

Selling the Model: Political and Media Discourse on Ireland's Corporation Tax Regime

A Paper Discussion with Conor Twomey



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Conor Twomey is a visiting researcher at the GSI and a PhD candidate at the School of Politics and International Relations (SPIRe), University College Dublin (since 2022), supervised by Prof. Aidan Regan. His research focuses on international comparative public policy.

How do controversial economic policies become politically entrenched? This paper examines discourse surrounding Ireland's low corporation tax regime, drawing on the growth model literature's recent turn toward the political foundations of growth strategies. Building on the concept of a growth model "life cycle", I argue that as a growth model matures and its fiscal Benefits become more visible, the discursive space for opposition narrows. I distinguish two periods in Ireland's foreign direct investment-led model: a post-recovery political economy marked by distributional conflict, and a Windfall political economy in which surging corporation tax receipts enabled the state to legitimate the model's unequal outcomes. I examine 608 parliamentary questions and 7,062 media articles (2013-2024) using transformer-based sentiment analysis, Latent Semantic Scaling, and keyword-assisted topic modelling. The findings reveal broad discursive stability: mainstream parties converge on support for the regime, and the main opposition party, Sinn Féin, shifts markedly toward accommodation during the latter half of the study period. Critical discourse is confined to far-left parties and a single tabloid newspaper. These results suggest that Ireland's deepening structural dependence on corporation tax receipts has generated strong ideological pressures that constrain political contestation of the model.

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is
welcome!**

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