

# Monitoring statutory compliance: a discourse analysis of the goods and services tax in news reports in Malaysia

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# **Monitoring Statutory Compliance: A Discourse Analysis of the Goods and Services Tax in News Reports in Malaysia**

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# I. INTRODUCTION

- ❖ The implementation of the GST was a highly contentious issue.
- ❖ The former Malaysian government embarked on a nationwide campaign to promote the Goods and Services Tax (GST) and to educate and inform the people about the benefits of the GST through various channels, one of which was the setting up of *GST Malaysia Info*.
- ❖ To discover the various discourses used by the former Malaysian government and the mainstream media to convince the people into accepting the GST by conducting an interdiscursive analysis of selected news articles.

# I. INTRODUCTION (cont.)

- ❖ This study highlights the issue of language and power and how language is used to convince people about certain policy and issue.
- ❖ The study serves to situate and contextualise the operationalisation of language and power through discourse.
- ❖ Shows how linguistic features are strategically employed to promote the mainstream discourse on the GST.
- ❖ Focuses on the discourse of anti-profiteering and law enforcement.

# I. INTRODUCTION (cont.)

## Research Objectives

- (1) To identify the different aspects of the discourse of anti-profiteering and law enforcement present in the news articles on the Goods and Services Tax (GST) on the government website GST Malaysia Info.
- (2) To analyse the linguistic features used to realise the different aspects of the discourse of anti-profiteering and law enforcement present in the news articles on the website.

## II. ANALYTICAL FRAMEWORK

- ❖ Uses Critical Discourse Analysis (CDA) approach to examine how the discourse of anti-profiteering and law enforcement is articulated through lexico-grammatical features in the news articles.
- ❖ CDA framework as explicated by Fairclough (1989, 2001, 2015) situates the analysis of texts in their larger social context and their relation to other texts.
- ❖ The description of formal linguistic features that define the discourse of anti-profiteering and law enforcement draws on the experiential value of words indicating contents, knowledge and beliefs of the producer.

### III. METHODS

- ❖ Two approaches: Close reading of the data and the use of simple corpus linguistic tools.
- ❖ Observes the following steps: Identification and application of theories, design of research questions, data collection and labelling, data categorisation, data selection, data description and analysis and data interpretation.
- ❖ Ten news articles are shortlisted to represent various aspects of the discourse of anti-profiteering and law enforcement.



Figure 1: The main interface of the *GST Malaysia Info* Website  
(Source: <http://gstmalaysiainfo.com/>, Accessed on 6 May 2016)





**Details of the 10 GST news articles selected from  
*GST Malaysia Info* under the discourse of  
anti-profiteering and law enforcement**

Image Source: Pixabay: <https://pixabay.com/photos/newspaper-background-layout-banner-2874482/>

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Table 1: Details of the 10 GST news articles selected from *GST Malaysia Info* under the discourse of anti-profiteering and law enforcement

Art. No.	Date	Headline	Word count
<b>Discourse of Anti-profiteering and Law Enforcement</b>			
<b>1</b>	12.11.14	Jail For Traders Who Manipulate GST	425
<b>2</b>	9.1.15	Customs Coming Down Hard On Businesses Not Registered For GST	585
<b>3</b>	3/2/15	Melaka Government Offers Ministry Help To Check Price Hikes Ahead Of GST (additional article)	174
<b>4</b>	1.4.15	Run Business In Transparent, Responsible Manners When GST Takes Effect – Ahmad Maslan	256
<b>5</b>	3.4.15	KPDNKK, PBTs And JKKKs To Boost Monitoring Of Implementation Of GST	283
<b>6</b>	16.4.15	Profiteering Traders Smearing GST Implementation -Ahmad Maslan	282
<b>7</b>	16.4.15	Ministry slaps Sarawak traders with 20 show cause letters over GST	242
<b>8</b>	16.4.15	GST: Restaurant Raised Price Of Clams Five-Fold – KPDNKK	367
<b>9</b>	8.6.15	GST: 1,256 Profiteering Cases Detected, 1,115 Notices Issued Till June 5	315
<b>10</b>	25.8.15	Action Against Employers Who Do Not Submit GST Returns – Johari	243
<b>Total number of words</b>			<b>3172</b>

## IV. DISCUSSION OF FINDINGS

- ❖ Findings focus on overlexicalisation and categorisation which figure prominently in the articles.
- ❖ Overlexicalisation refers to words that occurred frequently in a text in the same form or in different forms but with similar meanings such as synonyms.
- ❖ Overlexicalisation may point to the writer or speaker's preoccupation with certain aspect of reality or ideological struggle, hence the promotion of certain discourse.

## IV. DISCUSSION OF FINDINGS (cont.)

- ❖ Categorisation or classification by lexical registers highlights distinction between classes of concepts and dichotomises people or concepts into different groups and the inevitable struggle among them.
- ❖ Categorisation reveals the mainstream media's favourable representation of the former Malaysian government and its machinery and negative representation of the GST offenders.

## IV. DISCUSSION OF FINDINGS (cont.)

Different aspects of the discourse of anti-profiteering and law enforcement which emerge from the articles:

- a) The identification of the various authorities involved in monitoring the implementation of the GST.
- b) The identification of the GST offenders.
- c) The types of the GST offences.
- d) The punishment and penalty meted out to the GST offenders.

## V. Overlexicalisation of the Word 'Enforcement'

- ❖ Nominalisations synonymous with “law enforcement”: “implementation process”, “enforcement of the GST”, “rules and regulations”, “investigations”, “inspection” and “*Ops Pematuhan GST-Catut*”.
- ❖ Other words with similar semantic field to “law enforcement”: Collocations, verbs, phrasal verbs and adjectives - “had taken action”, “act against”, “watchful”, “investigate”, “coming down hard”, “cracking the whip”.



## V. Overlexicalisation of the Word 'Enforcement' (cont.)

Table 2: Overlexicalisation of the word 'enforcement' and other related words

Extracts	References
1. ... the ministry <u>had taken action</u> against errant traders at several locations such as Nilai in Negeri Sembilan.	Ar 1, para 2
2. Customs <u>Coming Down Hard</u> On Businesses Not Registered For GST	Ar 2, headline
3. Melaka Government <u>Offers Ministry Help To Check Price Hikes</u> Ahead Of GST	Ar 3, headline

Key: Underlined words are related to law enforcement.

## VI. Categorisation of Authorities that Implement the GST

- ❖ Government bodies and specific individuals.
- ❖ Government bodies: “The ministry”, “the government”, “the Customs Department”, “the Melaka Government”, “the Local Authorities (LAs) in Melaka”, “the Domestic Trade, Cooperatives and Consumerism Ministry.
- ❖ These highlight the seriousness of the former Malaysian government in law enforcement and the gravity of the offences.



## VI. Categorisation of Authorities that Implement the GST (cont.)



the people's university

- ❖ Individuals: “Domestic Trade, Cooperatives and Consumerism Minister Hasan Malek”, “Director of GST Datuk Subromaniam Tholasy”, “Melaka Chief Minister Datuk Seri Idris Haron”, “Deputy Finance Minister Datuk Ahmad Maslan”, “Deputy Finance Minister Datuk Johari Abdul Ghani”.
- ❖ Individuals are attributed to utterances and quotes to provide details, hence lending voices to the former Barisan Nasional (BN) government in support of its GST implementation as compared to the silent treatment accorded to the GST critics.

## VI. Categorisation of Authorities that Implement the GST (cont.)

Table 3: Categorisation of authorities that implement the GST and enforce the law

Extracts	References
1. ... <u>Deputy Finance Minister Datuk Ahmad Maslan</u> today expressed hope that traders nationwide will run their businesses in transparent and responsible manners ...	Ar 4, para 1
2. <u>All state Domestic Trade, Cooperative and Consumerism (KPDNKK) directors</u> were also directed to communicate with <u>local authorities (PBTs) and village development and security committees (JKKKs)</u> to together monitor the implementation of GST to curb cheating.	Ar 5, para 2
3. ... the <u>Customs Department</u> had set a period of six months to 'stabilise' acceptance of the GST implementation...	Ar 6, para 6

Key: Underlined words represent authorities that implement the GST and enforce the law.

## VII. Categorisation - Naming and Identifying the GST Culprits (cont.)

- ❖ Categorising these profiteers as a group in generic terms: “Unscrupulous traders”, “offenders”, “individuals”, “profiteering traders” and “unethical traders”.
- ❖ Some of these noun phrases are accompanied by negative appraisal adjectives: “Greedy”, “unscrupulous”, “profiteering” and “unethical”.
- ❖ Singling out particular parties in noun phrases: “Three kinds of traders”, “Sarawak traders”, “traders who try to rip off the people”.

## VII. Categorisation - Naming and Identifying the GST Culprits (cont.)

- ❖ “Such categorisation serves to flesh out details of law enforcement and highlight the heterogeneity of the offenders.
- ❖ Informs readers of the authorities’ seriousness and success in their crackdown on profiteers.

## VII. Categorisation - Naming and Identifying the GST Culprits (cont.)

Table 4: Categorisation - Naming and identifying the GST culprits and offenders

Extracts	References
1. The Ministry of Domestic Trade, Cooperatives and Consumerism has so far issued about 20 show cause letters to <u>traders</u> in the state ...	Ar 7, para 1
2. According to him, <u>nine cases</u> were identified <u>in Melaka, Penang (three), Kuala Lumpur (three), and Putrajaya (one).</u>	Ar 8, para 4
3. GST: <u>1,256 Profiteering Cases</u> Detected, 1,115 Notices Issued Till June 5	Ar 9, headline

Key: Underlined words indicate GST culprits and offenders.

## VIII. Overlexicalisation of the Word 'Offences' and Categorisation of Types of GST Offences

- ❖ To underscore the gravity of the situations.
- ❖ Some of the offences are in generic terms: “(Those who understood but merely) taking advantage of the system”, “(traders in the state for allegedly) infringing rules and regulations”, “(show cause letters were for) offences under the Profiteering Act”.
- ❖ Other offences are in details: “(Traders) marking up prices”, “(A restaurant.... is facing court action for) raising the price of clams”, “(traders) failing to reply to show-cause notices”, “(a trader was found) raising the price of lady’s fingers”.

## VIII. Overlexicalisation of the Word 'Offences' and Categorisation of Types of GST Offences (cont.)

- ❖ Shows the success of the anti-profiteering operation.
- ❖ Serves to warn prospective culprits and assuage consumers' concerns by reaffirming the authorities' commitment to the implementation of the GST.

## VIII. Overlexicalisation of the Word 'Offences' and Categorisation of Types of GST Offences (cont.)

Table 5: Overlexicalisation of the word 'offences' and categorisation of types of GST offences

Extracts	References
1. ... found guilty of <u>manipulating the Goods and Services Tax (GST) through their advertisements and sale promotions.</u>	Ar 1, para 1
2. Customs Coming Down Hard On Businesses <u>Not Registered For GST</u>	Ar 2, headline
3. Customs revealed that of the 280,000 GST licensees nationwide, 36,000 or 14% <u>have not filed their GST papers</u> yet.	Ar 10, para 11

Key: Underlined words indicate types of GST offences stated in express terms or by implication.



## IX. Overlexicalisation of the Word 'Penalty' and Categorisation of Types of Penalties

- ❖ The authorities have meted out various forms of punishments and penalties as provided for under Act 723, Price Control and Anti-Profiteering Act 2011.
- ❖ Overlexicalisation of the word “penalty”, categorising the punishments into three main groups namely fines, imprisonment or both.

## IX. Overlexicalisation of the Word 'Penalty' and Categorisation of Types of Penalties (cont.)

Table 6: Overlexicalisation of the word 'penalty' and other related words and categorisation of types of penalties meted out

Extracts	References
1. Traders, whether individuals or companies, <u>face a jail term of up to three years or a fine of up to RM500,000, or both</u> , if found guilty ...	Ar 1, para 1
2. ... the individuals responsible <u>face a fine of RM100,000 or three years' jail or both</u> while the company could be <u>fined RM500,000</u> , if found guilty.	Ar 8, para 7
3. ... it has shown that we have not only taken action in terms of <u>issuing fines</u> and so on ...	Ar 9, para 3

Key: Underlined words are related to penalty or types of penalties meted out.

## X. CONCLUSION

- ❖ Findings cover different aspects: The authorities, the perpetrators, the enforcement, the offences and the penalty.
- ❖ The representation of these aspects points to the successful implementation of the GST by the former government.
- ❖ Their linguistic realisations through overlexicalisation and categorisation reveal positive representation of the authorities and the enforcement of the GST and negative representation of the perpetrators and offences.

## X. CONCLUSION (cont.)

- ❖ This confirms partisan reporting of the mainstream media.
- ❖ This underscores the importance of critical reading of news articles to uncover the manipulation of language by text producers.
- ❖ This study provides a framework to conduct a Critical Discourse Analysis to sensitise text consumers to partisan reporting in media discourse.

***Thank you.***