

Notes

2 Neoliberalism, a Class Project

1. Brenner et al. (2010a, 2010b) are not explicit in their definition of the market. Thus, it is somewhat unclear if they are referring to unfettered 'free market' principles typically associated with neoclassical economics or competitive market systems more broadly. From our point of view, it matters little given that we argue that neoliberalism is and has been effected through a variety of processes from anti-market at one end of the scale to unfettered free market processes at the other.

3 Encountering Neoliberalism

1. This act repealed much of the Control of Manufactures Act, 1932 and 1934 that placed restrictions on foreign ownership of Irish industry and was an attempt to stimulate foreign investment in Irish industry.

6 Privatisation

1. <http://www.privatizationbarometer.net/database.php> (accessed 28 September 2014).
2. <http://www.hradf.com/> (accessed 28 September 2014).
3. REITs Forum, <http://www.irishreits.ie/> (accessed 30 September 2014).

7 Health and Health Care

1. For numerous references and resources on this subject beyond those cited in this chapter, see the excellent website of the US-based Physicians for a National Health Program, www.pnhp.org (accessed 25 August 2014).

8 'Austere' Labour

1. <http://www.worker-participation.eu/National-Industrial-Relations/Countries/Ireland/Trade-Unions>
2. Other members included Donal Nally, Department of Finance; Maurice O'Connell, former director of Depfa Bank plc and Governor of the Central Bank and Financial Services Authority of Ireland; William Slattery, managing director, State Street Corporation (Ireland), a financial services holding company which operates a fund administration arm in Ireland and was fined €27.9 million by the UK's Financial Conduct Authority for deliberately

overcharging the National Treasury Management Agency (NTMA) in 2014; Mary Walsh, a former partner in PriceWaterhouseCoopers (Ireland); and Pat McLaughlin, business consultant and former CEO of the Irish Payments Services Organisation (IPSO).

9 Taxation: Taking from the Poor and Giving to the Rich

1. This chapter is concerned with tax avoidance rather than tax evasion. Tax avoidance is the practice (either by a corporation or by an individual) of using legal means to pay the least amount of tax possible. Tax evasion, on the other hand, utilises illegal methods to avoid paying tax.
2. Harmful tax competition is a term coined by the OECD (1998) in a report arguing that tax haven countries were diverting substantial amounts of FDI and taxable income away from member countries. The criteria for harmful tax competition are defined as (1) No or low effective tax rates; (2) 'Ring fencing' of regimes; (3) Lack of transparency; (4) Lack of effective exchange information.
3. See <http://www.kpmg.com/global/en/services/tax/tax-tools-and-resources/pages/corporate-tax-rates-table.aspx> (accessed 14 December 2014).
4. The effective rate is the rate of tax that corporations actually pay as opposed to the government declared headline tax rate.
5. Available at <http://topincomes.g-mond.parisschoolofeconomics.eu/>

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