

**A CRITICAL DISCOURSE ANALYSIS OF
SELECTED ARTICLES IN
MALAYSIA'S OFFICIAL GST WEBSITE**

ONG CHENG TEIK

UNIVERSITI SAINS MALAYSIA

2022

**A CRITICAL DISCOURSE ANALYSIS OF
SELECTED ARTICLES IN
MALAYSIA'S OFFICIAL GST WEBSITE**

by

ONG CHENG TEIK

**Thesis submitted in fulfilment of the requirements
for the degree of
Doctor of Philosophy**

January 2022

ACKNOWLEDGEMENT

I would like to take this opportunity to express my heartfelt gratitude to key figures who have played instrumental roles in this academic journey from the conception to the completion of this research and thesis.

First and foremost, I would like to thank my main supervisor, Prof Hajar Abdul Rahim, without whose guidance, support and patience this research and thesis would not have come to fruition. Her invaluable comments and feedback have also culminated in research findings presentations and publications.

My sincere appreciation also extends to my co-supervisor, Dr Kumara Rajandran, for his incisive comments and suggestions in improving and revising the thesis draft.

Another key figure not to leave out is my former main supervisor, Prof Shakila Abdul Manan for accepting and developing my initial research proposal which results in the approval of my research proposal presentation. You are now out of sight but definitely not out of mind.

Not leaving out the School of Humanities for funding conference presentation and publication of the research findings. Thank you for the financial support. Also, a note of thanks to the Ministry of Higher Education for approving my application for MyBrain15 funding.

To my parents, thank you for your gentle prodding to embark on this journey and your moral support and encouragement especially at low points of this academic endeavour.

Last but not least, thank you, God, for the strength, conditions and blessings to see me through this long journey.

TABLE OF CONTENTS

ACKNOWLEDGEMENT	ii
TABLE OF CONTENTS	iii
LIST OF TABLES	x
LIST OF FIGURES	xiii
LIST OF APPENDICES	xiv
ABSTRAK	xv
ABSTRACT	xvii
CHAPTER 1 INTRODUCTION	1
1.1 Introduction	1
1.2 Background of research	4
1.2.1 The Goods and Services Tax (GST)	4
1.2.2 Nation-building	9
1.2.3 The mainstream media in Malaysia	15
1.2.3(a) The ownership of the mainstream media	16
1.2.3(b) Media-related laws in Malaysia	18
1.2.3(c) The expected role of the mainstream media in promoting nation-building agenda	19
1.2.3(d) Instances of the mainstream media supportive of the government	20
1.3 Statement of problem	23
1.4 Research objectives	27
1.5 Research questions	28
1.6 Significance of the research	29
1.7 Scope and limitations of the research	31
1.8 Definition of terms and concepts	33

1.8.1	Interdiscursivity	33
1.8.2	Representation	33
1.8.3	Power	34
1.8.4	Ideology	34
1.8.5	Ideological polarisation	35
1.8.6	Discourse	36
1.8.7	Critical discourse studies	36
1.8.8	News articles	37
1.9	Organisation of thesis	37
1.10	Conclusion	38
CHAPTER 2	LITERATURE REVIEW	40
2.1	Introduction	40
2.2	Theories and Concepts	40
2.2.1	Principles of critical discourse studies	41
2.2.2	Interdiscursivity	44
2.2.3	Fariclough's critical discourse analysis framework	47
	2.2.3(a) Members' resources (MR)	47
	2.2.3(b) Experiential values of words	51
	2.2.3(b)(i) Overlexicalisation	53
	2.2.3(b)(ii) Categorisation	55
2.2.4	Ideology	58
2.2.5	Ideology of us vs them and the ideological square	62
2.3	Review of Past Studies	64
2.3.1	Studies on interdiscursivity	65
2.3.2	Studies on ideological discourses	79

2.3.3	Studies on the GST	98
2.3.4	Summary of literature review and its relevance to the present research on the GST	108
2.4	Conceptual Framework	114
2.5	Conclusion	120
CHAPTER 3	METHODOLOGY	121
3.1	Introduction	121
3.2	Research design	121
3.3	The corpus	123
3.4	Data collection and labelling	128
3.4.1	Step 1: Setting sampling frame	129
3.4.2	Step 2: Locating news articles	130
3.4.3	Step 3: Collecting data	131
3.4.4	Step 4: Storing data	132
3.5	Data categorisation	132
3.6	Data selection	138
3.7	Data description and analysis	139
3.7.1	Analysis of types of discourse	141
3.7.2	Analysis of linguistic features	142
3.7.3	Analysis of ideology	144
3.8	Ethical concerns	146
3.9	Managing validity and reliability issues	147
3.9.1	Validity	147
	3.9.1(a) Ensuring the accuracy of discourse categorisation	147
	3.9.1(b) Confirming sources of curated articles on the GST Malaysia Info website	148

3.9.1(c) Triangulation	149
3.9.1(d) Checking the accuracy of data analysis and discussion	150
3.9.2 Reliability	159
3.9.2(a) Enhancing intra-rater consistency	159
3.9.2(b) Sourcing news articles from the government’s official GST web portal	161
3.10 Conclusion	161
CHAPTER 4 ANALYSIS OF DISCOURSE OF ANTI-PROFITEERING AND LAW ENFORCEMENT AND DISCOURSE OF NATION BUILDING IN GST MALAYSIA INFO	163
4.1 Introduction	163
4.2 Discourse of anti-profiteering and law enforcement	164
4.2.1 Contextual background	164
4.2.2 Overlexicalisation of the word ‘enforcement’ and other related words	168
4.2.3 Categorisation of authorities that implement the GST and enforce the law	169
4.2.4 Categorisation - Naming and identifying the GST culprits and offenders	170
4.2.5 Overlexicalisation of the word ‘offences’ and categorisation of types of GST	171
4.2.6 Overlexicalisation of the word ‘penalty’ and other related words and categorisation of types of penalties meted out ..	172
4.2.7 Discussion of the analysis of discourse of anti-profiteering and law enforcement	173
4.2.7(a) Discussion of the different aspects of discourse of anti-profiteering and law enforcement	173
4.2.7(b) Discussion of the linguistic manifestations of the different aspects of discourse of anti-profiteering and law enforcement	175
4.3 Discourse of nation building.....	176

4.3.1	Contextual background	177
4.3.2	Overlexicalisation of positive words describing the GST in relation to nation building	182
4.3.3	Categorisation of specific positive features and benefits of the GST	183
4.3.4	Categorisation of policy makers responsible for nation building and the GST	187
4.3.5	Categorisation of the campaigns, media, studies, instruments, policies and directives related to the GST	189
4.3.6	Categorisation of beneficiaries of the GST and nation building	190
4.3.7	Discussion of analysis of discourse of nation building	191
	4.3.7(a) Discussion of the different aspects of discourse of nation building	192
	4.3.7(b) Discussion of the linguistic manifestations of the different aspects of discourse of nation building	194
4.4	Conclusion	201
CHAPTER 5 ANALYSIS OF DISCOURSE OF RELIGIOUS ENDORSEMENT AND DISCOURSE OF COMPLAINT MANAGEMENT IN GST MALAYSIA INFO		203
5.1	Introduction	203
5.2	Discourse of religious endorsement	203
5.2.1	Contextual background	203
5.2.2	Overlexicalisation of positive words endorsing and legitimising the GST from religious point of view	212
5.2.3	Categorisation of authorities that endorse and legitimise the GST from religious point of view	214
5.2.4	Categorisation of the logic or line of reasoning behind and conditions of GST religious endorsement	215
5.2.5	Categorisation of beneficiaries of GST religious endorsement	217

5.2.6	Overlexicalisation of negative words depicting and rebutting criticism of GST religious endorsement	219
5.2.7	Discussion of the analysis of discourse of religious endorsement	220
	5.2.7(a) Discussion of different aspects of discourse of religious endorsement	221
	5.2.7(b) Discussion of the linguistic manifestations of the different aspects of discourse of religious endorsement	224
5.3	Discourse of complaint management	230
5.3.1	Contextual background	230
5.3.2	Overlexicalisation of the word ‘complaints’ and other related words and categorisation of reasons for and nature of complaints	237
	5.3.2(a) Words related to complaints	237
	5.3.2(b) Gravity of complaints	237
	5.3.2(c) Nature of complaints	238
5.3.3	Categorisation of authorities involved in the GST complaint management	239
5.3.4	Categorisation of recourse or channels available to consumers to lodge complaints	242
5.3.5	Overlexicalisation of positive words describing the success in complaint management and actions taken by the authorities in response to the GST complaints	243
5.3.6	Categorisation of the parties who lodge complaints	245
5.3.7	Discussion of the analysis of discourse of religious endorsement	245
	5.3.7(a) Discussion of different aspects of discourse of complaint management	245
	5.3.7(b) Discussion of the linguistic manifestations of the different aspects of discourse of complaint management	247
5.4	Conclusion	254

CHAPTER 6	DISCUSSION AND CONCLUSIONS	256
6.1	Introduction	256
6.2	Discussion of findings of Research Question 1	257
6.2.1	The discourse of anti-profiteering and law enforcement ...	263
6.2.2	The discourse of nation building	263
6.2.3	The discourse of religious endorsement	265
6.2.4	The discourse of complaint management	267
6.3	Discussion of findings of Research Question 2	269
6.3.1	The discourse of anti-profiteering and law enforcement ...	272
6.3.2	The discourse of nation building	273
6.3.3	The discourse of religious endorsement	276
6.3.4	The discourse of complaint management	279
6.4	Discussion of findings of Research Question 3	281
6.4.1	Findings	282
6.4.2	Discussion of findings	289
6.5	Implications of the research	297
6.5.1	Implications for theory	298
6.5.2	Implications for CDA	300
6.5.3	Implications for education	301
6.5.4	Implications for society	302
6.6	Recommendations for future research	303
6.7	Conclusion	304
REFERENCES	307
APPENDICES		
LIST OF PUBLICATIONS		

LIST OF TABLES

		Page
Table 1.1	Details of GST / VAT compliant countries in ASEAN (EY Tax Services, 2020; Royal Malaysian Customs Department, 2014)	2
Table 2.1	Major CDS research approaches	41
Table 2.2	Overlexicalisation of positive words describing the success in complaint management and actions taken by the authorities in response to the GST complaints	55
Table 2.3	Categorisation of authorities that implement the GST and enforce the law in the discourse of anti-profiteering and law enforcement	57
Table 2.4	Categorisation - Naming and identifying the GST culprits and offenders in the discourse of anti-profiteering and law enforcement	58
Table 2.5	GST fraud typology	106
Table 3.1	Details of the 34 GST news articles selected from GST Malaysia Info under the four categories of discourses	126
Table 3.2	Sample URLs for the main GST articles	131
Table 3.3	Sample URLs for the main GST articles colour coded for different discourses	134
Table 3.4	Top 20 most frequent lexical words in headlines	136
Table 3.5	Data analysis matrix	141
Table 3.6	Supporting discussion of analysis and findings on the four GST discourses with in-text citations on socio-economic and socio-political contexts	153
Table 3.7	Supporting discussion of analysis and findings on the ideology of us versus them with in-text citations on socio-economic and socio-political contexts	158
Table 4.1	Details of the ten GST news articles selected from GST Malaysia Info under the discourse of anti-profiteering and law enforcement	166
Table 4.2	Aspects and their linguistic manifestations of the discourse of anti-profiteering and law enforcement	167

Table 4.3	Overlexicalisation of the word ‘enforcement’ and other related words	326
Table 4.4	Categorisation of authorities that implement the GST and enforce the law	330
Table 4.5	Categorisation - Naming and identifying the GST culprits and offenders	333
Table 4.6	Overlexicalisation of the word ‘offences’ and categorisation of types of GST offences	336
Table 4.7	Overlexicalisation of the word ‘penalty’ and other related words and categorisation of types of penalties meted out ...	339
Table 4.8	Details of the fourteen GST news articles selected from GST Malaysia Info under the discourse of nation building	181
Table 4.9	Aspects and their linguistic manifestations of the discourse of nation building	182
Table 4.10	Overlexicalisation of positive words describing the GST in relation to nation building	341
Table 4.11	Categorisation of specific positive features and benefits of the GST	346
Table 4.12	Categorisation of policy makers responsible for nation building and the GST	350
Table 4.13	Categorisation of the campaigns, media, studies, instruments, policies and directives related to the GST	353
Table 4.14	Categorisation of beneficiaries of the GST and nation building	356
Table 5.1	Details of the five GST news articles selected from GST Malaysia Info under the discourse of religious endorsement	211
Table 5.2	Aspects and their linguistic manifestations of the discourse of religious endorsement	212
Table 5.3	Overlexicalisation of positive words endorsing and legitimising the GST from religious point of view	359
Table 5.4	Categorisation of authorities that endorse and legitimise the GST from religious point of view	361

Table 5.5	Categorisation of the logic or line of reasoning behind and conditions of GST religious endorsement	363
Table 5.6	Categorisation of beneficiaries of GST religious endorsement	364
Table 5.7	Overlexicalisation of negative words depicting and rebutting criticism of GST religious endorsement	365
Table 5.8	Details of the five GST news articles selected from GST Malaysia Info under the discourse of complaint management	235
Table 5.9	Aspects and their linguistic manifestations of the discourse of complaint management	236
Table 5.10	Overlexicalisation of the word ‘complaints’ and other related words and categorisation of reasons for and nature of complaints	337
Table 5.11	Categorisation of authorities involved in the GST complaint management	370
Table 5.12	Categorisation of recourse or channels available to consumers to lodge complaints	373
Table 5.13	Overlexicalisation of positive words describing the success in complaint management and actions taken by the authorities in response to the GST complaints	375
Table 5.14	Categorisation of the parties who lodge complaints	378
Table 5.15	Identification of GST offenders in express and implied terms	252
Table 6.1	List of aspects of the four secondary GST discourses	260
Table 6.2	Members of in-group of us and out-group of them under the four secondary GST discourses in the 34 GST news articles selected from GST Malaysia Info	380
Table 6.3	News coverage of main members in the four secondary GST discourse	292

LIST OF FIGURES

	Page
Figure 2.1 A three-dimensional view of discourse and discourse analysis	49
Figure 2.2 Ideological square	63
Figure 2.3 Conceptual framework of the research	116
Figure 3.1 General design of the research	123
Figure 3.2 Data collection cycle	128
Figure 3.3 The main interface of the GST Malaysia Info Website (Source: http://gstmalaysiainfo.com/ , Accessed on 6 May 2016)	129
Figure 3.4 Categories of discourses related to the nodal GST discourse and the colour scheme developed to identify them	134
Figure 3.5 Sample concordance lines for the lexical word “GST”	137
Figure 3.6 Some of the events covered by the articles under the category of discourse of anti-profiteering and law enforcement	139

LIST OF APPENDICES

- APPENDIX A CHAPTER 4 ANALYSIS OF DISCOURSE OF ANTI-PROFITEERING AND LAW ENFORCEMENT
- APPENDIX B CHAPTER 4 ANALYSIS OF DISCOURSE OF NATION BUILDING
- APPENDIX C CHAPTER 5 ANALYSIS OF DISCOURSE OF RELIGIOUS ENDORSEMENT
- APPENDIX D CHAPTER 5 ANALYSIS OF DISCOURSE OF COMPLAINT MANAGEMENT
- APPENDIX E CHAPTER 6 DISCUSSION AND CONCLUSIONS

**ANALISIS WACANA KRITIS TERHADAP
ARTIKEL TERPILIH DALAM LAMAN SESAWANG RASMI GST MALAYSIA**

ABSTRAK

Mengambil kira isu yang timbul daripada pelaksanaan Cukai Barang dan Perkhidmatan (GST), bekas kerajaan Malaysia, Barisan Nasional (BN), telah melancarkan satu kempen di seluruh negara untuk mempromosi cukai tersebut dan mendidik serta memaklumkan rakyat tentang manfaat GST melalui pelbagai cara. Salah satu daripadanya ialah penubuhan GST Malaysia Info, iaitu laman web untuk menjelaskan dan mempromosi cukai tersebut kepada rakyat sebelum dan selepas pelaksanaannya pada tahun 2015. Antara maklumat yang dimuatnaik adalah laporan akhbar tentang GST di Malaysia yang digarab daripada pelbagai media cetak arus perdana. Kajian ini menyelidik bagaimana bekas kerajaan BN, melalui laporan akhbar arus perdana berusaha menyakinkan rakyat tentang kebaikan GST. Berdasarkan analisis wacana kritis, kajian ini menjalankan analisis interdiscursif (*interdiscursive*) artikel terpilih di laman web tersebut untuk mendedahkan wacana yang digunakan untuk mempertahankan pelaksanaan cukai tersebut. Kajian ini bertujuan untuk menyelidik manifestasi linguistik wacana-wacana ini dan ideologi yang tersirat berdasarkan konsep yang dikemukakan oleh Fairclough seperti interdiscursiviti (*interdiscursivity*), sumber ahli (*members' resources*), ideologi, dan kerangka teori yang terdiri daripada nilai 'experiential' perkataan (*experiential values of words*). Kajian ini juga menyiasat ideologi 'kami lawan mereka' (*us vs them*) dan ideologi segi empat sama rangkuman dan pengecualian (*ideological square of inclusion and exclusion*) yang dikemukakan oleh van Dijk. Analisis interdiscursiviti terhadap artikel berita yang dijalankan menunjukkan

bahawa terdapat empat wacana GST sekunder pelengkap, iaitu wacana anti pengautan keuntungan dan penguatkuasaan undang-undang, wacana pembinaan negara, wacana sokongan agama dan wacana pengurusan aduan bersama pelbagai aspek mereka. Analisis manifestasi ‘*overlexicalisation*’ dan pengkategorian (*categorisation*) menunjukkan bahawa aspek setiap wacana, antara lain, termasuk, peraturan, polisi, peristiwa, pelakon (*actor*) dan tindakan mereka (*action*). Dari segi ideologi yang tersirat, wacana tersebut mengandungi ideologi ‘kami lawan mereka’, dengan komposisi heterogeni kedua-dua kumpulan yang bertentangan, yang pertama terdiri daripada kerajaan, negara-negara GST, organisasi-organisasi bukan kerajaan yang menyokong cukai tersebut dan golongan kurang bernasib baik sedangkan yang terakhir terdiri daripada peniaga-peniaga yang mengaut keuntungan, perniagaan yang tidak bertanggungjawab, pengkritik GST, golongan yang kaya dan pengelak cukai, antara lain. Analisis ideologi terpolarisasi ini menunjukkan satu perwakilan diri yang positif dan perwakilan golongan lain yang negatif dengan penekanan pada titik positif kami dan titik negatif golongan yang lain serta de-penekanan titik negatif kami dan titik positif golongan yang lain. Kajian ini merupakan satu usaha untuk mengembangkan ilmu tentang kajian GST dari perspektif linguistik dan analisis wacana kritis di Malaysia. Penemuan kajian ini, antara lain, menggariskan kepentingan pembacaan kritikal dalam wacana awam dan memperkasakan pengguna teks dengan menyediakan kerangka pembacaan kritikal yang membantu mereka dalam memahami wacana awam dan ideologi yang tersirat.

**A CRITICAL DISCOURSE ANALYSIS OF
SELECTED ARTICLES IN MALAYSIA’S OFFICIAL GST WEBSITE**

ABSTRACT

Taking cognisance of the fact that the implementation of the Goods and Services Tax (GST) is a highly contentious issue, the government of the day i.e. the former Barisan Nasional (BN) government embarked on a nationwide campaign to promote the tax and to educate and inform the people about the benefits of the tax through various channels. One of them was the setting up of GST Malaysia Info, a website which aimed at clarifying and promoting the contentious tax to the public before and after its implementation in 2015. The information uploaded on the website included news reports on the GST in Malaysia sourced from various mainstream newspapers. The current research set out to examine how the government of the day, through news articles from various printed mainstream media, tried to convince the people of the benefits of the GST. Specifically, situated in the Critical Discourse Analysis paradigm, the current study carried out an interdiscursive analysis of selected news articles on the website to uncover the various discourses employed to defend the tax implementation. The main objective of the study is to examine the linguistic manifestations of these discourses and their underlying ideological underpinning predicated on Fairclough’s concepts of interdiscursivity, members’ resources, ideology, and his framework consisting of experiential values of words, as well as van Dijk’s ideology of us versus them and his ideological square of inclusion and exclusion. The interdiscursive analysis of the news articles reveals how the nodal GST discourse subsumes four complementary secondary GST discourses, namely the discourse of anti-profiteering and law enforcement, the discourse of nation building,

the discourse of religious endorsement and the discourse of complaint management with their various aspects. An analysis of the linguistic manifestations of overlexicalisation and categorisation demonstrates how the different aspects that constitute each discourse comprise, among others, regulations, policies, events, actors and their actions. In terms of their ideological import, these discourses embed an ideology of us versus them with heterogeneous composition of both opposing groups, the former of whom include the government, GST compliant countries, non-governmental organisations supportive of the tax and the underprivileged whereas the latter comprise profiteering traders, unscrupulous businesses, GST detractors, the rich and tax evaders, among others. The analysis of such a polarised ideology points to a positive self-representation and negative other representation, with emphasis on our positive points and other's negative points and downplaying of our negative points and other's positive points. The current study extends the scholarship in research in the GST in Malaysia from a linguistic perspective, in particular CDA. The findings of this study, among others, underscore the importance of critical reading in public discourse and empowering text consumers with critical reading framework that helps them in negotiating and interrogating public discourse and its underlying ideology.

CHAPTER 1

INTRODUCTION

1.1 Introduction

This research on the Malaysian Goods and Services Tax (GST) by the mainstream media entails identifying the overarching ideology pervading these texts and the various discourses invoked to reinforce the ideology. Towards this end, this research employs a Critical Discourse Analysis (CDA) approach to examine how these discourses and ideology are articulated through lexico-grammatical features and ideological discourse structures in news articles on the website GST Malaysia Info. The CDA framework as explicated by (Fairclough, 1989, 2001b, 2015) situates the analysis of texts in their larger social context in time and space.

First conceived by the French in the 1950s, the GST, also known as Value Added Tax (VAT) in many countries, is a multi-stage consumption tax on goods and services. The GST is implemented to address the weaknesses of other forms of taxes as part of tax reform in many countries in the world. Out of 190 nations in the world, 170 had implemented the GST (*The Rakyat Post*, 2015).

Among the developed nations that implemented the GST are New Zealand and Canada to improve their economies. For instance, in 1985, the Labour government introduced the GST in New Zealand alongside reduction of income and company taxes as part of its tax reform. Such a move appeared to garner New Zealanders' support for the GST as a form of progressive taxation (Louise, 2015). In Canada, the Canadian Federal government led by Prime Minister Brian Mulroney introduced the GST in 1991 to replace the Manufacturers' Sales Tax (MST) as part of the country's tax reform and to

balance the budget (Eccleston, 2007). At the same time, it also introduced a range of GST exempt goods and services such as basic groceries and medical services.

The GST or VAT standard rates vary among countries from as low as 5% in Canada and Taiwan to as high as 27% in Hungary and 25% in Denmark, Norway and Sweden, among others. Among the developed nations, the GST or VAT standard rates in the United Kingdom and Japan are 20% and 10% respectively. As for GST compliant countries in ASEAN, Malaysia had the lowest standard rate of 6% with Indonesia, Cambodia, Vietnam and Laos having the same standard rate of 10%, Thailand and Singapore at 7% and the Philippines with the highest standard rate at 12% (EY Tax Services, 2020; Royal Malaysian Customs Department, 2014). The following table provides GST and VAT details of these countries:

Table 1.1: Details of GST / VAT compliant countries in ASEAN
(EY Tax Services, 2020; Royal Malaysian Customs Department, 2014)

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Type of Indirect Tax	Year of Implementation	Initial Rate (%)	2014 Standard Rate (%)	2020 Standard Rate (%)
1	Indonesia	3,495	VAT	1984	10	10	10
2	Thailand	4,972	VAT	1992	7	7	7
3	Singapore	46,241	GST	1993	3	7	7
4	Philippines	2,370	VAT	1998	10	12	12
5	Cambodia	897	VAT	1999	10	10	10
6	Vietnam	1,407	VAT	1999	10	10	10
7	Laos	1,320	VAT	2009	10	10	10

A review of literature shows that the CDA approach was employed to conduct interdiscursive analysis of texts in numerous areas in different countries as will be

discussed in Section 2.2. These texts include spoken, written and multimodal texts. However, there is a marked absence of such interdiscursive analysis of the Goods and Services Tax discourse and texts in Malaysia despite its nation-wide implementation on 1 April 2015. In fact, it was first announced in the 2014 budget in October 2013 to give businesses and the people about 18 months to prepare for the implementation of the GST. As such, there is a proliferation of texts related to the GST especially in the days before and after 1 April 2015.

The implementation of the GST was a highly contentious issue met with strong opposition from its critics as it affected every consumer in Malaysia. Taking cognisance of this, the government embarked on a nation-wide campaign to promote the GST and to educate and inform the people about the benefits of the GST through various channels such as advertisements, press releases, press interviews and articles on government websites. This was done with the purpose of mitigating its opposition and to dispel any misconception and myths that the public may have about the GST.

As the implementation of the GST bore on every body, this research is keen to discover the various discourses used by the mainstream media to coax the people into accepting the GST as part of the new reality by conducting an interdiscursive analysis of selected news articles on a government website. In particular, the research focuses on the linguistic manifestations of the GST discourses and the underlying ideology employed to promote the GST in the news articles. For a better understanding of the circumstances surrounding the implementation of the GST in Malaysia, the following section provides the socio-economic and socio-political context and background of this research.

1.2 Background of research

This section sketches the context of the research such as the Goods and Services Tax (GST), nation building in Malaysia, the ownership and expected role of the mainstream media in nation-building and related laws that govern the media with particular reference to Malaysia. This is central to a better understanding of the subsequent discussion of research findings.

1.2.1 The Goods and Services Tax (GST)

The Goods and Services Tax Act 2014 (Laws of Malaysia, 2014) was enacted to facilitate the implementation of the Goods and Services Tax in Malaysia. The act defines goods as “any kind of movable and immovable property but excludes money ...” (p. 14) whereas services encompass “anything done or to be done including the granting, assignment or surrender of any right or the making available of any facility or benefit but excludes supply of goods and money” (p. 17).

The government of the day i.e. the Barisan Nasional Malaysian government implemented the GST on 1 April 2015 at the rate of 6 percent after its announcement in the 2014 budget in October 2013 and the passing of the Goods and Services (GST) Act 2014. Its implementation generated a lot of concern from the people due to uncertainty, ignorance, resentment and opposition, sentiments which resulted in several deferments of its implementation in the past.

First mooted in 1983 when the government sent a research team to South Korea to study the benefits of the GST as a more sustainable source of revenue and tax system, the implementation of the GST had undergone several deferments under several Finance

Ministers from Tun Daim Zainuddin (1989) to Dato' Seri Anwar Ibrahim (1992) and Dato' Seri Abdullah Badawi (2004) before it was finally implemented by Datuk Seri Najib Razak on 1 April 2015. The reasons provided by the government for the deferments were the need to study and fine-tune the mechanics of the GST, to allow businesses more preparation time in terms of accounting processes and training of personnel and to put in place the necessary laws and regulations related to the implementation of the GST (*Gstmalaysiainfo*, 2013). However, other possible reasons for such protracted deferment range from strong opposition from the people to fear of a potential electoral backlash, lack of financial and economic urgency and the availability of other reliable sources of revenue for the government. However, it was finally implemented on 1 April 2015 as the government could no longer defer its implementation anymore.

The eventual implementation of the GST came on the heels of several unfavourable economic conditions, chief of which was the sharp tumble of crude oil prices that the government heavily depends on as a major source of revenue for the country. The situation was further compounded by the burgeoning bill for various subsidies, an unsustainable fiscal position as "Malaysia has run fiscal deficits every year since 1998" (PEMANDU, 2010, p. 64) and the heavy debt burden which has reached a worrying level and would be detrimental to the country's economy (Mahbob, 2015).

These unfavourable economic conditions prompted the government to implement the GST as an effective alternative source of revenue for the country to replace the Sales Tax and Service Tax (SST) that had been in place since the 1972 and 1975 respectively. Although there were various existing taxes to generate revenue such as corporate tax, personal income tax and the SST, they were deemed ineffective due to various

weaknesses in the system, weaknesses that the GST was expected to address based on the experience of many countries that have successfully implemented the GST.

The implementation of GST would help to diversify the country's revenue and further reduce her dependency on oil income, hence consolidating the government's fiscal debt and debt burden, a move that Moody's Investor Service believed could "trigger an upgrade in Malaysia's sovereign credit ratings from A3 at present" (*Gstmalaysiainfo*, 2015).

Taking cognisance of the needs of the country, the Malaysian government had made several provisions and adaptations when adopting the GST, with its scope clearly defined by the Finance Ministry and published in the Royal Malaysian Customs Department's *Official Website: Malaysian Goods and Services Tax* (2012):

GST is a broad based consumption tax covering all sectors of the economy i.e. all goods and services made in Malaysia including imports except specific goods and services which are categorized under zero rated supply and exempt supply orders as determined by the Minister of Finance and published in the *Gazette* (what is GST).

To help cushion and mitigate the impact of the GST on the middle and low income groups, the government had excluded selected items from the GST through zero-rated supplies and exempt supplies. The long and expanding list of such items categorised outside the standard-rated supplies included but were not limited to selected basic necessities, food items, medical supplies, books, funeral expenses, exports, *zakat* (a form of obligatory religious tax in Islam), residential properties, local and imported fresh fruits, goods sold in duty-free shops (*Gstmalaysiainfo*, 2015).

This is unlike many other GST implementing countries that impose a blanket implementation of the GST covering all goods and services. The successful implementation and effectiveness of the GST is attested by the fact that more than 160 countries, including developed nations, practise the GST, covering 90 percent of the world's population (Royal Malaysian Customs Department, 2012).

Conceived to replace the SST as part of tax reform effort by the government of the day to enhance the efficiency of the taxation system, the GST was said to provide a plethora of benefits to the country such as improving standard of living, lowering cost of doing business, contributing to nation-building, ensuring fairness and equality, enhancing delivery system, increasing global competitiveness, enhancing compliance, reducing red tape and promoting greater transparency (Royal Malaysian Customs Department, 2012). This is in addition to addressing the SST weaknesses such as “cascading and compounding effects, transfer pricing and value shifting, no complete relief on goods exported, discourage vertical integration, administrative bureaucratic red tape, classification issues and etc.” (why GST, 2012).

The government of the day expected the GST, perceived as a more efficient tax, to generate more revenue for nation-building and development purposes such as amenities, infrastructures and education with a view to improving the people's standard of living and realising the country's aspiration to achieve a high income and fully developed nation in the year 2020.

The Royal Malaysian Customs Department (2012) further clarified that it was mandatory for businesses with annual sales turnover exceeding RM500,000 to register

under GST as “only a registered person can charge and collect GST on the taxable supplies of goods and services made by him” (how does GST work, para. 1).

In the context of the implementation of the GST on 1 April 2015 and from the various news reports, profiteering activities manifested themselves in different permutations, common of which were as follows:

- (a) Traders charging GST and SST in single purchase receipts.
- (b) Traders increasing prices of goods and services unreasonably beyond the 6% GST rate.
- (c) Traders using non-upgraded cash machine system as an excuse not to print the sales price including the GST charges in receipts.
- (d) Unregistered premises imposing GST.
- (e) Premises charging GST on zero-rated and exempt items.

The proliferation of such complaints from the public had prompted the authorities such as the Domestic Trade, Cooperatives and Consumerism Ministry, the Royal Malaysian Customs Department, local authorities (PBTs) and village development and security committees (JKKKs) to work in concert to monitor the implementation of GST to curb cheating and profiteering with the setting up of Anti-Profiteering Operations Centre (PGAP) under the purview of the Domestic Trade, Cooperatives and Consumerism Ministry. The monitoring of prices of goods and services and profiteering activities and the subsequent persecution of the offenders are governed by Act 723, Price Control and Anti-Profiteering Act 2011 which was enacted by the Parliament of Malaysia and published in the *Gazette* on 27 January 2011.

The unpopular broad based consumption tax was subsequently repealed and replaced with the narrower Sales and Service Tax by the Pakatan Harapan government after the 14th General Election on 9 May 2018 in fulfilment of its election manifesto. However, the media has been abuzz with calls for the revival of the GST as a more efficient tax system after the Perikatan Nasional (PN) came into power in March 2020 through strategic political realignment of the government and opposition component parties. This may take time as the PN government and the people are grappling with the rippling economic, financial and health effects of the protracted Covid -19 pandemic.

1.2.2 Nation-building

Nation-building, used synonymously with national development, is an inclusive concept that refers to the improvement and uplift of a country and her people in all aspects. It is encapsulated in the United Nations Declaration of the Right to Development (1986) as a:

Comprehensive economic, social, cultural and political process, which aims at the constant improvement of the well-being of the entire population and of all individuals on the basis of their active, free and meaningful participation in development and in the fair distribution of benefits resulting therefrom (article 2).

In Malaysia, the government has formulated various development plans such as the eleven five-year Malaysia Plans (MP) from 1966 to 2020, the New Economic Policy (NEP) from 1971 to 1990, the National Development Policy (1991 – 2000), Vision 2020 (1991 – 2020) and the National Transformation Programme (NTP) from 2009 to 2020.

All these development plans are geared towards steering the country to attainment of a developed nation status by the year 2020 as envisioned and first revealed by former Prime Minister Tun Dr Mahathir Mohamed in 1991 at a meeting with the Malaysian Business Council that comprised business and political elites (Lepawsky, 2008).

In charting the future course of the nation, Vision 2020 (Office of the Prime Minister, 2010) aims to develop Malaysia into a fully developed and industrialised country by the year 2020 in all aspects as elucidated below:

Malaysia should not be developed only in the economic sense. It must be a nation that is fully developed along all the dimensions: economically, politically, socially, spiritually, psychologically and culturally. We must be fully developed in terms of national unity and social cohesion, in terms of our economy, in terms of social justice, political stability, system of government, quality of life, social and spiritual values, national pride and confidence (p. 1).

This aspiration came to be popularly known as Vision 2020 that aspires to transform Malaysia into a country that transcends racial boundaries in the emergence of *Bangsa Malaysia* as advocated by Tun Dr Mahathir, a term that fuses race and nationality.

With regard to Vision 2020, Khoo (1995) uses the term ‘market nationalism’ to illuminate such shift from race-based to class-based identities, an inclusive term that connotes the uplift of the people’s socio-economic status through hard work which makes social mobility possible for every citizen and foregrounds the apolitical domain of the economy.

In complementing the aspirations of Vision 2020, the Najib administration launched the National Transformation Programme (NTP) in 2009 “to drive Malaysia towards high-income nation status” (*The Star Online*, 2017) and to “see Malaysia’s economy undergo significant changes to resemble other developed nations” (PEMANDU, 2010, p. 5). It subsumes both the Government Transformation Programme (GTP) and the Economic Transformation Programme (ETP), the former of which is guided by two main objectives in “transforming the government into a more effective and accountable entity and catapulting Malaysia into an advanced, united, safe and just society with a high quality of life for all” (INTAN, 2015). Central to the aim of the NTP is the ETP as “a comprehensive effort that will transform Malaysia into a high-income nation by 2020” (PEMANDU, 2010, p. 5) through twelve National Key Economic Areas (NKEAs) expected to contribute substantially to the country’s economy, chief of which are oil, gas and energy; palm oil; tourism; electronics and electrical; education (PEMANDU, 2010). Towards this end, the Najib administration entrusted the implementation and delivery of the ETP to the Performance Management and Delivery Unit (PEMANDU) under the stewardship of Dato’ Sri Idris Jala as its Chief Executive Office.

In charting the country’s development beyond 2020, the Najib administration conceived a nation building initiative known as Transformasi Nasional 2050 (TN 50) or National Transformation 2050 spanning thirty years from 2020 to 2050 with the “general goal for Malaysia to become a top 20 country by the year 2050” (Ministry of Foreign Affairs, 2017). To engender a sense of common ownership of the country’s development, future and destiny among the people in the formulation of TN 50, the then government

embarked on a series of national dialogue and discourse with various segments of society which saw the engagement with and participation of policy stakeholders, experts, community leaders and civil servants, among others.

The first of this series of public conversation took place with an N50 Dialogue at the Dewan Tunku Canselor, University of Malaya on 19 January 2017 which saw 500 youth who attended the dialogue voicing their aspirations for Malaysia. In launching the event and introducing TN 50, former Prime Minister Datuk Seri Najib said that the Government Transformation Programme which he introduced in 2010 put the country on track to achieving Vision 2020. Moving forward, he believed that the country should begin mapping out its nation-building goals and targets beyond 2020 to manage the inevitable drastic changes facing the country, hence the conception of TN50 (*najibrazak.com*, 2017). This three-year consultative process from 2017 to 2019 served as a precursor to the scheduled publication of the TN 50 policy documents in 2020. However, the policy was subsequently aborted with the transition of governments after the 14th General Election on 9 May 2018.

Despite the implementation of these short term and mid-term economic plans and programmes in support of Malaysia's attainment of a fully developed status, Vision 2020 remains unrealised due to a host of financial and socio-economic challenges, both internal and external, within and beyond the country's control, chief of which are global economic crises, widening fiscal deficits, high dependency on commodity exports, missteps, ethical lapses and misconduct. All these have necessitated a recalibration of the country's economic policy which sees the conception of the Shared Prosperity Vision 2030 (SPV 2030), a ten-year development plan from 2021 to 2030 by the Pakatan Harapan

government under Tun Dr Mahathir's administration. Launched on 5 October 2019 (*Malay Mail*, 2019), the SPV 2030 (Ministry of Economic Affairs, 2019) reaffirms the country's commitment to nation building:

Shared Prosperity Vision 2030 is a commitment to make Malaysia a nation that achieves sustainable growth along with fair and equitable distribution, across income groups, ethnicities, regions and supply chains. The commitment is aimed at strengthening political stability, enhancing the nation's prosperity and ensuring that the *rakyat* are united whilst celebrating ethnic and cultural diversity as the foundation of the nation state. (p. 1)

Taking cognisance of the prevailing threats and challenges facing the country, the SPV 2030 (Ministry of Economic Affairs, 2019) identifies a number of issues of economic structure, chief of which are "economic growth potential not fully realized and economy not fully diversified" (p. 3) and "corruption and abuse of power stifle economic growth and distribution" (p. 4) which result in leakages in the economy. In elaboration, it underlines the importance of shifting away from over dependency on "commodity products which face the risk of price uncertainty and may result in an economic downturn (as the country's) exports of petroleum and gas products increased from 6% (1998) to 15.5% (2018)" (p. 16). As such, by implication, these are among the major issues that hinder the realisation of Vision 2020.

Such a commitment to nation building in general and the SPV 2030 roadmap in particular is reaffirmed by the Perikatan Nasional (PN) government under Tan Sri Muhyiddin Yassin's administration which replaces former Prime Minister Tun Dr

Mahathir's Pakatan Harapan's government when Minister in the Prime Minister's Department (Special Function) Datuk Seri Mohd Redzuan Yusof said in a press conference on 19 July 2020 that "the government will relaunch the Shared Prosperity Vision 2030 (SPV 2030) sometime soon this year as based on the income poverty line (PGK) the number of poor households have increased" (*New Straits Times*, 2019).

It is noteworthy that the SPV 2030 maintains a conspicuous silence on attaining a developed status for Malaysia which is indicative of a shift of focus from economic development to a more holistic and equitable development in addressing the challenges facing Malaysia as identified in the vision. As these are the challenges hindering the realisation of Vision 2020, it follows that the SPV 2030 is a continuation of its predecessor in striving to uplift the socio and economic development of the country as attested by its "primary aim to provide a decent standard of living to all Malaysians by 2030" (Ministry of Economic Affairs, 2019, p. 1) instead of a high standard of living enjoyed by people in developed countries.

However, there is a multiplicity of allusions in the SPV 2030 (Ministry of Economic Affairs, 2019) signalling that it still harbours the hope of Malaysia's attainment of a fully developed status, chief of which are: two of the three objectives related to nation building are "building Malaysia as a united, prosperous and dignified nation and subsequently becoming an economic centre of Asia" (p. 2) and "restructuring the economy to be more progressive, knowledge-based and high-valued" (p. 2); three of its guiding principles are "continuous prosperity", "future economy" and "economic centre of Asia" (p. 15); one of the eight enablers is "fiscal sustainability - sustainable management of government finance to strengthen investors and market confidence"

(p 21). All these echo the lofty aspirations of Vision 2020, hence suggesting that it is approaching and aligned to the ultimate aim of Vision 2020.

Situated in this nation-building agenda, the government discourse on the GST in the news articles infuses, blends and harmonises the different discourses or voices of nation-building and economic development. Such favourable representation in the news reports is indicative of the role expected of the government controlled mainstream media in highlighting government development plans (Yin, 2008).

1.2.3 The mainstream media in Malaysia

This research draws on GST news articles published in the mainstream online media which are supportive of the government through their publication of articles favourable to the government. It reflects Kenix's (2011) definition of mainstream media as "situated completely within (and concomitantly co-creating) the ideological norms of society, enjoy a widespread scale of influence, rely on professionalised reporters and are heavily connected with other corporate and government entities" (p. 3). Her definition suggests that the mainstream media's reporting cast the government in positive light by reproducing the government's ideology and policies. Examples of such mainstream online media in Malaysia are *The New Straits Times Online*, *The Star Online*, *The Malay Mail Online* and *The Borneo Post Online*, all of which are freely accessible on the Internet.

In this section, this research will examine the reasons for the mainstream media's positive representation of the government of the day in general, and the GST in particular. A review of related literature (Anuar, 2012a, 2012b; Chin, 2003; O'Shannassy, 2013) on

the English, Malay and vernacular media confirms such tendency and the following are some of the central reasons that inform such partisan reporting:

- (a) The ownership of the mainstream media
- (b) The various media-related laws regulating the media in Malaysia
- (c) The expected role of the mainstream media in promoting nation-building agenda

1.2.3(a) The ownership of the mainstream media

As discourse is never neutral but “ideology is already imprinted in the available discourse” (Fowler, 1993, p. 42), an examination of the ownership of the mainstream media in Malaysia provides insight into the mainstream media’s pro-government reporting. This entails uncovering the ownership behind both the newspapers such as *The New Straits Times*, *The Star*, *Utusan Melayu*, *Berita Harian*, *Nanyang Siang Pau*, *China Press*, *Tamil Nesan* and *Tamil Nanban* and television stations such as TV3, 8TV, TV9, and NTV7.

A close examination of the ownership of the mainstream media reveals the involvement of the various component parties of the government of the day, Barisan Nasional and their allies (Anuar, 2012b). Media Prima, the largest media conglomerate in the country with close link to the dominant UMNO party of the government of the day i.e. the BN government, owns the New Straits Times Press (NSTP) which publishes the English-language dailies *The New Straits Times*, *The New Sunday Times* and the Malay-language newspapers *Berita Harian*, *Berita Minggu*, and *Harian Metro*. NSTP is also the owner of the television stations TV3, 8TV, TV9, NTV7 and the radio stations Hot.FM,

OneFM and Fly.FM (*The Edge*, 2005, as cited in Anuar, 2012b). As such, they serve as a mouthpiece of the government of the day in general and UMNO in particular.

Such UMNO-connected media ownership structure is replicated in the Utusan Melayu group which publishes the Malay-language newspapers *Utusan Malaysia*, *Mingguan Malaysia*, *Utusan Melayu*, *Mingguan* and the tabloid *Kosmo!*. It also publishes the magazines *Wanita*, *Mangga*, *Saji*, *Rias*, *URTV*, *Hai*, *Mastika*, *Harmoni*, *Al-Islam*, *Kawan*, *iSihat* and *Pemikir* (Anuar, 2012b).

Also aligned to the government of the day through the Malaysian Chinese Association (MCA), another component party of the government of the day i.e. the Barisan Nasional government, are the English-language dailies *The Star* and *The Sunday Star*, the Chinese-language dailies *Nanyang Siang Pau* and *China Press* as well as the radio stations Red FM (English), 988 FM (Mandarin), and Suria FM (Malay) (Anuar, 2012b).

As for the Tamil newspapers, there are *Tamil Nesan* and *Malaysia Nanban*, both of which are closely connected to the Malaysian Indian Congress (MIC) which belongs to the government of the day, i.e. the Barisan Nasional government (Anuar, 2012b).

Such revelation of the mainstream media's ownership in Malaysia is indicative of the control of the media by the government of the day and its effort in entrenching its policies, interests and hegemony through partisan news reporting. They provide The government of the day with a channel and recourse in countering opposition to the government of the day and its policies such as the GST. Hence, the mainstream media are expected and perceived to report "good news about government leaders [and] cooperation between races, while promoting a single national identity" (Azizuddin, 2005, p. 347).

1.2.3(b) Media-related laws in Malaysia

The media industry in Malaysia is regulated by numerous laws, chief of which are the Printing Presses and Publications Act (PPPA) 2012, the Sedition Act 1948, Official Secrets Act 1972 and the Communications and Multimedia Act 1998. These acts are testament to another means by which the government exercises control over media reporting and ensuring that the media's news reporting accord with the government's ideology and policies.

For instance, the Sedition Act "has been used to stifle legitimate criticism and dissent" (Anuar, 2012b, p. 256). The Printing Presses and Publications Act 1984 which was preceded by the Printing Presses Ordinance of 1948, required newspaper publishers to renew their printing permits annually, pointing to the government's subtle control of the media. Although this requirement is subsequently waived with amendments to the PPPA 1984 on 15 July 2012, it still empowers the Minister of Home Affairs to exercise his discretion in revoking the permit for internal security reasons (Azizuddin, 2014). This attests to the government's intention to retain control over the mainstream media albeit by a more evolved means.

Similarly, the broadcasting industry is highly regulated by the Communications and Multimedia Act 1998 that provides for the Home Minister's approval of application for operating licences for TV and radio stations (Anuar, 2014), hence lies the government's power in selecting stations that are government-friendly.

Coupled with the media ownership by parties aligned to the government, these media laws serve to "empower the state to largely rein in the media industry" (Anuar, 2012b, p. 257), undermining press freedom and denying the public access to balanced

news reporting in the docile mainstream media. Instead, the public are mainly fed with a staple of daily news reporting that is subdued and constrained, giving rise to the public's misgiving about their credibility. It follows that "... The Malaysian mainstream media - the press and broadcasting - have never aspired to be the guardians of the freedom of speech" (Zaharom Nain, 1998, as cited in Yin, 2008, p. 22).

1.2.3(c) The expected role of the mainstream media in promoting nation-building agenda

According to the Malaysian Canons of Journalism (2011), the mainstream media in Malaysia have been relegated to the role of a state apparatus with "its belief in the principles of *Rukunegara* and the national aspirations contained therein ... [by acknowledging its role] in contributing to the process of nation-building" (para. 1). Such a role is also echoed by another observation that the ruling coalition employs state-controlled media to spread its propaganda (Khoo, 2005, as cited in Anuar, 2014).

The need for the mainstream media to support the government could be attributed to the strong Asian culture and values that the Malaysian society is imbued with. According to Loh and Khoo (2002), when applied to politics, Asian values may be operationalised in terms of "state intervention in social and economic affairs [and] collective good of the community over individual rights" (p. 52).

In the context of Malaysia, such mainstream media support is perpetuated by positive press coverage on Asian values and national development as endorsed by the government. Yin (2008) further observes that Asian values in Malaysia foreground the social role of the press for development and morality. As such, Malaysian leaders "have

the government-knows-best attitude” (Kim, 2001, p. 22) that expects the press to work in tandem with the government in achieving Vision 2020 by highlighting government development plans. This resonates with the role of a mainstream newspaper in disseminating positive news about the government policies and projects and backgrounding criticism from the opposition (Shakila, 2001b)

The Malaysian government’s control over the media is symptomatic of the authoritarian press in Asia, which according to Luwarso (as cited in Yin, 2008), manifests characteristics such as government censorship, license revocation, legal proceedings against the press, and forced closure of publications.

1.2.3(d) Instances of the mainstream media supportive of the government

This section discusses six studies that bear testimony to the government’s control over the media through their partisan news reporting that represents the government in positive light.

In his study on election advertising in the mainstream print media of *The Star*, *The New Straits Times* and *Utusan Malaysia*, Anuar (2014) observes that such election advertisements were used as a platform by the government of the day not only to promote its positive attributes and achievements but also to launch “political and ideological onslaught” (p. 90) on the opposition coalition. As these newspapers are closely linked to the ruling party, the news reports were slanted in favour of the BN. A number of the BN advertisements reminded Malaysians of the message “I choose Malaysia” (p. 85), the country’s “stability, peace, unity and progress” (p. 85) as well as “strong economic

growth” (p. 86) with endorsement by “the International Monetary Fund, World Bank and Asian Development Bank” (p. 86) to enhance the government’s credibility.

Azizuddin (2014) concludes that all the mainstream Malay-language newspapers except for *Sinar Harian* were sympathetic towards the BN, with *Utusan Malaysia* being the most biased having “a combination of 89 per cent of positive BN and negative PR [Pakatan Rakyat – the then opposition coalition] coverage” (p. 67). Such partisanship was also evident in the news coverage by English and Tamil newspapers owned by parties aligned to the government of the day i.e. the BN government. As regards this, the “incumbent political leaders [were portrayed] as always benevolent, compassionate and responsive to the needs of the ordinary citizens” (Azizuddin, 2014, p. 71). On the other hand, *Sinar Harian* and both Chinese newspapers *Sin Chew Jit Poh* and *China Press* provided a more neutral coverage with “almost similar positive coverage to the BN and PR where the former received 27 per cent and the latter 25 per cent, with the gap of 2 per cent coverage” (Azizuddin, 2014, p. 67).

Repulsed by and sceptical of the credibility of the mainstream print media as a result of such pejorative and partisan press coverage, the public shifted their attention to the alternative online media as reflected by the drop of up to 40 per cent in the print media’s readership during the 13th general election period as summarised in the Consumer and Media View report by Nielsen (Azizuddin, 2014).

Gomez (2014) notes that the improved performance of the opposition and the erosion of Barisan Nasional’s majority in the 12th and 13th general elections were largely attributed to the opposition’s leverage on the new media and social media. The study cites the dwindling circulation of the mainstream media and a drop in press freedom ranking

as indicative of the government's control over the mainstream media and the people's disillusionment with mainstream media reporting. For example, the study reports press freedom ranking by Freedom House as 'not free' in 2008-2009 and 2012-2013 with world ranking of 141th and 146th respectively. It concludes that the declining credibility of the mainstream media is mainly attributed to "political ownership of selected media companies" (p. 97). The findings of the study show that in 2008, the country's opposition leveraged the new media such as blogs, websites and Facebook to counter a "hostile pro-government mainstream media to break the BN's two-thirds majority control" (Gomez, 2014, p. 4). In the 2013 general election, despite its online presence, BN had its worst performance by securing only 133 seats, a drop from the 140 seats it garnered in the 2012 general election.

Rajaratnam (2012) compares the reporting of the 12th general election between the mainstream media and the alternative media. The findings indicate that *The Star*, an English daily owned by the government of the day "attempts to set the agenda in getting its readers to believe that it is vital to vote for the National Front" (p. 54). This is done by focusing on marginal issues such as the BN candidates' competency and commitment and the government's achievements and popularity compared to the opposition.

George (2007) provides insightful comparison between the mainstream and alternative media's coverage of numerous issues in Malaysia and revealed how the former promoted the government's interest and the latter exposed the government's wrong doings. For instance, the study cites the then Prime Minister Tun Dr Mahathir's insistence on building a crooked bridge to Singapore to replace the existing causeway despite not securing Singapore's agreement. The study observes that in reporting the twists and turns

of this episode, the mainstream media impressed on the audience that the decision enjoyed popular support. Similarly, in reporting another controversy over the approved permits (AP) scheme for the import of foreign cars, the mainstream media backgrounded the involvement of the husband of the then International Trade and Industry Minister Tan Sri Rafidah Aziz and Khairy Jamaluddin, the son-in-law of the then Prime Minister Tun Abdullah Badawi. Such omissions were exposed by the alternative media instead.

In another study on reporting human rights and environmental issues, Anuar (2012) reveals the lopsided reporting of the Lynas Corporation's rare earth refinery project in Pahang in 35 news items. The study shows how the locals adversely affected by the project were marginalised by the mainstream media in their reporting. Although the mainstream media provided space for the voices of the local community and civil society groups, the findings indicate that it is negligible compared to their coverage of assurances by the prime minister, his cabinet ministers, the ruling politicians and government officials, all of which account for over 80 per cent of the news items analysed.

1.3 Statement of problem

The planning of the GST in Malaysia spans 30 years from conception to a series of false starts and deferments that preceded its final implementation on 1 April 2015 amidst the country's increasingly challenging economic and political landscapes. Among these challenges are weakening of the country's currency, escalating foreign debt, dwindling foreign reserves, plummeting crude oil prices, a major contributor to the

country's GDP and the government's loss of two-third majority in the 2013 General Election.

In 1983, the government considered the potential of the GST as a broad-based consumption tax for Malaysia by sending research teams to GST-compliant countries such as South Korea in 1983 and again in 2005 to Australia, New Zealand and Indonesia (*Gstmalaysiainfo*, 2013). Subsequently, a series of false starts marked its implementation with the government's announcement of the implementation of the GST for the 1993 budget and again for the 2005 budget, both of which did not materialise.

For these deferments, the government cited the need for extensions to allow businesses to adapt to changes, to enable the government to put in place the relevant legal framework and to allow the government to engage the citizens. Such false starts occurred as a result of unfavourable feedback from the people, hostile response from the opposition and the government's fear of a potential electoral backlash.

Realising the need to counter such negative perception and to enlighten the public about the benefits of the GST, the then government embarked on an extensive publicity campaign to educate the public about the GST and the reasons for its implementation. One form of such campaign is the setting up of a website called GST Malaysia Info with a view to harnessing the power of the media in general and the online media in particular to enable the government to reach out to the public. The government's GST website provided, among others, an archive of favourable news reports by the mainstream media, a selection of which forms the data for analysis in this research. Despite the subsequent repeal of the GST, an examination of the GST-related discourses sensitises text