and/or their associations in the development of accounting standards (Kenny & Larson, 1993; Larson & Brown, 2001; Giner & Arce, 2012; Jorissen et al., 2012; Hoffman & Zülch, 2014). The prevalent characteristics of corporations participating in the accounting standards process were noted as being larger in size (Kenny & Larson, 1993; Ang et al., 2000; Georgiou & Roberts, 2004; Jorissen et al., 2012), having previous participation experience (Georgiou & Roberts, 2004), being more profitable (Jorissen et al., 2012) or having higher income volatility (Ang et al., 2000). Jiang et al. (2018) in a longitudinal study from 1973 and 2014, find the SEC, AICPA[18], and large public accounting firms are identified most frequently by the FASB[19] as the parties bringing issues to its attention.

Cook and Fox (2000) determine in the US, small corporations follow the strength in numbers approach and use representative associations. In contrast when elements of an industry are pitted against each

[17] Not all prior research gives detail on the type of public policy examined but has concentrated on measuring lobbying expenditure and activities undertaken. As an example, Boehmke et al. (2013) use the US Lobbying Disclosure Database for their research and this database lists 77 policy areas (from aerospace, pharmacy to taxation) for lobbying on but their research focussed on the venue only for this lobbying.
[18] SEC is the US securities and exchange commission, and AICPA is the American Institute of Certified Public Accountants, a representative association.
[19] FASB is the Financial Accounting Standards Board, the organisation responsible for setting financial accounting standards in the US.

other on proposed changes in tax policy then an industry association can be precluded in engaging on an issue, but ad-hoc alliances can be formed (Roberts & Bobek, 2004). McKay (2012) finds greater resources allow interest groups[20] to lobby in more venues and participate in their employer's PAC, and these factors are associated with greater success.

Research has also endeavoured to define and classify actors active in public policy development. A categorisation of interest groups began with Tierney's (1986) research as cited by Baroni et al. (2014), which adopted a broad scheme that included a list of 10 group types: peak business associations, trade associations, trade unions, farm groups, professional associations, voluntary membership groups, civil rights and social welfare organisations, companies, law firms and the 'intergovernmental lobby' (composed of foreign and subnational governments). Baumgartner et al. (2009) added coalitions (interest groups working together), think tanks and governmental associations[21] to the list. Finally, Binderkrantz and Krøyer (2012) expanded the typology to include hobby groups, occupational associations, and religious groups. Examples potentially relevant to this research include:

- peak business associations which wish to advance the general interests of business and industry
- trade associations which are non-profit organisations representing an industry or trade
- professional associations – organisation of individuals in similar occupations.

Baumgartner and Leech (2001: p.1207) suggest in a US context 'the vast size of the professional and business lobby in Washington ensures that trade groups, corporations, and those that represent them will be present in almost every issue being discussed in government'. Industry factors can also affect engagement as industry wide policy implications can permit an industry to unite in its strategy and goal and allow an existing industry association to have a powerful voice in the process (Roberts & Bobek, 2004). Dür and De Bièvre (2007) believe to understand policy outcomes the role of the intermediary in the policymaking process must be examined.

2.4.2 Actors in the tax arena

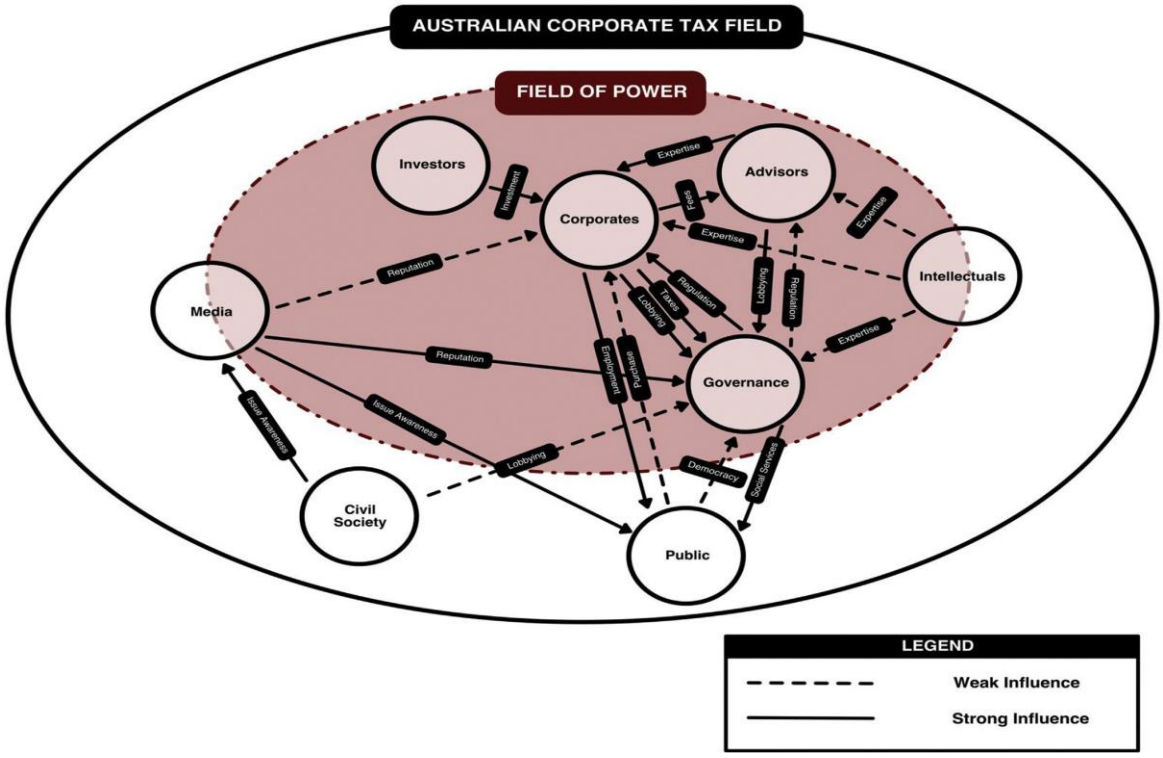
The literature has also identified actors active in tax in the arenas of tax policy development, tax planning and corporation tax minimisation strategies. Roberts and Bobek (2004) identify companies and industry representative associations as participating in tax policy development. Oats and Sadler

[20] Some academic literature uses the term 'interest groups' to denote any association of individuals or organisations, usually formally organised, on the basis of one or more shared concerns or interests and that, attempts to influence public policy in its favour. An example in Ireland is the Small Firms Association representing small firms on multiple issues of concern to them.

[21] Governmental associations are representative organisations of US government officials for example, the National Governors Association.

(2011) in conjunction with the above influences on tax policy development as discussed in section 2.3.2 note lobbying groups, revenue authorities, political parties, tax practitioners and the media as active in the tax policy arena. Anesa et al. (2019) map the dynamics at play in the corporation tax field in Australia and specifically the actors that have influence over corporate tax minimisation strategies as detailed in Figure 2.2.

Figure 2.2 The Australian corporate tax field



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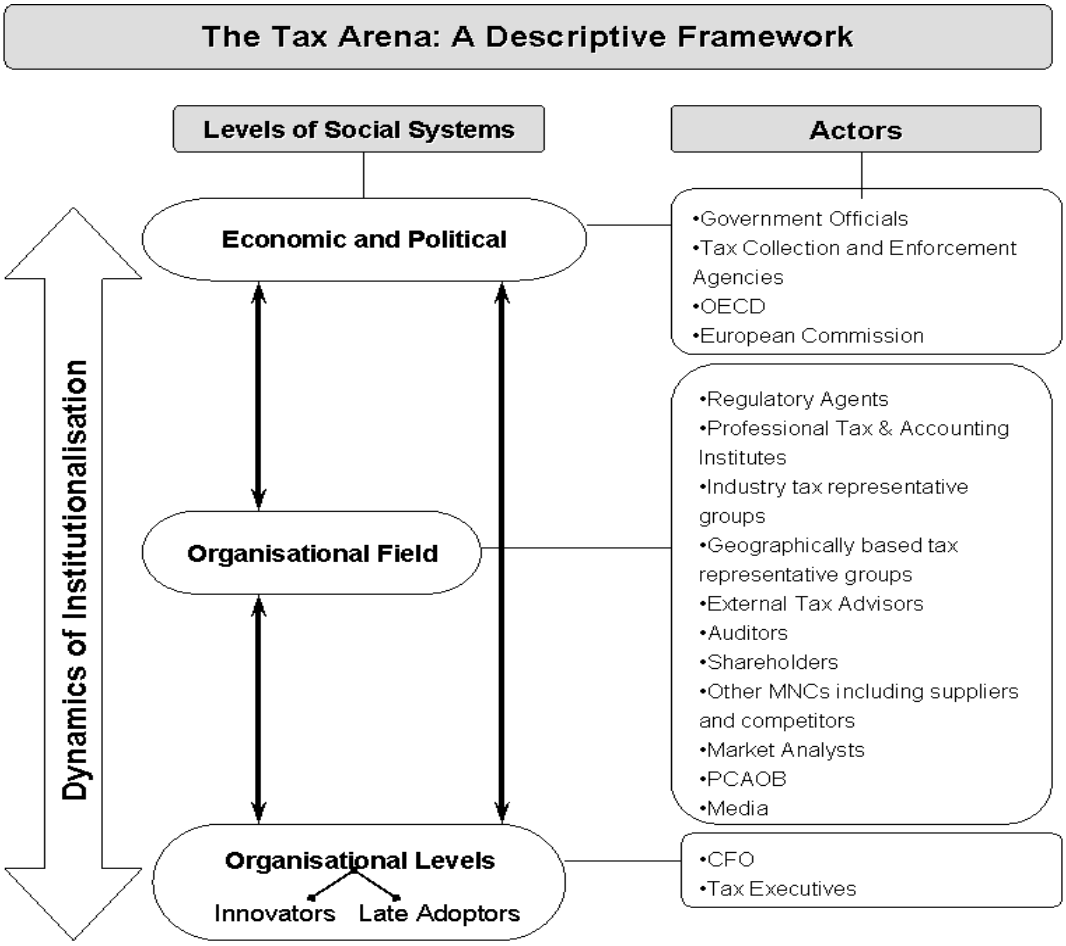
Source: Anesa et al. (2019).

Anesa et al. (2019) identify 19 actors (government, politicians, the tax authorities, the judiciary, government policy advisory agency, corporates, business associations, accountants, professional bodies, shareholders, advocacy groups, unions, investment banks, academics, think-tanks, media, customers, and citizens) as playing a role in legitimising tax minimisation strategies. They suggest corporates, advisors (accounting firms and representative bodies), investors (shareholders and banks) and governance (government, parliament, judiciary, government policy advisory agencies and tax authorities) are key actors with the media and intellectuals (academics and think-tanks) at 'its edges', and civil society and the public being placed at the margins in shaping legitimacy of corporate tax minimisation strategies (Anesa et al., 2019: p.31). They intimate some actors are more influential and powerful than others in corporate tax minimisation and their work establishes an interdependence in terms of the power structure of the field that prevents other actors from legitimising an alternative view.

Mulligan (2012: p.208) developed a framework, in the context of examining the management of tax planning in US MNCs, to understand the broader tax arena and environment in which tax executives in the US operate. The framework as depicted in Figure 2.3 shows three levels of social systems.

Figure 2.3 Descriptive framework of the tax planning arena



Source: Mulligan (2012).

Mulligan's (2012) framework depicts the institutional dynamics of the tax planning arena where actors have multifaceted interactions across all levels. In this arena Mulligan (2012) concurs with many of the same actors evidently active here also. She notes different roles are played by the actors at each level of the system ranging from the 'implementation of tax plans and associated processes' at the individual company level, to 'developing and setting standards of practice' at the organisational field level, and 'developing and enacting tax laws at the economic and political level' (Mulligan, 2012: p.208).

Other research by Hasseldine et al. (2011) looks at the intermediary role the accounting firms can play in a tax knowledge context. They address the relationship between UK tax authorities, accounting firms and the corporate taxpayer and the exchange of information between them. They find accounting firms

try to establish and sustain a strong intermediary position between HMRC[22] and corporate taxpayers. As a result, the tax authorities regard accounting firms as an important link in the chain of sharing knowledge about tax legislation with corporate taxpayers. They each value having a good relationship and are willing to share knowledge. However, accounting firms play conflicting roles in the process and both the tax authorities, and the corporations are aware of this. As put by Oats and Sadler (2011: p.118) they have 'vested interests'.

In a different environment Mulligan (2008: p.274) addresses the interaction and connectivity between tax executives working in multinational corporations and their professional associations noting they 'impact significantly on the practice and process of tax planning in the multinational corporations (MNCs), and on tax policy within and outside the US'. She determines this interaction involves the very reasons for the existence of these organisations namely, education, networking, lobbying or advocacy and the facilitation of information sharing. She finds the professional associations are 'very important external influences' on the multinational corporations (Mulligan, 2008: p.288). She also finds the different associations have a different focus, each providing something different to its members, but all providing the fundamental opportunity to network. Her findings also demonstrate 'certain individuals "the elites" of tax in SV (Silicon Valley), drive agendas within the institutes' (Mulligan, 2008: p.289).

Oats and Sadler (2011) suggest the role of the Revenue should not be underestimated in changing tax rules as they are keenly aware of the difficulties that may arise with implementation or avoidance of tax legislation.

Finally, actors were also identified in the development of corporate tax policy in Ireland from preliminary interviews and policy reviews conducted at the initial stages of this research project. They are the tax authorities, accounting, legal and taxation advisory firms, professional accounting representative organisations, industry representative bodies, and the community and voluntary pillar.

2.4.3 Actors in the transnational tax arena

Hill and Varone (2017: p.20) determine a further complication to the policy process, that of the 'supra-State institutions' which can 'superordinate States', for example, 'international organisations (UN, WTO[23])' that can impose policies on various member states. During the last century trade barriers were notably eroded. Trade liberalisation as well as new modes of communications and transport has greatly reduced the costs of moving goods, services, capital, and jobs across national borders. Vogel (1996:

[22] HMRC is the UK tax authority, Her Majesty's Revenue and Customs.
[23] UN is the United Nations and WTO is the World Trade Organisation.

p.147) notes 'the contemporary triumph of capitalism has made companies the most important non-governmental institutions not only in western democracies, but globally'.

Because of the ability of corporations to move globally, countries have found themselves in competition with other countries to attract foreign direct investment and promote business. They will do this by developing policies, including taxation, that will make their country competitive and a suitable base for MNCs. Consequently, Oats and Sadler (2011: p.116) find tax systems do not operate in isolation and there is a need to be cognisant of changes in 'comparable jurisdictions' as the 'interdependence of national economies has always been a factor in shaping and implementing social, industrial, economic, and tax policy' (Bird & Wilkie, 2013: p.303).

A key strategy by the Irish government is the development and maintenance of an open economy in which tax policy plays a significant role. The Minister for Finance, Mr. Paschal Donohoe, in setting out Ireland's international tax strategy notes:

> As a small open economy, connected to Europe, the US, and the wider world, we are of course affected by changes in the international environment. I do believe however, that change also brings opportunities. The right choice for Ireland is to continue our commitment to a corporation tax system that it is competitive, transparent, and stable.
>
> (Department of Finance, 2017a: p.3)

There are actors that operate at a transnational level and can influence tax policy development in a specific jurisdiction. Significant actors are for example the OECD, G7, G20[24] and the EU, both the European Commission and European Parliament (Oats & Sadler, 2011; Mulligan, 2012; Anesa et al., 2019). These actors can produce 'studies, pronouncements and best practice recommendations' that affect tax policy (Oats & Sadler, 2011: p.116). An example of tax related activity in this global environment is from 2012 when the G20 finance ministers called on the OECD to develop an action plan to address a number of international tax issues in a co-ordinated and comprehensive manner (OECD, 2013: p.13)[25]. Specifically, the action plan is to address BEPS will better align rights to tax with economic activity (OECD, 2013: p.13).

The OECD continues its work in this arena with the development of BEPS 2.0 in 2020, addressing the challenges of taxing the digital economy. Ireland is committed to the BEPS process and its

[24] G7 is an informal forum that brings together the leaders of the EU, Canada, France, Germany, Italy, Japan, the UK, and the USA. The G20 includes all G7 members and Argentina, Australia, Brazil, China, India, Indonesia, Japan, Mexico, Republic of Korea, Russia, Saudi Arabia, South Africa, and Turkey.

[25] At the time of submission, the OECD have announced a two-pillar plan to reform international taxation rules. Pillar one addresses the distribution of profits and taxing rights of large MNCs and pillar two introduces a minimum corporation tax rate of 15% (OECD, 2021).

implementation and has taken a number of steps towards implementing the BEPS action plan (Department of Finance, 2017a).

Recent EU tax related examples include the implementation of the second anti-tax avoidance directive, the directive on administrative cooperation, amendment to the controlled foreign company rules and mandatory disclosure regimes (Department of Finance, 2021a: p.5-6). Interestingly in a recent study, Radcliffe et al. (2018: p.44) look at the way in which the tax community have reacted to a 'major disruption' such as BEPS. They find such change has afforded the profession opportunities as there is a consistent message from the tax profession about BEPS and its 'increasing complexity' (Radcliffe et al., 2018: p.47). This message highlights they 'are even more indispensable to corporate decision making' (Radcliffe et al., 2018: p.54).

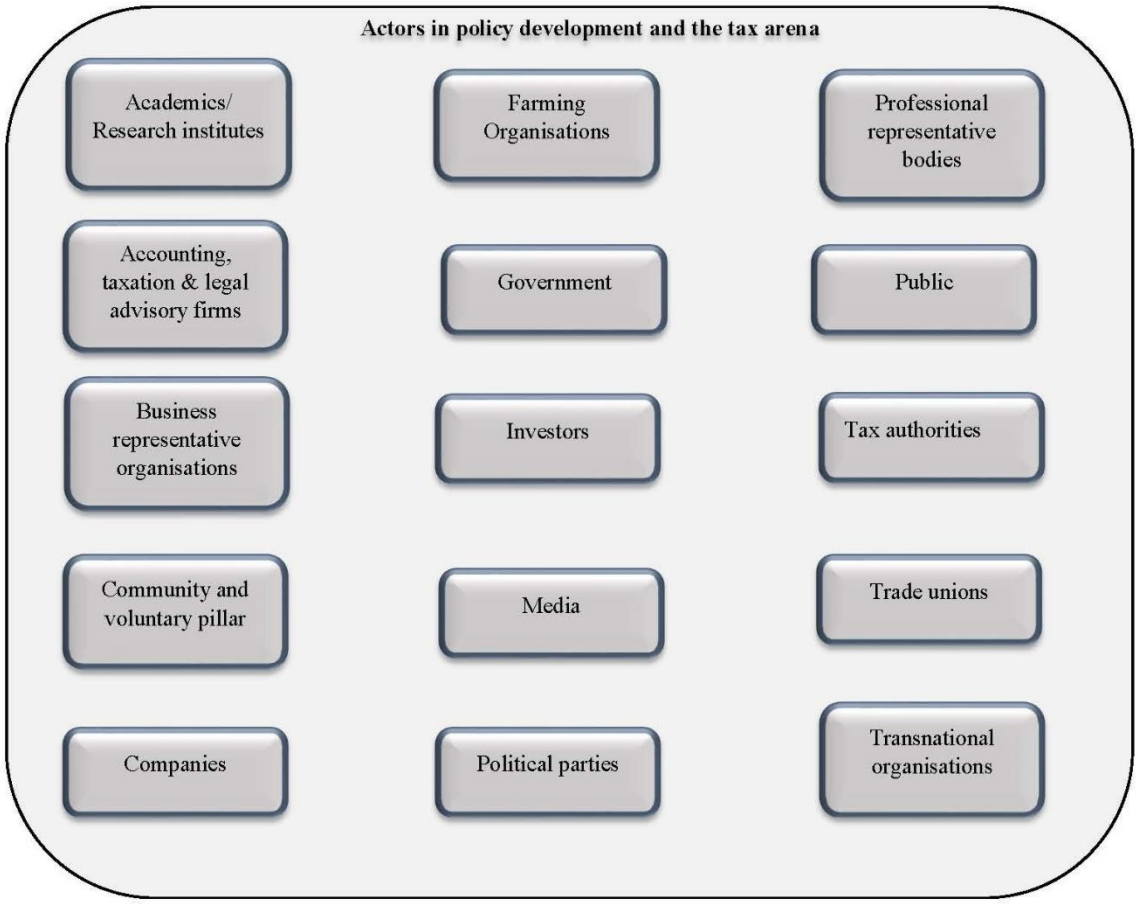
Other actors in this global environment are Revenue authorities, international representative bodies such as Business Europe, corporations, the media and the community and voluntary pillar such as Oxfam. Oats and Sadler (2011) state there has also been increased cooperation between Revenue authorities which they believe is aiding the transfer of policies between countries. Corporations and their representative associations recognise the importance of other transnational organisations in terms of policy development and have developed strategies to engage at this level and similarly these transnational organisations have also encouraged this participation as discussed in section 4.5.

The community and voluntary pillar have also become influential in initiating and stimulating debates on tax particularly on corporate tax avoidance and evasion. Examples include Oxfam's promotion on fiscal justice in 2016 (Oxfam, 2016), global corporations and tax havens (Oxfam, 2017), and an analysis of the low level of tax paid by British corporations (Oxfam, 2019). More recently public knowledge of corporate tax (mainly avoidance and evasion) has developed through the work of organisations such as Oxfam, Christian Aid (CA) and Tax Justice Network (TJN[26]) and media publication of this work. This coincided with a number of large-scale tax issues coming into international focus, such as Starbucks and Apple corporate structures and tax liabilities and the release of the Panama and Paradise papers (Dunleavy, 2018).

In summary, the above discussion highlights the actors that can and do engage in public policy development, accounting standards development, and in various elements within the tax arena. This prior literature provides an essential element of the framework for understanding who potentially can participate in Irish tax policy development as summarised in Figure 2.4 and as will be addressed in research question one (section 1.1).

[26] The Tax Justice Network (TJN) is an advocacy group interested in creating a just society through tax and financial systems (TJN, 2021).

Figure 2.4 Actors in policy development and the tax arena



2.5 Evidence and drivers of participation in policy development

Evidence of participation was addressed in the development of public policies (including tax), or accounting standards, at national (country specific) or transnational level (EU). Participation in policy development was identified in previous academic literature in section 2.4 above and shows participation in policy development to have been undertaken in a variety of ways and across a large number of different policies (Lord, 2000; Brown et al., 2001; Hansen & Mitchell, 2001; Brasher & Lowery, 2006, Schuler & Rehbein, 2011; Atikcan & Chalmers, 2019; Deng et al., 2020). Specifically, evidence of participation has been found across various tax policies (Suárez, 1998; Roberts & Bobek, 2004; Alexander et al., 2009; Kingson, 2005; Richter et al., 2009; Alt et al., 2010; Kocieniewski, 2011; Brown et al., 2015; Mulligan & Oats, 2016). The literature also provides evidence of participation by corporations and/or their associations in the development of accounting standards (Kenny & Larson, 1993; Larson & Brown, 2001; Giner & Arce, 2012; Jorissen et al., 2012).

The literature also suggests a number of reasons that lead to organisations engaging in policy development. Firstly, and unsurprisingly, Ndubizu et al., (1993), Ettredge et al., (2002), and Hill et al., (2002) find participation in the development of accounting standards and public policy is motivated by self-interest and cost-benefit factors. Research also suggests if a corporation is dependent on government contracts (for example defence or military contracts), they are more likely to engage in the policy process (Bonardi et al., 2005). Georgiou (2005) and Jorissen et al. (2012) find any proposals that have a major impact on the 'accounting numbers' as the main reason for participation. Participation can be about opportunity as Hojnacki and Kimball's (1999) research suggests whereby parties in the US participate in ways to maximise their influence on policy. Mulligan (2008: p.325) also in a US context finds there are a number of powerful actors in tax who 'through very well developed and maintained relationships with actors at the economic and political level, manage to secure tax laws that suit them'. Coen (1998: p.85) finds corporations that participate in policy at EU level continue to engage at national level reinforcing their position; playing 'a complex multilevel game when seeking to influence the policy process'. Broscheid and Coen (2003) believe there is opportunity to influence policy at EU level as the European Commission has to rely on private actors to provide it with much of the specialised information that it requires for policy development thus recognising the power of the expert.

Other possible explanations for participation in policy development are offered by Drope and Hansen (2008: p.17) who believe persistent engagement over a number of years 'may keep the issue on the table'. Along a similar theme, Hansen et al. (2005) find engagement with government is also about obtaining information on government and/or competitors' strategies.

Alt et al. (2010: p.1257) identify the process of engagement in the UK can be one of policy refinement and policy improvement. Participation in this particular instance was for 'persistence and extension' of a policy which resulted in it being allowed 'to drift from its original motivation' (Alt et al., 2010: p.1205). Georgiou (2005) and Jorissen et al. (2012) suggest participation can occur when a corporation follows its peers as a result of interlinked boards members or because the corporations are considered leaders in their field (Mulligan, 2008: p.290).

Ansolabehere et al. (2003: p.110) pose an interesting question regarding one method of participation: 'considering the value of public policies at stake and the reputed influence of campaign contributors in policymaking, why is there so little money in US politics?' This is a valid question not only for campaign contributions but for other methods of participation in policy development. They offer a number of possible explanations. Firstly, Ansolabehere et al. (2003: p.126) posit campaign contributions are a form of political participation 'give a little to get a little'. A second explanation offered is contributions buy access rather than policy outcomes. This access may permit agenda setting and/or ultimately, policy outcomes. Finally, contributions may be made purely for consumption

purposes; to have the ability to attend high profile events, 'organisations' executives and managers may value being part of the Washington establishment' (Ansolabehere et al., 2003: p.127).

While much of this prior research is US focussed, multiple reasons are identified as to why an actor will participate in policy development. The transferability of these reasons will be addressed in the context of this Irish tax research study, specifically in research question two (section 1.1).

2.6 Management of the participation process

In deciding to participate in policy development, the literature suggests participation is a managed process, not a linear sequential process as presented here but rather a multifaceted and complex ongoing process. It identifies several key decisions to manage participation namely, the strategic approach adopted as discussed in section 2.6.1 and whether to act alone or as part of a collective action (section 2.6.2). The literature suggests consideration is also given to the selection of a path to participation and highlights a number of factors that can influence this process as explained in section 2.6.3. It also addresses the persuasion tactics that can be used in participation (section 2.6.4). Finally, the literature has addressed the important matter of evaluating the impact of participation in policy development as discussed in section 2.6.5 and significant research has concentrated on the outcomes of participation, namely, the success or otherwise of participation and factors that have been identified that impact on success as addressed in section 2.6.6.

2.6.1 Strategic approach to participation

In previous literature consideration has been given to the strategic approach an actor may take to participation, offering a number of alternatives. Firstly, Hillman et al. (2004) categorise the approach to participation as either being proactive or reactive irrespective of the path to participation. A proactive approach refers to activities that offer information to government, making campaign contributions and lobbying either alone or through trade associations. A reactive approach is essentially more passive, where an actor may complain about a policy or legislation but will nonetheless track the legislation so as to ensure they are compliant once it is in place.

A second possible choice is where an organisation takes a long-term relationship approach or alternatively, a more 'ad-hoc or issue-specific approach[27]' to participation (Hillman et al., 2004: p.845). Mulligan (2008: p.290) and Barrick and Alexander (2014) concur using the terminology of 'relational'

[27] An example of an issue-specific approach is where an actor may make a submission on a tax policy consultation process as discussed in Chapter 4 (section 4.4.1).

or 'transactional' to denote this strategy. Barrick and Alexander (2014: p.9) find 'tax lobbying is primarily relational'. They suggest 'the relational approach represents a significant investment' for an organisation determining personal relationships are important in the sustainment and diversity in these relationships[28](Barrick & Alexander, 2014: p.11; Bertrand et al., 2014). Minnick and Noga (2017: p.252) in a US context concur suggesting that to maintain low taxes, a company needs to develop 'a long-term political spending plan'. Similarly, in a UK alcohol policy context Hawkins and Holden (2014) find the strategy of actors in the alcohol industry is based around building long-term relationships with policy makers where they are seen as partners to government in delivering policy solutions by providing information and expertise, effectively a collaborative approach to policymaking.

A final categorisation of approach to participation is provided by Lord (2000) where an actor can approach participation by either providing information or applying pressure, which are not mutually exclusive but both with the ultimate objective of 'informing and persuading'. He believes information is important as 'rarely does sufficient expertise on most business and economic issues lie solely with members of Congress or their staff' and it can be provided by the corporation staff directly or through the use of professional lobbyists (Lord, 2000: p.78). The other methods of influencing legislation, posited by Lord (2000: p.78) are pressure-oriented tactics which include 'sponsored advocacy advertising, corporate constituency building and corporate-affiliated PAC contributions'. Gullberg (2013) argues early information-based engagement with a few bureaucrats in the European Commission may be an effective participation strategy in the EU and may be able to compensate for lack of capacity both for pressure-based engagement and for information-based engagement (of the European Parliament and the European Council) later in the decision-making process.

Interestingly, Hanegraaff et al. (2017) find an organisation's strategy is adaptable, as American, and European lobbyists behave very differently in their home jurisdictions, but their styles converge when they shift to the same institutional venues, demonstrating that context can be important in participation rather than just cultural norms or practices.

2.6.2 Individual or collective action

Another key decision for an actor is to determine whether to participate in policy development independently or to act in partnership with others or both. This decision can be based on the issue at hand (Roberts & Bobek, 2004) and financial constraints can also underlie this decision (Dahan, 2005).

A corporation can participate in policy development through a representative organisation, either their trade, special interest or professional accounting representative organisation, their accounting, legal or

[28] The personal relationships referred to here are those relationships between the actor and those on the relevant committee (and staff) in the US House of Representatives.

tax advisory firms. As noted by Mulligan (2008: p.304) in a tax policy context, 'generally only the very large companies can go it alone, they can afford to, and it is worth their while'. Barrick and Alexander (2014) believe collective action allows for increased influence and permits corporations opacity in their actions. Furthermore, they find many of the top US corporations use both approaches simultaneously.

Cortese and Irvine (2010: p.92) in the accounting standard-setting process, state 'as individual corporations, extractive industries entities are very powerful; as a group, their collective strength increases exponentially'. Kim et al. (2016) find expected losers in climate policy in the US shied away from individual engagement but acted collectively to undermine the progress of the climate legislation through political channels. They also find expected winners on the other hand lobbied individually to protect their own interests.

A combination of approaches was identified by Coen (1998) who finds corporations have developed broad political profiles across a variety of issues to establish a political reputation in addition to ad-hoc alliances on specific issues of European policy. Bunea (2015a) when analysing five European Commission environmental consultations finds co-ordinated engagement accounts to a large extent for the observed position among actors and that membership ties facilitate this co-ordination.

In a tax context Mulligan and Oats (2016: p.72) find 'in house tax directors are actively engaged in institutional change, either individually by taking direct action on behalf of their specific employers, or collectively via their professional representative organisations'. Stenka and Taylor (2010) and Jorissen et al. (2012) find significant similarities between the issues raised by corporations and their associates and Giner and Arce (2012) suggesting a coordinated strategy among some parties as they find identical comment letters submitted by some participants. Indeed Woll (2007) cautions in trying to identify the winners and losers in public policy as power can create cooperation between actors. She concludes on the importance of looking at the resources of actors and their interdependence rather than assuming 'the domination of business power over policy outcomes' (Woll, 2007: p.57). Similarly, Mahoney (2007) finds an interest group is more successful in a niche area than in larger sector issues or a system-wide policy issue. She also identifies several characteristics can impact on an intermediary's success. Firstly, the level of financial resources will determine how well it can lobby on any single issue and secondly, of importance is the size of its membership. She believes a large membership will convey 'some degree of legitimacy to policymakers' (Mahoney, 2007: p.41).

2.6.3 Drivers of the participation process

Several factors are offered in prior literature as impacting the path taken to participation. Firstly, Roberts and Bobek (2004) find the policy issue impacts the way corporations can participate. In their research a change to a tax policy that impacted the airline industry created an intra-industry conflict which

precluded collective industry engagement and necessitated some actors participating directly rather than through the industry representative association. In their research Baumgartner and Leech (2001) note a 'crowding effect' in the US, i.e., many policies and issues give rise to very little activity whereas other issues give rise to significant activity and suggest that the issue itself impacts on the need to engage in the process.

Secondly, Baumgartner and Leech (2001) note the expected behaviour of others can have an important effect on engagement. They posit if the perception is that an issue is a 'lost cause' then it may prove difficult to enlist others. On the other hand, they find once an issue crosses a threshold of visibility, 'increased participation can be self-perpetuating as well, as advocates both in favour and opposed to the potential action see that the issue is moving' (Baumgartner & Leech, 2001: p.1206). Coen (1998) finds participation by corporations was also undertaken in response to the actions of rivals.

Thirdly, Victor (2007) suggests that actors are strategic and have limited resources. They seek to maximise the impact of their actions when they participate in policy development.

Fourthly, Bonardi et al. (2005) and Woll (2007) theorise the decision to become politically active does not depend solely on the impact of a policy but also on how attractive the political market is. Mahoney (2007) posits the rules of the policymaking process are also important in determining how to participate. Dusso (2010) concurs noting actions by US Congress members can both stimulate and subdue participation activity. As simply stated by Leech et al. (2005: p.29) 'groups do not automatically form and come to Washington; there must be a demand for them. Government creates that demand'. Baumgartner et al. (2011) agree much of interest group mobilisation can drive government activity. More cynically stated by Smith (2015: p.253), 'political expenditures by business firms appear primarily to sustain an entrenched class of lobbyists and consultants'.

Finally, Hansen and Mitchell (2001) note managerial influence and how formalised the corporation structures are can also be a factor in determining whether a corporation engages in public policy.

2.6.4 Persuasion Tactics

Of significant interest to this research study is the literature on comment letters submitted to the accounting standards bodies. Some of this research looks beyond engagement and focuses on how organisations attempt to persuade the accounting standards bodies with Stenka and Taylor (2010: p.110) noting comment letters 'frequently exhibit complexity and richness in their content and a number of researchers have conducted comprehensive analyses of them'. There is an absence of similar research in the tax policy participation arena. A number of broad categories of arguments as used in comment letters are identified in the literature and summarised in Table 2.1.

Table 2.1 Categorisation of arguments used in accounting standards literature

Category	Detail	Authors
Conceptual or scope	• Accounting concepts/principles - theoretical and conceptual soundness • Technical feasibility • Potential institutional and legal complications • Conflict with current government policies/regulation	• Tutticci et al. (1994) • Jupe (2000) • Yen et al. (2007) • Stenka and Taylor (2010) • Giner and Arce (2012)
Economic consequences	• Economic changes associated with proposed accounting regulations and the implications of those changes	• Stenka and Taylor (2010) • Giner and Arce (2012)
Self-referential	• Consequences for the actor	• Jupe (2000)
Definitional	• Terms within accounting regulation	• Yen et al. (2007)
Due process	• Approach taken by the accounting standards board and its processes	• Yen et al. (2007)
External Effects	• Impact on non-accounting users of financial information	• Yen et al. (2007)

Yen et al. (2007: p.73) found comment letters contain a 'combination of outcome-oriented and definitional arguments, with smaller numbers of letter writers raising scope and due process arguments'. They add there is a 'distinctly tailored aspect….as the arguments raised in many of the letters appear to reflect firm and industry-specific concerns' (Yen et al., 2007: p.73). Tutticci et al. (1994) determine a statement of a strong position is a useful strategy in influencing standard setters. Similarly, Ang et al. (2000: p.63) find 'real arguments' are included in the comment letters noting participants 'had strong views' and were 'not reticent in putting their objections forward'. This research and its categorisation of persuasion tactics will assist in understanding participating in tax policy development as discussed in Chapter 6, in addressing research question four (section 1.1).

2.6.5 Is participation in policy development successful?

While Alexander et al. (2009) notes the public perception of participation is that it is beneficial to those who participate, there is disagreement as to the degree of success participation has on policy outcomes. Mahoney (2007: p.37) states when discussing participation success, a 'zero-sum game' where outcomes are winner-take-all is too simplistic in approach. She believes the opposite is more common as there are winners and losers and more often 'some type of comprise emerging' as the final result.

Importantly for this research however, Dür and De Bièvre (2007: p.7) caution against equating stated positions with actual preferences as they believe negotiating positions will be exaggerated. They state, 'a specific policy outcome may satisfy a group's preferences to a large extent, even if it is still far from the group's previously voiced position'.

Mahoney (2007: p.37) emphasises there is difficulty in measuring success; 'if they get nothing but prevented something worse, have they succeeded? If they got some of what they wanted but not all, have they failed?'. She notes that no single factor can explain success and research must allow for 'degrees of success' (Mahoney, 2007: p.37). This is particularly relevant in a tax context where it may take years for participation to bear fruit as will be addressed in Chapter 6 which addresses the RDTC policy.

Nonetheless some research has revealed successful outcomes for those that participate in policy development. Alt at al. (2010: p.1257) found through a consultation process in the UK those that engaged 'got nearly all of what they wanted'. Alexander et al. (2009) estimated lobbying activity in the US is highly associated with a policy outcome even after controlling for corporation industry, size, profitability, liquidity, and growth prospects. Evidence of specific benefits for corporations in tax legislation was also determined by Kingson, (2005), Kocieniewski (2011), Richter et al. (2009) with Kocieniewski (2011) noting General Electric (G.E.) spent €4.1 million in 2010 on lobbyists including specialist tax lobbying firms. He quotes a G.E. spokesperson, Mr. Gary Sheffer:

> We are a diverse company, so there are a lot of issues that the Government considers, that Congress considers that affect our shareholders, so we want to be sure our voice is heard.

Some research suggests participation can impact the accounting standard process (Kenny & Larson, 1993; Ang et al., 2000; Jupe, 2000). Others such as Yen et al. (2007) and Ramanna (2008: p.254) find evidence that participation in the process is at least 'partly responsible for the outcome'.

In contrast to the above research, Lord (2000: p.81) notes a correlation between PAC contributions and policy decisions exists but 'evidence for a causal relationship between contributions and policy behaviour is scarce'. Similarly, Ansolabehere et al. (2003) conclude campaign contributions have no impact on a legislators' behaviour, Drope and Hansen (2008: p.1) find participation has no 'discernible effect' with Hadani et al., (2017) noting only a weak effect on policy outcomes.

In a UK context a longitudinal study found no evidence to support a lobbyist's ability to alter policymakers' course of action when 28 policy proposals were examined (Bernhagen, 2013). Weetman (2001) finds there was little change between an exposure draft and the final accounting standard suggesting participation did not have any effect while Giner and Arce (2012) find none of the interested parties that participated had a dominant effect. In an EU context, Klüver (2012) found no bias among various interest groups linked to lobbying success.

However, Mahoney (2007: p.35) observed mixed results when she compares success in participation in the EU and the US. She determines there was more compromised success in the EU whereas the US was a 'winner takes all' outcome. Similarly, when an industry is split on a policy issue Robert and Bobek (2004: p.581) find the 'fragmented intra-industry political activity produced mixed results'.

2.6.6 Factors influencing success

Other research has concentrated on the factors that can impact on success and refers to the connection between the participation path used and success. Leyden (1995) suggests the use of professional lobbyists and those special interest groups with PACs participate in more congressional hearings than those without affording them more opportunity to be heard and potentially influence policy. Schuler and Rehbein (2011) determine legislative officials were more responsive to corporations making campaign contributions to certain committee members. Lord (2000) finds participation that emphasised constituency building was successful. Most telling is the research of Cook and Fox (2000: p.108) who find no one participation path or combination of paths was a 'silver bullet', an obvious winner.

Other factors found to have an effect on successful outcomes of participation in policy development include the impact of negative engagement (Mahoney, 2007; McKay, 2012) and the depth of competition (Lord, 2000; Bonardi et al., 2006; Mahoney, 2007; Dür et al., 2015). For example, McKay (2012) finds in a US context lobbying against a policy proposal (negative engagement) was more successful than lobbying in favour of a policy. Mahoney (2007) notes where there is little competition and disagreement among actors in participation the more likely they are to be successful. Perhaps unsurprisingly, having previous participation experience can also be a factor in securing successful outcomes (Bonardi et al., 2006; Schuler & Rehbein, 2011). Atikcan and Chalmers (2015) found the EU's success in passing the General Data Protection Regulations may well have been helped along by strong participation efforts from the right mix of actors and from the right countries. McKay (2012) finds greater resources allow interest groups to lobby in more venues and participate in their employer's PAC, and these factors are associated with greater success. Minnick and Noga (2017: p.252) note the use of interest groups as being most effective 'to push an issue'. Bonardi et al. (2006) and Victor (2007) suggest legislative context also has an impact on success, where legislative context refers to the environment of any policy, such as political and public knowledge and prior political consensus on the policy. Similarly, the Government's position on a particular issue can affect success (Lord, 2000; Mahoney, 2007). Mahoney (2007) and Dür and De Bièvre (2007) found highly salient issues where public interest is significant, and the public are knowledgeable also impact on the success of any one interest group. Interestingly, Dür et al. (2015: p.974) in more recent research found business interests achieved limited success in participation relative to citizen groups noting 'with business interests mostly defending the status quo and citizen groups, frequently in alliance with the European Commission and the European Parliament, pushing for policy change, business tends to be in a defensive position'. This

is increasingly important in the context of tax, for example on the issue of the taxation of multinational companies. Finally, and importantly for this research Mahoney and Baumgartner (2015: p.214) using the broad term of 'lobbyists' determine that 'lobbyists, like wolves, work in packs', noting that the route to success is to mobilise a large and diverse group of actors to support a shared policy goal'.

This section presents a review of the pertinent literature on the nature of participation in policy development, and it is evident from the literature that participation in policy development is a complicated multi-decisional and reiterative process. The themes identified here are the subject of this study in an Irish tax context as outlined in the research questions (section 1.1). Many aspects of this literature were drawn upon when constructing the interview schedule as discussed in Chapter 3 (section 3.5) and will be revisited in the course of analysing the findings as included in Chapter 4 to 6 inclusive**.**

2.7 Paths to participation in policy development

A key step to understanding participation in tax policy development is understanding how participation can occur as discussed in this section and this is addressed in research question one (section 1.1) of this study. In public policy and accounting standards development there is evidence in the literature of multiple paths to participation. Participation paths (methods) in public policy include testifying at governmental/parliamentary hearings, lobbying reports, campaign and/or PAC contributions, constituency building and written submissions (Suárez, 1998; Lord, 2000; Brown et al., 2001; Hansen & Mitchell, 2001; Roberts & Bobek, 2004; Kingson, 2005; Brasher & Lowery, 2006; Alexander et al., 2009; Richter et al., 2009; Alt et al., 2010; Kocieniewski, 2011; Schuler & Rehbein, 2011; Atikcan & Chalmers, 2015; Deng et al., 2020). Researchers have also identified the different methods of participation in the accounting standards process with the two most popular being the submission of comment letters[29] and appealing to their accounting advisory firms (Georgiou, 2004; Orens et al., 2011). The next most widely used methods of participation by corporations were private meetings or communicating by other means with members of the accounting standards board and appealing to relevant trade organisations (Georgiou, 2004). Georgiou (2004) posits comment letters can be deemed to be significantly associated with other types of participation but Weetman et al. (1996: p.75) warns comment letters are not indicative of the entire process and yet, 'in being published as part of the "due process", appear to be perceived by the standard setters as an important aspect of making the consensus approach visible'. Similarly, Hodges and Mellett (2012) determine comment letters can only be viewed as an element of the process.

[29] Comment letters are the method by which interest parties can make comments to the accounting standards authority about proposed amendments to accounting standards.

Other methods of participation in the accounting standards process identified were membership of the accounting standards board itself (Tutticci et al., 1994) and specific steering committees on individual accounting standards (Cortese & Irvine, 2010). Cortese and Irvine (2010) note this membership on committees was justified by the specialist training required in the particular accounting standard and yielded influence in the process. Some other indirect methods of participation were comments recorded in the corporation's annual reports (Jupe, 2000) and lobbying expenditure in a US context (Johnston & Jones, 2006).

From an actor's viewpoint, Holburn and Vanden Bergh (2008: p.32) note for many organisations 'understanding how to manage their regulatory environment is an important part of their business strategy'. Roberts and Bobek (2004: p.586) go a step further and find evidence of some corporations who 'appear to view the state as a negotiable party as they make strategic business and planning decisions'. Hillman and Keim (1995: p.206) find in general 'consultation and negotiation between leaders and staff from umbrella associations and ministers and staff…are important aspects of the policy-development process in leading parliamentary systems'. Hill and Varone (2017: p.147) believe it is important to explore the relationship between politics and policy issues, determining if politics is about 'who gets what' then 'participation is likely to be about the advancement or protection of interests'.

Yet the literature rarely addresses understanding how this participation (particularly in tax policy context) can be structured, a focus of this particular study and it is in this area where this research makes a contribution through a detailed examination of this process. Furthermore, participation by actors other than government are determined by government with that participation occurring in a number of ways that are jurisdiction specific. The next three sections examine the literature on the various paths to participation[30]. This research study categorises participation in three paths as appropriate for this Irish research study namely, consultation, lobbying and profiling and promotion as described by Brown et al. (2001) and Wales and Wales (2012). The paths were identified from preliminary interviews conducted at the initial stages of this research project.

2.7.1 Consultations

As espoused by Wales and Wales (2012: p.110) governments can engage with the business community on its own agenda about various policies including tax. Participation in policy development can be by invitation from government when an existing policy is being reviewed or a new policy is being

[30] The term paths to participation refers to the ways in which participation can occur. In US literature it is often called 'strategy types' (Hillman & Hill, 1999).

considered. For this research study this method of participation will be referred to as the *consultation* process. Policy makers widely use consultations to design policies and prepare legislation (Bunea, 2015b). In particular Quittkat (2011) notes the EU have used online consultations since 2000. According to her they have a well-defined purpose 'setting "minimum standards" for consultation and pointed out they are expected to serve a dual purpose by helping to improve the quality of the policy outcome and at the same time enhancing the involvement of interested parties and the public at large' (European Commission, 2002 as cited by Quittkat, 2011: p.654). Wales and Wales (2012: p.111) state consultations are needed as governments need to access specialist knowledge and expertise. In recent years transnational organisations such as the EU and OECD have enhanced the opportunities for actors to engage directly with them. For example, the European Commission as part of its Better Regulation Agenda[31] has been 'improving and increasing opportunities to contribute throughout the policy and law-making cycle'. They invite citizens and stakeholders to share their views on the various stages to the policy process inter alia:

- roadmap and inception impact assessments where the European Commission outlines new ideas for policies and legislation or evaluations of existing policies
- impact aspects of the possible economic, social, or environmental impacts of a proposal
- legislative proposals
- draft acts that add or amend aspects of existing laws, or set out rules to make sure EU countries implement laws in the same way (implementing acts)
- evaluations of existing policies and laws and improvement therein.

(European Commission, 2020)

Coen (1998: p.79) notes a number of reasons the European Commission has encouraged participation, namely, to increase its legislative input into national legislation, stating corporations are 'a political channel to member states and could be used as a Commission intermediary in intergovernmental negotiations', and the European Commission views business as a political constituency in its own right.

In the context of tax policy, greater tax expertise outside the Department of Finance is thereby being leveraged to ensure effective tax policy is developed. Consultations constitute a link between policy makers and affected actors and represent 'an important channel through which policy feedback is received in the policy process about the feasibility of policy choices, the legitimacy of adopted measures and the potential challenges in policy implementation' (Rasmussen et al., 2014 as cited by Bunea, 2015b: p.46). Similarly, Jordan and Richardson (1987) as cited by Cairney (2019: p.30), state it secures

[31] The Better Regulation Agenda was adopted by the European Commission in 2015. Its purpose is to reform the EU policy cycle and improve 'openness and transparency in the EU decision-making process...that EU policies achieve their objectives in the most effective and efficient way' (European Commission, 2015).

wider participation in the system, subsequent support for that system, a greater sense of involvement and therefore a commitment to its success. It also 'allows some portion of responsibility for that success to be transferred to other participants' (Jordan & Richardson, 1987 as cited by Cairney, 2019: p.30).

In contrast Wales and Wales (2012: p.111) determine consultations can give actors an opportunity to arrange their affairs and they can also create uncertainty. For example, an announcement about a possible change to a tax policy (corporation tax rate) can permit actors to act (move to another jurisdiction) to mitigate the impact of any change or may inhibit a corporation moving to Ireland due to the uncertainty surrounding the tax rate. Additionally, they note parties will act in their own interests and often confuse an opportunity to engage with a 'willingness to act' by government and alter policy (Wales & Wales, 2012: p.113).

In an Irish context since Wales and Wales' (2012) research was undertaken there has been a marked increase in formal consultations on a number of existing tax policies in recent years[32]. Evidence of a move to a wider process of engagement unrelated to any specific policy by the Department of Finance was provided in a statement to one of Ireland's parliamentary committees in November 2012 the then Secretary General of the Department of Finance, Mr. John Moran stated:

> While there have been over 60 meetings involving other treasury and similar officials, the other 340 meetings involved a range of representative groups, companies large and small, professional bodies, financial companies and investors and representatives from state bodies, including from domestic and foreign academic institutions. There have also been media briefings and an extensive programme of structured public speaking engagements involving fora across the country and internationally in an effort to engage with as many people as efficiently and openly as possible.
>
> (Moran, 2012)

However, as discussed in Chapter 1 (section 1.3) in Ireland new policies or changes to existing tax policies can be made through the annual budget process where there is little time for substantial input once announced on Budget day, albeit there is an opportunity to offer input through pre-budget submissions in advance of the process itself. It is also important to note a consultation process can involve the direct participation of corporations or indirectly through the use of intermediaries, for example, accounting, legal and taxation advisory firms, professional representative bodies, or business representative organisations.

[32] See Chapter 4 (section 4.4.1) for further details.

2.7.2 Lobbying

Much of the literature on participation in public policy development in the US uses the term lobbying very loosely to describe all forms of participation. Oats and Sadler (2011) observe in some countries, particularly the US, it is part of the institutional framework of policymaking. The term itself can have negative connotations as it elicits the notion of 'secret dealings between shadowy lobbyists and less-than-honest officials, often accompanied by the exchange of cash' (Birkland, 2020: p.172). However, Wales and Wales (2012: p.110) argue the purpose of lobbying is to keep government up to date on the issues business may have with tax policies but also to encourage 'government to adopt policy ideas which may assist some would say favour particular types of business'. Birkland (2020: p.173) suggests lobbying creates a perception of power being held by some actors. Similarly, Oats and Sadler (2011: p.117) recognise lobbying groups are a 'constant and powerful force for initiating rule change to the benefit of specific parts of society'. They determine the response of policymakers to lobby groups varies across time and space. It is also important to note not all lobbying is by the business community[33] as lobbying is also undertaken by non-governmental organisations (Oats & Sadler, 2011).

For the purposes of this research study engagement with government other than through a consultation process is referred to as *lobbying*. Specific definitions of lobbying have been developed for the purposes of the regulation of lobbying activities in different countries to provide more transparency on this activity. In France for example, lobbying refers to activities 'which aim to influence a public decision, notably a law or regulatory act, by a communication with a public official covered by the law, at the initiative of the interest representative' (European Parliamentary Research Service, 2018: p.2). In Ireland, the legislation in relation to lobbying came into effect on 11 March 2015: The Regulation of Lobbying Act 2015. Within this legislation lobbying is deemed to occur when any organisation or person 'makes or manages or directs the making of, any relevant communications', with 'relevant communications' defined as any communications made (written, oral or wherever made) to a designated official. There are a number of exceptions to relevant communications most notably 'communications requesting factual information or providing factual information in response to a request' and 'communications requested by a public service body and published by it' (Regulation of Lobbying Act, 2015: s.5). This narrow and specific definition will be applied in this research study and specifically excludes the consultation process as discussed previously. The importance of highlighting this difference is to clearly demonstrate when the Government is driving the tax agenda *(consultation*) as opposed to when other parties possibly are *(lobbying*). This difference, maybe a moot point once the reality of participation in tax policy development is explored through this study.

[33] Lobbying by the business community can also include the use of professional lobbying companies.

2.7.3 Profiling and Promotion

A third path to participation in policy development in this study will be referred to as *'profiling and promotion'* i.e., any activities outside the above narrow definitions of lobbying and consultation. Activities such as the sponsorship of research, conferences or events and general media profiling and membership of government advisory committees would fall within this type of participation. Previous research defined this as an 'outside strategy' as opposed to an 'inside strategy' such as lobbying (Beyers, 2004). Trapp and Laursen (2017) find organisations undertake this activity to influence public opinion and ultimately to motivate policymakers to address their issues. Lord (2000) splits this type of participation into two categories namely, advocacy advertising and constituency building. He notes constituency building is 'efforts to educate, organise or motivate a variety of stakeholders to become active' and finds this activity in a US context has increased in recent years (Lord, 2000: p.79). It can also create an impression of greater support for an actor's position (Savell et al., 2016). However, Lord (2000) also notes advocacy advertising can be a weak form of participation principally due to the lack of interest by the general public in some policy development, which may be the case for tax policies other than personal tax issues.

Trapp and Laursen (2017) more recent research contradict this suggesting it can simply raise the profile of an issue for it to become an item for the agenda of the Government rather than with the general public. Furthermore Mialon et al. (2016) states in a public health policy context it can be an information and messaging strategy to show an industry or an actor in a positive light. Richardson, A.J. (2009: p.571) looks at 'networks of rule' in the accounting standard setting process defined as those 'regulatory bodies and other organizations that have the right to appoint (or approve the appointment of) members of organization's standard-setting body'. Similarly, Cortese et al. (2010: p.76) refers to 'hidden coalitions' among actors in the standard-setting process. Richardson, A.J. (2009: p.574) believes it is important to look at these networks to 'raise the visibility of these linkages' and their effects on society suggesting the resources available within these networks can significantly influence the process.

Dallyn (2017) looked at a case study of the TJN in the UK and its work in relation to corporate tax avoidance. He finds the newspaper media in the UK were important in converting complex and difficult areas of tax practice into a broader public issue. 'Key members of the TJN have been involved in writing stories to provide wider journalistic exposure of tax avoidance, and others have advised politicians about international policy proposals' (Dallyn, 2017: p.347). However equally important was 'a supportive issue environment, centred on post-crisis austerity, combined with sympathetic MPs, and investigative journalists', a clear example of constituency building in practice (Dallyn, 2017: p.347).

In conclusion Wales and Wales (2012: p.110) note there is much overlapping in these different participation paths, and they did not find a common model of consultation with business in any of the

jurisdictions that they addressed. Chee Chiu Kwok and Sharp (2005: p.74) caution there is always the possibility of researchers missing out on a 'secret' exercise of power, when focussing on 'public' paths to participation. It is also important to remember engagement can occur at a transnational level in participation in tax policy development using any one of the above paths to participation but at an international level with a transnational organisation(s), who in turn can influence tax policy development at national level. The applicability of the access to and use of the possible paths to participation identified above is the subject of this research in the context of Irish tax policy development.

2.8 Bourdieu's theory of practice

This study is concerned with explaining and understanding how participation in Irish tax policy development occurs and will draw on the work of Bourdieu, with reference in particular to his three key concepts of field, habitus, and capital[34] to achieve this objective. 'Bourdieu argued for a methodology that would bring together an inter-dependent and co-constructed trio, the field, capital, and habitus with none of them primary, dominant or causal. Each was integral to understanding the social world, and the three were tangled together in a Gordian knot which could only be understood by case-by-case deconstructions' (Thomson, 2014: p.67).

Formally, Bourdieu (1986) as cited by Maton (2014: p.50) summarises this relation using the following equation:

$$[(\text{habitus})(\text{capital})] + \text{field} = \text{practice}$$

Maton (2014: p.50) equates this definition to meaning an actor's practice is a result of relations between an actor's habitus and their position in a field (capital), 'within the current state of play of that social arena (field)'. These concepts are used as the lens through which to interpret and explain the findings of this study and form an element of the conceptual framework as discussed in section 2.9. Bourdieu's theory of practice is the most appropriate lens as its all-encompassing concepts interpret the struggles between the actors in the field and how they use their capital to maintain and dominate their position and/or reinforce the boundaries of the field. It explains how the visible and at times invisible interactions of actors in the field shape the practice of tax policy participation. Furthermore, the concepts explain how actors' actions are conditioned by their dispositions and beliefs.

[34] A number of other theories were also considered as discussed in Chapter 3 (section 3.4) The theories were regulatory space, new institutional sociology, and Lukes' theory of power. None of these alternatives were considered to provide a theoretical lens as rich or comprehensive as Bourdieu for explaining and understanding participation in tax policy development.

First, the next three sections explain these three concepts in detail, followed by a summary of prior accounting and tax research that have also drawn on Bourdieu's work. The application of the concepts to participation in tax policy development is addressed in section 2.9.

2.8.1 Bourdieu's key concepts

Field

Bourdieu argues to understand interaction between people or to explain a social phenomenon 'the truth of the interaction is not to be found in the interaction itself, a two-way relation that is always in fact a three-way relation, between the two agents and the social space within which they are located' (Bourdieu, 2005: p.148). This social space was named 'the field' by Bourdieu, 'a domain or space of social practice which has a degree of autonomy from other fields that together comprise the wider social field in which we all interact' (Oats & Garcia, 2012: p.115). It is also important to remember the common social space can be made up of many fields and actors can occupy positions in different fields. Fields interact with each other (Gracia & Oats, 2012) and can also be interdependent (Thomson, 2014: p.71; Mulligan & Oats, 2016). To aid our understanding Thomson (2014) outlines several analogies namely, the field in a football game, a science fiction forcefield, and the field of forces in physics.

The first analogy of a football field is of a marked site, where a game is played. Each game has its own rules that must be understood by a player who possess a certain level of skill. What a player can do during a game is dependent on their position (Thomson, 2014: p.66).

The second analogy used is of a science fiction force field, a separate 'cosmos' (Bourdieu, 2005: p.5). This helps to understand the concept of a field as being a space 'constructed through the erection of a barrier between what goes on inside and what happens outside' (Thomson, 2014: p.68). As stated by Oats and Gracia (2012: p.115) each field has its own logic, boundaries and membership and actors within a field try 'to define boundaries, defend them and control entry is to defend the established order in the field' (Bourdieu, 1996: p.225).

The final analogy is of a force field in physics generally represented as a set of vectors which illustrate the forces exerted by one object on another (Thomson, 2014: p.69). Fields are in a constant state of flux because of the struggle within the field by the actors in pursuit of capital (Gracia & Oats, 2012). Similarly, Thompson (1991: p14) notes actors in a field 'will have differing aims, some will seek to preserve the status quo, others to change it and differing chances of winning or losing, depending on where they are located in the structured space of positions'.

Thomson (2014: p.68) notes actors in a field implicitly know how to behave and this understanding not only feels 'natural' but can be explained using the truths, or doxa, that are common within the field. This inclines the actors to favour the existing arrangement of the field. It is important to note the uniqueness of each field, where the exact nature can only be determined 'through a careful empirical or historical inquiry into the distinctive properties of the fields concerned' (Thompson, 1991: p.16).

Habitus

Maton (2014: p.48) notes the concept of habitus is key to Bourdieu's theory of practice. Bourdieu (1994, as cited by Maton, 2014: p.49) asks 'how can behaviour be regulated without being the product of obedience to rules?' The concept of habitus is intended to help understand this. In his 1990 work Bourdieu defines habitus as a system of 'durable transposable dispositions, structured structures predisposed to function as structuring structures' (Swartz, 2002: p.625). It consists of our thoughts, attitudes, values, and our understanding of the world around us and is created through socialisation into the world through family, culture, and education. It becomes internalised as second nature, but with an ability to generate 'meaningful practices and meaning-giving perceptions' adapted to specific situations (Bourdieu, 1990, as cited by Xu & Xu, 2008: p.75).

Key to understanding habitus is that it both 'structured and structuring structure' (Bourdieu, 1994, as cited by Maton, 2014: p.50). It is 'structured' by an actor's past and present circumstances for example, education and family. It is 'structuring' by helping to shape an actor's current and future practices and it is 'structure' in that it is systematic rather than unordered or random (Maton, 2014: p.50). However, it does not suggest actors are effectively automated in their interactions, but Bourdieu suggests there is 'an obscure and double relation' between habitus and the field (Bourdieu & Wacquant, 1992, as cited by Maton, 2014: p.50). Actors do not arrive in the field with 'god-like knowledge of the state of play' (Maton, 2014: p.53). They learn to want what conditions make possible for them, and not to aspire to what is not available to them (Maton, 2014: p.53). However, to view their actions as a result of a calculated process is 'to neglect the fact that, by virtue of the habitus, individuals are *already predisposed* to act in certain ways' (Thompson, 1991: p.16). Habitus is 'the feel for the game' (Bourdieu, 1994, as cited by Maton, 2014: p.53).

Capital

Capital 'is a field attribute over which field members will struggle for control' (Oats & Gracia, 2012: p.116). The field is essentially an area where there is an unequal distribution of capital (Xu & Xu, 2008). The importance of an actor's position in a field is dependent on its ability to define, access and acquire forms of capital (Bourdieu, 1986, as cited by Gracia & Oats, 2012). Capital is traditionally understood to refer to wealth and assets acquired and held. However, Bourdieu expands this concept as 'it is in fact impossible to account for the structure and functioning of the social world unless one reintroduces

capital in all its forms and not solely in the one form recognised by economic theory' (Bourdieu, 2006, as cited by Moore, 2014: p.98). He expands the understanding of capital as meaning where many categories of assets are exchanged 'within complex networks or circuits within and across different fields' (Moore, 2014: p.99). Therefore, capital in this context is thought of as more than just material resources and Bourdieu elaborates and identifies four forms of capital an actor may have: economic, cultural, social, and symbolic.

Economic capital is any resource 'immediately and directly convertible into money and may be institutionalised in the forms of property rights' (Bourdieu, 1986: p.47). It includes all forms of material resources such as financial and property assets and represents the traditional form of capital as discussed above.

Cultural capital denotes such resources as 'verbal facility, general cultural awareness, aesthetic preferences, information about the school system and educational credentials' (Oats & Gracia, 2012: p.116). Andon et al. (2014: p.78) notes cultural capital 'consists of forms of skill and expertise that agents consciously acquire or passively absorb' which are valued in their field. Cultural capital has three subsets; embodied, objectified, and institutionalised (Bourdieu, 1986: p.47). Xu and Xu (2008) note linguistic capital can be a considered a subset of cultural capital. Linguistic capital is the capacity to produce expressions for a particular field; 'all speech is produced for and through the market to which it owes its existence and its most specific properties' (Bourdieu & Wacquant, 1992: p.76). They note language or a set of linguistic practices can emerge as the dominant and the legitimate language and an actor's competency therein can lead to 'authority, prestige, legitimacy' (Xu & Xu, 2008: p.77). Bourdieu and Wacquant (1992: p.76) explain the educational system plays a decisive role in the process which leads to the construction, legitimisation, and imposition of an official language.

Social capital refers to having connections through acquaintances or inclusion in networks that are valued within a field (Oats & Garcia, 2012: p.116). Bourdieu (1986: p.51) explains social capital as 'the aggregate of the actual or potential resources which are linked to possession of a durable network of more or less institutionalised relationships of mutual acquaintance and recognition or in other words, to membership in a group'. He adds it provides each member with the backing of the collectively owned capital, 'a "credential" which entitles them to credit, in the various senses of the word'. According to Xu and Xu (2008) the amount of social capital any one actor has is dependent on the size of their social network. They add these relationships may exist in material and/or symbolic exchanges that maintain and reproduce them and they point out that social capital 'is never completely independent of economic and cultural capitals and it exerts a multiplier effect on those capitals' (Xu & Xu, 2008: p.76).

Finally, *symbolic capital* is the acknowledgement of an actor's status or their legitimisation within the field that is prestige, honour, or recognition (Gracia & Oats, 2012). Xu and Xu (2008: p.76) note each kind of capital can convert to another, 'such as cultural capital being one of the conditions for access to

control of economic capital, and conversely economic capital being transmitted through generations in forms of cultural capital'. Such conversions are important conditions for the reproduction of capital, social structure, and domination (Bourdieu, 1986, as cited by Xu & Xu, 2008). Any property or any form of capital, when it is perceived as such and given value, may be conceived as symbolic capital (Bourdieu, 1998, as cited by Xu & Xu, 2008). In the context of their research on Chinese banking Xu and Xu (2008: p.77) assert 'the State plays a critical role in the transformations of capitals and power relations in various fields'. Elaborating further they state 'whenever the State intervenes in or exercises power over a particular field, the action is bound to make a difference in the power relations among agents and their relative capitals in that field. Agents in all other fields, therefore, try to interact with the State, either competing for influence on the State and its policies or trying to resist or deflect them, for their own benefits to maintain or accrue their own capitals, which constitutes an important dimension of the dynamics in various fields' (Xu & Xu, 2008: p.78).

2.8.2 Bourdieu's insights into accounting and taxation

Bourdieu's work had been used in accounting and taxation research only to a limited extent (Malsch et al., 2011)[35] but it has become more prominent with some examples included in Table 2.2 below.

Table 2.2 Examples of accounting and tax research referencing Bourdieu

Authors	**Research Area**	**Application of Bourdieu**
Accounting		
Xu & Xu (2008)	Chinese banking: accounting terminology and classification	Theory of practice
Hamilton & Ó hÓgartaigh (2009)	True and fair value	Habitus and field
Cooper & Joyce (2013)	Insolvency practice	Capital, fields, habitus and illusio
Malsch & Gendron (2013)	Change in the accounting field	Theory of practice
Cooper & Coulson (2014)	Accounting academics	Collective intellectuals
Andon et al. (2014)	Auditors and new audit spaces	Capital and field
Carter & Spence (2014)	Big four partners	Theory of practice
Lupu & Empson (2015)	Overwork and accounting firms	Illusio
Stringfellow et al. (2015)	Dominance of big four firms	Field, habitus, illusio, symbolic power and violence
Egan & Tweedie (2018)	Sustainability Initiatives	Capital, fields, and habitus

[35] Malsh et al., (2011) completed a comprehensive review of accounting studies referencing Bourdieu.

Ahn & Jacobs (2019b)	Accountant's identity	Theory of practice
Ahn & Jacobs (2019a)	Accounting profession	Doxa and habitus
Stenka & Jaworska (2019)	Accounting standards	Dominant discourse
Downar et al. (2021)	Big four partners	Capital
Taxation		
Gracia & Oats (2012)	Tax regulation and boundaries	Theory of practice
Kraal (2013)	Tax reform	Theory of practice
Anesa et al. (2019)	Corporate tax minimisation	Theory of practice
Wynter & Oats (2021)	Tax administration	Practical sense

Some of the examples noted above are briefly discussed here to show how Bourdieu's work has been applied in accounting and taxation research. In general accounting research, Xu and Xu's (2008) work on the standardisation of Chinese banking accounting terminology and classifications is understood as a function of the actors' habitus and cultural capital in the field of banking and the interaction both between these actors and the Chinese state.

Ahn and Jacobs (2019a) use the concepts of doxa and habitus to show how the accounting field in Korea was less valued than the academic field and bureaucratic field. They find that accounting knowledge and accounting practice are dependent on the habitus of the dominant social actors.

Hamilton and Ó hÓgartaigh (2009) argue concepts such as 'true and fair value' are not just language but can be better understood using Bourdieu's habitus and the practices in the accounting field, a limited and enclosed field. In their research on the development of UK insolvency practice, Cooper and Joyce (2013) use Bourdieu's theoretical perspective to understand the application of insolvency laws is a function of a 'socio-political process'. Cooper and Coulson (2014) reflect on the practice of accounting academics using 'collective intellectuals', one of Bourdieu's less well-known concepts. Egan and Tweedie (2018) explore how accountants engage with an organisation's sustainability practices, finding that this engagement is driven by their capital and habitus. Stenka and Jaworska (2019) use Bourdieu's work on the role of discourse as a form of symbolic power in research on the use of the term 'user' in comment letters in accounting standard setting.

Other accounting research has concentrated on accounting firms. Malsch and Gendron (2013) use Bourdieu to illuminate change in the professional accounting field, this change being explained as the struggle by larger accounting firms to maintain their dominant positions. Andon et al. (2014) focus on the competition among auditors in new audit spaces using Bourdieu to explain their struggle for legitimacy and symbolic capital. Stringfellow et al. (2015) draw on Bourdieu to explain some of the social mechanisms which enable symbolic domination of the 'Big Four[36]' to operate in the field of

[36] Big Four prefers to the large accounting, tax, and advisory firms of Deloitte, EY, KPMG and Pricewaterhouse Coopers (PwC).

professional accounting firms in the UK. Carter and Spence (2014: p.952) draw on Bourdieu's work to characterise the 'Big Four' as a field, within which 'differences and positions emerge that correspond to the capital an individual possesses and needs in order to be successful'. On a similar theme Downar et al. (2021) find economic capital, social capital and institutionalised cultural capital are important determinants of making partner in Big 4 firms in Germany. Lupu and Empson (2015: p.1) use the Bourdieu concept of illusio to explain why experienced accounting professionals 'persistently overwork even after they achieve high status within their firms'. Ahn and Jacobs (2019b) address the difficulties South Korean accountants encounter when they move from practice to the public sector using Bourdieu's concepts of habitus and capital to understand how accountants preserve their identity. They find the symbolic capital associated with accounting qualifications diminishes over time as the field values bureaucratic habitus and capital more highly.

In taxation research, Gracia and Oats (2012) address the regulation of tax avoidance and the boundary of acceptable and unacceptable tax practices by using a Bourdieusian lens to elucidate its complexity. Kraal (2013: p.1) examines Australian tax reform in her research. She uses Bourdieu's concepts of field, capital, and habitus to explain the relational processes between actors, with a focus on Mr. Paul Keating (former prime minister and treasury minister), 'given the scenario of the interrelatedness of Keating's persona and struggles with the tax institutions and its elite political, civil sector, business, academic and trade union actors'. Anesa et al. (2019) adopts Bourdieu's work as a lens to examine the influence of field dynamics on the enactment of corporate tax strategies. In spite of criticism of tax minimisation strategies this research reveals the interdependence of the structure of field, the actors and their habitus reinforce the view that this is the only possible approach. Finally, Wynter and Oats (2021) address the practices of tax administrators in enforcing compliance. They find that tax administrators adopt a 'practical-sense' approach to securing compliance noting that tax administrators' 'awareness and appreciation of the field enables them to interpret the field conditions, and in so doing allows for opportunistic responses, making anticipatory adjustments to the field's demands' (Wynter & Oats, 2021: p.287).

In summary, this previous research had identified the capacity of Bourdieu's work to aid our understanding of accounting and taxation practice. It is in this context that this research study will extend the use of Bourdieu to understand participation in tax policy development as explained in the conceptual framework as discussed next.

2.9 Conceptual framework

This study draws on prior literature on policy and policy development (including accounting standards and tax), the actors in policy development, participation in policy development and Bourdieu's theory

of practice as discussed in this chapter. This conceptual framework serves a number of purposes. Firstly, it informed the interview schedule and other key elements of the methodology of this study as discussed in Chapter 3. Secondly, it is being used as a tool for describing the arena of participation in tax policy development in terms of the different actors and interaction therein. It also has significant explanatory power in terms of understanding the dynamics of the various actors and their participation in tax policy development through the various paths to participation. Finally, it is the theoretical lens through which the findings of this research are analysed and discussed in Chapters 4 to 6 inclusive.

Maxwell (2013: p.41) explains a conceptual framework as including 'pieces that are borrowed from elsewhere, but the structure, the overall coherence, is something that you build, not something that exists ready-made'. He expands that a conceptual framework can have four main sources, experiential knowledge, existing research and theory, exploratory research and thought experiments (Maxwell: 2013: p.44). Experiential knowledge refers to a researcher's own background and identity. As noted in Chapter 1 (section 1.2) I had little previous knowledge of participation in tax policy development, so my own experiential knowledge was limited. In terms of existing research, it was captured by careful consideration of previous multidisciplinary international research and its applicability to understanding the practice of tax policy participation in Ireland. Maxwell (2013: p.40) states that 'the most productive conceptual frameworks are often those that bring in ideas from outside the traditionally defined field of study'. This is indeed the case here where ideas about tax policy participation are borrowed from for example, public policy and accounting standards literature. Several theories were considered (see Chapter 3, section 3.4) before Bourdieu's theory of practice was deemed most appropriate. As explained by Maxwell (2013: p.49) who notes, when referring to theory 'it illuminates what you see'. The choice of conceptual framework was also informed by preliminary interviews undertaken in the early stages of this study.

The initial constructs were derived from preliminary interviews, prior research together with the objective of the study (Miles et al., 2014: p.22). During this study there were several iterations of the conceptual framework and it evolved as the study progressed, for example, right up to when the final choice of theory (Bourdieu) was made. Multiple conversations with my supervisor assisted in prompting regular reflection on the validity of the concepts included and more importantly the connections between the concepts. The validity of the conceptual framework is revisited in Chapter 7.

Any understanding of participation must start with why an organisation may decide to participate in tax policy development and the drivers of that participation. The actors that can participate in tax policy development are set out in Figure 2.4, sourced from previous literature (section 2.4). Each actor can have its own internal pressures exclusive of their tax policy participation and some are in competition with each other for what can often be a common membership or clients. For others, the nature of their interest in tax policy development may lead to tensions with other actors. Arguably, the actors all share a common interest in participation in tax policy development but equally they all operate in different contexts with differing interests, and resources. While the literature posits who can participate in policy

development, this study enhances our understanding by determining the key actors that are important and influential in an Irish context.

A further central element of understanding participation is how actors manage participation. The literature indicates consideration can be given to the strategic approach to participation, whether to act independently or collectively, drivers of the participation process and the evaluation of participation. The management of the participation is a complex, non-linear process as depicted by the arrows to representing the iterative nature of the process.

The literature has identified three categories of participation methods in policy development (section 2.7). This is how an actor participates in tax policy, how they can get their message across. Again, in participating it is not an 'either or' decision as multiple paths can be used and can change from year to year. This study will provide understanding of how participation occurs, and what paths are more prominent and where the important aspect of access will also be considered.

Understanding participation in tax policy development draws on the explanatory power of Bourdieu's key concepts to illuminate this practice. Participation is a reiterative process, and the concept of habitus provides a means to interpret and explain how an actor's past experiences including attitude, beliefs and education can shape and manage their current participation. In this research the concept of habitus will assist in understanding why an organisation participates in tax policy development and also be used to understand the behaviour of various actors in the field and what practises they undertake as 'they come to acquire a sense of the tempo, rhythms and unwritten rules of the game through time and experience' (Maton, 2014: p.53).

Bourdieu argues to understand interaction between people or to explain a social phenomenon it is not 'sufficient to look at what is said or what has happened. It is necessary to examine the *social space* in which interactions, transactions or events occurred' (Thomson, 2014: p.65). This social space was named 'the field' by Bourdieu as explained in section 2.8.1 above. Gracia and Oats (2012: p.307) note the 'modern tax field is complex and not confined to a single site of autonomous social practice but overlaid and intertwined with a number of other social and professional fields including the accounting, political bureaucratic and juridical fields'. Similarly, tax policy development is a field within the national field that can overlap with several other fields that are pertinent to tax policy development. As an example, there is the 'political field' where the policy agenda including tax is set by the Government. In early 2016, after a general election on 26 February 2016 a new government was formed comprising of Fine Gael and a group of independent TDs[37]. They produced a programme for government and in this document, they identified a number of key targets for their period of government including a broad

[37] A TD is a member of Dáil Éireann, the lower house of the Oireachtas.

statement on tax policy. Therefore, within the field of tax policy development, policy (new or alterations to policy) can be limited by the political field.

The tax policy development field overlaps with the economic field because of the financial requirements of a country for income generation from taxation and with broader economic policies. For example, government financial constraints may prohibit a change in a tax policy.

Similarly, tax policy such as the RDTC policy can be seen as part of a broader science and innovation strategy and economic policy tool to attract foreign direct investment (FDI) to Ireland. It is also important to note tax policy in Ireland is a national sovereignty issue yet because of Ireland's overall open economy policy, its reliance on FDI and its membership of the EU and OECD any tax policy development is made in this international context.

The analogy of the field as a forcefield helps to understand the various actors participating in the tax policy development field compete with each other in the pursuit of capital either to maintain their position in the field or improve it. Both public and private actors play a role in the process of the development of tax policy, government by determining how participation can occur and private actors by engaging in the process. Understanding the practice of participation in tax policy development by any one actor must take cognisance of their habitus, the link between their own experience as an organisation, past and present, and the actual current experience in the field.

Each actor understands how to behave with the practice in the field seeming 'natural'. In keeping with the field 'doxa'[38] the actors in tax policy development are satisfied with the process thus helping to replicate the process by engaging each year in further participation. Reinforcing the rules of the game maintains the status quo and inhibits and indeed prevents new actors from engaging, defining the boundary of the field of tax policy participation.

Using the analogy of a football field, players (actors) have a position on the field where they must use their basic skills (habitus and existing capital) to play according to the rules of the game (participation in tax policy development). The actual condition of the field (various paths to participation and their availability) can have an effect on how 'the game' is played. The participation in the tax policy development field can be seen as a space where there is a barrier as to what goes on inside this field and outside, a self-contained space where the participation follows 'regular and ordered patterns'. All actors in the field compete with each other for the capital that is considered valuable in the field. Capital in participating in tax policy development can include the following:

- Economic capital - where actors compete for membership or clients
- Cultural capital:

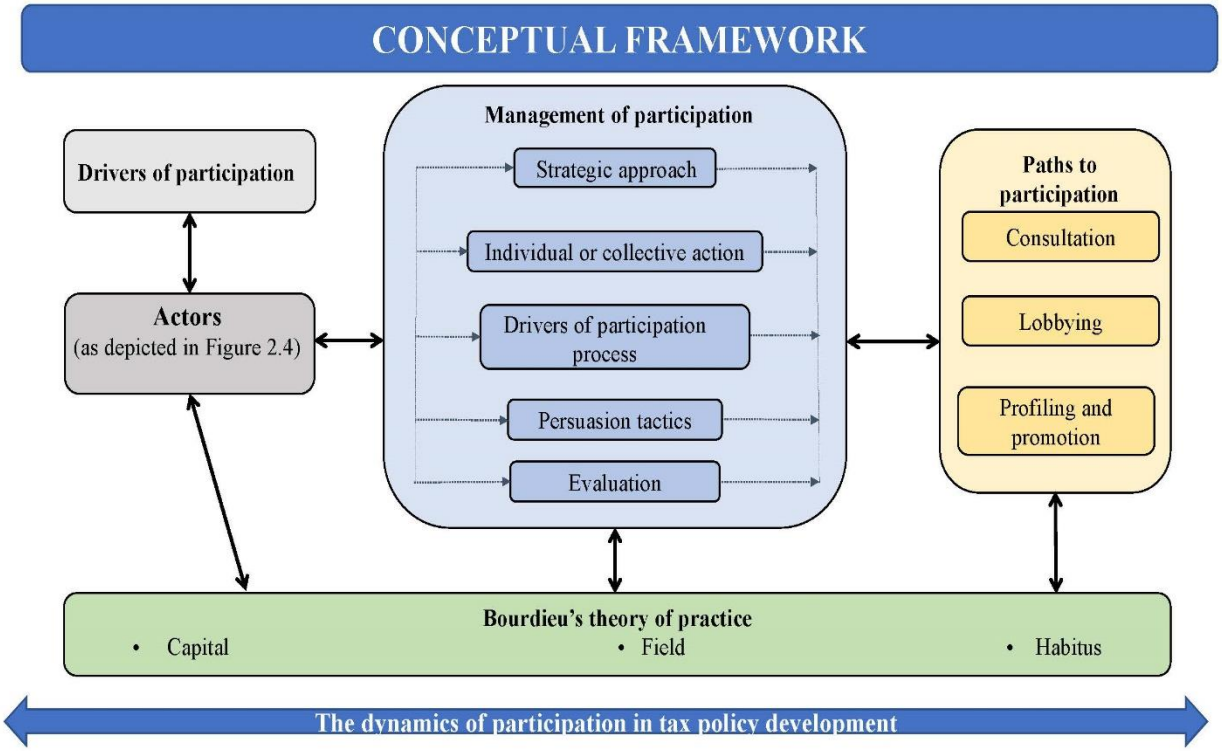
[38] Bourdieu refers to 'doxa' as the shared but unquestioned perceptions conveyed within and by field which determine the 'normal' practice by reference to a 'sense of limits' and the habitus of actors (Deer, 2014: p.115).

- Linguistic capital - being competent in the 'tax language' or the 'legitimate language' of the tax policy development process
- Institutionalised capital - institutional recognition within the process, the credentials of the organisation or the academic qualifications of those working within the organisation, the 'technical knowledge' or expertise

- Social capital - the ability of an actor within an organisation or the organisation itself to develop or maintain networks or relationships that are relevant or important in the field
- Symbolic capital - recognition of the actor's status in the field and/or the ability to access the various paths to participation in the tax policy development field.

As noted above all forms of capital are intricately linked with each actor competing to gain symbolic capital in the tax policy development process to be seen as a dominant actor in the field. Actors use their existing capital to maintain or advance their position in the field and also, most importantly, maintain the boundary to that field. Figure 2.5 presents the conceptual framework.

Figure 2.5 Conceptual framework



As explained by Bourdieu, the practice of participation in tax policy development emerges from 'the relational interaction of subjective experiences and the objective social structures that frame those experiences' (Gracia & Oats, 2012: p.319).

2.10 Conclusion

This chapter consisted of a review of the literature of public policy, tax policy, actors, and participation in policy (including the development of accounting standards). It also addresses Bourdieu's theory of practice. Distinctive themes emerged which provided the structure for this chapter. This review identified a gap in the literature in understanding the landscape of participation in tax policy development both in terms of who participates in tax policy development and how this participation can occur. The literature also rarely addresses understanding how participation (particularly in tax policy context) is organised and managed by the actors, which is a focus of this particular study, and it is in this area where this research makes a contribution through a detailed examination of this process. This study intends to go behind the 'evidence' of participation and understand the decisions and processes behind it.

These strands of literature together with Bourdieu's key concepts provided the basis for developing a conceptual framework as discussed in this chapter along with other key aspects of the methodology employed in this study as described in detail in the next chapter.

3. Methodology

3.1 Introduction

This chapter presents the research questions along with their associated objectives, discusses the overall research approach taken to this study, addresses the data collection and analysis, and outlines the limitations of the study. Section 3.2 summarises the research questions and objectives which were finalised after (i) the completion of a detailed literature review and (ii) reflecting on the findings from exploratory interviews conducted during the preliminary stages of this research study. Section 3.3 addresses the overall research approach taken to this study including philosophical world views, research design and methods. Section 3.4 outlines the importance and selection of theory to illuminate this research study. Section 3.5 explains the fieldwork activities, selection of participants, the construction of the interview schedule and highlights various aspects of the interview process itself. It also addresses the approach adopted to the selection of documentation for examination in this study. Section 3.6 addresses the approach undertaken to data analysis. Section 3.7 highlights some limitations of this study. Finally, section 3.8 provides some concluding comments.

3.2 Research questions and objectives

The overall purpose of this research study is to understand participation in Irish tax policy development and address the implications for tax policy development. Specifically, it addresses four research questions, with accompanying objectives. The research questions were formalised after detailed consideration of the overall research purpose, findings from exploratory interviews, and a review of pertinent domain literature and the Bourdieusian literature that informed the conceptual framework. My research questions and related objectives are as follows:

Research question one: What is the tax policy participation landscape?

The associated objectives are to provide:

- an understanding of the actors that participate in Irish tax policy development.
- an insight into the various paths to participation in tax policy development available and understanding of the actors' engagement with the possible paths to participation.
- an understanding of participation in tax policy in a national and international context.

Research question two: Why do organisations participate in tax policy development and research question three: How do actors organise and manage their participation in tax policy development. The combined associated objectives are:

- to provide an understanding of why an organisation participates in the development of tax policy.
- to create an awareness of the organisational context of tax policy participation.
- to gain an insight into the internal management of the participation process.

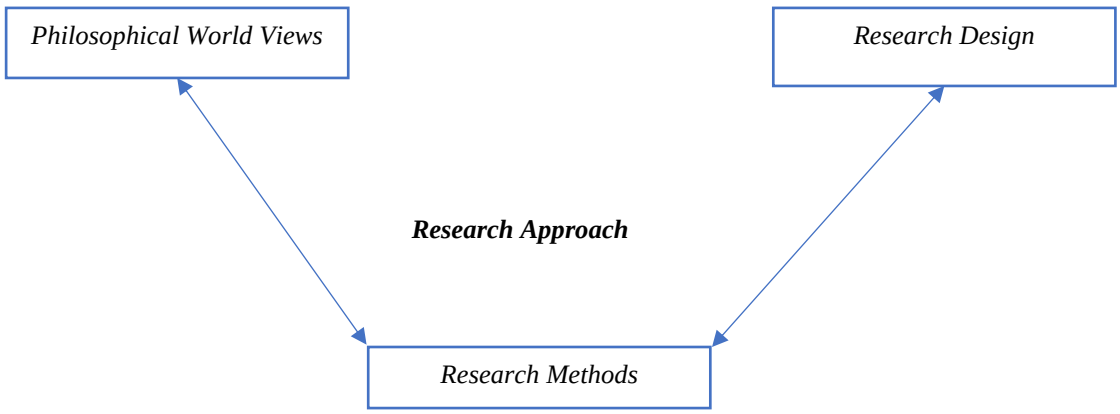
Research question four: How did participation occur in the development of the RDTC policy? The associated objectives are to:

- provide an understanding of the complete process of participation in the development of the RDTC policy.
- gain an insight as who were the actors that participated in the development of this policy.
- unravel the paths to participation used in the development of the policy.

3.3 Research Approach

A research approach is the strategy and the process for research that spans the various steps involved from 'broad assumptions to detailed methods of data collection, analysis, and interpretation' (Creswell & Creswell, 2018: p.609). They summarise a research approach as the 'intersection of philosophy, research design and specific methods' as depicted in Figure 3.1, and I draw upon this for the structure of sections 3.3.1 to 3.3.3.

Figure 3.1 Research framework



Source: Creswell and Creswell (2018).

3.3.1 Philosophical world views

Oats (2012: p.10) suggests the way we approach research is affected by philosophical assumptions that are not always acknowledged. This section describes the epistemological and ontological philosophical assumptions underpinning the approach adopted in this research study.

As stated by Saunders et al. (2016: p.127) epistemology is concerned with assumptions as to what constitutes 'acceptable valid and legitimate knowledge' and how this knowledge is communicated with others. Blaikie (2007) distinguishes between three traditional epistemological assumptions namely, empiricism, rationalism, and constructionism. While empiricism understands knowledge as representing something that is observable, rationalism is where reason is the source of knowledge. Constructionism assumes that knowledge is the outcome of people 'having to make sense of their encounters with the physical world and other people' (Blaikie, 2007: p.22). Therefore, knowledge is generated by the engagement with the world in which the actors live (Blaikie, 2007). Epistemologically, this study is based on constructionism as it asserts that actors construct their own reality, as they interpret their own experiences and actions. The social world, as in this case the world of participation in tax policy development is 'produced through the human actions and interactions and we need to get inside the worlds of those involved in meaning construction' (Oats, 2012: p.11).

Ontology is the study of being or existence and therefore determining a view on the nature of reality (Blaikie, 2007: p.13). Oats (2012: p. 10) distinguishes between at one extreme, nominalism where society is viewed as comparative and the social world which consists of labels and ideas whereby the individual seeks to understand reality and realism ('the world has tangible structures, and the social world exists independently of an individual's perception of it'). Blaikie (2007: p.17) refers to idealism rather than nominalism and notes that the idealist position is where the world is inhabited by people with shared interpretations. Social action is the 'meanings and interpretation created and maintained by social actors that constitute social reality for them' (Blaikie, 2007: p.17). This study adopts a research approach that supports an idealist ontology as it is about understanding the actors, gaining insight into their activities and their interactions in the practice of participation in tax policy development, ultimately, their social reality. My ontological and epistemological assumptions as discussed above influence the choice of research design as discussed next.

3.3.2 Research Design

The overall research design of this study is interpretive. It is qualitative in nature and was chosen after considering how best to address the research questions posed in this study whilst acknowledging that

the research questions, theoretical perspectives, and the data are inextricably linked in any research. Before discussing the research design further, it is important to consider other research approaches to tax research to locate this study methodologically in this context.

Prior research acknowledges both the multidisciplinary and interdisciplinary nature of taxation (Lamb et al., (2004), for law, accounting, political science, and social policy). Oats (2012: p.242) notes the interdisciplinary nature of tax allows it to be viewed from many disciplinary perspectives, but within each discipline it remains 'marginalised' whether law, accounting, or political science.

Oats (2012: p.12) and McKerchar (2008) identify a number of research approaches (methodology, methods, and forms of analysis) that may be appropriate in multidisciplinary and interdisciplinary contexts. They demonstrate how taxation research can employ a variety of research approaches from the positivist to the interpretivist and the quantitative to the qualitative.

In terms of research design Chua's (1986) paper has been noted as influential in accounting research (Oats, 2012: p.13). She identifies three paradigms namely critical, positivist, and interpretive. Firstly, critical research views reality as objective but subject to transformation through the interpretations of the social actors (Ryan et al., 2002). Positivism, on the other hand, assumes the social world comprises of facts and that relationships can be identified, studied, and measured through scientific study with reality seen as objective and measurable. Boden et al. (2010) determine because tax is a specialised area of expertise with continually changing rules and boundaries it is 'easy prey' for positivism within all the disciplines that tax can be seen as part of. Interpretivism is a belief that 'social science cannot create true objective knowledge of any kind' (Oats, 2012: p.11). Understanding of the social world is acquired by knowledge of, for example, people, groups, or institutions (Blaikie, 2007: p.17). As concisely put by Chua (1986) its focus is on understanding. It seeks to create new, richer understandings and interpretations of social worlds and contexts (Saunders et al., 2016: p.140). It requires researchers to adopt an integrated approach in which tax is studied as part of a social system. Oats (2012: p.5) posits the practice of accounting (tax) has come to be regarded as a social and institutional practice, and 'this needs to be recognised as such to a much a greater extent'. She suggests this is neglected in research and calls for further research to provide understanding of the practice of tax and also to raise awareness that there are alternatives to positivism approaches to accounting (Oats, 2012: p.5).

The focus of this study is understanding participation in tax policy development. I suggest actors participating in tax policy development often behave in the same way for several reasons and this behaviour is not always rational in the positivist sense. The actors' actions need explaining and interpreting in order to be understood. For example, why do actors participate in tax policy development? Why do some actors persistently prepare a pre-budget submission and others do not? This study provides findings around these issues and aids our understanding of the practice of tax policy development. The interpretation of the actors' behaviour in its widest context is needed to understand

the complex and dynamic nature of participation in tax policy development and cannot be obtained or understood using any other methodology exclusively. An interpretive approach is also complementary to an idealist constructionist worldview as discussed above.

In light of the philosophical assumptions coupled with the research purpose of understanding participation in tax policy development the research approach taken here is qualitative in nature. My research does not attempt to prove or disapprove any particular phenomenon or hypothesis, rather it seeks to understand what exists in the reality of tax policy participation. The identification of the various actors and their interactions in the context is needed to understand the multifaceted and dynamic nature of tax policy development. This research therefore calls on actors to play an active role by sharing their views and experiences of their participation in tax policy development. This is achieved through their interviews and documentary data, giving a voice to each actor (Silverman, 2010: p.284). Boden et al., (2010: p.541) state as 'tax is an organisational, institutional, social and cultural phenomenon that raises important questions around its power effects in society', a quantitative approach would be unlikely to enhance our understanding. Albeit not generalisable, a qualitative study can provide rich and varied data as it focuses on a smaller context, the findings can however inform subsequent quantitative work. This research is a 'context specific' example of the functioning of taxation (accounting) in organisations and society (Ahrens & Chapman, 2006). This study is time and context driven dependant on the actors interviewed, the documentation examined and the tax policy in question.

Qualitative researchers have significant interaction with what is being researched and maintain close engagement to those they investigate, by using highly participative methods of research, for example, interviews (Ahrens & Chapman, 2006). To gain such insights and understandings a subjective approach is imperative but not at the expense of rigour as discussed in section 3.6. An in-depth understanding of the social context of taxation and here, specifically within this research study, participation in tax policy development, will be determined as a result.

Examples of recent studies in tax research that have used a qualitative approach include Hasseldine et al.'s (2011) work on the market for corporate tax knowledge; tax compliance (Boll, 2014); Marriott's (2010) work on tax policy development and tax officials as knowledge experts (Tuck, 2010); Mulligan (2008) and Mulligan and Oats' (2016) work on tax professionals working in US MNCs, and Anesa et al. (2019) research on corporate tax minimisation.

To conclude this research requires an interpretive qualitative approach because of the need to get close to the natural setting of participation in tax policy development. It is a holistic inquiry to explore how participation in tax policy development occurs and enhances our understanding, description, and explanation of the practice of participation in tax policy development.

3.3.3 Research Methods

Research methods are the procedures used to collect and analyse data (Creswell & Creswell, 2018: p.40). Methods used in qualitative research include interviews, observations, visual images, or documents, with interviews being the most commonly used methods in qualitative research (King & Horrocks, 2010: p.1). Indeed, within the social sciences, interviews are a key method for producing scientific and professional knowledge (Kvale, 2008: p.5). Two methods of data collection are used in this study, interviews and documentary data as elaborated upon in the next sections. Both methods allow for understanding the actors' practices in participating in corporate tax policy development where the specific tax context for this understanding is Irish corporate tax generally and the RDTC tax policy as outlined in Chapter 1 (section 1.3).

3.3.3.1 Interviews

Kvale (2008: p.1) refers to the research interview as being 'an inter-view where knowledge is constructed in the inter-action between the interviewer and the interviewee'. The interview allows a researcher to access areas that would otherwise remain inaccessible such as people's subjective experiences and attitudes which can illuminate the practice of participation in tax policy development in this research context (Peräkylä & Ruusuvuori, 2011: p.529).

Interviews are usually described as structured, semi-structured or unstructured, each with its own merits (Frey, 1994, as cited by Punch, 2014: p.145). At one end of the continuum structured interviews typically involve a series of pre-planned questions with pre-set categories for responses. As explained by Punch (2014: p.145) standardisation is maximised and flexibility is minimised. In contrast unstructured interviews are open ended and unplanned, based on general questions (Punch, 2014: p.147). In between these extremes is the semi-structured interview that are characterised as an 'interactional exchange of dialogue', conversational in style with a thematic approach where 'the job of the interview is to ensure that the relevant contexts are brought into focus' (Mason, 2002: p.62).

The in-depth semi-structured interview approach was adopted in this research as it provided a structure to address the issues around the research questions and related objectives and is consistent with the overall interpretive methodological approach to this study. By undertaking semi-structured in-depth interviews, the researcher is obtaining 'descriptions of the life world of the interviewee with respect to interpreting the meaning of the described phenomena' (Kvale, 2008: p.8). This semi-structured approach allows data to be obtained by providing 'the opportunity on the part of the interviewer to probe and expand the interviewee's responses' (Rubin & Rubin, 2005: p.88). Peräkylä and Ruusuvuori (2011: p.529) also see the interview as an appropriate way of 'overcoming distances both in space and in time; past events or faraway experiences can be studied by interviewing people who took part in

them'. This enabled me to work towards an understanding of the social reality of the world of participation in tax policy development by interviewing the people that participate in the development of the corporate tax policy in Ireland.

The limitations of interviews are also recognised in this study. Firstly, the number of people interviewed means that the findings of this study cannot be generalised. However, this is not the purpose of this study but rather to obtain a thorough understanding of participation in the development of Irish corporate tax policy generally and specifically the RDTC policy. Secondly, interviews can be susceptible to interviewer and interviewee bias. While I have a professional accounting qualification and a comprehensive knowledge of taxation, I do not have practical experience of participating in tax policy development. I took care not to impose my views or ask leading questions and throughout this project endeavoured to reflect on my own beliefs and experiences and the impact they may have on the findings of this study. Furthermore, the study used a critical incident technique (Saunders et al., 2016: p.407), where participants are asked to describe not only their participation in corporation tax policy in general but also in a specific policy, the RDTC policy (see research question four and Chapter 6). This permits the interviewee to ground the response in 'real-life experience' rather than providing generic responses. This combined with the documentary data analysis provided a more complete understanding of participation in tax policy development.

3.3.3.2 Documentary Data

The digitalisation of documentation together with the creation of an online presence by actors has generated a wealth of publicly available data relevant to this research study. Lee (2012) as cited by Saunders et al. (2016: p.183) suggests 'a document is a durable repository for textual, visual, and audio representations'. They note documents can include the following:

- communications such as email, letters, social media, and blog postings
- individual records such as diaries, electronic calendars, and notes
- organisational sources such as policy statements, press releases, reports, and strategy documents
- government sources such as publications and reports
- media sources including printed and online articles.

Punch (2014: p.158) notes documentary data is an overlooked source for researchers espousing that other data sources such as interviews, for example, have become more 'fashionable'. Bowen (2009: p.28) notes a qualitative researcher can 'draw upon multiple (at least two) sources of evidence; that is, to seek convergence and corroboration through the use of different data sources and methods'. He

suggests five functions of documents, three of which are particularly relevant to this study. Firstly, documents provide supplementary research data providing information and insights deriving 'valuable additions to a knowledge base'. Secondly, documents can provide a means of understanding change and development. Thirdly, documents can corroborate or verify findings from other sources.

Similarly, Mason (2002: p.104) maintains documents can be used to support the ontological assumptions of this study. Documents can be used for research purposes as 'written words, texts, documents, records are meaningful constituents of the social world in themselves' and can also add context and meaning to the data collected during an interview as they 'act as some form of expression or representation of relevant elements of the social world, that we can trace or "read" aspects of the social world through them' (Mason, 2002: p.106). Documentary data as identified in section 3.5 below, fulfil these functions in this research study, providing an additional rich source of data.

The documents examined in this study contributed towards meeting key objectives of this research. This contribution is expanded on in the findings chapters but will be briefly referred to here. Firstly, the documentary data assisted our understanding of the landscape of tax policy participation (research question one) enhancing the data collected at interview in terms of actors and paths to participation. Secondly, the data was used to support the information obtained at interview on the organisation and management of participation as addressed in research question three. Finally, documentary data was used extensively in answering research question four as it provided a rich source of data of the actual participation, for example the persuasion tactics used, how paths to participation developed and changed and the prominence or otherwise of actors, over time. As an example of a document, the examination of the pre-budget submission can provide insights into its importance (non-importance) as a path to participation for an organisation in terms of the frequency of its use and in general to the participation process. Within each pre-budget submission there is information and meaning provided to participation in tax policy development, for example, the persuasion tactics used or the changing positions on a tax policy for an actor over the duration of this study. As espoused by Mason (2002: p.108) this data is 'not available in other forms' and adds to our understanding of the practice of participation in tax policy development.

While it is tempting to see documents as providing 'real' evidence, importantly as Mason (2002: p.108) asserts, 'documents are always constructed, and visualisation is an accomplishment involving perspective and directional gaze'. This is the benefit of studying this documentation as it helps the understanding of the actual participation by illuminating the actors involved, their recommendations on the RDTC policy, the tone, language, and persuasion tactics used by the various actors, as recorded at the time the participation took place. As succinctly put by Punch (2014: p.160) 'we cannot give the full picture unless we have the full picture'.

To summarise, the approach to this research reflects an interpretive epistemology and supports a constructive ontology. The research design is interpretive and qualitative in approach. All of this is necessary and appropriate as this research seeks to understand the actors and their participation in tax policy development.

3.4 Theory

Ahrens and Chapman (2006: p.823) define theory as meaning 'an orienting set of explanatory concepts'. They further posit the field of research can only be made sense of if it is defined with reference to theories that can illuminate its activities. According to Blaikie (2007: p.124) theories 'are answers to questions or puzzles about why people behave in the way they do in particular social contexts, and why social life is organised in the way it is'. Malsch et al. (2011) note accounting researchers can borrow theories from other disciplines and there is an increasing interest in interdisciplinary research where translation is an important aspect to address. Malsch et al. (2011) explain translation involves the adoption and adaptation of an idea developed in another discipline into other contexts, modifying the idea to the new local epistemological and methodological practices.

The use of theories, historically more prominent in other disciplines, is an expanding area within tax research. Notable examples from recent years include the use of Bourdieu (Gracia & Oats, 2012; Anesa et al., 2019), Communities of Practice (Oats & Tuck, 2008), New Institutional Sociology (Mulligan, 2008), Foucault (Tuck, 2010) and Historical Institutionalism (Marriott, 2010). However, Malsch et al. (2011) recognise the translation of theory from one discipline to another can give rise to problems and is a 'complex enterprise' but Oats (2012: p.16) argues that by using existing theories and adding to the development of theory a contribution to social science can be made. This study will draw on Bourdieu's work to develop a conceptual framework to understand participation in tax policy development, a unique use of this theory in tax research.

The choice of theory is interlinked with the overall interpretive approach adopted in this research. Careful consideration was given to four theories: Regulatory Space, New Institutional Sociology, Lukes' Theory of Power, and Bourdieu's Theory of Practice. I engaged with all the theories in advance of fieldwork open to any of them being most appropriate. This assisted in framing the research but did not inhibit my ability to address emerging issues in the field. Regulatory Space, New Institutional Sociology and Lukes' Theory of Power are briefly summarised next together with the rationale for why they were ultimately rejected.

Regulatory Space

A regulatory space is an abstract conceptual space constructed by people, organisations and events acting together upon a set of specific regulatory issues subject to public decisions (Young, 1994). Within this space different issues and interests are addressed, regulatory agendas determined and 'the destiny for different forms of regulation are set' (Jonnergård & Larsson, 2007: p.471).

The definition of regulatory space has a number of implications. Firstly, the regulatory 'space' may be occupied by a number of actors including the State (Hancher & Moran, 1998: p.153). Actors can share a number of characteristics namely, they are 'big' and have 'elaborate hierarchies' (Hancher & Moran, 1998: p.162). If a regulatory space is dominated by large organisations, then regulation can only be determined in a co-operative manner. The organisations in a regulatory space are bound by information exchange and interdependence but also it also recognises that there can be competition and conflict as each organisation wants to purse their own individual position (Hancher & Moran, 1998: p.162).

Secondly, the concept of regulatory space suggests that regulation is an attempt to define an existing set of activities and apply new regulations to those activities. As Hancher and Moran (1989: p 291) note 'regulatory issues are in an important sense, ideological constructions: their recognition depends on social actors construing the world in a particular way; their allocation to a particular regulatory arena is likewise the result of a process of ideological construction'. A regulating authority must address the existing activity within the regulatory space in order to establish and maintain the legitimacy of its actions.

Thirdly, as a defined space there are boundaries to that space that are subject to negotiation with those that are regulated and others who might try to occupy the space (Young, 1994).

Finally, implementing regulations is a process of negotiating the practical meaning of the legislation and the legitimate role of the regulator among those who will be affected. Furthermore, the allocation of power within the space, and the boundaries of the space, are impacted by cultural, political and market forces (Hancher & Moran, 1989). Culturally formed assumptions about the purpose and role of law are important as is the political culture with Hancher and Moran (1998: p.155) noting that countries organise their regulations in distinctive ways, which they define as national peculiarity.
Understanding current regulation also depends on understanding the historical context out of which they were developed. The significance of the timing of regulation is important, as regulation is 'largely a matter of organizational routine, of institutionalized procedures, punctuated by occasional crises, economic or political. Such crises serve the function of inducing change, or at least initiating a search for alternative institutional arrangements' (Hancher & Moran, 1998: p.160).

Regulatory space was initially considered as a potential framework thereby seeing participation in tax policy development as 'regulatory space', where actors come together to influence tax policy. An

actor's organisational characteristics may explain why they engage in tax policy development. National peculiarity could assist in explaining the way in which participation in tax policy development occurs and the paths to participation identified therein. Historical timing was determined to be potentially relevant in understanding what or who drives participation.

However, as the data analysis was undertaken, regulatory space was discounted for a number of reasons. Firstly, in relation to research question one this theory did not prove helpful in understanding the landscape of tax policy participation, in particular explaining the availability of paths to participation to some actors only. Secondly, while there were formal and informal links identified in this study the dominant finding was more of competition and conflict among actors. Thirdly, the organisation and management of participation by actors was more nuanced than identified in Regulatory Space. Finally, while national peculiarity and historical timing may explain the development of the RDTC policy, as discussed in research question four, it was not useful in explaining the engagement with this policy over time and more importantly with understanding how this participation occurred.

New Institutional Sociology

New Institutional Sociology (NIS) theory has its roots in sociology (DiMaggio & Powell, 1991a: p.11) and is premised on an assumption that external factors cause homogenisation amongst organisations (Moll et al., 2006: p.186). Groups of organisations that can constitute a recognised area of institutional life are referred to by DiMaggio and Powell (1991b: p.65) as an 'organisational field' where over time, they argue 'powerful forces emerge that lead them to become similar'; the process of becoming similar is denoted by the term 'isomorphism'. According to DiMaggio and Powell (1991b: p.67) organisations may experience mimetic, normative, and coercive isomorphism.

Mimetic isomorphism refers to where an organisation emulates the practices of other organisations. It evolves around 'the shared concepts that constitute the nature of social reality and create frames through which meaning is made' (Scott, 2013a: p.67). Organisations tend to replicate similar organisations that they perceive to be 'more legitimate or successful' (DiMaggio & Powell, 1991b: p.70) Normative isomorphism is the structures and processes which an organisation feels obliged to adopt that have been advocated by dominant professions and professional bodies. It stems 'primarily from professionalism' (Di Maggio & Powell, 1991b: p.70). They suggest this process is the result of the formal education system and the growth of professional networks (Di Maggio & Powell, 1991b: p.71). Coercive isomorphism is whereby external factors (for example, government policy, regulation, and legislation) force organisations to adopt specific structures and processes. NIS holds that organisations, through an isomorphic process, incorporate 'elements which are legitimised externally, rather than in terms of efficiency' (DiMaggio & Powell, 1991b: p.71).

In NIS, the definition of institutions is they 'consist of regulative, normative and cultural-cognitive elements that together with associated activities and resources provide stability and meaning to social behaviour' (Scott, 2013a: p.56). They are transmitted by various carriers including symbolic systems, relational systems, activities, and artefacts and can operate at multiple levels (Scott, 2013b: p.95).

Dillard et al. (2004) state that actors are motivated to seek legitimacy and to do so they must interact with their environment in ways that are acceptable to others. According to Scott (2013a: p.72) the importance of legitimacy 'becomes immediately and painfully apparent only if lost, suggesting that it is not a specific resource but a fundamental condition of social existence'.

NIS research can be carried out at different levels of society. The recognition of various levels is important for those that argue that the widest context in which social events occur can assist in explaining events (Scott, 2013b: p.105). Research carried out at multiple levels can also show the 'effects of conditions or events at one level on actors and actions at a lower level' (Scott, 2013b: p.109). While there is no consensus on how many levels of analysis exists, Scott (2013b: p.105) determines there are six; the world system level, the society level, the organisation field level, the organisational population level, the organisation level, and the organisational subsystems level.

NIS was initially considered for this study as the practice of participation in tax policy development has many of the characteristics of an institution. The normative elements of an institution include both values (preferred course of action or outcome) and norms (how it should be done) and they reflect tax policy participation by actors. NIS may help explain why actors participate in tax policy development and how this is achieved through the various paths to participation. DiMaggio and Powell (1991b: p.71) highlight the role of professional networks across organisations and that both professional and business representative organisations can define and promote 'normative rules about organisational and professional behaviour'. This could potentially explain the role of the tax profession in participation in tax policy development, with their common understandings, education, together with formal and informal networks. These characteristics would include shared understandings and professional ideologies for particular actors in terms of the need for a particular tax policy or alteration to policy. In NIS, actors will align themselves with others they view as competent or successful. This may explain the role of some actors in participation in tax policy development in following 'successful organisations'. Furthermore, there possibly may be rule-like pressures to participate in tax policy development which may be considered regulative in nature. The concept of legitimacy in NIS may explain why actors participate in tax policy development. Finally, using NIS at various levels of society may illuminate how participation in tax policy development can occur.

However, as the data analysis was undertaken NIS was excluded for a number of reasons. In relation to research question one it did not assist in fully understanding the landscape of tax policy participation, in particular in explaining availability of paths to participation. Secondly, while there is evidence of

shared concepts among actors, the data suggested there was competition among actors, whilst acknowledging their similar characteristics. The data collected was concentrated at one level of society and therefore the interactions among the various levels of society did not contribute to understanding tax policy participation in this study. Finally, the data revealed more than legitimacy as the reason for participating in tax policy development.

Lukes' Theory of Power

Lukes' (2005) theory of power offers a useful lens through which to observe the operation of power, identifying three dimensional views of power. He outlines each view of power and determines that the first two views are unsatisfactory, paving the way for the third dimensional view of power. The first dimensional view of power is that it is overt, where one actor has the power over another, in the form of legitimate authority, which compels an actor to act in a certain way, not necessarily in their best interest and they would not act in that way if the power did not exist (Lukes, 2005: p.16). This view of power involves not only its possession but also its exercise (Lukes, 2005: p.17). It also emphasises the importance of actual observable behaviour (Lukes, 2005: p.18).

In Lukes' (2005: p.20) second dimensional view of power, while an actor has free choice of actions, the range of options has been restricted by the power of another. This two-dimensional view acknowledges observable power but also asserts that power is exercised when issues are arranged specifically so that some are not addressed (Lukes, 2005: p.22). By keeping issues of potential conflict off the agenda, observable conflict is completely avoided, but clearly 'power over' is still exercised. 'Non-decisions' such as this consolidate the dominance of a particular actor and help maintain the status quo of power relations (Lukes, 2005: p.22). The two-dimensional view of power thus consists of observable decision making and more subtle non-decision making. Power is not only reflected in struggles within a system but is also present in deciding what can get into the system. Lukes (2005: p.20-21) quotes Bacharach and Baratz's concept of the 'mobilization of bias'; that is this view of power brings as 'a set of predominant values, beliefs, rituals, and institutional procedures ("rules of the game") that operate systematically and consistently to the benefit of certain persons and groups at the expense of others. Those who benefit are placed in a preferred position to defend and promote their vested interests'.

In Lukes' (2005) three-dimensional view of power, an actor exercises power in a significantly more subtle way by shaping the thoughts, norms, and values of others to the extent that, while they have free choice, the reality is that they believe their interests are aligned with those of the powerful actor and act accordingly. This three-dimensional view of power allows for power to be viewed as the 'operation of social forces and institutional practice' in avoiding potential conflict (Lukes, 2005: p.28). He determines that this is 'latent conflict' which is the 'contradiction between the interests of those exercising power

and the real interests of those they exclude' (Lukes, 2005: p.28) A focus of this view of power will address decision making and control of the political agenda (Lukes, 2005: p.29). It is however difficult to observe and critique, since it is, by definition, 'hidden' and observable incidents are hard to discern. Lukes (2005: p.29) argues that even where power is hidden, there 'exist windows of opportunity' through which it becomes observable.

In this research study this theory was considered as useful in providing insight into power and influence in tax policy development by addressing engagement in tax policy (decision-making) and lobbying of government directly (non-decision making and control over the agenda). However, during the data analysis it became clear Lukes' theory of power did not help to explain the landscape of tax policy participation in terms of explaining why actors participated or their use of the paths to participation.

In the data analysis and writing-up phase, Bourdieu's theory of practice emerged as the most suitable and powerful theoretical lens to interpret my findings and assist in answering my research questions, to fully understand participation in tax policy development. That being said there were many overlapping concepts between Regulatory Space and NIS. For example, Regulatory Space has the concept of a 'space' and NIS refers to levels of social systems which are similar to Bourdieu's concept of field. Similarly, all potential theories attempt to explain some of the activities of actors and the reason for their activities. This commonality allowed all theories to be considered during the data collection phase.

In conclusion Bourdieu's key concepts emerged as illuminating the understanding of the practice of participation in tax policy development during the data analysis phase. For example, Bourdieu's concept of the field immediately resonated with me in describing participation in tax policy development. This arena being described as an autonomous space, with its own rules and membership reflected the understanding of participation in tax policy development.

Bourdieu's theory of practice influenced this research process in a number of ways. Firstly, it assisted in formulating and refining the research questions. For example, it clarified research question one in addressing the landscape of tax policy participation as Bourdieu's field concept. Secondly, in the data analysis phase it provided meaning to understanding the actions and interactions among actors in the field. It also assisted the framing of the findings of this study as discussed in Chapters 4 to 6. Finally, it assisted in conceptualising different dimensions of this study contributing to its depth as a research project, ultimately making sense of tax policy participation.

This research takes a holistic approach using Bourdieu's three key concepts of field, habitus, and capital (Malsch et al., 2011) and as explained in Chapter 2.

3.5 Data Collection

This section outlines how the fieldwork was conducted involving two elements as noted above namely, interviews and examination of documentary data. The interview data and documentary data were drawn upon in different ways depending on the particular research question being addressed as explained below.

3.5.1 Interviews

3.5.1.1 Selection of Interviewees

At the early stages of this research the initial focus was very much driven by the lobbying research literature in terms of addressing and understanding lobbying in Ireland. When preliminary interviews were undertaken it became clear that there was more to understanding participation in tax policy development than lobbying as driven by for example, monetary contributions. The focus then moved to understanding tax policy participation in Ireland beyond lobbying by engaging with those that participate, determining why they participate and how participation occurred. Emphasis was placed on obtaining an understanding of participation by actors other than government actors, effectively to understand 'public' participation in tax policy development. This approach was taken for two reasons. Firstly, at the heart of this research is addressing the intersection of the government and public (Roberts & Bobek, 2004) where actors try to influence government to secure policies to suit their interests. Secondly, it was also felt that access to the Department of Finance was problematic in pursuing this study. A future research study could consider the views of the Department of Finance as discussed in chapter 7 (section 7.6)

Due to my professional experience within taxation, I had some prior knowledge of actors that participate in tax policy development and was aware that pre-budget submissions are employed as a means to participate in tax policy development. This was also confirmed to me during exploratory interviews that took place in the initial stages of this research study as discussed in section 3.5.1.2 below. This permitted me a starting point to establish the actors in Irish tax policy development and identify potential interviewees through exploring the pre-budget submissions. A review was undertaken of pre-budget submissions made in advance of the 2017 Budget, which was the most recent documentation available at that time. Appendix 1 includes the list of 2017 pre-budget submissions sourced and reviewed[39].

[39] The evidence discussed in Chapter 6 suggests that these actors continue to be key actors participating in tax policy development.

As the context for this study is corporation tax generally and specifically the RDTC policy, each pre-budget submission was reviewed firstly, to determine whether the actors address corporation tax in their submission and secondly, whether the RDTC policy was specifically referenced. This enabled me to establish the actors that were participating in the development at that time through the pre-budget submission process. The following is a summary of the eighty-three submissions reviewed:

- Thirty-four did not make any reference to any taxation[40]
- Four made a general reference to taxation only
- Twenty-four referred to either income tax, stamp duty, VAT, excise, capital acquisitions tax, capital gains tax, property/wealth tax or sugar tax
- Six referred to income tax only
- Fifteen made references to corporation tax and/or RDTC.

This step was repeated for the years 2012-2016 to ensure the identification of actors participating in corporation tax generally, and specifically in the development of the RDTC policy over a six-year period, resulting in a purposeful selection of some of the interviewees (Creswell & Creswell, 2018: p.262). For example, it ensured actors that did not participate in the RDTC policy in 2017 but did in 2016 were also identified.

Additionally, snowball sampling was used once the interviews commenced, when interviewees were asked to recommend further potential participants for interview, based on their experience of participating in tax policy. It should be noted none of the interviewees suggested any other organisations that I had not already identified as active in the development of tax policy. Similarly, the documentation analysis undertaken as part of this study demonstrated that those interviewed are some of the main actors that have been prominent in participating in Irish tax policy development.

In terms of actors that could participate in policy development as identified in the literature and summarised in Figure 2.4, key actors shown to be active here and interviewed were concentrated mainly in the business sector and the accounting profession. Fifteen organisations were identified as active in the development of the RDTC policy and corporation tax, suggesting a small but potentially powerful number of actors engaging with one of Ireland's key corporate tax policies.

When potential interviewees were identified, I set about gaining access to these individuals/organisations. Choosing to interview these actors was a deliberate attempt to seek out those actors that were evidenced as participating in tax policy development. A further possible area for future research is to actively seek out those that do not engage and understand why not. Through personal contacts and initial introductory emails contact was made and interview time was obtained

[40] Actors can also use the pre-budget submission process to participate in non-tax policies such as housing and social welfare policies.

with twelve of the fifteen organisations. The interviews all took place in the period January to April 2016. All those interviewed were in senior positions within their organisations mainly working within tax or engaged in policy and lobbying activities. In terms of gender four of the twelve interviewees were female. It is interesting to note all interviewees were very receptive to being interviewed, given the senior positions they all held within their organisations. Those interviewed were the relevant people to be able to answer questions posed in the interview schedule, effectively the 'elites' participating in tax policy development (Kvale, 2008: p.70). Details of the organisations and interviewees are summarised in Table 3.1.

Table 3.1 Interviewee details

Actor	Type of organisation	Interviewee
TA1	Accounting, taxation, and legal advisory firm	Tax director
TA2	Accounting, taxation, and legal advisory firm	Tax partner
TA3	Accounting, taxation, and legal advisory firm	Tax director
PB1	Accounting, legal and taxation representative body	Policy director
PB2	Accounting, legal and taxation representative body	Policy director
BR1	Business representative organisation	Member of national council
BR2	Business representative organisation	Member of management team with responsibility for policy
BR3	Business representative organisation	Policy director
BR4	Business representative organisation	Member of management team with responsibility for policy
BR5	Business representative organisation	Policy director
CV1	Community and voluntary organisation	Head of policy
TT1	Research think tank	CEO

3.5.1.2 The interview schedule

During the initial stages of this study, I conducted three preliminary exploratory interviews with an accounting, legal and taxation representative body, a business representative organisation, and a multinational corporation. These preliminary interviews took place in February 2013, and this helped establish the type of information that interviewees may be willing to reveal, develop a focus for this

study and determine the type of questions required ultimately to address participation in tax policy development.

In advance of undertaking the interviews and informed by the preliminary interviews, a further examination of pertinent literature was undertaken, and consideration was given to possible theoretical frameworks as referred to above (section 3.4). Additionally, detailed knowledge of each organisation to be interviewed was obtained in advance through an examination of their website and publicly available documentation such as their pre-budget submissions and publications. This proved helpful in focusing the interviews with each organisation in terms of knowledge of their previous positions and their engagement in tax policy development to date. As noted by Kvale (2008: p.70) 'an interviewer demonstrating that he or she has a sound knowledge of the interview topic will gain respect and be able to achieve an extent of symmetry in the interview relationship'.

An interview schedule was prepared in advance of the interviews taking place. The interview questions were drafted in line with the purposes of this study, revisiting the literature, and an in-depth consideration of the possible theoretical frameworks underpinning this research. The broad themes for each interview were as follows:

- the reasons for participation in tax policy development
- the field of participation in tax policy development:
    - the actors that participate in tax policy development
    - providing an insight of the various paths to participation in tax policy development available and used
- the organisation and management of participation:
    - the organisation's structures adopted to participate
    - the strategic approach adopted to participation
    - the persuasion tactics used
    - the evaluation process of participation.

The interview schedule is included in Appendix 2. The emphasis here was on understanding the interviewees' own experience of participating in tax policy development, where the intention was that each question would contribute thematically to knowledge and dynamically to promoting interaction between me and the interviewee (Kvale, 2008: p.65). Amendments were made to each interview schedule and probes were included to reflect organisation specific questions demonstrating the importance of the semi-structure style of interview. For example, the importance of tax to an organisation such as an accounting, taxation, and legal advisory firms would be different to a business representative association and the probes were amended to reflect this. It also permitted questions tailored to specific organisations to be asked, thereby demonstrating that I had researched the organisation in advance of the interview. For most of the interviewees, a list of interview themes was

requested in advance, which allowed the interviewee time to prepare, thus helping with the validity and reliability of the answers they provided (Saunders et al., 2016: p.402).

3.5.1.3 The interview process

Each interview took place at the offices of the organisation, permitting each interviewee to be more comfortable in their own surroundings. All interviews were on a one-to-one basis and the participants were reassured about confidentiality and anonymity. I found all interviewees very open and frank during the interviews. The guarantee of anonymity may have assisted in this but also the fact that, for the most part, all organisations believe they have nothing to hide regarding participation in tax policy development and indeed welcomed the opportunity for a conversation on this subject. Interestingly, most interviewees were interested to know who else I was interviewing and were extremely helpful in suggesting other actors that should be included[41]. This gave this study a sense of legitimacy in their eyes.

My professional accounting background and previous work experience was an advantage when conducting the interviews as I have had experience in conducting many interviews and dealing with clients. Furthermore, having my 'homework' done on each organisation, for example, being familiar with the names of their publications, enabled me to establish a rapport and credibility with the interviewee. Within each theme noted above probing questions were used to 'explore responses further' that were of significance to this study, 'request a particular focus' or seek an explanation where 'the response does not reveal the reasoning involved' (Saunders et al., 2016: p.408). During the interviews I engaged in active listening, as Kvale (2008: p.63) notes 'the quality of an interview relies not only on the questions posed; the way the interviewer reacts after an answer may be just as important'. Throughout the interview process, patterns emerged, and certain probes were used more than others, reflecting a consistency among interviewees and the emergence of a coherent picture of participation in tax policy development. Interview sessions lasted between 50 minutes and 1 hour and 15 minutes. After each interview was completed, I made some observational notes regarding the general conduct of the interview.

Interviews were electronically recorded with only one exception where an interviewee refused to be recorded. In this instance detailed notes were taken as suggested by Creswell and Creswell (2018: p.266). The interviews were professionally transcribed and assigned a code to protect their anonymity. Each transcript was reviewed by me for errors, misunderstanding of tax terminology or where necessary, for added emphasis.

[41] I did not disclose to any participant what other organisations were taking part in this study.

3.5.2 Documentary Data

3.5.2.1 Selection and sourcing of documentation

The focus or site for the documentary data was corporation tax policy and specifically the RDTC policy, thus providing a necessary boundary to the documentation to be excavated and analysed (Miles et al., 2014: p.30). A temporal boundary was also determined in that the documentation was limited to those produced during the years 2004 (the year of introduction) to 2018. Mason (2002: p.123) suggests the aim of strategic sampling is to produce 'a relevant range of contexts or phenomena, which will enable you to make strategic and possibly cross-contextual comparisons, and hence build a well-founded argument'. The sampling of documentation for this study was both strategic and purposeful (Miles et al., 2014: p.30). The purpose of analysing each document type is twofold as discussed above in section 3.3.3.2. Firstly, they provide evidence in descriptive terms of the landscape of tax policy participation, that is identification of both actors and paths to participation supporting the evidence obtained through the interview process. This documentary data can be seen in addressing research question one and three in Chapters 4 and 5. For example, in chapter 4 it provides context and examples of consultations undertaken by Government in non-tax policies and strategies. Secondly, through reviewing and analysing the content of the documents, an understanding of the actual participation in terms of actors, paths to participation, proposed amendments to alter the RDTC policy is achieved, coupled with evidence of the persuasion tactics used. This documentary data forms the basis for addressing research question four (Chapter 6). It permits understanding of how the tax policy participation arena developed and changed over the lifetime of the RDTC policy.

Through the guidance obtained during the preliminary interviews, the interviews undertaken for this study, the literature review and my own experience, key documents identified as relevant to understanding participation in the corporate tax policy and the RDTC policy were identified as follows:

- ***Consultation documents***
    - minutes of parliamentary committee meetings and debates
    - publications from government sponsored agencies and committees
    - publications from government departments[42]
    - submissions by actors to the Department of Finance consultation on the RDTC policy
    - reports of the National Economic Dialogue
- ***Lobbying documents***
    - submissions by actors as part of the annual budget process

[42] The government department deemed most relevant to this study was the Department of Business, Enterprise, and Innovation and therefore publications were restricted to this department only.

- Minister for Finance diaries
- the Register of Lobbying
- actors' own websites, publications, and events
- media publications[43]

- ***Profiling and promotions documents***
  - actors' own websites, publications, and events[44]
  - media publications

The sourcing of each document analysed is summarised in Table 3.2.

Table 3.2 Sources of documentary data

Documents	**Source**
Consultation documents	
Publications from government sponsored committees and agencies	• Organisations' website • Department of Business, Enterprise, and Innovation website
Publications from government departments	• Department of Business, Enterprise, and Innovation website • Department of Finance website
Minutes of parliamentary debates and parliamentary committee meetings	Houses of the Oireachtas archive website for committee meetings of: • Dáil Éireann debates • Committee on budget oversight • Committee on finance and the public service • Committee on finance, public expenditure and reform and Taoiseach • Joint committee on business, enterprise, and innovation • Joint committee on jobs, enterprise, and innovation • Joint sub-committee on global corporate taxation • Public accounts committee

[43] The media publications were limited to the prominent newspapers in Ireland, namely the Irish Examiner, the Irish Independent, the Irish Times, the Sunday Business Post, and the Sunday Independent. This excluded social media as print media was a more readily accessible and complete source of data.

[44] Social media was not a source of documentation addressed in the study due to difficulty in accessing early social media postings. From briefly reviewing more recent activity for some of the actors much of the substantive social media activity would appear to be based on events or other publications as already addressed within the documentation being reviewed.

	• Select committee on jobs, social protection and education • Select committee on finance, public expenditure and reform • Select sub-committee on finance • Seanad public consultation committee
Submissions to the RDTC policy consultation process	• Department of Finance website • Organisations' website
Report of the National Economic Dialogue	• Department of Finance website
Lobbying documents	
Pre-budget submissions[45]	• Organisations' website • Department of Finance website • Media publications
Minister for Finance diaries	• Department of Finance website • Thestory.ie
The Register of Lobbying	• The register of lobbying website
Organisations' own publications and events	• Organisations' website
Media Publications[46]	ProQuest database – archive of: • Irish Independent • Irish Times • Irish Examiner • Sunday Business Post • Sunday Independent
Profiling and promotion documents	
Organisations' own publications and events	• Organisations' website
Media Publications	ProQuest database – archive of:

[45] For the early years of this study pre-budget submissions were not available for all actors on their websites. In this instance the pre-budget submission content was obtained from the Department of Finance as part of their TSG meeting minutes and/or through media reporting at that time.

[46] Media publications were both evidence of the media as an actor in tax policy development but also the reporting of other actors participating in tax policy.

	• Irish Independent • Irish Times • Irish Examiner • Sunday Business Post • Sunday Independent

3.5.2.2 Documentary data collection process

Once potential documents were identified the process of data collection began. Documents were searched for references to the terms 'research and development', 'research and development tax credit', 'R&D tax credit' and in some instances 'corporation tax' and 'pre-budget submissions'. Most documents were in a pdf format, and this allowed me to use the Adobe automatic searching tool. For other activities for example, an organisation's events, relevant information was located on the organisation's website, where the information was extracted to a Word document and converted to a pdf format. Table 3.3 summarises by document type, the time period for which the document search was undertaken, the number of documents excavated, and the number of documents determined to be relevant to this study, as found to have included the terms noted above.

Table 3.3 Documentary data metrics

Document Type	**Review Period**	**Excavated**	**Relevant**
Publications from government sponsored agencies and committees[47]			
• Forfás annual reports	2006-2014	9	7
• Enterprise Ireland (EI) annual reports	2004-2018	15	-
• Industrial Development Authority (IDA) annual reports	2004-2018	15	13
• National Competitiveness Council (NCC) annual reports	2004-2018	17	16
Publications from Department of Business, Enterprise, and Innovation	2004-2018	19	19
Minutes of parliamentary debates and committee meetings	2004-2018	248	27
Submissions on RDTC consultation	2013	19	19
Reports of the National Economic Dialogue	2015-2018	4	3
Pre-budget submissions	2004-2018	545	86
Minister for Finance diaries	2009-2018	13	13

[47] Details of the function of the government sponsored agencies and committees is discussed in Chapter 4 (section 4.3.2).

Register of Lobbying[48] • Lobbying of the Department of Finance • Lobbying of the Department of Business, Enterprise, and Innovation	2015-2018 2015-2018	160 105	12 52
Organisation publications and events	2004-2018	80	40
Media: • Irish Independent • Irish Examiner • Irish Times • Sunday Business Post • Sunday Independent	2004-2018	397	397

In total 704 documents were retrieved and deemed relevant for this research study, providing a rich source of data to enhance understanding of participation in corporate tax and the RDTC policy.

3.6 Data analysis

3.6.1 The interviews

The interview transcripts generated a significant amount of qualitative data for analysis. As stated by Saunders et al. (2016: p.568) qualitative data is 'characterised by their richness and fullness'. Computer software packages are commonly used to facilitate data analysis but as cautioned by Miles et al. (2014: p.62) they do not analyse data but enable the 'selective display of data' and permit 'multiple configurations for researcher review and analytic thinking about their various assemblages and meanings'.

QSR NVivo software was selected to assist in data management and analysis as being the recognised university supported package[49]. To begin with the interview transcripts were uploaded to QSR NVivo. The interviews were all transcribed together at the end of the data collection process. Miles et al. (2014: p.31) refer to qualitative data analysis as having three phases of activity, namely, data condensation, data display and conclusion and this approach was followed here. Data condensation refers to 'the process of selecting, focusing, simplifying, abstracting, and/ or transforming the data' (Miles et al., 2014: p.31). Punch (2014: p.171) states the objective of data condensation is to reduce the data without

[48] When completing a lobbying return, lobbyists are required to note the broad policy area under which the lobbying occurred. The headings deemed most appropriate for the purposes of this study were budgetary matters, taxation and economic development and industry.
[49] I also undertook a two-day training course in advance of data collection and analysis.

loss of information and occurs continually through the data analysis. Data display permits the data to be organised and summarised. It is a type of analysis that 'sharpens, sorts, focuses, discards, and organises data in such a way that "final" conclusions can be drawn and verified' (Miles et al., 2014: p.31).

After reviewing the transcripts, I reflected on each and the themes emerging therein thus representing the first codes for data analysis. Codes are essentially tags assigned to data to 'assign symbolic meaning to the descriptive or inferential information compiled during a study', they can be 'a straightforward, descriptive label or a more evocative and complex one' (Miles et al., 2014: p.79). The coding process began with the themes that I used to develop the interview schedule, adjusting for new themes that transpired during the interview process. For example, the importance of Government committees and agencies as actors and a path to participation in tax policy development was not initially apparent but developed into a theme and code during interview analysis.

Once the theoretical framework was established the data was reviewed again and patterns and meaning were connected to a more conceptual level. In developing the final codes, I made sure that I encapsulated the essence of participation in tax policy development, as told by the interviewees. The final codes are attached in Appendix 3. Following the coding process, coding summaries were extracted from NVivo and saved as Microsoft Word documents. The process was then to extract the most illuminating quotations for each of the questions in this study. This process was repeated by further analysis of the quotations, drawing theoretical interpretations, resulting in themes which serve as the structure and presentation of the findings chapters.

3.6.2 Documentary data

As noted above a number of different documents were excavated and collated where each document was systematically searched. The documentation provided a rich source of data for this study but given the uniqueness of the types of documentation and their distinct usefulness to this study they were individually reviewed rather than using NVivo and were summarised and collated through the use of Microsoft Excel.

Once the documentation had been sourced the process of data condensation began (Miles et al., 2014). Creswell and Creswell (2018: p.269) remind us of the importance of reading all the data to get a general sense of the information and reflect on its overall meaning. Once each document was identified, extracted and a database was created for each document type and research purpose. For example, a pre-budget submission identifies an actor participating in tax policy development and a path to participation. Through the analysis of its content, it shows the issues with the policy and the persuasion tactics used.

A database was created for actors and paths to participation that were identified through the documentary data and supported the data obtained at interview. A separate database was created for documentation that showed the way in which participation in the development of the RDTC policy occurred.

Initially manual coding was undertaken as the documentation was condensed. Once the documentation was condensed and displayed key themes emerged. Formal coding of the data was undertaken where some of the themes identified through the interview phase were also identified within the documentary data. However, some new themes also emerged as the evidence of participation was analysed, in particular around the policy issues that formed the basis for participation and the persuasion tactics used within the documents. The final codes for the documentary data are attached in Appendix 4, and some of the codes from the interviews were replicated and new pertinent codes were identified. Following the coding process, coding summaries were extracted and saved as Microsoft Word documents. This process was repeated by further analysis of the quotations and drawing on theoretical interpretations. This served as the structure and presentation of Chapter 6, namely, the actors that participated, the paths they used to participate, the policy issues they raised and their persuasion tactics.

3.7 Limitations

This study has a number of limitations to this study.

Firstly, the qualitative approach adopted in this study involving interviews as the main data collection method, means the findings are not statistically generalisable. However, this is not the purpose of this study, rather it seeks to explain and deepen understanding of the practice of participation in Irish tax policy development.

Secondly, it could be argued that the findings in relation to research question four which focusses on the RTDC policy, results in a very particular study partly skewed perspective on participation in tax policy development. However, upon reflecting on the findings relating to this question in conjunction with the findings relating to the other three research questions, I am satisfied that the findings in relating to research question four are not skewed and provide valuable insights on participation in Irish tax policy development. I do acknowledge, however, that different outcomes in terms of actors and paths to participation may have been found to exist if the policy under review related to, for example, income tax and suggest further research could focus on income and/or other taxes. This is included as a recommendation for further study in Chapter 7 (section 7.6).

Thirdly, the matter of potential subjectivity of the researcher can pose a limitation as with all qualitative research. Sandberg (2005: p.43) states that within interpretive approaches to research ‘the human world

is never a world in itself; it is always an experienced world'. The nature of this study is interpretive and involves significant interaction with what is being researched and significant engagement with those that are interviewed, (a method used here).

The purpose of this study is to understand the practice of participation in the development of tax policy and any potential subjectivity on my part approach cannot be at the expense of internal validity. My interpretations are influenced by my own cultural understanding, my education, and my professional experience (Sandberg, 2005). The issue therefore is how I can justify that my study claims are true.
This was considered at every stage of this research study. My subjectivity was recognised and confronted throughout the process. Throughout the research, I engaged in continuous self-reflexivity to identify my own voice in the process and my own bias, permitting a deeper understanding of my role in the research process and endeavoured to be reflective through the process to ensure that my interpretations are reliable and consistent.

Some mitigating procedures were adopted throughout this study to assist with the validity of the findings. Sandberg (2005) identifies three criteria that can be used to justify knowledge claims, namely communicative, pragmatic, and transgressive validity together with reliability as interpretative awareness.

Communicative validity refers to the concept that the researcher and interviewees both understand what they are doing (Sandberg, 2005). He states that communicative validity can be achieved by creating a 'community of interpretation' (Sandberg, 2005: p.54). At the commencement of the interviews, I sought to develop an understanding with the interviewees as to the purpose of this study. My email requests addressed the purpose of the study, and it was also referred to at the start of the interview and in this way common understanding was achieved. In conducting the interviews, I endeavoured to create a dialogue with the interviewee to permit them to generate verbal descriptions of their lived experiences and using probes and follow-up questions. During the data analysis I sought to achieve communicative validity through coherent interpretation (Sandberg, 2005). This was achieved through the development of a circular relationship between the different parts of the data not looking at any part in isolation. This entailed not only looking at an answer to a question posed in the interview but also in the context of other answers given and the transcript as a whole.

The second criteria of pragmatic validity involves testing knowledge produced in action (Sandberg, 2005). He suggests that knowledge can assessed by asking questions that 'embed the statements in concrete situations' (Sandberg, 2005: p.56). In this study questions were grounded in corporate tax and the RDTC policy to ensure specific answers were obtained. Sandberg (2005) also suggests that participant observation can be used to validate researcher interpretation. I had an opportunity to observe interviewees in their own environment during the interviews and I had an opportunity to see the connections they made as compared to my interpretations.

Sandberg (2005) notes that communicative and pragmatic validity may encourage the researcher to look for consistency in interpretation and overlook ambiguity, difference, and contradiction. I engaged in transgressive validity to seek out those taken-for-granted frameworks within the field (Sandberg, 2005). I carefully searched for differences and contradictions in the lived experience of the interviewees by repeatedly reading the transcripts. Another method of checking transgressive validity is to include a wide range of voices that participate in tax policy development which I did. I was also able to use secondary data to validate some of the findings obtained at interview.

Finally, to ensure that my interpretations are reliable, I continuously controlled and checked my interpretations throughout the research process, that is, from the research questions, selecting interviewees, gathering, and analysing the data. As noted above, I continuously dealt with my subjectivity instead of overlooking it, I was continuously reflective throughout the process.

Frequent discussions with my supervisor and presentations to my graduate research committee throughout the entire process also played an important part in dealing with any issues arising from my potential subjectivity as researcher and the validity of the research findings. These discussions helped to refine, confirm and in some situations challenged me to consider my findings.

3.8 Conclusion

This chapter has described and explained key aspects of the overall approach taken to this research study. It explains the research approach and design. The suitability of the methods adopted are discussed and justified. The selection of interviewees and documentation, data analysis and limitations of the study were also addressed. The next chapters present and interpret the findings of this study, drawing on the theoretical framework all of which serve to enhance our understanding of participation in tax policy development.

4. The landscape of participation in tax policy development

4.1 Introduction

This research study seeks to understand participation in Irish tax policy development. A critical element of this understanding is to address the landscape of participation in tax policy development. Drawing on interview data and supporting documentary data (as identified in Chapter 3 section 3.5.2), the actors involved are identified, as perceived by the interviewees themselves, and an understanding of the various ways in which participation in tax policy development can occur is obtained. This chapter presents the findings in relation to research question one. *Research question one: What is the tax policy participation landscape?* This question is answered with a view to providing:

- an understanding of the actors that participate in tax policy development.
- an insight of the various paths to participation in tax policy development available and understanding of the actors' engagement with the possible paths to participation.
- an understanding of participation in tax policy in a national and international context.

The actors interviewed in this study are very well positioned to provide an understanding of both who participates in tax policy development and how they participate. This chapter uses Bourdieu's field concept as discussed in Chapter 2 to assist in understanding the arena of participation in tax policy development. A general introduction to the landscape of tax policy development is provided in section 4.2. In keeping with the above objectives for this chapter, the organisations active in the development of corporate tax policy are identified and discussed in section 4.3. Section 4.4 identifies the various methods utilised in respect of participation in tax policy development in a national context and section 4.5 discusses engagement in tax policy development in an international context. Section 4.6 provides a conclusion to this chapter.

4.2 Introduction to the landscape of Irish tax policy development

As discussed in Chapter 1 (section 1.3) the task of creating, maintaining, or altering tax policy is the responsibility of the Department of Finance in Ireland.

As this research study was being undertaken, international discussions on matters such as Brexit, the relaunch of the European Commission's proposal for a common consolidated corporate tax base, the US changes to its corporate tax code in addition to legislative amendments being enacted for BEPS compliance, were providing context to tax policy development. Indeed, recent reform within the Irish

corporate tax system by the Department of Finance (2021a: p.15) has focused on 'preventing aggressive tax planning, by agreeing new international standards, addressing mismatches between jurisdictions and ensuring tax authorities have the information they need'. According to the Minister for Finance Mr. Paschal Donohoe, an important element of Ireland's corporate tax system is that it remains 'competitive, fair, and sustainable with the 12.5% rate at its core' and Ireland has 'consistently taken action to meet new and evolving international standards' (Department of Finance, 2021a: p.2).

In determining Irish corporate tax policy, the Irish government are cognisant of a rapidly changing international tax environment, particularly due to the close link between Irish tax policy and economic policy as discussed in Chapter 1 (section 1.3). The TSG (2020: p.3) note 'Ireland's long-standing commitment to sustaining an attractive, stable and transparent CT regime provides certainty to businesses and allows us to compete legitimately to attract genuine substantive investment in the State'.

Notwithstanding the role of the Department of Finance in tax policy development, Gracia and Oats (2012: p.307) explain the 'modern tax field is complex and not confined to a single site of autonomous social practice but overlaid and intertwined with a number of other social and professional fields including the accounting, political, bureaucratic and juridical fields'. Specifically, in the development of tax policy governments can seek to pursue a broad range of economic and social objectives, demonstrating an overlap of the tax policy development field with other fields (Gracia & Oats, 2012: p.307).

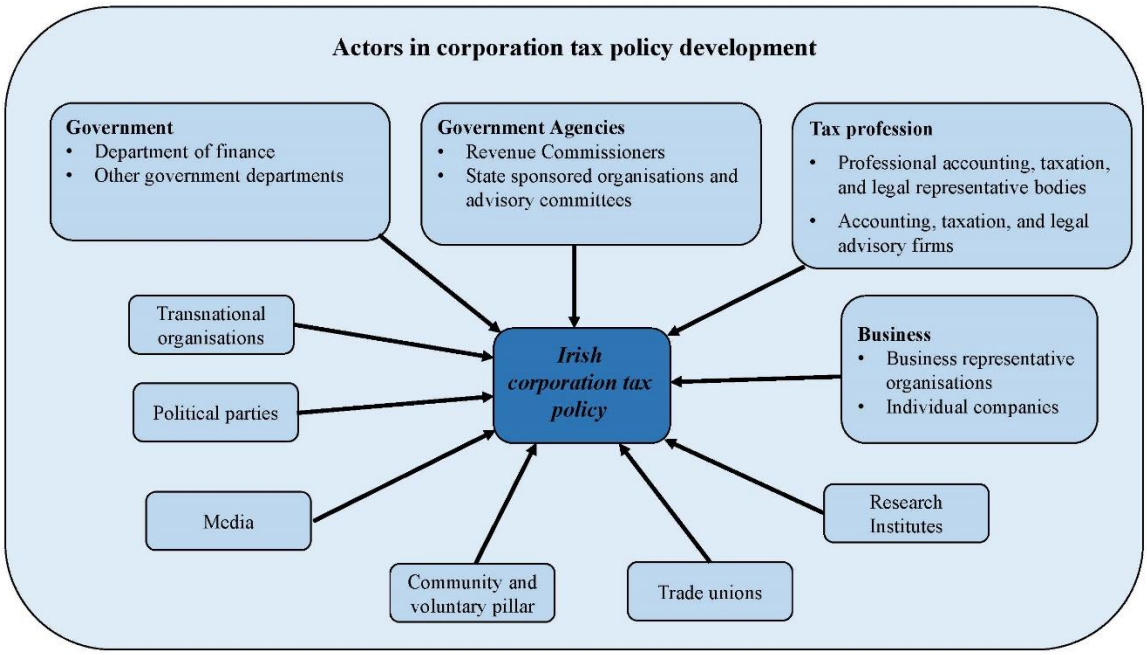
By actively participating in policy development, organisations seek 'to reduce uncertainty, to mitigate or eliminate perceived threats, and to create opportunities in their environments' (Lord, 2000: p.76). As noted in the literature review (section 2.5) actors can engage in the process of policy development, with each having different objectives in this engagement. For example, multinational corporations will want tax policies with a minimum administrative burden which will not only minimise their tax liability but also allow for effective business development. In contrast non-governmental organisations such as CA are arguably more focussed on trying to ensure tax policies in place do not damage developing countries.

Through the interview process and drawing on documentary data, the landscape of participation in tax policy development is revealed, namely actors in the development of corporate tax policy are identified along with an understanding of how this engagement takes place. There is significant consensus among interviewees as to the actors in this field as discussed in the next section.

4.3 The actors in the development of Irish corporation tax policy

As discussed in Chapter 2 prior research has identified the potential actors in tax policy development as done, for example by Oats and Sadler (2011), Mulligan (2012) and as summarised in Figure 2.4. This study adds to our understanding of tax in practice by, inter alia, identifying those actors that participate in Irish corporate tax policy. In this study the findings show that all actors know who the other players are and most importantly their perceived status as actors in tax policy development. This section presents the participants' view of the field from their position therein, a position that is determined by their accumulated capital, habitus, and the current participation rules around tax policy participation. Consequently, they may or may not be able to identify other actors as being influential in tax policy development given their positioning. However, the dominant actors that all other actors are aware of are clear. Findings from discussions with the participants on the landscape and their views on other actors in corporate tax policy development are presented in sections 4.3.1 to 4.3.10, drawing on interviews and supporting documentary data. The various actors are presented in Figure 4.1.

Figure 4.1 Participants in Irish corporation tax policy development



4.3.1 Government departments

Department of Finance

Unsurprisingly, many interviewees referred to the Department of Finance as a key actor in tax policy development. Specifically, in relation to corporation tax, and noting the reference to the international context the Department of Finance notes its functions as follows:

- To oversee all aspects of corporation tax policy. This primarily involves developing tax options for the Budget and Finance Bill in line with the programme for government.
- To deal with aspects of corporation tax in an international context. This includes participating in negotiations at EU level on related proposals.
- To deal with international tax agreements.
- To manage the Finance Bill process, to coordinate the TSG[50] to deal with policy aspects of tax administration……Revenue powers…...to deal with pre-budget submissions received.

(Department of Finance, 2017b)

When referring to the Department of Finance, interviewees emphasised they are referring to the public servants rather than the Minister for Finance, as stated by **TA3**[51] 'it doesn't matter what shade of Fine Gael, Fianna Fáil, they don't seem to have changed'. **PB1** concurs as it is the public servants that are the experts who are 'conversant with how much they need to get in, the very basics, how much tax needs to be collected in any given year'. **BR4** cautions it is not 'civil servants in ivory towers but they are interacting with the real world be they unions, employees, employers, or businesses' noting their own perceived importance to the process. **PB1** concurs stating that the Department of Finance 'has got used to the idea of outside interests having legitimate points of view'. **BR2** also believes the Department of Finance can perform a mediating role among different interested parties with competing interests and 'Finance do a very good job of that'. The recognition of the Department of Finance (including its officials) as a major player reflects the importance the actors attach to it not only in terms of its role in the development of its tax policy but also in their ability to influence tax policy through their interactions with Department officials.

Other government departments

Many of the business representative organisations (**BR1**, **BR2**, **BR3**, **BR4** and **BR5**) have existing relationships with other government departments such as the Department of Agriculture or the Department of Business, Enterprise, and Innovation[52]. They can engage with other departments on policy issues such as trade policy or consumer protection, for example. These organisations (**BR1**, **BR2**, **BR3**, **BR4** and **BR5**) suggest other government departments play a role in tax policy development. As explained by **BR3**:

[50] TSG - see explanation in Chapter 1 (section 1.3).
[51] See Chapter 3 (section 3.5) for interviewee detail and naming configuration.
[52] For example, business representative organisations such as IBEC had meetings with the Department of Business, Enterprise, and Innovation on areas such as Brexit and the National Digital Strategy and Irish Small and Medium Enterprises (ISME) had meetings access to finance for small business.

> For example, if there is one particular area of taxation that could be very beneficial for enterprise, the probable key engagement is between DJEI[53] and the Department of Finance.

This suggests business representative organisations have recognised other government departments as an important path to participate in tax policy development. They use existing relationships, developed outside of tax policy, to create an awareness of their view on tax policy, with a view to informing and/or exerting influence on the other government department's own stance. None of the accounting, taxation, and legal advisory firms, or their representative bodies other than **PB1** noted other government departments as actors in tax policy development. This suggests a lack of interaction by these actors with other government departments. It identifies the benefit to some actors of being a generalist organisation such as IBEC rather than a specialist actor, for example, ITI in terms of access to government more broadly. This finding also highlights the importance of developing and maintaining relationships in the context of other government departments. From a government policy perspective, it also emphasises the need for a coherent cross departmental policymaking process, and this would appear to be recognised to a certain extent by the Department of Finance with the establishment of the TSG in the 1990s. Other government departments may not be part of the decision-making process but can have input into the discussions surrounding tax policy. Wales and Wales (2012: p.42) suggest that this element of the tax policymaking process in Ireland sets it apart and recommend a similar mechanism be adopted by other countries. It is important to note this represents a formalised coordination of tax policy but there is always the possibility of informal interactions taking place.

4.3.2 Other government agencies

The Revenue Commissioners

The core business of Revenue is the assessment and collection of taxes and duties (Revenue, 2017). Their mandate derives from obligations imposed by legislation and government and as a result of Ireland's membership of the European Union. In broad terms their responsibilities include:

- assessing, collecting, and managing taxes and duties.
- administering the Customs' regime for the control of imports and exports and collection of duties and levies on behalf of the EU.
- working in co-operation with other State agencies in the fight against drugs and in other cross departmental initiatives.

[53] Previously the Department of Business, Enterprise and Innovation was known as the Department of Jobs, Enterprise, and Innovation (DJEI), the Department of Enterprise, Trade and Innovation, and the Department of Enterprise, Trade and Employment.

- carrying out agency work for other departments.
- collection of PRSI[54] for the Department of Social Protection.
- provision of policy advice on taxation issues.

(Revenue, 2017)

This suggests Revenue has a limited role in providing advice on policy to the Department of Finance. Only some of the organisations interviewed were of the view that Revenue is active in tax policy development (**TA1**, **TA2**, **TA3**, **PB1** and **PB2**). **PB2** states some policy ideas or initiatives come from Revenue as 'they have a huge influence on it in the context of putting things on the agenda'. Similarly, **PB1** notes:

> You know, they will see things happening where…. obviously, an anti-avoidance measure. They will go out to Finance and say… "listen, we have *x* happening" and people are just jumping around it. "You need to change it".

This evidence supports Oats and Sadler (2011: p.118) who argue the role of Revenue in initiating proposals for tax rule change 'should not be underestimated'.

Many of the organisations included in Figure 4.1 above (the accounting, taxation, and legal advisory firms and the professional accounting, taxation, and legal representative bodies) interact with Revenue in other roles that they fulfil on behalf of their members and/or clients such as tax compliance for clients or tax administration matters for members (Hasseldine et al., 2011). It is through this interaction they see the role that Revenue can play in tax policy development and potentially use this interaction to address tax policy matters. Given the nature of this interaction, this mobilisation of social capital is not available to all actors, and it also demonstrates why not all actors would recognise Revenue as active in tax policy development. It further demonstrates the potential unequal access to participation in tax policy development. A potential area for further research would be the exploration of the possible tensions between Revenue and the Department of Finance on such matters.

Government sponsored organisations and advisory committees

There are several government organisations and advisory committees that are active in promoting business development in Ireland and/or advising government on certain aspects of business as outlined in Table 4.1.

[54] PRSI is pay related social insurance.

Table 4.1 Government sponsored organisations and advisory committees

Organisation	**Role**
Industrial Development Authority (IDA)	Responsible for attracting FDI into Ireland (IDA, 2020)
Enterprise Ireland (EI)	Responsible for the development and growth of Irish enterprise (EI, 2020)
Forfás	National policy advisory board (Forfás, 2013: p.6)
Advisory Council for Science, Technology, and Innovation (ACSTI)	Advising government on science, technology, and innovation issues (Forfás, 2013: p.7)
National Competitiveness Council (NCC)	Independent advisory body to advise government on matters of competitiveness effecting the Irish economy (NCC, 2009)

BR3, **CV1** and **BR2** posited some of these agencies were participating in tax policy development, with **BR3** noting that the 'IDA were key'. **CV1** agrees in that:

> I think all of the bodies that have any kind of company or multinational element to their mandate are interested and involved in tax and, certainly and Enterprise Ireland.

Some of the above organisations have close contact with companies and business interests. For example, the IDA is the state organisation responsible for attracting FDI to Ireland and a key factor in enticing FDI to Ireland is the tax regime and in particular the headline corporation tax rate of 12.5% (IDA, 2019a). Relationships are developed during the process and maintained as the IDA state:

> IDA Ireland is with you all the way through your investment journey. As the years unfold, we are here to advise on how to enrich your Irish experience…we can introduce you to high-level key Executives in Industry and government...we are constantly in contact with the Irish government, ensuring their awareness of key issues impacting on your business.
>
> (IDA, 2019b)

This advocacy role the IDA play is clearly recognised by some actors in tax policy development.

4.3.3 Tax profession

Professional accounting, taxation, and legal representative bodies

This category of actors consists of the representative bodies for the accounting, taxation and legal professions as follows:

- Consultative Committee of Accounting Bodies (CCAB-I) - acts to coordinate the representation of professional accounting bodies[55]
- The Law Society of Ireland (LSI) - the educational, representative, and regulatory body of the solicitors' profession in Ireland
- Irish Tax Institute (ITI) - the representative and educational body for Ireland's chartered tax advisers

Most of those interviewed agree the professional accounting, taxation, and legal representative bodies are active in tax policy development, not unsurprisingly, as some were interviewed for this study (**PB1**, **PB2**, **CV1**, **TT1**, **TA1**, **TA2**, **TA3**, **BR2**, **BR3**, **BR4**, and **BR5**). As an example, **BR2** observes 'the Tax Institute and some of the accounting bodies would put in detailed stuff on corporate tax'.

A further explanatory comment on their involvement by **BR3** demonstrates the perceived value they bring to the process by stating that they 'bring expertise, they bring a voice of a large constituency'. Similarly, **CV1** said 'all of those, clearly, they are not going to be unheard, so I think they do have an impact'. However, **TT1** questions the input of one of the actors disputing their objectivity by stating:

> I think they are a propaganda operation masquerading as a think tank, as a research institute…. I have no problem at all with people saying, "We are from business, and we are arguing for business and that's our position". What I have the problem with is… "We are the research institute, and this is the conclusions we have come to".

This actor is raising a concern that the Department of Finance will fail to recognise who this actor represents, and it cannot be seen as independent of its membership irrespective of the evidence that it provides supporting its position on a tax policy. It also suggests this actor is concerned with encroachment into its space as an independent thinktank.

Finally, **PB1** notes with some professional rivalry of another representative body:

> I don't know the extent to which they are seen as credible, and I don't know the extent to which they are seen as giving anything back[56].

The above two quotes demonstrate a degree of tension between various actors participating in tax policy development, who are competing with each other, in the first instance for symbolic capital and in the second instance for economic and symbolic capital within this field. Notwithstanding this, there is evidence of a substantial degree of consensus among the participants in this study about the role this cluster of actors play in tax policy development. This concurs with prior research in participation in the

[55] The professional accounting bodies are Association of Chartered Certified Accountants (ACCA), Chartered Accountants Ireland (CAI), Chartered Institute of Management Accountants (CIMA) and Certified Public Accountants Ireland (CPA).

[56] The interviewee suggests that this other actor fails to recognise the importance of the give and take in engagement with the Department of Finance, of being able to provide information in exchange for a hearing on policy.

development of accounting standards (Jorissen et al., 2012). It demonstrates a much-desired symbolic position and their accumulated capital in the field. It is tacit acknowledgement of the requirement for tax expertise (cultural capital) in participating in tax policy development despite other actors positing that it is not necessary as will be discussed in Chapter 5 (section 5.4).

Accounting, taxation, and legal advisory firms

This grouping consists of the accounting, taxation, and legal advisors such as the large accounting and law firms. Many interviewees referred to the 'Big Four' accounting firms as actors in tax policy development (**TT1**, **BR1**, **BR3**, **BR4**, **BR5**, **CV1**, **TA1**, and **TA3**) with **BR4** describing them as 'ever present' and **BR1** noting they are 'the drivers behind the tax policy which happens behind closed doors in either PwC or Leinster House[57]'. **BR3** agrees, as they can have relevant expertise:

> They should be afforded access, and it's not necessarily a bad thing that four accountancy firms have been in to see the officials. I think that's probably a good thing to get their perspectives.

But **CV1** was more cautious about their impact noting participation does not always mean success:

> Unquestionably, PwC and the Big Four would like the Government to go further in some areas than they do and make it more attractive for multinationals to base themselves here, and I think in fairness to the Department of Finance, credit where credit is due, that sometimes they resist those things.

This suggests a healthy tension in participation in tax policy development and a belief that actors will not get all they want in spite of their access to the Department of Finance. Notably, two interviewees made specific reference to a particular partner within a 'Big Four' accounting firm, as being an influential player in tax policy development, with **CV1** noting 'he's probably one of the most influential Big Four representatives in Ireland'.

Undeniably, they (organisations and individual partners) are perceived as important actors in the development of tax policy suggesting a recognition of the symbolic capital (not necessarily all acquired in a tax policy context) of the accounting firms, in particular the Big Four. This role in tax policy development is similar to the role identified in UK research where the accounting firms try to establish and sustain a strong intermediary position between HMRC and their clients in the market for tax knowledge (Hasseldine et al., 2011). In their study they found that HMRC regard accounting firms as an important link in the chain of sharing knowledge with corporate taxpayers and value a good relationship with them. They also recognise accounting firms can have conflicting roles as both the 'enforcer and exploiter' of tax legislation but do not suggest how tax authorities should respond to this 'double edged sword' (Hasseldine et al., 2011: p.49). A similar tension arises in the context of this

[57] Leinster House refers to the building which houses the Irish Parliament.

research study and the role accounting firms can play in tax policy development. Additionally, they can further play a role on the governing bodies of their relevant professional representative body and possibly on the taxation committees of business representative organisations as will be discussed in Chapter 5 (section 5.4.).

4.3.4 Business

The business cluster of actors consists of the business representative organisations and individual companies[58].

Business representative organisations

These organisations tend to represent business based on a specific industry/sector/geography/size/area of business focus. Some examples are included in Table 4.2.

Table 4.2 Examples of business representative organisations in Ireland

Organisation	***Purpose***
American Chamber of Commerce Ireland (Amcham)	Representative association of US companies in Ireland (Amcham, 2020)
Chambers Ireland (CI)	Representative association of the separate local chambers of commerce across Ireland (CI, 2020)
Cork Chamber of Commerce (CCC)	Representative association of business in Cork (CCC, 2018)
Dublin Chamber of Commerce (DCC)	Representative association of business in Dublin (DCC, 2018)
IBEC	Business and employer representative organisation for business in Ireland (IBEC, 2020)

[58] While accounting, taxation, and legal advisory firms are also in business, for the purposes of this research study the term business is used to mean companies engaged in commercial or industrial activity and/or their representative associations.

Industry Research and Development Group (IRDG)	Representative association for companies involved in research, development, and innovation (IRDG, 2013)
Irish Exporters Association (IEA)	Representative association for Irish exporters (IEA, 2013a)
Irish Small and Medium Enterprise (ISME)	Representative organisation for small and medium size enterprises in Ireland (ISME, 2018)
Small Firms Association (SFA)	Representative organisation for small business (and sister organisation of IBEC) (SFA, 2019)

Most interviewees recognised these business representative associations as key actors in Irish tax policy development. Those specifically highlighted as important players by the interviewees were Amcham, CI, IBEC, ISME and SFA but some responses reflect different views as to who are considered the key actors. **B4** states its own perceived importance:

> I think between ourselves and IBEC, we are some of the most effective lobbyists in the country. I mean *X* (*another business representative organisation)*, their interest wouldn't be as broad as the likes of ourselves and IBEC. They are very vocal on specific issues, so I wouldn't put them or *Y* (*another business representative organisation)*, up there as being as effective.

The other actor referred to here is an organisation that represents a particular sector of industry and because of this may not be active in as many policy issues as this interviewee. **TA2** names the following as influencers:

> So, there is the likes of the American Chamber…there are the various chambers around the country…IBEC would be another key influencer as well. They would be a very key influencer and they do push it, in fairness to them.

TA3 suggests these organisations have presence that government must take note of:

> I think the lobbying industry has a fear factor, like the IMDA, the Medical Device Association[59], I think the lobbying of those professional bodies and also the Chamber of Commerce, the IMDA, the Amcham and all of those, clearly, they are not going to be unheard, so I think they do have an impact.

[59] IMDA – The Irish Medical Devices Association is now known as the Irish Medtech Association, an association within IBEC representing medical devices and diagnostics companies. Ireland has over 300 medical technology companies who employ over 32,000 and account for €12.6 billion exports annually. This sector is considered especially important in Ireland.

Similarly, **TA1** notes irrespective of which business representative organisation is participating in tax policy development, the business lobby, as a collective voice, has influence because:

> I think when a lot of multinationals come together in a hub with a lot of influence and a lot of CEOs and a lot of money power behind them, woe betide the department that would say, "I'm ignoring what you're saying".

The business representative organisations believe that they do play a role as they can suggest policy initiatives in terms of 'competitiveness offerings' for the country internationally (**PB2**). **PB1**, **BR1**, **BR2** and **BR5** would agree, with **BR2** noting:

> Finance at the end of the day makes the decisions, but they rely on us, I guess, to get views of companies of what they are thinking about, whether it makes sense, what kind of impact it would have.

Here the interviewees suggest the Department of Finance need a 'business voice' in order to be able to inform, create and implement effective tax policy which perhaps goes to challenge the competency of the department in tax policy development or at least their knowledge of potential international tax developments. The findings suggest a symbolic capital attached to these organisations due to the size and power their company members have that cannot be ignored by government. The business representative organisations can have a common membership in that a company can be a member of many business representative organisations and thus companies have the opportunity to drive their tax agenda through multiple channels. Crucially, this points to a lack of alternative voices in tax policy development even within the business representative sector. The findings suggest, irrespective of the business representative organisation involved, that there is recognition by the other actors of a legitimate role for these organisations because of who they represent (Roberts & Bobek, 2004).

Individual Companies

There is evidence from prior research in the US demonstrating the successful participation in policy development by certain companies (Kingson, 2005; Richter et al., 2009; Kocieniewski, 2011). There is also evidence of companies participating in the development of accounting standards (Giner & Arce, 2012). Cultural context should be noted here as direct engagement in policy development in the US is considered as an essential part of the interaction of business and the State. Some companies invest heavily in liaising directly with politicians in Washington DC in relation to federal tax policy matters (Mulligan, 2008: p.302). Whether individual companies actively engage in tax policy development was also examined in this study. Some of those interviewed believe larger companies can engage in tax development directly with the Department of Finance[60], but most were of the view that they would also

[60] This engagement will be addressed in Chapter 6 in the context of the RDTC policy.

engage through other representative organisations, supporting prior research which suggests some companies prefer opacity in participation (Barrick & Alexander, 2014). As put by **PR2**:

> I would say some of the bigger ones and I would say some of them are also engaging through the people in the Big Four or whatever and collectively. Oftentimes, companies don't want to go in themselves on an issue.

BR2 asserts 'most of their engagement is probably through business organisations. But the big corporates would be engaging directly where it affects them on tax policy' with **BR3** suggesting 'I can probably safely assume that they have better access than I do'. **PB1** disagreed stating:

> I counted on the fingers of one hand the number of instances where an individual business has gone in and lobbied on that particular thing, they wanted to.

The findings suggest those interviewed are unclear as to the level of direct engagement by companies with some assuming that larger companies are afforded access to the Department of Finance possibly because of size and reputation. These companies may choose not to engage directly and use one of the many representative organisations to do this on their behalf. This suggests a possible confidence in being able to drive the representative organisations tax agenda (Mulligan, 2008: p.310) while staying anonymous (Barrick & Alexander, 2014) as will be discussed in Chapter 5 (section 5.5).

4.3.5 Research Institutes

There are several research institutes in Ireland, whose purpose is to provide independent analysis and research on various public policies including taxation and potential alternatives. Some examples are included in Table 4.3.

Table 4.3 Tax relevant Research Institutes in Ireland

Organisation	***Purpose***
Economic Social and Research Institute (ESRI)	An independent research body funded by government (ESRI, 2018)
Nevin Economic Research Institute (NERI)	A research organisation supported by unions affiliated to ICTU (NERI, 2020)
Social Justice Ireland (SJI)	An independent think tank and justice advocacy organisation funded by membership fees and donations (SJI, 2018)
TASC	An independent think tank with a focus on economic inequality funded by donations, trusts and foundations (TASC, 2020)

This study acknowledges there are also many independent individual researchers, commentators, and policy analysts in Ireland. Three interviewees believe research institutes are active in Irish corporate tax policy development. **TT1** states that NERI and TASC undertake research to challenge tax policy, whilst describing the level of work undertaken by them as being 'at an overview level only'. They suggest corporate tax policy is addressed at a high level without always making detailed suggestions on specific tax policies. **BR4** explains:

> I think there is a lot of quality out there, but you know we probably don't have the quantity that other countries have but there is great research done by ESRI then outside the kind of business view on tax like Christian Aid or TASC or any of these kinds of groups who have a dissenting view compared to most of the business community.

Concurring **BR3** agrees:

> But some of the stuff from Social Justice Ireland, I think a lot of thought goes into it and because they're, dare I say it, less beholden to members, they have a different perspective, they have more time, and some of their stuff is really sensible.

This suggestion is rather simplistic as it views a research organisation as being able to devote more time to participation in tax policy development as it is 'only' a research organisation and similarly, does not have to answer to its membership in the same way as a business representative organisation in terms of activities, results, and use of resources. This does not acknowledge that each research institute has its own agenda and accountability regime in keeping with core organisational aims and those of its benefactors. Some research institutes may be seen as vested interests based on who funds them, for example NERI, being funded by trade unions. The findings suggest many actors that participate in corporate tax policy development do not see research institutes as having a significant role in the formulation of tax policy. It demonstrates a perceived lack of scrutiny and independent evidenced based examination of tax policy in Ireland by those active in tax policy development with only some acknowledging, however, that research institutes have the potential to provide an alternative voice to the business sector on corporate tax policy.

4.3.6 Trade unions

Until 2009 there was a social partnership model of policy development[61] in Ireland including tax policy with the trade union movement being represented by Irish Congress of Trade Unions (ICTU), the umbrella organisation for trade unions in Ireland. Since the collapse of social partnership some

[61] The social partnership is discussed in detail in Chapter 1 (section 1.3).

interviewees (**BR2**, **BR4** and **PB1**) feel the trade unions' role has diminished, in the context of corporate tax policy, with **PB1** noting:

> My instinct is they don't have as much influence because they are not at the table anymore, and that's a huge thing.

However, **CV1** believes the trade unions continue to play a role as a more modifying 'force' in general in the development of tax policy. The findings suggest the trade union role in the development of corporate tax policy is perceived as minimal again, suggesting the lack of what would anecdotally be seen as an alternative voice in tax policy development.

4.3.7 Community and voluntary pillar

This group of actors are typically interested in addressing the social dimension of policy development including tax policy. Examples of actors are included in Table 4.4.

Table 4.4 Examples of community and voluntary organisations in Ireland

Organisation	***Purpose***
Age Action Ireland	Representative organisation for the rights of older people in society (Age Action Ireland, 2020)
Christian Aid Ireland (CA)	International aid and development agency working for sustainable development and social justice (CA, 2020)
Disability Federation Ireland	Representative organisation to promote equal rights for people with disabilities (Disability Federation Ireland, 2020)
Family Carers Ireland	Charitable organisation supporting family carers (Family Carers Ireland, 2020)
Irish National Organisation of the Unemployed	Representative organisation for unemployed people (Irish National Organisation of the Unemployed, 2020)
National Women's Council of Ireland	Representative organisation for women and women's groups (National Women's Council of Ireland, 2020)
Oxfam Ireland	Organisation that mobilises people against poverty (Oxfam Ireland, 2020)

Simon Community	Organisation working with the homeless in Ireland (Simon Community, 2020)
St Vincent de Paul	Charitable organisation with the objective of fighting poverty (St Vincent de Paul, 2020)

Two interviewees believe some organisations within the community and voluntary sector are considered actors in corporate tax policy development (**PB2** and **BR2**). As explained by **BR2**:

> I think Christian Aid put in a really detailed one *[submission]*…on how corporate tax affects developing economies, but it really depends on what their interests are or where their interests lie.

None of the other interviewees suggest the community and voluntary sector are active in corporate tax policy development. However, unsurprisingly, as an actor from this sector **CV1** is more convinced of its own influence using an example of a specific tax policy[62]:

> Let me put it like this, as an example of *(x policy)*, there wasn't anybody else working on it, and certain phrases that we have used with them over the years are reflected in the document, and I think the strongest suggestion that we have influence is the fact that we were the only people working on the issue.

It should be noted this research was conducted before there was an increased focus by non-governmental organisations on tax reform and, in particular, the fairness of domestic and international tax rules arising from some high-profile coverage of tax issues such as the Paradise Papers and discussion around tax havens. Some members of this sector have now become more active in tax policy (nationally and internationally) in recent years as outlined in Chapter 2 (section 2.4.3). Actors such as CA have led a long-running campaign in Ireland on the impact of Ireland's corporate tax system on developing countries. For example, CA (2019) reported that poorer nations are being impacted by abusive tax practices where companies are exploiting tax loopholes to avoid paying taxes. This report specifically references the Ireland-Ghana double taxation agreement, stating 'limiting Ghana's taxing rights over income, profits and economic activity between Ireland and Ghana may thus have a significant impact on Ghanaian tax revenues' (CA, 2019: p.24).

A review of pre-budget submissions and websites of other community and voluntary actors for the purposes of identifying interviewees for this study (see section 3.5.1) indicates that they do not engage in corporate tax policy, and thus supports the views of the interviewees. Many of the community and voluntary sector concentrate their engagement in tax policy on income tax issues.

What the findings suggest is that interviewees may have a narrow traditional view of participation in tax policy development through the engagement in the budget process as opposed to other paths to

[62] This actor did not want to elaborate on the specific tax policy involved.

participation for example the production of research reports in a wider tax context. This represents an actor's own view of the way in which participation in Irish tax policy development occurs i.e., the rules of the game.

4.3.8 Media

While the literature has suggested the media (comprising of print media, television, and radio) can be actors in tax policy development differing views about their role in the context of corporate tax policy were expressed by interviewees in this study. **PB2** notes the media are certainly 'reporting more about tax'. **TA2** agrees 'there's obviously a lot of noise around the cases that are in the public arena' referring to high profile tax issues for multinationals such as Apple[63]. However, both **TA2** and **BR2** suggest there are limits on the media coverage of detailed corporate tax policy as 'some commentators don't understand the nuts and bolts' (**TA2**). **BR2** adds:

> When it comes to personal tax, when it comes to excise, VAT, and domestic taxation stuff, they have an influence. Corporate tax, I'm not so sure. I think they have an interest in the kind of broad stroke stuff. There aren't a lot of tax correspondents. You know, it tends to be political correspondents or people involved in that kind of end of things or business correspondents will be looking at this stuff from a very broad point of view-how is it going to affect the economy and all that kind of stuff. But when it gets into the technical detail, I don't think there are that many out there. There are probably four or five journalists who would have a good understanding of it but broadly, you know, tax doesn't sell papers.

This comment suggests other actors identify a lack of cultural capital, a lack of tax expertise in the media. It also suggests some actors appear to hold the media to a higher standard than themselves in terms of the requirement for tax expertise to engage in tax policy. **TT1** questions the media motives in reporting of tax emphasising the 'constant briefing that goes on between *(department of)* Finance and journalists' suggesting the Department of Finance recognise the importance of the media as a means of communication on tax policy. One further interesting point was made by **PB1** in stating that:

> I think that the media are important players, but my organisation is now well and truly part of the media.

These findings show the media can be a conduit for other actors to promote both themselves and their positions on tax policy, but it is not considered a major actor in tax policy development due to a limited expertise in corporate tax within the media organisations. This suggests again the perceived importance of cultural capital by actors in participating in tax policy development.

[63] In 2016 the European Commission found that Ireland had breached state aid rules in its dealing with Apple and ordered the company to pay €13 billion in unpaid tax to the Irish Government (European Commission, 2016). In 2020 the EU General Court ruled that Ireland did not give Apple illegal state aid (*Irish Times, 2020*).

Since these interviews took place there has been more media coverage of the criticisms that Irish corporate tax policy has attracted by organisations such as Oxfam as noted in Chapter 2 (section 2.4.3) and CA in the previous section. For example, the media reported on Oxfam research that listed Ireland as one of four EU countries that they considered tax havens[64] (Coyle, 2017) and accused Ireland of facilitating large-scale corporate tax avoidance by European banks (Burke-Kennedy, 2017). Furthermore, there certainly has been more coverage of corporate tax policy in the media. Examples include Ireland's reliance on corporation tax revenue (Burke-Kennedy, 2018a, 2019), commentary on Ireland's defence against tax haven claims (*Irish Times*, 2018) and corporate tax reform (Hamilton, 2019; Taylor, 2019). The role of the media as a conduit (path to participation in tax policy) for other actors is discussed in section 4.4.3 below.

4.3.9 Political parties

Political parties play an obvious role in the development of tax policy. When in government they can include a policy as a priority for their term of office and this can lead to tensions with Department of Finance officials. When not in government they can produce policy papers to raise a policy issue, recommend amendments to existing policies or propose new policies. They can also engage in debate on policy using the committee structures in Dáil Éireann and there are several Dáil committees that can and do engage in tax policy discussion[65]. In this regard **PB1** is convinced of the importance of politicians in this context of Dáil committees where there is an ability to set the agenda on tax policy:

> It matters who is on the committees. It matters who is on the Public Accounts Committee, on the committee on Finance. They have an undoubted influence, and I'd be quite clear about that, and we decry backbench opposition of politicians and senators at our peril because in my experience, they have actually got quite a lot of influence.

In contrast **BR2** disputes this view:

> Essentially, the Oireachtas has very little input on any policy…We would go into the Oireachtas Finance Committee before the budget and part of that discussion was always going to be tax. But it's difficult to see how much influence any of those committees have on the outcome.

Others such as **BR3** and **TT1** are adamant politicians do not play a role in corporate tax policy development suggesting it is the Department of Finance officials that drive tax policy. This suggests a lack of engagement in discussing or evaluating corporate tax policy among the political parties. **TT1**

[64] The Irish Government disagreed with the assessment of Ireland as a tax haven on the basis that it does not meet any of the OECD criteria (Tobin & Walsh, 2013; O'Halloran & Burke-Kennedy, 2018).
[65] Most Oireachtas Committees have the power to invite interested persons or bodies to give evidence by way of oral presentation on any matter in its programme of work. They can draft reports and make recommendations with a view to influencing policy and/or legislation.

notes as an exception Sinn Féin[66] stating they 'put a fair bit of research into the work that they do'. **BR4** believe politicians are actors based on their own interactions with them but only cynically as a vote getting exercise:

> Different political parties would request to meet with us when they are drawing up their manifestos because obviously our members are the ones, they want to vote for them. They are trying to include some measures that would resonate with our membership.

Finally, **TA3** determines politicians have had to become more aware of tax policy because of the international prominence of tax which 'has really raised the profile (*of tax)* politically' thus needing to acquire tax knowledge in recognising the importance of tax in a global context.

In summary, the findings suggest a mixed reaction to the engagement of political parties on tax policy development ranging from an ability to set the agenda on tax policy through government programmes or Dáil committees to a lack of real engagement in tax policy. It demonstrates an actor's view of the tax policy development landscape is unique to them based on their current and previous experiences within the arena. It is surprising to see poorly perceived engagement in tax policy development by political parties considering the key role that corporate tax policy plays in Ireland. The findings possibly suggest a lack of tax expertise (cultural capital) among politicians.

4.3.10 Transnational organisations

A key challenge and opportunity for governments such as the Irish government, is the mobility and potential mobility of foreign direct investment. In the absence of co-ordinated government policies, this mobility can create both difficulties and opportunities for individual countries (Hines & Summers, 2009). Transnational organisations such as the EU and OECD can address these issues within a tax context. They can affect tax policy through policy initiatives and in the case of the EU, through legislation as discussed in Chapter 2 (section 2.4.3). Many of those interviewed believe significant elements of tax policy are increasingly driven by transnational organisations. Both **TA2** and **TA3** find developments with international tax at OECD and EU levels have impacted on tax policy development here as explained by **TA2**:

> Well, particularly the OECD, and there is obviously State aid rules[67] that we need to constantly adhere to, so any type of new incentive it needs EU State aid approval before it's even implemented. So, there's always a careful eye being focused on that.

Consequently, **PB1** observes the Department of Finance:

[66] Sinn Féin is a political party in Ireland.
[67] State aid rules refer to EU rules where any State's intervention in a company or industry sector that contravenes competition law is not permitted.

> Are very conversant with international pressures both in terms of the likes of the OECD but particularly in terms of the EU and what can and can't be done.

They also note 'the number of ideas you can actually point to directly and say, "That was ours and ours alone" is relatively few' suggesting a reliance on policy initiatives from outside Ireland and highlighting the possible need for Ireland to match its international competitors with respect to tax policy. Additionally, **BR4** recognises international alternatives when addressing their own position on a policy as 'if ever we are struggling to say how would we do this, often the scheme already exists in the UK or the US' with **BR3** noting this benefit also:

> Having that voice is useful and like, the European Commission recommendations is terrific because that really just allowed us to say, "Look, Europe says X, Y and Z is bad, so it's not just us". Somebody externally...regardless of sovereignty, that's hugely helpful. It allows the Government as well…to have some defence against a total stakeholder capture nationally.

This interviewee is suggesting 'Europe' prevents the Government from being completely beholden to the business sector, which they representative and this implies the State may need support when dealing with multinationals. **PB2** further notes the pressures that multinational corporations can place on governments to ensure that tax policy keeps up to date with everchanging company practices and structures:

> You've got globalisation, multinationals changing their operating models to be more competitive in a global world, things like shared service centres, outsourcing, kind of centralised IP and treasury, so you've all of those kind of changes to the way businesses do business across borders.

The above findings demonstrate all interviewees are keenly aware of the impact of external international factors and organisations on Irish corporate tax policy development. The findings aslo reflect the recognition of the impact of transnational organisations on tax policy, as stated by Oats and Sadler (2011: p.116) who posit tax systems do not operate in isolation and there is a need to be cognisant of changes in 'comparable jurisdictions'. These findings are evidence of the open nature of the Irish economy and demonstrate a considerable influence on tax policy in Ireland and the development thereof.

4.3.11 Summary: the actors

This section of the study represents the findings in relation to the first element of research question one in understanding who participates in tax policy development. Those interviewed identified 15 actors or groups of actors as being active in the development of tax policy in Ireland. The findings confirm many actors identified in the literature (Oats & Sadler, 2011; Mulligan, 2012; Anesa et al.,2019) as depicted in Figure 2.4 in tax policy participation. It concurs with Anesa et al. (2019) particularly in terms of

those actors on the outskirts of the process such as research institutes, trade unions, the community and voluntary pillar and the media, adding to our knowledge of key actors in tax policy participation in practice.

The views of those interviewed were consistent in determining the key actors that participate in tax policy development namely, the Department of Finance, the professional accounting, taxation and legal representative bodies, their member firms and the business representative organisations. This suggests cultural capital (tax expertise) is an essential requirement for participation in tax policy development and to be perceived as an important actor. There has been a relatively stable number of principal actors participating in tax policy development thus demonstrating the participation in tax policy development field is a space where there is a barrier to others joining (Thomson, 2014: p.68). However, there is evidence of the increasing impact of transnational organisations such as the EU and OECD on Irish tax policy development and to a limited extent some elements of the community and voluntary pillar reflecting the boundary pressure on the field. Other actors such as Revenue and other government departments were recognised only by some as important, principally by those that have other relationships outside the tax policy development context. The role of some government sponsored committees and agencies in tax policy development would be possibly viewed as unexpected but perhaps they are simply viewed as another 'business' representative organisation in tax policy development.

Other organisations perceived as not well engaged in tax policy development were trade unions, some elements of the community and voluntary pillar, research institutes, the media and the interviewees were unclear as to the level of direct engagement companies have in tax policy development. It would be expected to see independent challenges to tax policy by the media and research institutes. Similarly, trade unions, and the community and voluntary pillar, would usually offer an alternative and differing view on corporate tax policy, yet this voice is perceived as limited or non-existent by many actors. Many actors share a narrow view of who and how participation in tax policy development occurs. This points to a traditional view of engagement in tax policy development through submissions, meetings, and consultations rather than possibly independent research reports or analysis done by the research institutes or elements of the community and voluntary pillar more recently.

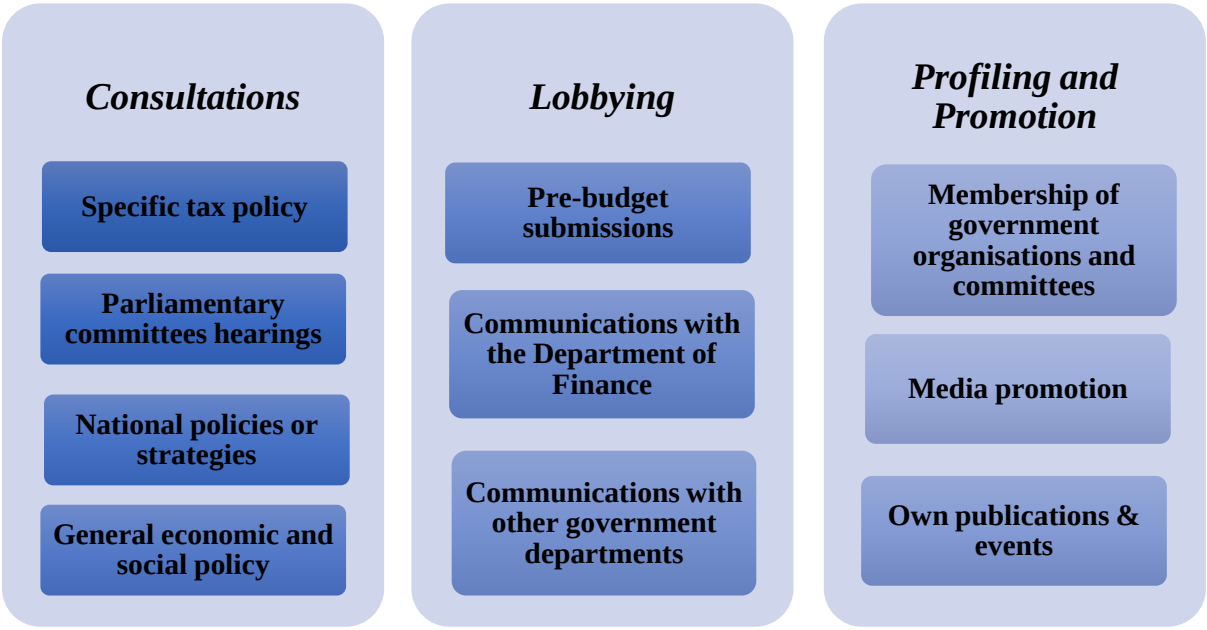
Whether companies in their own right are seen as active is a moot point as they appear to be powerfully represented by their accounting, taxation, and legal advisors and business organisations in an opaque way and are afforded multiple ways to participate in tax policy development as a result. Therefore, they are implicitly actors in tax policy development.

Following the above understanding of the actors in the field of participation in Irish tax policy development, the following section addresses the next element of the landscape, that is the specific pathways to participation as understood by the actors involved and found in documentary data.

4.4 Paths to participation in Irish tax policy development in a national context

US and UK scholars have conducted research in accounting standards and the public policy (including tax) participation domain which concentrate on the lobbying activities in terms of hearings or meetings, lobbying reports and written submissions, campaign and/or PAC contributions (Roberts & Bobek, 2004; Georgiou & Roberts, 2004; Kingson, 2005; Richter et al., 2009; Alt et al., 2010; Kocieniewski, 2011;). This study adds to this international research by providing an insight into how tax policy participation in Ireland occurs, by revealing the reality of participation in practice and considering the implications in terms of tax policy development. This engagement, paths to participation in tax policy development as described below have been broadly categorised in the literature as consultations, lobbying and/or generic profiling or promotion as outlined in Chapter 2 (section 2.7 and Figure 2.5). Briefly, consultations are initiated by and at the discretion of government, lobbying is where an organisation is setting its own agenda on tax policy with government and generic profiling and promotion refers to organisations raise their own profile or tax policy agenda indirectly. The categories are summarised below in Figure 4.2, and this is followed by detailed consideration of these paths to participation based on the views of the interviewees and documentary evidence.

Figure 4.2 Paths to participation in Irish tax policy development in a national context



4.4.1 Consultations

Wales and Wales (2012: p.112) argue in favour of consultation processes, positing firstly, that government needs to access specialist knowledge and information and secondly, they want organisations to 'buy-in' to policies, or at least feel 'they have been involved in shaping them'. An organisation can engage with government in a consultative way when they are invited to give their view or opinion on a specific tax policy, appear at parliamentary committee hearings, prepare a submission on a specific strategy or policy (non-tax) or more broadly on general economic and social policy.

Consultation on a specific tax policy

In this instance the Department of Finance will issue an invitation to interested parties (Department of Finance wording) to make a submission on a specific tax policy[68]. A consultation process is advertised through the Department of Finance website[69]. For example, the Department of Finance issued an invitation for submissions on Ireland's corporation tax code in October 2017 on the completion of an independent review by Mr. Seamus Coffey[70]. The terms of reference for this review included ensuring that the corporation tax code is achieving the high levels of transparency, did not provide preferential treatment to any taxpayer, implementing Ireland's commitments under the OECD's BEPS project, delivering tax certainty, maintaining the competitiveness of Ireland's corporation tax offering, and maintaining the 12.5% rate of corporation tax (Coffey, 2017: p.7). Comments were requested as follows:

- Give views on specific questions such as the Implementation of the Anti-Tax Avoidance Directive, and Actions 8, 9 and 10 of the OECD BEPS Package
- Provide details of any alternative approaches or options in dealing with the issues being addressed
- Provide details of relevant issues not covered in consultation
- Where appropriate, provide some analysis of the Exchequer cost/yield of your preferred option
- Comment generally on the direction you would like to see tax policy in this area develop.

(Department of Finance, 2017a: p.13)

Between the years 2011 and 2019 there were 47 consultations on specific tax policies, coinciding with efforts by the Department of Finance to become more open and transparent as discussed in Chapter 2

[68] There are also consultations on specific tax policies at EU level.
[69] The Department of Finance have a separate section on their website dealing with consultations (https://www.gov.ie/en/consultations/).
[70] Mr Seamus Coffey is a lecturer in Economics in University College Cork.

(section 2.7.1) confirming the work of Bunea (2015) in an Irish context[71]. It concurs with previous research in accounting standards development and the use of submission letters on specific accounting standards (Georgiou, 2004; Orens et al., 2011). **BR4** affirms there has been a change to participation in tax policy development, stating there are 'a lot of submissions or consultations' now. **TA2** concurs believing the tax policy process is 'becoming a lot more collaborative' as a result of the increased level of consultation. **BR1**, **PB1** and **BR2** welcomes any consultation affirming 'you have to make the effort to go and engage' (**BR1**). In contrast, **BR4** explains they do not automatically input into all consultations as it depends on resources…. 'if we had scope' and on the tax policy as will be discussed in Chapter 5 (section 5.5). They might not engage 'if we didn't particularly have an alternative to put forward'. Similarly, **BR3** gives a candid assessment of their position, suggesting a carefully considered strategic and pragmatic approach to consultations and also questioning the value of this path to participation:

> It depends, because if I really wanted to get my message across, I think it would have to be a meeting with some supporting evidence to have evidence-based policymaking. Do I want to spend days getting a meeting on something I have a very superficial knowledge of that's of almost zero relevance to 90% of my membership and will become a bullet point on a quarterly report? No, so then it will be a one-page or a two-page submission.

Both **BR1** and **CV1** also question the validity of the consultation process as 'it's very easy to have a talking shop' (**BR1**) and **CV1** suggests consultations give 'people that already have entry points into the Department of Finance a further chance to elaborate on what they want'. However, in spite of these comments they both continue to engage with this process.

The findings here suggest a high level of engagement with this public form of participation in tax policy development but only when resources permit for some organisations. However, not all actors agree that consultations are a credible path to participation but merely see them as another way in which the same actors are afforded a further opportunity to engage in tax policy. This does not support Cairney (2019: p.30) who suggested consultations can secure broader participation. It also highlights a managed process by the Department of Finance where to a certain extent the interaction with these organisations on certain tax policies is being controlled in terms of timeframe and the format in which engagement is permitted. This is understandable in terms of efficiency and progressing change. It does also allow for the possibility of 'a second order effect' as referred to by Mulligan (2008: p.309) whereby government can anticipate responses and seek to contain its effect in the development of new regulation. The actual engagement through a consultation process on one policy, the RDTC is examined in detail in Chapter 6 but there is an opportunity for further research in addressing the consultation processes on other tax policies.

[71] At the time of submission, the latest consultations on tax matters were on the application of the authorised OECD approach to the branch profits of non-resident companies in March 2021 and Ireland's tax treaty policy in April 2021 (Department of Finance, 2021b).

Attendance and participation at parliamentary committee hearings

As part of the Ireland's parliamentary system, there are a number of parliamentary committees and key functions include the scrutiny of legislation and the work of government departments and advising on policy issues. An organisation can also be invited to attend an Oireachtas[72] Committee meeting with **TT1**, **BR2**, **BR3**, **PB1** and **PB2** all having been asked to attend and contribute in this way. **BR4** notes 'there are just so many stakeholders we tend not to get an appearance in the Oireachtas' and questioning its relevance **BR2**, in describing the process, notes:

> We would go into the Oireachtas Finance Committee a lot around the budget on their invitation. But it's difficult to see how much influence any of those committees have on the final outcome.

BR3 provides an interesting insight into how the process can work:

> Sometimes if you see an issue coming up that you feel is going to be important what you might do is just talk to the clerk and say, "By the way, if you are looking to brief the members on this or if it comes up, we have particular expertise in this or knowledge of it, and we have done X, Y and Z". Sometimes we might get the call.

This implies an ease of access that is not available to all interested parties and the findings also suggest that not all actors are invited to appear at committee hearings, thus limiting the possible engagement for some actors. The ability to influence tax policy through this medium is questioned by some of the actors suggesting it may be more about using the opportunity to acquire social and symbolic capital. I would suggest in most circumstances it would be unlikely that any actor would turn down an opportunity to appear at a committee hearing. What is not addressed here is the procedures by which actors are asked to attend, and none of the available documentary data revealed this process. Further research would be required to understand how access is obtained and maintained, adding to the transparency surrounding this process.

Consultation on national policies or strategies

A third element of consultation is where organisations are invited to engage with broad national policies or strategies such as a strategy on innovation or entrepreneurship. A consultation process may by instigated by government departments or a government sponsored organisation or advisory committee and can be seen as a cross-departmental initiative on broader policy. Some examples are presented below and are directly relevant to this study. They are consultations on research and development strategies in 2003 and 2010, enterprise strategy in 2003, innovation strategy in 2010 and a strategy for science, technology, and innovation in 2015 as discussed next.

[72] The Oireachtas committees can be made up of members from one or both houses (Dáil Éireann and Seanad Éireann).

- **Research and development strategy**

In 2003 Ms. Harney, Minister for Business, Enterprise and Innovation established a high-level steering group (HLSG) to determine the implications of a number of EU policy initiatives for Ireland and how such policies could be implemented in Ireland with a view to increasing research and development activity. The group's findings were outlined in a report to the inter-departmental committee on Science, Technology, and Innovation in July 2004. The report notes the group undertook 'a wide-ranging consultation with all the stakeholders, in-depth analysis of current public and private investment in R&D and assessed the business environment for R&D in Ireland' (HLSG, 2004: p.7). It specifically states an understanding of the industry issues was formed based on 'discussions/meetings with over 50 firms as completed by PA Consulting' (HLSG, 2004: p.7) but no further detail on these companies is provided in the report. It proposed specific targets needed to be met in order for Ireland to be 'renowned for the excellence of its research and be at the forefront in generating and using new knowledge for economic and social progress, within an innovation driven culture' (HLSG, 2004: p.5).

In 2010, one the Government's standing committees, the ACSTI appointed a taskforce to identify key barriers that inhibit companies from engaging in research and development (ACSTI, 2010). They undertook a consultation with 'indigenous and FDI companies' using this interaction as 'the primary source of evidence' (ACSTI, 2010: p.4). Additionally, they sought the views of industry representative groups, EI, the IDA, the Department of Business, Enterprise and Innovation and Science Foundation Ireland (SFI)[73] (ACSTI, 2010: p.vi). None of the companies or industry representative groups are specifically identified in the report.

- **Enterprise strategy**

In 2003 Ms. Harney, Minister for Business, Enterprise and Innovation established an enterprise strategy group (ESG) to develop a medium-term enterprise strategy which would strengthen Ireland's competitiveness and promote the 'emergence of an innovation and knowledge driven economy' (ESG, 2004: p.124). The report identifies 200 individuals as participating in advisory groups and the receipt of 100 written submissions (ESG, 2004: p.iii).

- **Innovation strategy**

An ad-hoc government committee, the Innovation Taskforce (ITF) was established in June 2009 to advise the Government on its strategy for positioning Ireland as an international centre for innovation. To inform the development of this strategy, the taskforce received 117 submissions (ITF, 2010: p.11). The report also notes the 'taskforce consulted extensively through formal and informal networks and

[73] Science Foundation Ireland (SFI) is a statutory body in Ireland with responsibility for investment in scientific and engineering research.

through meetings with the smaller working groups' to address specific issues (ITF, 2010: p.113). Finally, as a further method of public engagement one of the working groups undertook a survey where 200 responses were obtained.

- **Strategy for science, technology, and innovation**

As a final example, in February 2015, the interdepartmental committee on Science, Technology and Innovation (ICSTI), a standing committee made up of several government departments[74] invited submissions from interested parties on Ireland's strategy for science, technology and innovation (ICSTI, 2015). There were 74 responses to this consultation process from various universities and research bodies, other government departments and agencies and business representative organisations. Amcham, EI, ESRI, IBEC, IDA, IRDG, ISME, all made submissions. (Department of Jobs, Enterprise and Innovation, 2015).

Most of the business representative organisations who participated in this study acknowledged participating on broader national policies/strategies and two organisations interviewed (**BR4** and **BR3**) also stated they had participated in working groups addressing broader national policies. This appears to be a path to participation limited to the business representative organisations in a tax policy context and the tax element of such consultation processes may be an addendum to the organisation's input into the actual government policy or strategy. However, it does suggest business representative organisations leverage existing relationships and inherent social capital which can lead to a further opportunity to engage in tax policy developments albeit indirectly.

National consultation on general economic and social policy[75]

A more recent innovation in policy development in Ireland is a national consultation on general economic and social policy when in July 2015, the Government instigated the first annual national economic dialogue. This annual conference is hosted by the Department of Finance with the purpose of facilitating 'an open and inclusive exchange on the competing economic and social priorities facing the Government' (Department of Finance, 2015). The format of the proceedings consists of a plenary session and several parallel discussion sessions where a particular theme is addressed (Department of Finance, 2015). Examples of topics discussed in 2015 include economic growth and equity in tax policy

[74] Government departments included Departments of An Taoiseach, Business Enterprise and Innovation, Education and Skills, Agriculture, Food and the Marine, Health, Communications, Energy and Natural Resources, Environment, Community and Local Government, Public Expenditure and Reform, Finance, Foreign Affairs.

[75] A further recent national consultation process was instituted in 2016, a citizens' assembly. This assembly was charged by the Government to consider specific topics which to date have included, the eighth amendment to the constitution, challenges and opportunities of an ageing population, climate change and fixed term parliaments, and gender equality.

and 'being a small open economy: charting our path in a changing global environment' (Barrett, 2015: p.33). Speaking time is afforded to invited organisations as decided by the Department of Finance and each organisation addresses the session in front of all other attendees. Only **BR4** noted this development as a new method of engagement in tax policy:

> It's very interesting for us to hear the other stakeholders put forward their views but it can be tricky to get speaking time...they (*our representatives*) decided they were going to major on *x tax*, so they had a co-ordinated approach. One of them managed to speak on day one the other on day two.

Most of those interviewed were listed as attendees to this two-day event but other than **BR4** above none of them perceived this as a path to engage in the development of tax policy. It also acknowledges the invitations, and the agenda is set by the Department of Finance so there is limited possibility to drive an organisation's own tax agenda in this context. To date the format of this discourse suggests organisations and Government do not prioritise addressing tax policy specifically through this medium. It does, however, afford participating organisations an opportunity to acquire social capital through interaction with the Department of Finance officials and other actors attending the event.

4.4.2 Lobbying

The second category of participation in tax policy development is where organisations directly lobby government on their own tax agenda. Within this grouping several different lobbying methods were outlined by the interviewees including pre-budget submissions, and communications with the Department of Finance or other government departments.

Pre-budget submissions

The most common method of lobbying is the preparation of a written submission to the Department of Finance in advance of the Government's annual budget process (see section 1.3 for details of this process). **BR5** describes the pre-budget submission as 'a lobbying document' and it is widely publicised by actors through their websites and press releases. All interviewees regularly avail of this path to participation in tax policy development. As **BR3** notes it is a key element of their participation in tax policy development:

> It's the big set piece for the year so that has to take a huge amount of resources…it's a hugely important piece of work.

Most interviewees state the pre-budget submission is presented or sent to the Department of Finance but **BR4** also states their full submission goes to 'the Minister for Jobs and their department' and 'a

lighter newsletter format gets out to all TDs in an electronic format'. **BR3** contends the pre-budget submissions can also be used by the Department of Finance for its own purposes:

> Pre-budget submissions on their own is not the way to do it. The submissions maybe allow an official to write the policy he is going to write anyway by pointing to what you say on it.

It appears from this remark the interviewee is not convinced of the merit of the process yet for many years this has been the traditional method of participation in tax policy development and even if its effectiveness is questioned by some, it continues to be used by all those interviewed. 540 pre-budget submissions from a variety of actors were sourced and reviewed for the period 2006 to 2018 with 202 submissions referring to corporation tax. For example, business representative organisations such as CI, IBEC, SFA, and accounting, taxation, and legal representative bodies such as CCAB-I and ITI prepare a pre-budget submission every year. This demonstrates the practice of 'regular and ordered patterns' within the tax policy development field where the various actors identified in this study continue to practice within the rules of the game, effectively reinforcing them (Thomson, 2014: p.68).

Communications with the Department of Finance

In addition to the pre-budget submission made to the Department of Finance there can also be other forms of direct communications, a less public form of participation (lobbying) in tax policy development. A number of those interviewed gave examples of meetings and/or correspondence (telephone conversations, emails, or letters) with public servants in the Department of Finance (**BR2**, **BR3**, **BR4**, **BR5**, **TA1**, **TA2**, **TA3**, **TT1**). **BR5** states they can arrange to meet with the Department of Finance, in the department offices, typically with 'a focussed agenda but on broader issues' rather than on a specific tax policy and if they had a policy initiative that they thought was 'attractive' they would arrange a meeting. Similarly, **BR2** acknowledges after a consultation process as discussed above in section 4.4.1, they may meet with the Department of Finance 'and they might bring members' to strengthen their position, adding 'credibility' (Barrick & Alexander, 2014). For **BR3** a management of the process is required and only 'if I was coming with something that I felt strongly about, I would be knocking on their door'. **BR2**, **BR5**, and **CV1** stated a request for a meeting can come from either party suggesting a blurring of lines between what constitutes consultation versus lobbying. **BR2** argues this engagement occurs as they bring a recognised expertise to the process:

> To be fair to the civil service, they are very open. They have specialists in there who are aware of the tax policy, but they need to get a sense of how it's going to affect business and particularly how it's going to affect corporate structures and corporate behaviour.

Similarly, in bringing its own specialist tax expertise **TA2** also regularly meets with the Department of Finance, noting the international aspects of tax:

> On a relatively regular basis, I'd say quarterly. There's been quite a lot of international tax issues that have been in the public arena over the last sort of two years or so, so it's been pretty busy.

They are aware of the presence of other accounting, taxation, and legal advisory firms as:

> The Department of Finance aren't just meeting us; they're meeting all the other sort of main advisors as well (**TA2**).

The accounting, taxation and legal advisory firms have also been able to organise a meeting with the Department of Finance for a client, but this would be a more unusual circumstance as explained by **TA2**:

> So, the Department of Finance were very willing and eager to meet probably because of who the client was and probably because of the level of potential investment that was coming downstream. On the particular issue at hand, that didn't get resolved…I think that the client was happy enough actually to get some airtime with the…It was a senior official in the Department of Finance. I think just even having the ability to facilitate that was actually quite important.

Similarly, **TA3** also shares comparable experience:

> In this office alone, we have facilitated two meetings with Finance, bringing in the clients and actually giving feedback…An example, we had a meeting here and we also had a meeting in X (other firm location), and I know that there were a couple of very large multinationals there and the Department of Finance, and we could see it, they were, "We know. We hear you. We hear you". But the budget wouldn't allow it. But two Finance Acts later when the budget did, he eliminated the base year[76].

This demonstrates the social and symbolic capital attributed to some actors both in their own right in terms of access to the Department of Finance but also for the clients they represent, suggesting that social capital and symbolic capital can be simultaneously leveraged and enhanced. This suggests this participation can be about setting the agenda on tax policy and over time being successful. It also confirms governments are not 'bending reeds' to be swayed immediately (Lord, 2000: p.91). **BR4** emphasises the need for meetings due to the incremental approach to policymaking, 'if you are trying to effect any real change on a specific piece of legislation or policy, it has to be getting in and also having a very long-time horizon as well'. **BR2** was an exception in noting a less than positive experience in communications with the Department of Finance:

> They don't answer, and you have to have five or six even emails to even get a meeting. If you get a meeting and then they give you two days' notice, and you are meant to drop whatever you are doing because their time is more important.

[76] The reference to the base year refers to the RDTC policy where tax relief was claimed on an incremental basis for qualifying expenditure over the 2003 base year. This is discussed in detail in Chapter 6.

This suggests this actor does not have the social or symbolic capital required for tax policy participation, as perceived by the Department of Finance in their interaction with this organisation.

Oats and Sadler (2011) state the extent to which policy makers and legislators respond to lobby groups varies across time and space, but the findings suggest an ease of access for almost all the organisations interviewed for the study to arrange meetings with the Department of Finance. This form of lobbying is less well observed, less public and a more subtle attempt by actors to exercise influence and accumulate social and symbolic capital. The findings also question the motives of the Department of Finance in this level of accommodation of actors in the engagement in tax policy development. It also raised a transparency issue surrounding who gets access and equally important who does not. It could be suggested the Department of Finance are giving 'a little to get a little' (Ansolabehere et al., 2003: p.126) in terms of buy-in by the some of the actors involved.

Communications with other government departments

Principally, it is the business representative organisations that have engagement with other government departments (apart from Finance) through meetings and/or communications where policies including tax policies can be discussed. As explained by **BR2**:

> We will also input into other government departments who, and I think this is always a part that's missed in the structure. Other government departments lobby Finance on tax issues all the time, so Agriculture will have their own views on the knowledge development box[77], for example.

This actor also meets other government departments on its pre-budget submissions. However, **BR1** admitted its attempts at this form of engagement has not always been positive:

> We kept writing in examples, real-life examples and we wouldn't even get a response from the Department of Enterprise.

The business representative organisations, given the nature of their membership can engage with other government departments on tax policy as part of existing relationships whereas the professional accounting, taxation and legal representative organisations and advisors' firms are less engaged in this path to participation as they do not have an established relationship in the broader context of the work of these other departments. This finding demonstrates how a government department can use third party information to strengthen its position when it comes to policy discussions within government and highlights the importance of coherent policymaking across government. Equally, actors must be

[77] Knowledge Development Box is a tax relief on income arising from intellectual property.

cognisant of the tensions between government departments and careful management is required to ensure that they do not become a pawn between departments.

4.4.3 Profiling and promotion

The final means by which an organisation can participate in tax policy development unveiled in this research is through generic profiling and self-promotion of the organisation and its position on various tax policies, and not necessarily with the Department of Finance. Previous research identified the importance of this to an organisation (Lord, 2000; Brown et al., 2001; Trapp & Laursen, 2017) and examples of this activity include membership of government organisations or advisory committees, general media profiling (tax or otherwise), the sponsorship of research, conferences, publications, and events. The next section examines the views of those interviewed on this method of participation in tax policy development.

Membership of government sponsored organisations and advisory committees

Some of the business representative organisations are appointed as members of the governing bodies of government sponsored organisations or to government advisory committees, some of which will be addressed here. **BR3** notes this method of engagement as 'useful' in terms of time management as 'they have managed to consolidate all the wasted time meetings into one day which just wastes one day of our time'. The tone here suggests a lack of confidence in the efficiency of these committees. **BR1** emphasises the organisation's engagement at this level as ineffective in terms of policy outcomes:

> We gave a good amount of time over a couple of years…and at the end of it the report would be launched and that was the end of it. So, it was obviously thrown on a shelf somewhere…so it depends on whether it's acted on or not.

It can, however, afford an organisation an opportunity for further access and engagement:

> For example, I have a monthly meeting and I'm fairly confident that if I went into that meeting next week and I said, "Can I just bring this to your attention?" I think I would get a fair hearing to be honest" (**BR4**).

There are several long-standing government advisory bodies that are active in promoting business development in Ireland and/or advising government on certain aspects of business such as Forfás and the NCC. There are also ad-hoc advisory committees established to specifically address a government policy or strategy as noted above in section 4.4.1 namely HLSG, ESG and ITF. The purpose of this section is to examine the membership of these committees.

- **HLSG**

The HLSG consisted of 16 members, 12 of which were public servants from various government departments, 2 were individuals from business (both linked to IBEC), and one from ICSTI (HLSG, 2004: p.31).

- **ESG**

Of the 16 members of the ESG 50% of the members were from companies. It is not possible to say if any of the companies have links to the business representative associations and none of the actors are identified in section 4.3 were represented on this committee (ESG, 2004: p.125-126). However, EI, Forfás, IBEC and IDA, were listed as members of some of the advisory sub-groups which were established to address the approach needed in various sectors of the economy, for example education and skills, engineering, food, and drink (ESG, 2004: p.126).

- **ITF**

There were 28 members of the taskforce set up in 2010. 12 members were individuals or companies, 7 others represented the third level education sector, 5 were from various government departments and 3 were from the EI, IDA, and SFI and one was a partner in KPMG (ITF, 2010: p.101).

- **Forfás**

Over the period under review from 2006 to its dissolution in 2014 the board members were made up of executives from EI, IDA, NCC, SFI, and the Department of Business, Enterprise and Innovation Furthermore, between 2006 and 2011 there were on average 4 business individuals appointed to the board by the Minister, none of which are recognised as actors in the RDTC policy.

- **NCC**

For the period reviewed there were between 13 and 17 council members made up as follows:

Table 4.5 NCC members 2006-2018

Organisations	**Years Active (2006-18)**
Department of Business, Enterprise, and Innovation	13
Forfás (until dissolved in 2013)	8
Competition Authority/Competition and Consumer Protection Commission[78]	13

[78] The Competition Authority was responsible for enforcing competition law in Ireland and promoting competition in the economy. In 2014 it was amalgamated with the National Consumer Agency to form the Competition and

Teagasc[79]	1
Intertrade Ireland[80]	1
IDA	4
EI	3
Business Representative Organisations	
IBEC	13
CI	10
Trade Unions	
ICTU	6
Impact Trade Union	13
Third Level Institutions	
Cork Institute of Technology	2
Dublin City University	4
University College Dublin	6
Research Institutes	
NERI	1
Companies/Individuals	
Various	12

Source: National competitiveness council annual reports (2006-2018).

Again, the findings suggest the business representative organisations, given the nature of their membership have more opportunity for engagement with committees and agencies through pre-existing relationships outside and beyond the tax arena. This permits these organisations to acquire social capital in terms of developing and maintaining relationships with other members of the committees (in a tax and non-tax context). It can permit an organisation to drive its own tax agenda even in a non-tax context. Finally, it can also enhance an organisation's reputation and profile with government (including the Department of Finance), thus acquiring symbolic capital. Further research in this area on how an actor attains a position on such committees would expand the understanding of access and participation in this context.

Consumer Protection Commission. This is an independent statutory body with a mandate to enforce competition and consumer protection law in Ireland.

[79] Teagasc is the semi-state authority in the Republic of Ireland responsible for research and development, training, and advisory services in the agri-food sector.

[80] InterTrade Ireland is a cross-border body funded by the Department of Business, Enterprise and Innovation and the Department for the Economy in Northern Ireland focussed on assisting small businesses in Ireland develop cross-border markets and new products and services.

Media profiling and promotion

Many of those interviewed are increasingly familiar with using the media as an element of their organisation's self-promotion and participation in tax policy development. As stated by **PB1**:

> My organisation is now well and truly part of the media…you know, we underestimate all the time the impact of a newspaper article.

Nevertheless, they are keen to point out the process has to be managed as there can be 'no alarms and no surprises' in its use of the media. **BR4** and **PB2** also use the media to promote their various positions[81] both recognising the importance of this path in participating in tax policy development as an information strategy (Mialon et al., 2016), as they want their messages 'to echo around the system' (**BR4**) a form of advocacy advertising (Barrick & Alexander, 2014). **BR3** expands on the organisation's rationale for media engagement, essentially to get their opinion heard particularly when different to others in an attempt to set its own agenda on tax:

> Various people would call it thought leadership or trying to set the narrative or trying to set the tone of what the discussion might be. But in some areas, you do feel that you have to get a voice out there to counter some of the others or to put your view forward.

This suggests this actor used the media to influence government rather than the public (Trapp & Laursen, 2017). **TT1** also had a very strong opinion on access to media by other actors as there can be 'constant briefing (from business representative organisations) that goes on and there is a constant undermining of alternative voices' suggesting a capture of this path to participation by some actors. **BR1** and **BR5** do not use the media on tax policy issues but both use the media for broader self-promotion for the organisation and their members. **TT1** asserts their lack of resources inhibits their ability to have a bigger media presence:

> It probably is more important than I have been able to generate recently, in more recent times, right, and that's basically because I have too much else to do…so that means with a lack of resources, we are very disadvantaged in that context.

None of the accounting, taxation or legal advisory firms identified using the media as a means of participating in tax policy development but recognise the use of media for self-promotion to generate business. All others interviewed (with the exception of **BR1** and **BR5**) recognised the use of media as a means of promoting their organisation and tax policy positions.

Examples of the use of the media of various actors in tax policy development are included in the table below:

[81] Further examples of media profiling and promotion are discussed in the context of the RDTC policy in Chapter 6.

Table 4.6 Examples of media use by actors

Actor	Topic	Media	Author
Amcham	Implications for Irish based US companies on proposed US tax changes	Irish Independent	*Irish Independent* (2016)
EY	Recruitment and expansion of services offered	Irish Independent	McDonald (2018)
IBEC	Position on corporation tax rate	Irish Times	Burke-Kennedy (2018b)
IEA	Comments on budget outcomes on members	Sunday Business Post	Horgan-Jones (2016)
KPMG	Information on taxation of married couples	Sunday Independent	*Sunday Independent* (2015)

Prior US research found the media was rarely used for public-opinion building (Barrick & Alexander, 2014). These findings contradict this previous research but points to an acknowledgement of the benefit of using the media for their own purposes and for the accumulation of symbolic capital. However, it must be recognised that this may have changed since these interviews took place given the increased general media coverage of tax.

Self-promotion through own publications and events

All organisations prepare publications and/or hold events for their members or clients, as explained by **BR3:**

> We will have policy articles and it's more communicating to the membership that these are the things that we see as being, or that they have raised with us as being a priority.

Equally, publications are generated for self-promotion, 'more of an advertisement that we are in the space and that's what we do' (**TA3**). In a purely tax context **BR2** notes this type of participation is mainly 'broad strokes', where they produce documents informing members/clients of changes to tax policy:

> We would have a summary of what happened in the budget. We do this after every budget, an analysis of the budget for members (**BR2**).

Some actors have regular publications for example, SFA publishes a quarterly 'Better Business Magazine' and KPMG produce annually the 'KPMG Innovation Monitor' which is a survey of innovation, research, and development in companies in Ireland. For other actors, publications are more an ad-hoc issue basis. As an example, Amcham produced a report addressing the role of the residential

rental sector in attracting FDI (Amcham, 2018). Publications for CCAB-I and/or ITI referring to the RDTC policy are information and education based as they publicise, for example, Revenue guidelines or tax briefings, or the changes in the tax legislation. Most organisations also hold various events such as conferences and seminars on topics of importance to the organisation and its members/clients. They also organise events such as annual dinners and 'networking opportunities for members, focussing on a range of events to support members' (**BR5**). However, there is evidence of an intermittent access to senior government officials at events, for example, SFA organise a national annual small business awards ceremony of which the Taoiseach is the patron and usually attends a launch ceremony. ISME organise an annual lunch and conference and in 2015 the Minister for Business, Enterprise and Innovation, Ms. Frances Fitzgerald was the guest speaker, while in 2014 the guest speaker was John Moran, the then secretary general of the Department of Finance. In the period under review for this study Amcham arranged regular networking opportunities for members and the general business community. They also host an annual Thanksgiving lunch where traditionally the Taoiseach is the guest speaker. Similarly, ITI usually have the Minister for Finance as their keynote speaker at their annual dinner.

All those interviewed see self-promotion and profiling as an essential element of the organisation's existence. Exposure in the media can show potential members and/or clients the work that an organisation can and does undertake. Membership of a government committee can also permit an actor demonstrate to its membership or client its existing social and symbolic capital. It can demonstrate to the wider public and potentially government the competency of an organisation ultimately acquiring symbolic capital. Finally, through some interactions at conferences and events the social and symbolic capital of some actors is clearly displayed through their access to government.

4.4.4 Summary: paths to participation

This section of this study outlines the findings as to how does participation in Irish tax policy development occur in a national context. This study identified ten potential paths to participation in Irish tax policy development, making a contribution to the literature on how in practice participation in tax policy development occurs. The findings reveal there is regular and systematic participation in tax policy development by many actors using the paths to participation that are available to them (for example, pre-budget submissions, consultations, and other forms of communication). Thomson (2014: p.68) notes 'the activities inside follow regular and ordered patterns and have some predictability'. There are rules inherent in participating in tax policy development that the actors seem intrinsically to be aware of and each of the actors understands how to behave with the practice in the field seeming 'natural'. (Thomson, 2014: p.68). The actual condition of the field (various paths to participation) can

influence how the game is played. For example, the various consultation processes instigated by Government has altered the way participation can occur giving a perception to some actors of a collaborative approach to tax policymaking.

The findings reveal less known or unobserved paths to participation for some of the actors through other government departments demonstrating the strategic use of existing non-tax relationships to participate in tax policy development. I would also suggest that not all possible paths to participation in tax policy development are used purely for tax participation purposes all the time but also for acquiring social and symbolic capital, towards the overall self-promotion of the organisation involved. Indeed, there is also a blurring of lines between actors in the process and paths to participation as is the case with other government departments, for example. Crucially, not all paths to participation are available to every actor and not all actors are aware of the possible ways to participate in tax policy development. As an example, not all actors are asked to appear at parliamentary committee hearings and not all paths are available to all actors because of a lack of a relationship with other government departments. There also appears to be unidentified informal networks at play in some consultation processes. This demonstrates participation in tax policy development is not a level playing field and for some actors that have accumulated capital (as perceived by the Department of Finance or other government departments) they are afforded a further opportunity to potentially acquire symbolic capital through additional participation (Moore, 2014: p.101).

The evidence is that many organisations are afforded multiple avenues to drive the tax policy agenda. While some actors may question the validity and effectiveness of some of the methods of participation available, they have and continue to engage in tax policy development and 'play the game'. In keeping with the field 'doxa' the actors in tax policy development enamoured with the process thus helping to replicate the process by engaging each year in further consultation, pre-budget submission and meetings. From a government policy perspective, with multiple avenues to participate in tax policy development, the requirement for a carefully managed process is very evident. This would explain the increase in the use of the consultation processes on tax policies. A co-ordinated cross-departmental approach is required to ensure effective tax policymaking and the views of all parties can be fairly represented.

As previously stated, transnational events and organisations are recognised as actors in tax policy development. Actors have adapted to this pressure by internalising this pressure within their own organisation as will be discussed in Chapter 6 and by becoming more active in tax policy outside Ireland as expounded on in the next section.

4.5 Participation in Irish tax policy development in an international context

In section 4.3.10 international organisations such as the OECD and EU commission are recognised as actors in Irish tax policy. Other actors in Irish tax policy have recognised this and the need to participate in tax policy outside of the national context as discussed in section 4.4 above. All of the organisations interviewed for this study either engage individually or as a member of an umbrella group, in tax policy development at EU level. **PB1** is a member of a pan European association and finds they are engaging more at an international level in recent years on tax issues:

> If you take pan-European initiatives like CCCTB[82] which kicked off in 2000 but really only got momentum in 2006, 2007, 2008, and then we had staff sitting up and taking more notice of what was happening in the EU. Similarly, with the OECD BEPS project, you can't sit on your hands. I have been in on several different occasions to try and talk to OECD people.

PB2 agrees 'in the last five or six years the dialogue has opened up a lot more in terms of talking not just to Irish policy makers but to others'. They have developed relationships outside of Ireland 'with Europe and the OECD as it's important that they know you', applying the same philosophy of relationship building for participation in tax policy development to an international context. This organisation is a member of an international group notes a key difference in approach:

> You don't go with single item agendas, so when we would go to the European Commission, for example, we would have gone and talked to them generally about Ireland's offering. The R&D would always have come up in discussions together with other items where we would just have an exchange of views about different things, but just a dialogue about, why we thought that R&D was important, not just for Ireland, but for the competitiveness of Europe.

This suggests a broader agenda at European level but also a representation above and beyond their membership. **BR1**, **BR2** and **BR3** are members of an international umbrella organisation at a European level which 'feed into the European Commission' (**BR1**). Their participation at a European level is to advise the EU umbrella organisation on their issues and **BR2** notes in the past topics were:

> Quite broad. Now, BEPS changed that process a lot because it got very technical very quick. But when you're talking about things like corporate tax reform at a European level in particular, it's quite broad. But we would input into *X (European organisation)* at a technical level, and they would tend to take that message to Europe.

BR3 also uses their European group membership for information purposes to 'let us know what's coming down the track that's going to impact us' and problem-solving 'what we can do to change it'. However, they admit 'our influence is so diluted through so many channels now…it's just about getting the voice in'. Limitations are clear in this participation in terms of the broad level at which policies are

[82] CCCTB - The Common Consolidated Corporate Tax Base is an EU proposal to have a single set of rules to calculate companies' taxable profits in the EU.

addressed and the number of actors involved. **BR4** find also they can have engagement when the international organisations visit Ireland[83], suggesting a select number of organisations involved:

> The main meetings that we would have with international policy makers are when they are in Ireland. So, it would be us and a few other business groups talking for an hour on a different topic, or else the European Commission would invite us in if they had a Commissioner visiting.

CV1 is also part of a larger network of organisations and finds 'there is much a pooling of expertise, some are very well-qualified tax practitioners, so we are able to make submissions that are technically sharp'. As a final example of the accounting, taxation, and legal firms, **TA1** is an international accounting firm and attends international conferences on diverse topics. In conclusion, all those interviewed are engaging in tax policy either in a coordinated approach through an umbrella organisations or directly with transnational organisations in an international context on tax issues. This supports previous research by Broscheid and Coen (2003), and Dür et al. (2015) on participation in policy at EU level with evidence of engagement in tax policy also. The findings reflect the recognition of the impact of transnational organisations on tax policy by other actors (Mulligan, 2012; Anesa et al., 2019) and validates as posited by Oats and Sadler (2011) that tax systems do not operate in isolation. The approach adopted to participation mirrors that of the national context and offers an organisation another opportunity to demonstrate to their membership that 'you are actively trying to improve or highlight issues on their behalf' (**PB2**). It also affords actors an opportunity to acquire symbolic capital as noted by Radcliffe et al. (2018). Furthermore, actors use their capital (social and economic) to pursue and protect their interests at an EU level.

4.6 Conclusion

This chapter presents and discusses the findings in relation *research question one: what is the tax policy participation landscape?* Drawing on interview data and supported by documentary data, the actors involved are identified, as perceived by the interviewees themselves, and an understanding of the various ways in which participation in tax policy development can occur is obtained.

The findings highlight understanding the landscape (field), its actors, and the availability of paths to participation in tax policy development is a function of the position of each actor within the field, the current tax policy development process, and previous participation experiences. Bourdieu's concept of the field is:

> a structured social space, a field of forces, a force field. It contains people who dominate and people who are dominated. Constant, permanent relationships of inequality operate inside this

[83] This organisation did not wish to explain how the invitations arose, but I would suggest it is as a result of existing relationships within Ireland and specifically with government departments.

> space, which at the same time becomes a space in which various actors struggle for the transformation or preservation of the field. All the individuals in this universe bring to the competition all the (relative) power at their disposal.
>
> (Bourdieu, 1998, as cited by Thomson, 2014: p.72)

Translating this concept to understanding participation in tax policy development, there is a well-structured field containing limited actors and a boundary within which participation can occur. This boundary is defined by consistent engagement, relationships, and tax expertise to the exclusion of others. The findings also provide an insight into how relationships outside the tax policy arena can influence the views of other actors in tax policy development. Many actors are operating in a national and international context, recognising the importance of the transnational arena in which Ireland and its tax policy operate. This is suggestive of Bourdieu's overlapping fields in terms of understanding the nature of tax policy participation in a wider context (Oats & Gracia, 2012: p.118).

All key actors possess cultural capital in the form of tax expertise. The findings provide evidence of Wales and Wales' (2012: p.133) belief of a 'democratic deficiency in the process' of tax policymaking. It demonstrates the capture of participation in Irish tax policy development by business and/or their representatives and represents a powerful force in Ireland in terms of economic output and job creation. Crucially, it also adds further international evidence to Alt et al.'s (2010: p.1310) UK based research that Ireland like Britain 'has a narrow base from which policy initiatives can be made'.

It must also be remembered as acknowledged by Oats and Sadler (2011: p.117) that organisations identified as key actors participating in tax policy development are a 'constant and powerful force for initiating rule change to the benefit of specific parts of society' compounded by limited counter-lobbyists or a knowledgeable general public or non-business actors in an Irish context (Dür & De Bièvre, 2007). The field has defined participation paths where actors compete for dominance. Actors have recognised there is imbalance and disparity among actors as not all paths to participation are available to all, as actors use their resources (cultural, economic, and social capital) to participate in tax policy through multiple avenues of participation.

The findings demonstrate a strong connection between Bourdieu's forms of capital and the paths to participation as referred to in the conceptual framework (Figure 2.5)[84]. The findings suggest a complex landscape of actors and paths to participation in tax policy development 'determining those interests that will be heard in the policy process' (Marriott, 2010: p.600) and from which the Department of Finance must process and determine the relevancy of this participation in the development of tax policy.

[84] The conceptual framework will be updated to reflect the findings of this study in chapter 7.

This chapter addresses the landscape of participation in tax policy development. The next stage of this study is to understand from the actor's perspective, firstly why they in engage in tax policy development and, secondly, how that participation in tax policy development is organised and managed.

5. The actors – why participate and how is participation organised and managed?

5.1 Introduction

As previously stated, the overall aim of this research study is to achieve an understanding of the practice of participation in tax policy development. A central element of this study as addressed in this chapter includes establishing what motivates an organisation to participate in tax policy development. This chapter also gives the organisational context for tax policy participation establishing its importance and embeddedness within an organisation. It also provides an understanding of how actors manage their participation in tax policy development, including the structures adopted within an organisation for this purpose.

As discussed in Chapter 2, applying a holistic approach (Malsch et al., 2011), this research uses Bourdieu's three interlinked concepts of habitus, field, and capital to help understand the behaviour of participants and the context within which such organisations operate and participate in tax policy development. Most of the actors interviewed in this study have been identified as the key players participating in Irish tax policy development (section 3.5).

This chapter presents the findings in relation to two research questions. *Research question two: Why do organisations participate in tax policy development and research question three: How do actors organise and manage their participation in tax policy development.* The questions are answered with a view to:

- providing an understanding of why an organisation participates in the development of tax policy
- creating an awareness of the organisational context of tax policy participation
- understanding why an organisation participates in the development of tax policy
- gaining an insight into the internal management of the participation process.

The findings are based on the interviews and documentary data. Initially an understanding of the diverse organisational context within which tax policy development takes place is provided in section 5.2 with a view to shedding light on the different levels of importance attached to such participation by the various actors. Once the significance of tax policy participation to the organisation is established, this chapter addresses the above objectives commencing with the organisations revealing why they participate in the development of tax policy in section 5.3. The next section discusses how the various

actors organise themselves to participate (section 5.4). Their management of participation is discussed in section 5.5 by addressing some key strategies and decisions that emerged as pertinent through the literature review. Section 5.6 provides concluding comments to this chapter.

5.2 The organisational context for tax policy participation

The organisations[85] that were interviewed for this study and that participate in tax policy development are quite diverse. Therefore, to understand an actor's participation in tax policy development it is essential to firstly explore the purpose of the organisation itself to give context to this engagement in tax policy development. The findings presented here draw on information provided directly by interviewees as well as analysing publicly available documentation such as reports, submissions and information contained on the websites of various actors as detailed in section 3.5.2. All organisations that can engage in the development of tax policy can have a multitude of functions, including tax policy related activities[86]. For example, a business representative organisation can have advisory functions for members on general business issues such as human resources, employment law or other legal issues. They can also deliver educational training, support to members, and supply an opportunity for members to network (Mulligan & Oats, 2016). For example, the IEA is a representative organisation for Irish exporters. It supports its members by representing members' interests 'in the development of policy, lobbying, intervention at government level and in the media, tailored export advice and knowledge networks through networking opportunities and supporting members to explore new markets' (IEA, 2019).

An extremely important function of the professional accounting, legal and taxation representative bodies is the provision of education (for the purposes of gaining a professional qualification, and ongoing continuing professional development) and technical support to its members. Organisations such as the ITI claim they are 'the leading representative and educational body for Ireland's Chartered Tax Advisers'. The ITI:

> …remain deeply committed to the role it can play in education, tax administration and tax policy in Ireland and in building an efficient and innovative tax system that contributes to a successful economy and society. We are also committed to the future of the tax profession, our members, and our role in serving Ireland's taxpayers and best interests in a new international world order.
>
> (ITI, 2019a)

[85] Organisations interviewed are detailed in Chapter 3 (section 3.5).
[86] This can also have implications for the internal organisation of participation as discussed in section 5.4.

The primary business of accounting, taxation, and legal firms such as the 'Big Four' is providing services to their clients in areas such as taxation, consulting, and audit. A research institute, for instance, the ESRI, has as its purpose producing research 'that contributes to understanding economic and social change in the new international context and that informs public policymaking and civil society in Ireland' (ESRI, 2018).

Finally, some of the functions of an organisation from the community and voluntary sector can include fundraising and providing support services for causes pertinent to them. For example, the aim of CA is to end poverty and injustice worldwide, working in many countries 'to support poor and marginalised people' (CA, 2020).

In addition to the roles outlined above, a common activity for all organisations in this study is to represent, lobby, or advocate for their members' or clients' interests. All organisations are very open about this role, as evidenced by a review of the organisations' own websites. ISME, for example claim to 'actively communicate and engage with key government departments' (ISME, 2019) and Amcham 'present clear and evidence-based representation to decision makers in Dublin' (Amcham, 2019). **BR4** asserts the significance of representation to its membership and the equal ranking it has within the organisation vis a vis its other functions:

> So that's the *(business)* advice piece and then there's lobbying…that would be second. And then the whole networking is the other main pillar.

For most organisations participation in tax policy development fits within the remit of engagement in all policy matters that can affect their membership or clients. For example, the ITI refer to their expertise being 'reflected in the tax policy submissions we make to key stakeholders on all relevant matters' (ITI, 2019b). The business representative organisations and the accounting, taxation and legal advisory firms also clearly demonstrate the importance of tax policy participation to their organisations. Their websites and publications have prominently displayed pre-budget submissions or other tax submissions[87]. The non-business representative organisations interviewed (**CV1** and **TT1**) both state that engagement in tax policy is 'an organisational priority, we believe in the process' (**CV1**), and 'it's a major component of what we are doing all the time' (**TT1**).

Certainly, for an actor such as the ITI, participation in tax policy development is expected given the nature of the organisation. However, what is somewhat surprising is the importance of tax policy participation to other organisations, who are perceived as 'non-tax' actors and have multiple other functions. The exact role these organisations and actors have in tax policy development is not, however, well understood or researched to date, especially in an Irish context. Arguably some of the actors which participated in this study, see participation in tax policy development as an integral part of their business

[87] Other tax submissions can be made as part of a consultation process or on a Finance Bill.

to such an extent that it is embedded as part of their representation role, effectively 'a way of being' (Oats & Gracia, 2012: p.115). Furthermore, the importance of symbolic and social capital acquired in a non-tax context and its application to tax policy participation warrants further investigation.

Before examining the organising and management of participation in tax policy development (section 5.4 and section 5.5), it is necessary to understand why organisations participate at all, and this is addressed next.

5.3 Drivers of participation in tax policy development

The premise for activity in Bourdieu's field is the struggle for and pursuit of capital that is considered important in that field as discussed in Chapter 2 (section 2.9). The findings here suggest that actors participate in the tax policy development field in the pursuit of economic, cultural, social, and symbolic capital. A general observation as to why an actor participates in tax policy development was articulated by **CV1** with conviction displayed by most organisations interviewed for this study:

> I think you always have to believe that as the influencers, that you have that within you, your gift to make a change. Now, that change might be very small. It might be incremental, and it might just be about keeping things on the agenda, but I wouldn't be doing the job I do if I didn't think that we could create a constituency loud enough and broad enough to actually change things.

This comment highlights the absolute commitment and rationale organisations have to participation in tax policy development, that is their ability to influence tax policy, and this was very evident at all interviews. There is a confidence and resoluteness demonstrated about engagement and an overall sense of entitlement to participation.

Explanations offered by actors as to why they participate in tax policy development fall into four categories, namely: to represent or facilitate their clients/members, seek policy change, to contribute to the policymaking process and to set and maintain the agenda on tax policy. The findings of this study concur with some previous literature on understanding why organisations participate in policy development or accounting standard development (Chapter 2, section 2.5). Organisations are motivated by self-interest (Ndubizu et al.,1993; Ettredge et al., 2002; Hill et al., 2002) in representing or facilitating their clients/members and seeking policy change and/or setting the agenda on tax policy (Drope & Hansen, 2008). These findings are addressed below.

5.3.1 Representation, facilitation and seeking policy change

As noted above all organisations agree on the importance of tax policy engagement to their organisation and their members/clients. **BR5** posits that engagement in tax policy is 'part of what we do'. At its most fundamental level, representative organisations participate in tax policy debate and development simply to ensure their members' views are prominent on policies that are important to them, seeking change where necessary, demonstrating ultimately their self-interest in participation (Hill et al., 2002). Participation amounts to trying to 'represent them as best we can in the various different policy issues that arise, to create a better business environment, essentially' (**BR3**). **BR4** explains 'a lot of people see that as a benefit of membership, why they join and why they would pay the subs'.

As an example of representation, documentary evidence shows that SFA have made a submission as part of the Budget process annually since 2006 (SFA, 2019). This suggests an absolute commitment to the process of participation, seeing these submissions as part of the rules of the game (Deer, 2014: p.117). Their submissions include recommendations on Government spending and taxation policy and in most years many of their recommendations are suggested amendments to tax policy (SFA, 2019).

The accounting, taxation and legal advisory firms also note their role as an intermediary or a facilitator between their clients and the Department of Finance:

> …to try to help them put their best foot forward with Finance[88]…we were more facilitators, we didn't have any piece of the pie in it (**TA3**).

The above quote reflects the underestimation of this role in that firstly, they have access to senior government officials to enable this facilitation and secondly, they presumably had a satisfied client as a result, contributing to both their economic and social capital. Therefore, it is perhaps somewhat disingenuous to suggest that they had nothing to gain from this interaction.

A further example of both access and facilitation supporting Mulligan's (2008) research was demonstrated by the Minister for Finance, Mr. Paschal Donohoe, who was the keynote speaker at the IBEC annual dinner in 2019[89]. In his address he suggested that his attendance gives 'an opportunity to exchange views' on issues such as 'changes in other jurisdictions that could affect the competitiveness of our corporate tax regime' (Donohoe, 2019a). This suggests there are powerful actors with developed and maintained relationships in tax as not all actors can expect this access and opportunity for interaction (Mulligan, 2008: p.308).

[88] This interviewee was referring to arranging a meeting with senior officials in the Department of Finance.
[89] This is not an unusual occurrence in Ireland with many politicians speaking at or attending actors' events (see Chapter 4, section 4.4.3). In larger countries such access to key political leaders may not be possible.

This representation and facilitation of members or clients can also be about 'getting change' to policies (**PB2**), and/or to highlight when a policy is not working (**BR2**). **TA3**, in referring to a client's participation in tax policy development, states that 'if a multinational is going to take the trouble, they're not doing it for altruistic reasons. They're doing it because they need to', demonstrating the imperative of economic capital in participation (Jorissen et al., 2012). If an organisation can demonstrate to its members/clients how successfully they represent them and potentially effect tax policy change, then the more likely the membership will be satisfied and the organisation can maintain its own economic capital i.e., members/clients and subscriptions or fees. Furthermore, for some actors, participation in tax policy with its various public and high profile means of participation is, I suggest, a clearly demonstrable activity to show work being done on behalf of membership, evidence of its reputation, symbolic capital, and self-interest. Finally, in facilitation and representation actors are demonstrating their social capital, their ability to leverage/mobilise this for the benefit of their clients/members by organising meetings with key actors and arranging access to Government. An area of further research would be to seek the views of the Department of Finance on the extent and effectiveness of representation and facilitation by other actors.

5.3.2 Contribution to the policy making process

A second reason for tax policy participation uncovered in this study is the actors' belief that they can make a real contribution to the policy making process because of their know-how, technical expertise, and experience. **PB2** referred to his expertise bringing 'an understanding of the way the tax system works, to try and make a contribution to better policymaking from a particular perspective'. **PB1** highlights the importance of their competency in this context:

> Without exception. If the Department of Finance issues a consultation document and if it is within an area of competence or what we see as our competence, we will answer it, no question.

BR2 holds comparable views of their participation by suggesting an almost common goal with the Department of Finance, 'we're actually working with them to streamline *(policy)* and make it fairer' in their opinion. **BR3** suggests they participate 'to give them *(Department of Finance)* the reason or the voice, to promote a pro-business environment' which implies this could otherwise be lacking within the Department of Finance. **BR5** added they also have something to offer in participation as 'we believe that we are highly regarded, a voice to be taken seriously but not a privileged position' indicating a reluctance to be seen as a powerful actor in the process, but rather a valued contributor. In my opinion, irrespective of their reluctance to be seen as a powerful actor they undoubtedly are considered important actors as will be addressed in Chapter 6. **TA1** notes that in recent years the contribution of organisations such as those interviewed has been recognised by the Department of Finance:

> …that's where I have seen a big change in the interaction between the Department of Finance and the likes of ourselves. Going back a number of years ago, there wasn't that much collaboration at all. Now, it's becoming a lot more collaborative, so I think that they get it (*the need for public engagement in tax policy)* and they want to understand everything.

This evidence suggests the process of tax policy participation from their perspective has changed to a more collaborative approach or perhaps to a formalisation of a process that anecdotally was already in existence for many years for some of the actors. Further evidence of this change is the introduction of formal consultation processes on several tax policies in recent years (for example, transfer pricing rules, entrepreneur taxation, Ireland's corporation tax code[90]). Indeed, in the Department of Finance statement of strategy (2017-2020) they explain that:

> We are committed to delivering policy in as open a way as possible, consistent with the law, and to the regular and timely publication of internal technical studies, policy reviews and other relevant statements, papers, reports, and action plans. Extensive engagement with stakeholders, think-tanks and other experts helps improve the quality of our policy advice. Open policymaking is substantially supported by our public consultation processes. These help ensure that policy choices are carefully evaluated in an informed manner.
>
> (Department of Finance, 2018b: p.10)

Perhaps somewhat surprisingly, the professional accounting, taxation and legal representative organisations emphasised their public service remit, with **PB1** strongly stating they 'act in the public interest above everything else', while **PB2**, states in a somewhat more reserved manner:

> We are representing our members, but we also do representations work. We wouldn't conflict with our members' interests, but we also do public service representation work where, we're not really being asked to do that by the membership but it's kind of the right thing to do.

An example of the perceived contribution to the policymaking process itself was made by the ITI in their pre-budget submission in 2017 when they suggest alterations to the process itself:

> Policymakers in Ireland have done much work over recent years to improve stakeholder engagement on tax policy issues. These good principles should now be extended to engagement also on the resulting legislation that underpins these policies–the Finance Bill. This is international best practice and ensures that the detail of the legislation correctly reflects the policy goals and that there are no unintended consequences arising. The Institute has made a number of practical recommendations to the Oireachtas Committee on Arrangements for Budgetary Scrutiny about how the Finance Bill process could be improved. In essence, we believe that the key provisions of the Finance Bill should be published in draft for consultation as the policy consultations arise rather than waiting to publish one block of inseparable legislation in the Finance Bill post Budget, when the opportunity for scrutiny pre year-end is so tight.
>
> (ITI, 2016)

[90] The consultation on Ireland's transfer pricing rules occurred in February 2019, a consultation on the role of the tax system in encouraging entrepreneurship was undertaken in June 2015 and a consultation on Ireland's corporation tax code was performed after the release of the Coffey review in October 2017.

A further example is Amcham's willingness to assist on matters of international tax reform generally, whereby they 'are committed to working with the Government to offer our advice on how Ireland should engage with and respond to any international discussions on tax reform' (Amcham, 2013a: p2). Finally, CCAB-I in their 2017 budget submission pass judgement on the Government's fiscal strategy suggesting that it is 'imprudent' as it has a 'dependency on one sector of economy to shoulder the tax burden' **(**CCAB-I, 2016).

While Wales and Wales (2012: p.41) note a well-structured approach to coordination of tax policy development and determine the government was 'very open' to approaches from the business community within Ireland, yet the idea of a contribution to the policy process and public service remit has rarely been mentioned in the public policy literature. In fact, Bonardi et al. (2005: p.398) would dispute that this concept can exist, 'there is no concept of "the public interest" or "the public good" independent of the aggregation of individual interests'. They firmly believe that this concept must be rejected in order to view the policy process properly 'as one in which different and often competing interests interact' (Bonardi et al., 2005: p.398). Their view is consistent with all actors as having a vested interests in tax policy. In offering this as an explanation for participation it endorses the actors' view of the significance of the role they play by participating in tax policy development. Again, it would not be unexpected to have ITI, for example, believing they have something to offer regarding the process itself, but the role played by other organisations (such as the business representative organisations) within this remit is less well known and understood. They acknowledge their competence to participate but, in their view, have the necessary skill, knowledge and expertise to offer more than that to the process itself. This skill may take the form of knowing the commercial reality and practicalities of a change in a policy or the implications that the Department of Finance may not have knowledge of[91]. Thus, this represents a manifestation of the symbolic capital acquired by these organisations (Bourdieu, 1985, as cited by Carter & Spence, 2014) through previous experience, a recognition of, in their opinion, their own important contribution to the development of tax policy. This suggests that interviewees possibly believe that Government lacks the necessary skills to develop tax policy without their assistance or input. Government must be aware that the organisations are vested interests and further research would be needed to understand the government's perspective on this input, in terms of why they consult or collaborate and the real value they attribute to it. Arguably, through their input the organisations may also believe that they are potentially acquiring social capital assuming that government are happy with this type of engagement. Ultimately at the most basic level, it is everyone's interest (government and all actors) to have effective tax policies and a functioning tax system even if it is not always possible to agree what is meant by 'effective' in this context.

[91] Chapter 6 addresses this in relation to the RDTC policy where recommendations on the policy made by actors are reviewed.

5.3.3 Setting the agenda on tax policy

A final reason for participation in tax policy is to keep a tax policy idea on or possibly off the agenda of the Department of Finance (**TT1**, **TA3**, **CV1**, **BR5**, **PB1**, **PB2**). Organisations can do this through the various paths to participation as discussed in Chapter 4 (section 4.4).

As explained by **PB2** 'a lot of policymaking is incremental. There are issues that are on the agenda for constant analysis'[92]. In referring to incremental policymaking, traditionally a tax policy is introduced as part of the annual Finance Act and subsequently, amendments are made to it over time. As explained by Hill and Varone (2017: p.16) policy development may not be a single decision, but a dynamic process rather than a static one. **BR1** states that their participation is 'partly' about agenda setting with **BR2** estimating that half of their work falls within this category. **BR4** opined that government needs to be regularly prompted of commitments made because 'if we didn't keep reminding them it could very easily slip off the agenda'. This interviewee (**BR4**) also noted an ongoing agenda in relation to the tax policies they participate in, reflecting both the slow progress on some tax policies and the incremental process of tax policy in Ireland:

> We'd have quite an established agenda, some of the main issues, have literally been a roll-over issue for the last 20 years or so.

Take for example, IBEC's referencing of the corporation tax rate in its pre-budget submission in the period from 2006 to 2017 (IBEC, 2019). In seven of those pre-budget submissions, they refer to the importance of keeping the corporation tax rate at 12.5%, effectively a defence of the existing tax policy (Barrick & Alexander, 2014). This is a defence of the tax policy itself rather than any particular government as the policy appears to be non-political. However, clearly there are obvious benefits for IBEC's members in maintaining a low corporation tax and demonstrating symbolic capital to government.

Equally, for organisations such as SFA or ISME, participation in tax policy development can be about reminding government of the tax policies that are important to their membership, such as supports for small business including entrepreneurs and start-up exemptions for small companies and continually referencing these over a number of years.

The findings here concur with the US literature on public policy which suggests that agenda setting is a key element of participation in policy (Drope & Hansen, 2008). It also aligns with Alt et al.'s (2010: p.1257) findings whereby lobbying (participation) in the UK context can be one of policy refinement

[92] One such example is the RDTC policy as discussed in Chapter 6.

and policy improvement by continually looking for alteration to a policy[93] and hence keeping a tax policy on the government agenda.

The findings suggest that actors understand both the process of policy development and the process of participation therein, have learned from previous experience and reflect this in their current behaviour. This demonstrates their habitus in action (Maton, 2014: p.53). By regular engagement in for example trying to set the tax policy agenda, the actors reinforce 'the rules of the game'. Regular and consistent engagement in tax policy development can also be about the acquisition and maintenance of social capital, sustaining that relationship with government. There is certainly a suggestion that tax policy participation is a long-term rather than a short-term process whereby all organisations are very invested in the process. There is also an impression given of the need to act as a 'watchdog' in connection with the government and tax policy.

Now that an appreciation of why organisations participate in tax policy development has been obtained the next section deals with internal organisation and management of the policy participation process.

5.4 Internal organisation of the participation process

As any actor[94] can have many tax policies that may be of significance to its membership, consideration must be given to the structures created to facilitate tax policy participation, an area of research where this study makes a unique contribution to the literature. Actors can be categorised into those that have a formalised structure in the form of a separate taxation committee, and those that do not as explained by the interviewees[95].

Formal tax structures

Formalised structures facilitate the practice of participation by bringing together professionals and resources on behalf of the organisation (Hillman et al., 2004). For better resourced organisations (greater economic capital) formal separate committees have been set-up to address taxation issues (**PB1**, **PB2**, **BR2** and **BR5**). These organisations all have, however, an informal basis for selecting membership of the committee, with several different approaches adopted ranging from accommodation

[93] This is investigated further in an Irish context in Chapter 6 where participation in the RDTC policy is addressed.
[94] The accounting, legal and tax advisory firms are excluded from this section as participation in tax policy development is typically undertaken by the tax departments within the firms and the relevant tax partner working in that arena.
[95] To protect the interviewees' identity this section of the study is based on interview data only and documentary data is not referred to.

of interested members 'if you want to be on the committee, you contact us, and you let us know and we do our best to accommodate people' (**PB2**) to awareness of expertise within its own membership (**BR2**):

> …through meeting people getting involved in different issues, they might be asked to come on the committee, or a company might say, "Look, we have someone who's interested in this area. They might be of use on that committee", there's no structure to it.

Unsurprisingly, membership of the taxation committees is made up of members that have accounting and/or taxation backgrounds, thus leveraging the organisation's internal accumulated cultural capital. The fact that there may not be a formal process in place for selecting members of the tax committee opens the possibility of agenda capture by some members and allows them to 'drive policy' in the organisation (Barrick & Alexander, 2014: p.21). However, this is counterbalanced by some organisations when deciding on the agenda of the committee. Such organisations (**PB2**, **BR2** and **BR5**) consult their members to help decide on the tax committee's agenda:

> …we would tell them *(members)* that we are making submissions, we also have a branch network to feed their issues up through, so even if there's not a consultation, if there's a recurring theme of something that's a problem, we will take it from there. Then we also have a formal committee (**PB2**).

BR2 believes that this inclusive membership approach is necessary to ensure an agenda that reflects the needs of most of their members:

> Some companies are very good at coming forward with their views and you can end up with a skewed view of what the overall needs of the business community is if you don't go out and ask people…we won't go to the Department *(of Finance)* with it until we have a consensus.

Informal structures

For other organisations interviewed, participation in tax policy is determined by the governing body (**BR1**, **BR3**, **TT1**, **CV1** and **BR4**). In these cases, most members do not have accounting and/or taxation backgrounds suggesting a limited internal cultural capital to draw upon as discussed in Chapter 2 (section 2.8.1). They also have many issues that require their attention other than taxation as explained in section 5.2 above. As an example, **BR1** has a 'national council that sets the strategy and our policies'. Some organisations have formalised processes for addressing members' issues with 'specific call outs to the membership on different topics' (**BR4**). Given the many roles that an organisation can undertake on behalf of its membership, and together with the absence of a specific taxation committee difficulty can arise in participating in tax policy development as explained by **BR3**:

> We don't have a team of experts that we can allocate to the different topics, so in any given month or in fact week, we are possibly working on four or five different consultations[96] as well as doing the day job, so that can lead us to dip in at a very superficial level on, particularly the technical topics. The theory is that we should be able to draw on our membership. Now, the practice is different unfortunately, so we predominantly rely on in-house which is not ideal by any stretch…But it's almost impossible to coordinate it, so in practice it doesn't really happen. It will only happen for the occasional very big-ticket single-issue type of consultation, so we do rely to a large extent on in-house knowledge and occasionally knowledge from within the network.

Neither **CV1** nor **TT1** have separate tax committees, and when determining whether to engage in tax policy development they note that 'it's just determined by the capacity, so there are some things that had we more people in here, we would be submitting on and that we just have to pass up'(**CV1**).**TT1** highlighting the combined lack of economic and cultural capital agrees that their participation is dependent on 'resources, hours' but 'would do as many as we can' and **BR4** notes that:

> The challenge for us is that our agenda is so broad and actually there are so many issues that we have a position on and that we could legitimately input on.

The need to have tax expertise to participate was addressed by the interviewees, where tax expertise refers to having a background in working in tax and/or an accounting/tax qualification. Many of those interviewed consider that it is essential to have tax expertise to engage in tax policy development as evidenced in the structures identified above. For example, **TT1** posits that 'you have to learn the language so there are no excuses for not learning the language'. They also believe that the accounting profession has influenced the 'language' used in terms of deliberately using technical tax terms to the exclusion of others:

> They develop a language, and they keep developing it so that nobody else understands it or can't engage with them. Now, others could engage with it if they were resourced to do those things.

However, other organisations (**BR3** and **CV1**) dispute the need for tax expertise for participation. As put by **CV1**:

> We do have to step back and go, "so let's not get lost in the technicalities", it has the effect of really upsetting tax people and it has the effect of challenging them in a way that they aren't challenged ordinarily. I think that is a good thing.

Therefore, the findings are mixed as to whether tax expertise including the language of tax (cultural capital) is required to participate in tax policy development. Predictably, those organisations with the least cultural capital available to them uphold the view that it is not necessary, and this is reflected in their organisational structures. This area has not been addressed specifically in prior tax research and this study extends the work of Mulligan (2008: p.274) on tax planning where she addresses the interaction between tax executives working in MNCs and their professional associations noting that

[96] Consultations in this instance were across a number of public policies, for example, work permits for migrant workers.

they 'impact significantly on the practice and process of tax planning in the MNCs'. This statement can equally be applied to tax policy development and to many actors therein.

At an organisational level, participation in tax policy development is formalised with many organisations investing both time and resources to ensure effective participation in tax policy development in line with demands of most of their members. However, there can be an informal approach to membership of the taxation committees with only some organisations including a necessary self-check. This permits possible agenda capture by some individuals and may lead to tensions within an organisation. For other actors limited resources do not allow a separate committee for taxation issues and they must rely on the main governing body to fulfil this function where other significant organisational issues and pressures must also be addressed. This capacity issue can drive participation (or lack of participation) and may also impact the decision on whether to coordinate with other actors (section 5.5.2). Organisations recognise that it takes technical knowledge and skill, tax expertise (cultural capital) to participate and use their member's backgrounds and qualifications to assist in this task when available. These findings demonstrate that participation in tax policy development for the organisations interviewed through their own structures has been internalised as second nature, but with an ability to generate 'meaningful practices and meaning-giving perceptions' (Bourdieu, 1990, as cited by Xu & Xu, 2008: p.75). It is clear from this study that access to cultural and economic capital can enable or inhibit an organisation in participating in tax policy development thus highlighting the unequal playing field that is participation in tax policy development.

5.5 Management of the participation process

Having presented the internal organisation of the participation process adopted by participating organisations in this study, the next element addresses how actors approach the process of participation in tax policy, looking at a number of key strategies and decisions that prior literature identifies as important. They are the overall strategic approach to participation, the decision to act individually or collectively, the drivers that influence the participation process, persuasion tactics and the evaluation of participation.

5.5.1 Strategic approach to participation and relationship management

Several strategies were identified in the literature in connection with participation in public policy development (see Chapter 2, section 2.6.1). Hillman et al. (2004) categorise participation as either proactive or reactive. There is evidence that both proactive and reactive strategies are used by the actors

interviewed in this study. As an example, proactive strategies are used regularly by actors through the preparation of pre-budget submissions. Reactive strategies include the issuing of a commentary on budgetary or Finance Act changes[97]. Mulligan (2008: p.308) and Barrick and Alexander (2014: p.33) classify approaches to participation as 'relational' or 'transactional'. While this prior research was undertaken in the US where there are different cultural norms for lobbying, the findings of this study also evidence a relational approach used by the actors to participation in tax policy development. Organisations have cultivated relationships with the officials in the Department of Finance over time and of fundamental significance is the long-term nature of the relationship, thus demonstrating the establishment and maintenance of social capital.

Wales and Wales (2012: p.126) note that 'tax professionals, in business and professional firms will have long-standing working relationships with government officials; so, there are few unknown quantities'. **PB1** notes that 'it takes time to shore things up' to establish these relationships while **PB2** posits that it has invested in 'building up trust' with the Department of Finance[98]. **BR2** describes its approach as being 'collaborative' suggesting further evidence of a perceived equal status in this relationship (Hawkins & Holden, 2014). For **CV1**, as a 'new' actor in tax policy development, they found that it took time to be a considered voice, 'to establish ourselves as credible'.

In contrast, **TTI** found that after the end of Social Partnership in 2009 there was a series of bi-annual meetings subsequently organised with representatives of the community and voluntary pillar with the Department of Finance that have continued since, with **TTI** noting an initial reluctance on the part of the Department of Finance 'but I think they were convinced in the end that it was the right thing to do'. The interviewee suggests that this reluctance was initially as result of the economic crisis that engulfed the country at that time in 2009. The resulting relationship has 'been very important' in the opinion of the interviewee.

The accounting, taxation, and legal advisors (**TA1**, **TA2**, and **TA3**) also have ongoing relationships with the Department of Finance. The suggestion here is that the reputation of these firms both nationally and internationally allows access not only because of their symbolic capital (in a tax and non-tax context) but also possibly in light of their clients. As **TA3** points out from a client perspective the value, in business terms, of this relationship:

> I think that's where the Irish market is quite different and quite unique. We do have the ability to make the connections with senior people [99]all across the island.

[97] Actors can issue press releases or give interviews to the media on their reaction to the annual Budget or on publication of the Finance Act.
[98] When referring to the Department of Finance interviewees used terms such as civil servants, public servants, or officials in the Department of Finance interchangeably.
[99] Senior people in this context refers to senior politicians and civil servants and other governments agencies such as IDA or EI.

The individuals interviewed from each organisation had been working in this field for many years and all organisations are well established in Ireland, demonstrating the stability and continuity of the actors who have consistently participated in tax policy development. That is not to say that the personnel do not change within the organisations for example, a new tax partner in an accounting firm. Barrick and Alexander (2014: p.11) state that 'personal relationships matter' in participation and some of those interviewed (**CV1**, **TT1**, and **PB2**) identify personal relationships with individual officials in the Department of Finance in that they were 'fortunate to have managed to build up a good relationship with a key person at the right time' (**CV1**). **PB2** also highlighted the importance of the personal element of the relationships developed:

> It's important that they know you. At the end of the day, people are people. It's easier to talk to somebody that you have met before on the day that a problem comes up or on the day that you want to talk about something else.

For some organisations interviewed in this research there can be typically a number of individuals involved in the relationship with the Department of Finance which is also suggestive of an institutional relationship which may or may not have derived from a personal relationship at some time in the past. Because of the investment in a relationship with the Department of Finance and/or its officials, the organisations, in their opinion, now have an associated competence or reputation as described by **PB1**:

> At this stage, a few people like me and X (*named individual from another organisation*) would be another one who are known quantities around the place and if there's somebody new dealing with you and they know where you are coming out of.

BR2 believes that they 'are recognised in government as a stakeholder in all of these discussions because of the scale of our membership'. **PB1** further suggests that there is a negotiation at the heart of this ongoing relationship, an almost pressure-oriented strategy (Lord, 2000):

> We are in the position where we can offer the development of a reasonably informed public opinion on tax issues, then we have something to offer in exchange for them giving us a hearing on what we think should happen. OK? So, it was deliberate, yes, very much in that sense. If you go along and you say, "Well look, we are trying very hard here to develop compliance, to develop a sense of responsibility, to generate a good understanding of where tax money is collected and also where tax money goes" …. In exchange for that, we'd like you to listen to some of our ideas.

The above statements recognise the access afforded to some organisations and highlights both the social and symbolic capital that some actors have accumulated. It suggests support of Wales and Wales (2012: p.126) who summarises Ireland's tax policymaking process as follows:

> It is worth noting that there is undoubtedly a "small country effect" in relation to informal contact between business and government. Government institutions are small and senior private sector individuals are well known. The tax community is typically very interconnected.

However, equally Mulligan (2008: p.308) in her US-based study finds that larger companies 'utilise their "power", to demand and secure access to the "right" people. Once access is secured, the associated

benefits are made possible, which makes them even more powerful'. Albeit a different cultural context, this study supports these findings in an Irish context as proven by the final comment above where there is a perceived importance and equivalence attached to the relationship. This confirms the work of Roberts and Bobek (2004: p.574) who find evidence of some corporations who 'appear to view the state as a negotiable party as they make strategic business and planning decisions'.

In summary, all interviewees have shown proactive behaviour in their participation in tax policy development. There is also evidence of information and pressure related strategies adopted by organisations, delivering on what Lord (2000: p.78) refers to as the ultimate aim of 'informing and persuading' government. Most suggest that their strategic approach is to develop and maintain a relationship (social capital) with the Department of Finance where issues can be addressed within the framework of this relationship and recognition of an organisation's symbolic capital can be achieved. Key to this approach is the management of this relationship. This approach also presupposes that access is automatic and available confirming Schuler and Rehbein's (2011: p.1) stance that 'gaining access to public officials has been singled out as one of the most important non-market goals'.

It is also important to state that prior research suggests that the strategic approach to participation is an 'either or' decision but this study suggests a more complex and fluid approach. For example, in order to develop a relationship with the Department of Finance there may be a need to provide or to be asked to provide information on the impact on a policy. In this instance what may start as an informational strategy may mutate into a relational approach suggesting that adaptability in the strategic approach is important (Hanegraaff et al., 2017).

5.5.2 Individual or collective action

A key decision for an organisation's participation in tax policy development is the decision whether to act on their own or co-ordinate/combine with another actor. Prior research in public policy has addressed this issue (see chapter 2, section 2.6.2) and determined that the decision can be based on the policy in question (Roberts & Bobek, 2004) and financial constraints (resources) can also influence this decision (Dahan, 2005; Mulligan, 2008). This study finds that there is both formal and informal coordination in participation in tax policy development and accounting standards among many organisations in addition to organisations participating individually, supporting simultaneous approaches (Barrick & Alexander, 2014; Stenka & Taylor, 2010; Jorissen et al., 2012).

As previously noted in section 5.5.1 there has been a formal co-ordinated approach within the community and voluntary sector in meetings with the Department of Finance. However, given the

diverse nature of the community and voluntary sector relative to its taxation preferences[100], co-ordination can be difficult within the sector. **CV1** is developing a formal network of like-minded organisations through the establishment of a 'constituency that are working on tax independently' proving the perceived value of collective action (accumulated economic and social capital) in participating in tax policy development. Combined participation in this sector is also driven by financial constraints (Dahan, 2005) whereby community and voluntary organisations do not have enough resources for in-depth participation as discussed in section 5.5.3 below.

Unsurprisingly, as they can compete for clients, none of the accounting, taxation and legal advisory firms interviewed noted co-ordination of participation in tax policy development at an individual firm level with other firms. However, individual staff members can and do participate as members of the professional accounting, taxation, and legal representative organisations, effectively the collective action of tax experts representing their firms, on tax committees and governing councils. Additionally, they are well represented on the taxation committees in many other business representative organisations. It affords some very powerful players multiple opportunities to engage through multiple channels. The professional accounting, taxation, and legal representative organisations (**PB1** and **PB2**) have formal and informal links with other organisations interviewed as explained by **PB2**:

> We would always talk; we would meet with them and talk to them…I suppose it's formal through TALC[101] because they are there at the table together. We are all there together as advisors and members of the tax profession.

PB1 also notes links with some of the business representative organisations:

> I would have regular meetings with all of the other accountancy bodies. Occasionally with the likes of IBEC, occasionally with the Small Firms Association.

While at a basic level some business representative organisations effectively compete for membership, there can be an element of common membership among some organisations. **BR4** believes 'there is a lot of crossover between all the organisations'. This demonstrates the ability a company to use a number of channels to potentially have its voice heard. For example, a US multinational could potentially be a member of the Amcham, IEA and IBEC. A company's interests can also be represented by their accounting, taxation, and legal advisory firms. A small business could be a member of ISME or SFA and its local chamber of commerce. This crossover in membership illuminates the commonality of opinions among some actors on some tax policy and the lack of different voices among the business lobby. **BR2** observes that co-ordination can be informal and respectful of other organisations' positions:

[100] For example, the 2018 pre-budget submissions identify the tax priorities for some community and voluntary actors as the taxation of pensions for the National Women's Council of Ireland, the introduction of a vacant property tax for Cope Galway and maintaining levels of excise duty on alcohol for Alcohol Action Ireland.

[101] TALC -The Taxes Administration Liaison Committee is a liaison committee between Revenue, CCAB-I, ITI and LSI. TALC is the main forum for making representations between Revenue and practitioners on the administration of tax in Ireland.

> We would be speaking at a lot of the same conferences[102]. Across tax policy, we have people we disagree with, but I think we do engage with them but it's usually on an amicable level.

Business representative organisations also use the professional accounting, taxation and legal representative organisations and accounting, taxation, and legal advisory firms as a resource in the preparation of their documentation for participation, thereby leveraging another organisation's cultural and symbolic capital within this field. For example, **BR3** notes:

> …when it was a case of, what we would have seen as pulling on the green jersey, I gave ITI a ring and I just said, "Look, you're going to be doing something more detailed on this. Could I sense-check a few ideas with you and if there's a couple of key points, could you run them by me in layman's language?" …just to make sure that Ireland Inc. has a common voice.

Unexpectedly, **BR3** affirms that on occasion they rely on other organisations to address some tax policies:

> To be honest, I can spend X number of days and hours trying to put together something on a very specific high technical topic at the same time as I'm trying to do the *other non-tax submissions* or whatever, the other 50 things that I have to do. Or I can leave that to *x (other named associations)* who I know are in there anyway, I know someone else has got it covered.

This shows, for this organisation at least, an awareness of their own position and their lack of cultural capital, the positioning of other actors in the field and their perception of other actors' ability to affect tax policy change.

US research in lobbying points to 'coalitions' formed on tax issues in an informal, less permanent way (Barrick & Alexander, 2014) or 'constituency building' (Lord, 2000) in participation. In this research, **BR3**, **BR4** and **BR2** note relationships with other actors in the process:

> …sometimes we partner up with others in terms of sharing our views back and forth, with the Tax Institute…we have relationships with lots of people in terms of the various accounting bodies, the various accounting firms, some of them would have been structured relationships in terms of them supporting a speaker series in the past and the relationship developed around that. But you know we are out and about at a lot of different events so there's a lot of the same people at them and you get to know different people's expertise so…people tend to be quite generous with their information (**BR4**).

Only **BR5** did not admit to any co-ordination with other organisations but recognises that there may be a common membership and **BR1** note that they had once tried to coordinate with others but had met difficulties in the shared ownership of an issue.

There is a 'small country effect' as noted by Wales and Wales (2012: p.129) between organisations in this arena and there are close connections among many through shared memberships and coordination. There is also anecdotal evidence of the movement of individuals between the accounting, taxation, and legal advisory firms, industry, Revenue, and the representative organisations where social capital can

[102] Conferences are example of profiling and promotion as discussed in Chapter 2 (section 2.7.3).

be leveraged. Further co-ordination occurs for many business representative organisations that have roles on government sponsored councils or committees where there is a necessary coordination to fulfil the role of those councils as discussed in Chapter 4 (section 4.4.3). In a US context, research has identified a revolving door for the hiring and use of former government officials as lobbyists, and Rappeport (2018) highlights this as an important strategy for vested interests. Anecdotally there is evidence of this in other public policy fields in Ireland[103]. In this study there is no indication of a revolving door from the actors to government (Department of Finance) or vice versa, suggesting that this not a strategy employed by actors in an Irish tax context.

All organisations have individually participated in tax policy development, and through the informal and formal links among many organisations, this research suggests a collective approach is sometimes adopted. This research supports Barrick and Alexander's (2014) work that suggested simultaneous use of individual and collective methods of participation. Mulligan (2008: p.314) addresses the interaction between tax executives working in multinational corporations and their professional associations. Her findings demonstrate that 'the "elites" of tax in SV (Silicon Valley), driving agendas within the institutes'. The findings of this study can draw parallels with this research as the composition of the taxation committees of the business representative organisations and their professional advisory bodies with tax elites is comparable. When asked about the background of members of the sub-committees on taxation the business representative organisation suggested that they have accounting or taxation backgrounds. As stated by **BR2**, 'a lot of them start out in the tax firms'.

The co-ordination and strategic alignment among many organisations has two possible explanations. Firstly, engagement may be about obtaining information about other actors' positions and strategies (Hansen et al., 2005). Secondly, it shows the social capital of actors in the recognition of the networks and relationships (both personal and professional) established through either their cultural capital (accounting and/or tax backgrounds) or their previous interaction in the tax policy development field or more generally in business or elsewhere which can be 'significant' (Barrick & Alexander, 2014). It also suggests a recognition of the perceived powerful position of other actors in the tax policy development field, acknowledgement of their accumulated cultural and symbolic capital by organisations who wish to engage in tax policy development and the ability of some organisations to mobilise social capital for their own benefit.

[103] As an example, Lorraine Higgins former Labour TD was employed as Head of Public Affairs and Communications with Retail Excellence in 2017 and Averil Power (former Fianna Fáil senator) was appointed CEO of the Irish Asthma Society in 2016 before becoming CEO of Irish Cancer Society in 2018.

5.5.3 Drivers of the participation process

Prior research as addressed in Chapter 2 (section 2.6.3) reveals the factors that can influence the participation process (Roberts & Bobek, 2004; Baumgartner & Leech, 2001; Victor, 2007; Bonardi et al., 2005). Various means of participating in tax policy development in an Irish context were identified in Chapter 4. When deciding to participate in tax policy development consideration must be given as how to participate, for example whether to include recommendations on a tax policy in a pre-budget submission or to raise it as an issue in the media or other publication. As put by **PB2** when deciding how to participate in the development of a tax policy:

> Well, it's about what's the best way to effect change? We would think long and hard on every issue as to what is the right approach to get, to succeed in getting change.

Through the interview process several drivers to the participation process emerged as important to choosing a path to participation and are discussed next.

Tax policy

The actual tax policy under consideration is a key factor to consider when deciding how to go about participation (Roberts & Bobek, 2004). As **PB2** explains:

> Participation depends on the issue. For example, when we heard the pay and file date[104] was going to change, we went about that issue very differently from how we would go about the R&D issue because that's hugely a political issue. The pay and file date was changing. That impacts on hundreds of thousands of people across the country. Politicians are interested in that, and you know, the media is interested in that.[105]

BR2 agrees that some approaches to participation are directed to different audiences when looking for policy amendment:

> …if we go with something in a newspaper it is addressed at the general public, at a superficial level but when we go into a department to request a meeting on a specific issue, it will usually be addressed at a technical level at that point.

[104] The Pay and File date refers to the date by which companies and individuals are required to pay their tax and file their tax returns.
[105] The interviewee suggested that the media was a more appropriate way of participating in this instance as this policy change had an impact on the general public in terms of when they pay their income tax.

Government receptivity

Government reaction to which path is used to this is another factor noted by **PB1** and **PB2** with both stating that they would never address a policy issue first in the media. **PB1** explains:

> I would never raise something for the first time in the media. There are no alarms and no surprises, and I know that there's times that Finance are not happy with me but that's never because they're hearing it for the first time *(in the media)*, and I would be very respectful of that.

Therefore, there are clearly 'right paths' to participation for some tax policies. Similarly, **BR4** believes that cognisance is needed of the parameters within which government is working, elaborating that:

> They tell us how much they have to play around with, and they really encourage just to try costing our proposals and make sure that our own proposals are within the framework that they have to work with. We know some things that we are proposing are too expensive to be introduced in one fell swoop so that helps us calibrate our approach as well.

Likewise, **BR2** regulates its participation, noting 'we will put our efforts and focus into the ones that we think we can get over the line, but we'll always have the other ones boiling away in the background'. This research demonstrates the applicability of Bonardi et al.'s (2005) public policy research where they find that the decision to become active does not depend solely on the impact of a policy but also on how attractive the political market is and equally important how open a government is to the demands of others (Woll, 2007).

The policy process

As discussed in section 5.3, to succeed in getting amendments to tax policy can take time. Participation in the development of a tax policy must take account of the incremental nature of Irish tax policy development by striving to keep an item on a government's agenda possibly for many years (Mahoney, 2007). As posited by **PB2**, 'you would very seldom get a big change'. Consequently, when a tax policy is on the agenda of an organisation for many years, they must consider taking different paths to participation to continue to highlight a policy. As explained by **BR2**:

> So, you can find different avenues to raise it…What you're trying to communicate is the same, but you'll maybe do it in different ways.

PB2 agrees in stating 'if you're raising the same issue year on year…you have to think about, can you bring some fresh thinking to it or some fresh evidence'. This suggests an awareness and understanding of how tax policy is developed and how best to participate because of this. The ability to adapt the way participation occurs when necessary is evidenced to ensure that a tax policy continues to be highlighted for government. Many interviewed suggest that the required style of participation in tax policy development has changed and this has influenced participation. According to **PB2**, participation can no

longer be a 'wish list' and **PB1** asserts that the Department of Finance now 'look for quality rather than the very existence of a pre-budget submission'. An evidence-based approach is required as explained by **TT1**:

> …you have good analysis and proposals that add up or that are viable, so we would do a lot of work on getting the analysis right and coming up with alternatives and ideas and how you might deal with this problem that we have identified…It can at least get you considered.

BR3 asserts there are two reasons for this, namely changes in personnel in the Department of Finance and the economic difficulties the country has experienced:

> …a big switch in the last couple of years in Finance is actually that they have economists. During the boom years, there was so much money around that they didn't need to provide evidence that anything was working. Now, we really need to fight our case for every single bit of money that we spend.

TA3 offers a similar insight as evidence of the effects of a change in a policy must be provided:

> They know that if they bring in an increase in benefit, they are going to have to pay for it in some way. So, there has to be "how are we going to pay for it?"

Examples of evidenced based participation include member surveys and/or economic costings, which can require resources and expertise to prepare (economic and cultural capital). Recognition of this change in requirements for participation also reflects some organisation's ability to adapt to the change in the field. It also acknowledges the need for additional skills in organisations and resources as discussed next.

Resources

Previous research has indicated that larger and better resourced organisations are politically active in public policy and accounting standards (Hillman et al., 2004; Brasher & Lowery, 2006; Mulligan, 2008; Alt et al., 2010: p.1255; Giner & Arce, 2012). As an example, Mulligan (2008: p.308) in a US context, finds that larger companies invest significant 'separate dedicated human resources' through offices in Washington to this political activity suggesting that there are benefits to be had. In support of this research, in an Irish context, for some organisations in this study the limitation on their own resources is a critical influence on how they participate (Victor, 2007). **BR1** states that participation can consume time, noting that participation is effectively 'time out' from the other elements of their organisation and their own business[106]. **BR3**, recognises its own limited resources and resulting inability to address a policy in detail:

[106] Membership of committees (governing body or a taxation committee) is on a voluntary basis as all members would have full-time employment elsewhere.

> …when it comes down to the actual detail of how you structure a particular policy, we rarely get the opportunity to get into it, which isn't necessarily ideal.

Whilst Wales and Wales' (2012: p.8) findings suggest that external parties are 'not sufficiently encouraged' to participate in tax policy development, yet in contrast this study has found that for some organisations it is the lack of economic capital which restricts their participation.

In summary, this study reveals several drivers of the participation in tax policy development process.

It supports previous literature that the drivers of the participation process are the policy (Roberts and Bobek,2004), the political market Bonardi et al. (2005) and resources (Victor, 2007). It suggests a careful management of the process of choosing the right path to participation for a particular tax policy to ensure the maximum impact as noted by Roberts and Bobek (2004). Furthermore, it suggests that previous experience influences current behaviour demonstrating that 'practices are thus not simply the result of one's habitus but rather of relations between one's habitus and one's current circumstances' by 'knowing' which approach to participation is best (Maton, 2014: p.50-51). It supports the view that actors do not arrive in the field with 'god-like knowledge of the state of play' (Maton, 2014: p.53). It demonstrates each organisation's understanding of the rules of the game, reflecting both their habitus, the positions of all actors in the field and the current state of the tax policy development field.

5.5.4 Persuasion tactics

The accounting standards literature identified several categories of persuasion tactics used in arguing for tax policy and or alteration as addressed in Chapter 2, section 2.6.4 (Tutticci et al.,1994; Jupe, 2000; Yen et al., 2007; Stenka & Taylor, 2010; Giner & Arce, 2012). For actors interviewed in this research study there were a number of tactics used in attempting to influence tax policy. **PB1** stated that its key persuasion tactic is equity in tax policy, noting in particular on the RDTC policy:

> It is a matter of equity because if you have a base year, people who had already done the country the courtesy of investing were actually being penalised….so if you started your R&D activity post-2003, you were in a better tax position than somebody who had started prior to 2003, and that was a fundamental inequity.

It should be also noted the underlying argument here also reflects Ireland's international competitiveness and its ability to attract and retain FDI. In contrast **CV1** offers the same tactic but for quite different reasons:

> We have to step back and say "Hang on a second. Let's remember what tax is fundamentally about or what we believe it's fundamentally about. It's about redistribution. It's about

> delivering and giving states the ability to deliver on their services" ... and I think that when you bring in morality and fairness to tax discussions… I think that is a good thing.

PB2 finds international comparisons can be important particularly if 'you have better evidence of something that has worked somewhere else, and it has led to a positive development'. **BR2** concurs, noting the use of its international networks, stating:

> Corporate tax in general and R&D as well are both driven by what the UK is doing over the last couple of years … the fact that the UK is close to us, and we have seen possible investments into Ireland go to Manchester and other countries in recent years, particularly in pharma …we will usually look at what they do in other countries. We will use our contacts ... we will go out to them, and we might email a few people in different countries who do things better than us and say, "Look, what are you guys doing? Can you give us some detail on it?" and that kind of thing so, and try and get best practice, I suppose.

Interestingly, **BR5** agrees competitiveness is critical not only for Ireland but for individual companies competing for investment projects within their own transnational organisations.

TA2 and **TA3** believe that the economic impact and/or benefits of any policy change are important, and input into policy must be 'fact-based' in order to be persuasive as stated by **TA2**:

> Well, here's the evidence to suggest that it's going to create X amount of jobs. That's going to take X amount of people off the social welfare. It's also going to increase X amount in taxes.

To summarise, the interviewees suggest that international competitiveness, economic impact, and equity as important persuasion tactics in tax policy participation. A more detailed understanding of the persuasion tactics adopted is obtained in Chapter 6 in the review of the documentary data associated with the RDTC policy.

5.5.5 Evaluation and/or success of participation

As part of the management of participation in tax policy development most of those interviewed habitually evaluate their participation in tax policy development as to its effectiveness, some believing they have been successful. Prior research in this area indicates that the results are mixed in determining the success of participation (Kingson, 2005; Dür & De Bièvre, 2007; Mahoney, 2007; Richter et al., 2009; Alt at al., 2010; Kocieniewski, 2011; Bernhagen, 2013) as discussed in Chapter 2 (section 2.6.5). Some of those interviewed believe they are successful, as put by **PB1**:

> The measure of success for me is whether or not a member finds it easier to earn a living by virtue of what we are doing…and we say, "Are they better off because we've been doing what we're doing?" And I have to conclude that yes, they are, because at our worst, we stop bad things from happening, you know?

This comment endorses Mahoney (2007) who argues that measuring success can be difficult. However, with conviction **PB1** goes on to state that every year they 'map the budget and Finance bill allowances

to our pre-budget submissions and I would tick boxes, and every year I'm ticking more boxes'. This suggests that this actor is highly successful in participation in tax policy development or at least is able to display or convince their members of their success. **BR4** evaluates its participation by comparing itself to other organisations as they consider 'our effectiveness, and what we think of how other organisations succeed in putting forward their positions'. **PB2** confirms that they 'enjoy a reasonable, a good amount of success. I'd say we never get everything that we want, and it often takes a few years to get it'. However, **BR3** has a more pessimistic viewpoint of its success:

> I would think being realistic, success from a public affair lobbying engagement point of view, I would see as being able to point to a particular piece of legislation and saying, "See that sub clause there? That's what we did". In tax policy, I can't say we have done that. That's not to say it couldn't happen. It's to say that yet, we haven't done it.

The above confirms that organisations reflect and review the process of participation in tax policy development. It allows for amendment or adjustment to participation in tax policy development based on previous experience and/or success reflecting their learned experiences and the current conditions of the field of tax policy participation. In a tax policy context, there are many factors that must be considered by government before they can alter a tax policy such as economic forecasts and capital spending requirements. It would not be unexpected for the interviewees to believe that they are effective and successful in participation in tax policy development, that is they are good at their job. In selling their effectiveness to their members it may be more of a question of representation (their voices being heard) rather than policy alteration that is the true reflection of success. It should also be remembered that these actors are often responsible for publicising their effectiveness with their membership.

5.6 Conclusion

This chapter presents and discusses the findings in relation to *research question two which asks why do organisations participate in tax policy development? and research question three which asks how do actors organise and manage their participation in tax policy development?* In summary the findings suggest that actors are driven by their own experiences (habitus) and their pursuit of capital (economic and symbolic capital) to maintain or enhance their position in the tax policy development field.

As noted in Chapter 4 there is a well-structured participation in tax policy development field with a limited numbers of actors within its boundary. Within this field there is a state of flux as actors pursue capital (Gracia & Oats, 2012). Actors offer explanations for why they engage in tax policy development; to represent or facilitate their members/clients, seek policy change, to contribute to the policymaking process and/or to set and maintain the agenda on tax policy. In keeping with Bourdieu's theory of practice, this study demonstrates that participation in tax policy development is about the pursuit of

capital. By being successful in representing and facilitating members/clients and by attempting to set the agenda on tax policy, an organisation can maintain or increase its own economic capital (Bourdieu, 1986: p.16) in terms of fees from members and/or clients. It can also provide an actor with confirmation of its social capital (Bourdieu, 1986: p.21) through its ability to facilitate meetings with the Department of Finance for members/clients. Most importantly for the actor, through participation in tax policy development it can demonstrate to a wider society (in a tax and non-tax context) its symbolic capital (Gracia & Oats, 2012) by demonstrating its ability to be seen to be engaged and influencing tax policy. Further symbolic capital is evidenced through the belief of some actors in their ability to contribute to the policy process. It is also important to remember that all forms of capital can be converted to symbolic capital over time where an organisation secures recognition and legitimacy through participation in policy development (Xu & Xu, 2008).

This study reveals how actors strive for a long-term relationship with the Department of Finance. Strategic relationship management is the maintenance of an actor's social capital (Bourdieu, 1986: p.21) and is an integral element of tax policy participation. This study also highlights the social and cultural capital of actors in the recognition of the personal and professional networks developed through either their accounting/tax backgrounds or previous interactions in a tax and non-tax context.

This study demonstrates how an actor can mobilise its economic (resources), cultural (tax experts), and social capital (relationships), where available, within its organisational structures to participate in tax policy development. The findings suggest the interviewees are well organised to participate as they spend significant resources in an attempt to affect tax policy, in spite of the many other demands that can be made upon them by their members and/or clients. Participation in tax policy development is deeply entrenched in many organisations reflecting the actor's view of its importance to an organisation. However, the level of an actor's capital, (economic, cultural, or social) can hinder their ability to participate in tax policy development, implicitly recognising this arena as one of unequal access to capital (Xu & Xu, 2008).

As these organisations are skilled actors within this field, they implicitly understand the right course of action to participate in a specific tax policy. This study reflects the internalisation within organisations of the processes and structures required to participate in the development of tax policy. They have developed strategies, approaches, and behaviour to participate in tax policy development. As explained by Carter and Spence (2014: p.958) 'this is habitus. It is the act of being in symphony with one's field'. Each organisation's habitus has been formed through a prolonged period of engagement in tax policy development, reflecting on experience in addition to understanding of the current participation in tax policy development field (Maton, 2014). Habitus is 'structured' by an actor's past and present circumstances (Maton, 2014). In current participation in tax policy development actors have learnt from for example, their past experience of the policy process or government receptivity to policy alterations

(Maton, 2014). Habitus is 'structuring' by helping to shape an actor's current and future practices and it is 'structured' in that it is systematic rather than unordered or random (Maton, 2014). Actors have displayed a systematic approach to tax policy participation through the development of internal structures and application of their accumulated capital where available, and an understanding of how best to participate in a tax policy.

However, actors do not arrive in the field with 'god-like knowledge of the state of play' (Maton, 2014: p.53). While participation may appear as second nature, there is evidence of adaption to specific tax policies (Bourdieu, 1990, as cited by Xu & Xu, 2008). This is revealed in the way in which many actors regularly review and evaluate their participation thus reflecting on the current practices for future participation and demonstrating the dynamic and reiterative nature of tax policy participation. Lupu and Empson (2015: p.9) posit that 'those whose habitus is best adapted to the field are most likely to be successful because they possess a practical knowledge or feel for the game and, more importantly, can anticipate the next moves'. The findings reveal how an actor's habitus presupposes actions that are most likely to be successful when participating in tax policy development. Habitus is 'the feel for the game' (Bourdieu, 1994, as cited by Maton, 2014: p.53).

Finally, through relentless and consistent engagement, developing and managing relationships and promotion of the importance of tax experts, the study clearly demonstrates how the actors are creating a boundary to the participation in tax policy development to those actors that possess these attributes and to the exclusion of all others (Thomson, 2014).

6. The practice of participation in the tax policy development: The case of the Irish research and development tax credit

6.1 Introduction

Chapter 4 addressed the actors in the participation in tax policy development field and identified the various paths to participation and the imbalance and disparity therein. Chapter 5 concentrated on understanding how an actor organises and mobilises it economic, cultural, and social capital to represent its members or clients to influence tax policy and how an actor's habitus is presupposing actions that are most likely to be successful when participating in tax policy development. This chapter takes an in-depth look at how some of the learnings from earlier apply or not in practice in a specific area of corporate tax policy namely, the RDTC policy. The RTDC policy was chosen because of its importance to the corporation tax system in Ireland and the economy as outlined in Chapter 1 (section 1.3) As discussed in Chapter 3 applying a holistic approach (Malsch et al., 2011), this research uses Bourdieu's three interlinked concepts of habitus, field, and capital to understand the behaviour of actors, and the context within which such organisations operate and participate in tax policy development. In the context of this chapter the actors' practice (their participation in the development of the RDTC policy) is a result of relations between their habitus (the feel for the game) and their position in the field (their capital) and the field in which interactions and events occur, that is, the arena of tax policy development with respect to this specific policy.

This chapter presents the findings in relation to the final research question. *Research question four: How did participation occur in the development of the RDTC policy?*

This question is concerned with examining the complete process of participation in the development of the RDTC policy. It reflects the availability of rich documentary data to tell the story of participation in practice in a specific tax policy context. It is a demonstration of the conceptual framework as discussed in Chapter 2 (Figure 2.5) in practice in a specific tax policy context. It brings to the fore who the key actors are and seeks to unravel their practices. The question highlights how key actors use their capital to maintain, dominate or enhance their position demonstrating this field as a site of struggle, a Bourdieusian field. It is also concerned with the availability of participation paths to actors. It seeks to understand the role of relations between an organisation's habitus, their capital, and the current state of play in the RDTC policy field.

This study reviews the development of the RDTC policy and participation therein from its introduction in 2004 to 2018. The justification for the introduction of the RDTC policy is discussed in Chapter 1 (section 1.3). The EU Council identified that the EU lagged behind its competitors (US and Japan) in

key indicators on technology and innovation (European Parliament, 2010: p.11). The European Council requested member states to implement policies (including tax policies) necessary to improve the research and development environment (European Council, 2000: p.4). Ireland's response to this was the introduction of the RDTC policy in the Finance Act 2004 and this study commences with the introduction of this policy. A brief review of documentation pre 2004 was conducted during the initial stages of this study and there was no significant engagement by actors evidenced in looking for the introduction of this policy. However, the need to increase research and development generally was recognised in the social partnership agreement post 2000 as discussed in Chapter 1 (section 1.3). During the period 2004 to 2018 there was both important alterations to the policy and considerable engagement by actors as will be discussed in this chapter, providing a rich data source for this study. The year 2018 was selected as the end point of this study for two reasons. Firstly, by the end of 2018 there were no further significant amendments to the policy with one exception. This exception relates to SMEs as discussed in section 6.7. Secondly, the level of interest and participation in the policy by most actors had begun to decrease in the years 2017 and 2018. The data addressed in this chapter highlights that by 2018 many actors had been successful in their quest for altering this policy, providing a natural conclusion to this study.

Section 6.2 provides a timeline highlighting key amendments to the policy. This chapter reviews the development of the policy and participation therein in three distinct timeframes, reflecting different stages in Ireland's economy and the policy itself. The data is presented in this way in order to allow for the documentation to tell the story of tax policy participation, the 'full picture' (Punch, 2014: p.160). Section 6.3 reviews the years from 2004 to 2008. It discusses the introduction of and amendments to the policy in these early years. It provides an understanding of the issues raised, the persuasion tactics used to argue for alterations and the use of various paths to participation during this time. In an economic context, this timeframe reflects a period of sustained economic growth ending in September 2008. Section 6.4 addresses the RDTC policy during the years 2009 to 2013, a period when Ireland was in economic turmoil. It provides an understanding of the participation in the development to the policy during the policy's middle years, when the policy was very prominent, and take-up was increasing. In section 6.5 the most recent developments in the policy from 2014 to 2018 are discussed during a period when the Irish economy showed signs of recovery and reflects the policy reaching maturity. Section 6.6 then summarises the previous discussion to highlight the changing landscape of participation during the development of the RDTC policy. Finally, section 6.7 provides a conclusion to this chapter.

6.2 The RDTC policy: 2004-2018

Tax systems are often used by governments to encourage or incentivise certain behaviours such as a plastic bag tax[107] to reduce their use and impact on the landscape and accelerated capital allowances to promote the use of energy efficient equipment. As discussed in Chapter 1 (section 1.3) countries use tax incentives to promote research and development activities highlighting that tax policy, particularly in this arena is not created in isolation (Hill & Varone, 2017: p.16). The RDTC policy came about following EU deliberations to promote and improve research and development within the EU as discussed in Chapter 1 (section 1.3). This provides clear evidence of the role of the EU as a transnational actor in the decision to create an RDTC policy in Ireland (Oats & Sadler, 2011; Mulligan, 2012; Anesa et al., 2019).

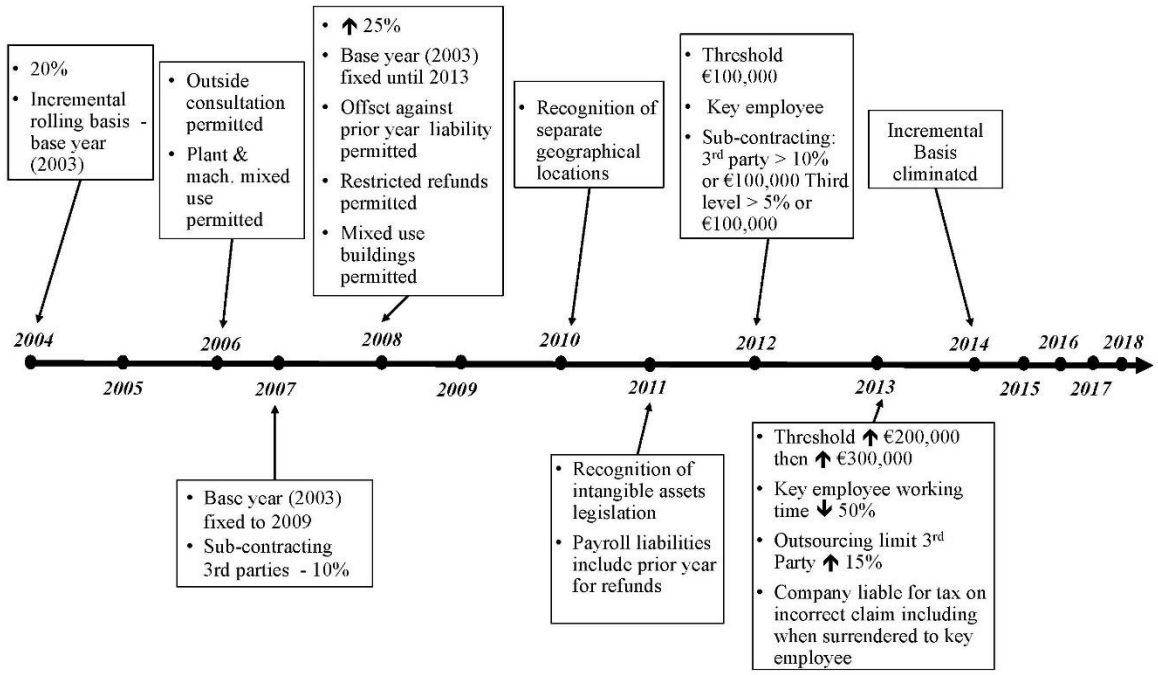
In 2003 the Minister for Enterprise, Trade, and Employment, Ms. Mary Harney, established a high-level steering group (HLSG) whose purpose was to determine what the implications of the policy initiatives at European level were for Ireland and what actions would be required (HLSG, 2004: p.7[108]). While the Government was awaiting this report, the Minister for Finance, Mr. Charlie Mc Creevy proposed in his Budget speech on 3 December 2003[109]:

> In line with my approach of favouring targeted reliefs that can produce economic benefits, I propose to introduce a tax credit for incremental R&D expenditure by companies. Under this proposal up to 20% of such expenditure will be permitted to be set against corporation tax in any given tax year. The scheme will be reviewed after five years.
>
> (Mc Creevy, 2003)

The initial policy introduced a 20% tax credit on qualifying research and development expenditure claimable on an incremental basis[110] over a base year. The base year was initially set at 2003 and was regularly reviewed once introduced. The amendments to the policy over its lifetime included amendments to qualifying expenditure, initially the maintenance of the incremental basis followed by its elimination, alterations to the way in which the tax credit could be utilised and an increased rate to 25%. The following timeline outlines the key developments in the policy from its introduction in 2004 to 2018, with Appendix 5 giving full details of the policy amendments and the related Finance Acts.

[107] The plastic bag levy was introduced in Ireland in 2002.
[108] The members of this group are detailed in Chapter 4 (section 4.4.3).
[109] The Budget takes place in December each year with the relevant legislation (Finance Act) being enacted early in the following year. For example, the Budget 2004 was announced on 3 December 2003 and the Finance Act 2004 was signed into legislation on 25 March 2004.
[110] The incremental basis for the policy permitted additional qualifying expenditure over the 2003 base year expenditure would qualify.

Figure 6.1 Introduction of and amendments to the RDTC policy 2004-2018



From the introduction of the policy there has been significant engagement by many actors, using different paths to participation seeking amendments to the policy as elaborated upon in the following sections. The next section discusses the engagement with the policy and the paths to participation used during the early years, 2004 to 2008.

6.3 Introduction and the early years: 2004-2008

The legislation introduced a 20% tax credit for qualifying companies incurring qualifying research and development in the EU or European Economic Area (Finance Act 2004, s.33). The credit was granted on an incremental basis by reference to a base year of 2003 meaning only expenditure in excess of the base year expenditure qualified for the tax credit. It is within the Finance Act 2004 that the founding principles of policy are established (Finance Act 2004, s.33). During the early years of 2006 and 2007 there were only some minor amendments to the policy. However, as Ireland's economy began to deteriorate in 2008 there were some significant amendments made to the policy, namely increasing the tax credit to 25% and fixing the base year to 2003 from its rolling basis. The next sections outline the issued raised by actors with the RDTC policy, the persuasion tactics adopted along with the paths to participation used during this period.

6.3.1 Issues raised and persuasion tactics used: 2004-2008

Issues raised about the RDTC policy as first implemented

Almost immediately the policy was criticised by many actors. For example, IBEC (TSG, 2004; TSG, 2005) and DCC (*Irish Independent*, 2006) suggested a full review of the RTDC policy was needed. Amcham (2007: p.20) concurred suggesting the need for a 'comprehensive evaluation and competitive analysis of what measures should be taken to ensure Ireland is a preferred location for R&D'. They continued:

> Companies find it cumbersome to administer and are doubtful about its effectiveness over time, given its incremental nature…. and it does not assist companies making long-term investment and tax planning decisions.
>
> (Amcham, 2007: p.20)

Coleman (2006) stated it had 'a serious flaw' while ITI (2007: p.4) suggested the policy needed to recognise 'the commercial realities of such activity'. Government actors such as ESG (2004: p.84), Department of Enterprise, Trade, and Employment (2006: p.48), and NCC (2007: p.43), while not overtly criticising the policy, stated its effectiveness should be kept under review. As part of their general election manifesto Fianna Fáil (2007) stated it would enhance the RDTC policy without providing specific details.

On other occasions actors addressed specific areas of concern as discussed next, namely, its incremental nature, its availability for small and medium enterprises (SMEs), start-up and non-profit making companies, the uncertainty associated with the policy and its administration.

From the publication of the Finance Bill in January 2004, the incremental basis of the RDTC policy was the source of much criticism by almost all actors during this initial period (Amcham, CCAB-I, Deloitte, EY, KPMG, IBEC, ITI, ISME, PwC, SFA). For example, PwC (Kelly, 2004) stated this was 'an unwelcome feature' and ITI (2007: p.4) referred to it as a 'blunt instrument'. Similarly, the media reported 'industry' as being concerned that it would 'severely limit the relief available to major multinationals already conducting research and development here' (Taylor, 2004a). Government sponsored agencies such as the HLSG (2004: p.24) also criticised this element of the policy. Alternatives to the incremental basis offered by various actors during this time are summarised in Table 6.1.

Table 6.1 Proposed alternatives to the incremental basis 2004-2008

Proposed alternatives to incremental basis	**Proposed by: (Actor)**
• Move to a volume basis	HLSG (2004: p.24) ISME (TSG, 2005) Deloitte (Keena, 2006)

• Move to a volume basis but restricted to SMEs	SFA (2007)
• Fix 2003 as base year as opposed to its rolling basis	Amcham (*Irish Times*, 2004) Forfás (2006: p.32)
• Make 2003 base year optional	CCAB-I (2006)
• Hybrid scheme - incremental basis for capital expenditure and a full volume basis for non-capital expenditure	IBEC (TSG, 2007)

Interestingly, in a footnote to the HLSG report the following comment was included:

> The Department of Finance does not consider that there is a sufficient case to support the introduction of a volume-based tax credit.
>
> (HLSG, 2004: p.24)

This is evidence that, in the midst of this engagement, the Department of Finance reminds all that tax policy is within their remit alone to alter, in spite of the wishes of other actors.

The incremental nature of the policy required the legislation to be amended regularly which had the effect of creating uncertainty for actors (Amcham, 2007: p.21; Forfás, 2008: p.42). As explained by CI 'we look at our offerings in areas such as research and development, where existing tax regulations only extend for another five years' (Talbot, 2008). When the base year was fixed at 2003 until 2013 Chartered Accountants Ireland reacted positively (*Irish Examiner*, 2007). Reddan (2008) reported mixed reaction to the amendment as 'a half-way house between industry and the Department of Finance'. Similarly, Mr. PJ Henehan, partner EY, stated while the amendment brought some certainty for companies, he noted it potentially imposed 'a significant administrative burden on companies who wish to avail of this over-complicated credit regime' (Henehan, 2008).

A second area of concern with the policy was the ability of small and medium sized enterprises (SMEs) to claim the tax credit. The issue was first raised at the initial Dáil committee debate on the 2004 Finance Bill where both Fine Gael and the Green Party proposed removing the €50,000 limit[111] (Select Committee on Finance and the Public Service, 2004). The Green Party TD, Mr. Dan Boyle, suggested the focus of the policy was not correct and it should be directed towards SMEs, stating the 'the Minister seems to believe that this type of development will only come through the multinational and large corporate sector' (Select Committee on Finance and the Public Service, 2004). Fine Gael TD, Mr. Richard Bruton concurred stating the limit will 'discourage the one-person research team working on small scale research and development exercises, which are desirable and should be promoted' (Select Committee on Finance and the Public Service, 2004). While the amendment was not accepted at this stage the Minister for Finance stated he would consider the issue. When the Finance Bill was debated

[111] When the 2004 Finance Bill was initially published there was a threshold of €50,000 on qualifying expenditure below which the tax credit could not be claimed (Finance Bill, 2004: s.33).

in the Dáil this provision had been removed suggesting a significant impact by political parties on the initial development of the policy.

Indeed, SFA (TSG, 2004) continued to argue for the need 'for immediate reassessment of the scope and value' of the RDTC policy suggesting it was only geared to benefit larger companies. During this period SFA made several recommendations on amendments to the policy. They initially recommended an additional special 150% allowance for SMEs (TSG, 2004) before suggesting 'a special 100% tax credit' for SMEs (TSG, 2006: p.14). In 2007 and 2008 they argued for the establishment of a specific SME volume based RDTC (SFA, 2007; SFA, 2008). This shows an actor can change its recommendations on a policy, when an issue needs to be constantly highlighted (Drope & Hansen, 2008).

EY suggested the policy was too complex for SMEs (Bollard, 2007). Ms. Joan O'Connor, partner Deloitte and deputy president of ITI, concurred stating the policy was 'quite onerous and involves substantial amounts of paperwork' (Madden, 2007).

Another issue as identified by SFA, concerning SMEs, was the expenditure that qualified as outsourcing, suggesting this should include third parties and independent researchers (TSG, 2005; SFA, 2008). However, when outsourcing qualifying expenditure was amended to include third parties in 2007, a number of actors suggested the limit was too low and should be increased (Bollard (EY), 2007; ITI, 2007; SFA, 2007).

Two political parties referred to the RDTC policy during this period, the Green Party (Brennock, 2005) and the Labour Party (2007), both suggesting the policy should be improved for SMEs without giving specific details.

The treatment of startup and non-profit making companies was also addressed during this period with ITI stating the RDTC policy is 'predicated on the fact that a company is profitable and paying tax' (Madden, 2007). IBEC and ITI recommended 'a form of surrender system' whereby the start-up company could get some 'immediate benefit' with the tax credit being offset against other non-corporation tax liabilities (Reddan, 2008). CCAB-I (2008) agreed the RDTC policy should allow a refund or offset against other taxes, providing specific examples of international schemes for comparison purposes. They also suggested the RDTC could be offset against employers' PRSI noting this would be cost neutral to government and 'hugely attractive to foreign multinationals, as it would put the emphasis of the incentive towards off-setting costs' (CCAB-I, 2008: p.18). Similarly, SFA (2008: p.13) suggested 'the option of taking a cash equivalent in the year following the R&D investment or through a PRSI exemption for highly qualified staff in the first six years'.

A further concern with the policy as stated by actors centred on its administration and was suggestive of the Revenue's inability to implement a straightforward administrative process. HLSG (2004: p.24) noted bureaucracy may hinder a company claiming the credit and recommended a more 'innovative

approach'. ITI (2007: p.4) suggested 'extensive guidance notes were needed' while EY (Henehan, 2008) expressed concern that the administrative burden should not discourage companies from claiming the tax credit. This was echoed by SFA who stated the policy should be 'simple, visible and transparent' (SFA, 2008: p.13).

Other administrative issues identified by actors were misconceptions around the availability of the RDTC by KMPG (*Irish Independent*, 2007a), the length of time permitted to make a claim (Reddan, 2008) and the need to promote the policy (HLSG, 2004: p.24; ITI, 2007). A final element of criticism of the administration was raised by EY who were concerned by the use of experts[112] by Revenue suggesting it was a negative move as it would involve the disclosing of sensitive commercial data to a third party (Young, 2006).

In summary the introduction of the policy in 2004 and its early years garnered much reaction and engagement in the immediate aftermath which was unsurprising as actors got to grips with understanding and implementing the policy.

Persuasion Tactics

It is clear striving for and maintaining the international competitiveness of the policy was important for many actors as was the impact of the policy on economic development, and both were fundamental to persuading for change to the policy during this time. This finding concurs with the use of external effects persuasion tactics being used in participating in accounting standards (Yen et al., 2007; Stenka & Taylor, 2010; Giner & Arce, 2012).

IBEC (Taylor, 2004b) argued the policy did not match international competition. In media commentary on Ireland's attractiveness as a location for US companies, Mr. Jim O'Hara[113], stated the RDTC policy needed to be revised 'in order to more effectively encourage investment in innovation as the basis of future value creation' (O'Hara, 2007). ITI president Ms. Joan O'Connor agreed stating 'it is not fully appreciated that some of our key competitors offer better tax incentives than is the case here' (*Irish Examiner*, 2008). In combining both the incremental basis and competitiveness issues KPMG and Deloitte stated the tax credit is 'very generous' but to maintain its international competitiveness the base year should be re-examined (Reddan, 2008).

NCC (2004: p.74) noted the policy should improve Ireland's performance in R&D as it lags behind many other EU countries. Indeed Mr. Sean Dorgan, chief executive of the IDA noted the focus on R&D by government had led to 36 new investments in Ireland citing the RDTC policy as adding to the State's

[112] The RDTC policy permitted Revenue to seek the assistance of experts (qualified individuals with scientific knowledge) in order to assess the R&D activities undertaken.
[113] Mr. O'Hara was the incoming president of Amcham and general manager of Intel Ireland at this time.

attractiveness for FDI (Smyth, 2004). Additional media reporting in 2005 noted five major multinationals spending €53m on new R&D facilities in Ireland (Clerkin, 2005). Mr. Pat Wall, PwC partner and head of Amcham's taxation group argued 'research and development is such a strategic activity for us it needs to be incentivised by some imaginative system of tax credits' (McCall, 2007). SFA (2008: p.13) in the context of Irish indigenous industry stated the challenge is ensuring Irish companies are incentivised as 'the benefits of R&D spill over across the whole economy – R&D supports innovation and opens up new markets through the creation of improved products, services and processes'.

The key policy outcomes of international competitiveness and economic consequences were combined with definitions used and scope of the policy (incremental basis and availability to SMEs) to seek change in the policy (Yen et al., 2007). The above also shows evidence of the persistent and consistent engagement of certain actors to seek change to the policy.

Now that an understanding of the issues raised with the policy has been obtained and the key persuasion tactics adopted during this time, the next step is to address the paths used to participate in the policy.

6.3.2 The paths to participation

Following from the discussion in Chapter 4 (section 4.4) this section identifies the various paths used to participate in the RDTC policy during the period 2004 to 2008.

Consultations

During this period there were limited opportunities to engage through consultations, reflective of policy processes at this time. Consultations on specific tax policies as a model of engagement were only adopted in Ireland in 2009. There was no evidence of engagement with the policy through attendance at parliamentary committees which could suggest a lack of knowledge of the RDTC policy and its potential importance in these early years. As a general comment however, there was less parliamentary committee meetings during this period as compared to more recent years.

There was an opportunity to participate in the RDTC policy through consultations on non-tax strategies such as an enterprise strategy and a knowledge-based economy strategy (ESG, 2004; HLSG, 2004). Unidentified stakeholders participated through these consultation processes as discussed in Chapter 4 (section 4.4.1), an example of early covert participation in the policy.

Lobbying

There is evidence of persistent lobbying through pre-budget submissions. Other forms of direct lobbying of the Minister for Finance were also identified through a review of the minutes of parliamentary committee meetings. During a debate at the committee stage of the Finance Bill in 2007, Mr. McCreevy (Minister for Finance) stated 'many of the chief executives…. come here to talk to us' (Select Committee on Finance and the Public Service, 2007). In 2008 Mr. Brian Cowen (Minister for Finance) posited 'from time to time I have the opportunity to meet CEOs involved in this area' (Select Committee on Finance and the Public Service, 2008). Similarly, in the cover letter with the submission on the Finance Bill 2008, CCAB-I (2008) acknowledge the Minister's 'personal engagement with CCAB-I in the pre-budget process and for the hearing given by you and your officials to our suggestions'. The Minister for Finance was also guest speaker at Amcham's annual Thanksgiving lunch where he confirmed the RDTC policy was 'critically important for the future health of the economy' (Slattery, 2007). An interesting insight was given in the media where Mr. Jim O'Hara (Intel and Amcham) was interviewed. He stated, 'if you look at Ireland's success over the last 10, 15 years, an awful lot of that is obviously down to government policy and an awful lot of government policy is informed by what we would articulate'. His organisation makes sure 'the Government is fully aware of the importance of maintaining Ireland's corporate tax base' (*Irish Independent*, 2007b). Commenting on access to government, 'there's absolutely no problem with access to any Government minister….in our chamber capacity, we probably have between 6 and 10 formal engagements with ministers a year' (*Irish Independent*, 2007b). This evidence is suggestive of ease of access for some actors to government (Ansolabehere et al., 2003; Wales & Wales, 2012).

There was also evidence of lobbying the Department of Enterprise, Trade and Employment. At their annual conference SFA called for a major adjustment to the RDTC policy to increase small business innovation when the Minister for Enterprise, Trade and Employment, Mr. Micheál Martin was in attendance (Monaghan, 2006). IBEC launched a ten-point plan to save Irish jobs and included recommendations that 'greater links between multinational corporations and indigenous manufacturers to support innovation, research and marketing and that the switch to volume-based R&D tax credit to encourage process engineering' (Shoesmith, 2005). This plan was also discussed at IBEC's annual human resources conference where the Taoiseach Mr. Bertie Ahern was in attendance. Finally, in their 2005 annual report Forfás (2006: p.32) stated they made a pre-budget submission to the Department of Enterprise, Trade, and Employment, demonstrating the role this other government department has as a path to participation.

Profiling and self-promotion

In the early years there was media coverage of the policy, but it typically was associated with the Budget process and Finance Act. Actors used this process as an opportunity to criticise the policy (for example, Kelly, 2004; Taylor, 2004a; Keena, 2006). Some actors also used their publications as a method of participating in this policy for example, with the IBEC plan noted in the previous section. Amcham (2007) published a research report referring to the R&D opportunities in Ireland. It should be also noted this report was launched in November 2007 at an event where the Minister for Enterprise, Trade and Employment was present (McCall, 2007). However, there is only evidence of sporadic participation in the RDTC policy through publications during this period.

As noted in Chapter 4 (section 4.4.4) some actors were afforded an opportunity to participate in tax policy development through membership of government sponsored organisations and advisory committees. IBEC was listed as a member of the HLSG (2004: p.31) and 50% of the members of the ESG were companies. None of the key actors in the RDTC policy were represented on this committee but EI, Forfás, IDA and IBEC were listed as members of some of the advisory sub-groups (ESG, 2004: p.125-126).

The Government strategy for science, technology and innovation identified a key role for EI and the IDA to work with companies 'to strengthen the research and technological base of the enterprise sector' (Department of Enterprise, Trade and Employment, 2006: p.39). Furthermore, they added EI would work with IBEC as part of an awareness campaign as to the need for and benefits of R&D (Department of Enterprise, Trade and Employment, 2006: p.42). This suggests a key role for one business representative organisation in conjunction with government sponsored agencies, a unique and privileged position, recognition of its symbolic capital.

In summary, during this period the main path to participation was pre-budget submissions for all actors supplemented by media coverage and limited use of publications and events. Evidence is provided of covert and overt participation and the limited access to some paths of participation for certain actors. It establishes the key role played by government sponsored agencies and committees in the early years of this policy.

The next section looks at the development of the policy from 2009 to 2013 and related participation.

6.4 Economic downturn: 2009-2013

As general background to this period, Ireland entered an economic recession in September 2008 and the years that followed saw an increase in unemployment, the need for a bank guarantee scheme and necessitated an International Monetary Fund/European Union /European Central Bank rescue plan in November 2010. During this time there were significant amendments made to the policy notably the unwinding of the incremental basis, increasing of the outsourcing limits and the key employee concept was introduced whereby the tax credit could be surrendered to a defined key employee for offset against their income tax liability, as summarised in Figure 6.1 above.

6.4.1 Issues raised and persuasion tactics used: 2009-2013

Issues raised with the RDTC policy: 2009-2013

During this period there was at times, both broad support for the RDTC policy and on occasion, for the amendments made by government. For example, Ms. Joanne Richardson, chief executive Amcham, in welcoming amendments made in 2009 noted it had resulted in a more 'attractive' regime (Richardson, J., 2009). Forfás, EI, IDA, & SFI (2013: p.5) stated the policy was 'a key part of Ireland's competitive offering for both foreign direct investment and indigenous enterprise'. To emphasise this point in 2012 Mr Brian Hayes[114] stated when discussing the RDTC policy at a parliamentary committee meeting:

> I reiterate the point that this is an important issue for IDA Ireland, which has explicitly told us of the importance of putting this scheme in place and highlighting the importance of research and development.
>
> (Select Committee on Finance, Public Expenditure and Reform, 2012)

A strong self-referential defence of the policy was offered by Skillnet Ireland in stating:

> It is essential to us staying here. If they *(research & development incentives*) were not available, I could not justify it, neither could my board.
>
> (Joint Committee on Jobs, Social Protection and Education, 2011)

However, ITI also recognised the onus was on Government to ensure that the policy was having the desired effect recommending that it should be closely monitored (Ryan, 2009). ACSTI concurred stating a 'strong effort is required to prevent any abuse of the RDTC scheme' (ACSTI, 2010: p.16).

There was also general criticism of the policy, for example, when Deloitte (2013: p.25) suggested it was 'an opportune time to review the one-size-fits-all approach used to date'. More specifically, Games

[114] Mr. Brian Hayes was the Minister for State at the Department of Finance at this time.

Ireland (2013: p.4) stated the policy 'should be in tune with the needs of the gaming industry'. This period also saw the first outright criticism of the policy by some political parties and non-business actors. In a Dáil debate on the 2012 Finance Bill, Solidarity-People Before Profit[115] TD, Mr. Richard Boyd Barrett, queried the purpose of the policy when he asked:

> what safeguards are in place to ensure that this is not just another way for the corporate sector which, in my opinion, already pays ridiculously low taxes, to pay even less tax?
>
> (Select Committee on Finance, Public Expenditure and Reform, 2012).

A more nuanced comment came from Sinn Féin who recognised the need for R&D but recommended a review of companies that claimed the tax credit to ensure 'these supports are going for reinvestment and employment creation and not taken in profit' (Sinn Féin, 2013: p.3). SJI (2013: p.9) stated the Government should reform a number of 'tax breaks' available, including the RDTC policy. Mr. Hennigan (2013: p.1) queried the policy's impact on innovation stating that it 'is likely to be marginal at best'. However, CA, TASC and DDCI[116] (2013: p.1) acknowledged 'the strategic aims' of the policy 'recognising the need for Ireland to remain competitive internationally' but expressed concern for the impact it may have on developing countries[117]. They also suggested a limit on the policy 'to ensure that Ireland is not used as a site for tax avoidance by MNCs (CA, TASC & DDCI, 2013: p.3).

As in the previous period actors engaged with specific areas of the policy. The incremental basis of the policy was a continuing issue for many actors (IEA, 2010; KPMG, 2012; Amcham, 2013b; CI, 2013). ACSTI (2010: p.17) suggested it should be reviewed while the Government's Innovation Taskforce recommended this requirement be removed, while recognising this may have 'serious cost implications…a company making an investment decision in 2010 should not be penalised for performing R&D in Ireland seven years ago' (ITF, 2010: p.62). Fianna Fáil suggested it should be reviewed due to its 'apparently adverse effects' on some business (Dáil Éireann, 2011). Actors became much more innovative during this period than during the earlier years with many recommending various alternatives to the incremental basis, as summarised in Table 6.2.

Table 6.2 Proposed alternatives to the incremental basis 2009-2013

Proposed alternative to the incremental basis	**Proposed by: (Actors)**
• Volume-based approach for limited period	• CCAB-I (2009; 2010)
• Short term incremental basis less 25%	• CCAB-I (2010)

[115] Solidarity-People Before Profit is a political party in Ireland.
[116] DDCI is Debt and Development Coalition Ireland is an organisation concerned about global financial justice and the effect of debt on developing countries.
[117] The impact on developing countries refers a company locating the intellectual property rights in one country and allocating a large share of profits to that country to the detriment of developing countries (CA, TASC and DDCI, 2013).

	• Deloitte (*Irish Examiner*, 2010)
• Limit on total claims	• Deloitte (Kennedy, 2011)
• Allow for averaging of expenditure over a number of years	• Deloitte (2013)
• Reduce base year based on job creation targets	• PwC (2013)
• Volumed based approach	• EY (McLoughlin, 2009) • ITF (2010) • CI (2013) • NCC (2012) • ITI (2010; 2011) • CCAB-I, (2012; 2013a) • CCC (2012)
• Flexibility in base year selection	• IBEC (2009a; 2010; 2012a; 2013)
• Establish a baseline for R&D expenditure on an annualised basis of the proceeding 5 years in excess of €200,000	• Sinn Féin (2013)

During the debate on the Finance Bill, the Minister for Finance Mr. Michael Noonan, indicated the Government 'ultimately intended that the base year of 2003 would be phased out over time and as resources allow' (Select Sub-Committee on Finance, 2013). Almost all actors had made recommendations on this element of the policy. This suggests the Government had listened to actors and the importance of keeping an issue on the agenda of government (Drope & Hansen, 2008).

The policy continued to be criticised as being of little benefit to SMEs. IEA (2013a: p.10) stated it 'has by and large failed to appeal to small business' while ISME (2010: p.9) acknowledging the initiatives undertaken, stated 'they still do not even closely meet the requirements of SMEs'.

Some actors made generic recommendations on the RDTC policy as regards SMEs. For example, ITF (2010: p.53) and Fine Gael (2011) recommended the investigation of an improved tax credit for qualifying SMEs with Sinn Féin (2013) and CCC (2013) concurring suggesting a review to identify and implement 'measures to grow SME engagement'. IBEC (2013) and IRDG (2013) both suggested a specific policy be developed for this sector. ISME suggested introducing a 100% RDTC for SMEs and an 'innovation voucher scheme' (TSG, 2009; ISME, 2010: p.22). IEA (2011) also recommended removing the outsourcing limit which would lead to more SME activity through increased cooperation between industry and researchers. It should also be noted the changes made to the policy by government (in terms of increasing the outsourcing limits) during this review period were not without praise with EY (2012: p.2) noting the amendments 'will be received particular positively by the SME community'.

Another concern for many actors was the ability to use the RDTC as the tax credit was only available for offset against a corporation tax liability. Dr Paul Duffy, President of Amcham and VP of operations with Pfizer, stated if the RDTC could be offset 'against tax on labour this would provide a much greater incentive for this activity' (*Irish Times*, 2009). Other actors in favour of this recommendation included CCAB-I (2009), EY, (McLoughlin, 2009), IBEC (2009a; 2010; 2011), ITI (2009), SFA (2009; 2010), ACSTI (2010: p.17), Deloitte (McCaffrey, 2010), Forfás, (2010: p.50). Fine Gael (2011: p.66) suggested flexibility in permitting offset of the RDTC 'against its corporation tax liability or against certain payroll costs'. This would also benefit companies 'in a start-up phase, as the capacity to use it against taxable profits might not be there', a point also made by DCC (2013). ISME (2010) on the other hand was the only actor to recommend the RDTC be offset against any tax liability during this time.

Matters of policy administration continued to be the source of much participation during this period with more variety in the issues being raised. Curiously, Amcham (2013a: p.4) commented there are 'real or perceived difficulties' in securing the RDTC and this could lead to a 'material erosion' of Ireland's competitiveness for critical research and development projects, implying perhaps reputational damage to the policy. ACSTI (2010: p.16) made a number of recommendations on the administration of the policy; it should be 'simple and straightforward', issue cash refunds in a timely manner, 'be clearly communicated to companies, and allow a longer timeframe for companies to understand and take necessary actions in relation to their financial planning for R&D'. Pointing specifically to the accounting, taxation, and legal advisory firms they stated 'the current set of rules has led to spin-out work in accountancy firms…the rules must be simplified to that they can be processed as part of normal accounting practices within a company, otherwise, much of the financial benefit will be deflected from those that should be targeted' (ACSTI, 2010: p.16). KPMG (Hardy, 2011), ITI (2011), IRDG (2013), and Renishaw (2013) all agreed the process for claiming the RDTC should be simplified. Deloitte (2013) suggested a collaborative and transparent claim environment as one way of reducing the burden of administration and related costs. More generally, both Amcham (2013a: p.5) and ITI (2013) suggested the establishment of a consultative group to deal with matters of 'concern or ambiguity' Amcham recommended this group include representatives from Revenue, the Departments of Finance and Jobs, Enterprise and Innovation as well as industry participants (Scally, 2013). In contrast, IRDG (2013) suggested putting a Revenue funded advice facility in place to help companies.

Issues were also raised concerning the auditing of claims by Revenue with IBEC (2012a) and SFA (2012: p.9) noting that 'numerous difficulties' in relation to the technical assessments by the Revenue appointed external experts, were 'damaging the reputation of the scheme'. Deloitte (Kennedy, 2011) warned companies needed to be prepared for both technical and financial audits while Mr. Ken Hardy, tax partner KPMG stated Revenue appeared to be adopting 'a very strict approach' to claims, noting 'an apparent shift in attitude' (*Sunday Business Post*, 2009). He pointedly expressed concern for the

Government's policy of trying to retain R&D activity in addition to attracting further investment suggesting Revenue may be at odds with this policy. Deloitte (2013: p.22), IRDG (2013) and IBEC (2013: p.27) recommended improved 'guidance on technical definitions' and 'a streamlined technical appeals process' and the need for certainty about what expenditure qualifies and on the audit process itself IRDG (2013) suggested an audit timeframe be provided but KPMG recommended cutting the period for audits (Hardy, 2011).

Both Deloitte (2013: p.23) and IEA (2013a) recommended any refunds be paid within 12 months, stating there is a need for certainty and 'valid reasons given for delayed payments'.
Awareness of the policy continued to be an issue during this time with CCAB-I (2009: p.20) stating many Irish businesses are not aware of the policy or how to go about claiming the RDTC concluding the policy is 'complicated and inaccessible to many businesses'. Similar points were made by KPMG (*Irish Examiner*, 2009). To address this, CCAB-I, (2009; 2010: p.21) suggested Revenue and EI should actively target Irish businesses and provide 'user friendly information guides supported by expert advice within Revenue on how the relief works'. Forfás, EI, IDA and SFI (2013), IRDG (2013), and PwC (2013) all suggested better guidance was needed with specific guidelines for different sectors. Many actors suggested that a promotion campaign was needed to highlight the benefits of the RTDC policy (ITI, 2010; 2011; Deloitte, 2013; Forfás, EI, IDA & SFI, 2013; Sinn Féin, 2013).

A considerable number of recommendations on altering the RDTC policy now focussed on the outsourcing element of the policy. Actors were concerned with the definition of outsourcing expenditure such as the inclusion of agency staff (IBEC, 2012a; IEA, 2012; Deloitte, 2013; IBEC, 2013; IRDG, 2013; ITI, 2013; PwC, 2013). The Government's Innovation Taskforce recommended the outsourcing limit be reviewed as it was 'too low' and as 'collaboration is so critical' it should be increased to 25% (ITF, 2010: p.117) with both ITI (2010) and IBEC (2011) in agreement. ISME (2013) went further in recommending an increased limit of between 65% and 100% of expenditure. Amcham (2013b) agreed noting companies using contractors were significantly disadvantaged and incentives in other jurisdictions such as the UK and US had addressed this issue. Others argued for the removal of the limit on outsourcing completely (IEA, 2012; 2013a; BlueBridge Technologies, 2013) whereas IRDG (2013) and Fianna Fail (Dáil Éireann, 2011) suggested it either be increased or removed. Actors such as Fianna Fáil (2012), Forfás, EI, IDA, and SFI (2013), ITI (2013) and PwC (2013) recommended a review with Fianna Fáil for example, suggesting it limits collaboration with third level institutions and 'is inconsistent with other government policy aimed at fostering linkages' (Fianna Fail, 2012: p.12). Similarly, Amcham (2013b: p.6) were 'conscious of the benefits that could be achieved if there was greater collaboration between our member firms and local indigenous Irish companies'. MSD (2013: p.4) commented more generally 'outsourcing is critical for companies to remain cost competitive' with Deloitte (2013: p.18) adding 'whatever the reason, outsourcing is a crucial and legitimate part of many companies R&D activities and can be a substantial part of their R&D expenditure'.

During this period, the concept of the key employee was introduced and defined, whereby a company could use the RDTC against the income tax of a key employee. CCAB-I (2012: p.11) welcomed this amendment with a note of caution noting the incentive as 'it is currently structured, does not have the desired effect'. While EY (2012: p.2) also welcomed this amendment, they noted its 'restrictive nature' was disappointing, but they would 'liaise with both industry and government parties alike to seek more flexible arrangements'. Other actors were concerned with its availability with Forfás, EI, IDA and SFI (2013) recommending companies in a refund position should also be able to transfer the RDTC to key employees. IEA (2013a), IRDG (2013) and S3 Group (2013), all suggested a company should be able to use the RDTC for any employee.

CCAB-I (2012) noted the exclusion of directors or employees with a 'material interest' from the definition as an issue recommending that this should be amended. IEA (2013b) suggested the key employee definition be extended beyond just R&D staff. PwC (2013) recommended reducing to the working time element of the key employee definition to 30%. CCAB-I (2013b) stated the minimum income tax effective rate has the effect of confining the availability of the relief to higher earners and large companies and recommended this be corrected with PwC (2013), Forfás EI, IDA and SFI (2013) in agreement on this issue. Sinn Féin (2013) was the only actor to express concern that this element of the policy might be open to abuse. Finally, Forfás, EI, IDA and SFI (2013: p.30) stated the policy should be amended where 'any repayments arising from issues in relation to the RDTC claim' should be recouped from the company where it has been surrendered to a key employee.

A final comment on the policy during this time is associated with the policymaking process itself. ACSTI noted 'feedback from industry is that future tax schemes aimed at the R&D community should be communicated to companies as early as possible, and an adequate timeframe for submission allowed for' (ACSTI, 2010: p.15). NCC stated 'policy certainty is also an important factor in companies' investment decisions' adding the policy 'has been changed every year since it was introduced in 2004. Any future changes should be made together rather than incrementally as has been the case to date to provide certainty to companies' (NCC, 2010: p.34; IBEC, 2013).

In summary the incremental basis of the RDTC policy continued to be the most contentious issue giving rise to much engagement during this period by many actors, a continuing theme from the early years of the policy. The Government made some attempts during this time to revise this element of the policy by increasing the permitted volume threshold over time. Other central RDTC policy issues in relation to SMEs and outsourcing gained momentum during this period. Much criticism of the administration of the policy remained unaddressed during this time with the auditing of claims becoming a significant issue for the first time during the period. The introduction of the key employee provision gave rise to recommendations once it was introduced and interestingly there were no specific recommendations by any actor in the available public documentation on this policy element before its introduction.

Persuasion tactics

One of the key tactics used to recommend change to the policy was once again its role in the context of international competitiveness. The Department of Enterprise, Trade and Employment (2009: p.39) stated the policy 'undoubtedly assists' in making Ireland an attractive location for FDI and also helped 'Ireland retain existing activities in an increasingly competitive international environment' but NCC (2009: p.2), Alcatel Lucent (2013) and IBEC (2013: p.27) warned 'the competitiveness of the scheme needs to be continuously improved'. EY (McLoughlin, 2009) and ACSTI (2009: p.13) stated the RDTC policy has the potential to be 'a powerful instrument in stimulating additional R&D activity in both indigenous and foreign-owned enterprises' with ITI commenting Ireland was facing intense competition from countries such as France, Belgium, Britain, and the Netherlands (ITI, 2010). IEA (2010: p.12) more definitively stated there was 'evidence of relocation to Wales[118], as well as further afield'. CCAB-I (2009: p.19) made an additional point 'we also need to look at ways of encouraging R&D expenditure within a company with internally competing expenditure needs' with ITI suggesting the need to adopt a flexible approach and to always keep the policy under review (Ryan, 2009).

As changes were made to the policy during this period they were welcomed by various actors, but the pressure to amend the policy continued. Ms. Anna Scally, tax partner KPMG and chair of the Amcham tax group stated the RDTC 'works' noting that the benefits to Ireland are considerable, as 'it is also the employment that is created in manufacturing and services activities that are possible because R&D is undertaken here in Ireland' before adding 'competition for mobile R&D investment has never been as intense' (Scally, 2013).

Actors continued to stress the importance of the policy to the Irish economy as posited by Amcham 'research and development will be critical to future job creation in the Irish economy' (Corrigan, 2009). Interestingly in the same media article Dr. Leo Bishop, head of research, development and innovation policy at the IDA noted 'close to 50 % of our announcements this year will be in R&D, innovation, and associated positions' (Corrigan, 2009). Referring to the wider impact on the economy Amcham stated 'there is an opportunity to create an indigenous R&D base here…. this can occur through joint ventures, spin out companies from university research' (Holden, 2009). This was echoed in a government report on enterprise policy in 2010, where it noted the RDTC policy was central to Ireland's enterprise strategy (Forfás, 2010: p.49). While welcoming alterations to the policy ITI noted 'research will drive new innovative products and convert them into real global sales opportunities' (*Irish Examiner*, 2011). They also stated the policy must be considered in terms of its impact on job creation in the domestic sector

[118] IEA suggest that a number of companies moved operations to Wales due to a more favourable tax regime (IEA, 2010).

(McCaffrey, 2013). Pointing to the changing economic circumstances of the country during this time, CCAB-I (2009: p.18) stated Ireland 'is a radically different economy' before adding the RDTC policy 'must be looked at again to come up with new ways of sustaining and enhancing the knowledge economy'. Interestingly a KPMG survey in 2009 noted a third of business leaders would recruit staff if the RDTC was increased to 35% (*Irish Examiner*, 2009) with comparable results being found in an updated survey in 2012 (KPMG, 2012).

Therefore, it is clear international competitiveness and economic impact were key persuasion tactics in this period, unsurprising given the economic situation in the country during this time. This supports the use of economic consequences and external effects as persuasion tactics in the accounting standards literature (Yen et al. ,2007; Stenka & Taylor, 2010; Giner & Arce,2012).

The next section addresses how this participation occurred in the years 2009 to 2013, firstly through consultations, then lobbying and finally, profiling and promotion.

6.4.2 The paths to participation: 2009-2013

Consultations

During this period some actors were afforded multiple opportunities to participate in the RDTC policy through a consultation on that policy, through appearances at parliamentary committee meetings and consultations on national strategies. It demonstrates the increased importance of consultations during this time as a means to participate in tax policy development.

Firstly, the Department of Finance instigated a review of the policy in April 2013, one of a series of reviews of tax expenditure schemes undertaken at this time, 'all aimed at improving evidence-based policymaking' (Department of Finance, 2013b: p.1). Interested parties were given six weeks to make a submission under the following terms of reference:

- Establish the economic rationale for incentivising investment in R&D
- Identify the exchequer cost and level of take up of the RDTC
- Assess the impacts of the RDTC
- Consider whether the design and structure of RDTC is optimum
- Assess the international competitiveness of R&D offering.

(Department of Finance, 2013c: p.4)

The terms of reference demonstrated input was required not only on the intended application of the policy, but its design, costs and benefits and the need to ensure its international attractiveness. This set

the tone and content for the submissions from interested parties suggesting a managed process by the Department of Finance as regards the types of input they wanted. It may also suggest government receptivity to engagement as discussed in Chapter 5 (section 5.5.3). 20 submissions were made to the Department of Finance from actors as summarised in Table 6.3.

Table 6.3 Submissions to the consultation on the RDTC policy

Business		**Tax Profession**		**Others**		
Companies & Individuals	**Business representative organisations**	**Accounting, taxation & legal advisory firms**	**Professional accounting, taxation & legal representative bodies**	**Government sponsored agencies and advisory committees**	**CVP**	**Political parties**
Total: 7	**Total:5**	**Total: 3**	**Total:2**	**Total:1**	**Total:1**	**Total: 1**
Alcatel-Lucent BlueBridge Tech. Citibank Mr M. Hennigan[119] MSD Renishaw S3-Group	Amcham Games Ireland IBEC IEA IRDG	Deloitte EY PwC	CCAB-I ITI	EI, Forfás, IDA, SFI[120]	TASC, CA, DDCI [121]	Sinn Féin

Source: Department of Finance (2013d).

The resulting Department of Finance report outlined the conclusions and recommendations of this consultation on the RDTC policy, with the Minister for Finance noting in the report's introduction:

> The Irish R&D tax credit regime has been a significant driver for increasing R&D spend in Ireland over the last decade, the scheme itself continues to be "best in class" internationally, and it remains a significant aspect of Ireland's successful formula for attracting foreign direct investment, which is jobs rich. Of course, things can always be made better, and the review highlights a number of areas where improvements can be made, and I am committed to acting on the recommendations of the review as part of Budget 2014.
>
> (Department of Finance, 2013b: p.1)

[119] Mr. Michael Hennigan is the founder and managing editor of Finfacts a business and financial services website.
[120] Joint submission by EI, IDA and SFI.
[121] Joint submission by TASC, CA and DDCI.

This suggests the importance of inputting into this consultation as changes were made to the policy despite only 20 submissions being received. However, in addition to being invited to participate overtly, 331 companies were afforded a further opportunity to engage covertly through a survey administered by Crowe Horwath on behalf of the Department of Finance (Crowe Horwarth, 2013: p.iii). Interestingly, Crowe Horwath noted the survey was delivered by the IDA and EI as a proxy for them to their research active contacts. They also acknowledged IBEC, who 'assisted the process by advising members of the survey and encouraging their participation' (Crowe Horwarth, 2013: p.6). This highlights the importance of the IBEC, IDA and EI as a 'hidden coalition of powerful players' in this RDTC policy review (Cortese et al., 2010: p.76) and recognition of their social and symbolic capital acquired in a non-tax context.

The findings of the consultation did not indicate that a major overhaul of the policy was necessary but proposed recommendations 'to ensure the continued efficacy of the tax credit and that it is aligned with the State's broader policies on science, technology and innovation' (Department of Finance, 2013b: p.6). Prior literature such as Roberts and Bobek (2004) suggest the tax policy can also influence path selection, but this would appear not to apply in this instance as not all actors that were known to be active in this policy (for example CI and SFA) participated in the consultation process. It does also suggest that perhaps not all actors have the resources to participate in every consultation (path to participation) as discussed in Chapter 5 (section 5.5.3) and previous literature (Dahan, 2005; Mulligan, 2008).

Secondly during this time, a number of actors used their appearance at parliamentary committee meetings to inform and/or publicise their position on the policy in addition to maintaining their symbolic capital. This opportunity was only given to CCAB-I, IBEC and SFA which suggests it is a limited path to participation in this policy with only a few being afforded this access and opportunity. Nonetheless, SFA attended a committee meeting to discuss employment and youth unemployment issues and pre-budget submissions and used it to recommend an RDTC policy for micro-businesses (Joint Committee on Jobs, Enterprise and Innovation, 2012). SFA also emphasised their economic capital by stating they are 'the voice of small business in Ireland representing more than 7,500 companies' (Joint Committee on Jobs, Enterprise and Innovation, 2012). Similarly, IBEC made a presentation to the same committee in 2013 reminding the committee of what 'they are picking up from the business community and our 7,500 members on the performance of the economy. (Joint Committee on Jobs, Enterprise and Innovation, 2013). They suggested five 'key messages' for government for Budget 2014, one of which was the RDTC policy, clearly an important policy for this actor. IBEC continued:

> The policy is working, making a difference, and making Ireland much more attractive in terms of winning those mobile investment projects, but there is more that can be done, and we would see it as a particular area of focus.
>
> (Joint Committee on Jobs, Enterprise and Innovation, 2013)

IBEC were afforded a second opportunity to deliver the same message to another Dáil committee in September 2013 (Joint Committee on Finance, Public Expenditure and Reform, 2013). Under questioning from committee members, they stated 'we perceive the ability to use that credit to be a difference between Ireland winning or losing that mobile project and it does make a difference'. They also used the occasion to lobby for change to the key employee provision (Joint Committee on Finance, Public Expenditure and Reform, 2013). CCAB-I also attended this committee meeting stating 'our 40,000-plus members work in all sectors of the community…we derive our recommendations from the knowledge and experience of our members'. They also used the opportunity to recommend changes to the key employee element of the policy (Joint Committee on Finance, Public Expenditure and Reform, 2013).

Finally, actors found another opportunity to engage during this period when the Government undertook two further non-tax initiatives. In 2010, a government committee, ACSTI appointed a taskforce to identify key barriers that inhibit companies from engaging in research and development (ACSTI, 2010). They undertook a consultation with indigenous and FDI companies using this interaction as 'the main source of information and evidence' (ACSTI, 2010: p.4). Additionally, they sought the views of industry representative groups, EI, the IDA, the Department of Enterprise Trade and Employment and SFI[122] (ACSTI, 2010: p.vi). None of the companies or industry representative groups are identified in the report. Fifteen recommendations were identified to help remove these barriers with two addressing the RDTC policy.

The second initiative was the establishment of an ad-hoc government committee, the Innovation Taskforce (ITF) in June 2009 to advise the Government on its strategy on innovation. The taskforce received one hundred and seventeen submissions (ITF, 2010: p.11). Amcham, CI and IBEC were among the business representative organisations, together with third level institutions, individuals and companies listed as making a submission (ITF, 2010 p.11). The report also noted the 'taskforce consulted extensively through formal and informal networks and through meetings with the smaller working groups' (ITF, 2010: p.113). Finally, as a further method of public engagement one of the working groups undertook a survey where 200 responses were received. The report does not provide any further details as to who engaged in this process, but the survey results recommended an amendment to the RDTC policy to permit its use 'above the line' (ITF, 2010: p.115).

[122] SFI is Science Foundation Ireland, founded in 2000, is a statutory body in Ireland with responsibility for investment in scientific and engineering research.

This highlights engagement in seemingly non-tax policies and strategies can be used to ultimately participate in tax policy development. They have also afforded unidentified actors an opportunity to participate in tax policy development, covertly for many and overtly for others.

Lobbying

To understand lobbying during this period pre-budget submissions were reviewed in keeping with the previous period. For this period, the diaries of the Minister of Finance diaries were also available and reviewed to show evidence of direct lobbying[123].

Throughout this period many of the business representative actors (IBEC, IEA, ISME, SFA) and the tax profession (CCAB-I, ITI) consistently addressed the RDTC policy as part of their annual pre-budget submission. Other organisations such as, CCC and DCC only intermittently engaged with the RDTC policy through this medium during this time.

Communications with the Department of Finance were also evidenced by a review of the Minister for Finance diaries for the period 2009 to 2013. Table 6.4 below shows the number of meetings between the Minister for Finance and actors, or an event attended by both.

Table 6.4 Communications with the Department of Finance 2009-2013

Organisation	**No. of meetings or events**
Business representative organisations	68
Companies	96
Accounting, taxation, and legal representative bodies	14
Accounting, taxation, and legal advisory firms	8
Government sponsored agencies and committees	15
Revenue Commissioners	14
Trade unions	12
Community and voluntary pillar	5
Research institutes	9
Others[124]	52

Source: Thestory.ie (2009-2013).

[123] The Minister for Finance diaries were not available for the period 2004-2008.
[124] Other organisations meeting with the Minister for Finance during this time include the Irish banks and the farming organisations.

Some of the meetings have a specific notation in the Minister's diary stating the purpose of the meeting was to discuss the organisation's pre-budget submission but whether the RDTC policy was discussed cannot be either confirmed or denied. There is also noteworthy evidence of the Minister for Finance meeting with individuals and/or companies, again without the actual topic addressed being noted. However, this highlights the access given to some actors and where they are afforded an opportunity to engage in tax policy at a minimum, but more importantly, to establish their symbolic capital.

Interestingly, further supporting evidence of lobbying was obtained on a review of the minutes of one of the parliamentary meetings during this period. In a Dáil committee meeting on the Finance Bill in 2010 an unnamed company behind the specific amendment to the policy in relation to geographical locations was revealed. The Minister for Finance, Mr. Brian Lenihan stated, 'the difficulties of a particular company were brought to the attention of the Department' (Select Committee on Finance and the Public Service, 2010). He clarified the amendment is not just for the benefit of this particular company but 'it is important that we take a strategic approach, and it is not the case that legislation is prompted because of dealings between the Revenue Commissioners and particular companies'. He continued 'there is a far more intensive level of engagement at all times between my Department, the Revenue Commissioners, and the relevant enterprises'. The subsequent discussion noted there were 600 jobs involved in this unidentified company. As a final comment he stated, 'the officials of my department met representatives of various companies to discuss issues relating to the tax system that affect them, including the research and development' (Select Committee on Finance and the Public Service, 2010). This is clear evidence of direct access, engagement, and impact of individual companies with the Department of Finance on this policy, supporting the review of the Minister for Finance diaries.

Profiling and Promotion

During this time some actors (for example, Amcham and IRDG) organised events on the broader theme of research, development and innovation and arranged regular networking opportunities for members. In terms of events, the Minister for Finance also traditionally attends the annual ITI dinner and in 2013 ITI president Ms. Helen Sullivan referred to the RDTC policy in her address, noting it must not only take its cost into consideration but also its impact 'on job creation in the indigenous sector as well as its importance in enhancing the Republic's appeal for international investment, (McCaffrey, 2013). Amcham also host an annual Thanksgiving event where traditionally the Taoiseach is the guest speaker, clear evidence of high-level access, and symbolic capital.

In terms of publications, Amcham prepared a report noting the importance of US companies to Ireland with the author Mr. Joseph Quinlan stating, 'Ireland now ranks the number one export platform in the world for US affiliates' (O'Brien, 2013). Publications for ITI, CCAB-I and the accounting, taxation,

and legal advisory firms referencing the RDTC policy are typically informational, and education based at this time. For example, they may publicise Revenue guidelines or tax briefings, or changes to the policy and normal promotional material around the services they provide in connection with the RDTC policy. The only other actor to refer to the RDTC in its publications was IBEC but only in a summary context (2009b; 2012b).

IBEC had considerable coverage of its position on tax policies in the media comprising of publicising its own pre-budget submission (for example, *Irish Examiner*, 2012; 2013) and commenting on the changes made to the policy in the annual Budget process. However, in an overall context of tax policy coverage, the RDTC policy is only addressed in a limited context by IBEC. IEA media coverage is also limited in the context of the RDTC policy (Hancock, 2011; Devane, 2012). Despite being active in participating in the development of the RDTC through other paths to participation there was no evidence of SFA or ISME using the media to promote its position on this policy.

In contrast to the above business representative organisations, Amcham has generated more media coverage than any other organisations. While they have regularly criticised the RDTC over time in the media, much coverage surrounds US company investment in Ireland and the importance of R&D in this context. For example, Ms Anna Scally from Amcham, in an opinion piece in the Sunday Business Post, notes:

> 71 per cent of foreign firms surveyed said that the R&D tax credit was important or very important to their firm creating new jobs, while 77 per cent said it was important to the retention of jobs in the country. Crucially, 77 per cent said the credit was important or very important in their decision to invest in R&D in Ireland.
>
> (Scally, 2013)

It should also be noted this author above is also a tax partner with KPMG.

ITI has frequently used the media to inform others of its position regarding the RDTC or critiquing the changes made in the annual budget process (*Irish Examiner*, 2011). There is limited evidence of the accounting, taxation and legal firms using the media to participate in the RDTC policy (McLoughlin, 2009; Hardy, 2011; Collins & O'Neill, 2013).

The above suggests use of the media as a means to participate in the RDTC policy during this time is limited as are the use of publications and events are many actors.

Some actors were afforded other opportunities to engage through associations with government sponsored committees and agencies. There were 28 members of the Innovation Taskforce set up in 2010 that made recommendations on the RDTC policy. The membership included 12 individuals or company

representatives, three IDA, EI and SFI representatives and one member was a partner in KPMG (ITF, 2010: p.101).

Forfás has been active in participating in the development of the RDTC through its membership of the ESG committee and making its own recommendations on the policy. Until its dissolution in 2014 the board members included persons from the IDA, EI, NCC, and the Department of Enterprise, Trade and Employment. NCC was another government sponsored committee that engaged with the RDTC policy where council members included persons from the Department of Enterprise, Trade and Employment, CI, EI, Forfás, IDA, and IBEC.

This research provides evidence which suggests membership on the above committees gives individuals, companies and/or two business representative organisations (in particular CI and IBEC) a further opportunity to promote their organisation, their position on the RDTC and the policy itself within a broader policy or strategy. It clearly identifies the symbolic capital of some actors in their appointment to these committees by government. At a minimum, it can allow some organisations the potential to drive the agenda of these government committees and agencies. It also allows the business representative organisations opportunities to develop social capital and symbolic capital in a broader context outside of a tax policy but that can be used to affect change in tax policy. The findings also demonstrate a series of interlocking government agencies (EI, Forfás, IDA, NCC) who are playing a role in tax policy development.

In summary there continued to be persistent engagement by multiple actors in various paths to participation during the period. The use of a consultation process during this time brought a new method of participation in the RDTC policy. Evidence is provided of covert and overt participation and the limited access to some paths of participation for some actors. Further engagement occurred by some actors through committee membership and attendance at parliamentary committee hearings.

6.5 Economic recovery: 2014-2018

During this period, Ireland exited its EU/ECB/IMF bailout in late 2013 and the economy began to show signs of recovery from 2014 onwards. In the Budget speech, the Minister of Finance, Mr. Michael Noonan noted the publication of a road map[125] 'to secure Ireland's place as the destination for the best and most successful companies in the world' (Noonan, 2014: p.3). He added this strategy was Ireland's response to the changing international environment ensuring 'we continue to attract and retain

[125] On Budget day the Department of Finance produced a 'Road Map' a report on Ireland's tax competitiveness which outlined a statement of the principles and objectives that guide the approach to international corporate tax issues.

companies of real substance offering real jobs' (Noonan, 2014: p.4). This roadmap set out to improve the R&D regime by removing the restriction of the base year effective from January 1, 2015 (Finance Act 2014: s.26).

6.5.1 Issues raised and persuasion tactics used: 2014-2018

Issues raised with the RDTC policy: 2014-2018

As in previous years there continued to be widespread support for the RDTC policy among actors. The IDA stated, 'companies are interested in taxation, but they are interested in what the Irish offering is and what our plans are' (Joint Committee on Jobs, Enterprise and Innovation, 2015b). They added the recent improvements to the policy made it 'a fairly competitive offering' (Joint Committee on Jobs, Enterprise and Innovation, 2015b). CCAB-I suggested the policy was a tried and tested tax policy success:

> Its continuance is fundamental to the growth of indigenous and multinational investment in innovation in Ireland…. it is important to note that the R&D tax credit is responsible for exponentially more tax revenue in terms of PAYE raised from jobs created in the innovation sector than the tax cost of operating the relief.
>
> (CCAB-I, 2018: p.12-13)

Further defence of the policy was offered by ITI and Mr. Seamus Coffey (Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach, 2016b). The ESRI recognised that boosting inward international investment in research and development requires a combination of innovation and investment promotion policies one of which is the RDTC policy (Siedschlag et al., 2014).

Once again however the policy had its critics. General criticism arose from Solidarity-People Before Profit TD, Mr. Richard Boyd Barrett who described it as a 'loophole' exploited by MNCs to avoid paying tax and he asked the Government to report on the potential corporation tax that could be generated 'by closing down loopholes, examining the extent, legitimacy, and abuse of all corporate tax expenditures' (Dáil Éireann, 2017). Similarly, CA identified the RDTC policy as leaving Ireland 'vulnerable to exploitation by some MNCs and poses a threat, therefore, to the country's international reputation, as well as to the development of some of the poorest countries in the world' (Joint Sub-Committee on Global Corporate Taxation, 2014).

In terms of the scope of the policy IFA (2015) suggested an increased RTDC to 40% to create the environment to encourage private investment in farm modernisation, and Animation Ireland recommended extending the policy to the animation sector (Joint Committee on Jobs, Enterprise, and Innovation, 2015a).

Until its elimination in December 2014 the incremental basis base year continued to be a key focus of recommendations for many actors (for example, Amcham, 2014; CCAB-I, 2014; CI, 2014; ISME, 2014). Amcham (2014: p.5) suggested its removal would 'eliminate complexity and the focus on historical data and documentation'. CCAB-I (2014: p.20) concurred with its removal, stating it 'creates a significant administrative burden for companies'. The elimination of the incremental basis was welcomed by Amcham (Redmond, 2014), Fianna Fáil (Select Sub-Committee on Finance, 2014), KPMG (Scally, 2014) and PwC (*Irish Examiner*, 2014).

The ability of SMEs to claim the RDTC was a prominent source of recommendations with more actors becoming active on this issue during this period. DCC (2015), IEA (2016), ITI (2015; 2017), ISME (*Sunday Business Post*, 2016), KPMG, (Lynch, 2017), and Netwatch Ireland (Seanad Public Consultation Committee, 2018) suggested the level of paperwork and documentation required to claim the RDTC was 'extremely onerous'. Certainty on the ability to claim the RDTC was also a common concern for many actors (SFA, 2014; 2015; CCC, 2018). Various solutions were proposed for SMEs as set out in Table 6.5.

Table 6.5 Suggested amendments to the RDTC policy for SMEs

Proposal	**Proposed by: (Actor)**
Simplify the current policy or specific policy for SMEs with reduced complexity	• EY (Collins, 2014) • IBEC (2014a) • SFA (2014; 2015a; 2016) • CCC (2015; 2018)
Enhanced 30% tax credit for SMEs	• KPMG (2015) • DCC (2018) • Sinn Féin (Dáil Éireann, 2018)
Two tier system	• CI (2014) • ISME (2014; 2015a; 2016)
Full refund if qualifying expenditure is €100,000 or less	• CCC (2015) • IEA (2015; 2016)
Direct grants	• CI (2017)
Upfront refund	• CCAB-I (2018) • DCC (2018)

Interestingly, CCAB-I (2018: p.13) noted 'the Council of the European Union recently advised in favour of targeted measures to support R&D in the Irish SME sector…. therefore, supports for the SME sector via the R&D tax credit is the right home for policy measures aimed at encouraging productivity and growth of Irish firms and SMEs as directed by the Council of the European Union'. This provides further evidence of the role of the EU in tax policy in Ireland.

Most actors continued to address some of their recommendations towards the administration of the policy with more problems being identified by actors. Amcham (2014: p.4) recommended the RDTC policy needed to be 'clear and consistent' adding it also needed to reflect the Government's overarching policy, of reducing the cost of undertaking research and development in Ireland. Again, this implied the administration of the policy is not in keeping with the Government's broad research and development policy approach.

EY cautioned a company claiming the RDTC 'should not consider itself home and free, as there is a four-year window in which Revenue can audit claims following a return being submitted - and in recent years the volume of audits it has conducted has increased markedly' (Collins, 2017). IBEC (2014a) and KPMG (2015) both recommended adjustments to the audit process.

An interesting insight into the Revenue approach to the audit of RDTC claims was given at two separate parliamentary committee meetings when Mr. Niall Cody, Chairman of Revenue noted they have been 'under significant criticism from elements of the sector', accused of an 'overaggressive approach' to the audit of RDTC claims (Committee of Public Accounts, 2017a). He added there are 'onerous requirements to substantiate that it is original research and development'. He stated they had improved their guidance on the policy and 'it is a really important piece of the Irish investment situation and the Irish tax code. It is set out in legislation, and we have to deal with it' (Committee of Public Accounts, 2017a). At a separate meeting he elaborated:

> What we do is look to ensure that the scheme is operated in accordance with the law, so we carry out risk-based interventions. We got slated fairly heavily by business commentators through 2013 and 2014 on carrying out too many audits…. certain industry sources had persuaded the OECD to complain about the heavy-handed approach to audit by Revenue of the RDTC. My predecessor wrote to the secretary general of the OECD to explain that we carry out a risk-based approach. It is a very valuable relief. There is no question about that.
>
> (Committee of Public Accounts, 2017b)

The above comments show the tension between Revenue and actors in this policy in terms of the expectations of actors and their ability to claim the RDTC and Revenue's implementation of the policy. Furthermore, it provides evidence of direct engagement by unidentified actors in a transnational context on this policy.

Consultation with Revenue at the pre-project stage was recommended (CI, 2014; ISME, 2014; ISME, 2015a) with CCC (2018) suggesting the ambiguity of qualifying expenditure needed to be addressed. ITI (2014) continued to recommend the establishment of a steering group to discuss areas of uncertainty, and to consider how the policy process could be simplified. EY (Collins, 2014), and IBEC (2014a: p.20) suggested a clearing house should be established, whereby 'Revenue, policy, industry and advisor professionals can address difficulties with the scheme and establish clarity on areas of uncertainty'.

KPMG (2017) stated Revenue had recently established a steering committee[126], of which KPMG is a member, to review the administration of the RDTC. 'The committee will act as a forum in which issues relating to the regime can be aired and discussed, with a view to addressing them wherever possible' (KPMG, 2017: p.12).

There were also recommendations relating to the availability of refunds (CI, 2014; IEA, 2014; KPMG, 2015). In contrast SJI (2015; 2016; 2017; 2018: p.5) noted the refund element of the policy as a 'curious component' and recommended it be removed.

Concerns also continued about the outsourcing provisions of the policy with ITI (2016: p.26) stating, 'these outsourcing rules are restrictive in comparison to similar regimes in competitor countries' and Amcham (2015a: p.8) recommending these restrictions needed to be relaxed. Many actors recommended either increasing the outsourcing limit or removing it entirely (CI, 2014; IBEC, 2014a; CCC, 2015; KPMG, 2015; ISME, 2018).

A limited number of actors continued to suggest alterations to the key employee provision element of the policy. EY stated this should be improved as it is currently too restrictive (Collins, 2014). DCC (2015: p.8) noted only 'a modest number of companies have claimed the relief for their key R&D employees as it is overly restrictive' and created 'unnecessary barriers to the use of a tax credit transfer between the business and staff'. They also recommended a director of the company, or an associated company be included within the definition of key employee and the requirement for minimum effective tax rate for the employee be removed (DCC, 2015).

To summarise, participation in the RDTC policy continued throughout this period. One of the key issues for most actors, the incremental basis, was finally eliminated. The focus of actors then turned to other issues such as the administration of the policy where more in-depth issues and recommendations were made. Its availability for SMEs continued to be an issue for many actors.

Persuasion tactics

Throughout this period the international competitiveness of the policy was fundamental to the argument for policy change either when recommending change to the policy, criticising the incremental basis or its availability for SMEs. For example, Amcham (Phelan, 2014) identified the RDTC policy as one of five key pillars of the Irish tax regime to attract FDI, adding 'while extremely attractive, it can be a source of administrative confusion and there is uncertainty around what qualifies and what doesn't'. This suggests the administration of the policy is impacting its reputation and Ireland as a location for research and development. CCAB-I (2015: p.5-6) suggested the policy could 'be further enhanced to

[126] This committee was set up as a subcommittee of TALC.

cement Ireland's reputation as a centre of excellence for R&D activity' and should be refocussed 'to keep pace with developments in industry practice' (CI, 2017: p.4). IBEC (2014a) noted Ireland is out of line with many international competitors on the availability for SMEs with CCAB-I (2015) specifically referencing the UK policy in its recommendations.

There was also a limited reference made to broadening the scope of the policy beyond its current remit (IFA, 2015). Similarly, the scope of the policy is challenged in terms of its impact on Ireland's reputation and developing countries through some non-business actors. This concurs, albeit in a limited way with the use of conceptual persuasion tactics as identified in the accounting standards literature (Jupe, 2000). However, the key persuasion tactics continue to be those that demonstrate economic or external effects of any proposed change in the policy (Yen et al., 2007; Stenka & Taylor, 2010; Giner and Arce, 2012).

The next section addresses how this participation occurred in the years 2014 to 2018, firstly through consultations, lobbying and finally, profiling and promotion.

6.5.2 The paths to participation: 2014-2018

Consultations

During the years 2014 to 2018 actors were afforded a number of paths to participation in the RDTC in the form of appearances at parliamentary committee hearings, consultation on government strategies, and an invitation to be part of a national economic dialogue.

During this period there were more opportunities for some actors to appear at a parliamentary committee hearing and evidence was found of engagement in the RDTC policy during this review period. The following table summarises the committee, the date of the hearing and the subject under discussion.

Table 6.6 Appearances at Oireachtas committee hearings 2014-2018

Parliamentary committee:	**Subject:**	**Organisations:**
Committee on Budgetary Oversight (2016)	• Post budget analysis	• SJI
Committee on Budgetary Oversight (2017)	• Ex-ante budget scrutiny 2018	• IBEC
Committee on Budgetary Oversight (2018a)	• Fiscal assessment report June 2018	• IFAC[127]

[127] IFAC (Irish Fiscal Advisory Council) is an independent statutory body set up to provide independent assessment of the government's budgetary forecasts and fiscal policy objectives.

Committee on Budgetary Oversight (2018b)	• Pre-budget scrutiny and priorities for budget 2019	• ITI
Committee on Budgetary Oversight (2018c)	• Priorities for budget 2019	• SJI • DCC
Committee on Budgetary Oversight (2018d)	• Priorities for budget 2019	• IBEC
Committee of Public Accounts (2015)	• IDA financial statements 2013	• IDA
Committee of Public Accounts (2017a)	• Comptroller and Auditor General report - corporation tax receipts	• Revenue
Committee of Public Accounts (2017b)	• Comptroller and Auditor General report - corporation tax receipts	• Revenue
Committee of Public Accounts (2018)	• Corporation tax receipts	• CAI
Joint Committee on Finance, Public Expenditure and Reform (2014a)	• Pre-budget submissions	• CI • IBEC
Joint Committee on Finance, Public Expenditure and Reform (2014b)	• Pre-budget submissions	• SJI
Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach (2016a)	• EU legislative proposals: impact of CCCTB on corporation tax system	• Revenue
Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach (2016b)	• EU legislative proposals: impact of CCCTB on corporation tax system	• ITI • Mr Coffey[128]
Joint Committee on Jobs, Enterprise and Innovation (2014)	• Access to finance for SMEs	• IBEC
Joint Committee on Jobs, Enterprise and Innovation (2015a)	• The creative economy	• Animation Ireland[129]
Joint Committee on Jobs, Enterprise and Innovation (2015b)	• IDA annual report	• IDA
Joint Committee on Jobs, Enterprise and Innovation (2017)	• Cost of doing business	• ITI
Joint sub-committee on Global Corporate Taxation (2014)	• Ireland's CT system	• CA • CCAB-I
Seanad Public Consultation Committee (2018)	• Small and medium size enterprises	• NetWatch Ireland[130] • IBEC

[128] Seamus Coffey is an Irish academic who was appointed to undertake a review of Ireland's corporate tax code in 2016 and was also a member of IFAC.
[129] Animation Ireland is a representative organisation for animation studios in Ireland.
[130] NetWatch Ireland is a security monitoring company.

Source: Minutes of various parliamentary committee meetings.

The findings reveal the broad context where discussion of the RDTC policy can and did take place, with the policy being referred to on twenty-five separate occasions. While some actors known to be active in the development of the policy were evidenced as participating here, it also identifies other new actors, such as individual companies, an academic (Mr. Seamus Coffey) and IFAC. For example, Mr. Seamus Coffey noted given the cost of this tax expenditure it should be 'worthy of scrutiny' (Committee on Budgetary Oversight, 2018). With the exception of these new actors much of this discussion at the committee meetings was based on a reiteration of the pre-budget submission of the organisation or previously identified positions. Some actors use an appearance at a parliamentary hearing not only as an opportunity to address their position on policy but also to underline their own and their members importance to the economy (symbolic and economic capital). It also highlights the multiple committees where some actors can inform politicians on various policy issues and underscores the need for research into the process of appearing at parliamentary committee hearings.

Actors had limited opportunities to engage in non-tax strategies to participate in the RTDC policy, the only exception being when a review of Ireland's strategy for science, technology, and innovation was undertaken by ICSTI (2015). While IBEC, Amcham, ISME, IFA, IRDG, SFI, ERSI, IDA and EI all made submissions only IBEC, Amcham, IRDG, IDA and SFI referred to the RDTC policy with both IBEC and IRDG using this opportunity to look for improvements to the policy (ICSTI, 2015). Some actors used other consultations by the Department of Jobs, Enterprise and Innovation on non-tax policies or the Department of Finance on other tax policies to participate in the RDTC policy. For example, ISME (2015b) and SFA (2015b) made recommendations on the policy in its submission on the Action Plan for jobs. Similarly, ITI (2015) and CCAB-I (2015) suggested alterations to the RDTC policy in their submissions on the knowledge development box. However, there was limited engagement through this path during this period.

As noted in Chapter 4 (section 4.4.1) the Government commenced an annual 'national conversation' on the economic and other priorities for government in 2015. Many of the key organisations noted as active in the RDTC policy were invited to attend this event with the exception of CA, government sponsored agencies and committees and the accounting, taxation, and legal advisory firms. Invitees included government ministers and many senior civil servants from a number of government departments (National Economic Dialogue, 2015). In the chairman's 2015 summary report, the RDTC policy is not specifically alluded to, but it did note there was broad support and consensus 'for including the importance of supporting innovation in developing tax policy, given its importance for economic growth' (Barrett, 2015: p.11). Comments were also made in the 2016 summary report noting research and development was discussed as part of the 'economic policies to best achieve our full employment goal' (Barrett, 2016: p.20). In 2018 specific amendments to the policy were suggested in the context of

a discussion on 'reforms for sustainable productivity growth', in that 'more could be done (in terms of reducing the administrative burden) to help SMEs access existing R&D supports such as RDTC (including the rules on outsourcing thresholds)' (Barrett, 2018: p.19). It is not possible to determine which, if any, actors used this opportunity to participate in the policy as detailed minutes are not available. What is does highlight, however, is R&D has been on the national agenda when discussing general economic and social policy albeit in a very broad context. There is limited evidence of participation in the RDTC policy through this medium. But nonetheless this participation can provide all actors in attendance with a possible opportunity to network, develop relationships and acquire social capital with other actors and government, across multiple departments.

Lobbying

To understand lobbying during the years 2014 to 2018, the pre-budget submissions were reviewed and the Minister for Finance diaries for this period were also available. Most importantly the lobbying register was available from 1 September 2015 to enable further additional understanding of lobbying of both the Department of Finance and Department of Business, Enterprise and Innovation.

The accounting, taxation, and legal representative bodies have also regularly addressed the RDTC policy over the period in question. Many of the business representative organisations (IBEC, SFA, ISME, IEA) have also continued to consistently include the RDTC policy as part of their annual pre-budget submission during this period. Other organisations such as CI, CCC and DCC have only intermittently engaged with the RDTC policy through this path to participation. The trade unions and some farming organisations have only each referred to the policy once during this time. As a group, research institutes do not typically use the annual Budget process to participate in tax policy with the exception of SJI who have regularly referred to the RDTC policy since 2013. As regards political parties, those not in government usually prepare pre-budget submissions as alternatives to current government policy with the RDTC policy being referred to once by Fianna Fáil (2014).

The review of the Minister for Finance diaries for the period reveals evidence of the Minister for Finance meeting with individuals, companies and/or organisations without evidence of the actual topic being noted. Some of the meetings have a specific notation in the Minister's dairy stating the purpose of the meeting was to discuss the organisation's pre-budget submission but whether the RDTC policy was discussed cannot be either confirmed or denied. Table 6.4 below shows the number of meetings between the Minister for Finance and actors, or events attended by both.

Table 6.7 Communications with the Department of Finance 2014-2018

Organisation	No. of meetings or events
Business representative organisations	47
Companies	83
Accounting, taxation, and legal representative bodies	4
Accounting, taxation, and legal advisory firms	7
Government sponsored agencies and committees	3
Revenue Commissioners	6
Trade unions	7
Community and voluntary pillar	3
Research institutes	0
Others[131]	47

Source: Department of Finance (2018c).

On completion of a review of the Register of Lobbying there was evidence of lobbying on the RDTC policy found as DCC, IBEC and the Irish Universities Association specifically note this policy in their lobbying returns. Once again it is also possible the RDTC policy could have been included as part of a meeting and/or correspondence on pre-budget submissions or other lobbying topics such as corporate tax policy or research and innovation, but again this cannot be definitively stated. Below are the organisations known to be active in the RDTC policy that have made returns on the topics during the period from 1 September 2015 to 31 December 2018 and the type of lobbying undertaken:

Table 6.8 Communications with the Department of Finance 2014-2018

Actors	Meetings	Events	Submissions	Correspondence
Business				
Business representative organisations				
Amcham	●	●	●	●
CCC	●	-	●	●
CI	●	●	●	●
DCC	●	●	●	●
IBEC	●		●	●
ISME	-	-	●	-

[131] Other organisations meeting with the Minister for Finance during this time include the Irish banks and the farming organisations.

LCC[132]	●	-	-	●
SFA	●	●	-	●
Companies				
Google[133]	●	-	-	-
Intel[134]	●	-	-	-
Pfizer[135]	-	-	-	●
Tax profession				
Accounting, taxation, and legal representative bodies				
CCAB-I	-	-	●	●
ITI	●	●	●	●
Accounting, taxation, and legal advisors				
EY	●	-	-	-
KPMG	-	-	●	●
PwC	●	-	-	-
Trade unions				
ICTU	●	-	-	●
Research institutes				
SJI	●	●	●	●
Community and voluntary pillar				
Oxfam Ireland	●	●	●	●
Other representative associations				
Irish Universities Association	-	-	●	-
Communications/PR companies				
Ryan Meade (Google)[136]	●	●	-	-

Source: Register of Lobbying (2019).

This review provides further understanding of the participation in tax policy development. Firstly, the lobbying register notes the various communication methods used by actors thus increasing our understanding of the forms of participation undertaken directly with the Department of Finance. They include submissions, meetings, letters, emails, events (for example, conferences, lunches, annual dinners and launches), phone calls and informal communications. Secondly, communications can be

[132] LCC – Limerick Chamber of Commerce.
[133] Google Limited lobbying return refers to 'encouraging policies to support innovation'.
[134] Intel's lobbying return refers to 'Improvements to Ireland's international tax offering in relation to intellectual property and R&D'.
[135] Pfizer's lobbying return refers to 'Global competition for foreign direct investment continues to intensify and Ireland continues to compete for such investment. Pfizer has extensive operations in Ireland where many of Pfizer's leading and newest medicines are manufactured for global supply and distribution to over 140 countries worldwide'.
[136] Ryan Meade lobbying on behalf of their client Google refer to 'policies to support innovation'.

with the Minister for Finance and/or directly with the Department of Finance officials. Thirdly, while these findings cannot definitively state there was participation in the development of the RDTC policy through this path to participation, it demonstrates access is given to some actors recognising their social and symbolic capital. Finally, the lobbying register also confirms direct engagement by companies and the limited use of public relations consultants in lobbying the Department of Finance in this context.

Evidence of participation in tax policy development through communications with the Department of Business, Enterprise and Innovation was also addressed, through a review of the Register of Lobbying. The table below summarises the organisations noted as lobbying the Department of Business, Enterprise, and Innovation under areas of budgetary matters, taxation, and economic development and industry:

Table 6.9 Communications with the Department of Business, Enterprise and Innovation 2014-2018

Organisations	**Meetings**	**Events**	**Submissions**	**Correspondence**
Business				
Business representative organisations				
Amcham	●	●	●	●
CCC	-	●	-	●
CI	●	-	●	●
DCC	●	●	●	●
IBEC	●	-	●	●
ISME	●	-	-	-
SFA	●	●	●	●
Companies				
Google[137]	●	-	-	-
Intel [133]	●	-	-	-
Pfizer [133]	●	-	-	-
Accounting, taxation, and legal representative bodies				
CCAB-I	-	-	●	-
ITI	-	-	●	●
Research institutes				
SJI	-	-	●	●
Community and voluntary pillar				
Oxfam Ireland	-	-	-	●
Communications/PR companies				
Ryan Meade (Google)	●	-	-	-

[137] The lobbying returns refer to the same topics being discussed with the Department of Business, Enterprise and Innovation as noted in footnotes 133,134 and 135.

Other (Government sponsored research centre)				
Irish Manufacturing Research Ltd	●	-	-	-

Source: Register of Lobbying (2019).

Only four organisations (DCC, IBEC, ISME, Irish Manufacturing Research Limited) specifically refer to the RDTC policy in their lobbying returns. Others refer more broadly to their pre-budget submission, innovation, or corporation tax policy where the RDTC policy may have been discussed. The findings demonstrate actors that already have non-tax context relationships (social capital) with this government department also use it as a means, albeit in a more general broader context to influence tax policy through an alternative voice within government. Organisations can access their non-tax social and symbolic capital to participate in tax policy development, a path to participation not readily available to all actors.

Profiling and Promotion

In an overall context of tax policy participation during this period there was limited evidence of the use of publications, events, or the media to address the RDTC policy.

There was little evidence of the RDTC policy being referenced in the business actors' publications, with IBEC being an exception (IBEC, 2014b). Publications for ITI and CCAB-I referring to the RDTC policy continue to be both informational and education based. For example, in a report on a future tax strategy to grow Irish indigenous exports ITI use the opportunity to comment on the RDTC policy (ITI, 2017).

Similarly, the accounting, taxation, and legal advisory firms continue to produce publications and research on taxation and the RDTC policy. As an example, KPMG produced annually an 'Innovation Monitor', a survey of attitudes to innovation in Ireland (KPMG, 2015). The publications are in addition to all firms highlighting any changes to the policy in the annual Budget process and the normal promotional material around the services they provide in this area.

In the period under review Amcham and IRDG continued to organise events on the broader theme of research, development and innovation and arranged regular networking opportunities for members and the general business community. For example, at an event for funding innovation, Mr. Feargal O'Rourke, chairman of the Amcham tax group, partner PwC, said:

> There is more work to be done on refocusing and improving our RDI system including getting our R&D tax regime right. Further incentives will be required to encourage FDI companies to participate and lead innovation and enterprise development through to commercialisation.
>
> (Amcham, 2015b)

Amcham regularly contributed to a supplement in the Irish Times on July 4th (Independence Day) and used this to promote the importance of US investment in the economy. For example, Mr. Eamon Sinnott, president of Amcham stating there are 140,000 people employed in 700 US companies (Sinnott, 2015: p.3). This supplement also included a contribution by the Taoiseach, Mr. Enda Kenny where he stated, 'Ireland has historically targeted US investment as we sought to create valuable jobs at home while increasing exports abroad' (Kenny, 2015: p.8). He added:

> This Government has also prioritised the creation of a stable, positive, and pro-enterprise environment for businesses to flourish. We make no apology that we will do everything we can to help Irish enterprise grow and export abroad while attracting in high value foreign direct investment…. we have added to this some of the best incentives in the world for research and development.
>
> (Kenny, 2015: p.8)

While there was evidence of intermittent access for some other actors to government at events, there was no evidence of the RDTC policy being discussed during this time. For example, SFA organise a national small business awards ceremony of where the Taoiseach is the patron (SFA, 2015c) or ISME's annual lunch and conference where the Minister for Business, Enterprise and Innovation, Ms. Frances Fitzgerald was the guest speaker (ISME, 2017).

As regards media as a path to participation there was limited evidence of the RDTC policy being addressed by business actors. The focus of many actors had moved to voice their concerns on more pressing issues during this time such as the impact of US tax changes, Brexit, and proposed EU tax reform. However, one example notes:

> IBEC believes it is vital that Budget 2019 provides certainty by recommitting to the FDI- driven growth model, the 12.5 per cent corporation tax rate and the importance of the R&D tax credit.
>
> (Burke-Kennedy, 2018b)

Only on one occasion is there evidence of ISME criticising the current policy as being discriminatory towards small business (*Sunday Business Post*, 2016). Amcham however continued to use the media to support various government policies and defend the Irish tax system (Redmond, 2018).

Within the tax profession, many actors participating in tax policy development are regular contributors in the media. In 2018 CPA Ireland's[138] president Mr. Cormac Mohan was quoted as stating:

> The R&D Tax Credit regime and the creation of the Knowledge Development Box are aimed at encouraging innovation…… However, the regime is designed almost entirely to support the 1,300 of multinationals here. The complexities and red tape therein are too onerous for most SMEs. For Ireland to remain competitive with other jurisdictions such as the UK, the

[138] CPA Ireland is the Institute of Certified Public Accountants in Ireland, a representative professional accounting body and a member of CCAB-I.

> Government must act to simplify the regime, streamline the process, and make it fit for purpose for indigenous Irish-owned companies.
>
> (*Sunday Independent*, 2018)

It is noteworthy Chartered Accountants Ireland (a member of CCAB-1) have a regular column in a national paper, but a review suggested it is not used as a method of participating in this policy. However, as regards tax policy development a comment arguing for involvement was made in this column, demonstrating a perceived importance to the process:

> Most lobby groups confine their attentions to ideas which would influence taxation or spending. Most of the ideas from interested non-governmental organisations will be consigned to the scrap heap. Instead, just as was the case last year, the key influences on Budget 2019 will be adherence to the EU Fiscal Rules which govern overall borrowing and spending within eurozone economies, the terms and conditions of the Programme for Partnership government, and the priorities of the Confidence and Supply agreement. Even though circumstances have since changed, the Minister's thinking will be constrained by ideas mainly written down already by himself and his parliamentary colleagues two years ago. This form of self-limitation is a type of cerebral hygiene, Comte style, but it is seriously flawed. Interest groups should get a hearing from government in the Budgetary discussions, as they know - first-hand - how effective or ineffective tax rules and spending initiatives are on the ground.
>
> (Keegan, 2018)

During this period there is limited evidence of the accounting, taxation and legal advisors using the media to a means to participate in the RDTC policy. On several occasions there is information provided by KPMG on the RDTC policy (Hardy & Flanagan, 2016). In 2017, they comment that 'R&D tax credit claims are routinely audited by Revenue. Much-needed tax refunds are commonly held up due to time-consuming Revenue checks and reviews' (Lynch, 2017). On a limited basis there has been reaction to changes in the policy by PwC (*Irish Examiner*, 2014). Finally, there has been criticism by EY of the RDTC policy (Collins & O'Neill, 2013) and information on the policy (Collins, 2017). In recent years Deloitte have also been a regular contributor to the Sunday Business Post on tax issues. While the RDTC policy has not been addressed specifically, many topical tax matters such as the impact of the annual Budget, Brexit, US corporate tax reform, tax havens and more generally Irish corporate tax policy is discussed.

There was no evidence of the media use by the research institutes or the community and voluntary pillar. However, in more recent years there has been more media coverage in general on corporate tax policy and the criticisms it has attracted by organisations such as Oxfam and CA as discussed in Chapter 4 (section 4.3.8 and 4.4.3).

In summary there continued to be persistent engagement by multiple actors in various paths to participation during the period, principally through the pre-budget submissions. More evidence of lobbying was gathered during this period as a result of additional documentary data sources being

available. More actors were afforded more opportunities to participate in the policy through attendance at parliamentary committee hearings. Evidence is also provided of covert and overt participation and the limited access to some paths of participation for some actors. The use of profiling and promotion as a path to participation through publications, events and media use was not as prominent in this period.

To summarise, the development of the RDTC policy and the national economic context has been outlined over the three review periods. The issues raised and persuasion tactics used have been discussed and the paths to participation have been identified. The next section brings together the actors and the paths to participation to summarise the changing landscape to tax policy participation in this specific context.

6.6 Summary: The practice of participation in the RDTC policy

This section summarises the practice of participation in the RDTC policy during the period 2004 to 2018 in terms of the actors that participated and the paths to participation that were used. As previously discussed, the findings in this chapter are solely based on documentary data. I was conscious of protecting the identity of the interviewees as they had been promised anonymity in participating in this study and as can be seen from Chapter 4 the number of actors that participate in corporate tax policy development in Ireland is relatively small. It was felt that the identity of the participants may be compromised if interview responses were intermingled with the RDTC documentary data. Nevertheless, responses from the actors as identified by an analysis of the RDTC documentation together with the paths to participation relevant in this policy context are broadly combined with interview responses to comprehensively understand tax policy participation in the next sections.

The actors

It is evident from the discussion in sections 6.3 to 6.5 that there has been a relatively stable number of principal actors participating in the development of the RDTC policy demonstrating that this an arena where there appears to be a barrier to join (Thomson, 2014). In the early years of this policy there was a high level of engagement from several actors actively seeking amendments to the policy. Some of business representative organisations were early prominent actors (Amcham, IBEC, ISME, SFA) and they remained very active throughout the life of this policy. In the middle years of the policy new business representative organisations (CCC, CI, DCC, IEA, IRDG, Games Ireland) began to participate in the policy debate. There were no new business voices noted as emerging in the period 2014 to 2018.

As regards companies acting on their own behalf, there has been evidence of both overt and covert engagement in the RDTC policy. In terms of covert participation, they appear unidentified as part of the consultation process undertaken by the HLSG as discussed in Chapter 4 (section 4.4.1) and through a survey collated by Crowe Horwath as part of the consultation process in 2013 as discussed in (section 6.4.2). There is unmistakable evidence of direct access by certain companies with the Department of Finance on this policy. The consultation process in 2013 afforded companies an opportunity to visibly participate in the policy but only a limited number of companies choose to participate in this way suggesting companies prefer opacity and/or the use of business representative organisations to participate on their behalf. This could also be suggestive of a resource issue for companies, and this is an area where further research is required.

The findings show that the tax profession, both accounting, taxation and legal advisory firms and their professional representative associations have consistently engaged in the policy from its initial implementation. Through the documentary data analysis, it is also clearly evident there is a blurring of lines among many actors particularly with reference to the role of the tax professional (tax elites). The evidence shows tax partners from the 'Big Four' are not only active within their own profession but also within many of the business representative organisations, supporting the evidence at interview (section 4.3.3 and section 5.4). It demonstrates that actors can participate individually but effectively are acting collectively due to the interconnectedness of many actors. The findings also illuminate a powerful coalition (an alignment of business interests/actors) within tax policy evidencing the significance of relationships (cultural, social, and symbolic capital) among some keys actors.

The Department of Finance and Revenue are key actors in the policy through its initiation, alteration, and implementation of the legislation. The Department of Business, Enterprise and Innovation through its initiation and updating of various non-tax strategies where alterations to the RDTC policy were also suggested is identified as an actor in this policy. Through its analysis, research, and publications it has demonstrated it has been a key actor, in the development of the RDTC policy, not least in providing evidence of the policy's importance to the economy. Government sponsored agencies and advisory committees such as the ACSTI, ESG, EI, Forfás, HLSG, ICSTI, IDA, ITF, and NCC were not only promoting the importance of the policy in a broader economic context but equally recommending amendments. However, less engagement by these actors was evident in later years. This may be explained by a reorganisation of some advisory agencies (Forfás and NCC) into the Department of Business, Enterprise, and Innovation.

There was also evidence of all political parties actively participating in the policy through election manifestos or seeking change at parliamentary committee hearings.

As actors in tax policy development during this time the media was primarily active in an informational capacity only, limited to the reporting of policy amendments and frequently reporting the concerns of

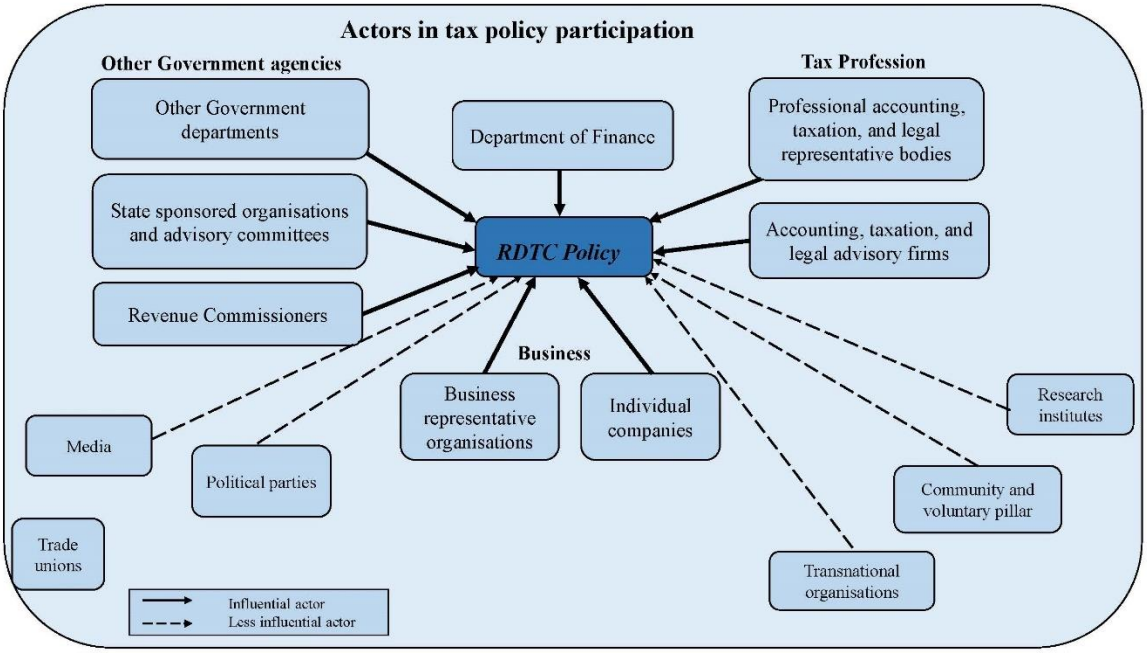
actors typically around the time of the publication of the Budget or Finance Bill, for example *Irish Independent*, (2007c) and Keena (2013). However, in the later review periods the media as an actor did not participate in the policy during this period with little or no coverage evident of the policy during this time. A possible explanation is media coverage of tax policy is driven by the Budget process and as there was no activity on the policy through the Budget there was no visibility of the policy. It could be as espoused by one of the interviewees (**BR2**) who suggested that 'tax doesn't sell papers'. Furthermore, at any point in time there are many competing issues for media attention for example, in Ireland, issues of housing and homelessness and the healthcare sector.

During the middle years of the policy the first non-business actors began to engage in the policy namely, SJI, CA, DDCI and TASC with SJI being the most active in this policy. This engagement primarily occurred through consultation on the policy in 2013 suggesting that this path to participation had encouraged participation. It also demonstrates the actors in the community and voluntary pillar participated collectively.

Documentary data evidence suggests limited participation by transnational actors such as the EU and OECD other than in its original creation. However, the persuasion tactics used by actors as evidenced above demonstrates how the international arena has permeated tax policy participation in Ireland.

In summary key actors were identified in this policy, namely business and the tax profession and government through the Department of Business, Enterprise, and Innovation and associated committees and agencies. The paths to participation also allowed for covert participation by companies. This research suggests the voice of business is dominant in the development of this policy aided through their interaction with the Department of Business, Enterprise, and Innovation and other government sponsored agencies and committees. As the policy matured there was more engagement by non-business actors but not to the same persistent and consistent extent and there is limited evidence of engagement by other actors such as political parties, the media or the community and voluntary pillar. Diagrammatically the participants in the development of the RDTC policy are summarised in Figure 6.2.

Figure 6.2 Participants in the development of the RDTC policy



This diagram updates Figure 2.4 and Figure 4.1 to reflect the evidence from the documentary data. The findings of this chapter mostly confirm the opinions offered by the interviewees of the key actors now depicted diagrammatically by the weighting of the arrows and the closeness to the RDTC policy centre. The findings here also support the findings of Oats and Sadler (2011) and Anesa et al. (2019) particularly in terms of those actors on the outskirts of the process, research institutes, trade unions and the community and voluntary pillar. However, what was not as perhaps well understood by all actors is the role of other government departments and agencies as clearly identified in this chapter, and not previously addressed in the literature. This documentation review identified this extensive role, adding to understanding of participation in tax policy development in practice. That is not to say the interviewees were incorrect but merely reflects their view of participation based on their experiences, capital, and field position.

The documentary data also confirms a lack of an alternative voice in a key corporation tax policy in Ireland, suggesting a capture of the participation process by some actors through the mobilisation of capital and demonstrates a weakness in the tax policymaking process as a result.

Paths to Participation

Chapter 4 (section 4.4) identified ten various paths to participation in tax policy development. This chapter set out those paths as used to participate in the development of the RDTC policy. The findings highlight how the paths to participation have developed and changed over time with most actors adapting seamlessly to the changes in the 'rules of the game'.

For consultations, the main paths to participation used were the consultation on the policy in 2013, attendance at parliamentary committee meetings and consultations as part on government non-tax strategies or policies. Indeed, it was not until the middle years of the policy that consultations emerged as a path to participation. The findings also underline the broad context in which a tax policy can be addressed and the ability of some organisations to promote their position on a tax policy to the members of Oireachtas committees even when the topic under debate may not be obviously linked to the RDTC policy. There was no evidence of any actor using the National Economic Dialogue process to participate in the policy. The findings do however suggest limited overt engagement in consultations.

Lobbying consisted of the preparation of pre-budget submissions and communications with the Government. Wales and Wales (2012: p.177) pointed to considerable frustration being expressed by actors with the Budget and subsequent Finance Bill process where they noted the lack of opportunity to contribute effectively. In spite of this the findings demonstrate that actors have persistently used the pre-budget submissions process to participate in the RDTC policy throughout the period from 2004 to 2018. Indeed, the findings here show the pre-budget submissions as referred to by **BR3,** the 'big set piece for the year' form the basis of participation for many other paths, for example, media coverage or communications with government. This suggests a continuing traditional view of participation in tax policy development through this process in spite of other 'new' paths to participation.

While documentary data was unable to categorically demonstrate significant lobbying of the Department of Finance on the RDTC policy it did provide evidence of access afforded to some actors with the Department of Finance and the Department of Business, Enterprise and Innovation suggesting once again the importance of relationships (Barrick & Alexander, 2014). It also revealed a number of ways in which communications were undertaken adding to our understanding of participation.

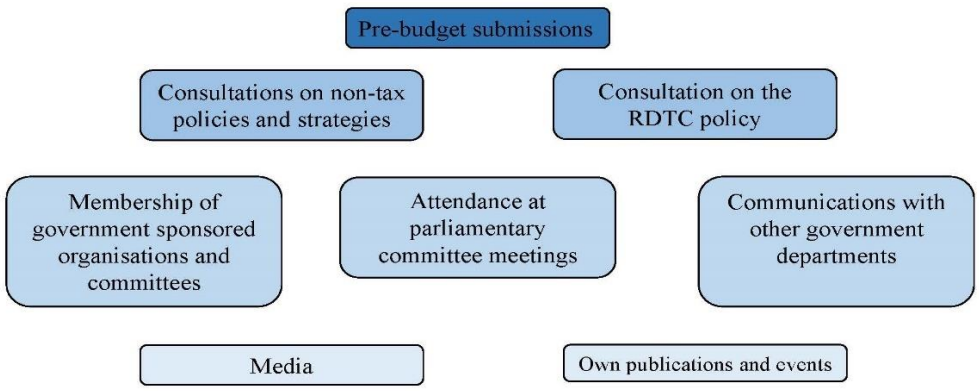
This research also addresses the complex role played by the Department of Business, Enterprise and Innovation and its agencies in the development of the RDTC policy. Most importantly for participation in the RDTC policy, it was a conduit for some actors who had clearly identified this role and used it as a method of participation, permitted to do so as a result of existing social and symbolic capital in a non-tax context. This path to participation is not available to all actors, unmistakable evidence of the disparity among actors as a result of their social and symbolic capital in a non-tax context.

As regards the use of profiling and promotion as a means to participate in the RDTC policy, some business representative organisations are evidenced as leveraging their non-tax symbolic capital as members of government sponsored organisations and committees. This demonstrates the significance of relationships (social and symbolic capital) outside the narrow remit of the Department of Finance and the ability to possibly drive the tax agenda through an alternative path to participation. Social capital developed outside the tax policy arena is significant thus revealing the previously unknown importance of non-tax associations to tax policy development. Relationships in a non-tax policy and non-tax context are valuable in participating in tax policy development in creating an opportunity to participate further in tax policy development as 'individual action circles back to the relationship development, which is crucial for successful lobbying activities' (Barrick & Alexander, 2014: p.23).

Documentary evidence suggests limited use of an actor's own publications and events to participate in the RDTC with some notable exceptions. The evidence also suggests actors used the media as limited path to participation in the context of this policy concurring with prior research which found the media was rarely used for public opinion building (Barrick & Alexander, 2014). However, the media use the generation of economic capital in terms of self-promotion for many actors. The only exception appears to be Amcham who have developed a media presence more than other actors promoting R&D in terms of job creation and economy growth.

Applying the paths to participation as identified in Chapter 4 (Figure 4.2) to the RDTC policy the findings in this chapter the prominent paths to participation are depicted in order of importance in Figure 6.3.

Figure 6.3 Paths to participation in the RDTC policy



Interviewees had suggested a number of factors drive the participation process in Chapter 5 (section 5.5.3), and I suggest in the context of the RDTC policy that the relevant drivers of the participation are

the policy, access, and the policy process itself. Through the many paths to participation many different actors have been afforded numerous opportunities to engage with the policy, directly or indirectly, and publicly or covertly. Some actors were afforded access through many paths to participation in this policy, using their social and symbolic capital. This access is not available to all suggesting some paths to participation are a limiting factor to some actors. It also supports the premise that not all paths to participation in tax policy development are available to all as this is dependent on the position in the field reflecting the unequal nature of competition in the field and the dominance of some actors.

6.7 Conclusion

This chapter presents the findings in relation to the final research question, *research question four: How did participation occur in the development of the RDTC policy?* Through the examination of documentary data, the practice of participation in this policy brings together the actors, the paths to participation, the policy amendments, and the persuasion tactics used.

This research study has highlighted the development of the RDTC policy between the years 2004 and 2018. This study demonstrates significant elements of the policy have been amended over time. As the RDTC policy was amended over time the issues and recommendations by actors also changed. This concurs with the findings of Alt et al. (2010: p.1257) who identify the process of lobbying in the UK as one of policy refinement and policy improvement. It would appear the only key outstanding issue where actors have looked for change unsuccessfully in the above period and was the availability of the RDTC for SMEs. However, in his Budget 2020 speech the Minister for Finance stated he is introducing a RDTC policy specifically for SMEs with a RDTC rate of 30%, an improved method of repayment and he also increased the outsourcing limits to third level institutes (Donohoe, 2019b). Actors over time have had 'degrees of success' (Mahoney, 2007: p.37) and ultimately have been successful in achieving much alteration to this policy by 2018 (Kingson, 2005; Richter et al., 2009; Kocieniewski, 2011).

In Chapter 5 interviewees for the study suggested a number of reasons as to why they participate in tax policy development and the documentation reviewed in this chapter would suggest that participation in tax policy development may simply be about representation of members and/or client interests and policy change as discussed in Chapter 5 (section 5.3.1). They are motivated by self-interest (Ettredge et al., 2002). The piecemeal approach to changes to the RDTC policy also highlights why actors participate in tax policy namely, to keep a policy on the agenda of government (Drope & Hansen, 2008) as discussed by interviewees in Chapter 5 (section 5.3.3). Whether a direct contribution to the policy process has been made by actors as identified in Chapter 5 (section 5.3.2) is more difficult to assess

other than through the persistent engagement and access to government may give some actors a sense of collaboration in tax policy development.

In summary, the most prevalent persuasion tactics used by actors were those that were economic and international in nature and there is a consistency displayed in the use of these approaches by key actors in this policy. Therefore, a key finding of this study is the importance of the international competitiveness to persuade government revealing once more how international events and organisations are internalised in participation in this policy. The findings also show tactics in this environment replicate the arguments used in submissions to the accounting standards process (economic arguments (Stenka & Taylor, 2010) and output effects (Yen et al., 2007). Reviewing recommendations and persuasion arguments used has demonstrated a willingness for actors to both maintain and alter their tactical approach over time. The findings also demonstrate organisations are willing to go to many lengths to persuade government to alter tax policy echoing Tutticci et al. (1994) findings determine statements of strong position as a useful strategy in a tax policy context and actors are 'not reticent in putting their objections forward' (Ang et al., 2000: p.63).

This study highlights the mutuality of the RDTC policy with other government policies reflecting Bourdieu's concepts of overlapping fields demonstrating how fields (tax policy, research and development strategy, economic strategy, and international competitiveness) interact with each other (Gracia & Oats, 2012) and are interdependent (Thomson, 2014; Mulligan & Oats, 2016). It is possible to suggest that the RDTC policy would not exist without its importance and linkage to other government policies. This research also clearly shows the interdependence of tax policy with other government policies and strategies suggesting a wider government involvement in tax policy development. This supports Wales and Wales (2012: p.11) call for a well-structured approach to coordination of tax policy development within government.

The participation in the development of the RDTC tax policy field has its own membership (Oats and Gracia (2012: p.115). It shows a well-defined arena, 'a marked site, where a game is played' where a relatively small but consistent group of actors have engaged during the period reviewed in this study (Thomson, 2014: p.66). As stated by Oats and Gracia (2012: p.115) each field has its own logic and boundary. There is a clearly understood logic among actors as to how best to participate in terms of the various paths to participation and the persuasion tactics to use to seek alteration to the RDTC policy.

Participation in the development of the RDTC policy is a 'field of forces', a set of vectors with actors competing with each other (Thomson, 2014: p.69). This in-depth documentation analysis shows how different actors mobilise their capital to attempt to dominate participation in the RDTC policy using the various paths to participation and participation is dependent on the process, the policy, access, resources, and relationships. As observed by Thompson (1991: p14) notes actors in a field 'will have differing aims, some will seek to preserve the status quo, others to change it and differing chances of

winning or losing, depending on where they are located in the structured space of positions'. The mobilisation of capital (economic, social, and cultural) shows how the key actors can continue to dominate, reinforce the existing rules of the game by continuing to participate in tax policy development thus preventing other actors from participating (Bourdieu, 1996: p.225). The boundary to participation in the development of the RDTC policy is defined by consistent engagement, relationships, and tax expertise to the exclusion of others.

This analysis of participation in the development of the RDTC policy shows that not all paths to participation are available to all actors, for example membership of government committees. This demonstrates the unequal access and ability to participate equally among actors (Moore, 2014: p.101).

The findings show how actors learn from their previous experience of tax policy participation and the current 'state of play', (available paths to participation) and adapt to what 'works' (Maton, 2014: p.53). This shows that participation in the RDTC policy is 'structured' by an actor's past and present circumstances, habitus in action (Maton, 2014: p.53). Participation while systematic in terms of an actor's persistent engagement in this policy over time, but it is not automated as noted in an actor's ability to use different paths to participation and to look for different policy alterations and tactics, as and when deemed necessary (Maton, 2014: p.53). As explained by Maton (2014: p.53) actors do not arrive in the field with 'god-like knowledge of the state of play' but learn to want what conditions (paths to participation) make possible for them.

It demonstrates that practice brings together 'an inter-dependent and co-constructed trio – the field, capital and habitus – with none of them primary, dominant or causal. Each was integral to understanding the social world, and the three were tangled together in a Gordian knot' (Thomson, 2014: p.67). This creates the illusion of participation in tax policy development when in fact the process has been captured by a number of key actors. This inclines the actors to favour the existing arrangement of the field (Thompson, 1991: p.16).

7. Conclusion

7.1 Introduction

As described in Chapter 1 the purpose of this study is to give an understanding of participation in tax policy development in Ireland. Situated in the Irish corporation tax context, with a particular focus on the RDTC policy in research question four this study unravels the landscape of participation, the actors involved and the practices they undertake to participate in the development of tax policy, recognising the importance of the transnational context and its influence on Irish tax policy. This research study addresses four research questions:

Research question one: What is the tax policy participation landscape?

Research question two: Why do organisations participate in tax policy development?

Research question three: How do actors organise and manage their participation in tax policy development?

Research question four: How did participation occur in the development of the RDTC policy?

These research questions were answered by addressing a number of objectives within each question (see section 3.2). Section 7.2 summarises the key findings and implications of this study. Section 7.3 addresses the broader policy implications of this study. In section 7.4 the limitations of the study are revisited. Section 7.5 highlights the empirical and theoretical contributions made by this research. Finally, Section 7.6 makes some recommendations for further study arising from the findings, observations, and limitations of this study.

7.2 Findings and implications

The key findings and implications are presented here, drawing on the major themes which emerged in the course of addressing the four research questions and associated objectives as set out in section 3.2. This research study shows how different actors can mobilise their capital to dominate in the participation in an enclosed tax policy participation field using the various paths to participation and participation is dependent the acquisition and maintenance of various forms of valued capital.

The tax policy participation field

The tax policy participation field has been determined as a relatively stable environment, suggesting that the field has been captured and the boundary secured by the actors within. It is defined by a number of recognised powerful and influential actors engaging through well-defined participation paths who are greatly confident and comfortable in their role in tax policy development. The findings also recognise some previously identified and unidentified actors operating in the shadows through covert paths to participation. Business and the tax profession are evidenced as influential actors in this field (Oats & Sadler, 2011). Business is further capitalised through its interactions in a non-tax context.

Other non-business voices are less prominent in participation in tax policy development with actors such as trade unions are shown not to be active in this study and highlights a lack of real diversity in tax policy participation.

There are significant levels of participation by a number of key actors and undoubtedly many actors are very proactive in their approach to participation (Hillman et al., 2004). Publicly it would appear there is an open approach to tax policymaking at play and actors have multiple paths to participation available. However, not all paths can be accessed equally by all actors. For some access to some paths to participation is dependent on the field position and accumulated capital of each actor. An actor may not even be aware of some paths and even if so, resources may inhibit participation. With the introduction of new paths to participation such as consultation processes, some actors such as the business representative organisations have been shown to seamlessly adapt to this change, implicitly understanding the rules of engagement in tax policy development and are sufficiently resourced to partake (Maton, 2014).

From a government perspective this demonstrates a need for a cross-departmental approach to tax policy recognising the multiple paths to participation for some actors and to allow for all actors to be heard. This is particularly important when tax policymaking is concentrated within one institution (Wales & Wales, 2012).

Transnational pressure

The findings show that the Ireland's tax policy is consistently under pressure from transnational organisations and events providing evidence of Bourdieu's boundary pressure (Thomson, 2014: p.68). This pressure has been capitalised upon by actors internally within the field to seek change to tax policy. Actors have consistently referred to international competitiveness as a key persuasion tactic when looking for alterations in the RDTC policy (Stenka & Taylor, 2010; Giner & Arce, 2012). It demonstrates that actors will use strong positions in their participation in full knowledge that

government are powerless when faced with such arguments (Tutticci et al., 1994). Both actors and government are all too aware that Ireland's economy is fundamentally linked to Ireland's reliance on FDI as an open economy. Many actors are willing to go to any and many lengths to persuade government to alter tax policy and they are 'not reticent in putting their objections forward' (Ang et al., 2000: p.63). Ultimately, actors have learned to protect their own interests. The findings also demonstrate the overlapping of other fields with tax policy and related participation (Thomson, 2014; Mulligan & Oats, 2016).

Homogeneity of participation

The shared cultural and social capital may go some way to explaining the homogeneity among many of the more well-resourced actors in this study and points to a lack of alternative perspectives, tax policies or proposals. The reality of the participation as demonstrated by the review of documentary data in Chapter 6 shows that there was a consistency of policy issues for many actors over the years and a similarity of recommendations for alterations to the policy. Arguably, there is very little difference in the many recommendations made by many actors. This also demonstrates the ability of a potential small number of actors who are well and powerfully resourced and connected to capture an agenda through a number of avenues to tax policy development. As noted by Oats and Sadler (2011: p.117) lobby groups are a 'constant and powerful force for initiating rule change to the benefit of specific parts of society'. It also indicative of 'a supportive issue environment' (Dallyn, 2017: p.347). It also suggests a lack of competition for the business voice (Lord, 2000) or public interest (Dür & De Bièvre, 2007). This study highlights the need for a greater role to be play by independent research institutes for example in the independent scrutiny of detailed tax proposals and policies in Ireland.

Access

The findings clearly demonstrate unfettered access to policy makers for some actors where a strategic long-term relationship approach to participation is evident (Barrick & Alexander, 2014). The findings show consistent ease of access to some of the highest level of government in relation to the development of tax policy enabling an actor to enhance or maintain this symbolic position. It suggests an imbalance and equity in participation in tax policy development. Equally, access can act as a barrier to other actors joining the participation in tax policy development field (Thomson, 2014). Finally, access can permit the tax agenda to be set (Ansolabehere et al., 2003) or at the very least maintain an issue on the agenda over time (Lord, 2000). This is important in the context of the policymaking process in Ireland.

Economic capital and resources

Some organisations have invested significant resources in their participation in tax policy development in terms of organisational structures and the preparation of submissions, for example to the annual budget process or to one of the government's many consultation processes. Prior literature suggests that better resourced organisations are more active in policy (Hillman et al., 2004; Brasher & Lowery, 2006; Alt et al., 2010). The regularity with which actors can and do participate in tax policy development is clearly evidenced in Chapter 6 where only one tax policy was reviewed. Participation is a multi-decisional and reiterative process, and it beholds an actor to have such resources as otherwise it necessitates choosing what policy to participate in or what path to participation to pursue (McKay, 2012). Economic capital is intrinsically linked with the importance of the policy to the actor.

While some actors might argue that economic resources are not necessary, the depth of participation as evidenced in Chapter 6 in the documentary data would indicate otherwise. The only feasible alternative that may compensate for economic capital is social capital where collective participation is undertaken with other actors, or the actor can use their social capital for direct access to the Department of Finance. However even if access is available, it may be difficult to overcome the cacophony of noise from well-resourced actors through multiple paths to participation.

Social capital

Social Capital (relationships) is central to participation in tax policy development. This study demonstrates a relational approach to participation by many actors (Mulligan, 2008; Barrick & Alexander, 2014). This study suggests that relationship maintenance and management are an important aspect of participation. It is essential, in the view of the actors, to be able to engage with the Department of Finance with some actors viewing this relationship as one of equal status and the findings are suggestive of both personal and institutional connections. Some actors view participation as a co-operative process, but this study finds that social capital is not equally distributed among actors. Some actors simply do not have a relationship with the Department of Finance that permits direct engagement.

The findings also show some actors have developed relationships outside the narrow remit of engagement with the Department of Finance and use these to participate in tax policy development.

Relationships are also important to networking between many of the actors for tax technical support and this can also be assisted through a common members base among some actors. There is limited evidence of specific formal co-ordination in tax policy development, but again the interconnectivity between individuals within organisations implies collective action (Bunea, 2015). The basis for these relationships among actors is formed through the shared experiences in both a tax and non-tax

environment and perhaps for some, a common formation of cultural capital through institutionalised education and training. This is suggestive of actors having learned from their previous experiences both in a tax and non-tax context to acquire and maintain social capital (Thomson, 2014).

Cultural capital (tax expert)

The role of the tax expert is also revealed as significant in this study (Mulligan, 2008). Tax experts are members of their own accounting, taxation, and legal advisory firms and professional representative bodies who are important actors in tax policy participation in their own right. Through this membership, networking, relationship building, and continuing education, the sharing of information can occur and may go some way to explaining the lack of real difference in tax policy participation as evidenced in the documentary analysis. It was also suggested that tax experts have also captured the language of tax policy development.

The findings also show that tax experts within the accounting, taxation, and legal advisory firms or the professional representative bodies can also be called upon to offer expertise to other less well-resourced organisations. For those without tax expertise the ability to engage can be inhibited to a degree unless they co-ordinate with other actors.

Tax experts (from the accounting, taxation, and legal advisory firms or company members) can be also part of the taxation committees within business representative associations, effectively networks of rule (Richardson, 2009). The integration of participation in tax policy development within a wider policy remit within some organisations masks this tax expert engagement. Some tax experts maintain a high profile as part of the professional representative bodies or business representative organisations as evidenced in the documentary analysis and this, I believe this blurs the division between the tax profession and business. Aside from this I believe that the role of the tax expert within a business representative organisation is not widely understood as is their use of this cultural capital to participate in tax policy development. This research study demonstrates how pervasive the tax elites are in participation. It demonstrates the exercise and influence of tax experts (tax elites) driving the agendas of many of the actors, a sometimes secret exercise of power (Chee Chiu Kwok & Sharp, 2005). It also suggests that through this interaction they construct the social reality of tax policy participation.

Symbolic capital and power

Some organisations in participating in tax policy development demonstrate significant self-importance in the role they play and a conviction in their ability to drive change in tax policy. Previous research suggests that actors can view policymakers as a party to be negotiated with and this study suggests that

organisations believe that they can go beyond this role (Roberts & Bobek, 2004). A history of persistent engagement, the incremental nature of policymaking and/or policy amendment gives the actors a sense of collaboration in tax policy development. This may also be an after-effect from when the social partnership model of policy development was used in Ireland. Yet as noted above this collaboration is not equally distributed among actors. However, for some it suggests that they also believe that government lacks expertise in tax policy development and as such tax policy is somehow better with their input – they are needed. Some organisations feel emboldened by their experience, leading arguably to a degree of arrogance in their role by the contribution they perceive they can and should make to the policy process, again possibly questioning the Department of Finance's competence. Additionally, some believe they have a role as effectively a custodian of the agenda on tax policy and government and further suggesting a lack of trust or confidence in government when it comes to tax policy development.

Success and evaluation

The mobilisation of capital (economic, social, and cultural) enables an actor to achieve their goal of participation in tax policy development, to have their position on a tax policy heard and considered. By attempting to shape tax policy, an organisation can create or safeguard opportunities for its members and an organisation must only be perceived as being successful in participating in tax policy development for symbolic capital where membership and/clients are satisfied (Bourdieu, 1986 in Gracia and Oats, 2012). Evidence of repeated engagement, use of different paths to participation and the use of key persuasion tactics as shown in Chapter 6 points to an evaluation process occurring and learning from previous experiences. The actors implicitly know how to act (Thomson, 2014). The extent to how they measure success is within the remit of the organisations themselves. Success may only mean the need to demonstrate how they are working on behalf of their members and/or clients. Even allowing for Dür and De Bièvre's (2007) caution that negotiating positions will be exaggerated this research points to successful participation in terms of policy outcomes (Alt et al., 2010). Dür and De Bièvre (2007) also noted to determine actual influence is difficult due to the many paths to participation that can be taken, not all of which are observable. However, this research has added significantly to understanding in 'observing' the many possible paths to participation. The findings also demonstrate the success of actors in participation in the RDTC policy as evidenced in Chapter 6 in terms of the alterations to this policy, albeit over a long timeframe. It is also worth noting that the Ireland economic crisis may have impacted the ability of actors not to have been successful sooner as evidenced in Chapter 6. This success may also be due in part to the lack of competition in the form of alternative voices (Bonardi et al., 2006) and lack of public engagement (Mahoney, 2007).

7.3 Policy Implications

This study set out to understand participation in tax policy development. However, on examination of the findings there are also clear implications for policy development in Ireland as highlighted in this section, which should be considered by policymakers.

Firstly, the participation in the Irish corporate tax policy development field has been substantially captured by a number of actors, principally business and their intermediaries. Access and the accumulation of capital by actors can drive tax policy participation. Furthermore, the process of altering tax policy through the annual budget lends itself to regular and persistent engagement by actors and allows for the potential capture of the tax policy agenda. When 'new' paths to participation are developed such as consultations, the study demonstrates that it is many of the same actors that are engaging here also. A consultation process appears to offer the public an opportunity to participate when in reality due to resource issues, and perhaps a lack of confidence or concern in the possible absence of knowledge of appropriate tax language, it is unlikely that they can or will engage in the consultation.

This should concern policymakers as alternative voices are not heard. It can result in a lack of diversity and options in tax policy proposals and ideas, and indeed the philosophy underlying some proposals for change to tax policy. Policymakers need to introduce a mechanism to participate in tax policy development that permits engagement by all interested parties, not just those with significant resources and arguably narrow vested interests. A possible suggestion could be a model similar to the National Economic Dialogue (see Chapter 4, section 4.4.1) which would focus on addressing corporate tax policy. This would give other voices an opportunity to be heard and the possibility of the development of a public interest voice in tax policy development. Perhaps it is time to consider a different economic model and related tax policy objectives within a national context.

Secondly, as this study shows there are many ways to participate in tax policy development but not all are available to all actors and not all are known to potentially interested actors or the general public. There is an impetus for government to understand how actors are attempting to influence the development of tax policy in all its various forms. This study demonstrates the need for full transparency in participation in tax policy development and a significant effort to educate the general public on how to engage in tax policy development. Arguably a cultural shift is needed in Ireland around tax policy discourse and participation therein. While there is frequently public debate about what is/or is not an effective tax policy, there is very little discussion if any on the process, who participates, how and why.

Thirdly, this study highlighted the way in which many actors leverage other government departments (beyond the Department of Finance) and state sponsored organisations to ultimately influence tax policy. This interaction needs to be better understood, how and when this occurs to determine the

influence of other government actors in tax policymaking and, who in turn is influencing them. Again, transparency and a need for further education on this is necessary.

Finally, the exact role and influence of the tax profession and business representative organisations in Irish tax policy development necessitates further examination. There needs to be an awareness of the potential pitfalls of regulatory capture, and this in turn needs to be balanced with the real added value of the 'experts' in the tax field and their potential to contribute to better tax policy which can result in positive economic and societal impacts. However, transparency on this role in tax policy development is critical.

This study contributes to our knowledge on tax policy participation but the process itself needs to be debated and indeed monitored and revisited regularly to ensure that a transparent and open tax policy field is one in which all interested citizens can participate, thereby contributing to a well-functioning and informed democracy. A good starting point for such a public debate could be: Is the Irish tax policymaking process working?

7.4 Limitations

In Chapter 3 (section 3.7) the limitations of this study were described and are revisited here in the context of the completion of this research project.

The findings of this thesis are from an interpretive research study and therefore to draw wider generalisations from the research is limited. The collection of data from a limited number of interviewees and the examination of relevant documentation in a corporate tax context implies an inevitable trade-off between the richness of data and the potential generalisation of such findings. The interviewees were very open and helpful, and this data was supplemented with valuable insights from documentary data, providing insights into the actors, the paths to participation, the organisation and management of corporate tax policy participation in Ireland. The study presents a deep understanding of tax policy participation in an Irish context and the findings and contribution should be read within the context in which the research was conducted. This aside, such specific insights can still be used to further our understanding of tax policy participation in other tax policies or jurisdictions through the development and refinement of the conceptual framework formulated in this study.

For the most part, this study sought the perspective of 'public actors' in participation in tax policy development, providing only one perspective. It could be argued for example the perspective of the Department of Finance, would provide a more complete picture, and enhance our understanding of tax

participation in practice even more. The latter has been included among the recommendations for further study (section 7.6).

A limitation of this study was the focus on the RDTC policy in relation to research question four. In addressing this question, a longitudinal study of the participation in the development of the RDTC policy from its inception to maturity in 2018 was undertaken reflecting an opportunity to understand the engagement in and development of tax policy participation over time. This allowed for a valuable understanding of the practice of tax policy participation to be achieved. It allowed for an in-depth understanding of the actors that participated in the development of the RDTC policy over this period. It showed the development of the paths to participation and most importantly and uniquely it demonstrated the persuasion tactics used by actors. The findings in relation to question four corroborated the findings in answering the other three research questions and provided a richness to this study that would otherwise have been lacking.

A final limitation stems from the interpretive nature of the research, in that interpretations of empirical data may not be free from the influence of the researcher and the analysis of data may be open to the subjective interpretations of the researcher. However, using the adopted methods (Chapter 3, section 3.7), this researcher is confident that the data presented in thesis are to an acceptable level of rigour and analysis and free from bias.

7.5 Contribution

In addition to the above findings this study makes a significant contribution to knowledge of the development of tax policy in practice.

This research contributes to tax research by demonstrating that tax is not just a technical subject (Boden et al., 2010) but rather it is both a social and institutional practice where many actors can and do engage in the development of tax policy through various paths to participation (Oats, 2012: p.19). This study demonstrates that participation in tax policy is about management, access, relationships, and resources. My research examines specifically how actors engage in tax policy development. This addresses the calls for research by Roberts and Bobek (2004: p.588) ‘to investigate the motivation and execution of managerial strategies that are undertaken to influence tax laws’. This study provides a detailed first-hand understanding of the motivations of actors that engage in the development of tax policy. Uniquely it addresses the organisation and management of participation in tax development from within those organisations. It demonstrates how they mobilise capital to attempt to influence tax policy and provides evidence of their success.

Roberts and Bobek (2004: p.587) also call for research 'at societal level into the degree of unity and power of corporate interests in the formation of tax legislation'. This research provides evidence of a homogenous voice representing business interests. This research addresses the 'inherent power relationships' in tax policy participation by illuminating the role of the tax elites across multiple actors and the role of other government departments in tax policy development (Oats & Sadler, 2011). It establishes the importance of tax and participation to seemingly non-tax actors and the importance of non-tax relationships to tax policy development.

This research also contributes to the calls for further research by Wales and Wales (2012: p.10) 'for much more detailed work' in looking at the structures, processes, and governance in tax policymaking in specific countries. It examines process of tax policy development from the viewpoint of those engaged in the process. At an empirical level, this study identifies those non-governmental actors that participate in tax policy development. This study involved interviewing the 'elites' of tax policy participation in Ireland. Securing access to such individuals is unusual and permitted exceptional insights to be gained as a result. The interpretive qualitative approach provides for a new perspective on tax policy in practice as a result.

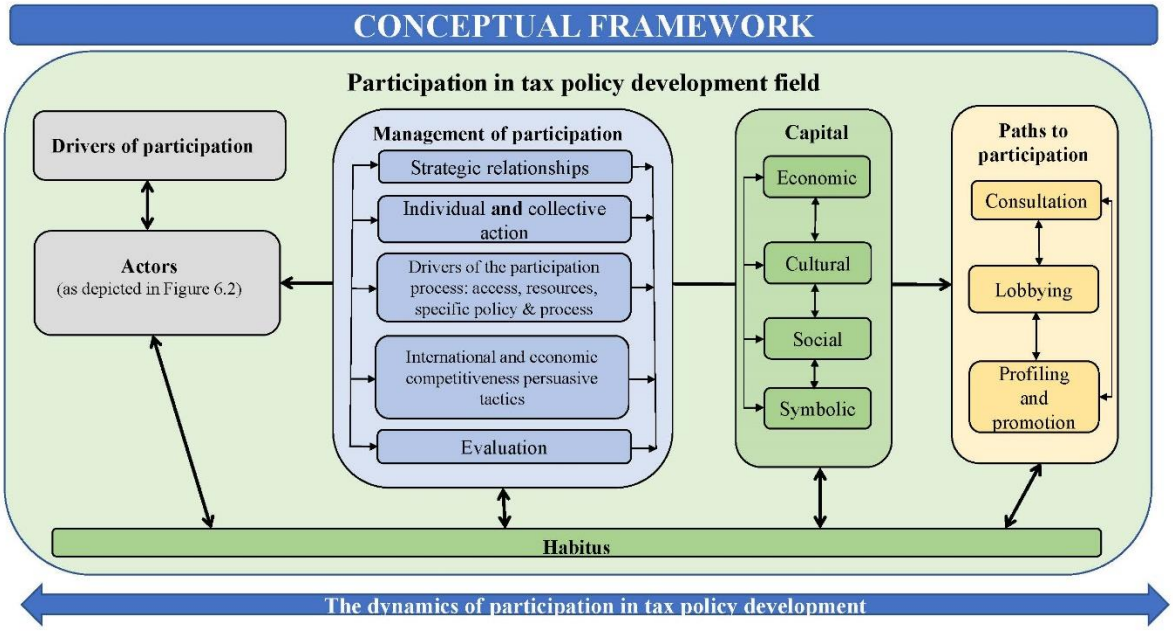
This research demonstrates the context in which tax policy participation occurs. This research also makes a contribution to public policy by going beyond the traditional lobbying measurement to show the reality of participation. It provides for unique understanding of other participation paths, both overt and more importantly covert, in policy development.

This research has implications for public policy. It provides a rich perspective of the tax policy participation process and identifies the capture of the process by some well-resourced actors. This ultimately has consequences for Ireland in how tax policy is developed and the need for an alternative voice to be resourced and heard from within this process as discussed in section 7.3 above.

A final contribution of this research study is theoretical. While Bourdieu has been used previously in tax research, this study represents a unique opportunity to take a holistic approach to Bourdieu's theory of practice and its explanatory power which is mobilised across the empirical chapters of this thesis to help understand the process of participation in tax policy development.

At a theoretical level, this study also involved developing a conceptual framework that provides a rich descriptive framework for understanding tax policy participation in practice. It combines and draws upon the literature from multiple disciplines (public policy, tax policy, accounting standards) to construct this unique conceptual framework that could be replicated in other jurisdictions for comparative purposes. Upon completion of this research study this framework has been updated as depicted in Figure 7.1. to reflect its findings.

Figure 7.1 Conceptual framework for understanding participation in tax policy development



This framework represents the dynamic and iterative process that is participation in corporate tax policy development in practice in Ireland. The key actors in the tax policy participation field have been determined. The findings reveal that the management of participation involves the development and maintenance of strategic relationships, and both individual and collective participation. The drivers of the participation process are determined to be access and resources, the specific policy in question, and the policy process. Key persuasion tactics were associated with Ireland's international and economic competitiveness. The management of participation and use of paths to participation is reflective of an ongoing interactive process where actors learn by evaluation of past and current experiences (habitus). Central to the management of participation and the availability of paths to participation in tax policy development is the acquisition and maintenance of the various forms of valued capital.

7.6 Future research

This study examined the practice of participation in tax policy, and it has opened some potential opportunities for future research.

To obtain the views of those actors that do not participate in tax policy development but potentially should (for example, trade unions, research institutes) would be an area for further research to add to our understanding of tax policy participation or equally the lack thereof.

A large study of companies would aid our understanding of participation in tax policy development in a number of ways and add a further level of analysis. For example, this study could address how a company makes their views on a tax policy known and to who, the choice of tax representative organisation in terms of the accounting, taxation, and legal advisory firm and/or business representative organisation, and the decision to become involved in a representative organisation. This study could also address the process of how a company gets access to the Department of Finance.

The Department of Finance play a significant role in tax policy development, in determining some of the paths to participation in addition to being responsible for alterations to tax policy. A further level of understanding of tax policy participation would be to obtain interviews with the Minister for Finance or senior officials in the Department. For example, understanding could be obtained of how they absorb and deal with information from multiple actors through the multiple paths to participation or indeed how they determine what actors get access to the Minister would complement this study. An area of further research would be to seek the views of the Department of Finance on the extent and effectiveness of representation by other actors. Finally, future research could address possible tensions between the Department and Revenue in terms of tax policy development and subsequent implementation and administration.

The process for attendance at parliamentary committee meetings and potentially the benefits of a strong parliamentary committee process is an area identified for future research. The appointment to government sponsored committees and their role and that of the Department of Business, Enterprise and Innovation in tax policy development also warrants further research to fully understand the role they play or perhaps should play in the development of tax policy.

In the context of tax policy more diverse views could be obtained from a larger study to include actors that may engage in other corporate tax policies. Similarly, within tax policy the study could be replicated in other taxes, for example, income tax where a range of different actors and paths to participation may be identified. This would contribute to further understanding of tax policy participation in an Irish context. In an international context, an international comparison of the development of similar tax policies, the extent of participation and the paths to participation used would contribute more widely to understanding tax policy development.

Theoretically, this research has drawn on Bourdieu's theory of social practice. Different interpretations may come from mobilising other theoretical frameworks or other social theorists.

Appendix 1: Pre-budget submissions 2017

Actors	*Reference to tax:*
1. Active Retirement Ireland	-
2. Age Action Ireland	-
3. Alcohol Action Ireland	Excise duty
4. Alone	-
5. Alzheimer's Society of Ireland	-
6. AmCham	Corporation tax (CT), Income Tax (IT), RDTC
7. AONTAS (adult education)	-
8. Barnardo's	General tax comment only
9. Cancer Trials	-
10. Care Alliance Ireland	-
11. CCAB-I	Capital Gains tax (CGT), CT, IT, International tax
12. Chambers Ireland	CGT, CT, IT, VAT
13. Childhood Development Initiative	-
14. CIF	CGT, IT, VAT
15. Citizen Information Board	IT
16. Coach Tourism and Transport Council of Ireland	Carbon tax, IT, VAT
17. Cope Galway	-
18. Cyclist.ie	IT
19. Disability Federation Ireland	IT
20. DNG	IT, Property tax (PT), VAT
21. Dublin Chamber of Commerce	CGT, IT, VAT
22. Engineers Ireland	-
23. Family Carers Ireland	IT, PT
24. Fianna Fáil	Capital Acquisitions tax (CAT), CGT, CT, IT, PT, Sugar tax (ST)
25. Focus Ireland	-
26. Food and Drink Industry of Ireland	CGT, IT, ST
27. Free Legal Aid Centres	-
28. Green Party	CT, IT, ST, VAT
29. Hardware Association Ireland	Carbon tax, CT, IT, VAT
30. IBEC	CGT, IT, RDTC, Stamp Duty (SD)
31. ICMSA	CAT, CGT, IT, ST, VAT
32. Institute of Career Guidance Counsellors	-
33. Institute of Professional Auctioneers and Valuers	CAT, CGT, IT, VAT
34. Irish Association of Speech and Language Therapists	-
35. Irish Cancer Society	-
36. Irish Congress of Trade Unions	IT, Excise, Site levy, VAT, Wealth & Capital tax
37. Irish Cooperative Organisation Society	General comment on tax only
38. Irish Council for Social Housing	-
39. Irish Council of General Practitioners	-
40. Irish Dental Association	IT, ST
41. Irish Exporters Association	CGT, CT, IT, RDTC

42.	Irish Farmers Association	CGT, CAT, IT
43.	Irish Heart Foundation	ST
44.	Irish Hospital Consultants Association	-
45.	Irish Hotel Federation	VAT
46.	Irish Medical Organisation	-
47.	Irish National Organisation of the Unemployed	PRSI
48.	Irish ProShare Association	IT
49.	Irish Stock Exchange	CGT, IT, RDTC, SD
50.	Irish Tax Institute	CGT, CT, IT, RDTC,
51.	Irish Tobacco Manufacturers Advisory Committee	Excise, VAT
52.	Irish Tourist Industry Confederation	CGT, IT, RDTC, SD
53.	Irish Universities Association	-
54.	Irish Wheelchair Association	-
55.	ISME	CAT, CGT, CT, IT, RDTC, SD
56.	Macra na Feirme	CAT, IT, SD
57.	Mental Health Reform	-
58.	MS Ireland	-
59.	National Campaign for the Arts	General comment on tax only
60.	National Traveller MABS	-
61.	National Women's Council of Ireland	General comment on tax only
62.	National Youth Council Ireland	-
63.	Neurological Alliance Ireland	-
64.	Nursing Homes Ireland	-
65.	Ógra Fianna Fáil	IT, VAT, SD, ST
66.	One Family Ireland	-
67.	Pavee Point	-
68.	Respond!	Site levy, VAT
69.	Restaurant Association of Ireland	Excise, VAT
70.	Retail Ireland (IBEC)	IT, RDTC, VAT
71.	Simon Community	-
72.	Sinn Féin	All taxes
73.	Small Firms Association	CGT, CT, IT, RDTC, VAT
74.	Social Democrats	CT, IT, ST, RDTC, VAT
75.	Social Justice Ireland	CGT, CT, IT, RDTC, ST
76.	Society of Chartered Surveyors in Ireland	CGT, IT, VAT
77.	Society of Irish Motor Industry Ireland	VAT, Road tax
78.	South Inner-City Community Employment Group	-
79.	St Vincent de Paul	IT
80.	Threshold	-
81.	Treoir	IT
82.	Trocaire	-
83.	Union Students Ireland	-

Appendix 2: The interview schedule including probes

Introduction

Introduce myself briefly explain the background to this research. Request to tape interview and confirm anonymity and confidentiality of interview.

Understanding tax policy participation
Themes

A. Tax policy development

1. Describe the process of tax policy development from your perspective
(Possible probes)

1.1. Where do new policy/ policy ideas or initiatives for change to existing policies come from?
1.2. Who sets the agenda on tax policy development?
1.3. Are there different stages in policy development process? (Initiation, information, consideration, decision, implementation, and evaluation…. other stages)
1.4. What is the impact of transnational trade and globalisation on tax policy development in Ireland?
1.5. Where does ideology, tax expertise, and language fit in the process?
1.6. Is there sufficient independent challenge within the tax policy process from "outside" as opposed to those participating in the process?

2. Who are the main actors in tax policy development in Ireland?
(Possible probes)

2.1. Who are the most influential/powerful actors in tax policy development in Ireland?
2.2. Are all actors engaged in all tax policies? If not, why?
2.3. Are all actors actively involved at all stages of tax policy development? If not, why?
2.4. Are there other influences within Ireland on tax policy development outside normal the tax policy arena? Who and how?
2.5. What is the role of parliament (Dáil and Senate) in tax policy development? (Overview, knowledge, sufficient challenge, time, timing)
2.6. What is the educational background of those involved in tax policy development (for example, Chartered Accountants other accounting bodies, Institute of Tax, Big Four training) – do you think this is important and why?
2.7. Does conflict arise in tax policy development?
2.8. What international organisations influence tax policy development in Ireland and how (EU, other nation states, OECD, or other transnational associations)?

B. The organisation

3. **Tell me about your organisation**
(Possible probes)

3.1. Who are your clients/members? (Type of companies, diffused or concentrated interests, conflicted interests?)
3.2. Where does participation in tax policy development fit within your organisation in terms of priority vis-à-vis other functions (for example, education, networking, other policy advocacy, information sharing)

3.3. What is the overarching strategy for tax policy participation? (Proactive v reactive; long-term relationship v ad-hoc; information or pressure oriented)

C. Participation

4. **Describe your participation in R&D tax credit policy**
(Possible probes)

4.1 Why did you participate in the R&D tax credit policy? What influences your participation/ drives your agenda? (Self-interest, cost/benefits, resources, impact of policy, the company and the industry, previous experience, other external factors)

4.2 Describe the ways in which you have/are participating in this policy:

- Consultation process
- Submissions on Budget and/or Finance Act.
- Lobbying.
- Other – profiling & promotion (media, publication, annual reports, advocacy advertising, constituency building,)
- Other – government or parliamentary hearings.
- Other - international context with transnational organisations (OECD/EU))
- Any other method not included above?

Do you use all methods? Why use a particular method?

Does the level of public interest or counter lobbies or technical nature of an issue affect your way of participation? What decides how you participate

4.3 Did you participate at every possible stage or process of this policy? If not, why?

4.4 What is your view on the effectiveness of each participation method used? (For example, well-structured or rushed, available to all participants, one method used more than another)

4.5 What arguments do you use? (For example, conceptual, economic, self-referential, scope, due process, outcome, definitional)

4.6 Do you have a co-ordinated approach with other actors (formally or informally, relationships, networks)? What is your relationship with other actors on this specific policy?

4.7 Do you evaluate your participation in terms of effectiveness and success? How is this measured? Were you successful? Does participation confer success? Does it impact on future approaches, strategies or paths chosen?

4.8 Were there other factors/actors that affected outcomes? (Other relevant factors – depth of competition, government position, negative lobbying, public knowledge)

4.9 Are there other reasons for participation in this policy? (Agenda setting; information gathering, giving information to government)

5. **Describe your participation in tax policy in general if different to above**
(Possible probes)

5.1. Probes as above if not specifically addressed

5.2. How do you decide what tax policies to participate in? Why would you not participate?

5.3. Have you participated at in transnational level in discussions, consultations, or other scenarios with transnational organisations on matters that could affect Irish tax policy?

6. **Are there any other issues that I have not addressed that you consider important in participating in tax policy development?**

7. **Who else would you recommend that I talk to in order to understand about participation in tax policy development?**

Appendix 3: Final codes developed in NVivo (Interviews)

Primary code	Sub codes
• **Actors**	Background
	Organisational structures
	Importance of tax
	Evaluation
• **Tax and strategy**	Overall approach
	Persuasion tactics used
	Relationships/coordination with other actors
• **Determinants of approach**	Tax policy
	Policy process
	Resources
	Government/others' positions
	Tax expertise/tax language
• **Determinants of participation**	Representation
	Policy change
	Agenda setting
• **The participation process**	The actors
	The rules of the game
	Consultations
	Lobbying
	Profiling and promotion
	International aspects
• Resources	
• Social and symbolic capital	
• Government agencies and committees	
• Relationships/experience	
• The policy process	

Appendix 4: Final codes developed in Documentary data

Primary code	Sub codes
• **Actors**	
• **Paths to participation**	Consultations
	Lobbying
	Profiling and promotion
• **Policy Issues**	Incremental policy basis
	Policy use
	Administration
	SMES
• **Persuasion Tactics**	International competitiveness
	Economic importance
• Resources	
• Social and symbolic capital	
• Government agencies and committees	
• The policy process	

Appendix 5: RDTC policy introduction and amendments: 2004-2018

Finance Act	***Main policy adjustment***
2004	• Tax credit 20% for offset against corporation tax liability • Incremental expenditure over expenditure in base year 2003 (threshold amount) • Basic definitions of research and development, qualifying company, qualifying expenditure, outsourcing permitted, records required (Finance Act 2004, S.33)
2005	• No amendments
2006	• Permitted the RDTC to be claimed when plant and machinery are used only on a part time basis for research and development with the policy amended to permit a just and reasonable apportionment of such costs to be used to claim the tax credit (Finance Act 2006, S.66) • Revenue permitted to consult with other individuals to assist them in assessing research and development (Finance Act 2006, S.66)
2007	• Fixed the base year to 2003 for the years 2007 to 2009 for the purposes of continuing to claim the tax credit on an incremental basis • Permitted sub-contracting costs to unconnected third parties up to up to 10% of the research and development expenditure (Finance Act 2007, S.46)
2008	• Base year (2003) was fixed for a further four years until 2013 (Finance Act 2008, S.50) • RDTC rate would increase from 20% to 25% (Finance (No. 2) Act 2008, S.34) • Permitted RDTC to be offset against the previous year's corporation tax liability if current year tax liability is exceeded Finance (No 2) Act 2008, S.34). • Refunds permitted of any unutilised RTDC but restricted to a maximum of the corporation tax paid in the last ten years or the total of the payroll liabilities (PAYE and PRSI) in the year of the claim (Finance (No 2) Act 2008, S.34). • Amended qualifying buildings and structures definition to allow for proportional expenditure on mixed use buildings for claiming the RDTC subject to a minimum (thirty-five percent) use in a relevant period of four years (Finance (No 2) Act 2008, S.35)
2009	• No amendments
2010	• R&D being conducted in separate geographical locations where one location closes- closed location will be excluded (Finance Act 2010, S. 54)
2011	• Recognition of new legislation dealing with intangible assets (Finance Act 2011, S.41) • Amendment to permit the amount of payroll liabilities to include not only the current year but also the preceding year for refund purposes (Finance (No.2) Act 2011, S.1)

2012	• First €100,000 of R&D expenditure allowed on a volume basis • Permits use of tax credit by key employees • Key employee - a person that is not a director of the company, does not have a material interest in the company (own 5% or more of the ordinary share capital) and 75% of their emoluments must also arise from R&D activities. It also limited the amount of tax relief to ensure that the minimum rate of tax paid by the key employee does not fall below twenty-three per cent (Finance Act 2012, S.8) • Outsourcing arrangements - to an unconnected third party increased to either the greater of 10% or €100,000 (Finance Act 2012, S.27) • Outsourcing arrangements - to a third level institution increased to the greater of 5% or €100,000 (Finance Act 2012, S.27)
2013	• Key employee reduced the working time requirement to 50% (Finance Act 2013, S.5) • First €200,000 of R&D expenditure allowed on a volume basis (Finance Act 2013, S.28) • Outsourcing – arrangements to third party increased to the greater of 15% or €100,000 (Finance Act (No.2) 2013, S.21) • First €300,000 of R&D expenditure allowed on a volume basis (Finance Act (No.2) 2013, S.21)
2014	• Incremental basis eliminated (Finance Act 2014, S.26).
2015	• No amendments
2016	• No amendments
2017	• No amendments
2018	• No amendments

Source: Various Finance Acts 2004-2018

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