

MEDIA DISCOURSE AROUND TAXATION IN IRELAND AND THE UK IN THE WAKE OF FINANCIAL CRISIS

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Abstract

Media representation of tax practices is important because of the impact of public opinion on tax policy. Traditionally viewed as a technical subject and the preserve of professionals, taxation has recently become the focus of widespread and more informed public attention, as a result of, inter alia, tax scandals and the financial crisis. These events, together with wider international tax reform initiatives, provide researchers with an opportunity to explore the impact of tax reform on discourse by the public, as well as by tax experts and professionals. To this end, we analyse the changing treatment of tax-related issues in the mainstream and professional media in Ireland and the United Kingdom (UK) in order to capture expert voices, as well as public discourse. We do so in the immediate and medium-term aftermath of the financial crisis.

Our analysis of tax discourse in general, and of the public framing of the term “tax avoidance” in particular, in both Ireland and the UK, reveals that a marked change has occurred in the public discourse in Ireland, a country struggling in the aftermath of a severe financial crisis. In contrast, our research finds that there is greater consistency in the UK’s mainstream and professional media. Our findings also indicate that expert voices may lag behind public opinion.

Keywords: Media, Taxation, Ireland, UK, Diachronic, Semantic Prosody.

1. INTRODUCTION

Taxation can be framed as a complex technical area and the formation of tax policy has, until recently, been dominated by expert voices. However, while it is technical, taxation is sanctioned by politicians who, ultimately, take their lead from the public that elects them, as well as from expert advisers and lobbyists. A sequence of high-profile international tax scandals and, in Ireland, a multinational taxation policy that linked tax liability to Foreign Direct Investment (FDI) and, thereby, to employment policy, had the effect of catapulting discussion of tax-related issues from the realm of experts to a wider domain and audience (C. Graham & O'Rourke, 2023). The fact that these events occurred as the country struggled with the terms of a painful bailout in the wake of a severe financial crisis focussed attention on national revenues and, by extension, on the national tax culture. Such a “sense of crisis” is, Birks notes (2017) a “critical factor” in moving the discussion beyond the sphere of the “elites” in a manner that allows “communication to flow in from [the] periphery” (pp. 297–298). Discussion of tax policy in Ireland moved suddenly, therefore, from the quiet restrictions of

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the professional office to the daily headlines of national news media, and embraced language that referenced emotion as much as expertise (Birks, 2017; Canning & O'Dwyer, 2013; Clemente & Gabbioneta, 2017; De Widt & Oats, 2024; C. Graham & O'Rourke, 2023; Storbeck et al., 2020).

In the United Kingdom (UK), a more confident management of constrained national finances, as well as government priorities that were less inclined to champion tax policy as an aspect of FDI, provided a more settled environment. Nevertheless, as in Ireland, austerity and the state of the national finances were the backdrop against which tax was discussed (Birks, 2017; Birks & Downey, 2015). However, while tax issues did inform debates and media coverage, and a policy of austerity raised the prospect of “hardworking taxpayers” being left to “pick up the bill” (Birks, 2017, p. 305), the national consciousness was less impacted by issues specifically linked to crisis (Ashour, 2021; Birks, 2017; Birks & Downey, 2015).

Ultimately, tax policy is formed by elected governments and, as such, is impacted by the way in which public concerns about aspects of tax policy are promoted—or otherwise—in mainstream media. However, national media outlets also serve to shape public opinion, and are directly and indirectly influenced by government. In situations where the preferred economic policy is dependent on a particular set of tax strategies, for example, media outlets may adopt a position that favours the status quo. The way in which tax is reported in the popular media may, therefore, depend on a range of national imperatives, as well as the moral concern of the public.

The UK and Ireland have much in common in the area of corporate tax, with broadly similar structures and tax heads. Ireland, however, has made corporate tax rates and rules a key element of its economic policy, attracting multinational investment, particularly from the United States (US), at a rate that has triggered significant international concern (Kelpie, 2018; Killian, 2006, 2021; Ní Chasaide, 2021; Tørsløv et al., 2018). This occurred at a time when the OECD's Base erosion and profit shifting (BEPS) project had served to raise the consciousness of influential political and media voices in tax policy. While the OECD process did not, in itself, trigger a changed discourse, the high-profile debates that it prompted meant that the Irish context was infused with a sense of additional urgency and normative expectations. As Radcliffe et al. (2018) note, “while BEPS is clearly having regulatory consequences, it also relies upon the moral cajoling of both countries and corporations” (p. 49). This was particularly the case in Ireland: at a time when the budgetary and broader social costs of the bailout that followed the financial crisis were beginning to impact the lives of taxpayers, BEPS informed the political consciousness. This was in contrast to the situation in the UK, where there was less disruption, and a greater sense of continuity and independence (Birks, 2017; C. Graham & O'Rourke, 2019, 2023; Schmidtke, 2016).

In Ireland, therefore, the context was defined by a bailout crisis in which the country's national finances were severely constrained, at a time when tax policy was being more keenly and publicly scrutinised; in the UK, while austerity loomed, the government was pursuing a broadly consistent policy, which was characterised by largely stable finances and tax streams (Birks, 2017; Birks & Downey, 2015). With both countries nevertheless facing periods of economic turmoil, they offer different settings in which to explore how local context affects both public and professional discourse—discourses which ultimately impact on tax policy. The way in which tax is discussed in the mainstream media is, at least in part, a reflection of public concern, moderating and framing what can and cannot be questioned or addressed. It is also a reflection of the “construction of national independence in the media” of both countries (C. Graham &

O'Rourke, 2023, p. 1886). Meanwhile, in the parallel professional media, experts are having a more closed discussion, talking largely to their peers. An analysis of both forms of media, therefore, in these two jurisdictions, sheds light on the extent to which each keeps pace with international norms, and so legitimises or sanctions tax practices.

This paper adopts a corpus linguistics approach to the analysis of eight large, specialised tax corpora drawn from both popular and professional media in both countries. The years 2012 and 2018 were chosen because they offered a longitudinal spectrum that captured a moment immediately after the financial crisis and one that allowed us to take a more medium-term view. Using diachronic analysis, we explore the nature of the coverage and the discourse in both Ireland and the UK, by both experts and non-experts, and examine how the representation of tax practices developed in each case during this period. A more detailed linguistic analysis of a key term of interest follows this in order to provide deeper insights into the discursive construction of specific tax practices and related changes in attitudes over time. We employ the concept of semantic prosody to examine the key term "tax avoidance" across mainstream media corpora in order to capture how the pragmatic and connotational meaning around this term has evolved in response to a changing international socio-political landscape.

Recent research has identified concerns amongst managers and tax professionals with regard to the nature and tone of the mainstream media's coverage of tax-related issues, and the consequential impact on corporate reputations and tax policies (Chen et al., 2019; J. R. Graham et al., 2014). Chen et al. (2019), for instance, "examine which factors are associated with the likelihood and negative tone of media coverage of corporate taxes", identifying issues such as corporate visibility and cash tax avoidance as specific features (p. 84). In the process, they not only bring to light the impact of media coverage of corporate taxes on companies, but also show that the manner of this coverage "influences the public's perception" of tax-related issues (Chen et al., 2019, p. 86). Recent studies of expert and popular voices, focussing on the media framing of "tax avoidance", conclude that this term is poorly defined and often poorly understood by the public (Christians, 2017; Oats and Tuck, 2019).

This attention to the mainstream media reflects its growing role in framing our understanding of tax practices (C. Graham & O'Rourke, 2023) and is essential for a variety of reasons, not least those centring on issues of power and the common good (Sikka, 2015). In this context, the question of the media's role in society's understanding of the impact of tax practices is particularly relevant because it focusses attention on an area with significant and immediate consequences for society at large. Given the growing "politicisation" of tax-related issues in the mass media (Schmidtke, 2016, p. 64; Neu et al., 2019) as well as the broader considerations induced by BEPS, it is important to both track and understand the role of the media in framing the discussion of such key socio-political topics. This requires a keener identification and understanding of any changes in attitude and consequential policy implications, with a simultaneous recognition of the manner in which the broader discussion is informed by media interventions and commentary (Chen et al., 2019; Schmidtke, 2016).

With a view to better understanding this changing environment, this study specifically centres on the manner in which language use evolved over a six-year period, with a focus on terms with particular connotations within the discipline and the broader media world (Chen et al., 2019). In analysing whether and how the discourse evolved over this period, it draws on large corpora compiled from both wide-circulation newspapers and from professional journals at two points in time. Our research progresses in two stages: initially, we use the eight resulting specialised corpora to undertake a diachronic analysis of keywords and terms to explore the

extent to which a change in focus emerged in these jurisdictions in relation to tax practice during this period (Sinclair, 2004; Vaughan & O’Keeffe, 2015). This analysis is conducted in both the popular and professional press, in order to capture any change in the nature and tone of the coverage of tax issues during this period. Secondly, we focus on public or popular representations of “tax avoidance”, a term that emerges as salient from the corpora. This more fine-grained analysis of the popular press coverage of “tax avoidance” allows us to examine how the pragmatic and connotational meaning attributed to the term has changed, in a manner that supplements the broader macro analysis.

We find that there was a sudden and significant evolution in the discourse about tax within the Irish mainstream press during this period. The implications of such a change mark a turning point in societal engagement with an issue of major social import and a challenge to professional claims of exclusive authority. While there were similar changing patterns of coverage in the UK press, continuity and consistency were more evident. We also find that significant differences emerged between Ireland and the UK in terms of the nature and tone of the popular discourse taking place. In Ireland, a country subject to external criticism for its adoption of a tax-based economic policy designed to attract multinational investment, there was a notable change in attitude in the mainstream media around the term “tax avoidance”. To some extent, the change in Irish media coverage brought it into line with the coverage within the UK media. However, there was little evidence of an immediate and/or substantive response by the professional press to these changing dynamics in Ireland. This is an interesting trend, indicating that the popular press was catching up with broader, international narratives, while expert voices remained less inclined to engage.

This paper uses a corpus-based methodology to identify and analyse patterns in the discourse of these various media. Using Sketch Engine, the corpus linguistics software, keyword analysis is carried out to observe broad trends in coverage relating to tax practices and the use of language in that context. This allows us to establish whether, and to what degree, there is evidence of change in the way in which tax in general was being represented and discussed in the media in Ireland and the UK.

The key focus of this paper is, therefore, the assessment of attitudinal change evident in the nature of the discourse and coverage by mainstream and professional press in relation to tax-specific policies and issues. Corpus-based discourse analysis, focussing initially on keyword analysis of all eight corpora in order to identify key topics of interest to the press, is followed by close examination of lexical fields and collocate analysis of the key term “tax avoidance”. This provides both a broad overview of trends in press coverage as well as a more detailed view of a salient term, and provides interesting insights into how the discourse around tax practices may have changed.

The paper proceeds as follows: section two looks at data and methodology, section three presents our findings, section four presents a discussion of our findings, and section five concludes.

2. DATA AND METHODOLOGY

Corpora were compiled for the mainstream Irish and UK media for 2012 and 2018, with an equivalent focus on expert discourse through corpora compiled from Irish and UK professional journals, specifically accounting/legal journals, for the same time periods. As a result, the database underpinning this study draws on a set of large corpora compiled from both wide-

circulation newspapers and more targeted professional journals. The eight resulting specialised tax corpora (four for each country) allowed us to identify broad trends in the discourse over time, drawing on large-scale datasets using a corpus-based methodology. It also facilitated a more detailed analysis of changes in pragmatic meaning and semantic prosody around the specific term “tax avoidance” through the diachronic analysis of lexical fields and collocational patterns in order to explore the extent to which a change in attitude may have emerged in relation to this tax practice.

The data for the Irish and UK mainstream media was extracted from the *Nexis* database, which provides news and information from a range of sources (in this case, newspapers). This data covers two separate four-month periods—January to April 2012 and January to April 2018—which were chosen as a large sample of text was available from each period. For each period, we searched *Nexis* for articles containing the token “tax” in two of Ireland’s leading daily national newspapers (“The Irish Independent” and “The Irish Times”), and in two of the UK’s leading daily national newspapers (“The Guardian”² and the “Financial Times”). This resulted in the compilation of four separate specialised corpora: Irish Media 2012, Irish Media 2018, UK Media 2012, and UK Media 2018. The Irish Mainstream Media Corpus 2012 contained 1,691,953 words (circa 1.7 million), while the Irish Mainstream Media Corpus 2018 contained 1,402,513 words (circa 1.4 million). The UK Mainstream Media Corpus 2012 contained 1,897,859 words (circa 1.9 million) and the UK Mainstream Media Corpus 2018 contained 3,993,432 words (circa four million). For analytical purposes, the results are normalised to words per million throughout the paper. These are summarised in Table 1.

Table 1: Media Corpora, Ireland and UK

	Ireland				UK			
Year	2012		2018		2012		2018	
Corpus	Mainstream 1.7m	Professional 0.2m	Mainstream 1.4m	Professional 0.2m	Mainstream 1.9m	Professional 0.2m	Mainstream 4.0m	Professional 0.2m
Source	“The Irish Independent” “The Irish Times”	“Accountancy Ireland” “Law Society Gazette Ireland”	“The Irish Independent” “The Irish Times”	“Accountancy Ireland” “Law Society Gazette Ireland”	“The Guardian” “Financial Times”	“EconomiA” “The Law Society Gazette”	“The Guardian” “Financial Times”	“EconomiA” “The Law Society Gazette”

The data for the professional media was sourced from the database *Nexis* and from the archives of the publications of the professional journals. For comparative purposes, we used publications from parallel periods to those used for the mainstream media. We searched articles in two of Ireland’s and the UK’s leading professional journals in the accountancy/law areas, again using the token “tax”: in the case of Ireland, we used “Accountancy Ireland” (the journal of Chartered Accountants Ireland) and the “Law Society Gazette Ireland”. These corpora are called Irish Professional Journals Corpus 2012 (221,647 words) and Irish Professional Journals Corpus 2018 (196,265 words). Using the same approach, we compiled similar corpora from UK professional publications—“EconomiA” (the journal of the Institute of Chartered Accountants in England and Wales between 2012 and 2019) and “The Law Society Gazette”—for the same time periods. These are called UK Professional Journals Corpus 2012 (206,705

² Birks and Downey(2015) note that: “Over the course of almost a decade, then, *The Guardian* together with a number of pressure groups (Tax Justice Network) and NGOs [non-governmental organisations] (e.g. Oxfam, Action Aid) had campaigned against tax avoidance by both wealthy individuals and corporations” (p. 172).

words) and UK Professional Journals Corpus 2018 (219,151 words) respectively. For analytical purposes, the results are also normalised to words per million.

As a first step, we conducted a keyword analysis of multi-term expressions using Sketch Engine, the language analysis software. Extracted keywords and terms “can be used to define and understand the main topic of the corpus” (Sketch Engine, 2023b) and provide “a sense of what items characterize the data set—or the ‘aboutness’ of a given text or set of texts” (Vaughan & O’Keeffe 2015, p. 262). This allowed us to establish major trends in the discourse and to identify key topics in the coverage relating to tax practices in each corpus. A keyword is a word that occurs in a text more often than we would expect it to occur by chance alone. Keyword analysis differs from frequency analysis as “[k]eywords are not the most frequent words in any corpus or text, but rather the most unusually frequent (or infrequent) relative to some comparative baseline. In other words, while word lists present frequency information, the calculation of which words are key measures the *saliency* of words in a text” (Vaughan & O’Keeffe, 2015, p. 262). By default, general language corpora are used as reference corpora to represent non-specialised language. In the Sketch Engine software, a reference corpus is used in keyword extraction and term extraction; this is a general corpus with which the focus corpus is compared, so that keywords and terms can be identified correctly. In this study, the default reference corpus used by Sketch Engine is *English Web 2020 (enTenTen20)* (38,149,437,411 words). Keyword analysis measures the “keyness” of lexis in a corpus by identifying “individual words (tokens) which appear more frequently in the focus corpus than in the reference corpus” (Sketch Engine, 2023a). This is captured in a “score”, which compares the normalised frequencies of linguistic items between corpora. It is also possible to identify terms, i.e. “multiword units which are typical of a corpus/document/text or which define its content or topic” (Sketch Engine, 2023a).

While keyword analysis can assist in identifying some key issues relating to broad patterns of media discourse, the additional focus of this paper is on the pragmatic meaning of particular terms and, specifically, how this may change over time. This idea of dynamic linguistic change and the role of lexical fields can usefully be viewed through the concept of semantic prosody. As Partington (1998) notes, semantic prosody refers to “the spreading of connotational colouring beyond single word boundaries” (p. 68) It is closely related, as Louw (1993) observes, “to the consistent aura of meaning with which a form is imbued by its collocates” (p. 157). In this understanding of prosody, the words surrounding a particular term, especially where they “co-occur typically with other words that belong to a particular semantic set” (Hunston, 1995, p.137), endow that term with a particular meaning—one that may morph over time as not only the term itself, but also its customary collocates, evolve. Any examination of attitudinal change relating to the usage of a term requires, therefore, that attention be paid to not only the term itself, but also to the collocates associated with it, particularly if these words habitually attach themselves to the key term (Stubbs, 1995).

As a second stage of the study, therefore, we focus on the specific term “tax avoidance” in the mainstream media. This means that a corpus-based analysis of broad trends highlighting salient topics relating to tax practice is complemented with an approach that is more detailed and nuanced (looking at a particular term). By undertaking an analysis of lexical fields and collocational patterns, it is possible to trace patterns in the semantic prosody and pragmatic meaning around a salient term in discourse, and examine how this may have changed over time (Partington, 1998). For this, we also draw on the work of Chen et al. (2019), who produced a “custom dictionary of negative tax words [that] will be useful to researchers in examining the determinants and consequences of negativity about taxes in other settings” (p. 85). We chose

the term “tax avoidance” because it exhibited a number of key qualities. First, tax avoidance is a legal practice, in contrast, for example, to tax evasion, which is an illegal practice involving fraud or misrepresentation. Tax avoidance was the focus of attention under the BEPS process, a feature that immediately prompted a consideration of not only international dynamics, but the “moral boundaries” within which such terminology needed to be considered (Radcliffe et al., 2018, p. 45). The term “tax avoidance” also accurately captures the issue of rising public concern—aggressive but legal actions, particularly by large corporates, which result in significantly reduced tax liabilities. Moreover, the word “avoid” is specifically identified by Chen et al. (2019) as a word “with negative connotations” in terms of tone (p. 112). Secondly, “tax avoidance” relates to an actual tax practice and would be widely appreciated as a term that carried meaning for each person/entity interacting with it. Thirdly, the term has the potential to be imbued with additional meaning by association. Finally, in this study, “tax avoidance” emerges as a salient term across mainstream media corpora, as evidenced by our initial keyword analysis. Deeper examination of this phrase offers, therefore, the possibility of a keener understanding of the dynamic manner in which discursive patterns resulting in shifts in the pragmatic meaning of tax-related terms could challenge the dominance of the expert.³

3. FINDINGS

First, this section reports our findings on diachronic variation in the salience of key terms of interest in both the Irish and UK mainstream and professional journals corpora. Secondly, we identify and report on shifts in pragmatic meaning and semantic prosody around the phrase “tax avoidance” during the same period in the mainstream press only. The significance of these findings is discussed in section four.

3.1. Diachronic Variation of Salient Terms

Our initial tests focussed on establishing the presence or otherwise of diachronic variation in relation to key terms relating to tax practices in both 2012 and 2018. This analysis of salient terms aimed to identify empirically whether variation in media coverage of key topics occurred during this period. These tests focussed on each national corpora and, in particular, on the corpus linguistics ideas of “keyness” and “frequency” as means of establishing which topics are characteristic of the corpora in order to track variation in salience over time.

3.1.1. Diachronic variation in Irish mainstream media corpora, 2012 and 2018

To explore diachronic variation across the Irish mainstream media corpora, we ran the keyword analysis tool in Sketch Engine for each corpus and extracted the top 30 key multiword expressions relating to tax in the Irish Mainstream Media Corpus 2012 and Irish Mainstream Media Corpus 2018. The results can be seen in Tables 2 and 3.

³ Given the limited nature of the professional media corpus, we decided not to do a similar test for “tax avoidance” with regard to it.

Table 2: “Irish Media 2012” Keyword Analysis – Multiword Terms (Filter “Tax”)

Reference corpus: English Web2013 (enTenTen13)
(items: **78,903**) filter containing tax

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
1	property tax	317	0	161.24	0.00	162.2	
2	income tax	275	0	139.88	0.00	140.9	
3	tax relief	186	0	94.61	0.00	95.6	
4	tax rate	157	0	79.86	0.00	80.9	
5	corporation tax	155	0	78.84	0.00	79.8	
6	motor tax	126	0	64.09	0.00	65.1	
7	household tax	98	0	49.85	0.00	50.8	
8	tax evasion	96	0	48.83	0.00	49.8	
9	transaction tax	71	0	36.11	0.00	37.1	
10	corporate tax	70	0	35.61	0.00	36.6	
11	pre-tax profit	65	0	33.06	0.00	34.1	
12	new tax	63	0	32.04	0.00	33.0	
13	tax system	62	0	31.54	0.00	32.5	
14	tax bill	59	0	30.01	0.00	31.0	
15	financial transaction tax	59	0	30.01	0.00	31.0	
16	pre-tax loss	53	0	26.96	0.00	28.0	
17	tax revenue	49	0	24.92	0.00	25.9	
18	tax regime	47	0	23.91	0.00	24.9	
19	tax base	44	0	22.38	0.00	23.4	
20	road tax	40	0	20.35	0.00	21.3	
21	carbon tax	39	0	19.84	0.00	20.8	
22	tax liability	39	0	19.84	0.00	20.8	
23	corporation tax rate	34	0	17.29	0.00	18.3	

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
24	cent tax	33	0	16.79	0.00	17.8	
25	paying tax	31	0	15.77	0.00	16.8	
26	tax break	31	0	15.77	0.00	16.8	
27	mortgage tax	29	0	14.75	0.00	15.8	
28	tax avoidance	29	0	14.75	0.00	15.8	
29	extra tax	28	0	14.24	0.00	15.2	
30	mortgage tax relief	27	0	13.73	0.00	14.7	

Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

Table 3: “Irish Media 2018” Keyword Analysis – Multiword Terms (Filter “Tax”)

Reference corpus: English Web 2020 (enTenTen20)
(items: **148,356**) filter, containing tax

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
1	corporation tax	167	17,818	99.50	0.40	72.0	
2	pre-tax profit	119	8,418	70.90	0.19	60.6	
3	corporate tax	193	56,401	114.99	1.25	51.5	
4	digital tax	70	1,990	41.71	0.04	40.9	
5	tax change	68	10,809	40.51	0.24	33.5	
6	tax reform	118	51,616	70.30	1.15	33.2	
7	tax regime	71	14,104	42.30	0.31	33.0	
8	irish tax	55	1,506	32.77	0.03	32.7	
9	sugar tax	48	2,426	28.60	0.05	28.1	
10	tax bill	99	55,941	58.98	1.24	26.7	
11	tax relief	77	44,475	45.88	0.99	23.6	
12	tax cut	157	136,169	93.54	3.03	23.5	
13	tax rate	205	191,685	122.14	4.26	23.4	

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
14	motor tax	38	511	22.64	0.01	23.4	
15	corporate tax rate	50	14,770	29.79	0.33	23.2	
16	tax receipt	48	16,221	28.60	0.36	21.8	
17	tax avoidance	53	22,441	31.58	0.50	21.7	
18	tax plan	41	15,657	24.43	0.35	18.9	
19	tax base	51	31,433	30.39	0.70	18.5	
20	tax system	67	55,456	39.92	1.23	18.3	
21	tax rule	36	12,929	21.45	0.29	17.4	
22	tax revenue	98	110,436	58.39	2.46	17.2	
23	local property tax	30	5,808	17.87	0.13	16.7	
24	gains tax	43	28,700	25.62	0.64	16.2	
25	capital gains tax	41	27,706	24.43	0.62	15.7	
26	aggressive tax	25	2,010	14.90	0.04	15.2	
27	property tax	130	193,328	77.45	4.30	14.8	
28	corporation tax rate	23	1,416	13.70	0.03	14.3	
29	tax policy	40	33,892	23.83	0.75	14.2	
30	road tax	27	14,178	16.09	0.23	13.9	

Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

In the Irish Mainstream Media Corpus 2012, we see that the two top key terms were “property tax” (#1) and “income tax” (#2). This indicates that personal tax issues were the most salient subjects in the Irish media’s coverage of tax in early 2012, reflecting topics of paramount concern in the aftermath of the Irish bailout by the European Union (EU), the European Central Bank and the International Monetary Fund in 2011. The terms “tax relief” [#3] and “tax rate” [#4] were also high on the list, as were “motor tax” (#6) and “household tax” (#8). “Corporation tax” and “corporate tax” were also focusses of media attention but were ranked lower, at #5 and #11 respectively, in terms of keyness. “Tax evasion” was also a salient term (ranked at #9), whereas “tax avoidance” was less salient (ranked at #29 and, furthermore, with a significantly lower score than “tax evasion” in terms of frequency of occurrences per million [Table 2]).

A diachronic comparison of the two corpora shows that significant changes in the media coverage of tax occurred between 2012 and 2018. Keyword analysis of the 2018 corpus (Table 3) shows that personal tax issues, which were the major focus of interest in 2012, were

superseded by the topic of corporation/corporate tax in 2018, as can be seen by a comparison of the top three key terms in 2012 and 2018 (see Tables 2 and 3). The term “corporation tax” moved up from #5 in 2012 to #1 in 2018, and “corporate tax” moved up from #11 in 2012 to #3 in 2018. In terms of word frequency analysis, “corporate tax” dramatically increased in terms of numbers of occurrences between 2012 and 2018 (from 35.61 to 114.99 hits per million). While “tax evasion” disappeared from the top 30 keywords in 2018, the term “tax avoidance” was more salient, moving from #29 to #18 in terms of keyness. This is also reflected in frequency analysis, where “tax avoidance” moved from 14.75 hits per million in 2012 to 31.58 hits per million in 2018. Interestingly, the term “aggressive tax”, not present in 2012, ranked at #27 in 2018. Overall, this suggests that discussions about “corporation tax” and “corporate tax” (combined) in the Irish media increased significantly after 2012 and had become the key topic by 2018, overtaking personal taxation issues as the topics receiving most attention. Furthermore, the data shows that there was an increased focus on the topic of “tax avoidance” in 2018, while “tax evasion” was no longer a key topic. In addition, the term “aggressive tax” was also on the radar in 2018 as a new key term (Table 3).

Concordance analysis of a random sample of the term “corporation tax” shows that much of the discussion in 2018 around this topic focussed on multinational corporation tax and the sustainability of tax revenues. This is evident in the following extracts:

(1) “The big question is the sustainability of our tax receipts, particularly the *corporation tax* [emphasis added] tax numbers. Will the US tax reform package eat into our slice of foreign investment and resultant tax revenues?...Our view continues to be that the strong corporation tax growth witnessed in recent years will hold up, despite changes in the US and elsewhere” (O’Dwyer, 2018)

(2) “A separate study published on *corporation tax* [emphasis added] showed that 80 per cent comes from multinationals and that 39 per cent of tax comes from just 10 companies, up from 37 per cent in 2016. Revenue estimates that more than €158 billion of trading profits was reported by companies in 2016, up by more than 10 per cent on the previous year” (Taylor, 2018)

A diachronic analysis of the data based on keyword, frequency, and concordance analyses suggests that the mainstream media coverage of tax in Ireland changed significantly between 2012 and 2018, as the topics of “corporation/corporate tax” and “tax avoidance” were more salient in 2018, reflecting a shift away from the preoccupation with personal taxation issues that was prevalent in 2012.

3.1.2 Diachronic variation in UK mainstream media corpora, 2012 and 2018

To explore diachronic variation across the UK mainstream media corpora, we ran the keyword analysis tool in Sketch Engine for each corpus and extracted the top 30 key multiword expressions in the UK Mainstream Media Corpus 2012 and UK Mainstream Media Corpus 2018. The results can be seen in Tables 4 and 5.

Table 4: “UK Media 2012” – Keyword Analysis – Multiword Terms (Filter “Tax”)

Reference corpus: English Web 2020 (enTenTen20)
(items: **194,903**) filter, containing tax

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
1	pre-tax profit	451	8,418	198.22	0.19	167.8	
2	tax relief	350	44,475	153.83	0.99	77.8	
3	pre-tax loss	116	1,805	50.98	0.04	50.0	
4	corporation tax	135	17,818	59.34	0.40	43.2	
5	tax rise	92	3,947	40.44	0.09	38.1	
6	tax avoidance	121	22,441	53.18	0.50	36.1	
7	cent tax	85	3,406	37.36	0.08	35.7	
8	tax rate	420	191,685	184.60	4.26	35.3	
9	tax system	172	55,456	75.60	1.23	34.3	
10	tax break	176	65,177	77.36	1.45	32.0	
11	tax allowance	75	3,756	32.96	0.08	31.3	
12	rate of income tax	72	2,539	31.65	0.06	30.9	
13	transaction tax	73	5,261	32.09	0.12	29.6	
14	rate of tax	73	6,826	32.09	0.15	28.7	
15	capital gains tax	102	27,706	44.83	0.62	28.4	
16	gains tax	103	28,700	45.27	0.64	28.2	
17	value added tax	70	6,283	30.77	0.14	27.9	
18	mansion tax	61	1,041	26.81	0.02	27.2	
19	granny tax	57	83	25.05	< 0.01	26.0	
20	corporate tax	127	56,401	55.82	1.25	25.2	
21	tax cut	224	136,169	98.45	3.03	24.7	
22	tax bill	113	55,941	49.67	1.24	22.6	
23	income tax	437	341,669	192.07	7.60	22.5	

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
24	tax-free cash	48	812	21.10	0.02	21.7	
25	personal tax	61	12,657	26.81	0.28	21.7	
26	tax evasion	88	39,246	38.68	0.87	21.2	
27	top rate of income tax	46	508	20.22	0.01	21.0	
28	council tax	78	30,853	34.28	0.69	20.9	
29	tax authority	71	24,439	31.21	0.54	20.9	
30	tax regime	57	14,104	25.05	0.31	19.8	

Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

Table 5: “UK Media 2018” – Keyword Analysis – Multiword Terms (Filter “Tax”)

Reference corpus: English Web 2020 (enTenTen20)
(items: **312,197**) filter, containing tax

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
1	company tax	374	5,427	78.27	0.12	70.7	
2	tax cut	1,036	136,169	216.82	3.03	54.1	
3	company tax cut	191	544	39.97	0.01	40.5	
4	tax reform	368	51,616	77.02	1.15	36.3	
5	council tax	272	30,853	56.93	0.69	34.4	
6	pre-tax profit	185	8,418	38.72	0.19	33.5	
7	corporate tax	310	56,401	64.88	1.25	29.2	
8	corporate tax cut	103	3,194	21.56	0.07	21.1	
9	tax bill	182	55,941	38.09	1.24	17.4	
10	tax avoidance	114	22,441	23.86	0.50	16.6	
11	tax rate	388	191,685	81.20	4.26	15.6	
12	sugar tax	70	2,426	14.65	0.05	14.8	
13	corporate tax rate	89	14,770	18.63	0.33	14.8	

Term	Frequency		Frequency per million		Score	
	Focus	Reference	Focus	Reference		
14 tax change	81	10,809	16.95	0.24	14.5	
15 capital gains tax	104	27,706	21.77	0.62	14.1	
16 tax rise	68	3,947	14.23	0.09	14.0	
17 gains tax	104	28,700	21.77	0.64	13.9	
18 corporation tax	79	17,818	16.53	0.40	12.6	
19 tax policy	99	33,892	20.72	0.75	12.4	
20 wealth tax	67	9,643	14.02	0.21	12.4	
21 tax relief	109	44,475	22.81	0.99	12.0	
22 tax haven	85	27,937	17.79	0.62	11.6	
23 tax system	118	55,456	24.70	1.23	11.5	
24 company tax rate	47	1,328	9.84	0.03	10.5	
25 tax plan	63	15,657	13.19	0.35	10.5	
26 business tax	65	20,594	13.60	0.46	10.0	
27 new tax	88	49,396	18.42	1.10	9.3	
28 tax authority	61	24,439	12.77	0.54	8.9	
29 tax fraud	46	11,213	9.63	0.25	8.5	
30 taxable income	73	57,756	15.28	0.94	8.4	

Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

In the UK Mainstream Media Corpus 2012, we see a wide range of key terms relating to both company and personal taxation, including terms of interest for this study, such as “corporation tax” (#4), “corporate tax” (#20), “tax avoidance” (#6), and “tax evasion” (#26). Comparison of frequencies per million shows that there was less discussion about “corporation tax” in the UK corpus (59.34 hits per million) than in the Irish corpus (78.84 hits per million). However, the term “corporate tax” was discussed more frequently in the UK corpus (55.82 hits per million) than in the equivalent Irish corpus (35.61 hits per million). So, if the terms are viewed in aggregate, this topic received almost the same amount of attention in the media of both countries in 2012 (UK = 115.16 hits per million / Irish = 114.45 hits per million).

A diachronic comparison of the two UK mainstream media corpora shows that there were some changes in terms of key multiword expressions between 2012 and 2018. A new term, “company tax”, appeared as the #1 key term. The term “corporation tax”, which ranked at #4 in 2012, fell to #18 in 2018. However, the use of “corporate tax” rose sharply from #20 in 2012 to #7 in

2018. If the three terms are viewed in aggregate, the frequency per million was 159.68 in 2018, whereas the aggregate frequency for “corporation tax” and “corporate tax” was 115.16 in 2012. Overall, therefore, there was more discussion of this topic in the UK media in 2018, reflecting a similar trend to diachronic shifts in the Irish mainstream media’s coverage of this topic. Also, as with the trend in the Irish Mainstream Media Corpus 2018, the term “tax evasion” no longer appears in the top 30 key terms in the UK Mainstream Media Corpus 2018. However, in contrast to its use within the Irish corpus, the term “tax avoidance” decreases in salience and frequency per million in the UK mainstream media corpora, moving from #6 in 2012 to #10 in 2018 (see Table 5). Overall, there is greater consistency in the UK mainstream media coverage of relevant tax terms than there is within the Irish mainstream media coverage.

3.1.3. Diachronic variation in Irish professional journals, 2012 and 2018

To explore diachronic variation across the Irish professional journals corpora, we ran the keyword analysis tool in Sketch Engine for each corpus, and extracted the top 30 key multiword expressions in the Irish Professional Journals Corpus 2012 and Irish Professional Journals Corpus 2018. The results can be seen in Tables 6 and 7.

Table 6: “Irish Professional Journals 2012” Keyword Analysis – Multiword Terms (Filter “Tax”)

Reference corpus: English Web 2020 (enTenTen20)
(items: **22,645**) filter, containing tax

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
1	irish taxation	6	105	16.02	< 0.01	17.0	
2	tax accountancy	5	62	13.35	< 0.01	14.3	
3	preliminary tax for companies	4	3	10.68	< 0.01	11.7	
4	discretionary trust tax	4	10	10.68	< 0.01	11.7	
5	tax for companies	4	254	10.68	< 0.01	11.6	
6	preliminary tax	4	309	10.68	< 0.01	11.6	
7	trust tax	4	507	10.68	0.01	11.6	
8	tax work	4	1,420	10.68	0.03	11.3	
9	system of taxation	4	2,259	10.68	0.05	11.1	
10	significant tax	4	5,722	10.68	0.13	10.4	
11	tax advantage	4	12,942	10.68	0.29	9.1	
12	reporting of income tax	3	12	8.01	< 0.01	9.0	
13	tax pitfall	3	96	8.01	< 0.01	9.0	

Table 7: “Irish Professional Journals 2018” Keyword Analysis – Multiword Terms (Filter “Tax”)

Reference corpus: English Web 2020 (enTenTen20)
(items: **28,660**) filter, containing tax

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
1	preliminary tax for companies	8	3	34.29	< 0.01	35.3	
2	tax for companies	8	254	34.29	< 0.01	35.1	
3	preliminary tax	8	309	34.29	< 0.01	35.1	
4	corporation tax	11	17,818	47.15	0.40	34.5	
5	tax haven	11	27,937	47.15	0.62	29.7	
6	tax matter	6	7,271	25.72	0.16	23.0	
7	corporation tax return	5	516	21.43	0.01	22.2	
8	inheritance tax	7	23,937	30.01	0.53	20.2	
9	tax relief	9	44,475	38.58	0.99	19.9	
10	initial instalment of preliminary tax	4	0	17.15	0.00	18.1	
11	dividend withholding tax return filing	4	1	17.15	< 0.01	18.1	
12	instalment of preliminary tax	4	1	17.15	< 0.01	18.1	
13	date for filing corporation tax	4	2	17.15	< 0.01	18.1	
14	withholding tax return filing	4	2	17.15	< 0.01	18.1	
15	dividend withholding tax return	4	3	17.15	< 0.01	18.1	
16	filing corporation tax return	4	6	17.15	< 0.01	18.1	
17	filing corporation tax	4	7	17.15	< 0.01	18.1	
18	payment of preliminary tax	4	8	17.15	< 0.01	18.1	
19	withholding tax return	4	138	17.15	< 0.01	18.1	
20	taxing master	4	300	17.15	< 0.01	18.0	
21	tax return filing	4	634	17.15	0.01	17.9	
22	dividend withholding tax	4	687	17.15	0.02	17.9	
23	tax authority	6	24,439	25.72	0.54	17.3	

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
24	capital gains tax	6	27,706	25.72	0.62	16.5	
25	gains tax	6	28,700	25.72	0.64	16.3	
26	withholding tax	5	18,150	21.43	0.40	16.0	
27	tax regime	4	14,104	17.15	0.31	13.8	
28	tax devolution	3	212	12.86	< 0.01	13.8	
29	tax landscape	3	584	12.86	0.01	13.7	
30	irish tax	3	1,506	12.86	0.03	13.4	

A diachronic comparison of the two corpora shows that in Irish professional journals in 2012, tax was discussed primarily in generic and technical terms, with “Irish taxation” (#1), “tax accountancy” (#2), and “preliminary tax for companies” (#3) appearing as the most salient terms. The terms “corporation tax” and “corporate tax” did not appear as keywords in 2012, although the term “tax for companies” appeared at #5. In Irish professional journals in 2018, we observed only minimal changes, as “preliminary tax for companies” remained a key topic (#1, #2, and #3) but the term “corporation tax” appeared at #5 and “tax haven” appeared at #6. However, only two documents from “Accountancy Ireland” in the Irish Professional Journals Corpus 2018 addressed the topic of corporation tax, which indicates that this was not a major focus of interest for these outlets.⁴ In terms of tone and point of view in the discourse around corporation tax in Irish professional journals in 2018, a closer analysis of a random sample of concordance lines for “corporation tax” revealed that a defensive standpoint was taken regarding EU tax policy proposals on tax harmonisation and their impact on Irish corporation tax policy, as we can see from this quote:

Second, the powers that be in the EU would like to quietly strangle the low *corporation tax* [emphasis added] golden goose that has laid so many economic eggs for Ireland. Speaking to the *Oireachtas* [Parliamentary] Committee on Budgetary Oversight last September, the chairperson of the Fiscal Advisory Council, Seamus Coffey, warned that corporation tax harmonisation plans across the eurozone pose a bigger threat to Ireland than Brexit. (Lucey, 2018, p. 16)

It is also noteworthy that the terms “tax avoidance” and “tax evasion” did not appear in either the Irish Professional Journals Corpus 2012 or the Irish Professional Journals Corpus 2018. This lacuna is surprising and suggests that there was a dissonance between increasing attention to the topic in mainstream media discourse as well as more negative public attitudes on this

⁴ In order to check whether this was due to the fact that, at most, only two volumes of the relevant professional journals were published during this four-month period, we extended our search of “Accountancy Ireland” to April 2020. Since our analysis of the Irish Mainstream Media indicated that there had been a change in the content and tone between the 2012 and 2018 datasets, this also allowed us to check whether a response might have been delayed for both pragmatic and legacy reasons. Our search did not suggest such a response over this slightly longer timeframe.

topic, and the response of the professional journals to these developments in Ireland. Unlike in the mainstream Irish media, there was little or no change in relation to the approach to key topics, which remained largely technical. Where the topic of corporation tax was addressed in 2018, a critical stance towards proposals on tax harmonisation is evident and issues around tax avoidance were not addressed at all.

3.1.4. Diachronic variation in UK professional journals, 2012 and 2018

To explore diachronic variation across the UK professional journals corpora, we ran the keyword analysis tool in Sketch Engine for each corpus, and extracted the top 30 key multiword expressions in the UK Professional Journals Corpus 2012 and UK Professional Journals Corpus 2018. The results can be seen in Tables 8 and 9.

Table 8: “UK Professional Journals 2012” Keyword Analysis – Multiword Terms (Filter “Tax”)

Reference corpus: English Web 2015 (enTenTen15)
(items: **30,916**) filter, containing tax

	Term	Frequency		Frequency per million		Score
		Focus	Reference	Focus	Reference	
1	tax system	24	29,651	98.11	1.92	33.9
2	personal tax	9	3,268	36.79	0.21	31.2
3	tax avoidance	10	9,660	40.88	0.63	25.7
4	corporation tax	9	7,476	36.79	0.49	25.4
5	tax relief	12	16,368	49.06	1.06	24.3
6	tax agent	6	1,935	24.53	0.13	22.7
7	tax advice	6	1,947	24.53	0.13	22.7
8	tax planning	7	5,461	28.62	0.35	21.9
9	inheritance tax	6	4,723	24.53	0.31	19.5
10	tax expert	5	1,742	20.44	0.11	19.3
11	guidance leading tax	4	0	16.35	0.00	17.4
12	guidance leading tax expert	4	0	16.35	0.00	17.4
13	leading tax expert on hand	4	0	16.35	0.00	17.4
14	tax expert on hand	4	1	16.35	< 0.01	17.4
15	leading tax expert	4	30	16.35	< 0.01	17.3
16	leading tax	4	347	16.35	0.02	17.0

Term	Frequency		Frequency per million		Score	
	Focus	Reference	Focus	Reference		
17 car tax	4	1,223	16.35	0.08	16.1	
18 tax law	8	19,256	32.70	1.25	15.0	
19 amount of tax	4	3,808	16.35	0.25	13.9	
20 tax code	7	17,817	28.62	1.16	13.7	
21 personal tax system	3	33	12.26	< 0.01	13.2	
22 stamp duty tax	3	54	12.26	< 0.01	13.2	
23 duty tax	3	246	12.26	0.02	13.1	
24 tax director	3	329	12.26	0.02	13.0	
25 turnover tax	3	535	12.26	0.03	12.8	
26 area of tax	3	603	12.26	0.04	12.8	
27 complex tax	3	860	12.26	0.06	12.6	
28 tax case	3	1,465	12.26	0.10	12.1	
29 tax evasion	6	17,412	24.53	1.13	12.0	
30 carbon tax	6	19,292	24.53	1.25	11.3	

Table 9: “UK Professional Journals 2018” Keyword Analysis – Multiword Terms (Filter “Tax”)

Reference corpus: English Web 2015 (enTenTen15)
(items: **33,864**) filter, containing tax

	Term	Frequency		Frequency per million		Score	
		Focus	Reference	Focus	Reference		
1	tax avoidance	16	9,660	62.33	0.63	38.9	
2	inheritance tax	10	4,723	38.96	0.31	30.6	
3	tax authority	12	10,020	46.75	0.65	28.9	
4	transaction tax	9	4,000	35.06	0.26	28.6	
5	land transaction tax	6	58	23.38	< 0.01	24.3	
6	tax planning	8	5,461	31.17	0.35	23.8	
7	tax regime	8	6,128	31.17	0.40	23.0	
8	welsh tax	5	69	19.48	< 0.01	20.4	
9	shrinking tax base	5	119	19.48	< 0.01	20.3	
10	shrinking tax	5	171	19.48	0.01	20.3	
11	corporation tax	7	7,476	27.27	0.49	19.0	
12	tax practice	5	1,655	19.48	0.11	18.5	
13	tax base	9	15,792	35.06	1.02	17.8	
14	tax saving	5	3,528	19.48	0.23	16.7	
15	valuation for inheritance tax	4	1	15.58	< 0.01	16.6	
16	stamp duty land tax	4	196	15.58	0.01	16.4	
17	duty land tax	4	216	15.58	0.01	16.4	
18	making tax	4	484	15.58	0.03	16.1	
19	corporate tax	10	24,338	38.96	1.58	15.5	
20	tax evasion	8	17,412	31.17	1.13	15.1	
21	tax system	11	29,651	42.85	1.92	15.0	
22	capital gains tax	5	8,798	19.48	0.57	13.0	
23	gains tax	5	9,223	19.48	0.60	12.8	

Term	Frequency		Frequency per million		Score	
	Focus	Reference	Focus	Reference		
24 land tax	4	4,659	15.58	0.30	12.7	
25 peruvian tax	3	7	11.69	< 0.01	12.7	
26 devolved tax	3	187	11.69	0.01	12.5	
27 tax appeal	3	651	11.69	0.04	12.2	
28 tax arrangement	3	868	11.69	0.06	12.0	
29 tax practitioner	3	955	11.69	0.06	11.9	
30 tax scheme	3	1,337	11.69	0.09	11.7	

A diachronic comparison of the two corpora shows that, in 2012, “tax system” was the #1 key term, and “tax avoidance” and “corporation tax” were salient and ranking highly as key terms (#3 and #4 respectively). The term “tax evasion” also appeared in the top 30 key terms, ranked #29. By 2018, “tax avoidance” had risen to #1 as a key term and “tax evasion” had risen to #20. “Corporation tax” had dropped slightly as a key term to #11. However, the aggregate frequencies per million for “corporation tax” and “corporate tax” in 2018 (66.23 hits per million) show that overall coverage of this topic had actually increased.

In contrast to the coverage in the Irish professional journals then, we see a consistent focus in the UK’s professional journals on corporation/corporate tax, and an increased focus on the topics of “tax avoidance” and “tax evasion”. This demonstrates that significant differences existed between the Irish and UK professional press coverage, with UK professional journals focussing much more on tax avoidance, tax evasion, and corporate tax during the timeframe studied, and that there had been a greater convergence between the UK’s mainstream media and its professional press overall.

3.2. Semantic Prosody and “Tax Avoidance”

For the second part of our study, we examine the key term “tax avoidance” across the mainstream media corpora in more detail, using the concept of semantic prosody, to capture how the pragmatic and connotational meaning of this term may have shifted in the discourse over time. As outlined in the methodology section, we chose the term “tax avoidance” for a number of reasons, not least that it emerged as a salient term across the mainstream media corpora, as evidenced by our initial keyword analysis. It is also a term, as noted by Oats and Tuck (2019), that is poorly defined and poorly understood by the public.

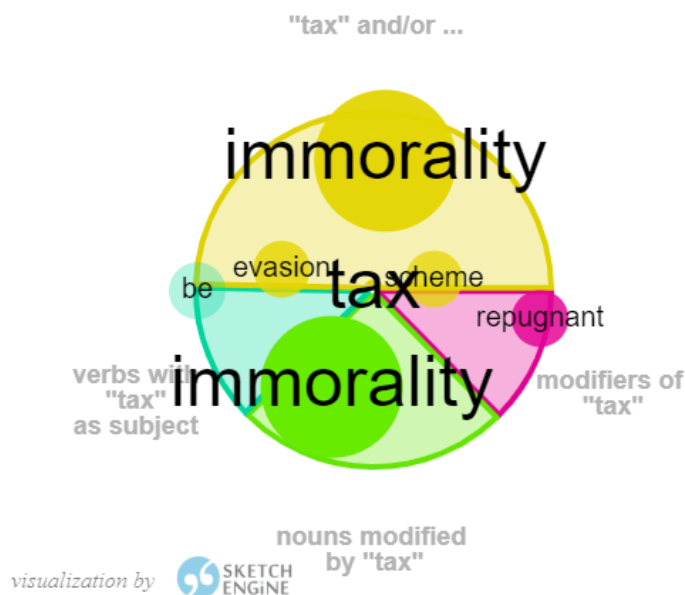
A fundamental principle in corpus linguistics posits that meaning is created by the co-selection of words—i.e. an extended unit of meaning called a “lexical item” (Cheng, 2013, p.1)—which has particular semantic prosodies that convey the speaker’s/writer’s attitudinal, pragmatic (context-specific) meaning (Sinclair, 2004). Semantic prosody has been defined by Louw as a “consistent aura of meaning with which a form is imbued by its collocates” (1993, p. 157) while Baker et al. (2006) describe discourse prosody as “the way that words in a corpus can collocate with a related set of words or phrases, often revealing (hidden) attitudes” (p. 58). The next section examines the semantic prosody around the term “tax avoidance” by looking

at its lexical fields and most frequent collocates in order to shed light on media attitudes towards the term, its aura of meaning, and whether these have changed over time in both the Irish mainstream media and the UK mainstream media.

3.2.1. Irish mainstream media corpora 2012 to 2018: “Tax avoidance” - Word sketch and collocate analysis

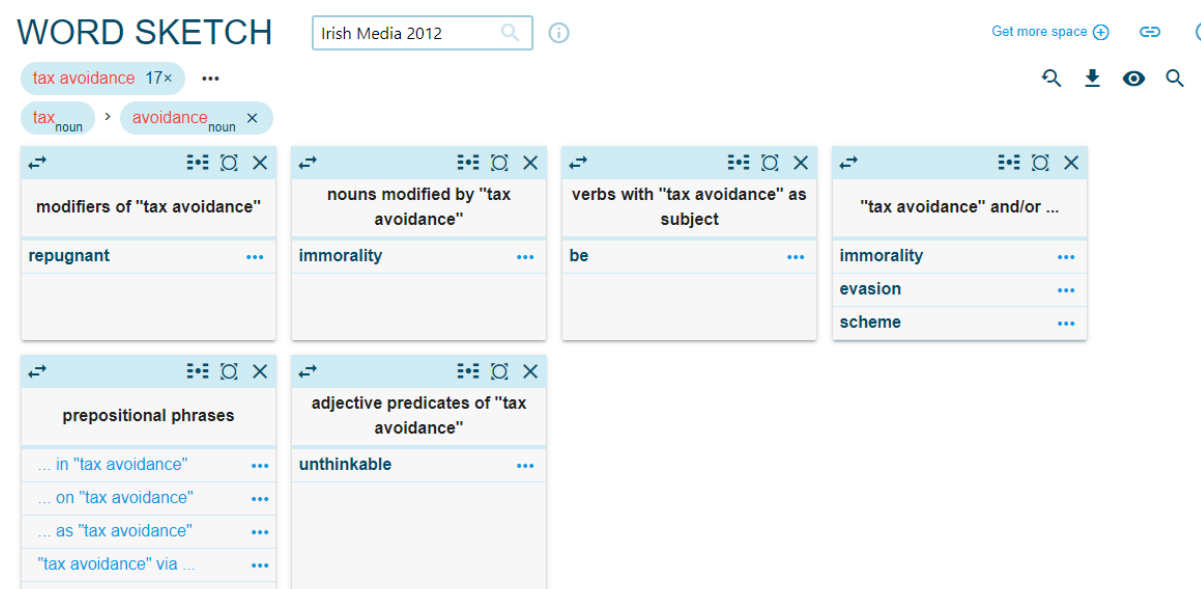
To explore variation in semantic prosody of the term “tax avoidance” in the Irish mainstream media corpora between 2012 and 2018, we carried out a word sketch and collocate analysis for the term on each corpus (Figures 1a, 1b, 2a, 2b, 3, and 4). The results from the word sketch analysis show striking differences in terms of the number of occurrences of the search term itself and the nature of the lexical field surrounding it (Figures 1a, 1b, 2a, and 2b).

Figure 1a: Word Sketch: “Tax Avoidance”, Irish Media 2012



Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

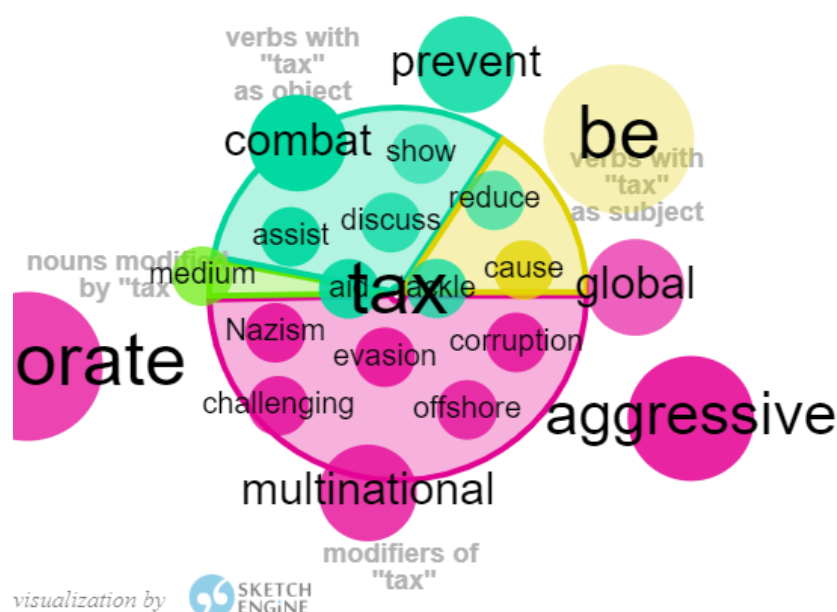
Figure 1b: Word Sketch: "Tax Avoidance", Irish Media 2012



Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

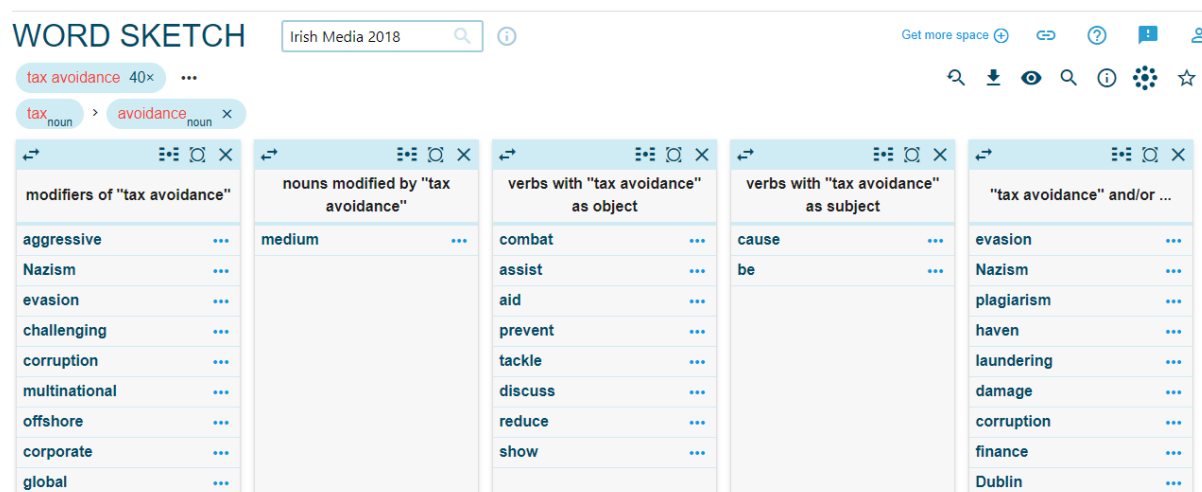
The term "tax avoidance" occurs 17 times in the 2012 corpus and there is a limited range of collocates co-occurring, with a major emphasis on the term "immorality" (Figure 1a). This suggests that the topic is not a focus of significant attention in Irish media coverage in 2012, is primarily framed in terms of morality (a term associated generally with behaviour in the personal sphere) and, furthermore, is not directly connected to specific actors.

Figure 2a: Word Sketch: "Tax Avoidance", Irish Media 2018



Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

Figure 2b: Word Sketch: “Tax Avoidance”, Irish Media 2018



Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

In 2018, there was an increase in the number of occurrences of the term (40 occurrences), and a major shift in the range and tone of collocates used in connection with it (Figure 2a). The wider range of pejorative modifiers in the discourse around “tax avoidance” in 2018 shows that was then perceived in a much more negative light, being described as aggressive, associated with corruption and evasion, and directly linked to multinational, corporate entities (Figure 2b). Furthermore, there was an increase in the number of transitive verbs with tax avoidance as a direct object, signifying a change in perspective. This indicates that there was a significant change in the semantic prosody of the term “tax avoidance” in 2018, as it was surrounded by a more pejorative lexical field and associated with illegality. Collocate analysis also shows that it was a clear focus of critical attention linked to specific actors, amplifying its unacceptability in terms of social norms and values. A further collocate analysis of “tax avoidance” using the Concordance tool in Sketch Engine confirms this pattern (Figures 3 and 4).

Figure 3: “Tax Avoidance” Collocates, Irish Media 2012

	Word	Cooccurrences ?	Candidates ?	T-score	MI	LogDice ↓
1	<input type="checkbox"/> engaged	3	79	1.73	11.23	9.80 ...
2	<input type="checkbox"/> scheme	4	405	2.00	9.29	8.23 ...
3	<input type="checkbox"/> were	3	3,999	1.70	5.57	4.61 ...
4	<input type="checkbox"/> their	3	4,412	1.69	5.43	4.47 ...
5	<input type="checkbox"/> Irish	4	10,383	1.92	4.61	3.65 ...
6	<input type="checkbox"/> on	5	13,377	2.14	4.57	3.61 ...
7	<input type="checkbox"/> as	3	9,658	1.64	4.30	3.34 ...
8	<input type="checkbox"/> The	4	15,965	1.87	3.99	3.03 ...
9	<input type="checkbox"/> for	3	17,629	1.57	3.43	2.48 ...
10	<input type="checkbox"/> in	5	33,368	2.00	3.25	2.29 ...
11	<input type="checkbox"/> the	11	90,078	2.89	2.95	2.00 ...
12	<input type="checkbox"/> .	9	75,830	2.60	2.91	1.96 ...

Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

Figure 4: “Tax Avoidance” Collocates, Irish Media 2018

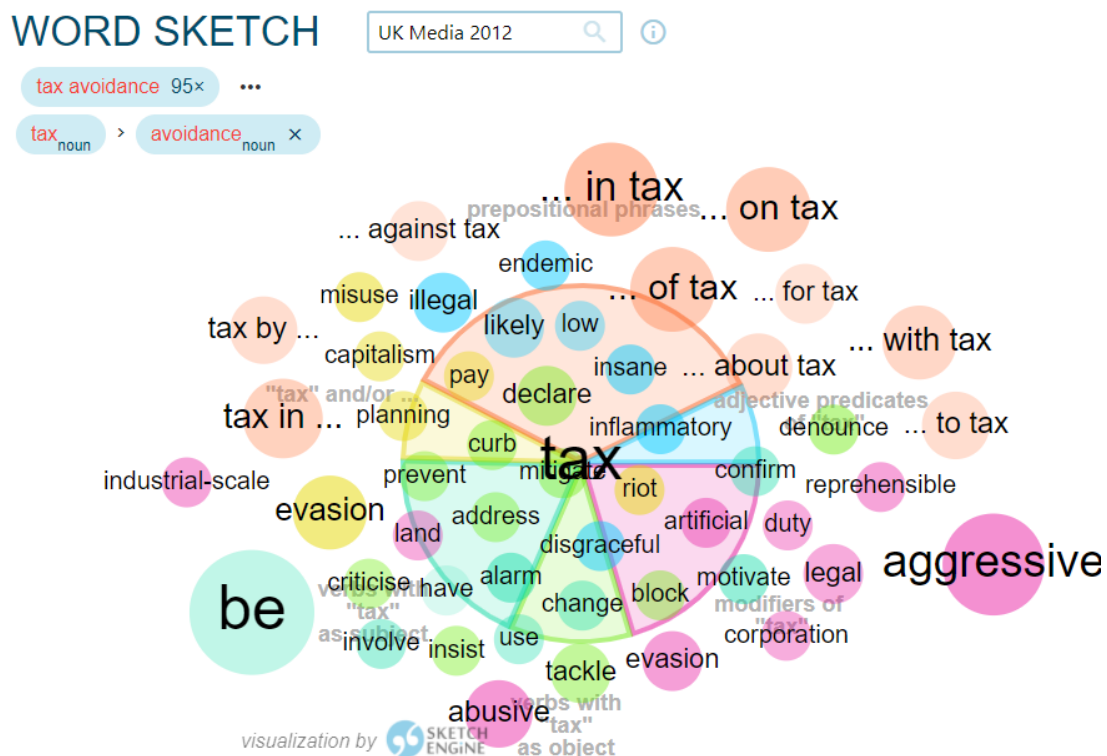
	Word	Cooccurrences ?	Candidates ?	T-score	MI	LogDice ↓
1	<input type="checkbox"/> aggressive	5	71	2.24	11.12	10.37 ...
2	<input type="checkbox"/> evasion	3	32	1.73	11.54	10.18 ...
3	<input type="checkbox"/> moves	3	70	1.73	10.41	9.64 ...
4	<input type="checkbox"/> multinational	3	114	1.73	9.70	9.20 ...
5	<input type="checkbox"/> corporate	5	403	2.23	8.62	8.49 ...
6	<input type="checkbox"/> approach	3	234	1.73	8.67	8.42 ...
7	<input type="checkbox"/> global	5	543	2.23	8.19	8.10 ...
8	<input type="checkbox"/> against	6	748	2.44	7.99	7.94 ...
9	<input type="checkbox"/> scheme	3	389	1.72	7.93	7.80 ...
10	<input type="checkbox"/> down	3	1,071	1.71	6.47	6.45 ...
11	<input type="checkbox"/> by	8	6,772	2.75	5.23	5.26 ...
12	<input type="checkbox"/> on	8	11,598	2.70	4.45	4.49 ...

Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

3.2.2. UK mainstream media 2012 to 2018: “Tax avoidance” - Word sketch and collocate analysis

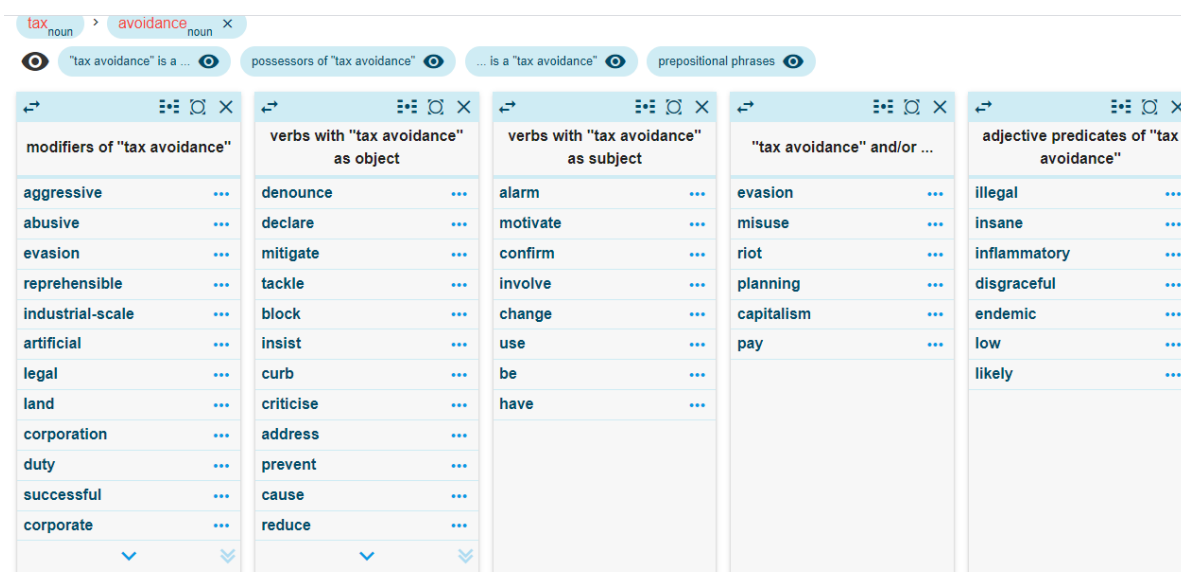
To conduct a comparative analysis of the UK mainstream media corpora in 2012 and 2018, we carried out a word sketch and collocate analysis for the term “tax avoidance” on each corpus. In contrast to the Irish sample, the results showed striking continuity in terms of the number of occurrences of the search term in both time periods (95 and 98 hits respectively) and the lexical field surrounding it (Figures 5a, 5b, 6a, and 6b). The term occurred 95 times in the 2012 corpus and co-occurred with a large range of collocates, showing that it was a significant focus of attention at this point in time. Many of these collocates were either implicitly or explicitly evaluative, and took a clear moral stance on the practice. Pejorative modifiers, such as “aggressive”, “abusive”, and “reprehensible”, signify an unequivocal attitude in the discourse and the large number of transitive verbs with “tax avoidance” as an object (e.g. “denounce”, “tackle”, and “block”) indicate a strong sense of agency in dealing with it in a pro-active manner. Interestingly, the term was juxtaposed with a legal lexical field, with terms such as “evasion” and “illegal” appearing in the discourse, emphasising its absolute unacceptability in terms of societal norms. In relation to actors, we see reference to “corporation”, “corporate” and “capitalism”, indicating that the discourse clearly identified this arena/field as a major focus of concern (Figure 5a).

Figure 5a: Word Sketch: “Tax Avoidance” UK Media 2012



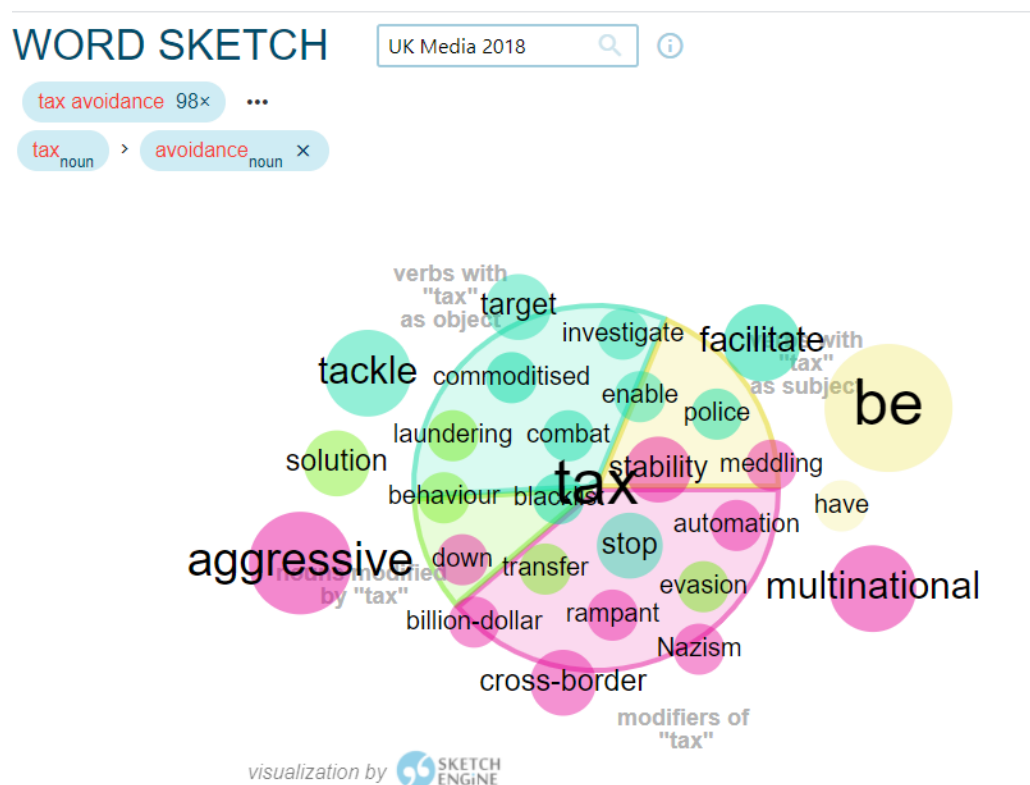
Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

Figure 5b: Word Sketch: "Tax Avoidance", UK Media 2012



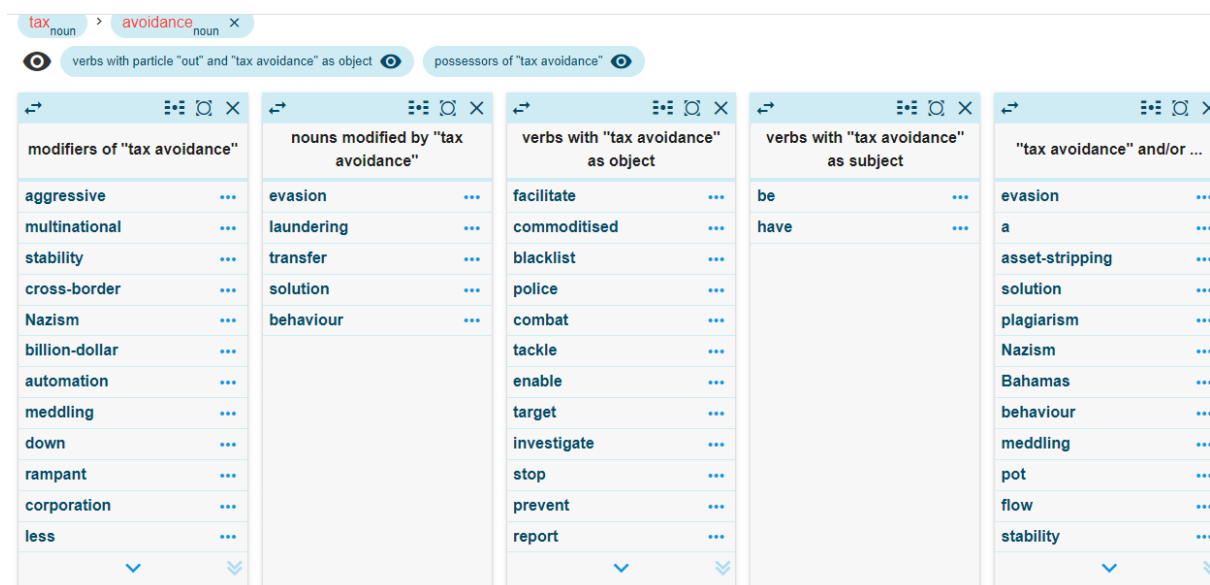
Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

Figure 6a: Word Sketch: "Tax avoidance", UK Media 2018



Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

Figure 6b: Word Sketch: “Tax Avoidance”, UK Media 2018



Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

There was substantial continuity in the 2018 corpus in terms of the number of occurrences of the term “tax avoidance” (98), and the range and tone of collocates used in connection with it (Figure 6a). The term continued to be associated with pejorative modifiers and a legal/criminal lexical field (e.g. “evasion”, “laundering”, and “investigate”). “Aggressive” continued to be the top modifier, but there was a significant change in terms of more specific identification of associated actors: the term “multinational”, which was not present in 2012, was a salient collocate in 2018, while “corporation” was still present (Figures 7 and 8). This suggests that, while there was continuity between 2012 and 2018 in terms of its negative semantic prosody, there was a greater focus on the multinational sector in 2018.

Figure 7: “Tax Avoidance” Collocates, UK Media 2012

	Word	Cooccurrences ?	Candidates ?	T-score	MI	LogDice ↓
1	<input type="checkbox"/> aggressive	10	125	3.16	10.52	10.36 ...
2	<input type="checkbox"/> abusive	6	27	2.45	11.99	10.35 ...
3	<input type="checkbox"/> engage	6	45	2.45	11.26	10.18 ...
4	<input type="checkbox"/> morally	4	19	2.00	11.92	9.84 ...
5	<input type="checkbox"/> artificial	4	32	2.00	11.16	9.71 ...
6	<input type="checkbox"/> clamp	3	25	1.73	11.10	9.37 ...
7	<input type="checkbox"/> crack	3	37	1.73	10.54	9.25 ...
8	<input type="checkbox"/> evasion	4	106	2.00	9.44	9.15 ...
9	<input type="checkbox"/> reaction	3	55	1.73	9.97	9.10 ...
10	<input type="checkbox"/> schemes	7	305	2.64	8.72	9.06 ...
11	<input type="checkbox"/> illegal	3	73	1.73	9.56	8.96 ...
12	<input type="checkbox"/> wrong	3	178	1.73	8.27	8.35 ...

Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

Figure 6: “Tax Avoidance” Collocates, UK Media 2018

	Word	Cooccurrences ?	Candidates ?	T-score	MI	LogDice ↓
1	<input type="checkbox"/> multinational	11	85	3.32	12.26	10.63 ...
2	<input type="checkbox"/> evasion	10	107	3.16	11.79	10.36 ...
3	<input type="checkbox"/> aggressive	13	189	3.60	11.34	10.33 ...
4	<input type="checkbox"/> schemes	9	195	3.00	10.77	9.77 ...
5	<input type="checkbox"/> vehicle	6	225	2.45	9.98	9.06 ...
6	<input type="checkbox"/> Charles	5	182	2.23	10.02	8.98 ...
7	<input type="checkbox"/> judgment	3	108	1.73	10.04	8.61 ...
8	<input type="checkbox"/> climate	6	479	2.44	8.89	8.30 ...
9	<input type="checkbox"/> arrangements	4	282	2.00	9.07	8.27 ...
10	<input type="checkbox"/> slow	3	301	1.73	8.56	7.79 ...
11	<input type="checkbox"/> scheme	3	617	1.72	7.52	7.02 ...
12	<input type="checkbox"/> role	3	901	1.72	6.98	6.56 ...
13	<input type="checkbox"/> key	3	1,125	1.71	6.66	6.28 ...
14	<input type="checkbox"/> law	3	1,100	1.71	6.57	6.20 ...

Source: Produced by the authors using Sketch Engine (<https://www.sketchengine.eu/>)

Comparisons of the use of the term “tax avoidance” in the Irish and UK media, and of how its semantic prosody may have changed during this period, show a significant shift in the pattern and context of the use of the term in the Irish media, indicating that there was a change in its pragmatic meaning between 2012 and 2018. A collocational pattern of under-lexicalisation and vagueness in 2012 was replaced by a heightened critical tone, increased coverage, and association with particular entities. This contrasts with the collocational pattern in the UK media, which reflected a more consistently critical attitude and negative representation of the practice of tax avoidance during the same period. However, analysis of the term “tax avoidance” shows that, by 2018, both the Irish and UK media discourse was far more focussed on the link between this tax practice and the multinational sector (Birks, 2017).

4. DISCUSSION

Tax has, until recently, been presented as an area requiring technical expertise and one best left to the experts (Carter et al., 2015; Neu et al., 2019). For this reason, discussion of tax practices such as “tax avoidance”, “tax fraud” and “effective tax rates” has been largely limited to the professional press, i.e. journals of the accountancy and legal professions. However, more recent developments have led to a marked change in public perception (Clemente & Gabbioneta, 2017; Neu et al., 2019; Oats & Tuck, 2019; Roulet, 2019). What had previously been viewed as an essentially turgid and complex system of rules, which was understood only by professionals, has now come to be seen as a key domain in which public priorities may be contested and wealth distribution directly affected (Neu et al., 2019; Roulet, 2019). In the Irish context, the increasingly international contextualisation of tax has also been important. For instance, the BEPS project impacted both the discourse and the reference points against which it was set. Whereas a predominantly isolationist perspective had heretofore dominated, commentators now referred to an international dynamic charged with moral and normative overtones. Coupled with a sense of crisis in which the national finances and moral imperatives overlapped, public priorities were now being contested, at least in the mainstream media. This contrasted somewhat with the discourse in the UK, where greater evidence of continuity reflects an engagement less influenced by the immediate challenges of austerity and national finances, and more consistent in its analysis.

While in Ireland, the result has been a more informed engagement by the mainstream media on issues relating to tax practice, tax avoidance, and multinational fiscal behaviour, the professional media has sought to retain its position as mediator between experts and the broader populace (Kneafsey & Regan, 2022; O’Regan & Killian, 2014). Meanwhile, overwhelmed by the depth of mass media resources and a broader public discourse that has challenged the role and primacy of expertise in public interest debates, the capacity of the professional media to command public attention has diminished (Clemente & Gabbioneta, 2017; Neu et al., 2019; Schmidtke, 2016).

Since, traditionally, the tax field has been dominated by those infused with an essentially technocratic paradigm, the public expression of tax practice has typically mirrored this perspective. Reflecting this disciplinary control, public discourse has usually been limited to essentially powerless reactions to budgetary pronouncements or to occasional eruptions of disgust at scandals that can be traced to dubious tax practices (Carter et al., 2015; Clemente & Gabbioneta, 2017). With the increased attention brought by mainstream media in the wake of the Panama (International Consortium of Investigative Journalists [ICIJ], 2025a) and Pandora (ICIJ, 2025b) scandals, however, discussion of previously “complex” topics has found a wider audience. In this context, the language of public discourse has assumed a new significance.

This is especially the case where there has been a change from a previously dominant paradigm in which the general public and mainstream media typically deferred to the overly technocratic language of those who commanded the field.

The result of this change in provenance and focus has been a discourse dramatically different from that controlled by “experts”, a discourse that not only threatens the traditional modes of understanding, but one that exposes professionals to public attention and criticism (Canning & O’Dwyer, 2013; O’Regan & Killian, 2014). Civic voices are now given attention and these are characterised by calls to ensure that tax policy should more effectively and immediately reflect broader social imperatives. A language that embraces emotion and societal aspirations has overtaken a technical language that better served the interests of elites and their representatives (Chen et al., 2019; Evans, 2018; Schmidtke, 2016).

In seeking to better understand the extent to which the emergence of the mainstream press as mediators of a new discourse has materially impacted the manner and tone of tax-related issues, we examined outputs of the mainstream and professional press at two time points. This allowed for a longitudinal assessment of the short-term and medium-term impacts of financial crisis, and a better understanding of the linguistic consequences of these events in both mainstream and professional media. We find that there was a significant evolution in the language used in the mainstream press in the discussion of tax in Ireland over this period, probably due to the immediate social and political consequences of financial crisis and bailout. This is likely to have been exacerbated in the Irish context by the extent to which it became apparent that tax policy was linked to industrial policy and FDI. Significantly, there was far more focus in the Irish mainstream media on corporate tax and on the issue of tax avoidance in 2018, in contrast to the primacy of personal tax issues in the earlier time period. This reflects the manner in which national finances and various tax scandals informed public engagement.

The topic of corporation tax receives almost the same amount of attention in the media of both countries in 2012 (UK = 115.16 / Irish = 114.45 hits per million). By 2018, there is more discussion of this topic in the UK media, reflecting a similar trend to diachronic shifts in the Irish mainstream media coverage of this topic. In the UK mainstream media corpora, the term “tax evasion” no longer appeared in the top 30 key terms by 2018, in a similar manner to the trend in Ireland. Unlike in the Irish corpus, the term “tax avoidance” decreased in salience and frequency per million, moving from #6 in 2012 to #10 in 2018. However, there is more evidence overall of continuity in the UK discourse, which continued to be characterised by an ongoing concern with a wide range of tax issues pertaining to society, including corporate tax, tax avoidance, and tax evasion. In general, the UK media has been more consistent over the period, suggesting a more informed and established engagement with tax-related topics, as well as a more settled overall tax policy.

Analysis of lexical fields and collocates shows that the semantic prosody around “tax avoidance” changed significantly in Ireland over this period and, by 2018, was viewed by the mainstream media in a more negative and critical light. This indicates that, over the period in question, there was a significant recalibration in the Irish attitude to tax avoidance, consistent with the idea in Onu and Oats (2015) that media coverage leads the public to view tax avoidance as widespread and negative. In the UK, however, a critical attitude towards tax avoidance was already evident in the 2012 corpus, with more consistency in the semantic prosody and range of pejorative modifiers associated with the term over the course of this period. The only notable new collocate in 2018 was “multinational”, suggesting a more refined identification of specific actors.

In the Irish professional journals, there was little evidence of any significant change in the coverage of tax issues and the discourse deployed during this period, which remained largely technical. The terms “tax avoidance” and “tax evasion” did not appear in either the Irish Professional Journals Corpus 2012 or the Irish Professional Journals Corpus 2018. This is interesting and suggests that there was a discrepancy between mainstream media coverage and professional discourse. In terms of tone and point of view, the discourse around corporation tax in Irish professional journals in 2018 revealed a cautious stance regarding EU tax policy proposals on tax harmonisation and their potential impact on Irish corporation tax policy. In combination, these findings suggest that expert and public voices may have been out of sync, with the profession lagging behind the public on this issue.

In the UK’s professional journals, we see a sustained focus on corporate tax issues, and increasing discussion of both tax avoidance and tax evasion. In 2012, “tax avoidance” and “corporation tax” ranked very highly as key terms (#3 and #4 respectively) while the term “tax evasion” also appeared in the top 30 key terms. By 2018, “tax avoidance” had risen to #1 as a key term and “tax evasion” had risen to #20. This was in significant contrast to the Irish professional press coverage, with earlier and more sustained attention being given to these topics in the UK’s professional journals. Moreover, this signifies greater convergence between the UK’s mainstream media and professional journals overall.

5. CONCLUSION

This study compares tax discourse in Ireland and the UK at a time when austerity and the evolving international fiscal landscape was affecting the two countries differently. Traditionally viewed as a technical subject and the sphere of experts, tax and tax policy discussions were catapulted into the public domain in the period immediately following the financial crisis. Analysis of the mainstream and professional press in the UK in 2012 and 2018 shows continuity in the discourse, with considerable convergence in coverage in the UK’s mainstream media and its professional journals. In Ireland, by contrast, the discourse in the mainstream media (but not in professional journals) shifted significantly between 2012 and 2018. This may relate to the fact that Ireland was responding to extreme disruptive challenges that involved a financial collapse and a humiliating bailout where the social contract was ruptured. It may also have been influenced by the changing international discourse, and Ireland’s support for the OECD’s BEPS process. Regardless of causality, it demonstrates how international crises and reform processes create a context for public discourse on taxation.

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