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Taxation for Whom?: a Diachronic Analysis of Taxation in Ireland and the United Kingdom from 1970-2015.

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Taxation for Whom? A Diachronic Analysis of Taxation in Ireland & the United Kingdom from 1970-2015.

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1. Introduction

Introduction

- Taxation can be constructed as essential to run an economy, as theft, as a burden, as a way of distributing what has been produced, as a way of influencing what is produced etc.

(Graham & O'Rourke, 2017; Lakeoff, 2016; NEON et al.,2018).

- Taxation is an important area of public policy from corporation taxation issues, to who pays most to what the state should do with its proceeds.
- Taxation & Budgets certainly go together. But how is taxation is discursively constructed and are there any patterns across time and across states?
- We gathered and analysed a corpus of 1970 -2015 budget speeches to parliament in Ireland (about 500K words) and the UK (another 500K words) to try to answer such questions.

- Ireland and the United Kingdom are similar:
 - OECD countries
 - Westminster system with annual budget speeches (Ireland was part of the UK until 1921)
 - Unitary states (Lijphart, 2012, p.244)
 - Speeches are largely in English: better for methodology (Freake, Gentil, & Sheyholislami, 2011; McEnery & Hardie, 2012).
- Ireland and the United Kingdom are different because
 - Ireland is a republic & has written constitution
 - Ireland is member of Euro
 - Ireland is more corporatist
 - Ireland more networked into the international system given its high openness (labour, trade, FDI), smallness & culture (Barry, 2009; Regan & Brazys, 2018).

Outline of rest of the presentation

1. Introduction

2. Construction of tax shown by its relationship with other words

3. Looking for time-patterns in the data

4. Periodization

5. Comments & Conclusions

References

**2. Construction of tax shown
by its relationship with other
words**

Word construction is relational: use of collocates

Construction of words is relational: signifiers lack essence, only gain meaning through their relationships to other signifiers
(Laclau & Mouffe 2001 amongst others)

To get a rough measure of this relationality we draw on measures of **collocation** from Corpus Linguistics (e.g. McEnery & Hardie, 2012) and used Antconc software (Anthony, 2014) to automate the process.

Looking through our Irish Budget Speech Corpus and our UK corpus we identified where tax and its lemmas (tax*) occurred, and calculated a measure of words that were saliently located close to tax* in our data. The measure we used was a Mutual Information (MI) measure (Stubbs, 1995).

Salient collocates of *tax** for Entire Period for Ireland 1970-2015

Rank by MI	Freq	MI	Collocates
1	139	6.24575	indirect
2	286	6.19718	corporation
3	152	5.78593	gains
4	1126	5.47971	income
5	159	5.2058	reliefs
6	129	5.1613	reform
7	126	5.06987	burden
8	148	4.95331	standard
9	141	4.92836	personal
10	308	4.90611	system

Minimum collocate frequency threshold: 100. Word span 5Left: 5Right

Salient collocates of *tax** for Entire Period for the UK 1970-2015

Rank by MI	Freq	MI	Collocates
1	352	6.0888	corporation
2	224	5.52096	gains
3	743	5.28431	income
4	150	5.16939	basic
5	145	5.11515	burden
6	117	4.99293	free
7	163	4.93985	credit
8	312	4.83315	system
9	289	4.82381	capital
10	270	4.68906	relief

Minimum collocate frequency threshold: 100. Word span 5Left: 5Right

3. Looking for time patterns in the data.

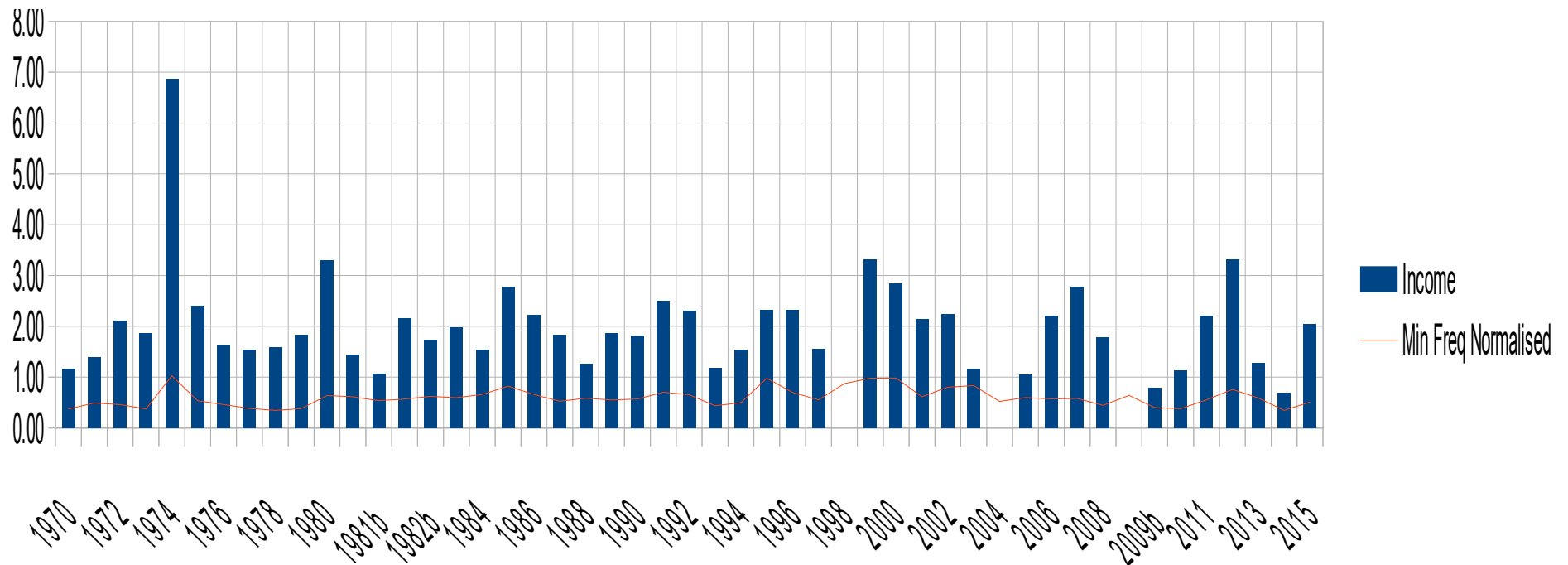
Many theoretical resources could be used to periodize the data (e.g. O'Rourke & Hogan, 2017; Hogan & O'Rourke, 2016 etc.) but ...

'...periodisation is often used as [a] seemingly neutral instrument for organising historical materials and narrating change. Yet the division of a time line into periods inevitably carries with it assumptions about the nature of change, and even about the causal relationships driving change'. (Stayner & Mihelj, 2016, p.273)

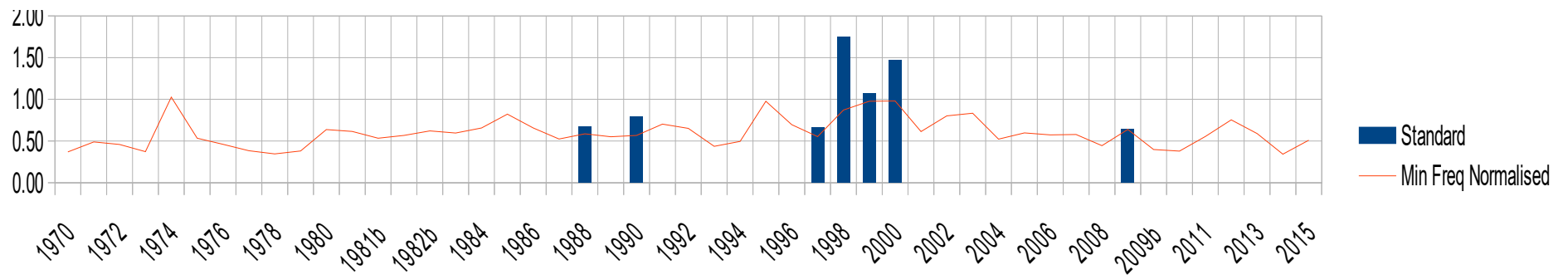
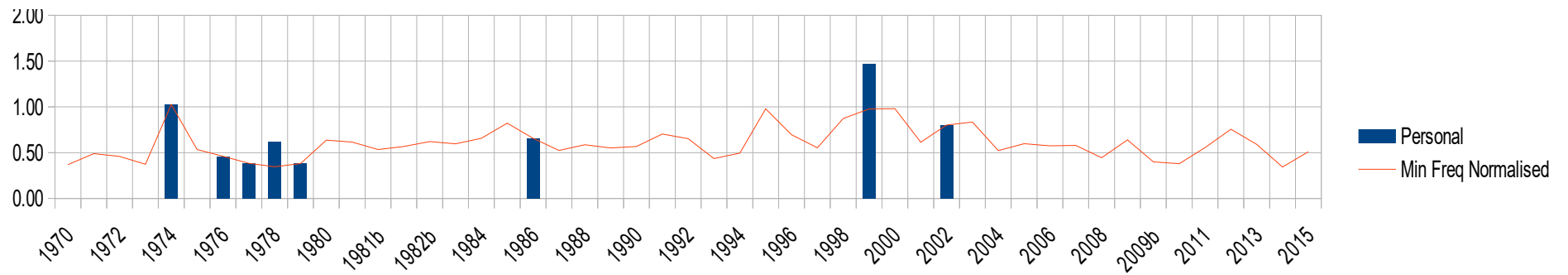
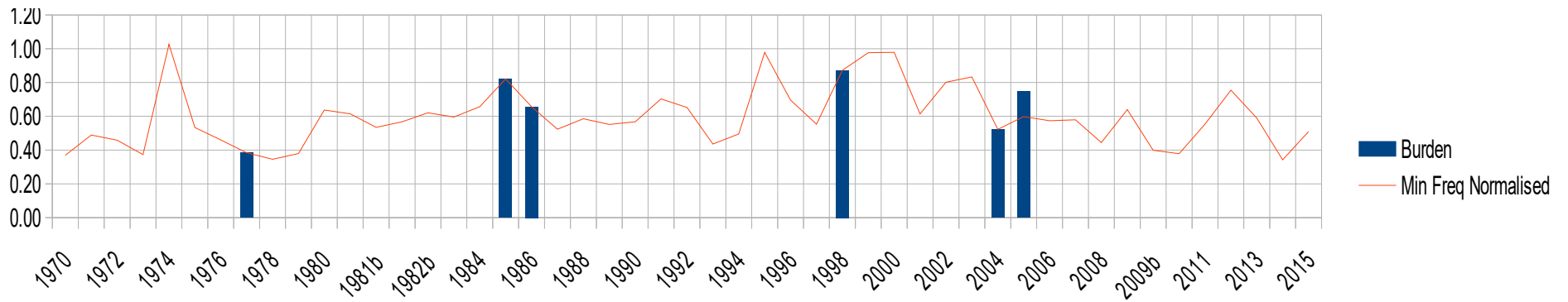
Rather than use such a top down periodization of the data, we try for a more bottom- up approach (Marchi, 2018) to see if our analysis of language use in our corpus of Budget Speeches could induce a more text / empirically based periodization.

Are initial analysis do not look very promising as illustrated by the following examples from the Irish data...

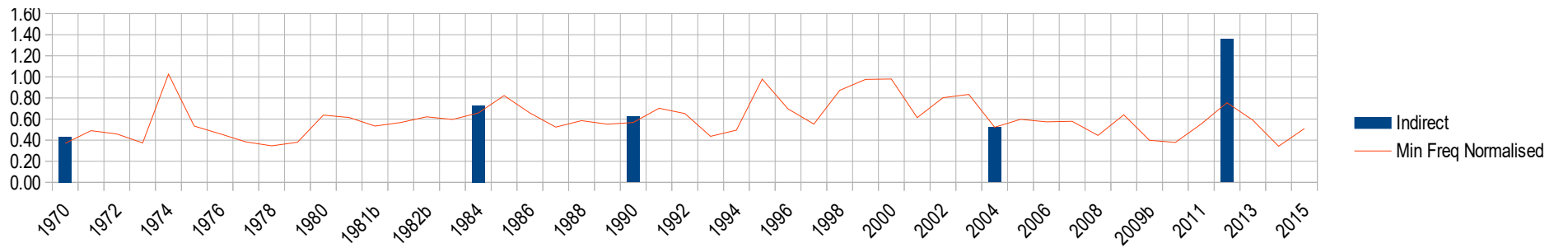
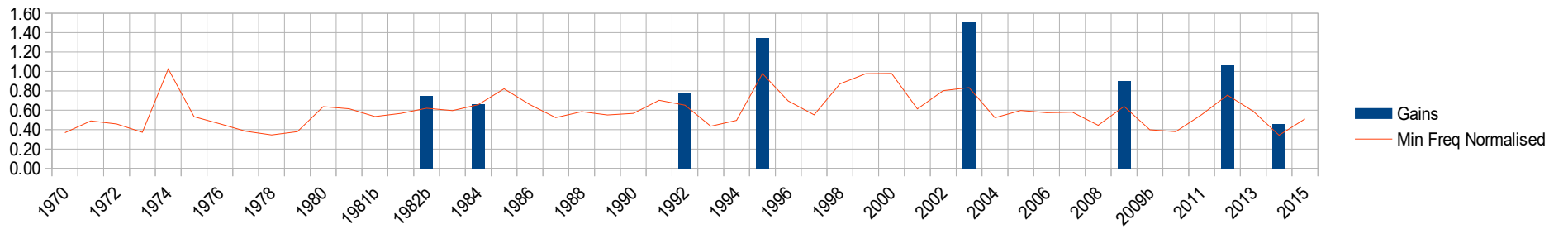
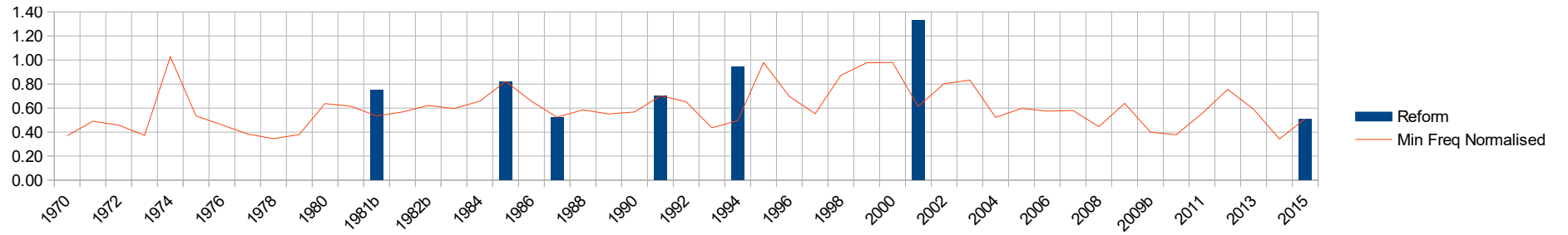
We can see no major time-pattern in the collocate 'income' in the Irish data— it seems nearly always very salient...

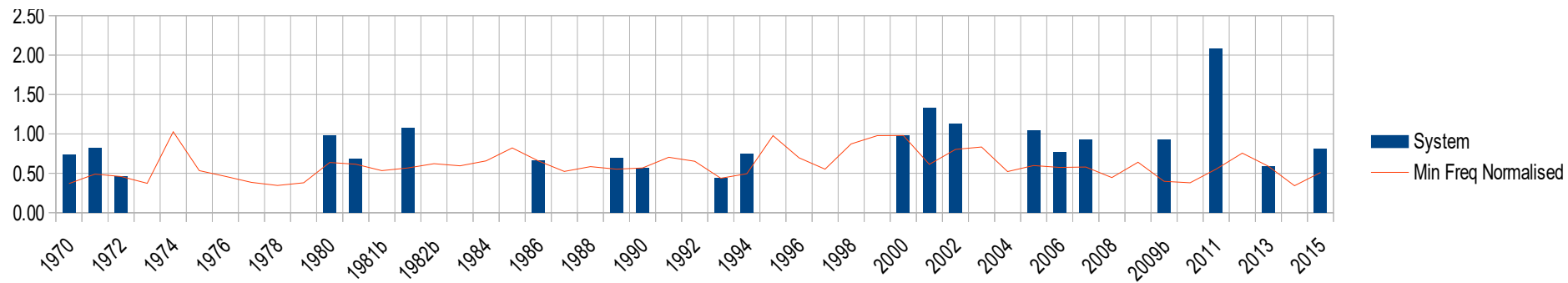
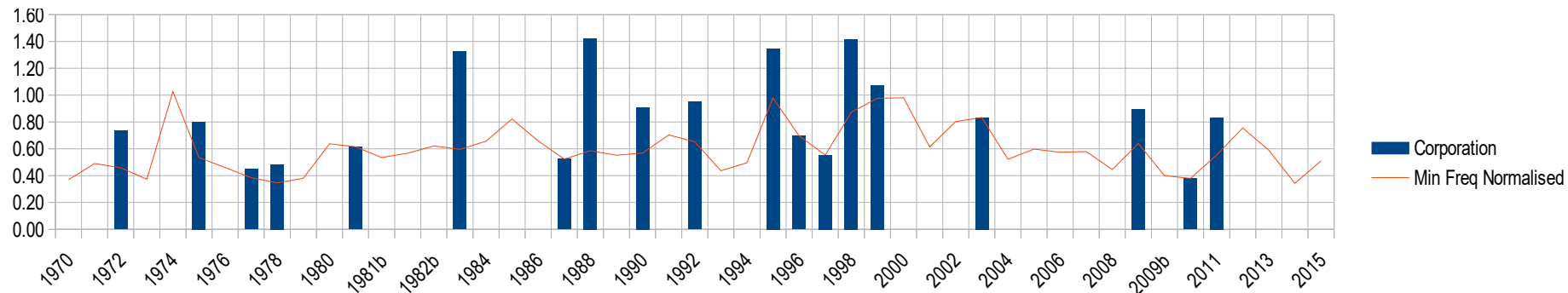


Frequency is normalised = (number of occurrences/total words) multiplied by 1000

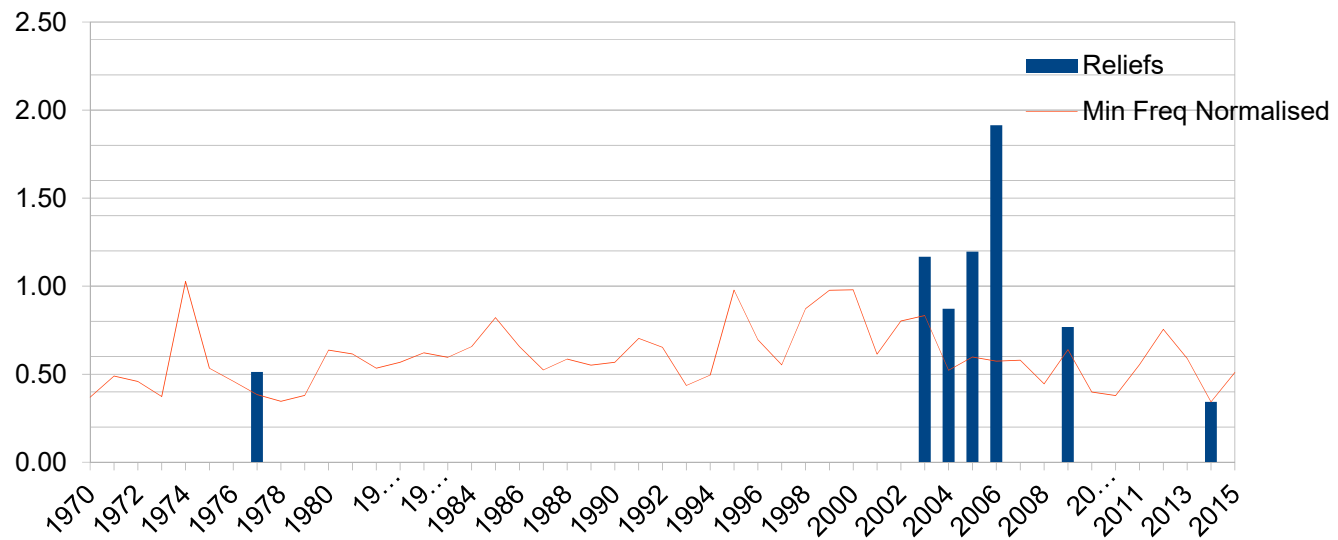


Nor in our other top ten collocates like 'personal', 'standard', 'corporation', 'reform', 'indirect' etc.

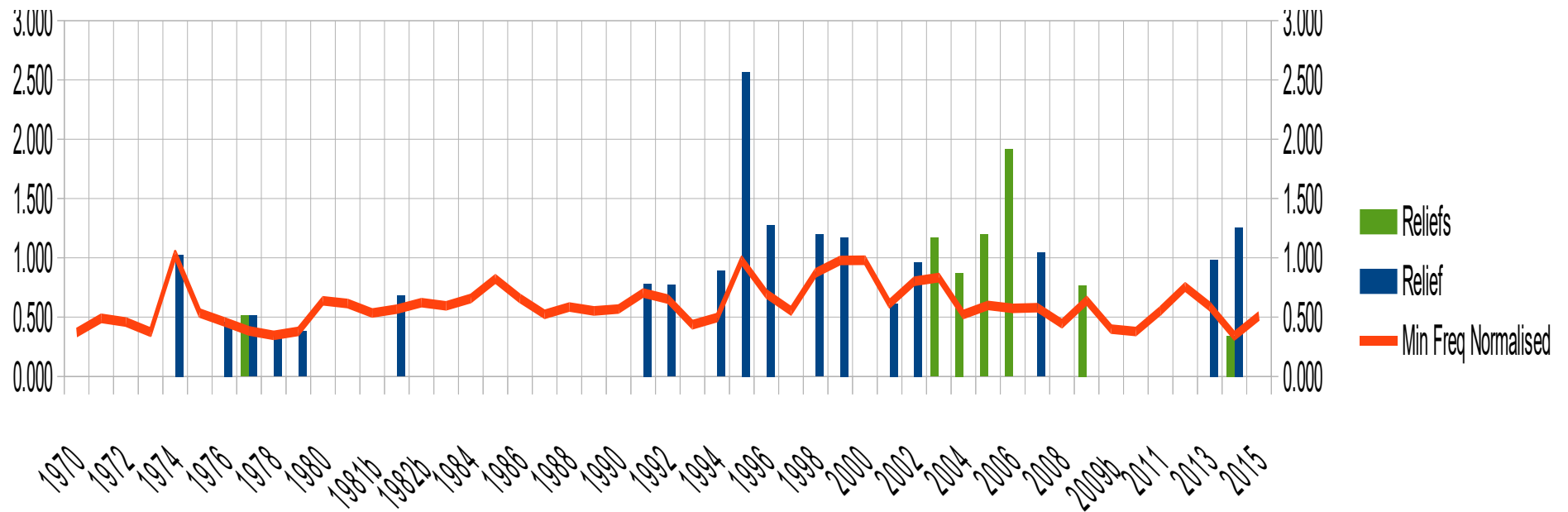




But the pattern of 'Reliefs' with Tax* over time did strike as worthy of further investigation.....



And when you include 'relief' and reliefs it looks even more interesting again...



4. Periodization

Initial analysis of our speeches showed that, like Baker et al. (2008), we faced a problem with a large number of 'seasonal' collocates

We found that most of our collocates of tax* were not showing pattern across years because

(i) In the case of the collocate 'income' it was strongly salient in most years,

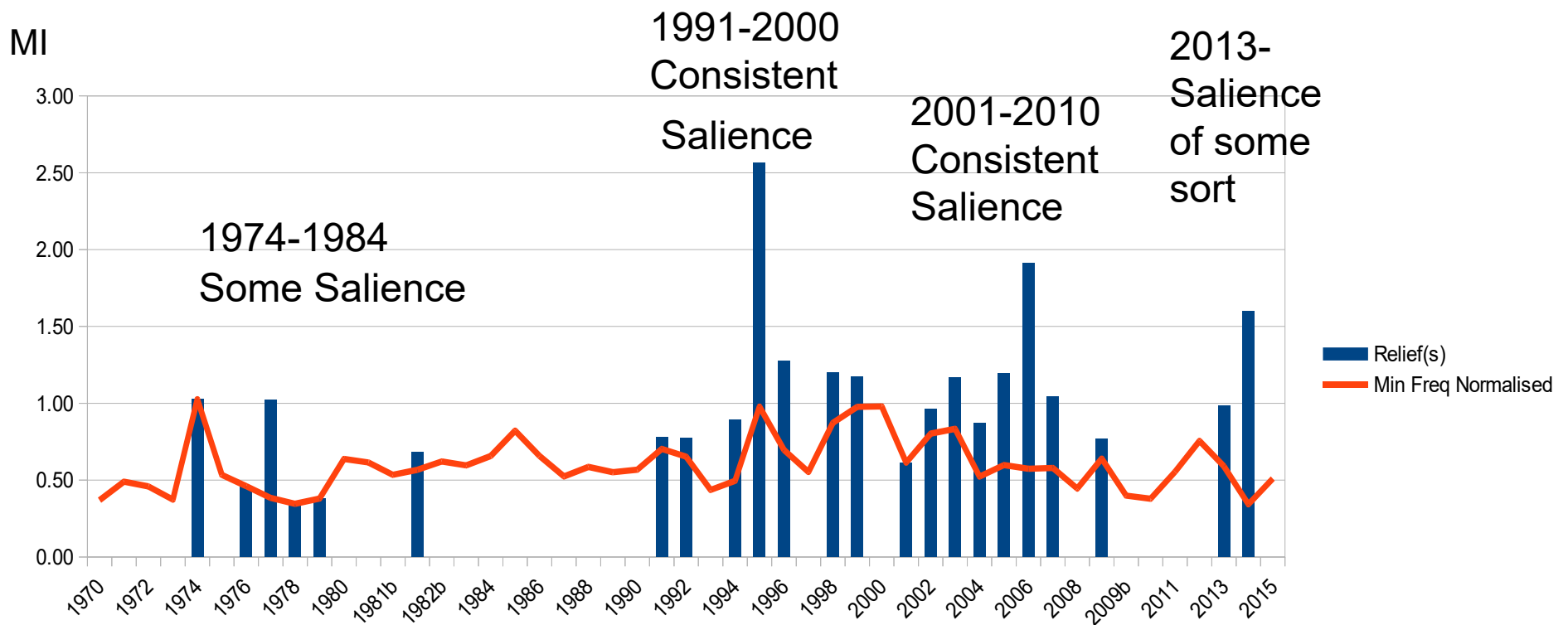
OR

(ii) A lot number of collocates that very frequent in a small number of years, though 'relief/s' looked interesting.

Baker et al. (2008, p.286), when facing similar issues, had developed the idea of 'Consistent collocates' which are those collocates present in 'at least seven of the ten annual subcorpora' (Baker et al., 2008, p.286). Applying this to our data confirmed that a few collocates did exhibit a time-pattern in our data.

Periodization: Ireland

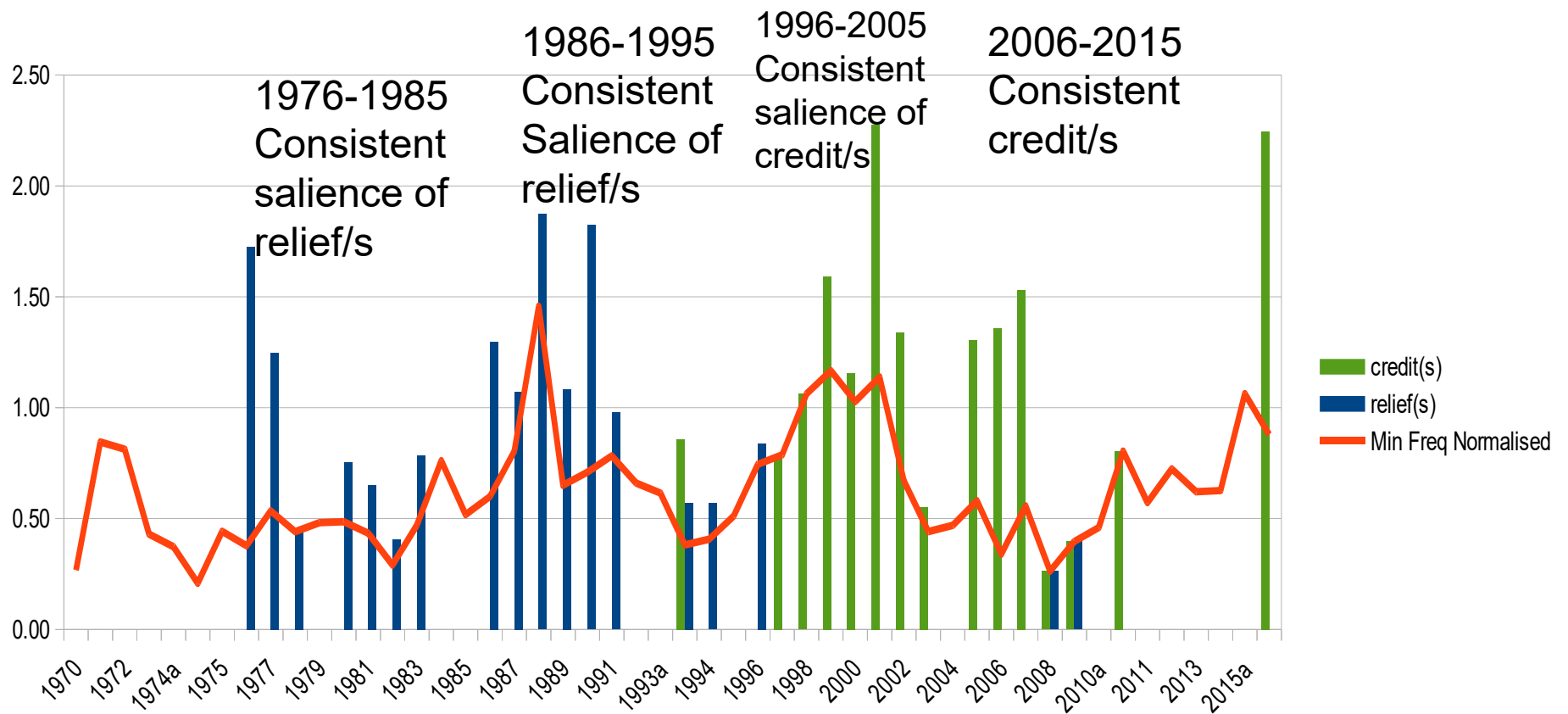
In terms of collocates of tax*, the word 'relief/s' was the only word showing any pattern in 1970-2015 budget speeches in Ireland.



Years – each with one or occasionally more budgets

Periodization: UK

In terms of collocates of tax*, the words 'relief/s' and 'credit/s' were the only two showing any pattern in 1970-2015 budget speeches in the UK.



Collocate Salience

Periodization: UK & Ireland

Year	1970-1973	1974-1984	1985-1990	1991-2010	2011-12	2013-2015
Ireland	No salience of Relief	Relief (some salience)	No salience of Relief	Relief (consist. salience)	No relief	Relief (salience?)

Year	1970-1975	1976-1995	1996-2015
UK	No salience of relief/credit	Relief (consistent salience)	Credit (consistent salience)

6. Comments & Conclusions

- It looks like corpus linguistics might allow us to see a periodization that might not have been seen without it and it seems different from *a priori* theoretical or different methods of empirical periodisation.
- Comparison with further countries is planned as part of the project.
- Qualitative discourse analysis will be needed to further investigate the construction of taxation in budgets over time and between countries, e.g. are the early 1970s a pre-relief era?
- The periodization we produce needs to be related to periodizations produced by other theories / methods, though we think it important not to jump to this stage of our project too quickly.

Thank you.

From Ewan MacDonald and
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www.dit.ie/bssrc/



<http://www.dit.ie/researchandenterprise/researchgroups/dag/>

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