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Northern Ireland Subvention
Possible Unification Effects

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1. Introduction

This note on the subvention to support the Northern Ireland Budget updates an earlier version in FitzGerald and Morgenroth, (2019)[1], and additional evidence provided by FitzGerald and Morgenroth to an Oireachtas Committee in 2021[2]. Birnie, 2023, has updated these figures using the latest data to 2021.[3] This note also uses the latest data, and expands on Birnie's work by considering the cost of raising welfare rates and public sector pay rates in Northern Ireland to the level of those in Ireland. It also shows how the numbers would be affected if the assumptions, made by Doyle [4] and others, about the UK absorbing the cost of Northern Ireland's share of the UK debt and the UK continuing to pay social insurance pensions were to be part of an agreement on unification. It summarises the accounting conventions, detailed in our earlier paper, and concentrates on providing updated figures on the subvention, its derivation, and how it might be affected under a united Ireland.

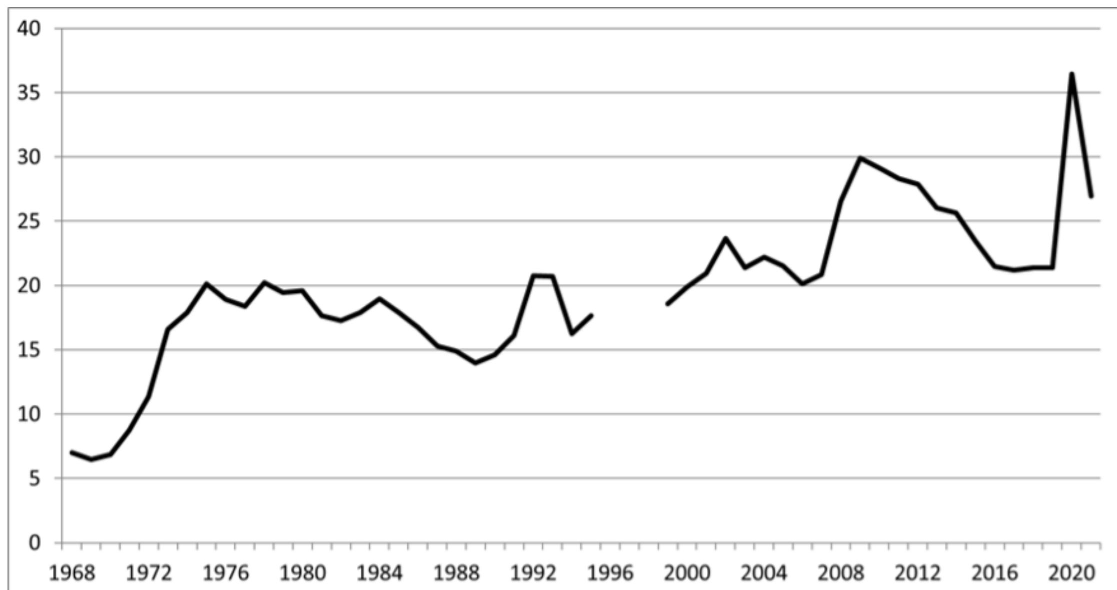
Throughout this note no account is taken of the wider economic effects of Irish unification, effects which would themselves have major implications for the public finances in both parts of the island. Given the very detailed integration of the Northern Ireland economy into that of the UK, separating the two economies, as would occur under a United Ireland, would involve major costs for Northern Ireland. While some of these costs would eventually be offset by the wider benefits of integration into the wider EU economy, this would take some considerable time. Also, under the Windsor Framework, Northern Ireland currently enjoys some of the benefits of EU membership insofar as it affects goods produced in Northern Ireland. Modelling these effects goes far beyond the scope of this note.

The next Section looks at the history of the subvention and Section 3 looks at the subvention today. Section 4 considers what subvention would be necessary to sustain the current level of services in the event of an independent Northern Ireland or a united Ireland. It also provides a crude estimate of the cost of adjusting Northern Ireland benefit rates and public sector wage rates to levels seen in Ireland today. Section 5 concludes.

2. Historical Subvention

Since its establishment as a separate regime in 1921, Northern Ireland has received significant support from central Government to provide services within Northern Ireland (Birnie, 2023). This has reflected the lower level of productivity in Northern Ireland than in the UK as a whole, which impacts on government revenue arising locally.

Figure 1: Northern Ireland Subvention from Central Government as % of Northern Ireland GDP



Source: Office for National Statistics

1. Fitz Gerald, J., and E. Morgenroth (2019) "The Northern Ireland Economy: Problems and Prospects", *Journal of the Social and Statistical Inquiry Society of Ireland*, Vol. 173, pp. 64-84

2. https://data.oireachtas.ie/ie/oireachtas/committee/dail/33/joint_committee_on_the_implementation_of_the_good_friday_agreement/submissions/2020/2020-12-08_opening-statement-prof-john-fitzgerald-adjunct-professor-department-of-economics-tcd-and-prof-edgar-morgenroth-professor-of-economics-dcu-business-school_en.pdf

3. Esmond Birnie, 2023, "The Subvention Matters: A Response to '*Why The "Subvention" Does Not Matter: Northern Ireland and The All-Ireland Economy*' by John Doyle", Irish Studies in International Affairs, Volume 34, Number 2, pp. 359-394.

4. John Doyle, 2021, "Why the 'subvention' does not matter: Northern Ireland and the all-Ireland economy", *Irish Studies in International Affairs* 32 (2) (2021), 314–34.

The subvention to Northern Ireland is part of a pattern of regional transfers which is normal in developed economies. For example, there is also a substantial transfer of resources from the South-East of England to the rest of the UK, reflecting differences in the underlying productivity of the different regional economies. Similarly, in Ireland there is a large transfer of resources from the greater Dublin region to the rest of the country, especially the Border and Western regions[5].

While there was a significant annual subvention to Northern Ireland from the 1920s, after the outbreak of the Troubles in 1969, the subvention to Northern Ireland rose dramatically and it has remained at an elevated level ever since. Figure 1 shows the transfer as a percentage of GDP in Northern Ireland.

3. Current Subvention

This section sets out the subvention in recent years, along with details of some of the major components of revenue and expenditure in Northern Ireland. Using a range of UK official statistics, the revenue side of the Northern Ireland Government's accounts is first examined followed by a consideration of the expenditure side.

Table 1 gives the standard presentation of the revenue and expenditure for Northern Ireland, with the deficit being covered by a subvention from London.

Table 1: Northern Ireland Subvention, £ million

	Revenue	Expenditure	Subvention	Subvention % of GDP
1999	8533	12929	4396	18.6
2000	9133	14184	5051	19.9
2001	9118	14666	5548	21.0
2002	9273	15751	6478	23.7
2003	10474	16795	6321	21.4
2004	11047	17918	6871	22.2
2005	11719	18776	7057	21.5
2006	12574	19576	7002	20.1
2007	13399	20944	7545	20.8
2008	12853	22574	9721	26.6
2009	12828	23535	10707	29.9
2010	13627	24151	10524	29.1
2011	14179	24710	10531	28.3
2012	14334	25067	10733	27.9
2013	14488	24786	10298	26.0
2014	14921	25387	10466	25.7
2015	15257	25205	9948	23.5
2016	16057	25640	9583	21.5
2017	16564	26366	9802	21.2
2018	17072	27257	10185	21.4
2019	17686	28368	10682	21.4
2020	17057	34565	17508	36.4
2021	19297	33238	13941	27.0

Source: Office for National Statistics

5. See Morgenroth, E. (2010) "The Regional Dimension of Taxes and Public Expenditure in Ireland". *Regional Studies*, Vol. 44(6) pp. 777-789.

Revenue

The apportionment by the UK statistical agency (ONS) of UK revenue to Northern Ireland is partly done based on actual figures and partly done using a series of formulae based on factors such as population share and GDP share. The result is set out below.

Table 2: Northern Ireland Revenue, £ million

	Taxes on income and wealth	of which corporation tax	Social Contributions	Taxes on production	Depreciation	Other	Total Current
1999	2293	568	1377	3455	777	702	8604
2000	2447	553	1501	3712	760	848	9268
2001	2185	500	1527	3993	738	828	9271
2002	2277	426	1536	4064	715	829	9421
2003	2739	466	1833	4357	748	921	10598
2004	3077	623	1742	4521	803	1079	11222
2005	3397	725	1834	4680	832	1266	12009
2006	3674	777	1958	5051	883	1235	12801
2007	3814	726	2015	5492	968	1372	13661
2008	3321	447	2071	5176	1093	1498	13159
2009	3062	447	2055	5370	1226	1305	13018
2010	3238	475	2088	5888	1224	1452	13890
2011	3103	422	2166	6364	1258	1564	14455
2012	3053	448	2210	6404	1287	1553	14507
2013	3047	513	2253	6513	1186	1617	14616
2014	3187	557	2334	6597	1241	1610	14969
2015	3278	653	2390	6901	1165	1521	15255
2016	3550	808	2638	7084	1170	1616	16058
2017	3736	822	2621	7329	1179	1736	16601
2018	4015	905	2766	7391	1197	1737	17106
2019	4020	811	2907	7417	1299	2061	17704
2020	4202	957	2953	6711	1130	2076	17072
2021	4920	1182	3291	7871	1064	2226	19372

Source: Office for National Statistics

Two items of note in the revenue attributed to Northern Ireland are depreciation and the figure for corporation tax.

The gross operating surplus for the government sector is equal to depreciation (government makes no profit – its net operating surplus). Depreciation is added both to Northern Ireland revenue and expenditure, having no net effect on the deficit but it does reflect the wear and tear on public capital in Northern Ireland that needs to be replaced by new investment.

The one significant item of revenue where the allocation of UK revenue to Northern Ireland might change in the event of an independent Northern Ireland or a united Ireland is corporation tax. This is because the profits of firms that have their head office in the UK outside Northern Ireland report them where their head office is located, not where activity is actually taking place. As many companies have their head office in London, their corporation tax due to profits earned in Northern Ireland will be paid by the London head office, not in Northern Ireland. To allow for this undercount of corporation tax receipts due to corporate profits generated in Northern Ireland, the corporation tax should be allocated, instead, based on the share of profits (the national gross operating surplus[6]) earned in Northern Ireland.

6. The national gross operating surplus represents the sum of the profits in the economy. This is obviously completely different from the gross operating surplus of the government sector, discussed earlier.

Here, for illustrative purposes, it is assumed that current UK corporate tax rules and rates would still apply in the North, whatever its status, and a more appropriate allocation of revenue under these circumstances is estimated. Experimental data, published by the Northern Ireland Statistics and Research Agency (NISRA), shows the Gross Operating Surplus (GOS) arising in Northern Ireland, and a comparable figure for the UK. For 2019, GOS in Northern

Ireland was 2.2% of the total for the UK. NISRA estimates for 2012 were very similar. GOS is the best available measure of profits and, using some simplifying assumptions, it is used to estimate the corporation tax payable on profits arising in Northern Ireland.

Table 3: Alternative Measures of Corporation Tax Arising in Northern Ireland, £ Million

	Revenue in Northern Ireland Accounts	Alternative Measure	Difference
1999	568	719	151
2000	553	699	146
2001	500	632	132
2002	426	572	146
2003	466	599	133
2004	623	731	108
2005	725	824	99
2006	777	881	104
2007	726	861	135
2008	447	654	207
2009	447	746	299
2010	475	788	313
2011	422	742	320
2012	448	792	344
2013	513	810	297
2014	557	927	370
2015	653	963	310
2016	808	1153	345
2017	822	1171	349
2018	905	1193	288
2019	811	1092	281
2020	957	1186	229
2021	1182	1467	285

Source: NISRA; Office for National Statistics ; and authors' estimates

Table 3 shows the corporation tax revenue attributed to Northern Ireland and the estimate of the corporation tax arising from profits earned in Northern Ireland using the share of GOS, as described above.

4. Northern Ireland Expenditure

Table 4 shows public expenditure in Northern Ireland since 1999. Identifiable public expenditure covers the costs of local goods and services provided by the government sector in Northern Ireland. For example, it includes the cost of social welfare, health, education and the police service in Northern Ireland.[7] The cost of the old-age pension is derived by multiplying the average payment to pensioners by the number of pensioners.[8]

Table 4: Actual Expenditure, £ Million

	Total identifiable expenditure	of which pensions	Depreciation	Defence	Debt Interest	EU Contrib.	International	Residual	Total Expenditure
1999	10089		878	717	871	22	106	247	12929
2000	11224		900	734	909	35	120	262	14184
2001	11832		854	724	806	-35	123	363	14666
2002	12601		876	772	778	35	127	562	15752
2003	13429		862	820	834	51	147	651	16794
2004	14267		867	849	933	86	159	757	17917
2005	15022		924	882	999	72	177	700	18776
2006	15605		961	921	1079	79	179	752	19576
2007	16781		1047	965	1172	95	192	691	20944
2008	17721		1139	1057	1254	37	184	1180	22573
2009	18872		1242	1084	1127	132	205	873	23535
2010	18983		1217	1127	1504	222	230	868	24151
2011	19384	1753	1258	1106	1604	203	222	932	24709
2012	19645	1877	1236	974	1486	241	221	1264	25067
2013	19916	1966	1158	998	1461	246	280	728	24786
2014	20327	2052	1177	1024	1377	239	299	944	25387
2015	20201	2125	1084	1029	1454	232	291	914	25205
2016	20473	2196	1094	1035	1506	197	307	1028	25640
2017	20820	2254	1109	1072	1619	211	295	1240	26366
2018	21779	2319	1143	1119	1469	270	336	1141	27257
2019	22729	2376	1190	1182	1431	244	332	1261	28368
2020	29012	2553	1147	1244	1052	236	316	1558	34565
2021	26761	2614	1175	1365	1951	7	228	1751	33238

Source: Office for National Statistics and authors' estimates

The items not covered in the 'identifiable expenditure' are services provided at the level of the UK, which are not directly attributable to Northern Ireland. These include defence, national debt interest, the EU budgetary contribution, and the cost of international aid and the foreign office. There are also some accounting adjustments, chiefly the provision for depreciation.

7. The cost of the old-age pension is separately identified because of the possibility that this might be considered a long-term liability of the UK, reflecting the fact that the beneficiaries paid social insurance contributions over their lifetime.

8. https://www.communities-ni.gov.uk/publications/benefits-statistics-summary-publication-national-statistics-august-2020

5. United Ireland Subvention

Table 5 shows the expenditure on a 'United Ireland' basis where the provision of goods and services in Northern Ireland is assumed to remain unchanged. The table takes the items of expenditure not included in "identifiable expenditure", which are provided at a UK level, and recalculates them as they might appear where they would represent Northern Ireland's contribution to the shared services of a United Ireland. It is here assumed that the full cost of pensions is carried by the United Ireland administration. The effects of varying this assumption are discussed later.

Table 5: Expenditure Under a United Ireland, £ Million

	Total identifiable expenditure	of which pensions	Depreciation	Defence	Debt Interest	EU Contribution	International	Residual	Total Expenditure
1999	10089		878	267	871	237	108	247	12696
2000	11224		900	286	909	254	129	262	13964
2001	11832		854	300	806	265	166	363	14586
2002	12601		876	280	778	274	217	562	15588
2003	13429		862	246	834	296	234	651	16552
2004	14267		867	252	933	309	253	757	17638
2005	15022		924	252	999	328	284	700	18509
2006	15605		961	249	1079	348	340	752	19334
2007	16781		1047	261	1172	362	391	691	20705
2008	17721		1139	258	1254	366	406	1180	22325
2009	18872		1242	241	1127	358	316	873	23029
2010	18983		1217	243	1504	361	297	868	23472
2011	19384	1753	1258	236	1604	372	289	932	24075
2012	19645	1877	1236	246	1486	385	285	1264	24547
2013	19916	1966	1158	227	1461	396	275	728	24161
2014	20327	2052	1177	228	1377	408	268	944	24729
2015	20201	2125	1084	241	1454	424	270	914	24588
2016	20473	2196	1094	213	1506	446	275	1028	25035
2017	20820	2254	1109	196	1619	463	275	1240	25721
2018	21779	2319	1143	194	1469	476	286	1141	26487
2019	22729	2376	1190	205	1431	500	309	1261	27625
2020	29012	2553	1147	208	1052	480	310	1558	33766
2021	26761	2614	1175	203	1951	517	313	1751	32671

Source: Office for National Statistics and authors' estimates

As mentioned earlier, depreciation is irrelevant as it also appears on the revenue side.

Here the contribution to UK national debt interest is considered unchanged as it is assumed that Northern Ireland would exit the UK carrying its share of the historic debts of the UK. This assumption is varied later.[9]

It is assumed that the contribution from Northern Ireland to defence, the Department of Foreign Affairs and Irish Aid in a united Ireland would be based on the relative GDP of Northern Ireland and Ireland. The EU contribution is based on Northern Ireland's GDP. These adjustments see a substantial reduction in defence expenditure and an increase in expenditure on the EU budgetary contribution compared to the existing situation.

When Germany was unified, the economic and social systems of East Germany were immediately changed to those of West Germany. However, convergence in terms of private sector wages has not been achieved yet, and it took 30 years

9. While a united Ireland might be obliged to take on Northern Ireland's share of the UK debt, the interest burden might well be reduced somewhat by financing a payment to the UK in respect of the liability for a share of their debt due to lower Euro interest rates. The UK debt interest bill is particularly high in 2022 and 2023 because of the risky way they financed their debt in the past with indexed bonds, leaving them open to very high interest payments in the event of high inflation.

before pensions and public sector wages fully converged between East Germany and West Germany. In the event of Irish unification, it would be difficult to postpone such a standardisation of rates across a united Ireland for long. Table 6 provides an estimate of the cost of rerating Northern Ireland public service pay rates and welfare rates to be similar to those applying in Ireland. The adjustment in welfare rates is based on the ratio of the average pension payment in Ireland to the payment in Northern Ireland in 2019. The pay rates are adjusted by the ratio of average public sector earnings in Ireland, taken from the Central Statistics Office (CSO) Earnings, Hours and Employment Costs Survey (EHECS) dataset, to that for Northern Ireland, taken from the NISRA Annual Survey of Hours and Earnings (ASHE) dataset.

Table 6: Rerating of Public Sector Wages and Social Welfare, £ Million

	Current		United Ireland		Difference		
	Pay	Welfare	Pay	Welfare	Pay	Welfare	Total
2017	6423	9362	10330	14448	3907	5086	8993
2018	6665	9594	10835	14599	4170	5005	9175
2019	6797	9615	11102	14424	4306	4809	9115
2020	7175	10060	11786	14206	4611	4146	8756
2021	7794	10198	12040	14054	4246	3856	8102

Source: Authors' estimates based on ONS data

Table 7: Subvention under a united Ireland under differing assumptions

£ Million

	Existing	United Ireland			
		Base	Base +Rerating	Base excluding: interest	pensions
2017	9765	8713	17079	7094	6460
2018	10151	9038	17637	7569	6719
2019	10664	9577	18104	8146	7200
2020	17493	16408	24707	15356	13856
2021	13866	12942	20502	10991	10328

€ Million

	Existing	United Ireland			
		Base	Base +Rerating	Base excluding: interest	pensions
2017	11139	9939	19482	8092	7368
2018	11474	10216	19935	8556	7595
2019	12149	10910	20625	9280	8203
2020	19662	18442	27770	17260	15573
2021	16131	15055	23850	12786	12015

Source: Authors' estimates

% of Irish GNI*

	Existing	United Ireland			
		Base	Base +Rerating	Base excluding: interest	pensions
2017	6.1	5.4	10.6	4.4	4.0
2018	5.9	5.2	10.2	4.4	3.9
2019	5.8	5.2	9.8	4.4	3.9
2020	9.7	9.1	13.7	8.5	7.7
2021	6.9	6.5	10.2	5.5	5.2

Source: Authors' estimates

The cost of the rerating shows some volatility from one year to another because of changes in the bilateral exchange rate. The gap between Irish and UK rates is likely to rise this year and next, given the UK's current economic difficulties.

Table 7 sets out the current subvention to Northern Ireland and the subvention needed to maintain services unchanged there under unification, based on a range of different assumptions. First the numbers are shown in £ million, then in € million and finally as a percentage of Irish GNI*.

The base case takes the expenditure shown in Table 6 under a United Ireland, allowing for an adjustment to expenditure on defence, international expenditure, and the EU Budgetary contribution, as well as an adjustment to revenue to allow for higher corporation tax receipts.

The "base + rerating" column shows the deficit on a united Ireland basis plus the cost of rerating welfare payments and public sector pay rates in Northern Ireland to bring them into line with those in Ireland. No allowance is made for the cost of raising service standards in Northern Ireland to the levels in Ireland or for the possible savings in public expenditure through reducing public sector employment as a result of economies of scale.

Further columns show the effects of separately excluding the interest payments and social insurance pensions from the base deficit, as some suggestion has been made that the UK would permanently absorb these costs even after unification.

As the data for 2020 and 2021 are distorted by the effects of the pandemic, this note concentrates on the figures for 2019. In the case of the base deficit for 2019 assuming unification, it would add around 5% of GNI* to the Irish government's deficit (or reduce its surplus by a corresponding amount). If rerating is included, that would take the cost to Ireland of supporting Northern Ireland within a united Ireland to almost 10% of GNI*. This is a huge sum as total government expenditure in Ireland currently amounts to around 40% of GNI*. This would add a quarter to public expenditure in Ireland, while producing a very limited increase in revenue. To deal with the resulting deficit, which under the most favourable circumstances would persist for many years after unification, there would have to be a dramatic increase in taxation and/or a major reduction in expenditure.

Interest Payments and Pensions

The precise terms under which Northern Ireland could leave the UK would be subject to negotiation. In the case of Ireland's exit from the UK in 1922, it accepted a share of the UK debt at the time of departure (FitzGerald and Kenny, 2020[10]). If Scotland had left the UK in 2014, it too would have taken its share of the UK debt. This reflects the fact that it is normal when a country breaks up in a negotiated manner that assets and liabilities are shared among the two new jurisdictions. This also happened in the case of the break-up of the US state of Virginia in the 1860s and, more recently, the break-up of the USSR and of Czechoslovakia in the early 1990s.

Some commentators have suggested that in a negotiated settlement, the UK would agree to waive this debt liability for Northern Ireland in return for the ending of the fiscal transfer to Northern Ireland. However, if Scotland had voted for independence in 2014, the agreement for the break-up of the UK would have entailed Scotland leaving it with a share of the UK debt. This is likely to set a precedent for any eventual departures from the UK, whether it is Scotland or Northern Ireland. To allow successive regions of the UK to depart leaving all of the debt to be serviced by the remaining population in the UK would seem difficult to justify.

In the event that the UK agreed very generous departure terms, involving the write-down on the debt attributable to Northern Ireland, the effect of the elimination of interest payments on the Northern Ireland fiscal deficit is shown in the third panel of Table 7.

Bergin and McGuinness, 2020[11], argue that, because the old age pension in Northern Ireland is paid to those who have contributed over their lifetime through social insurance, the insurance-based pension would constitute an existing liability of the UK at departure.[12] However, this ignores the fact that the pension scheme is run on a pay-as-you-go basis rather than a funded basis. The social insurance pensions paid out in the UK are generally equal to the insurance contributions paid in each year. The idea that the UK would continue to pay pensions while a united Ireland collected the related social insurance contributions seems most improbable. If people from Northern Ireland moved to Great Britain after unification they would, of course, be entitled to a pension there when they reached retirement age.

10. See FitzGerald, J. and S. Kenny (2020) "Till debt do us part": financial implications of the divorce of the Irish Free State from the United Kingdom, 1922–1926", European Review of Economic History, Vol. 24(4), pp. 818–842.

11. Bergin, A., and S. McGuinness (2020) "The political economy of a Northern Ireland border poll", Cambridge Journal of Evonomics, Vol. 44(4), pp. 781–812.

12. A similar argument is made in https://www.sinnfein.ie/files/2020/Economic_Benefits_of_a_United_Ireland.pdf

There is currently an agreement between the UK and Ireland which provides for workers moving between jurisdictions being able to rely on their combined insurance contributions in qualifying for pensions. This agreement reflects a need to provide for labour mobility between the two jurisdictions. However, a new agreement would be needed under the changed terms of a unified Ireland and, for the reasons given above, it is unlikely that the UK would continue to pay pensions to people in Northern Ireland.

When Ireland became independent in 1922, there was never any question of the UK having a liability after independence to the then social insurance scheme, which covered unemployment rather than pensions. It was funded on a pay-as-you-go basis.

The potential saving in the Northern Ireland deficit if the UK exceptionally agreed to pay the pensions in Northern Ireland on a declining basis after unification, is shown in the last column of Table 7.

The process by which unification would come about would first involve a referendum in Northern Ireland. If the North voted for unification, then Ireland would have to agree the precise terms of a new constitution, specifying in detail the institutions of the new united Ireland. In turn, this would have to be voted on by Ireland. If that constitution were accepted by the people of Ireland, then a final settlement would have to be agreed with the UK. However, having decided irrevocably on unification, the Irish side would be in a very weak negotiating position. Thus, any concessions on the debt and pensions should not be counted on and they would not be clear until after a final settlement was agreed between a united Ireland and the UK.

5. Conclusions

While the very low productivity of Northern Ireland's economy continues to leave it among the poorest regions in the UK, it will have a very large fiscal deficit. Even though Ireland has a much higher national income, funding the needs of the people of Northern Ireland in a united Ireland would put huge financial pressure on the people of Ireland, resulting in an immediate major reduction in their living standards.

If, instead, Northern Ireland made major changes in its economy designed to dramatically raise productivity, over time this would narrow the gap in living standards between Northern Ireland, the rest of the UK and Ireland. In turn, this would reduce the Northern Ireland deficit and also reduce the cost of applying similar standards in Northern Ireland to those in Ireland. This could substantially reduce the cost of unification.

If Northern Ireland chose to remain in the UK indefinitely, by reforming its economy it would also greatly enhance its economic position within the UK, realising a substantial improvement in its relative standard of living.

However, even under the most favourable circumstances with optimal policies, it is likely to be at least two decades before the productivity gap could be substantially narrowed. Nonetheless, the sooner such changes are implemented, the sooner the benefits will accrue to the people of Northern Ireland whether they remain in the UK or eventually join in a united Ireland.

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The IIEA acknowledges the support of the Citizens, Equality, Rights and Values programme

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