APPREHENDING THE CULPRITS: THE DISCOURSE OF ANTI-PROFITEERING AND LAW ENFORCEMENT IN GOODS AND SERVICES TAX (GST) NEWS REPORTS

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ABSTRACT

A series of false starts and deferments since the 1980s preceded the eventual implementation of the goods and services tax (GST) in Malaysia on 1 April 2014 amidst adverse economic conditions, public resentment and hostility from certain quarters. In order to neutralise such negative reception, the former Barisan Nasional (BN) government embarked on a series of initiatives, programmes and campaigns to educate the public on the benefits of the GST to the country, one of which was the setting up of GST Malaysia Info, a website whose original aim was to disseminate positive news and to promote the GST to the public. As the recent implementation of the GST bore on all sections of the Malaysian society, a Critical Discourse Analysis (CDA) of selected news articles on the website was carried out to uncover the various discourses related to the GST to portray the government's position on the issue of the GST. The paper will present part of the findings of a larger study related to the discourse of anti-profiteering and law enforcement and the representation of its attendant aspects and circumstances. Predicated on Fairclough's (1989; 2001; 2015) Critical Discourse Analysis, the study sheds light on the mainstream media's favourable representation of the former BN government and its machinery and pejorative representation of the GST perpetrators and offenders through the use of lexical words with experiential values.

Keywords: goods and services tax (GST), mainstream media, Critical Discourse Analysis, anti-profiteering, law enforcement

INTRODUCTION

The implementation of the good and services tax (GST) by the Malaysian government was a highly contentious issue which met with strong opposition from critics from the time of its implementation in April 2015 as it affected every consumer in Malaysia. Taking cognisance of this, the former Barisan Nasional (BN) government embarked on a nationwide 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 informative articles on government portals. As the implementation of the GST bore on everybody, the researchers are keen to discover the various discourses used by the former BN government and the mainstream media to convince the people into accepting the GST as part of the new reality by conducting an interdiscursive analysis of selected news articles on a government web portal.

The representation and construction of ideology involve a highly interdiscursive process (Scollon 2002), a feature that takes different permutations such as mixing of diverse discourses, genres or styles in a single text (Wu 2012). This calls for interdiscursive analysis of texts to uncover the nodal discourse and its attendant discourses that serve to reinforce each other. In the context of this study on news articles on the GST in the Malaysian mainstream media, this entails identifying the overarching ideology pervading these news articles and the various discourses invoked to reinforce the ideology. The larger study identifies five categories of discourses related to the nodal GST discourse that emerge from the curated GST news articles in the former BN government's official GST website, GST Malaysian Info, namely the discourse of anti-profiteering and law enforcement, the discourse of nation building, the discourse of religious endorsement, the discourse of complaint management and the discourse of opposition management. This paper will focus on the discourse of anti-profiteering and law enforcement as there is a large number of news articles on this issue on the website indicating that it is a major issue foregrounded on the website. However, this does not mean that other discourses are less important.

This study highlights the issue of language and power and how language is used by the powers that be to convince people about a certain policy and issue through the creation of a particular website. The focus on the GST and the promotion of the GST discourse by the previous government serves to situate and contextualise the operationalisation of language and power through discourse. Although the BN government is gone and the GST is now defunct, the findings of this study demonstrate the importance of critical reading in being aware of how language is often manipulated to convince the people and to promote the GST.

This study serves to narrow the literature gap in the examination of the GST implementation in Malaysia to illuminate how linguistic features are strategically

employed by the former BN government to promote the mainstream discourse on the GST. As such, the researchers hope that the findings of this study that crosses various disciplines will contribute some knowledge to the studies of linguistics, media and economic policies.

To this end, this study employs a Critical Discourse Analysis (CDA) approach to examine and analyse how these discourses and ideology are articulated through lexico-grammatical features and rhetorical structures in the texts. The CDA framework as explicated by Fairclough (1989; 2001; 2015) situates the analysis of texts in their larger social context in time and space and their relation to other texts. In particular, this article focuses on how the discourse of anti-profiteering and law enforcement is linguistically realised in the news articles and how it promotes the former BN government's implementation of the GST.

As such, there are two research objectives that motivate this study. Firstly, it sets out to identify the different aspects of the discourse of anti-profiteering and law enforcement present in the news articles on the GST on the government website, GST Malaysia Info. This leads to the second objective which is 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.

As the preparation of this study and article witnesses a transition of government from the previous pro-GST BN government to the new anti-GST Pakatan Harapan (PH) government following the 14th General Election in May 2018, the noun phrase premodifiers of BN and PH are added to mark out the two governments in this article. As the data collection stage occurred during the rule of the former BN government, the word "government" and other synonymous terms in the selected news articles refer to the BN government.

SOCIO-ECONOMIC AND SOCIO-POLITICAL CONTEXT

This section provides the socio-economic and socio-political context that informs the analysis of the research findings, namely of the GST in Malaysia, the mainstream media in Malaysia and the laws that govern anti-profiteering activities in Malaysia. Such elucidation of context is central to situating and examining the actors, actions and events in the discourse of anti-profiteering and law enforcement in line with the qualitative nature of this study.

The GST in Malaysia

The making of GST in Malaysia spans 30 years from conception to a series of false starts and deferments that precede its final implementation amidst the country's increasingly challenging economic landscapes. These challenges ranged from

difficult economic climate to escalating foreign debt, dwindling foreign reserves and plummeting crude oil prices, a major contributor to the country's GDP. Taking a leaf from many other countries in their successful implementation of the GST, the former BN government finally rolled out the GST on 1 April 2015 at the rate of 6%.

A host of these unfavourable economic conditions have prompted the former BN government to finally implement the GST as an effective alternative source of revenue for the country to replace the sales and service tax (SST) that had been in place since 1972 and 1975 respectively. Although there are various existing taxes to generate revenue such as corporate tax, personal income tax and SST, they are deemed ineffective due to various weaknesses in the system, weaknesses that the GST is expected to address based on the experience of many countries that have implemented the GST successfully.

More importantly, the implementation of GST will 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" (GST Malaysia Info 2015b).

In particular, the former BN government 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 status in the year 2020.

As mentioned in the preceding paragraph, a series of false starts marked its implementation with the former BN government's announcement of the implementation of GST for the 1993 budget and again for the 2005 budget, both of which did not materialise.

For these deferments, the BN government cited the need for extension to allow businesses to adapt to changes, to enable the BN government to put in place the relevant legal framework and to allow the BN government to engage the *rakyat*. Such false starts occurred amidst unfavourable feedback from the people, hostile response from the opposition and the fear of a potential electoral backslash, the same adverse environment that persisted when the former BN government implemented the GST on 1 April 2015. Despite these challenges, "the main reason for introducing the GST is to diversify the country's revenue sources" (GST Malaysia Info 2015c). As elaborated by the former Director General of Customs, Dato Sri Khazali Ahmad, "the overriding rationale to introduce the GST is to modernise our tax system and to overcome the inefficiency of the indirect tax system in the country … [and] to enhance fiscal sustainability" (GST Malaysia Info 2014). Former Prime Minister, Datuk Najib Tun Razak added that "the extra revenue gained from the Goods and Services Tax is necessary to boost the nation's

competitiveness" (GST Malaysia Info 2015a) as the government would have the means to consider lowering individual and corporate tax, hence encouraging both domestic and foreign investors to remain in the country.

Realising the need to counter such negative perception and to enlighten the public about the benefits of the GST, the former BN 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 web portal 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 former BN government to reach out to the masses in this digital age. The former BN government GST portal provides, among others, an archive of favourable news reports by the mainstream media, a selection of which forms the data for the analysis of this study.

The Mainstream Media in Malaysia

The study draws on GST news reports archived on the government website GST Malaysia Info with a curated collection of news reports published in the mainstream media which are supportive of the former BN government through their publication of articles favourable to the former BN government. As such, the analysis of these articles will provide insights into how the former BN government employed the discourse of anti-profiteering and law enforcement encoded in linguistic features to promote and illuminate the implementation of GST in an effort to educate the public and to clarify misconceptions. This article focuses on the discourse of anti-profiteering and law enforcement as it features prominently in the GST news articles.

A review of related literature (Chin 2003; Anuar 2012a; 2012b; O'Shannassy 2013) on the English, Malay and vernacular media, confirms the mainstream media's positive representation of the former BN government in general, and the GST policy in particular. The central reasons for such partisan reporting include the ownership of the mainstream media, the various media-related laws regulating the media in Malaysia and the expected role of the mainstream media in promoting the nation building agenda.

The ownership of the mainstream media

A close examination of the ownership of the mainstream media reveals the involvement of the various component parties of the former ruling coalition, BN and their allies (Anuar 2012b). Media Prima, the largest media conglomerate in the country with close links to the dominant United Malays National Organization (UMNO) party, owns the New Straits Times Press (NSTP) which publishes the English-language dailies *The New Straits Times, 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, One FM and Fly FM (*The Edge* 2005, as cited in Anuar 2012b). As such, they serve as mouthpieces of the former BN government 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 former BN government through the Malaysian Chinese Association (MCA), another component party of the former ruling coalition BN, are the English-language dailies *The Star* and *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 former ruling coalition (Anuar 2012b).

Such revelation of the mainstream media's ownership in Malaysia is indicative of the former BN government's control of the media and its effort in entrenching its policies, interests and hegemony through partisan news reporting. They provide the former government with a channel and recourse in countering opposition to the former government 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" (Mohd Azizuddin 2005, 347).

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, the Official Secrets Act 1972 and the Communications and Multimedia Act 1998. These acts are testament to another means by which the former BN government exercised control over media reporting and ensuring that the media's news reporting accorded with the former government's ideology and policies.

Coupled with the media ownership by parties aligned to the former government, these media laws serve to "empower the state to largely rein in the media industry" (Anuar 2012b, 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. As

Zaharom Nain (1998) aptly points out, "the Malaysian mainstream media – the press and broadcasting – have never aspired to be the guardians of the freedom of speech" (as cited in Yin 2008, 22).

The expected role of the mainstream media in promoting the nation – building agenda

According to the *MediaWise* (2011), the mainstream media in Malaysia have been relegated to the role of a state apparatus with "its belief in the principles of *Rukun Negara* 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 Khoo (2005) in his observation that the former ruling coalition employs state-controlled media to spread its propaganda (as cited in Anuar 2014).

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" (p. 22) that expects the press to work in tandem with the government in achieving Vision 2020 by highlighting government development plans (Kim 2001). 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 2001).

Anti-Profiteering and Law Enforcement

The monitoring of prices of goods and services and profiteering activities and the subsequent prosecution of the offenders is governed by Act 723, Price Control and Anti-Profiteering Act 2011 which was enacted by the Parliament of Malaysia and published on 27 January 2011.

The Act serves "to control prices of goods and services and to prohibit profiteering and to provide for matters connected therewith or incidental thereto"[1]. The Act further defines profiteering as "making profit unreasonable high"[2] and any corporate body or person convicted of the offence is liable to a maximum fine of RM500,000 for the former and RM100,000 or imprisonment for a term not exceeding three years or both for the latter.

In terms of implementation, the Royal Malaysian Customs Department clarifies that it is 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" (Royal Malaysian Customs Department 2012).

In the context of the implementation of GST since 1 April 2015 and from the various news reports, we can see that profiteering activities manifest themselves in different permutations, common of which are as follows:

1. Traders charging GST and SST in single purchase receipts.

2. Traders increasing prices of goods and services unreasonably beyond the 6% GST rate.

3. Traders using the non-upgraded cash machine system as an excuse not to print the sales price including the GST charges in receipts.

4. Unregistered premises imposing GST.

5. Premises charging GST on zero-rated and exempt items.

The proliferation of such offences and complaints from the public has prompted the authorities such as the Domestic Trade, Cooperatives and Consumerism Ministry; Royal Malaysian Customs Department; local authorities (Pihak Berkuasa Tempatan, PBT) and village development and security committees (Jawatankuasa Keselamatan & Kemajuan Kampung, JKKK) to work in concert to monitor the implementation of GST to curb cheating and profiteering with the setting up of the Anti-Profiteering Operations Centre (PGAP) under the purview of the Domestic Trade, Cooperatives and Consumerism Ministry.

CRITICAL DISCOURSE ANALYSIS

The literature on CDA is informed by multifarious studies in diverse fields and contexts, ranging from politics (Fairclough 2001; Idris 2009; Abdul Latif 2016) to economy (Fairclough 2006; Akan 2011; Vaara 2014), education (Fairclough 1993), law (Wu, Huang and Zheng 2016), tourism (Stamou and Paraskevopoulos 2004), terrorism (Oddo 2011; Reyes 2011), health care (Dahl, Andrews and Clancy 2014; Fage-Butler 2015) and government policies (Teo 2007), among others. This is testament to how the CDA framework and methodology are highly amenable to studies with different purposes, audiences, contexts and cultures.

However, there is a marked absence of such interdiscursive and CDA of the GST discourse and texts in Malaysia due mainly to the relatively recent nationwide implementation of the GST on 1 April 2015. Studies on the GST and other forms of tax are mainly situated in the domain of economy, finance and political science, hence marking a departure from CDA as in the preceding studies.

The seven GST studies reviewed are on John Howard's speeches on the GST (McKell 2007), New Zealand's experience in introducing the GST (Louise 2015), major economic reforming initiatives by the Mulroney's administration in Canada (Porter 2007), tax policy change from the Manufacturers' Sales Tax (MST) to the GST in Canada (Eccleston 2007), the advertising of the GST in Canada (Rose 2000), the Canadian government's communication programmes on the GST (Roberts and Rose 1995) and the rationale for tax reform by governments (Diamond and Zodrow 2008).

The review of studies conducted on the GST to date reveals that there is one study on the GST directly related to the field of linguistics in general and to the paradigm of CDA in particular. The study is by McKell (2007) on the use of tax metaphors in John Howard's speeches on the GST. The other studies are related to the fields of business, finance, social sciences and politics as discussed above. Although not related to linguistic analysis in general and critical discourse analysis in particular, these studies provide useful accounts of the experience of countries such as New Zealand and Canada in implementing the GST. Such insights may inform the discussion and interpretation of the findings of the present research in the Malaysian context to reveal points of convergence and divergence in terms of the strategies used and justifications provided by different governments to gain public acceptance of the GST as well as public response to the GST.

As the implementation of the GST is a highly contentious issue that met with strong opposition from its critics at the beginning as it affects every consumer in Malaysia, the present analysis of interdiscursivity based on the CDA framework hopes to address the literature gap in this area.

Fairclough's CDA Three Dimensional Framework

Predicated on Fairclough's (1989; 2001; 2015) CDA framework, this article is part of a research that examines how the former BN government employs a multiplicity of discourses encoded in linguistic features to promote and illuminate the implementation of GST in an effort to educate the public, to clarify misconceptions, to counter oppositional arguments and to neutralise public resentment. The rationale for the theoretical choice of Fairclough's (1989; 2001; 2015) CDA framework is based on its systematic description of experiential, relational and expressive values of words and grammatical features with a comprehensive range of lexical and grammatical features for each value. This in turn facilitates the examination of the linguistic features that encode the various discourses related to the nodal GST discourse in the selected GST news reports.

Specifically, the focus is on how the linguistic features and rhetorical strategies are utilised by the authority to articulate these discourses in the mainstream media through press conferences, press releases and online articles, among others,

as part of the former BN government's larger campaign to educate the public on the need for and benefit of the GST for the country. With a view to lending greater depth in discussion and analysis, this article focuses on the discourse of anti-profiteering and law enforcement to the exclusion of other discourses promoted by the former BN government in the implementation of the GST.

According to Fairclough (1989; 2001; 2015), the exercise of power through the manufacture of consent is increasingly achieved through the ideological workings of language. As such, language has become the central medium of social control and power. For readers to be aware of such social control and to demystify the connections between language, power, social practices and ideology, Fairclough (2015, 58) proposes a three dimensional framework of CDA involving description, interpretation and explanation of linguistic features deployed to represent people and events. The framework serves as a tool and resource in social and political struggles for equality and justice.

In the CDA framework, discourse involves both social conditions of production and social conditions of interpretation. As such, an analysis of a text hinges on analysing the relationship between the three elements or dimensions of a discourse, i.e. the text, processes / interactions and its social conditions / social action / context.

Fairclough's comprehensive framework lends itself to the analysis of both lexical and grammatical features in the following seven areas: relational values of words, expressive values of words, metaphors, experiential values of grammatical features, relational values of grammatical features, expressive values of grammatical features and connection of sentences.

The description of formal linguistic features that define the GST discourses draws on the experiential value of words which refers to the way "in which the text producer's experience of the natural or social world is presented" (Fairclough 2015, 130), hence it is indicative of contents, knowledge and beliefs of the producer and by implication the nature of discourse. As such, this paves the way to discussing and analysing the findings for the first research objective – to identify the different aspects of the discourse of anti-profiteering and law enforcement present in the news articles on the GST on the government website, GST Malaysia Info.

The relational value is the "social relationships which are enacted via the text in the discourse" (Fairclough 2001, 93). The expressive value is related to "the producer's evaluation of the bit of the reality it relates to" (Fairclough 2001, 93). It refers to subjects and social identities.

The discussion will present findings related to the experiential values of words with particular focus on overlexicalisation and categorisation which figure prominently in the articles as linguistic manifestations of discourse to the exclusion of other less dominant linguistic features such as rewording, objectification and listing. Similar to Fowler's (1991, 85) use of the same term, 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. It also means words with ideologically significant meaning relations and words that belong to the same category. Overlexicalisation may point to the writer or speaker's preoccupation with certain aspects of reality or ideological struggle, hence the promotion of a certain discourse.

In relation to overlexicalisation, categorisation or classification by lexical registers serves to highlight distinction between classes of concepts and dichotomises people or concepts into different groups and the inevitable struggle among them. Thus, categorisation is a central linguistic tool in identifying and naming the different people and parties in a discourse, their attributes, behaviours and actions.

MATERIALS AND METHOD

Two approaches were utilised, namely close reading of the data and the use of simple corpus linguistic tools to achieve the objective of identifying the different secondary GST discourses in general and different aspects of the discourse of anti-profiteering and law enforcement in particular in the news articles on the GST on the former government website, GST Malaysia Info. The former is based on the researchers' interpretative sources or "member's resources" (Fairclough 2001) such as the researchers' background knowledge of and experience with the implementation of the GST in Malaysia from the perspective of a consumer, their awareness of the issues surrounding the GST and the alternative discourse on the GST. The latter involves the employment of corpus linguistic tools, namely frequency count and concordance to generate data for the analysis of the headlines to arrive at the various secondary GST discourses and the various aspects of the discourse of anti-profiteering and law enforcement. For this purpose, the study uses the *AntConc* programme version 3.4.4w which is freely available on the Internet. In short, the general design of the study observes the following steps which are often recursive and which overlap with each other: identification and application of theories, design of research questions, data collection and labelling, data categorisation, data selection, data description and analysis and data interpretation.

The Corpus of Study

To obtain data for analysis, 10 news articles on the GST were downloaded from the GST Malaysia Info website at http://gstmalaysiainfo.com/, the official portal set up by the former BN government to provide information on the GST to the public. The portal comprises, among others, a collection of selected news articles on the

GST sourced from a number of mainstream media such as *The New Straits Times Online, The Star Online* and *Bernama*, the Malaysian National News Agency. However, the website has since been revamped with a totally different interface and objectives as it no longer carries news archive and updates on the GST.

The GST Malaysia Info website comprises news articles from a plethora of sub-genres such as news reports, lengthy GST guides and announcements, all of which are categorised on the main interface of the website under different tabs for the convenience of the readers as shown in the screenshot in Figure 1.

Figure 1: The main interface of the GST Malaysia info website.

Source: GST Malaysia Info

The research initially identified about 670 news articles on the GST which were downloaded from GST Malaysia Info website. These were subsequently shortlisted to 39 news articles with a view to making the corpus more manageable for a qualitative study (Bell 1991) as research has shown that in qualitative research, a corpus size of 10 articles from a genre can sufficiently reveal their linguistic tendencies (Biber 1990). This provides a reliable benchmark against which a conservative sample size can be determined. In addition, qualitative methods usually entail small samples (Onwuegbuzie and Leech 2007) as it is not the aim of such studies to make generalisations but to provide richer data analysis and "thick descriptions" (Miles and Huberman 1994, 10) instead.

The 39 news articles represent the five categories of discourses identified with 5 to 12 news articles for each category. To ensure that the length of the news articles do not vary widely, the length of each article is within the range of 200 to 1,500 words with a total word count of 16,408 words. To mitigate unequal representation of the data for analysis, the 39 news articles selected are hard news articles instead of editorials and commentaries.

Table 1 provides essential information such as dates and word counts about the 10 GST news articles analysed for the discourse of anti-profiteering and law enforcement:

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

Art. No.	Date	Headline	Word count
Discourse of Anti-profiteering and Law Enforcement			
1	12.11.14	Jail for traders who manipulate GST	425
2	9.1.15	Customs coming down hard on businesses not registered for GST	585
3	3.2.15	Melaka government offers ministry help to check price hikes ahead of GST (additional article)	174
4	1.4.15	Run business in transparent, responsible manners when gst takes effect – Ahmad Maslan	256
5	3.4.15	KPDNKK, PBTs and JKKKs to boost monitoring of implementation of GST	283
6	16.4.15	Profiteering traders smearing GST implementation – Ahmad Maslan	282
7	16.4.15	Ministry slaps Sarawak traders with 20 show cause letters over GST	242
8	16.4.15	GST: Restaurant raised price of clams five-fold – KPDNKK	367
9	8.6.15	GST: 1,256 Profiteering cases detected, 1,115 notices issued till June 5	315
10	25.8.15	Action against employers who do not submit GST returns – Johari	243
		Total number of words	3,172

Data Categorisation and Selection

As CDA analysis is central to this study, it is necessary to identify the discourse of anti-profiteering and law enforcement associated to the nodal discourse on the GST in the GST articles collected. This article focuses on the discourse of anti-profiteering and law enforcement as it features prominently in the GST news articles. With this regard, two approaches were employed to identify this discourse, namely close reading and the use of simple corpus linguistic tools.

Close reading of the texts based on the researchers' interpretative sources or "member's resources" (Fairclough 2015) achieves two purposes, i.e. firstly to identify the main GST articles and to filter out articles that only mention GST in passing and secondly, to identify the secondary discourses associated with the nodal GST discourse such as the discourse of nation-building, the discourse of law enforcement and the discourse of religious endorsement. As such, data categorisation was carried out concurrently with data collection and labelling.

A colour coded scheme was developed to identify these articles organised in a table with their URLs. In addition, these discourses were organised and annotated in a table format in a separate Microsoft Word document file for cross referencing.

A second close reading of each article was carried out to confirm the dominant discourse of each article. In cases where some articles manifest several GST-related discourses, a dominant discourse is determined from the article headline and the corresponding colour code is assigned accordingly. Subsequent reading of new articles necessitates fine-tuning of the initial categories of discourses identified, hence revision of the colour codes is done accordingly.

The categories of discourses and their accompanying colour codes and annotations were further refined and expanded throughout the data collection and mining duration from March 2014 to April 2016, at the end of which five categories of discourses related to the nodal GST discourse were finalised together with their respective colour codes.

To validate the categories of discourses identified through the close reading of the GST articles, Laurence Anthony's *AntConc* programme (Version 3.4.4w, 2014) was used. The use of frequency and concordance facilitated the analysis of the headlines to arrive at the various categories of discourses. This necessitated the construction of a simple corpus from the headlines of the 670 GST articles, a process that involved "collecting texts, encoding the corpus, assembling and storing the relevant metadata, marking up the texts where necessary and possibly adding linguistic annotation" (McEnery and Hardie 2012, 241).

Subsequently, a frequency list was generated from the headlines of the 670 GST articles by the programme to show the frequency of occurrence of each word in the headlines. According to McEnery and Hardie (2012), a frequency list or word list in corpus linguistics refers to "a list of all the items of a given type in a corpus together with a count of how often each one occurs" (p. 243). This involves relisting the original 670 GST article headlines in a word document as a continuous list without their dates and URLs before converting the word document into .text format to serve as data input to be processed by the programme.

The frequency list of 1,679 words generated was subsequently cleaned to filter out functional words before identifying the top 20 frequent lexical words in the headlines which were subsequently transferred from the .text document to a word document for further analysis.

From the top 20 most frequent lexical words above, the concordance tool in *AntConc* was used to generate concordance lines for each of these words to provide the context as concordance provides "a display of every instance of a specified word or other search term in a corpus, together with a given amount of preceding and following context for each result or 'hit'" (McEnery and Hardie 2012, 241).

These concordance lines were then transferred to a Mircosoft Word document for further tagging with the colour codes developed earlier in order to identify the categories of discourses related to the nodal GST discourse. This eventually confirmed the five categories of discourses initially identified through close reading of the news articles.

The selection process is also inclusive in nature as effort was taken to make sure that the 10 articles selected for the discourse of anti-profiteering and law enforcement cover different events and contexts, instead of focusing on a particular event or context, a criterion that will in turn enrich subsequent discussion of the findings. Among the events and contexts covered by these news articles are monitoring price hikes, prosecution of GST profiteers and the former BN government's guidelines on facilitating the implementation of the GST.

Data Description and Analysis

To address the first research objective, i.e. to identify the different aspects of the discourse of anti-profiteering and law enforcement present in the news articles on the GST on the government website, GST Malaysia Info requires the researchers to draw on their interpretative resources or "members' resources" (Fairclough 2001) related to, among others, their knowledge of the implementation of the GST in Malaysia as members of the society, their awareness of the alignment of the mainstream media to the former BN government and the various discourses promoted in favour of the implementation of the GST.

In terms of procedure of analysis, the researchers prepared the data for analysis by organising the set of 10 articles into a folder. From the 10 articles selected for analysis for the discourse of anti-profiteering and law enforcement in the preceding stages, the researchers conducted a close reading of the texts to analyse linguistic features associated with experiential value of lexical words based on the CDA Analytical Categories of a Descriptive Framework (Fairclough

1989; 2001; 2015). This is in line with the second research objective 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 GST on the government website, GST Malaysia Info.

OVERLEXICALISATION AND CATEGORISATION OVERVIEW

The linguistic realisations of the discourse of anti-profiteering and law enforcement with reference to the authorities, the perpetrators, the enforcement, the offences and the penalty which emerged from the 10 articles are presented and explicated in this section. The findings of the analysis of the discourse of anti-profiteering and law enforcement related to the nodal GST discourse are presented in Tables 2–6 enumerating excerpts from the articles to illustrate the linguistic features of overlexicalisation and categorisation.

While frequency count can shed light on the findings of this study, it is not used because for the purpose of this study, the use of corpus approach is only to facilitate the preliminary stage in generating data in the form of frequency list from the headlines as discussed in the preceding section on Materials and Method.

The different aspects of the discourse of anti-profiteering and law enforcement which emerged from the articles that were analysed can be summarised as follows:

1.   The identification of the various authorities involved in monitoring the implementation of the GST.

2.   The means by which these authorities monitor the implementation of the GST.

3.   The identification of the GST offenders.

4.   The types of the GST offences.

5.   The punishment and penalty meted out to the GST offenders.

The articles set the tone for law enforcement by highlighting the various activities carried out in implementing the GST with the proliferation of nominalisations synonymous with "law enforcement" such as "implementation process", "enforcement of the GST", "rules and regulations", "investigations", "inspection" and "*Ops Pematuhan GST-Catut*". Other permutations of "law enforcement" are collocations, verbs, phrasal verbs and adjectives such as "had taken action", "act against", "watchful", "investigate", "coming down hard",

"cracking the whip", "being tough", "check on", "inspected", "detected", "to catch", "issued", "swift action to be taken" and "going after", all of which point to the authorities' seriousness in the matter. The contexts of some of these words are flashed out in Table 2.

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.	Art. 1, para. 2
2.	Customs <u>Coming Down Hard</u> on Businesses Not Registered for GST	Art. 2, headline
3.	Melaka Government <u>Offers Ministry Help to Check Price Hikes</u> Ahead of GST	Art. 3, headline

Note: Underlined words are related to law enforcement.

The various authorities involved in law enforcement are identified in two ways: government bodies and specific individuals.

Among the government bodies, agencies and designations identified are "the ministry", "the government", "the Customs Department", "the Melaka Government", "the Local Authorities (LAs) in Melaka", "the Domestic Trade, Cooperatives and Consumerism Ministry", "the state government", "13,000 Customs Department officials", "KPDNKK, PBTs and JKKKs", "all state Domestic Trade, Cooperative and Consumerism (KPDNKK) directors", "the Cabinet", "the public prosecutor" and "the Malaysian Competition Commission". References to such government bodies highlight the seriousness of the former BN government in law enforcement by fully mobilising its machinery and the gravity of the offences.

At times, the news articles also identified and named individuals directly or indirectly involved in the implementation of the GST and law enforcement, some of whom are "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", "IRB chief executive officer Tan Sri Dr Mohd Shukor Mahfar", "Ministry of Domestic Trade, Cooperatives and Consumerism state director Stanley Tan" and "Domestic Trade, Cooperatives and Consumerism Ministry (KPDNKK) secretary-general Datuk Seri Alias Ahmad". The identification of specific individuals in the news reports are attributed to utterances and quotes to provide details of the former BN government's GST implementation, hence lending voices to the former BN government in support of its GST implementation as compared to the silent treatment accorded to the GST critics.

Such frequent identification of authorities bears testimony to the authorities' concerted effort involving multi-levels and multi-parties in law enforcement as shown in the examples in Table 3.

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

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

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

The success of law enforcement culminates in the apprehension of GST profiteers who are clearly identified and named in the discourse of anti-profiteering and law enforcement in the news articles.

This is linguistically operationalised by categorising these profiteers as a group, some of whom are identified in generic and inclusive terms such as "unscrupulous traders", "offenders", "individuals", "profiteering traders" and "unethical traders". Some of these noun phrases are accompanied by negative adjectives such as "greedy", "unscrupulous", "profiteering" and "unethical" indicative of their unwholesome attributes and illegal activities.

Other profiteers are couched in specific terms, singling out particular parties in noun phrases that are almost invariably fronted by pre-modifiers or accompanied by post-modifiers such as "three kinds of traders", "Sarawak traders", "traders who try to rip off the people", "six cases involved traders", "nine cases in Melaka, Penang (three), Kuala Lumpur (three), and Putrajaya (one)", "a trader" and "a restaurant", "employers who do not submit GST returns", "tax defaulters", "GST licensees". The geographical modifiers such as "Sarawak", "Melaka", "Penang", "Kuala Lumpur" and "Putrajaya" indicate the gravity and pervasiveness of the problem of profiteering that affect the whole country. By implication, they also inform readers of the authorities' seriousness and success in their crackdown on profiteers.

Equally common is the naming of GST profiteers in terms of non-human business entities such as "shop", "restaurant", "business premises" and "business, whether by manufacturers, distributors, wholesalers or small businesses such as

retailers" and "companies with earnings below RM5mil". Such categorisation of GST perpetrators in both human and non-human terms as well as generic and specific terms serves to flesh out details of law enforcement and highlight the heterogeneity of the offenders as presented in Table 4.

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 traders in the state ...	Art. 7, para. 1
2.	According to him, nine cases were identified in Melaka, Penang (three), KualaLumpur (three), and Putrajaya (one).	Art. 8, para. 4
3.	GST: 1,256 Profiteering Cases Detected, 1,115 Notices Issued Till June 5	Art. 9, headline

Note: Underlined words indicate GST culprits and offenders.

Having identified the profiteers, the articles further categorise the nature of the offences to underscore the gravity of the situations. Some of the offences are recast in generic terms mainly in noun phrases, adjectives and clauses such as "(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" and "(this is clearly a) violation of the GST tax procedure", "(remind traders … not to just) think of profits", "(traders who try to) rip off the people", "(unscrupulous traders who …) rake hefty profits", "(elements of) collusion", "(traders who) cheat and … taking advantage to rack up excessive profits", "(traders who are) wicked and greedy" and "(hotspots where) fraud often occurred".

On the other hand, other offences are fleshed out and contextualised in details ranging from "(traders) marking up prices" to "(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", "(traders) raising the price of refrigerators", "(unethical traders …) charging the Goods and Services Tax (GST) together with the sales and service tax (SST)", "(found guilty of) manipulating the Goods and Services Tax (GST) through their advertisements and sale promotions", "(sale promotion ... found to be) confusing the consumers", "(the government would ... act against) malpractices like manipulating the GST and giving false information in order to reap profits", "(businesses) not registered for GST", "(penalty for ...) delay in registering", "(Melaka government ... to check) price hikes", "(unscrupulous traders who) raised the prices", "(Ministry to curb) indiscriminate hiking of prices of goods", "(employers who) do not submit

their GST returns", "(a system of) running or evading taxes" and "(280,000 GST licensees ...) have not filed their GST papers". These are mainly cast in clauses with prepositional phrases and subordinate or co-ordinate clauses providing details.

Such descriptions point to the multifaceted nature of the offences that are intended to profit from consumers' ignorance and to test the authorities' ability to carry out large scale operations to detect and prosecute the culprits. The reports on these multifarious offences bear testimony to the success of the anti-profiteering operation and underscores the authorities' capability in making sure that the GST culprits do not slip below their radar. In this regard, the promotion of the anti-profiteering and law enforcement discourse here serves the twin objectives of warning prospective culprits and assuaging consumers' concerns by reaffirming the authorities' commitment to the implementation of the GST. Table 5 presents some examples of these offences reported in the news articles.

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>.	Art. 1, para. 1
2.	Customs Coming Down Hard on Businesses <u>Not Registered for GST</u>	Art. 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.	Art. 10, para. 11

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

In response to the GST offences above, the authorities have meted out various forms of punishments and penalties to these GST offenders as provided for under Act 723, Price Control and Anti-Profiteering Act 2011. These penalties form an integral part of the discourse of anti-profiteering and law enforcement weaved into the news articles.

This is evident in the news articles with a preponderance or overlexicalisation of the word "penalty", categorising the punishments into three main groups namely fines, imprisonment or both. Table 6 contextualises the word "penalties" and other similar words as well as the types of penalties with excerpts from the news articles.

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 …	Art. 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.	Art. 8, para. 7
3.	… it has shown that we have not only taken action in terms of <u>issuing fines</u> and so on …	Art. 9, para. 3

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

REPRESENTING THE BN GOVERNMENT AND THE GST PERPETRATORS: THE DICHOTOMY OF *US* VERSUS *THEM*

The analysis of the experiential value of words in the news articles in the preceding sections uncovers the following linguistic manifestations to represent the different aspects of the discourse of anti-profiteering and law enforcement:

1. Overlexicalisation of the word "enforcement" and other related words.

2. Categorisation of authorities that implement the GST and enforce the law.

3. Categorisation – Naming and identifying the GST culprits and offenders.

4. Overlexicalisation of the word "offences" and categorisation of types of GST offences.

5. Overlexicalisation of the word "penalty" and other related words and categorisation of types of penalties meted out.

By giving them voices through extensive quotes and highlighting their success in apprehending the GST offenders, the news articles cast the former BN government and the authorities that implemented the GST in a positive light. On the other hand, through the foregrounding of the various GST offences and offenders in negative terms such as negative adjectives, these news articles represent the GST offenders in a pejorative light in the discourse of anti-profiteering and law enforcement. This echoes an ideology of *us* versus *them* (van Dijk 2001) which operates at two levels, i.e. through positive representation of the former BN government and the GST policy, and the negative representation of the offenders.

The emphasis on the authorities' law enforcement in the news reports serves to highlight its commitment in protecting the people's interest and welfare, hence portraying a positive image of the authorities as caring and responsible. On the other hand, the proliferation of GST offences in the news articles serves to vilify these offenders as opportunists who preyed on the people's gullibility, ignorance and confusion at the initial stage of the GST implementation. This in turn works to deflect readers' attention from critics of the GST.

Branching out from the nodal discourse (Fairclough 2004) of the GST is the discourse of anti-profiteering and law enforcement which emerges after the implementation of the GST on 1 April 2015. Such discourse of anti-profiteering and law enforcement highlights the illegal activities of unscrupulous traders and businesses profiteering from the people's gullibility and ignorance of the actual working of GST, hence diverting people's attention from their resentment of the GST policy to the traders' exploitation of their ignorance. The common thread that runs through the discourse of anti-profiteering and law enforcement is the ideology of *us* vs *them* in which the people's initial resentment towards the GST is shifted from the former BN government to unscrupulous traders, hence the privileging of one and the vilification of the other.

The news articles are replete with description of the authorities hauling up unscrupulous traders for over-charging goods and services that are zero rated or exempted from the GST as well as reports highlighting numerous cases of traders exploiting people by over-charging them for goods and services that are zero rated or exempted from the GST. Such reports work to polarise the representation of *us* and *them* as in positive self-presentation of the authorities and pejorative presentation of the unscrupulous traders, hence promoting a highly dichotomised reality and the ideology of *us* versus *them* and good versus bad participants. This works to impress upon the text consumers of the successful implementation of the GST and also to bolster people's confidence in the authorities' credibility and integrity.

The proliferation of news reports on how law enforcement exposed such unethical practices and eventually apprehended and prosecuted the culprits bears testimony to this strategy of diversion. Specifically, one such common unethical practice being exposed is increasing prices of goods and services by more than 6%, including those that are zero rated or exempted from the GST.

The former BN government, in safeguarding the people's interest, is seen confronting the GST offenders together with the people by acting on people's complaints and eventually exposing and apprehending the culprits. As such, germane to such texturing of relation is the favourable representation of the former BN government in its effort to ensure that the people are not swindled.

CONCLUSION

This article draws its findings from a study on the promotion of various discourses related to the nodal GST discourse promulgated by the former BN government. Specifically, the focus of this article is on the discourse of anti-profiteering and law enforcement and how this discourse is geared towards swaying public opinion in favour of the contentious implementation of the GST. Such focus is considered necessary to lend greater depth to the study of the GST.

Findings of this study reveal that the discourse of anti-profiteering and law enforcement covers different aspects ranging from the authorities to 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 BN government. In particular, their linguistic realisations through overlexicalisation and categorisation bear testimony to a dichotomy between *us* and *them* with positive representation of the authorities and the enforcement of the GST and negative representation of the perpetrators and offences, hence perpetuating the ideology of *us* versus *them*. This confirms and exemplifies the partisan reporting of the mainstream media which are supportive of the former BN government through the publication of articles favourable to the former BN government as discussed in the preceding section. As such, this calls for critical reading of news articles to identify and excavate the underlying ideology for the readers to evaluate the veracity of the reporting by the mainstream media. This study with its findings hopes to illustrate to readers the use of the CDA framework to operationalise critical reading of texts and to sensitise readers to the underlying discourses peddled by the text producers.

Although the GST has been abolished and replaced by the narrower SST since the PH government came into power after the 14th General Election in May 2018, in retrospect, the discussion of this study benefits from such a transition of governments. Political observers and analysts attributed one of the main causes of PH's victory and BN's loss to the high cost of living in general and the GST in particular. Such observation provides the study with retrospective insights into the people and the silent majority's resentment towards the GST despite BN's massive campaign and discourse on the GST as well as positive news reports by the government friendly and controlled mainstream media. As such, the contentious issue and hence the underlying cause of discontentment lies in the country and people's readiness in embracing the GST.

Other areas that can be potentially explored in this issue include but are not limited to close examination of the oppositional GST discourse, comparison between the mainstream and oppositional GST discourses and survey and analysis of public response to the implementation of the GST and the GST campaign.

NOTES

1.   Act 723 Price Control and Anti-Profiteering Act 2011, p. 7
2.   Act 723 Price control and Anti-Profiteering Act 2011, p. 13

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