

# Negotiating the GST Minefield: The Discourse of Nation Building in GST News Reports

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## Introduction

The exercise of power through language instead of physical coercion is commonly employed by governments to persuade and convince people about certain policies and issues. This study contextualises such sophisticated operationalisation of power through the promotion of the GST discourse by the former Barisan Nasional (BN) government in curated GST news articles on the previous BN government's GST website *GST Malaysian Info* that published positive GST news articles by the BN friendly mainstream media.

Among the various discourses subsumed under the nodal GST discourse, this paper will focus on the discourse of nation building in the selected news articles and how it is linguistically realised. Used interchangeably, nation-building and national development refers to the improvement of a country and her people in all aspects of life such as economy, culture and an equitable distribution of benefits and wealth (The United Nations Declaration of the Right to Development, 1986). Over the years, nation building in Malaysia hinges on carefully formulated economic policies and plans by the government to chart the development of the country's economy, including the implementation of the GST.

## Methodology

This study employs Fairclough's (1989, 2001, 2015) Critical Discourse Analysis analytical categories, based on its systematic description of experiential, relational and expressive values of words and grammatical features. In particular, it draws on the experiential value of words indicative of content, knowledge and beliefs of the producer and hence relevant to identifying and analysing the nature of discourse. The two research objectives that inform this study are as follows:

- (i) To identify the different aspects of the discourse of nation building present in the news articles on the Goods and Services Tax (GST) on the previous BN government's website *GST Malaysia Info*.
- (ii) To analyse the linguistic features used to realise the discourse of nation building present in the news articles on the website.

The study utilises a qualitative approach to provide fine-grained analysis and rich discussion of contextually-based data (Mann and Stewart, 2000; Creswell, 2007). The data comprises of fourteen curated GST news articles on the former BN government's GST website *GST Malaysian Info*. This entails a close reading of the data predicated on the researcher's

interpretative sources or “member’s resources” (Fairclough, 2001) such as the researcher’s background knowledge of and experience with the implementation of the GST in Malaysia.

As there is a marked absence of such Critical Discourse Analysis of the Goods and Services Tax discourse and texts in Malaysia, the current study serves to narrow the gap in the literature and hopes to contribute to the studies of linguistics, media and economic policies.

## Results

The analysis centres on the linguistic features of overlexicalisation and categorisation which pervade the news articles as carriers of ideology. It utilises tables to support the discussion of the following aspects of the discourse of nation building:

- (a) The employment of positive words in describing the GST in relation to nation building.
- (b) The specific positive features and benefits of the GST.
- (c) The identification of policy makers responsible for nation building and the GST.
- (d) The campaigns, media, studies, instruments, policies and directives related to the GST.
- (e) The identification of the beneficiaries of the GST and nation building

(a) The Discourse of Nation Building: The Employment of Positive Words in Describing the GST

Table 1(a) illustrates the contexts and the use of these words in the articles that were downloaded from the *GST Malaysian Info* website.

(b) The Discourse of Nation Building: The Specific Positive Features and Benefits of the GST

The news extracts on the positive features and benefits of the GST are reproduced in Table 1(b).

(c) The Discourse of Nation Building: The Identification of Policy Makers Responsible for Nation Building and the GST

Table 2(c) illustrates the categorisation of various policy makers directly and indirectly involved in nation building and the GST.

Table 1: Overlexicalisation and categorisation of words related to the GST and nation building

Table 1(a): Overlexicalisation of positive words describing the GST in relation to nation building	
Extracts	References
1. As a step to developing a more <u>effective and sustainable taxation system</u> , the 2009 GST Tax Bill was tabled ...	Ar 11, para 6
2. The Malaysian GST designed to be <u>progressive</u>	Ar 12, headline
3. .... the overriding rationale to introduce the GST is to <u>modernise our tax system</u> and .... to <u>enhance fiscal sustainability</u> .	Ar 12, para 39

4. The <u>GST rate fixed at only six per cent</u> ... is <u>low</u> .	Ar 16, para 8
5. The <u>extra revenue</u> gained .... is necessary to <u>boost the nation's competitiveness</u> .	Ar 21, para 1
Key: Underlined words are positive words describing the GST and nation building.	
Table 1(b): Categorisation of specific positive features and benefits of the GST	
Extracts	References
1. ... the GST is expected to <u>contribute RM21.7 billion</u> in the first nine months of its implementation ...	Ar 13, para 4
2. "The tax will be used to <u>build infrastructure as well as improve transport, health, education, security, religious and social amenities</u> ," he told Bernama.	Ar 14, para 9
3. GST Helps In <u>Combating Black Economy</u>	Ar 16, headline
4. Governments throughout the world need to collect taxes .... to enable them to meet the people's needs such as <u>basic amenities, education, healthcare services and security</u> ...	Ar 17, para 1
5. GST Brings <u>Healthy Competition To Local Auto Industry</u> , Says Mustapa	Ar 18, headline
Key: Underlined words focus on specific positive features and benefits of the GST.	
Table 1(c): Categorisation of policy makers responsible for nation building and the GST	
Extracts	References
1. The <u>Royal Malaysian Customs and the Finance Ministry</u> has done extensive research on the GST.	Ar 12, para 28
2. According to <u>Finance Ministry Corporate Strategy and Communication Division Secretary Datuk S. Kumaran</u> , the government had been reaching over 50,000 people daily ...	Ar 15, para 3
3. Some are saying that if <u>Barisan Nasional</u> were replaced with Pakatan Rakyat then Malaysia would be able to abolish taxes.	Ar 19, para 2
4. GST will help <u>gov't</u> help the people, says <u>Idris</u>	Ar 20, headline
5. <u>Prime Minister Datuk Seri Najib Razak</u> said the GST which was not popular now, could have positive spillover effects ....	Ar 21, para 2

Key: Underlined words represent policy makers responsible for nation building and the GST.

(d) The Discourse of Nation Building: The Campaigns, Media, Studies, Instruments, Policies and Directives Related to the GST

What follows is Table 2(a) containing extracts from the selected news articles with the categorisation of documents and campaigns related to the GST as part of the discourse of nation building.

(e) The Discourse of Nation Building: The Identification of the Beneficiaries of the GST  
Table 2(b) fleshes out the words used to identify and categorise the beneficiaries of the GST.

Table 2: Categorisation of words related to the GST and nation building

<b>Table 2(a): Categorisation of the campaigns, media, studies, instruments, policies and directives related to the GST</b>	
<b>Extracts</b>	<b>References</b>
1. Malaysia sends <u>a team to visit nations such as Australia, New Zealand and Indonesia</u> to <u>further study the mechanics of GST</u> .	Ar 11, para 5
2. The Royal Malaysian Customs and the Finance Ministry have done <u>extensive research on the GST</u> . <u>A recent study</u> shows that Malaysia's model is indeed progressive.	Ar 12, para 28
3. ... the government had been reaching over 50,000 people daily through its <u>advertisements in the print and electronic media</u> , as well as those placed on <u>billboards</u> and its <u>postings on social networking sites like Facebook and Twitter</u> .	Ar 15, para 3
4. "I have pledged the extra revenue from the GST will be returned to the people, and this will be done in <u>Budget 2016</u> ," he (the Prime Minister) said.	Ar 22, para 8
5. It is also aimed at increasing the traders' compliance level .... in line with the provision under <u>Section 33, 34 and 36 of the Goods and Services Tax Act 2014</u> ....	Ar 24, para 13
Key: Underlined words indicate campaigns, media, studies, instruments, policies and directives related to the GST.	
<b>Table 2(b): Categorisation of beneficiaries of the GST and nation building</b>	
<b>Extracts</b>	<b>References</b>

1. ... the Malaysian GST has been designed to decrease the burden of tax amongst <u>lower income groups</u> ...	Ar 12, para 3
2. It lessens the impact on <u>the rakyat</u> and at the same time overcome the inherent weakness of SST.	Ar 12, para 36
3. Sivanesan said this year's advertisements would focus on educating the public further on the GST and how it would benefit <u>future generations</u> .	Ar 15, para 12
4. In addition, RM3.0 billion is allocated for scholarships ... and RM1.2 billion for <u>poor families, children, senior citizens and the disabled</u> .	Ar 17, para 4
5. With the revenue from GST, Najib said, the government would be able to implement development projects ... and other assistance to <u>the people</u> .	Ar 23, para 9
Key: Underlined words identify the beneficiaries of the GST and nation building.	

## Discussion

The common thread that runs through the discourse of nation building in the set of fourteen selected GST news articles is the positive representation of the GST in relation to nation building, as evidenced by the preponderance of positive words describing the GST in the form of nominalisations or noun phrases, adjectives and verb groups or clauses (see Table 1).

Specifically, the news reports elucidated multifarious positive features and benefits of the GST (see Table 2) with a view of casting the government's implementation of the GST in positive light. Among the benefits mentioned are utilisation of GST revenues for the people's benefit; plugging loopholes and overcoming weaknesses in existing tax system with the GST; positive impact of the GST on businesses and the various sectors of the economy.

Another important aspect of the discourse of nation building peddled in the news articles is the frequent mention of the former BN government's pivotal role in nation building and the GST. Such identification of the former BN government works in tandem with the positive representation of the implementation of the GST.

The news articles reported the various instruments, policies, legislatures and framework introduced by the former BN government in preparation for the GST implementation. The blitz of such campaigns and formulation of policies and legislatures by the former BN government is reminiscent of similar experience in countries such as Canada and New Zealand. This serves as a strong reminder to the people of the former BN government's seriousness in implementing the GST and the government's commitment to sustaining nation building.

In an effort to deflect attention from negative publicity on the GST, the news articles highlight the former BN government's people friendly posture by reminding the readers that the beneficiaries of the GST are in fact "the people" in general and the underprivileged, the poor, the lower income households in particular.

## Conclusion

The findings clearly indicate a positive representation of the former BN government in the discourse of nation building in relation to the implementation of the GST as reported in the selected GST news articles by the mainstream media. Such positive posturing of the BN through emphasising the positive features, benefits and beneficiaries of the GST implemented by a caring government and de-emphasising the weaknesses and criticism of the GST works to co-opt the people into supporting the implementation of the controversial GST.

Despite the subsequent replacement of the GST by the Sales and Services Tax (SST) by the new Pakatan Harapan government after the 14<sup>th</sup> General Election in May 2018, this study provides a framework to conduct a Critical Discourse Analysis with a view to sensitising text consumers to the working of ideology in media discourse. As such, the findings of this study bear testimony to the importance of critical reading to uncover the manipulation of language by text producers.

As the findings are limited to the set of GST news articles analysed in the study and may not be generalisable to other news articles, other potential areas for future studies may include Critical Discourse Analysis of GST news reports by the alternative media; analysis of SST news reports and a comparison between the GST and SST news articles.

## References

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