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**Abstract**

Since the global financial crisis of 2008 the issue of corporate tax avoidance has gained considerable political salience and public attention. This article explores the frameworks of meaning available for citizen-consumers to evaluate and form views on corporate tax behaviour. Building on research on the spatiality of taxation, I argue that brands and their spatial associations afford significant resources for making sense of the taxpaying responsibilities of multinational enterprises. Through the identification and analysis of three different forms of geographical entanglement – national origination, imbrication in the public domain, and territorialization of economic activity – I draw out the responsibilities that are inferred by these spatial associations. I propose that brands’ geographical entanglements tend to support a particular ‘logic of onshoring’, or common sense explanation concerning where corporations ought to pay tax, and I discuss the implications that the dominance of this logic may hold for the global politics of taxation. In drawing attention to the relationship between geographies of brands and geographies of taxation, the article furthers critical understanding of the role of space and place in everyday taxation imaginaries, and proposes an agenda for future research.

**Keywords:**

geographies of brands; geographies of taxation; corporate tax avoidance; corporate responsibility; common sense

**Introduction**

In November 2017, the International Consortium of Investigative Journalists revealed that it had been investigating the ‘Paradise Papers’, a set of confidential documents leaked from a firm dealing in offshore legal services. One of the stories that emerged from the investigation concerned the tax affairs of the global tech firm Apple. It was widely reported that in the wake of changes to tax rules in Ireland, where Apple had incorporated several of its main subsidiaries (Drucker and Bowers 2017), the company had ‘shopped around’ for a new jurisdiction offering low corporation tax, eventually selecting Jersey (*Panorama* 2017). This story about Apple – one of the world’s most valuable brands – is one of many tax exposés that have circulated in the news media since the global financial crisis. In tracing the movement of profits between different fiscal jurisdictions it clearly exemplifies the role that spatial references play in media discourse about corporate tax avoidance.

Corporate tax avoidance has gained considerable political salience since the global financial crisis (Urry 2014, Dallyn 2017, Seabrooke and Wigan 2018, Vaughan 2019), while a series of well-publicized opinion polls (e.g. ComRes 2017) indicate that it is a topic of significant interest to the public (Birks 2017, Morgan 2017). Of the many factors that have given rise to this salience, the political and economic impacts of post-crisis fiscal austerity measures are regarded as particularly important. These impacts are seen to have prompted citizens in the UK and elsewhere to take ‘a different kind of interest’ in taxation and spending (Cobham in Burgis 2016), and to have delivered opportunities for civil society actors to problematize corporate tax avoidance in terms of national revenue (Vaughan 2019, Birks 2017). Post-crisis austerity politics have also provided a context for debate about the threat to fiscal sovereignty posed by the development of the offshore world in the globalized neoliberal era, which has been raised by populist actors across the political spectrum (Urry 2014, Gerbaudo 2017, Christensen and Hearson 2019).

The political and economic consequences that follow from increased public scrutiny of corporate tax behaviour have emerged as a topic of cross-disciplinary academic and stakeholder interest. Some scholars have underlined the urgency of political solutions to corporate tax avoidance by reference to public pressure and the ‘popular politics of taxation’ (Morgan 2017). Others have examined the impacts of public scrutiny on non-compliant UK firms (Dyreng *et al*. 2016). In the public relations sector there is an increasing awareness of tax avoidance as a source of reputational risk, with one marketing consultancy describing it as ‘a significant roadblock’ in the route to a more positive reputation (Populus 2018). Organizations involved in tax campaigning have leveraged consumer expectations about corporate tax behaviour in their attempts to make the case for ‘responsible’ tax practice that goes beyond legal compliance (ActionAid *et al.* 2015).

Although ‘public concern’ about tax avoidance has thus become a significant object of discussion, this has not led to any substantial consideration of how that ‘public’ evaluates and forms views on corporate tax behaviour. Instead, critical debate has tended to mobilize an idea of ‘public concern’ as a stepping-stone to other enquiries. Building on provisional references to ‘hegemonic common sense about taxation’ in Doreen Massey’s work (2016, p.161, 2015) this article places everyday taxation imaginaries at the centre of its investigation. Brands – the familiar trading names that serve as citizen-consumers’1 main point of interaction with corporations2 – are integral to the organization of post-Fordist capitalist economies. How, then, do brands and branding processes contribute to frameworks of meaning (Hall and O’Shea 2013) that provide ways of navigating the issue of corporate tax avoidance? Drawing on insights from cultural and economic geography, I argue that brands’ entanglements in particular spaces and places support the ascription of responsibility for paying tax to the corporations that operate those brands. Furthermore, brands’ geographical entanglements support a dominant ‘logic of onshoring’, or common sense explanation about *where* corporations ought to be paying tax.

The mode of this article’s argumentation is exploratory and hypothetical. It has been developed through the analysis of a range of materials and resources that document corporate tax avoidance, including news stories, branded media content, publications issued by corporations, and materials produced by charities and non-governmental organizations (NGOs).3 This approach facilitates the identification of frameworks of meaning through an analysis of ‘how the field of discourse is constituted’ at a particular moment in time (Hall and O’Shea 2013, p.17), and it permits the researcher to posit common sense positions that are supported by particularly dominant frameworks. It does not confirm how citizen-consumers engage with these frames or how they assemble and activate them in relation to particular claims or challenges.

The article opens with a brief introduction to corporate tax avoidance and the OECD’s base erosion and profit shifting (BEPS) project, which draws out the spatial logics inscribed in taxation and tax discourse. In the following section the article’s theoretical approach is introduced. Having noted the increasingly dominant role of brands in the organization of capitalist economies, I identify insights from research on the geographies of brands and describe a consonance between these ideas, tax scholars’ scrutiny of corporate ‘visibility’, and Massey’s interest in ‘geographies of responsibility’ (2004). I proceed to identify three forms of entanglement – origination in the space of the nation, imbrication in the public domain, and territorialization of economic activity – and propose that they afford significant resources for meaning-making. In the subsequent discussion, I identify a common sense ‘logic of onshoring’ that would bring profits held offshore ‘back home’. Drawing on normative perspectives on the global redistribution of corporate taxation that arise from a concern with international tax justice (Dietsch and Rixen 2014), I discuss the implications that the dominance of this logic of repatriation may hold for the politics of taxation, arguing that it militates against radical changes to global tax norms.

The article demonstrates the value of bridging scholarship in two previously distinct areas of enquiry: the geographies of brands and the geographies of taxation. In the article’s conclusion, I set out an agenda for future research at their intersection.

**The spatiality of taxation**

The form of taxation that is at issue in this article is tax levied on the net profits of enterprises, referred to as ‘corporate taxation’. Different countries set their own corporate tax rates, ranging in 2018 from 0% (Anguilla) to 35% (Zambia), and there are also discrepancies in the rules governing the collection of corporate tax in different jurisdictions. In a globalized economy, multinational enterprises can exploit national variation in corporation tax rates by shifting profits to low or no-tax locations (Dietsch and Rixen 2014), and it is this form of avoidance that media coverage has focused upon (Antonetti and Anesa 2017). Numerous techniques can be used for profit shifting. Multinational enterprises can for instance distort the ‘arm’s length’ prices agreed for transactions that occur between subsidiaries, ensuring that a higher proportion of their profit is recorded in a tax haven (Sikka and Willmott 2010). Intellectual property, in the form of brand identities, logos and trademarks, is often considered a company’s most valuable commercial asset (Lury 2004, Arvidsson 2005). It plays an important role in transfer pricing (Morgan 2017) because it is easy to move intellectual property to tax havens (Srnicek 2017), and difficult to challenge the prices that enterprises charge their subsidiaries for use of this intangible asset (Sikka and Willmott 2010).

Since 2013, negotiations have been underway between G20 countries to address base erosion and profit shifting (BEPS). In 2015, the OECD published 15 actions intended to equip governments with instruments to tackle tax avoidance and ensure that ‘profits are taxed where economic activities generating the profits are performed and where value is created’ (OECD, 2019a). The BEPS project has been heavily criticized as implementation of these actions is voluntary and their scope is limited. Furthermore, it is claimed that the OECD agenda has been driven by the concerns of developed countries and above all European countries (Oguttu 2016). The initiative has however stimulated scrutiny of ‘value creation’ (Quentin 2017, Christians and van Apeldoorn 2018) and ‘nexus’ (Dietsch and Rixen 2014, Becker and Englisch 2019), the latter a concept that refers to a corporation’s presence in a particular tax jurisdiction. It has also given rise to a number of proposed alternatives to taxing corporations. Some experts have made the case for a ‘destination-based’ corporate tax (Devereux and de la Feria 2014), while others favour ‘unitary taxation’, or a framework that would tax multinational corporations according to their ‘genuine economic presence in each country’ (Picciotto 2012, p.1, Morgan 2017). In 2018 the European Commission put forward proposals for a tax on digital companies who generate revenue from user data, meaning that they would pay wherever they have a ‘significant digital presence’ (European Commission 2018), while the UK announced its own ‘digital services tax’ (HM Treasury, 2018).

As will be clear from the expressed aims of the BEPS process and the critical debate that surrounds it, spatial logics are deeply inscribed in taxation and tax discourse. Indeed, the geographer Angus Cameron has argued that taxation should be recognized as a foundational spatial practice which plays a particular role in the demarcation of the nation state. Cameron (2008, p.1146) explains that

the fiscal system has always been a means through which the norms of the state form are actively imagined, created, imposed and reproduced. Contained within the fiscal code, this is to say, is an active and continuously renegotiated *imaginary* of the state and its attendant ‘national economy’.

In the context of neoliberal globalization, tax competition between countries has increased, as have opportunities for corporate profits to be moved offshore (Streeck 2017). These developments can be understood as eroding the fiscal sovereignty of nation states (Urry 2014, Gerbaudo 2017), and have been highlighted in nationalist calls for state intervention in the market (Birks 2017). At the same time, however, it is important to recognize the proactive role that nation states (particularly the UK and the USA) have played in the creation of low tax jurisdictions, and to acknowledge that ‘onshore’ locations such as the City of London also serve as essential conduits for multinational tax avoidance (Blakeley 2018). Cameron and Palan (2003, p.175) accordingly insist that offshore ‘remains firmly rooted within states and their national economies’.

The BEPS process and the critical commentary that surrounds it stands at one remove from public interest in and debate about ‘where tax should be paid’ (OECD 2019b). Non-expert individuals do not have a rich sense of the technical debate around profit shifting (Antonetti and Anesa 2017) or an in-depth knowledge of the BEPS process. Yet many are aware that corporations avoid tax, and they are able to debate and take a position on the issue. This article examines the resources for meaning-making afforded by brands and their geographical entanglements.

**Corporate geographies of responsibility**

The increasingly dominant role of brands in the organization of post-Fordist capitalist economies has been scrutinized for at least two decades (Lash and Urry 1993, Lury 2004, Arvidsson 2005, Moor 2007). For Celia Lury (2011, p.53), the ‘interface’ of the brand can be understood as a ‘meeting point for the exchange and communication of information between “producers” and “consumers”, the economy and society’. The brand offers the consumer a point of connection with the producer: it ‘opens up how it is that the economy is organised’ (2004, p.6). Brands have consequently become central to the critique of the organization of capitalist economies and to attempts to address consumers as activists (Moor 2007), and it is no surprise that they dominate the reporting of corporate tax avoidance (Dallyn 2017) or that NGOs, political institutions and activist groups target well-known brands in their campaigns (Adams 2016, Olier 2017, Christians 2013). As I have already explained, intellectual property plays a key role in profit shifting. This gives brands an added salience in anti-avoidance discourse: corporate tax behaviour is a source of risk to brand equity, as is any campaigning activity that draws attention to that behaviour (Sikka 2010, Christians 2013). In sum, brands are integral to the representation, communication and valuation of corporate tax avoidance. It is therefore vital to consider the resources that they offer citizen-consumers for making sense of corporations’ taxpaying responsibilities.

While it has long been recognized that spatial associations are an important source of value to brands, Andy Pike has made the case for more thoroughgoing attention to the geographies of brands through the study of their ‘geographical entanglements’ (Pike 2009, 2015). On this account brands have attributes that are unavoidably shaped by space and place, and these associations can be used to differentiate and create value for the brand. While brand owners may be able to ‘play up or hide’ such cues (2009, p.626), Pike understands the geographical entanglements of brands to be ‘sticky and slow-changing’, and as imparting ‘a degree of path dependence’ to the future evolution of the brand (p.628). Brands do not manifest in consistent ways in the spaces that they permeate, and the subjects who encounter brands are located in ‘spatial circuits of value and meaning’ (p.632). For Pike, this differentiation is significant because it draws attention to the relationship between the geographies of brands and uneven economic development.

Pike makes only passing mention of tax issues (2015, p.50). However, he recognizes that ‘spatial dissonance’ can arise when companies act in ways that are not perceived to align with existing geographical associations – for example, when a ‘British’ brand opts to move manufacturing abroad (2015, p.138) – and this insight can be readily applied to the issue of tax avoidance. The interrogation of dissonance aligns, moreover, with the interests of scholars who have begun to examine the intersection of corporate tax avoidance and corporate social responsibility practices. For example, Katherine Campbell and Duane Helleloid (2016) argue that the coffee chain Starbucks became a particular target for UK protestors in 2012 because revelations that the company had avoided tax appeared at odds with a public commitment to ‘socially responsible’ practices. A focus on the *spatial* associations that adhere to brands offers a productive means of exploring ‘dissonant’ corporate tax behaviour. It provides a means of unpacking how interested publics might navigate geographies of taxation – as communicated, for example, in media stories about the flow of corporate profits to low-tax locations.

The interrogation of dissonance also aligns with tax scholars’ notable and cross-disciplinary interest in corporate ‘visibility’. This interest has arisen, for example, in the context of accountancy research into the relationship between negative media coverage and tax aggressiveness, where it has been argued that certain firms have ‘greater consumer visibility’ (Chen *et al.* 2018) than others. In the field of fiscal anthropology, José-María Muñoz (2010) has scrutinized the efforts of the North Cameroonian tax authority to make enterprises ‘visible’, as well as the corresponding efforts by economic actors to remain unseen. Like the concept of dissonance, this interest in the visibility of enterprises provides a clue as to the contribution brands and their geographical entanglements might play in organizing hegemonic common sense about taxation.

Massey’s (2004) conception of ‘geographies of responsibility’ offers a final point of reference. This phrase summarizes Massey’s assertion that responsibility can be seen to derive from the spatial relations through which place-identity is formed. Taking London’s location within global capitalism as her example, Massey (2004, p.14) draws our attention to ‘the *responsibilities* which attach to those relations and aspects of our identity – including those of our places ­– through which we, and our places, have been constructed’. The brand identities of corporations are, to borrow Massey’s terms and align them with Pike’s contribution, constructed through the spaces and places with which they are associated. Responsibilities (perhaps, responsibilities *for* certain places or territories) canbecome attached to these spatial relations; these may be animated by the brand owner or ascribed by other social actors. My interest is in exploring how these imputed responsibilities might inform common sense engagement with the problem of corporate tax avoidance. How might brands’ geographical entanglements generate visibility, produce spatial dissonance, and infer geographies of responsibility?

**Forms of entanglement**

Through an analysis of a range of materials that document corporate tax avoidance I have identified three forms of geographical entanglement that afford significant resources for meaning-making. While the identification of these entanglements has arisen inductively from the discourse analysis, it is informed by the concepts of presence (or ‘nexus’), visibility, and spatial dissonance discussed earlier in this article. I define these forms of brand entanglement as: origination in the space of the nation; imbrication in ‘publicness’; and territorialization of economic activity. Common sense is composed of sedimented ideas that are the legacies of different political projects (Hall and O’Shea 2013). In the same way, these forms of entanglement are not simply geographical but are also historical, both in the sense that they are the outcome of associations that have been established over time, and because they can be understood as the legacies of particular political-economic projects effected since the birth of the modern fiscal state, including industrial and welfare capitalism.

*National origins*

Pike’s (2015, p.17) analysis of ‘origination’ identifies ‘the attempts by actors […] to construct geographical associations for goods and services commodities’. How might origin cues constitute a resource for common sense engagement with stories about corporate tax avoidance? Just as a brand’s association with a particular place may appear at odds with a decision to outsource production to another location, an alignment with a particular country of origin can generate dissonance when that company’s tax affairs are exposed. Brands that cultivate origin cues manifestly derive differentiated value from that place (Moor 2007, Sinclair 2008, Pike 2009), and so they deliver a particular resource for the attribution of corporate taxpaying responsibility in that territory. To reiterate this point using Massey’s terms of reference, corporate responsibilities can be understood to attach themselves to places that have been integral to the origination and development of brand identities.

The case of the furniture retailer IKEA is illustrative. IKEA ‘has long sought to associate itself with the positive aspects of Swedish life’ (Kristoffersson 2014, p.119). As such, its brand owners fall into the category of those who cultivate strong origin cues, seeking to benefit from the ‘country of origin effect’ (Pike 2015, p.3). IKEA derives value from a close association with both Swedish design and the welfare state, presenting a ‘picture of Sweden as a harmonious model country’ in which the IKEA-furnished home is ‘a hub around which the welfare state [is] constructed’ (Kristoffersson 2014, p.57-8). Furthermore, successive Swedish governments have regarded IKEA’s global success as a form of soft power for the country (Kristoffersson 2014). At the same time, IKEA has a complex corporate structure that is alleged to facilitate tax avoidance (Auerbach 2016), and the inconsistency of this position has been widely remarked upon: IKEA is said to contribute ‘next to nothing’ to Sweden, while ‘making billions’ from its Swedish image (Christensen 2014, *Made in Sweden - IKEA*, 2011).

Geographical affiliations can be fashioned at different scales, from the very local or regional, through to the national and the global (Pike 2009). However, brands such as IKEA that cultivate strong origin cues at a national scale may afford particularly potent resources when it comes to the formation of hegemonic common sense about taxation. As I have already discussed, taxation has played a crucial role in the production of the nation state. When a brand develops origin cues at the scale of the nation-state, it aligns itself with the territory that dominates fiscal imaginaries. It also aligns itself with those (legally, rather than semiotically) domestic companies who are unable to take advantage of techniques such as profit shifting, and have thus shouldered a growing proportion of taxation (Blakeley 2018). In associating the company’s identity with a particular national space, this mode of origination reconfirms dominant fiscal spatiality. In simple terms, its brand identity positions that company in the purview of that nation’s tax authority. In a context of rising economic nationalism (Rantanen 2012), the activities of corporations whose brands cultivate national origin cues are likely to be highly visible to citizen-consumers (Frank 1999, Lekakis 2017).

*Imbrication in ‘publicness’*

The second form of geographical entanglement I have identified is the imbrication of brands in ‘publicness’, or the layering of an idea of the ‘public’ into a brand’s identity and value. Although this form of entanglement is intimately related with the form I have already discussed, it presents a different set of resources for common sense engagement with corporate tax avoidance. Brands may possess a strong association with a particular national space without being imbricated in ‘publicness’. Likewise, an idea of the ‘public’ can be layered into the identity and value of a brand without it being originated in the nation. Multiple discursive chains generate meaning for ‘publicness’ (Newman and Clarke 2009, p.13), giving rise, for example, to ‘the notion of a people united in a shared national citizenship [which] forms the basis for collective belongings and identifications’. Cameron (2006, p.252) contends more precisely that the public domain is ‘a legal construct articulated through specific institutions […] and *funded through some form of redistributive taxation*. Put simply, no taxation, no state, no public domain’. This idea of ‘publicness’ as fundamentally contingent upon taxation is particularly pertinent to the present discussion.

There are various ways in which brands can incorporate, be dependent upon, or get caught up in, an idea of the public. The pharmacy chain Boots UK was founded in Nottingham in 1849, merged with a European pharmacy group in 2006 to become Alliance Boots, and was subsequently relocated to Zug, Switzerland following a private equity buy-out (War on Want, 2013). It is currently headquartered in the USA as a subsidiary of the American holding company Walgreen Boots Alliance. The National Health Service (NHS) is one of the collective institutions that UK citizens associate most strongly with the public domain: there continues to be strong support for the principle that the NHS should be primarily funded through taxation (Evans and Wellings 2018). The Boots brand is entangled with the NHS in multiple ways. For instance, Boots UK operates a range of contracts for the NHS, including the management of over 25 outsourced pharmacies in hospitals. The company is moreover known to derive extensive profits from the NHS – estimated at 40% of the revenues for its UK-based business (Chakrabortty 2016). A close association with the public domain is thus essential both to the Boots business model and its brand value, but this entanglement has the potential to create dissonance when the company’s tax affairs are framed as a ‘public health issue’. ‘There is something not right about companies like Boots profiting from the NHS whilst contributing to the country’s public deficit through tax avoidance’, campaigning organization Medact (2017) have claimed.

By contrast, Thames Water, the UK’s largest water services provider, has a historical association with the public domain that exemplifies the ‘sticky’ nature of spatial entanglement. Formerly a public utility, it was privatized in 1989 and is now owned by Kemble Water Holdings on behalf of its investment fund shareholders. Thanks to the nature of its business, Thames Water is also implicated in an ongoing struggle over the status of water as a source of profit as opposed to a public good (Watson 2019). In a rare instance of politicization of the financialization of water (Allen and Pryke 2013), the company’s tax affairs – and in particular its use of subsidiaries in the Cayman Islands – emerged as the object of considerable political interest and media coverage in 2017. In a comment widely reported in the press, the serving Environment Secretary acknowledged a contradiction between involvement in the public domain and the avoidance of tax, stating that ‘I don’t think it’s right that privatized utilities […] should use offshore tax structures’ (Shipman 2018).

The cases of Boots UK and Thames Water exemplify some of the ways in which brands can become entangled with publicness. When corporate brand owners are revealed to be avoiding tax in the jurisdiction associated with that public, these associations can generate dissonance and support the attribution of taxpaying responsibilities to those private companies.

*Territorialization of economic activity*

Brands also become geographically entangled through the territorialization of their economic activity. The ‘high street’4 features heavily in press reporting of corporate tax avoidance, but this is a contested space that can mean one of (at least) two different things. First, the high street is used to describe the retail space where consumers encounter major brands, and so it has also become the space where consumers confront tax-avoiding corporations. A story in the British newspaper the *Daily Mail* reported that ‘some of the biggest names on the High Street are not paying a penny’, taking ‘London’s Oxford Circus’ as its definitive example of such a location (Sunderland 2017). This sense of the high street as a space of encounter is undoubtedly informed by its demarcation as an *adversarial* space where protests against corporate tax avoidance have been conducted, including the demonstrations led by UK Uncut in UK cities in 2010 and 2011, and those staged by Attac France in Apple stores in Paris and Aix-en-Provence since 2016.

By contrast, the ‘high street’ is also figured as the location of small, domestic, ‘bricks and mortar’ businesses who are negatively impacted by the tax arrangements of multinational retailers who operate online – for example, independent booksellers versus Amazon (Flood 2017). A conception of the high street as a site where ‘local traders’ take on ‘multinational rivals’ was integral to the narrative of the BBC Two television documentary *The Town That Took on the Taxman* (2016).These examples indicate that the embedding of brands in our shopping streets – their ‘bricks-and-mortar presence’ – generate geographical entanglements with local places which can infer taxpaying responsibilities. But the discursive positioning of brands *outside* these spaces – the assertion of their distinctive *digital* presence – should also be recognized as a form of spatial entanglement.

Geographical entanglement also occurs when companies *produce* goods and services in specific locations. The relationship between the British confectionary company Cadbury and the model village of Bournville – site of its Victorian ‘factory in a garden’ – provides an example of this mode of entanglement. In 2010, Cadbury was acquired by multinational Kraft Foods (now Mondelez International, based in the USA). The brand’s association with Bournville and Quaker-informed philanthropic capitalism endures through the continuing popularity of the ‘Bournville’ chocolate bar, ongoing production at its factory in the village, and historical exhibits in the popular ‘Cadbury World’ attraction. These entanglements provide resourcesthat support a common sense case for the payment of corporation taxes in Britain, and have been widely activated in press coverage of Cadbury’s tax affairs (for example, Hiscott 2018).

**Bring it all back home?**

Brands’ geographical entanglements have the potential to generate spatial dissonance when it is alleged that their corporate brand owners have avoided paying tax in a certain jurisdiction. These entanglements afford frameworks of meaning that support the ascription of responsibility for paying tax to those enterprises, and provide a means of answering the OECD’s question of ‘where tax should be paid’. In this sense, brands’ geographical associations inform a moral economy of taxation that reflects ‘what people believe is right and fair’ (Streeck 2017, p.213), which may be at odds with current legal frameworks and indeed with proposed solutions to corporate tax avoidance. This insight raises two questions that merit further discussion and the introduction of a normative perspective.

The first question relates to how corporations might choose to navigate this terrain. My survey of geographical entanglements indicates that the forms of identity available to brands are not yet fully disentangled from the era of welfare capitalism, in which corporate taxation was still relatively high (Byrne and Ruane 2017) and imbrication in the space of the nation state, the public domain, or the high street was of greater value and lower risk to corporate brand owners. However, many brands have sought to extricate themselves from these spatial attachments (Pike 2015). Lury discusses this ambition in terms of the deterritorialization of the brand interface. She notes that ‘the Nike interface is [not] clearly tied to a single national place of origin, or indeed to an origin at all’:

it is possible to argue that a culture of competition, determination and individuality is the national culture of the United States […] but what makes the interface of the Nike brand so distinctive is that it appears as if there is no need to locate this ethos within territorial boundaries in order to secure its ownership or claim its effects. The interface is not tied to any specific inner environment in this regard; it is deterritorialising. (2004, p.55)

The case of Nike, and a focus on geographies of taxation more generally, raises the question as to whether ‘place-less’ brands that attempt to evade origination in a particular nation state might be motivated to do so for tax reasons. It comes as no surprise to learn that Nike’s tax affairs align with this brand philosophy: according to one investigation, subsidiary Nike Innovate ‘does not seem to have tax residency anywhere in the world’ (Hopkins and Bowers 2017).

While it is persuasive to hypothesize that corporations with complex tax affairs could be motivated to deterritorialize their brands, spatial entanglements may prove difficult to evade. Once the diversity of spatial associations is taken into account, it is not self-evident that brand entanglements weigh less heavily on a ‘foreign’ multinational than on a ‘domestic’ multinational. Although Starbucks (for instance) is not ‘originated’ in the UK, the brand is deeply entangled in national fiscal space through the location of its 1,000 stores in high streets across the country. Furthermore, my analysis of the territorialization of economic activity drew attention to the ways in which brands’ entanglements in both offline and online space – ‘bricks-and-mortar presence’ *and* ‘digital presence’ – afford resources that support the attribution of tax-paying responsibilities. It is notable that while the ‘Big Four’ global technology brands have broadly followed a deterritorializing model, they are at the same time strongly associated with tax avoidance. Indeed, the prominence of these digital giants in public debate about tax avoidance by multinationals indicates that the corporate ambition to escape any ‘intrinsic commitment […] to place, to country’ (Wallerstein in Sikka 2010, p.156) has itself become associated with a lack of corporate responsibility, and has become a resource for mapping and communicating new geographies of tax avoidance. It is difficult for brands to avoid being present in spaces to which responsibilities adhere.

The second question arising from my audit of brands’ geographical associations is whether these entanglements support an *overarching* *explanation* concerning where tax should be paid. Brands’ geographical entanglements constitute resources that are multidimensional and potentially contradictory, and citizen-consumers are differently positioned in relation to these resources: one is a worker in Cadbury’s Bournville factory, another is an NHS pharmacist, while another buys a latte at Starbucks every morning. Yet this does not mean that we cannot identify a *more dominant* common sense explanation concerning where corporate profits ‘belong’, and describe how brands’ spatial associations may support such an explanation. Indeed, a better understanding of the positioning of citizen-consumers within specific fiscal-spatial settings can help us to discern this dominant common sense explanation, which I will describe as a *logic of onshoring.*

In his proposals for a ‘radical programme of onshoring’, John Urry argues for the need to ‘re-establish democratic control by the members of a given society over the activities and resources that are in some sense specific to that society’ (2014, p.179). The only alternative to offshoring, he argues, ‘is to bring it all back home, and that must mean that home is the complex of nation-state-society’ (2014, p.182). Consumers know that many of the corporations from whom they receive goods and services trade across the globe, and that taxes on corporate profits must be distributed in some way between countries in which they are operational. When it comes to thinking about the repatriation of those profits and taxes, a focus on brand entanglement uncovers resources that support a territorially-defined, ‘home’-nation-state-centric understanding of corporate taxpaying responsibility. Citizen-consumers’ encounters with brands are shaped by their location in national-fiscal space, and their exposure to revelations of corporate tax avoidance is likewise determined by their position inside a particular fiscal jurisdiction. Thus, any of a number of diverse entanglements that brands hold with that ‘home’ territory – any number of ways of being present or visible in spaces to which responsibilities adhere – tend to support a logic of onshoring that would repatriate tax to that ‘home’ nation state. For example, a Swedish citizen may, for different reasons, perceive that the brand owners of IKEA, McDonald’s, and Volvo all have a responsibility to pay tax in Sweden, regardless of where they are legally domiciled for tax purposes.

This observation resonates in certain respects with Clair Quentin’s identification of a position on tax avoidance that tends to be adopted by those on the left of the political spectrum. Quentin (2018) observes that ‘[w]hen we think of offshore wealth from the standpoint of the left in a rich country like the UK, particularly if the wealth in question is owned by a UK resident such as the Queen, or by a company which does business in the UK, we tend to suppose that it belongs onshore here in the UK’. The analysis conducted in this article indicates that this supposition is probably held well beyond the left, and can be regarded as a standpoint available within hegemonic common sense about taxation. Everyday economic practices and encounters with brands support a logic of ‘bringing it all back home’, and this logic is compounded by the location of citizen-consumers within national-fiscal space.

A dominant logic of onshoring that would ‘bring it all back home’ has implications for the building of public support for the proposed solutions to corporate taxation and taxation of the digital economy discussed earlier in this article. In order for any of these solutions to gain support from the public, they would need to resonate with the spatial logics of hegemonic common sense about taxation – or work to build a radically new common sense. Indeed, the need for a new common sense that would challenge the logic of ‘bringing it all back home’ is a clear implication of Quentin’s argument (2017, 2018) that corporate tax avoidance demands a more radical fix. Pointing to the complexity of global value chains and the prevalence of rent extraction at ‘choke points’ along those chains, Quentin sets out the comprehensive redistribution of tax revenues that would be required to address inequalities between the global South and North: ‘rather than necessarily bringing the fiscal proceeds home to places like the UK’, this would instead mean allocating those proceeds between countries, ‘based on the need for social, economic and environmental justice globally’ (Quentin 2018, see also Christians and van Apeldoorn 2018). On Quentin’s account, the tax policies of social democratic, leftist parties in the global North have not even begun to recognize the ‘fundamental readjustment to global tax norms’ that addressing this challenge would entail. The implication for the current discussion is that common sense, moral-economic attributions of taxpaying responsibility on the basis of brands’ entanglements in national fiscal space will need to be actively challenged, if citizen-consumers in the global North are to be won round to the need for revenues to be re-allocated ‘back along value chains to low income countries’ (2017, p.19), far away from ‘home’.

**Conclusion**

Ten years on from the global financial crisis, a *Financial Times* report revealed that large multinational companies were paying a lower corporate tax rate than they did before the global financial crisis: effective tax rates were down 9 per cent since 2008 (Toplensky 2018). Public interest in the issue of corporate tax avoidance is one of the levers which can encourage governments to take action (Christensen and Hearson 2019), and it can also serve to open up critical debate about taxation, the social contract, and the role that businesses ought to play in society. Opportunities for producing progressive outcomes to these debates can be identified through research into the nature of popular engagement with the issue of corporate tax avoidance, and more specifically on the cultural frameworks of meaning that enable people to make sense of this issue.

The frameworks of meaning that shape common sense understanding of corporate taxpaying responsibilities do not exclusively derive from brand entanglements. However, as a key interface through which citizen-consumers encounter contemporary digital, information-based economies, brands undoubtedly play an important role in animating these obligations. I have argued that brands’ geographical entanglements in both offline and online space afford resources that enable citizen-consumers to impute responsibility for taxpaying to the corporations that own those brands. Because citizen-consumers are differently positioned in relation to these resources, they have the potential to generate different responses: greater concern about one corporation’s tax affairs than another, for example. Notwithstanding the diversity of conceivable responses to brands and their associations, it is both possible and important to acknowledge a ‘logic of onshoring’, or dominant common sense explanation as to where tax should be paid, and to describe how brands’ geographical entanglements may support this explanation. A logic of onshoring that would ‘bring it all back home’ has some significant implications for the global politics of taxation, and its dominance indicates the extent to which the ideas of global North citizen-consumers about what is ‘right and fair’ will need to be challenged in order for the radical redistribution of corporate tax revenues to enter the political agenda.

Given that this article proposes a new field of research at the intersection of the geographies of brands and taxation, I want to conclude by identifying key areas for further investigation. First, there would be great value in developing detailed case studies of particular brands and their spatial entanglements, and in investigating the extent to which corporate tax behaviour informs corporate management of these associations. Second, further research might be conducted into the ways in which different publics engage with the various spatial cues they receive from their encounters with brands, and the ways and extent to which they negotiate these and other prompts – such as campaigning messages or claims by political actors – in formulating views about corporate tax avoidance. Third, it may be valuable for scholars currently engaged in scrutinizing value creation and formulating new solutions to corporation taxation to examine the extent to which those solutions align with the frameworks of meaning delivered to citizen-consumers through brands’ geographical entanglements.

Cameron (2006, p.252-3) has argued that ‘any effective politics of taxation […] will need to be informed by the existing and possible geographies of taxation’. This article highlights the problems that follow from a public debate about corporate tax avoidance in which brands and branding processes have taken centre stage. If brands and their geographical entanglements play a key role in shaping hegemonic common sense about taxation, the power to control those resources ultimately lies in the hands of corporations. While contingent opportunities may arise for actors in the tax justice movement to mobilize those resources, for example by amplifying common sense ideas about corporate taxpaying responsibilities in certain jurisdictions, those openings can be curtailed through corporate brand management practices and social responsibility claims (Sikka 2010). Moreover, brand entanglements tend to support a logic of onshoring that would ‘bring it all back home’. Actors who seek to develop new, internationalist imaginaries that support transnational solutions for tax justice should work to identify alternative resources with which to communicate about the geographies of corporate tax responsibility and avoidance – resources that are less subject to control by corporations. In this way, the aim of building a new and more radical common sense about taxation might be achieved.

**Notes**

1 A term used to describe citizens who are positioned as consumers of public services (Clarke *et al.* 2007, Streeck 2017) and to denote consumerism as a sphere of (often limited) political engagement (Wheeler 2012). Both definitions inform my use of the term to describe the subject position occupied when people use knowledge garnered from everyday market-oriented consumption practices to think through issues associated with their responsibilities as citizens.

2 As Morgan (2017, p.534) explains, ‘multinational corporations’ are more correctly termed ‘multinational enterprises’. This article aligns with common usage in adopting both terms.

3 This material mainly relates to the UK and to the period 2012-2018.

4 A common metonym for a significant shopping street, broadly equivalent to ‘main street’ in the USA.

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