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Cooking a corporation tax controversy: Apple, Ireland and the EU.

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ABSTRACT

Given the centrality of corporations in distribution of income and wealth studies, discursive constructions of corporate taxation are essential to understanding the production of inequality. The focus of this study is an interview with Apple's Chief Executive Tim Cook on the Irish state broadcaster, Raidió Teilifís Éireann's (RTÉ) flagship news programme, *Morning Ireland*, following the ruling by the European Commission (EC) on the corporation tax arrangements between Apple Inc. and Ireland. Drawing on a Critical Discourse Analysis (CDA) approach, a frame analysis is provided. The significance and extent of the EC's ruling has potential implications for corporation taxation policy, within and beyond the European Union (EU), which provides a timely reflection in the Brexit era and in the context of rising economic nationalism generally. Thus, the discursive construction of this ruling in the media is of importance in understanding how inequality is produced and reproduced, and journalism's role therein.

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Introduction

The economic crisis of 2008 itself, the Great Recession that followed it, and the dominance of austerity in policy responses, have all highlighted the growing inequality of income and wealth, particularly within higher income countries. This inequality and its growth since at least the 1980s is evidenced across the social sciences (Piketty, 2014).

This article explores a link between inequality and modern corporations. It uses CDA to show how neoliberal framing constructs corporate taxation in public discourse by analysing discourse generated when a powerful corporate actor engages with journalists concerning the particularly important case of the EC (2016) ruling on Ireland's taxation of Apple. This article builds upon the theme of this special edition on how journalism forms discourses and treats inequality insofar as it contributes to our understanding of what one might characterise as the corporate, trickle-down narrative, by demonstrating the key role played by journalism – a national radio broadcaster in this case – in facilitating powerful corporate actors to set and reinforce this agenda by constructing and framing talk on key issues of economic importance. The methodologies drawn upon are then

described before an analysis section, focussing on an extensive interview given by Apple CEO Tim Cook to RTE's Morning Ireland following the European Commission's decision. The final section of the paper draws some general conclusions and outlines implications of this research.

Corporations, their taxation and the production of inequality

The rise of the professionally managed corporation has long been one of the developments in capitalism that created problems for classical liberalism (Berle & Means, 1933). Since the Great Recession, attention has returned to the role of modern corporations in the economy and their contribution to the decline in the capabilities of the state and in its reinforcement of failing neoliberal policies (Crouch, 2011; Veldman & Willmott, 2013). An important development in corporations' role in the production of inequality is the decrease in corporation taxation take (Mazzucato, 2015; Toplensky, 2018). Picciotto (2013) finds that 'the increasingly widespread availability of access to the mechanisms of international tax avoidance, as well as the increasing complexity of the arrangements for allocating international income and expense in the absence of internationally-agreed principles and criteria' (p. 77) put the international tax system under increasing strain.

A key element in the falling tax take from corporations has been tax competition. Ireland has long been a keen and successful competitor (Bielenberg & Ryan, 2013) for Foreign Direct Investment (FDI), with one of the most FDI-intensive economies in the developed world (Barry & Bergin, 2013). Low corporation tax rates have been a celebrated instrument in Ireland's 'industrialisation by invitation policy' since its inception in the late 1950s (Barry & O'Mahony, 2017). However, more recently the continued viability of Ireland's low corporation taxation policy has come under threat. This threat comes, on one hand, from the moves of other countries to adopt similar policies (Picciotto, 2013), and on the other hand by international efforts, particularly the EU's common consolidated corporation tax base proposal, to reduce such tax competition (Collins, 2017, p. 111). The discursive construction of low tax as key to national competitiveness in attracting FDI can be read as a response to this threat. How the media constructs Irish corporate taxation is therefore key in maintaining a low corporate tax policy and is also an important contributor to a shortage of state funding to stop the ongoing production of inequality.

The importance of Ireland's corporation taxation practices was again made clear in August of 2016, when the European Commission ruled that Apple Inc had received undue tax benefits from the Irish state and ordered the company to pay €13bn plus interest. The fine, set down by Commissioner Margarethe Vestager, is the largest tax fine in history and covers the decade from 2004 to 2014 (O'Dwyer, 2017). The Irish government disputed the EC finding of illegal state aid (Taylor, 2016) and has appealed the ruling, stating that there had been no departure from Irish taxation law (Revenue Commissioners, 2017) and that the EC, in its finding, had intruded upon Irish tax sovereignty which is excluded from EU treaties (Halpin & Humphries, 2016). This interpretation would likely be disputed by the EC on the basis that it considers its role, fundamentally, in terms of market regulation via the Single Market Strategy, which it considers 'one of the EU's greatest achievements' (Europa, 2018). This is borne out by the way the EC's finding itself held against Ireland's arrangement with Apple on the basis that it compromised competition,

rather than problems within the Irish tax regime *per se*: Thus the EC's position is very much within neoliberal parameters. Although the €13bn would have made a significant impact upon the Irish Exchequer, the then Finance Minister Michael Noonan stated that his government would fight any adverse ruling as it had to protect a tax regime that has attracted large numbers of multinational employers (Halpin & Humphries, 2016).

Just as Ireland is an important state actor in the international corporation taxation scene, Apple is a major corporate actor, and a much discussed one (e.g. Permanent Subcommittee on Investigations, 2013). As Mazzucato (2015) makes clear, Apple is a particularly iconic example of an enterprise whose relationship with Ireland is only part of its strategy for reducing its corporate tax burden; the recent revelations of the Paradise Papers have shed further light on Apple's global endeavours to limit their tax bill (BBC Panorama, 2017). Nevertheless, the company's relationship with Ireland is the focus of this research and the Apple's Irish corporation tax bill is an illuminating case, and although both parties have appealed the Commission's finding, Apple has, as of September 2018, deposited the disputed €13.1bn into an escrow account set up by the Irish government. Factors such as tax competition between states, possible tax revenue gains by other EU states and the US, the siding of the US treasury with Apple, the struggle between EU member states and the EC over competency of corporate taxation arrangements, demonstrate that there are clearly many powerful, and at times confusing, interests in conflict. Perhaps the clearest conflict is between the value of tax avoidance (even if only by deferral) for Apple and the value to the EC of being able to reduce state aid through corporate taxation deals (Fleming, 2017).

Since the Great Recession, the role of tax avoidance in disempowering states' abilities to counter greater inequality has been highlighted (Mazzucato, 2015; Piketty, 2014; Walsh, 2016). The neoliberal political programme, though far from the classical liberal one of a minimal state, is one that actively seeks to construct competition (Mirowski, 2013) including between tax regimes. Neoliberalism does allow for regulation of that competition, and the EC ruling on Apple confines itself to neoliberalism limits in that sense. However, neoliberalism as a discourse (Springer, 2012), can be also marshalled in the discursive defence of tax avoidance. The difficulties of the existence of large and powerful corporations for liberal ideologies, means that neoliberal discourse can be used to conceal that power, and so be particularly useful in defence of such corporations. Thus, neoliberal discourse can then be used to aid the production of inequality by denying states the tax revenue necessary to counter inequality. Using a CDA approach to the interview analysed, exposes how by facilitating a neoliberal framing of a specific corporate tax case journalistic practices help perpetuate this problem.

Methodology

CDA examines how power, inequality and control are created in discourse (Wodak, 1996, p. 204). Van Dijk (2003) explains how such discourse is involved in the reproduction of ideology. In this paper we focus on an instance of such discourse: specifically, we analyse how the interview of Apple Chief Executive Tim Cook by Pascal Sheehy on the radio news show *Morning Ireland* produces particular framings of the important corporate taxation issue. The show is the flagship morning radio programme of Raidió Teilifís Éireann's (RTÉ), Ireland's state-owned broadcaster which is funded through a license fee as

well as advertising revenue. Similar to the British Broadcasting Corporation's *Today* programme on Radio 4 and National Public Radio's *Morning Edition* in the US, *Morning Ireland* is an agenda-setting radio news programme (O'Rourke & Hogan, 2014). Given this agenda-setting role in Ireland, the importance of the Apple ruling in the discursive construction of corporation taxes discussed above and the particular features of the interview the analysis provided here is of significance for our understanding of how media discourses contribute to the construction of inequality.

Focussing on a radio interview interaction allows an explication of the ways in which 'ideologies influence the various levels of discourse structure: from intonation, syntax and images to the many aspects of meaning, such as topics, coherence, presuppositions, metaphors and argumentation among many more' (Van Dijk, 2003, p. 3). Radio enables a discourse to emerge in a less controlled and interactive fashion than written formats which can be more rehearsed and presented, without challenge, as a type of one-sided debate. Yet a radio interview 'knowingly takes place in front of rather than beside an audience' (O'Keeffe, 2006, p. 3) and as such is not ad hoc or spontaneous. Analysis of radio interviews must take into account the nature of their construction: News programme interviews tend to be issue-focused, display interviewer neutralism, tend to be adversarial in nature and tend to be of a relatively short duration (Clayman & Heritage, 2002; Heritage & Greatbatch, 1991; Hutchby, 2006; O'Keeffe, 2006). These insights inform the framing analysis conducted below.

Analysis

The material of the interview is obviously very rich and could be subject, fruitfully, to a large range of CDA techniques, (not all of which could be accommodated in a single paper), the analysis below focuses predominantly on the key frames at work, supported by detailed examination of the subjects' rhetorical styles and argumentation strategies. To take into account the particularities of the radio interview setting of our data, We begin by describing some salient features of the interview.

The interview and its features

While *Morning Ireland* is renowned for its political interviews, this interview (RTÉ, 2016) with Tim Cooke (his first broadcast interview following the EC ruling which took place on September 1st, 2016) is different in several ways. At over 23 min, the interview is almost three times longer than typical on the show and its length is most unusual for a news interview. Though the interview is introduced by one of the programme's usual presenters, Keelin Shanley, the interviewer, Paschal Sheehy, is not one of the usual *Morning Ireland* panel of presenters. Sheehy, as RTÉ's Southern Editor, links to Cork, where Apple's European Headquarters employs about 5,000 workers, making it the largest private employer there (Apple, 2017; O'Dwyer, 2015). Unlike most news interviews, the interviewee gives long answers, with Tim Cook's opening turn lasting a full three minutes before any attempt to interrupt by the interviewer. This long opening turn contrasts with the usual conventions of the news interview (Hutchby, 2006). Cook gets much time and opportunity, which he uses, to introduce and define the news that the interview is about, long after its initial introduction by the presenter. Hutchby (2011)

also points to the power of the interviewer to interrupt in talk radio. However, this journalistic norm is not invoked much here. Indeed, it is not until Turn 6, following two gentle interjections of 'So', (see Excerpt 1, Turns 1-6), that Sheehy puts a question to Cook. Control of the interview resides with Cook, who, as a master rhetorician and CEO of a very powerful corporation, uses his gentle rhetorical style to establish and shape the media discourse with his company's view on and reaction to the ruling. Hutchby (2013) does indeed acknowledge the potential for such shifting of power in interaction, as seen in this interview, recognising that such power is 'exercised, resisted, shifted around and struggled over by social agents' (p. 114). RTÉ and Sheehy afford Cook the opportunity to dominate the interview – Sheehy's role could be termed a facilitator of that domination, he is stylistically deferential. This, coupled with Shanley's introduction and set-up of the interview, means journalism here enables the framing to be set by Cook, with a clear position within and interpretation of the event. The episode does not offer the opportunity for reply by any civic or public representatives wishing to challenge the Apple position – in the absence of robust journalistic intercession – and makes a compelling case for the retention of such a substantial corporate tax payment by the state. In so doing, this interview illuminates ways in which journalism can help perpetuate inequality.

Framing analysis

Bateson (1972) posits that no communicative move could be understood without reference to a metacommunication about the context of that move – essentially the interpretive frame that applies to the move. Such a frame 'promotes a particular problem definition, causal interpretation, moral evaluation and/or treatment recommendation' (Entman, 1993, p. 52) for audiences. Lakoff and Johnson (1980) showed how a metaphor might frame the understanding of the situation it was being applied to, the target, in terms of the source of that metaphor. Lakoff (2016) argues that Americans tend to talk of politics (the target) in terms of a metaphor of family (the source), and that a particular model family then frames their political communication. Goffman (1974), in an early contribution, pointed how frame analysis could be used to clarify the frames used in news stories and how news stories '... through the hundred liberties taken by their tellers ... celebrate our beliefs about the world' (Goffman, 1974, p. 15). As Schön (1993) posits, framing is a process concerning the use of language to reflect and facilitate different ways of understanding and reasoning and this celebration of beliefs is especially evident in the episode examined. Boesman, Berbers, d'Haenens, and Van Gorp (2017) show the importance of exclusive journalistic sources in framing. This research shows how journalism frames corporation taxation, a key source of revenue in funding states' efforts to combat inequality, and in so doing, how journalism plays a role in the production of inequality. We do these by critically examining the discursive construct of three frames we find in the interview. By identifying the three frames and how particular features of the discourse in the interview act to build these frames, the methods of CDA allow us to make transparent the role of the media.

The first frame in Tim Cook's discourse depicts the role of the EC as engaging in bureaucratic overreach – going beyond regulation of competition and interfering in a fair deal between Apple and Ireland. The second frame constructs Apple as merely wanting the rule of law and so reinforces market legitimacy by pointing to the potential for damage

associated with what is constructed as retroaction in the application of the law. The third frame follows the familiar theme in media reportage of Irish economic policy – the importance of FDI generally, and Apple, in particular, for Ireland’s employment and economic performance.

Excerpt 1 from *Morning Ireland* Interview with Tim Cook.

Turn	Speaker	Speech
1	TC	Well, I think the finding is a wrong-headed finding. Ah, It's not true. There wasn't a special deal between Ireland and Apple. It didn't exist. I, as you, as you probably know. And probably many of your listeners probably know, we went into Ireland in 1980 we didn't, we didn't go there to seek advantage on taxes. We had, we only had 60 employees and very little revenue. And through those 37 years together, we've done some exciting things. You know, we now have, eh 6,000 people, and so there's eh so we've grown the employee population by 100 times. And that was only possible because of the Irish people, both welcoming us to the community and growing with us. And we've had good times and we've had some challenging times. Eh, you know, when I first came with the company, in 1998, Apple wasn't doing good. Steve had just come back and we were on the verge of bankruptcy, frankly, ah probably within weeks of it. And we had to hunker down – I remember going to Ireland, eh very shortly after I joined the company and, as I was travelling, although I didn't tell people at the time, we sort of felt we had to close the site. And, I eh, got there and started really understanding what we had there. Ah, the people of course is really what I'm talking about. At the end of the day it's not land and buildings and equipment, for us it's all about people . And what we came out of there with was a plan to pare back some, we got down to less than 1,000 people and we diversified the site and so we weren't doing just manufacturing but we had a huge Apple care business there, we eventually put the online store in. We had the shared financial services there so we eventually put the ... so we've a huge number of different functions there and you know now we're building a new site, we're about to break ground on a new data centre there – an \$800 m investment. We're finishing up the site for the huge expansion and employment we have there. And, you know, together, Apple and Ireland are thriving. And so, that's the way I look at this relationship. It's a 37 year old marriage. And eh, like any marriage you'd go through a pothole here and there, but we stuck together , and we stuck together because we always felt so close the community there.
2	PS	So ...
3	TC	because we've always felt so close to the community there and to the people there
4	PS	So ...
5	TC	And every time I go, it's just getting a shot of joy being there ...
6	PS	So when you hear the core finding of this European Commission's investigation, that your company, Apple, benefitted to the tune of 13bn from an illegal deal or benefited from an illegal tax benefit, how do you feel as head of that company to hear your company's business activities described in that way?
7	TC	It's maddening. It's maddening, it's disappointing. It's clear that this comes from a political place. It has no basis in fact or in law. Ahm, and unfortunately it's one of those things we've to work through. It's always, and I'm sure your listeners can relate to this: when you're accused of doing something that is so foreign to your values, it brings out an outrage in you and ah that's how we feel. Ah, Apple has always been about doing the right thing, never the easy thing , you know we had a, very difficult thing in the beginning of this year with ah, fighting the US government over the privacy and security of our customers. That wasn't the easy thing to do but it was the right thing .

Source: As transcribed from audio available from RTE (2016).

Key: Text emboldened by authors to demonstrate emphasis by the speaker.

Frame 1: bureaucratic overreach

A dominant frame which Cook uses here is that of bureaucratic overreach undermining the functioning of a regulated market (Mirowski & Plehwe, 2009; Preston & Silke, 2011). This is a classic neoliberal contention: that state intervention in economic affairs should be confined to predetermined and predictable action, and that any other action constitutes bureaucratic overreach. The interview frames the EC ruling as bureaucratic overreach.

Cook objects to the ruling on the basis that it 'comes from a political place' (Excerpt 1, Turn 7). Cook uses the term 'political' negatively, which is remarkable given that the European Union is a political organisation. This attests to the degree to which neoliberalism

discourse implies that a political organisation should refrain from making such decisions. Additionally, Cook is constructing the EU Commission's ruling not as a regulatory move, which would be legitimate within neoliberalism, but as the EC behaving as distant and capricious political entity interfering in a legitimate deal. The inference, of course, being that Cook is neither political, nor ideological, but rather more concerned with 'people' (used six times by Cook in Excerpt 1), their 'community' (four mentions in Excerpt 1) and their long close 'marriage' (Excerpt 1, Turn 1) with Apple. Cook's southern inflection, reflecting his origins in Mobile, Alabama, accentuates this personal relationship aspect that he stresses in this colloquial, homely and gentlemanly exchange.

In Excerpt 1, Turn 7 we see how Cook uses repetition coupled with parallel structure for added emphasis on the degree to which he, himself, is incensed by the EC's decision. We see also how he further draws upon both ethos, pathos and logos (Aristotle, 1954, p. 1355b) in his argumentation strategy in articulating Apple's values – describing them as always 'doing the right thing, never the easy thing' (Excerpt 1, Turn 7,) and in so doing attempts to arouse public sympathy: the community can trust in their relationship with Apple as it acts in congruence with its moral principles.

Despite being amongst the world's largest corporations, Cook seeks to characterise Apple as the underdog. He depicts Apple within a classic entrepreneurial frame, as risk-takers, who 'have to make bold bets' (Excerpt 2, Turn 45). This representation fits within the general media portrayal of Apple (and former CEO Jobs in particular, as the archetypal entrepreneur, tinkering away with a product he believed in, never taking no for an answer etc.). This is a classic neoliberal frame used in the media to paint companies as the 'little guy' dealing with the behemoth of a powerful national government; positing such companies are inherently disadvantaged. That the EC's legal competencies are clearly constrained by the multinational treaties is not highlighted, even though the use of neoliberal argument in the EC's ruling makes clear the degree to which this particular 'behemoth' is bounded. Clearly Apple's position as one of the world's richest MNCs, does not fit the 'little guy' of this model. As regards the behemoth, Mazzucato (2015) has explored the state as Hobbesian Leviathan in the UK context – the idea that government is strong and unyielding, leveraging its size and bureaucracy against smaller entities – but finds it does not hold in relation to Apple. On the contrary, rather than stifle the company's progress, governments from the US to China, the UK (and obviously Ireland) haven't hindered but assisted the company. Given that the EU's powers are not those of a nation state, and that it explicitly is constrained by the nature of the treaties that grant it legal competency to a largely competition-regulation role, the achievement of framing the EC as a leviathan of state power is a particularly impressive achievement of this media interaction.

Excerpt 2 from *Morning Ireland* Interview with Tim Cook.

Turn	Speaker	Speech
44	PS	<i>The stakes are incredibly high here, 13bn euro, and I don't wish to be flippant but are you a gambling man?</i>
45	TC	<i>Haahahahah!</i> <i>You know in this business, we have to make bold bets, bets on products, bets on technologies, so you have to be a bit of a gambler to be in this role.</i>
46	PS	<i>So how would you rate your chances of overturning this decision, overturning it in full?</i>
47	TC	<i>You know my view here, I ha I have faith in humanity, I have faith that eventually what is just and right will occur. I don't believe the journey to get there will be all roses, there will be ebbs and flows of it but I do have faith (gasps) that the right outcome will occur. And so I'm, I'm very confident that this ruling, this unjust ruling will be overturned.</i>

Source: As transcribed from audio available from RTÉ (2016).

Key: Text emboldened by authors to demonstrate emphasis by the speaker.

Frame 2: rule of law

The second key frame emerging from the analysis is that of the primacy of the rule of law: essentially that actions, once technically legal, are above scrutiny or rebuke. Cook affirms his view that companies should be answerable to the authority of markets, and only subject to what he constructs as the rule of law. He outlines his objection to the regulation and oversight of the EC in their attempt, he contends, to ‘retroactively’ apply taxes (Excerpt 3, Turn 15).¹ Cook reinforces his contention of retroaction by implying that while there may reasonably be disagreement as to the rate of tax payable, such discussions would be confined to future taxes only and all ‘reasonable people’ (Excerpt 3, Turn 15) could agree on that. Cook spends most of Turn 15 setting the stage for what kinds of arguments he would recognise and what ‘fair discussions and reasonable people could agree and disagree on’. This ‘reasonable people’ trope has been explicated, as a discrediting dichotomy constructed in Irish media coverage of anti-water charge protests, which contrasts ‘political motivated’ anti-austerity protesters with ‘ideologically free’ reasonable people (Power, Haynes, & Devereux, 2016). Cook emphasises the need to hold to deals struck (begging the question of whether those deals were valid according to the rule of law) to guarantee the so-called certainty that markets crave. Cook reasonably concedes, for ‘reasonable people’ can disagree in permitted ways, that any changes in the international tax code might be specified by future agreements, but Cook rejects the ideas that this changes could possibly apply in the current context. Thus Cook begs the question of whether or not the €13bn is in fact owed under previous and current agreements correctly interpreted. Of course, here Cook is contrasting the EC with ‘reasonable people’, and even other reasonable governments: He declares, after all his talk of US tax rates and with references to Apple’s experiences with different countries, that the ‘Commission’s overreach, in this regard, is unbelievable to us. We’ve never heard anything like it’ (Excerpt 3, Turn 15).

Excerpt 3 from *Morning Ireland* Interview with Tim Cook

Turn	Speaker	Speech
14	PS	And the European Commission, Commissioner Vestager said yesterday that in 2014 Apple paid an effective corporation tax rate of just 0.005% – that’s €50 out of every €1 m profit you made out of your subsidiaries, Apple Sales International which is based here in Cork. Do you accept this?
15	TC	No, eh it’s a false number. I have no idea where the number came from. It is not true. Eh, here is the truth. In that year, we paid \$400 m to Ireland and eh, that amount of money was based on the statutory Irish income tax rate of 12.5%. Eh, in addition to that, because our folks there, our 6,000 employees , do various functions for all of Europe. If we sold a product in another country, there was also in addition to that 400, income tax in that specific country you know, depending on what rate they charge. And what’s even larger than the actual dollar value is as you probably already know, our worldwide profits are subject to additional US income taxes and the current US federal rate, which your viewers might be interested in, is 35%, ah and we provisioned several billion dollars for US . And so, when you, when you sort of zoom out and look at this, I know there’s a lot of numbers and so forth, but here’s the way I would kinda describe it at a, at a summary level, in 2014 our worldwide income tax rate was 26.1%. I recognise some people would hear that number and think it should be higher. I also recognise that some people hear and think it should be lower. Others look at it and say ‘hey that seems like about right but I would like it to be paid to different countries or allocated to countries in a different manner than the way that it is’. I think, I think actually discussions on all of those are fair discussions and reasonable people could agree

(Continued)

Continued.

Turn	Speaker	Speech
		<i>and disagree on those but I think we could all agree that those conversations should be about future taxes not retroactive taxes. The EU's Commission's overreach, in this regard, is unbelievable to us. We've never heard anything like it.</i>
		<i>It's sort of like playing a sports game, winning a championship and then later finding out that the goals count differently than you thought they did.</i>
16	PS	<i>Oh, ok so.</i>

Source: As transcribed from audio available from RTÉ (2016).

Key: Text emboldened by authors to demonstrate emphasis by the speaker.

As illustrated above, Cook recourses to the Aristotelian argumentation strategy of 'logos' in announcing this point by very meticulously, and painstakingly, laying out his argument, logically. Cook carefully appeals to the common-sense rationale of the audience to concur with him. This use of logic reinforces Apple's and his own reasonability. Excerpt 4 further demonstrates this strategy: Cook calls upon the authority of both US and Irish government officials in support of his point of view, another characteristic technique of 'logos' based appeals.

Excerpt 4 from *Morning Ireland* Interview with Tim Cook

Turn	Speaker	Speech
26	PS	<i>Several politicians here in Ireland have said that there should be no appeal, that this is money that is which Apple owed to Ireland. And this is money that is badly needed for public services like hospital beds and new schools services and maybe even paying the national debt here which is huge. What do you say to those people?</i>
27	TC	<i>Well I think that all those things are very, very important for people. But I think it's very important, ah, first of all it's Ireland's decision – it's not mine. But from my point of view if I were sitting there. Here's the things that I would think about: It's clear, I believe, to the Irish government, because they've been very clear. It's clear to us. And it's clear to the US officials as well that have looked at this that what was done was very consistent, there were no special deals, and so I think it's important that that the government stands strong on that because future investment from business really depends on a level of certainty, a level of you know, not where there's floating laws. People need to know that the rule of law be upheld. And ah, so, where it might feel good for the moment, if you think about the long term, ah, for the country and more broadly the union, I think it's very important to uphold these principles and not retroactively change them.</i>

Source: As transcribed from audio available from RTÉ (2016).

Key: Text emboldened by authors to demonstrate emphasis by the speaker.

Frame 3: the central role of FDI in Ireland's employment

It is a key thrust of Cook's argument to point to Ireland's continued dependence on FDI. This argument is no stranger to Irish media audiences. Cook does this by pointing out that (despite the current controversial EU ruling) Apple is the largest payer of corporation tax, that Ireland's dependence upon it (and companies like it) are long-standing ones which will presumably be at risk in light of the ruling. Implicit in what Cook says is that the EC may be jeopardising this investment – and in turn likely mean jeopardising jobs. This is an oft-used trope in Irish media and Cook will most likely be aware of the effect of his message on listening audiences.

Cook uses a number of linguistic devices in his portrayal of a long-standing relationship between Apple and Ireland, which he characterises using the metaphor of marriage (see Excerpt 1 and discussion above). As Excerpt 5 demonstrates in somewhat hyperbolic language, he has an expectation that the Irish government will 'do what is right' and

‘stand up and fight’ (Excerpt 5, Turn 29) the EC on their ruling, lest its sovereignty be compromised. He further emphasises, using the argumentation strategy of ‘ethos’ that when values and principles are at stake ‘we all have to stand up and fight for what’s right’ (Excerpt 5, Turn 29).

Excerpt 5 from *Morning Ireland* Interview with Tim Cook

Turn	Speaker	Speech
29	TC	<i>You know I look at it, much like I've said before, is that, ahm, we're very committed to Ireland, We have been committed for 37 years – We have a long term romance together. And I'm pretty confident that the government will do the right thing and I think the right thing here is to stand up and fight against this overreach and eh, clearly the sovereignty of the country is at stake and the rule of law and the certainty of law is at stake and I think when those when those kind of large values and principles are at stake we all have to stand up and fight for what's right.</i>
30	PS	<i>And if the government here doesn't do that, if it doesn't appeal?</i>
31	TC	<i>Ah, I'm confident that the government will decide the right thing. You know I, we've eh ...</i>
32	PS	<i>And by the right thing do you mean that it will appeal?</i>
33	TC	<i>Yeah, I'm confident that they will appeal. And we're going to appeal too and so I think both parties feel like the decision is wrong, that it's not based on law or facts, it's based on politics and I think it's very important that we stand up and say that very loudly.</i>

Source: As transcribed from audio available from RTÉ (2016).

Key: Text emboldened by authors to demonstrate emphasis by the speaker.

Conclusions & discussion

CDA is key to understanding how high level political and economic decisions become manifest in everyday discourse. Programmes such as *Morning Ireland*, given their timing, facilitate the dissemination of opinion and help to shape the news agenda: listening audiences are exposed to views of powerful individuals and organisations, and their perspectives are given primacy in the broadcast conversation. CDA methodologies enable us to deconstruct how agenda-driven talk affects the public conversation and contributes to how the corporate narrative become common-sense assumptions.

What our analysis shows is that this single, yet significant, episode demonstrates is the capacity of a key actor, such as Cook to construct, when enabled by journalism, a strongly neoliberal particular version of events, at a pivotal time in his company's global tax dealings. It also shows the compliance of an influential, agenda-setting (state-broadcaster) media outlet to facilitate a very particular representation of the corporation taxation issue. The interviewee, is allowed to dominate the discussion, and his skill in communication facilitated in the type of ‘soft’, near celebrity type interview, that is afforded him by RTÉ. This is in contrast with the more typical accountability interview that is part of *Morning Ireland's* success. The extraordinary way in which the national broadcaster's news programme allowed Cook to set the agenda points is perhaps an extreme example of how exclusive sources can set the frames used in journalism (Boesman et al., 2017).

The interview analysed here allows Cook to frame the EC as an impersonal leviathan engaging in bureaucratic overreach that interferes with and undermines the free interaction through the market that has allowed the growth and development of the close relationship between Apple and the Irish people. Despite the EC's own neoliberal argumentation for its ruling, Cook's deployment draws most successfully on neoliberalism to defend Apple's tax arrangements. Given the facilitating role of the journalist, it is hard

to know if such a framing would always seem so robust. However, it means that in practice regulation, even if neoliberal in intent, can easily be framed as interference using neoliberal discourse. The complex relationships between national and supranational powers, a feature of the different legal competencies within the EU, facilitate such neoliberal constructs. This can be seen in the way Cook also constructs the EC ruling as retroactive and so damaging Apple's legitimate market actions and undermining the whole rule of law so beloved of reasonable people. While stressing the importance of people and Ireland to Apple, Cook also points to the importance of FDI in Ireland's economy. These are well-worn neoliberal discourses.

Our findings tally with other recent studies. Phelan's work (2007a) provides more empirical illustrations of the dominance of neoliberalism across Irish media. Phelan (2007b) provides more systematic evidence on neoliberalism's dominance in Irish newspaper coverage of an Irish state company's privatisation. This is confirmed by another systematic study of Irish newspapers covering the privatisation of another Irish state company over a decade later (Graham & Silke, 2017). Cawley (2012) looked systematically at the frames used by daily and Sunday quality newspapers and found a neoliberal framing of issues in relation to the public sector of the early years of the economic crisis (2008–2010). The same pattern is found in a broader range of economic issues as covered in Irish quality newspapers (Mercille, 2015; Preston & Silke, 2011, 2014). Other work gives us reason to believe that the same trend exists in Irish broadcast media, though such work has tended to focus on media (de)legitimation of protestors campaigning against neoliberal measures (Power et al., 2016) and of mainstream economists (FitzGerald & O'Rourke, 2016) rather than on neoliberalism itself. While O'Rourke and Hogan (2013, p. 238) do focus on the dominance of neoliberalism in key broadcast interactions, there is indeed a need (Power et al., 2016) for more research on neoliberal discourse dominance, mechanisms of its dominance and resistance to such dominance in broadcast in Ireland.

Ireland is important in examining neoliberal discourse. This is partly because Ireland is of interest in seeing how neoliberal discourse operates in similar small, highly globalised and peripheral countries. However, in examining neoliberal discourse globally, Ireland plays important roles as a neoliberal champion (Preston & Silke, 2014). Ireland's neoliberal character is so flexible that it can be used to credit Irish successes like the Celtic Tiger to neoliberalism, while blaming Ireland and the other pejoratively labelled PIGS (Portugal, Italy or Ireland, Greece and Spain), euro countries with fiscal crises (Totaro, 2010) for neoliberal failures (Brazys & Hardiman, 2015). Ireland and other small states being named and shamed as tax havens may be more to do with scapegoating than any real determination of neoliberal elites to get rid of such evasion, for as Woodward (2017) argues, tax havens 'have become a crucial element of their overarching economic strategy' (p. 245). Being a crucial part of strategy, suggesting that those countries currently named and shamed are far from isolated bugs in an otherwise perfect system but are rather key features of a systematically corrupt whole. Another one of Tim Cook's statements in defence of Apple's tax strategy illustrates the value to the system of having such tax havens 'We do not stash money on some Caribbean island' (Permanent Subcommittee on Investigations 2013, p.36): The recent disclosures of the Paradise Papers, show that Apple indeed had not transferred its funds from wayward Ireland to some equally wild Caribbean island but rather to Jersey (BBC Panorama, 2017), a Crown Dependency whose legislation is subject to the government of the United Kingdom. Without the publications from the Paradise Papers, all the

talk of Ireland and Caribbean islands might well have allowed both Apple and UK neoliberal elites to take the high moral ground against small independent states and the lack of rule of law.

Our analysis here serves to demonstrate the continuing crisis in relation to corporation tax, and shows the importance of the discursive moves on broadcast media. While the dominance of neoliberalism in countries like Ireland needs to be understood in the context of both history and structure (Dukelow, 2011; O'Rourke & Hogan, 2017), more understanding of how neoliberal corporate tax policies are discursively constructed in broadcasts media is needed.

Note

1. Of course, the EC has ruled that the deal between Ireland and Apple was in breach of the law at the time, and that Ireland misapplied the rule.

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