

Polarised Discourse of Complaint Management: Ideological Construction of the GST in Malaysian Online News Articles

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ABSTRACT

The introduction of the Goods and Services Tax (GST) in Malaysia signals a significant achievement in the reform of the country's tax system. An important feature of the tax implementation is the provision of a complaint management mechanism in defusing potentially explosive issues. In response to the negative perception of the tax, the Barisan Nasional (BN) government began a nationwide educational campaign in 2010 to clarify perceived misinformation about the tax. This led to the setting up of the GST Malaysia Info website with an archive of positive news articles by the pro-government mainstream media. This article focuses on the articulation of the discourse of complaint management to examine how the government negotiated the GST by addressing GST complaints to avert viral online postings. Predicated on Fairclough's three-dimensional Critical Discourse Analysis framework focusing on the experiential value of formal linguistic features of overlexicalisation and categorisation, this article investigates the perpetuation of an ideological polarisation in favour of the government through the discourse of complaint management. This study seeks to draw attention to the instrumental role of language in projecting a limited aspect of reality through the text producers' subjective lens. The findings have potential implications for teaching by informing teachers' text selection for enrichment reading activities to improve students' knowledge on a particular issue, partisan reporting of the mainstream media and the ideological investment of the text producers, among others. In the larger educational context, this research provides a way in which critical literacy can be incorporated into language syllabus to promote 21st century skills and competencies.

Keywords: Goods and Services Tax (GST); mainstream media; Critical Discourse Analysis; complaint management; experiential value of words

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INTRODUCTION

The introduction of the Goods and Services Tax (GST) in Malaysia on 1 April 2015 after a protracted series of delays and false starts marks a significant milestone in the country's tax regime reform as part of the country's Economic Transformation Programme to turn Malaysia into a high-income country.

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). The implementation of the GST in Malaysia serves to address the weaknesses of other forms of taxes as part of tax reform in many countries in the world.

Despite its seeming success, the implementation of the GST in these countries is not without challenges and resistance. For instance, the Canadian government only received 15% popular support for the GST in a 1990 poll, prompting the government to reduce the rate from 9% to 7% (Eccleston, 2007); its introduction in India in 2017 invited "critics from all over the country who on many grounds justified their stand" (Jain & Jain, 2019, p. 1) and "shopkeepers after GST had faced a lot of taxation burden and legal compliances, low profitability" (Semwal, Rani & Verma, 2020, as cited in Diksha & Jaggarwal, 2022, p. 7); its implementation in Singapore was met by opposition from NGOs and it led to inflation (*The Economic Times*, 2017).

Learning from the challenges faced by other GST compliant countries, the Malaysian government of the day, Barisan Nasional (BN), had put in place a proper and effective complaint management mechanism in defusing potentially explosive issues which may be damaging to the government's image and electoral support.

In ensuring its successful implementation amid hostile reception in a challenging economic climate, the Malaysian government embarked on multi-pronged strategies to educate the public and to counter its detractors, one of which was the setting up of the GST Malaysia Info website that disseminated positive information and curated news articles about the GST from the pro-government mainstream media, embedding a plethora of GST related discourses. Specifically, this article explores the articulation of the discourse of complaint management and its intersection with power, economy and politics in curated news articles from the website. It examines how the government negotiated the GST in its effort to turn adversity into opportunity by addressing GST complaints and grouses to avert viral online postings and reports.

As "texts are often sites of struggle in that they show traces of differing discourses and ideologies contending and struggling for dominance" (Wodak & Meyer, 2016, p. 12), it is essential for readers to be aware of how power and social control are exercised in society via language in discourse and the workings of modern power and ideological hegemony via naturalisation of assumptions and the manufacturing of consent.

This research serves to bridge the gap in the literature on the examination of the GST implementation in Malaysia as such a CDA research has not been undertaken since the nationwide GST implementation on 1 April 2015, the absence of which will be discussed in the literature review section on other non-linguistic GST studies straddling different fields and topics.

Grounded in Fairclough's (1989, 2001, 2015) three-dimensional Critical Discourse Analysis framework with a focus on experiential value of formal linguistic features, this study examines how the discourse of complaint management promotes a positive slant in favour of the GST. The analysis centres on the linguistic features of overlexicalisation and categorisation which are more notable in the news articles than other linguistic features.

The three research questions that inform this study are as follows:

- (a) What constitutes the discourse of complain management in the news articles on the Goods and Services Tax (GST) on the government GST Malaysia Info website?
- (b) How is the discourse of complaint management on the GST Malaysia Info website linguistically constructed?
- (c) How is ideology promoted by the discourse of complaint management on the GST Malaysia Info website?

SOCIO-ECONOMIC CONTEXT

This section situates the study in the larger socio-economic context with specific reference to the implementation of the Goods and Services Tax (GST) and consumer protection in Malaysia. This serves to facilitate the analysis and discussion of findings in subsequent sections.

THE GOODS AND SERVICES TAX (GST) IN MALAYSIA

A political roller coaster marks the fate of the short-lived implementation of the broad-based GST in Malaysia from April 2015 under the BN government to its repeal and replacement by the narrower Sales and Service Tax (SST) under the Pakatan Harapan (PH) government after the 14th General election on 9 May 2018, and the possible revival of an enhanced version of the GST under the Perikatan Nasional (PN) government which came into power in March 2020. This may take time as the present government and the people are grappling with the economic, financial and health effects of the protracted Covid -19 pandemic.

The eventual implementation of the GST took place on the 1 April 2015 at the rate of 6% after 30 years of planning and delay in the wake of multiple adverse economic conditions, chief of which is the country's unsustainable fiscal position and worsening fiscal deficits which have plagued the country since the Asian financial crisis as "Malaysia has run fiscal deficits every year since 1998" (PEMANDU, 2010, p. 64) as well as increasing "public debt levels (which) are expected to reach over 60 percent of GDP by 2015" (PEMANDU, 2010, p. 64).

The country's unsustainable fiscal positions are further compounded by external economic uncertainties such as sharp tumble of crude oil prices that the government depends heavily on as a major source of revenue for the country, as noted in the Economic Transformation Programme (ETP) under the National Transformation Programme launched by the Najib administration in 2009 as "a comprehensive effort that will transform Malaysia into a high-income nation by 2020" (PEMANDU, 2010, p. 5). Among its recommendations to achieve sustainable growth is "we will reduce our dependence in oil and gas as the primary economic contributor. Our fiscal position will be made sustainable" (PEMANDU, 2010, p. 9).

Such a challenge is again echoed and reiterated in the Shared Prosperity Vision 2030 (SPV 2030) by the Pakatan Harapan government as Malaysia's high dependency on commodity exports "which face the risk of price uncertainty.... may result in an economic downturn.... (as the country's) exports of petroleum and gas products increased from 6% (1998) to 15.5% (2018)" (Ministry of Economic Affairs, 2019, p. 16).

As such, the implementation of the GST was perceived as part of a comprehensive effort to propel Malaysia into high-income nation status by 2020, "to diversify the country's revenue sources" (*Gstmalaysiainfo*, 2015b) and to curtail oil export with a view to achieving sustainable

fiscal position and qualifying for “an upgrade in Malaysia’s sovereign credit ratings from A3 at present” (*Gstmalaysiainfo*, 2015a). This is further elucidated by the former Director General of Customs, Dato Sri Khazali Ahmad, that “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” (*Gstmalaysiainfo*, 2014).

In response to the negative publicity and perception of the GST, the BN government mounted a nationwide educational campaign to clarify perceived misinformation about the GST and to publicise its benefits to the people. This leads to the setting up of the GST Malaysia Info website as part of its wide-ranging strategies to reach out to a large audience. The GST website includes an archive of positive curated news articles by the pro-government mainstream media, a collection from which this study mines its data.

Despite the massive educational campaign, the lofty aims of the GST and the various mitigating measures by the BN government such as zero rating and exemption of essential goods and services to cushion its financial impact on the people, with hindsight, the implementation of the GST proves to be a failure as attested by a change of government from the pro-GST BN government to the anti-GST Pakatan Harapan government. This is indicative of the underlying root cause of public resentment against the implementation of the contentious tax as its additional financial hardship and burden on the average households and the underprivileged outweighs its benefits.

CONSUMER PROTECTION IN MALAYSIA

Matters related to consumerism, consumer protection and consumer complaint management fall within the purview of the Ministry of Domestic Trade, Cooperatives and Consumerism (*Kementerian Perdagangan Dalam Negeri, Koperasi dan Kepenggunaan, KPDKK*) which is subsequently renamed and succeeded in 2018 by the Ministry of Domestic Trade and Consumer Affairs (*Kementerian Perdagangan Dalam Negeri dan Hal Ehwal Pengguna, KPDKHEP*). As part of its work scope, the Ministry “is committed in protecting the interest and rights of consumers ... carries out consumer education programmes ... enhances programmes on consumer awareness and consumer protection” (*KPDKHEP*, 2019).

As regards consumer protection in general and consumer complaints in particular, the Ministry has set up a Consumer Complaint Management Centre (CMCC) “to receive complaints from the complainant through telephone, website, letters and walk-in ... [which] will be channelled to the respective agencies ...” (*KPDKHEP*, 2019). For the consumers’ convenience, it provides a toll-free telephone line and an online e-Aduan system to facilitate complaint filing by consumers on grievances such as “fraudulent services [and] fraudulent pricing” (*KPDKHEP*, 2019).

Taking cognizance of the need for a multi-pronged approach in its consumer protection programme at both national and state level, the Ministry has set up the National Consumer Advisory Council (*Majlis Penasihat Pengguna Nasional, MPPN*) under the Consumer Protection Act 1999 and the National Consumer Movement (*Majlis Gerakan Pengguna Kebangsaan, MGPK*), both of which are headed by its Minister. The former oversees consumerism issues under the Consumer Protection Act 1999 and the implementation of this Act as well as “the promotion of consumer protection and consumer awareness” (*KPDKHEP*, 2019) at the national level. On the other hand, the latter’s functions include co-ordination of consumer educational and awareness programmes to reach out to consumers at state and district levels.

Apart from the provision for the establishment of MPPN as mentioned earlier, the Consumer Protection Acts 1999 (*Laws of Malaysia*, 2016) with the latest amendments in 2016 includes comprehensive provisions for misleading and deceptive conduct, false representation and unfair practice (Sections 8-18) and offences, defences and remedies (Sections 25-29), among others, to safeguard consumers' rights and welfare.

Predicated on the provision of customer care service and assistance to ensure customer satisfaction in the market-driven business sector, the complaint management process involves identifying and investigating customer grievances with a view to resolving problems and learning from mistakes in order to regain customer trust and "avoiding negative perceptions and unfavourable influence on corporate image" (Filip, 2013, p. 273).

The complaint management process entails three main steps i.e. inviting and receiving complaints, acting on complaints and sending feedback to customers. Among the strategies to mitigate communication barriers and to facilitate customer complaints is the setting up of various channels such as toll-free phone lines, postal and email addresses to receive complaints and to foster customer confidence that their complaints will be investigated (Michel, 2001).

The setting up of such channels is central to the process as "consumers' access to adequate dispute settlements, procedures for handling complaints and to other forms of redress is an essential component of realizing substantive consumer rights" (Cseres & Schrauwen, 2012, p. 16).

LITERATURE REVIEW

Studies on the GST and other forms of tax are mainly situated in the domain of taxation, economy, finance, accountancy, business management, mass communication, advertisement and government policies, both within and beyond Malaysia, except for three studies directly related to the field of linguistics in general and the paradigm of CDA in particular. As such, the present study based on the CDA framework hopes to address the literature gap in this area. The elaboration of studies from non-Malaysian contexts below serves to underscore the pervasive nature of this issue in other parts of the world.

Among the foreign non-linguistic studies are two different book chapters by Porter (2007) and Eccleston (2007) providing the context of the Canadian experience with the implementation of the GST, which in turn may serve as useful comparison with the Malaysian experience.

The GST was introduced in Canada in 1991 by the federal government led by Brian Mulroney as part of his government's two-year austerity drive as reflected in the 1991 and 1992 budgets. Other initiatives include reduction of expenditures and abolishment of the Manufacturers' Sales Tax (MST). Porter (2007) notes that these changes in government policies promote a discourse that focuses on reducing the size of the government and balancing the budget. This mirrors some of the policies implemented and justification provided by the Malaysian government when implementing the GST on 1st April 2015. Despite its seeming success, Eccleston (2007) observes that it was delayed by three years and reduced from 9% to 7% amidst strong public resistance. In the case of Malaysia, it was deferred by almost 30 years. Also, small businesses were apprehensive of the high compliance costs associated with the GST. To pacify the public, the Canadian government, not unlike the Malaysian government, provided GST exemption for basic groceries, medical services and selected essential services.

Eccleston's (2007) observation confirms the findings of an earlier study by Rose (2000) surveying public feedback on the Canadian government's GST advertising campaign geared towards making the GST less contentious. The findings of the earlier study indicate that despite the use of the positive word "information" in the advertisements to create positive association with the policy, it failed to garner support as respondents in the study thought that it "whitewashed" the main issues. Such use of the euphemistic term 'information' and the dissatisfaction with the limited list of tax-exempt goods recall similar experience on the home front.

Roberts and Rose (1995) provide further insights into the GST advertising campaign by the Canadian government. Their study notes that the Department of Finance spent \$11.6 million on advertisements in 1989-1990 to develop an extensive public education programme on the GST. This was intended to address two major concerns, namely Canadians' lack of knowledge of sales tax reform and growing public antipathy towards the GST Bill which may jeopardise its passage. It is noteworthy that the Malaysia government also mounted a similar education campaign with similar aims.

Using polling data by the Canadian government, the findings show that Canadians were willing to accept the GST grudgingly if the government was able to convince them of the positive effects of the GST on the economy. In the campaign, the government presented its arguments for the GST as pure information and in questions-and-answers format to mask any attempt to sell the GST to the public which could be construed as propaganda. Their study concludes that although the campaign was not entirely successful, it managed to mitigate the intensity of the public's antipathy towards the GST. The Malaysian government also used a similar information and questions-and-answers format on the GST Malaysia Info website, the official website set up by the Malaysian government to provide information on the GST to the public.

The findings of the studies on the Canadian government's GST advertising campaign as discussed in the preceding paragraphs resonate with the experience on the home front as the Malaysian government also embarked on a similar advertising campaign (aka educational campaign) with similar strategies, objectives and results.

In India, the implementation of the GST on 1st of July 2017 as a means of standardising different tax systems in different parts of the country was met with resistance "as the one tax one nation policy created furor" in the country (Jain & Jain, 2019, p. 1). This is echoed by Gupta & Bajpai (2019) that "the introduction of GST and its implementation has faced a lot of controversy" (p. 32). Among the issues encountered by tax payers and businesses are "computer literacy, problems in return filing, numbers of return filing, lack of knowledge & understanding of GST's rules, working capital problems, delay in input tax credit" (Diksha & Jaggarwal, 2022, p. 6). This demonstrates how endemic the issue of GST implementation is in other countries.

More recently, Keshi (2023) examines the impact of GST on e-commerce in India focusing on how it is expected to resolve numerous supply chain problems faced by e-commerce companies. Another study by Kalimuthu and Dineshkumar (2023) reveals how the GST implementation has adversely affected the demand of gold in Coimbatore, India, due to its higher rate. From secondary sources collected, the study by Alhussami (2022) sheds light on both the positive and negative impact of GST on tourist arrival in India. The tax provides transparency to tourists on the actual tax they have to pay. However, the high GST rate may deter tourists from visiting India.

On the other hand, the Malaysian non-linguistic studies include classification of the Malaysian GST model as a regressive or progressive tax (Juliana et al., 2016), perceived credibility of the mainstream and nonmainstream media in reporting the GST implementation (Bahiyah et al., 2020), Malaysian GST fraud typology (Othman et al., 2019), the relationship between

consumers' understanding of the GST and their spending behavior (Shafie et al., 2016), the negative impact of the GST on non-performing industrial and commercial housing loans (Tham, Said & Adnan, 2021) and the effectiveness and challenges of GST policy in Malaysia and Singapore from a critical perspective such as from Marxism's lens of view (Ikhsan, Aziz & Mahyudin, 2022).

One of the three linguistic studies is McKell's (2007) paper on John Howard's speeches on the GST. In her study on the implementation of the GST in Australia, McKell (2007) examines former Australian Prime Minister, John Howard's reference to the theory of economic rationalism to justify the use of the GST in speeches during the 1998 federal election. Among the principles Howard forwards are social progress through indirect government intervention and the ideology of nationalism that privileges the society over the individual. Linguistically, the study identifies three main conceptual metaphors in Howards' discussion of the GST, namely tax-as-medicine, GST-as-revolution and existing tax regime as a broken machine. The study concludes that these metaphors function to represent the GST as dynamic, forward-looking and positive.

The other two linguistic studies are on the interplay between language and politics focusing on the discourse of anti-profiteering and law enforcement (Ong & Rahim, 2019) and the discourse of nation building (Ong & Rahim, 2020) in GST news articles by the mainstream media.

Although not related to linguistic analysis in general and critical discourse analysis in particular, the foreign non-linguistic studies reviewed provide useful accounts of the experience of countries such as Canada and India in implementing the GST. Such insights may inform the discussion and interpretation of the findings of the present study 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 to manage public response to the GST.

Similarly, the literature is replete with text on complaint management straddling diverse contexts, domains and geographical locations, ranging from government and local authorities to individuals, from the public sector to the private sector and from the business domain to the health and education domain. As complaint management originates from the market-driven business sector with the aim of providing customer care service and assistance to ensure customer satisfaction, an approach which is subsequently adopted by the public sector, the literature on complaint management mostly centres on the text producers' effort in engaging the people by raising their awareness of the process, procedures, model and provision of complaint channels in addressing their grievances.

Among the studies reviewed, the researchers managed to locate only one with the intersection between Critical Discourse Analysis (CDA) and discourse of complaint management in a study (Karimi & Tabrizi, 2015) exploring the discursive strategies in uncovering the ideology in two letters of complaints in the school context. In relation to linguistics, one of the non-CDA studies is by Hartford and Mahboob (2004) situated in the domain of business communication comparing models of discourse with letters of complaint to editors in English language newspapers.

To the researchers' knowledge, there are no other similar linguistic studies conducted within and beyond Malaysia on the GST in general and the discourse of complaint management in particular situated in the CDA paradigm. The scarcity of such studies and the gravity of the implementation of the contentious tax that impinges on everyone in Malaysia have led to the conception of this study to fill the literature gap with the hope of sensitising text consumers to the working of language in encoding the text producer's worldview. This underscores the need for

text consumers to be resistant readers by interrogating text on important issues such as the implementation of the GST to uncover its underlying ideological underpinnings.

FAIRCLOUGH'S CRITICAL DISCOURSE ANALYSIS THREE-DIMENSIONAL FRAMEWORK

This study employs a Critical Discourse Analysis (CDA) approach to analyse how the discourse of complaint management is articulated through lexico-grammatical features in curated news articles from the GST Malaysia Info website.

The 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. As such, an analysis of a text hinges on understanding the relationship between the three dimensions of a discourse - the text, processes/interactions and its social conditions/social action/context.

The analysis of the linguistic manifestations of the discourse of complaint management is grounded in the experiential values of words denoting contents, knowledge and beliefs of the text producers and hence the nature of discourse. Specifically, the discussion of findings on the experiential values of words centres on overlexicalisation and categorisation as notable linguistic formulations which indicate the type of discourse.

Related to classification under which vocabulary is organised in discourse types, overlexicalisation (Fowler, 1991; Fowler & Kress, 1979) or overwording (Fairclough, 1989, 2001, 2015) refers to “an unusually high degree of wording, often involving many words which are near synonyms. Overwording shows preoccupation with some aspect of reality - which may indicate that it is a focus of ideological struggle” (Fairclough, 2015, p. 133). In other words, overlexicalisation encompasses the presence of high frequency words in a text either in the same form or their equivalents with comparable meanings related to particular aspect of experience. It follows that overlexicalisation signals the text producers’ fixation on and interest in certain facets of reality, hence the articulation of certain discourse and its ideological underpinnings.

Associated with classification and overlexicalisation, categorisation or classification by lexical registers “constitutes a particular way of dividing up some aspect of reality which is built upon a particular ideological representation of that reality. In this way, the structure of a vocabulary is ideologically based” (Fairclough, 2015, p. 133). In particular, categorisation foregrounds different classes of concepts and divide people or concepts into convenient groups with their contestation and conflict. As a linguistic tool, categorisation is instrumental in determining and singling out the different actors and groups residing in a discourse, their characteristics, conduct and activities. The presence of lexical categorisation or taxonomic organisation of vocabulary “mark(s) off socially and ideologically distinct areas of experience (and) is an integral part of the reproduction of ideology in the newspaper” (Fowler, 1991, p. 84) and the construction of certain discourse from the text producers’ lens.

Fairclough (2015, p. 133) applies the concepts of overlexicalisation (or overwording) and categorisation (or classification) in the analysis of a text entitled “Just 23 vital steps to success”. His analysis reveals two classification schemes of ‘steps to success’ namely a person’s psyche and language. The former consists of words such as *concentration, memory, emotions, mental horizons, imagination*. In terms of overlexicalisation, his study shows the preoccupation of the text with growth and development as evidenced by words with these meanings such as *increase, boost, develop, cultivate, build, widen, enrich*.

Fowler (1991, p. 98) illustrates how the concept of categorisation is operationalised in clause-structure of headlines in his analysis of a sample of newspapers dated 31 December 1985. His findings indicate, among others, that people with authority such as President Zia and Prime Minister Thatcher are accorded the powerful subject or agent position. On the other hand, an example of people occupying the syntactic object position is Bob Geldof, the pop star fund-raiser for African famine victims, hence relegating him to the less powerful semantic role of beneficiary. Such categorisation of participants presupposes an asymmetrical dependent relationship between the provider and recipient.

In his analysis of the representation of women in newspapers, Fowler (1991, p. 96) concurs with the presence of sexism in the English language in various linguistic manifestations, one of which is the overlexicalisation of women leading to disproportionately more terms denoting women than men. These terms are more often than not derogatory and pejorative such as *slut*, *whore* (sexually abusive terms); *skirt*, *piece* (dehumanising terms); *pet*, *chick* (trivialising terms); *wife*, *mistress* (terms that signify possession by men). He concludes that the presence of such vocabulary leads to the reproduction of discrimination and sexism in discourse.

Apart from the studies above by the proponents of these concepts, there is a multiplicity of studies from outside Malaysia examining ideological representation of us versus them in news discourses, hence by extension addressing the use of overlexicalisation and categorisation although these terms are often not explicitly mentioned. These studies include but are not limited to the discursive practices in polarised news discourse of two online websites i.e. Egyptindependent and Ikhwanweb in reporting the 2011 Egyptian revolution (Mohammad, 2014); the ideological construction of the discourse of Al Arabiya English (AAE) and Al Jazeera English (AJE) news website with particular focus on their news headlines on the Gulf crisis between the Saudi-led coalition and Qatar (Mohamed, 2020); a critical discourse analysis of about 1,400 newspaper reports from 1943 to 1944 on the official government's discourse in promoting and justifying the implementation of the Wealth Tax in Turkey (Akan, 2011).

METHOD

The data of this study comprise data mined from the GST Malaysia Info website carrying a collection of curated GST news articles culled from the mainstream media, chief of which are *The New Straits Times Online*, *The Star Online*, *The Malay Mail Online*, *The Borneo Post Online* and *Bernama*, the Malaysian National News Agency.

Shortlisting and selection of data is done to take into consideration the need to make the data more manageable for a qualitative study (Bell, 1991). As studies employing qualitative methods strive to provide richer data analysis and “thick descriptions” (Miles & Huberman, 1994, p. 10) instead of making generalisations, these studies usually involve small samples (Onwuegbuzie & Leech, 2007). Biber (1990) in his study on linguistic tendencies found that the corpus size of ten texts from a genre can sufficiently reflect their central linguistic tendencies. This provides a reliable benchmark against which a conservative sample size can be determined.

As a representative sample of news articles on the discourse of complaint management, ten GST news articles are selected to cover different contexts as follows:

- (a) KPDNKK's promotion of a complaint registration application and other means of lodging complaints.
- (b) The publication of statistics on the filing and resolution of complaints.
- (c) Updates on the Ministry's complaint management at state level.
- (d) The investigation of complaints received.
- (e) The contravention of various Acts and laws based on complaint investigations.

To mitigate unequal representation of the data for analysis, the ten news articles selected are hard news articles instead of editorials and commentaries and the length of each article is within the range of 170 to 1450 words.

In line with the criterion sampling strategy adopted in this study, there is a need to set pre-determined criteria to inform the sampling frame when selecting suitable news articles relevant to this study as part of "quality assurance" (Creswell, 2007, p. 127) measure.

As such, the online news articles selected from this website fulfilled several pre-determined criteria. Firstly, only hard news stories on the GST were chosen for analysis as they are more objective and factual compared to articles written by readers, freelance writers and business experts which only reflect personal voice of the writers. As the main business of the news institution, such hard news stories represent the consistent institutional voice of each newspaper. These hard news stories mainly comprise press releases, interviews and news updates on the implementation of the GST by government officials from the Prime Minister to his cabinet ministers and officers from government agencies.

Secondly, the articles are sourced from selected mainstream online media such as *The New Straits Times Online*, *The Star Online*, *The Malay Mail Online*, *The Borneo Post Online* and *Bernama*, the *Malaysian National News Agency*.

Thirdly, the choice of news articles written in English over those written in Malay as archived on the website eliminates potential problems related to meanings and linguistic structures that may be lost in translation. In addition, English is widely used in Malaysia as a second language in various domains, hence making these news articles highly accessible to the public.

The steps that inform the general design of the study are 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 intersection of these steps leads to their recursive application.

In addressing the research questions, qualitative approach is mainly employed at the data analysis stage to identify and examine the discourse on the GST in Malaysia. The use of qualitative approach provides fine-grained analysis and richer discussion of contextually-based data (Creswell, 2007; Mann & Stewart, 2000).

This entails close reading of the data based on the researchers' interpretative sources or "members' resources" (Fairclough, 2001b, 2015), examples of which are the researchers' understanding and awareness of the tax implementation in Malaysia as a consumer, resentment against the GST and the oppositional discourse on the GST.

ANALYSIS

The discussion will present findings related to the experiential values of words with particular focus on overlexicalisation and categorisation which figure prominently in the news articles on the discourse of complaint management.

Extrapolating from the complaint management process in the business sector and the public sector as elucidated in the preceding section on consumer protection in Malaysia, the examination of the linguistic features of the discourse of complaint management in the selected GST news articles focuses on the following constituent aspects:

- (a) The employment of words related to ‘complaints’ and the nature of complaints.
- (b) The identification of authorities involved in managing complaints.
- (c) Recourse or channels available to consumers to lodge complaints.
- (d) The success of complaint management and actions taken by the authorities.
- (e) The identification of the parties who lodge complaints.

THE EMPLOYMENT OF WORDS RELATED TO ‘COMPLAINTS’

The study identifies this group of ten selected GST articles on the discourse of complaint management as they are predominantly replete with the word “complaints” and other synonymous words such as “problems”, “report”, “grouses”, “gripes” and “minor hiccups”.

Table 1 presents examples of these words with extended extracts from the selected GST news articles on the discourse of complaint management:

TABLE 1. Overlexicalisation of the word ‘complaints’ and other related words

No.	Extracts	References
1.	Consumers who face <u>problems</u> with errant traders after the implementation of the Goods and Services Tax (GST) on April 1 may channel <u>their (consumers’) complaints</u> via smart phones.	Ar 2, para 1
2.	He (Pahang Customs director) said they cannot expect <u>their (consumers’) problems relating to GST</u> to be resolved if they just resorted to the social media to voice <u>their (consumers’) grouses</u> .	Ar 3, para 2
3.	He (KPDNKK Perlis director) said <u>minor hiccups</u> like this were expected ...	Ar 3, para 10

Key: Underlined words are related to complaints

THE IDENTIFICATION OF AUTHORITIES INVOLVED IN MANAGING COMPLAINTS

While the Royal Malaysian Customs Department (*Jabatan Kastam Diraja Malaysia*) and the Ministry of Domestic Trade, Cooperatives and Consumerism (*Kementerian Perdagangan Dalam Negeri, Koperasi dan Kepenggunaan, KPDNKK*) were the main custodians of the GST implementation in general, complaint management falls within the purview of the latter in particular which is subsequently renamed and succeeded by the Ministry of Domestic Trade and Consumer Affairs (*Kementerian Perdagangan Dalam Negeri dan Hal Ehwal Pengguna, KPDNHEP*). It follows that there is a preponderance of the mention of KPDNKK and its agencies such as the respective state Domestic Trade, Cooperatives and Consumerism offices (*Pejabat Perdagangan Dalam Negeri, Koperasi dan Kepenggunaan, PPDNKK*) in the discourse of complaint management in the ten selected GST news articles.

Examples of these authorities involved in managing complaints are presented in Table 2 below with extended extracts from the selected GST news articles on the discourse of complaint management:

TABLE 2. Categorisation of authorities involved in the GST complaint management

No.	Extracts	References
1.	<u>Deputy Finance Minister Datuk Ahmad Maslan</u> said consumers must not hesitate to use that power against traders who were still selling goods at unreasonable prices	Ar 1, para 2
2.	He (KPDNKK Sabah director) added that <u>more than 200 (KPDNKK Sabah) officers</u> had been mobilised	Ar 3, para 13
3.	The Consumer Complaints Centre at <u>the Domestic Trade, Cooperatives and Consumerism Ministry</u> has recorded a decline of over 90 per cent in complaints said <u>Minister Datuk Seri Hasan Malek</u> .	Ar 6, para 1

Key: Underlined words represent authorities involved in managing GST complaints

THE RECOURSE OR CHANNELS AVAILABLE TO CONSUMERS TO LODGE COMPLAINTS

With a view to reaching out to consumers and facilitating consumer complaints on the GST, the authorities, mainly the Ministry of Domestic Trade, Cooperatives and Consumerism, had made available a multiplicity of recourse for the consumers' convenience from making telephone calls to writing letters, completing surveys, accessing website, downloading an application and visiting complaints management centres. For this purpose and as part of their consumer awareness raising and educational campaign, the Ministry leveraged the government friendly mainstream media to publicise these channels.

Table 3 below enumerates the GST news extracts which report the recourse or channels available to consumers to lodge complaints in the discourse of complaint management:

TABLE 3. Categorisation of recourse or channels available to consumers to lodge complaints

No.	Extracts	References
1.	135 complaints were made by consumers via <u>e-aduan, telephone calls (63), directly to the office (32), email (three) and short messaging service (one)</u> .	Ar 5, para 6
2.	Previously, <u>the ministry's (the Domestic Trade, Cooperatives and Consumerism Ministry) complaints centre</u> operated 24 hours daily.	Ar 6, para 6
3.	"... when people complain to us through <u>SMS (short-messaging service), e-mail, MyKira GST</u> and others, we will take action as soon as possible," he (Domestic Trade, Cooperatives and Consumerism Minister) said	Ar 9, para 3

Key: Underlined words indicate recourse or channels available to consumers to lodge complaints

THE SUCCESS OF COMPLAINT MANAGEMENT AND ACTIONS TAKEN BY THE AUTHORITIES

All the ten selected GST news articles on the discourse of complaint management painted a positive picture of the outcome of complaint management by the authorities with semantically positive terms in the form of adjectives, noun phrases, verbs and directional metaphors such as “resolved”; “successful”; “decreased”; “understand”; “drop”; “drastic drop”; “decline”; “significant decrease”, “decreasing” and “dealt with”. Some of these linguistic features are attached to either noun phrase modifiers to intensify the quality of the noun phrases or statistics as indicators of success. In particular, the use of statistics in reporting the success of the authorities’ complaint management lends credibility and objectivity to the GST news reports.

Instances from the GST news extracts in Table 4 below illustrate the linguistic manifestations of the success of complaint management and actions taken by the authorities in response to GST complaints:

TABLE 4. Overlexicalisation of positive words describing the success in complaint management and actions taken by the authorities in response to GST complaints

No.	Extracts	References
1.	He (KPDNKK Kedah director) added that his <u>officers would go to the outlets that were the subject of complaints and that action would be taken if they were found not complying to GST regulations.</u>	Ar 3, para 8
2.	<u>Consumers are now beginning to understand the Goods and Services Tax (GST) which came into force on Wednesday based on the drop in the number of calls complaining about the system.</u>	Ar 4, para 1
3.	<u>Almost 90 per cent of complaints on the Goods and Services Tax (GST) from consumers have been dealt with,</u> Domestic Trade, Cooperatives and Consumerism (KPDNKK) Minister told the Dewan Rakyat today.	Art 10, para 1

Key: Underlined words are positive words describing the authorities’ success in complaint management and actions taken

THE IDENTIFICATION OF THE PARTIES WHO LODGE COMPLAINTS

As the discourse of complaint management is closely associated with the discourse of consumerism, it follows that the GST news articles invariably identify the parties who lodge complaints as “consumers” with high frequencies followed by other related terms such as “the users”, “customers”, “shoppers”, “the people” and “the public” instead of traders and businesses who may also be saddled with the high cost of GST compliance and who also faced uncertainty over the GST implementation.

Table 5 exemplifies the use of the word “consumers” and other related words to identify the parties lodging complaints on the GST in the selected GST news articles extracts:

TABLE 5. Categorisation of the parties who lodge complaints

No.	Extracts	References
1.	He said a survey on <u>shoppers</u> at several supermarkets found more <u>people</u> understood the GST concept ...	Ar 5, para 10
2.	The Penang Domestic Trade and Consumer Affairs Ministry has been receiving less complaints by <u>consumers</u> on traders hiking up their prices unreasonably	Ar 7, para 1
3.	“... We believe <u>the public</u> is beginning to understand that the GST is not troublesome to anyone, rather it benefits <u>the people</u> .”	Ar 8, para 3

Key: Underlined words indicate parties who lodge complaints

DISCUSSION

The discussion will address the three research questions of this study on the constituent aspects of the discourse of complaint management; the linguistic manifestations of these constituent aspects and the ideology promoted by the discourse.

CONSTITUENT ASPECTS OF THE DISCOURSE OF COMPLAINT MANAGEMENT

As mentioned in the preceding section, the five constituent aspects that situate the ten news articles in the discourse of complaint management are the employment of words related to ‘complaints’; the identification of authorities involved in managing complaints; recourse or channels available to consumers to lodge complaints; the success of complaint management and actions taken by the authorities; the identification of the parties who lodge complaints. These constituent aspects denote an effort in publicising complaint management as an important mechanism in safeguarding consumer rights in the government’s GST implementation.

A common thread that runs through the ten news articles on the discourse of complaint management is the typical process of complaint management with a problem - cause - solution model or structure. The model comprises the following elements, steps and parties: setting up of complaint channels, inviting and registering complaints, identifying and investigating consumer grievances, resolving complaints, the aggrieved consumers seeking redress for their problems and the authorities acting on consumer complaints as exemplified by the models by Bateson and Hoffman (1999), Filip (2013), Michel, (2001). Corresponding to these elements are the aforementioned five aspects of the discourse of complaint management in this study.

It stands to reason that the transmission of the discourse of complaint management functions as a public perception management strategy to prop up the BN government’s faltering image by shifting public attention away from the negative response to the GST and its shortcomings to the BN government’s effort and success in safeguarding consumers’ rights through complaint management and educational programmes. To the uncritical readers, what is de-emphasised may soon fade into oblivion.

LINGUISTIC MANIFESTATIONS OF THE DIFFERENT CONSTITUENT ASPECTS OF THE DISCOURSE OF COMPLAINT MANAGEMENT

As the government's GST complaint management is premised on the complaint management process led by the business sector in gaining customer trust and "avoiding negative perceptions and unfavourable influence on corporate image" (Filip, 2013, p. 273), it follows that a key feature of the discourse of complaint management is a positive representation of the authorities with a view to fostering customer confidence that their complaints will be investigated (Michel, 2001). Occupying a favourable position of trust in an asymmetrical dependent relation, the government is seen to have acted responsibly in addressing and attending to grievances or complaints by the aggrieved consumers.

This is attested by the identification and attribution of a series of successful complaint resolutions to the authorities with the mention of both government bodies and government officers. As complaint management falls under the purview of the Domestic Trade, Cooperatives and Consumerism Ministry (*Kementerian Perdagangan Dalam Negeri, Koperasi dan Kepenggunaan, KPDNKK*), the news articles are replete with references to the ministry and its state offices mainly couched in noun phrases such as "the Domestic Trade, Cooperatives and Consumerism Ministry", "KPDNKK Penang", "KPDNKK Negeri Sembilan" and "the Kedah Domestic Trade, Cooperatives and Consumerism office (PPDNKK)". The frequent mention of the Ministry and its offices at both the federal and state levels assure the consumers of the concerted operation nationwide in investigating their complaints. This bodes well for the government's image and commitment in engaging consumers by addressing their complaints.

To give voice to the government, at times, the news articles identify and quote high-ranking officers in specific terms linguistically textured in noun phrases in apposition, examples of whom are "Domestic Trade, Cooperatives and Consumerism (KPDNKK) Minister, Datuk Hasan Malek", "Domestic Trade, Cooperatives and Consumerism deputy minister Datuk Seri Ahmad Bashah Md Hanipah", "KPDNKK Perlis director Khairul Amin Talib" and "KPDNKK Sabah director Severinus Tukah". On the other hand, references to the Ministry's low-ranking officers are invariably in generic and collective terms with occasional mention of official statistics to highlight large scale mobilisation of the officers at ground level. This indirectly indicates the gravity of GST frauds and more importantly, it attests to the government's priority in attending to the people's grievances, hence a positive evaluation of the authorities in exercising their power and carrying out their duties. Examples of linguistic formulations of these low-ranking officers in noun phrases are "Domestic Trade, Cooperatives and Consumerism Ministry (KPDNKK) officers", "his (KPDNKK Sabah director) team", "the teams (from KPDNKK), consisting of 10 KPDNKK officers and 10 officers from the Customs Department each" and "13,000 Customs Department officials".

Credits go to these authorities in addressing a range of complaints cast in noun phrases, chief of which are "a total of 14,089 complaints relating to consumer issues", "957 or 52 percent were complaints on purchases of prepaid telephone reload cards, followed by prices of goods with 588 complaints (32 percent)" and "47 complaints on profiteering yesterday and 19 as of 1pm today". The mention of statistics marks the gravity of the problem and more importantly, it indirectly showcases the authorities' resourcefulness and competence in handling large scale complaints nationwide.

The high rate of complaints is matched by a high rate of success in resolving these complaints. Among the successful complaint management resolutions linguistically textured in noun phrases and clauses are "of the total complaints received last year, 95.87 percent or 13,507

complaints were resolved”, “drastic drop in consumer complaints”, “590 premises were inspected with 122 found not to be in full compliance” and “a decline of over 90 per cent in complaints received”. The fact that their linguistic manifestations indicate a high successful resolution rate of wide-ranging complaints underscores the authorities’ fruitful engagement with consumers’ problems and welfare leading to consumer satisfaction with a favourable projection of the authorities as ardent protectors of consumer rights. This serves to develop public trust in the authorities’ seriousness in resolving their complaints.

The positive portrayal of the authorities’ success by the government friendly mainstream media in the discourse of complaint management is further augmented by the occasional mention of various Acts enacted to regulate consumer protection and safeguard their rights such as the “Weights and Measures Act 1972”, “the Price Control and Anti-Profiteering Act 2011”, “the Price Control Act and Anti-Profiteering (Amendment) 2014 Act”, “the Trade Description Act 2011” and “the Consumer Protection Act 1999”. Indirectly, such mention points to the nature of offences and complaints and more importantly, it signals to consumers that their welfare is well protected by the law and the government.

In another positive vein, the news reports attributed both high complaint rates and high complaint resolution rates mainly to the former BN government’s “campaigns and consumer education programmes” and “the media’s widespread publicity” which “assured consumers that the ministry would take heed of their complaints”. This leads to a positive change in consumers’ mindset from misinformation to better awareness of their rights and the tax as “they (consumers) begin to understand how the GST system is implemented”.

Consumer confidence is further enhanced by the discourse with the enumeration of a long list of channels available for consumers to lodge their complaints ranging from the use of low to high technologies. These are mainly cast in noun phrases and clauses such as “EZ Complaint”; “smart phones”; “channel complaints in photograph form as evidence, direct to the E-Complaint system”; “KPDNKK Consumer Complaints Management Centre”; “call 09-5732117”; “e-aduan, telephone calls, directly to the office, email and short messaging service”.

The setting up of various technology-mediated channels in ensuring consumers have easy access to dispute settlements underlines “an essential component of realizing substantive consumer rights ...” (Cseres & Schrauwen, 2012, p. 16). Such provision of a customer-oriented approach in complaint management exemplifies efforts and initiatives in consumerisation of government services as elucidated in the preceding section.

It is noteworthy that officially sanctioned channels were set up by the Ministry not only to facilitate consumer complaints but more importantly to forestall negative publicity and aggravation of these complaints. As such, in its effort to prevent these complaints from degenerating into criticism of the tax, the Ministry issued a strong reminder that “consumers must use the proper channels to lodge complaints” as opposed to improper or unintended channels where consumers “resorted to the social media to voice their grouses”. At the same time, the Ministry categorically denounced the use of social media by consumers to air their misgivings as “confusion on the GST might only get worse if they were to depend on reaction of social media users instead of getting answers from the right authorities”. It also stands to reason how the government’s advice to consumers to air their grievances through “proper” official channels constitutes a part of its educational campaign in rectifying public misinformation about the tax and raising consumer awareness of the government’s sincere effort in resolving their problems and improving implementation of the tax.

On the identification of the parties who lodge complaints, the analysis indicates that they are invariably cast in collective and general terms such as “consumers”, “the users”, “customers”, “shoppers”, “the people” and “consumers who face problems with errant traders”. The absence of individual consumer voices in these reports may serve as a strategic move to generalise these complaints as commonly faced by consumers, hence underscoring the gravity of the issue and the authorities’ seriousness and success in managing the complaints.

In short, taking centre stage in the discourse of complaint management are the authorities as competent complaint solvers and high rate of complaint resolutions, leading to a positive representation of the authorities and the consumers in a dependent relationship in which the former have acted responsibly in resolving complaints to the latter’s satisfaction in line with the problem – cause – solution structure. Such an attempt to gain consumer trust and to demonstrate to consumers the government’s commitment to improvement and safeguarding consumers’ rights can be seen as a solidarity strategy to co-opt consumers into the government’s fight against fraudulent traders and businesses. This echoes a positive depiction of the government and consumers working in concert against GST frauds, a co-operation which in turn serves as a welcome indication of the latter’s support for the former’s GST implementation. It also serves as an index of the authorities’ commitment, earnestness and efficiency in improving process and procedures as well as plugging loopholes in the tax implementation.

IDEOLOGY IN THE DISCOURSE OF COMPLAINT MANAGEMENT

A further analysis of the constituent aspects of the discourse of complaint management reveals how the construction of the discourse is informed by a polarisation schema advancing a binary opposition of self-exaltation and other denigration. This leads to perpetuation of a discriminatory ideology with representation of us versus them dichotomy as “positive self-representation and negative other-representation seems to be a fundamental property of ideologies” (van Dijk, 1998, p. 69).

The findings indicate the heterogeneous composition of both groups with parties associated with and supportive of the government accorded positive representation as members of the in-group and other parties with undesirable and inferior values and practices or perceived to be undermining the government’s efforts rendered negative treatment as members of the out-group.

In particular, the in-group comprises the government and the authorities as the leading actors with the media, consumers and survey respondents as additional supporting members. For instance, the media are mentioned in article (2), (4) and (6) to support the ruling party’s “successful campaigns and consumer education programmes held in raising consumer awareness of their rights” (article 2). This leads to an initial “increase in the number of complaints” (article 2) as consumers are aware of the channels and recourse available to them. This is followed by a “drop in the number of calls complaining about the system” (article 4) as they gradually become “increasingly aware of the Goods and Services Tax (GST) implementation” (article 6). Such improved perception also resonates with survey respondents as “more people understood the GST concept compared to an earlier check” (article 5). In this connection, the media is credited with the initial rise in consumer complaints as “its widespread publicity on the success of enforcement operations also assured consumers that the ministry would take heed of their complaints” (article 2)

On the other hand, the out-group consists of errant traders, profiteers and social media users. For example, the discourse of complaint management attributes the cause of confusion about the tax to social media users as “confusion on the GST might only get worse if they were to depend

on reaction of social media users instead of getting answers from the right authorities” (article 3), hence placing social media users on the other side of the dichotomy.

Despite the composition of multiple parties in the in-group and out-group, the discourse of complaint management also features a distinct positive ideological representation of us and a secondary negative ideological representation of them congruent with its focus on complaint management procedures and resolutions. Such a notable ideology of positive self-representation residing in the discourse of complaint management is evidenced by frequent reference to the government and the authorities.

Among the passing references to parties in the out-group are “consumers who face problems with errant traders after the implementation of the Goods and Services Tax (GST) on April 1 may channel their complaints via smart phones” (article 2); “confusion on the GST might only get worse if they were to depend on reaction of social media users instead of getting answers from the right authorities” (article 2); “of the total complaints, 957 or 52 percent were complaints on purchases of prepaid telephone reload cards” (article 4); “among the numerous complaints then were on prepaid cards and increase in the prices of goods” (article 6).

From the different linguistic configurations emerges a positive description of the complaint management process with a focus on the authorities’ commendable actions, nature of complaints and offences instead of the offenders. This leads to a notable ideology of positive self-representation residing in the discourse of complaint management with frequent reference to the government and the authorities.

Such a dualistic ideological representation marks an underlying attempt by the government to transform people’s mindset from resentment to tolerance, if not total acceptance of the GST. This underscores an undercurrent of resentment towards the GST in the partisan reporting of the issue by the pro-government mainstream media.

Although the GST is an efficient tax system as evidenced by almost 170 worldwide implementing it in various forms, its implementation is a contentious issue not only in Malaysia but also in other countries which “has been accompanied by protests, inflation hikes, compliance burdens on small businesses and more” (*The Economic Times*, 2017a). This is expected as nobody likes to pay tax, especially a broad-based consumption tax such as the GST which covers almost all goods and services, hence adversely affecting every consumer.

For instance, Japan was hit by recession in 1997 after increasing its GST rate from 3% to 5%; its introduction in Singapore in 1994 was accompanied by inflation and opposition from social activist groups; Canada saw three provinces suing the government over its GST implementation in 1991; British Columbia, a province in Canada, reverted to the Provincial Sales Tax, or PST, two years after the introduction of the GST riddled with implementation challenges; businesses shuttered and turned to social media in protest when the Puerto Rico government rolled out the GST in 2016; the launch of the GST in India in 2017 after 17 years of bipartisan debate was boycotted by opposition parties and was met with closure of businesses in some cities as a sign of protest (*The Economic Times*, 2017b). It is noteworthy that not unlike India, its implementation in Malaysia was preceded by 25 years of debate and a series of false starts and deferments as the government of the day negotiated this political minefield.

The experience of these countries bears testimony to the prevalence and gravity of this issue in other GST compliant countries, hence underscoring the high relevance and significance of this study both on the home front and to other parts of the world.

CONCLUSION

Based on the findings of this study, the five constituent aspects of the discourse of complaint management are employment of words related to “complaints”; the authorities involved in managing complaints; recourse or channels available to consumers to lodge complaints; the success of complaint management and actions taken by the authorities; parties who lodge complaints. The presence and inclusion of these constituent aspects in the discourse underscores a positive representation of the GST implementation by the erstwhile BN government.

Specifically, the linguistic formulations of these aspects mainly through overlexicalisation and categorisation encode a dichotomy of us versus them with positive representation of the authorities’ proactive approach and their success in resolving complaints and pejorative attribution of the main cause of consumer complaints to the GST culprits, pointing to an underlying ideological polarisation of us versus them.

In addition, both the in-group and out-group reflect a multiplicity of membership with the former comprising the government and the authorities as the main actors with the media, consumers and survey respondents as additional supporting members. On the other hand, the outgroup consists of errant traders, profiteers and social media users.

These findings further point to a notable ideology of positive self-representation residing in the discourse of complaint management with frequent reference to the government, the authorities and consumers and passing mention of the out-group. From the different linguistic configurations emerges a positive description of the complaint management process with a focus on the authorities’ commendable actions, nature of complaints and offences instead of the offenders, hence reflecting its focus on complaint management procedures and resolutions.

The foregrounding of such actions serves to assure consumers of the authorities’ success and seriousness in resolving their complaints, hence signalling a positive portrayal of the authorities by the mainstream media as a caring and concerned government in its effort to safeguard consumers’ rights. This bears testimony to the pro-government mainstream media’s attempt in swaying public opinion of the GST from opposition to docile acceptance, hence its power in managing public opinions.

Despite the subsequent replacement of the GST by the Sales and Service Tax (SST) by the Pakatan Harapan government after the 14th General Election in May 2018, this study provides a framework to conduct a Critical Discourse Analysis with a view to sensitising text consumers to the working of ideology in media discourse. As such, the findings of this study draw attention to the instrumental role of critical reading in evaluating reporting by the mainstream media through the use and control of language. The publication of its findings provides text consumers with a framework to operationalise critical reading in negotiating and interrogating public discourse.

As mentioned in the preceding section, the marked absence of the application of CDA to GST news articles, notwithstanding GST studies in other disciplines such as economy, business, finance, social sciences and politics, makes this study significant in addressing the gap in literature. In particular, this pioneering study undertakes to extend scholarship in the study on the GST from a linguistic and CDA perspective in Malaysia with the hope that it will pave the way for other CDA studies on this global topic both within and beyond Malaysia. This novel linguistic and CDA study on the tax in Malaysia enriches the existing wealth of literature on the tax mainly in such non-linguistic disciplines as taxation, economy, finance, accountancy, business management, mass communication and government policies.

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