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DISCOURSE REPRESENTATION AND STANCE OFSOCIAL ACTORS IN SELECTED TWEETS ON VALUE ADDED TAX IN NIGERIA

MOSES, JULIANA EFFIONG
Department Of English
Akwa Ibom State University, Nigeria
Email: julianajudithmoses@gmail.com
Phone number: 09026066349

ABSTRACT

This study examines the various stances, opinions and ideologies embedded in selected tweets on the controversy between states and the federal government of Nigeria on value added tax (VAT). Previous studies have paid attention to discourse representation in news reports on Obasanjo's (a former Nigerian President) third term bid as well as on Covid-19 in some newspaper editorials. In continuation with the existing studies, this research turns to online discourse by examining how social actors, on Twitter, now X (a social media platform), express their stances and opinions on VAT in order to reveal their communicative intent. This work adopts Norman Fairclough's three-dimensional approach to critical discourse analysis in examining the stances and ideologies posited by social actors in the ongoing VAT controversy in Nigeria. It analyses posts produced by citizens of Nigeria, as they express variegated stances towards the VAT law act promulgated towards tax collection/ allocation principles. This study identifies binary positioning of social actors as each group instigates a positive self-representation and a negative representation of others in the discourse on VAT. Findings also reveal that the roles of social actors as well as their various ideological stances are anchored on such factors as ethnic group, religion, previous history of protest, inequality and injustice, among others. In conclusion, the various forms of discourse on VAT which were socio-cognitively-bound have engendered new ideological beaming towards the interpretation of the cause of the controversy, whose consequences are possible division and disharmony in the Nigerian polity.

Keywords: Discourse, Representation, Stance, Tweets, VAT.

Introduction

Language is an essential tool for communication and representation of human intentions. In fact, "The mere thought of a world without language elicits depressive boredom and retrogression" (Urujzian and Etuk, 2023: 271). Etuk and Akpan (2023:69) aver that "It is through language that emotions, desires, thought, religious and socio-political views and beliefs of individuals, groups of individuals and that of an entire community of people are expressed". Equally, Etuk and Urujzian (2018) assert that "Humans use language, in a distinct way, to communicate their feelings, desires and beliefs" (87). Thus, when language is being used, it is usually considered that such a language user is communicating what is in his/her mind, especially as regards the purpose for which the language user is targeting or aiming at. It is from this premise that renowned linguists became critical in their experimentations of language use. This resulted in critical linguistics, a mother-house of an approach developed by a group of scholars based in the University of Anglia in the early 70s (Fowler 1981). Critical

linguistics presented the impetus for critical discourse analysis (henceforth CDA), an approach with the aim of "analyzing real texts and their relations to real contexts" (Threadgold 2003:11).

Discourse at all levels of interaction elicits expressions that embody ideologically bounded views and opinions by participants in the discursive context or any given speech event. Fairclough (2001:20), opines that; "ideologies are closely linked to power … and … are embedded in particular conventions". Thus, to Fairclough (2001), ideologies are a means of legitimising existing social relations and difference of power, through the use of language. As already stated, "Language serves as the impeccable register of a society's collective memory, recording and preserving historical facts concerning the people, their worldview and perceptions" (Etuk, 2021:3). People's use of language for interactions in the society are usually presumed to be normal on the surface level. However, speakers may employ such 'perceived norms' to project personal beliefs and social positions.It is to this effect that, (Clark 2007:9) posits that, ideology is a "set of fundamental beliefs and ideas; that is, the values and attitudes held by any society or community that governs behaviours and social interaction". In the same vein, Eagleton (1991:23), sees ideology as a "Concern of the actual uses of language between particular human subjects for the production of specific effects." That is to say that, people express ideologically-loaded expressions in order to achieve a particular goal. Sometimes, in a bid to present oneself positively, and present the other party negatively, some language users make use of expressions that are embedded with ideological underpinnings. It is against this backdrop that this research examines how language is used to represent ideological stances in selected tweets on value added tax controversy.

Existing studies, like Osisanwo&Iyoha (2020), have examined discourse strategies and ideological inclinations of news reports on the 2015 and 2016 Biafra protest. Similarly, Ajiboye and Abioye's (2019) study focused on social actor representations in the ongoing Biafra agitationwithin two vibrant Nigerian digital communities: Nairaland and Nigeria village square.Although these critical works have examined language and ideology in varied perspectives, there is need to examine how language reflects the stances, positions and ideologies of social actors in selected tweets on Value Added Tax State/Federal Government controversy in order to underline their communicative intent.

Research Methodology

This study is qualitative research. The major aim of this research is to reveal the underlying stance, reasons and morale behind the tweets understudy. The data represents opinions concerning the VAT controversy between the states and federal government of Nigeria. Nigeria as a Nation-state is a Multi-ethnic society. Many of the socio-political and economic structures are biasedly distributed. This has facilitated the dominance of disorderliness and corruption amongst the systems of government. For instance, in 2004, the Value Added Tax (VAT) Act as amended incited controversies among Nigerians; state/federal government respectively. These citizens from different ethnic backgrounds, class and religious affiliations took to social media platforms, especially twitter, where their stance, voices, opinions, views and distaste towards the unruly VAT Act as amended has affected their lives. They represent these stances via their tweets and replies to information updates.

Data for the study were selected through the purposive sampling technique. This enabled the researcher to select only relevant aspects of the texts for analysis. This study therefore paid attention to forms of discourse that revealed tribal and religious affiliations, inequality and injustice as a result of the VAT act, among others.

Equally data for this study were gathered from selected tweets on VAT controversies trending with the hashtag #VAT. These tweets, retweets, comments and responses constituted the primary source of data for the research, while relevant library and internet materials comprised the secondary sources of data for the study. For data analysis, this research relied on Fairclough's (1989) approach to critical discourse analysis.

Objectives of the Study

The objectives of this study are to:

i) examine the different stances expressed in selected tweets on the VAT controversy between the state/federal government of Nigeria;
ii) explore the roles of social actors as revealed by their tweets on this VAT controversy;
iii) unveil ideologies and their functions in the discourse of the tweets.

Theoretical Framework: Critical Discourse Analysis

This study adopts Norman Fairclough's approach to critical discourse analysis (CDA). CDA views, "Language as a form of social practice" Fairclough (1989:20). It also focuses on the methods social and political manoeuvring are represented in written and spoken texts. Etuk and Okon (2024:89) add that, "CDA examines social inequality as manifested in language use (or in discourse). In this case, language is viewed as both socially constitutive as well as, "socially shaped," (Fairclough andWodak, 1997: 258). Equally, Fairclough and Wodak (1997) translate this idea into the "working assumption" that "any part of any language text, spoken or written is simultaneously constituting representations, relations and identities" (275).That is to say that discourse represents particular worldviews and social identities according to the purpose and context of the text. Fairclough notes that, "language connects the social through the domain of ideology and through being both a site of, and a stake in struggles of power" (1989:15). This is possible because language "…is a means by which humans carry out activities, exchange shared beliefs and thoughts and as well ponder on their individual and collective experiences" (Etuk and Urujzian, 2024:187).

CDA is founded on the idea that there is unequal access to linguistic and social resources; resources that are controlled institutionally. The pattern of access to discourse and communicative events is an essential element for CDA. In other words, CDA aims at investigating critically, social inequality "as it is expressed, signaled, constituted, legitimized and so on by language use" (Wodakand Meyer, 2021:2).

Fairclough's Three-dimensional Model

Fairclough's approach to CDA maintains that discourse is a social practice, that is, discourse and the social order are held to be in dialectical relation with each other. To Fairclough (1995:131), language use "is always a socially and historically situated mode of action, in a dialectical relationship with other facets of the 'social' (its social context') – it is socially shaped,

but it is also socially shaping or constitutive". This implies that social context has a huge influence on language use and at the same time, language use influences or is capable of leaving traces that if properly scrutinised, reveals the social context too, in terms of conversational implicatures that are socially bounded. Within the insight of language and social ideology, CDA, thus appears to be a suitable theoretical model for analysis of the data in this research.

Data Analysis of Selected Tweets on VAT Controversy

Selected tweets are duly analysed in order to reveal the underlying ideologies that are embedded in the various stances of social actors on the VAT controversy below:

1. Linguistic indices of religiously bounded stance

In the tweet understudy, the tweeter uses metaphorical expressions and undertone to criticise and bring to light the prevalent issues in her society, as it is still a social concern in Nigeria till the present day.

Excerpt 1:



Analysis of Excerpt 1:

The above tweet was posted to highlight the VAT controversy, by @Mindset-tweet on the 28th September 2021, precisely 11:29am. It is pertinent to note that the above tweet is deplete with religious linguistic indices such as: 'SIN' and 'sin'. One would ask, what is sinful and what is not? The reader may also be curious to understand why 'sin' had to be mentioned in the tweet. The answers are not farfetched. It should be noted that the social actor shares a varied upheld religious value from its counterpart. Christianity and Islam are two of the dominant religions in Nigeria. Just like the nation is multi-ethnic, multilingual and multicultural, it is also multi-religious.

The discourse of indifference in religious values stipulated in the above tweet originates from the backdrop of the Islamic religion which breeds devotees that are mostly extremist and inflexible. It is a fact, that even in southern Nigeria, Alcohol is regarded as a sin by some Christians. In fact, the Biblical backing of this belief is spurred by the Bible portions: Ephesians chapter five verse eighteen (Eph 5:18) and Galatians chapter five, verse twenty-one (Gal 5: 21). Ephesians (5: 18) reads, "And be not drunk with wine, wherein is excess; but be filled with the spirit". This passage admonishes Christians to take alcohol in moderation. It also hinges on "drunkenness" and considers it sinful. Be that as it may, some Christians are more flexible when it comes to alcoholic consumption. There is always this condition of, 'don't get drunk' while taking it and "apply moderation", each time you consume alcoholic drinks. This has

even become an anthem of excuse sung by even Christian faithful and unbelievers alike. However, Muslim faithful view alcoholic consumption as 'haram' (taboo) and have instigated that alcohol be banned in Northern Nigeria. The attack, destruction and red-labelling of alcoholic drinks such as beer and the like, in Northern Nigeria, have deprived many indigenous and non-indigenous sellers of these drinks of their source of livelihood. Despite this outright rejection of the sale of alcohol in Northern Nigeria, the VAT accrued from the commodity goods of alcohol in other southern states is also shared to northern states in Nigeria. This has resulted in the questioning of such allocations to northern states by social actors. This is why @Mindset-tweet tweeted on 28 September 2021 in a bid to air out his stance and unacceptability of the allocation. What makes the tweet in Excerpt 1 more potent is the tense forms of the verbs 'is' and 'made'. According to Udoka, Umoh and Etuk (2020:58), "Tense is a category that locates the action of a verb on a timeline in relation to the time of speech relating to the action in question". In this case, the first verbal item which is in the present tense is employed as a premise in a conditional clause in order to arrive at a conclusion saturated by the dominance of the verb 'made' in the past participle tense. More so, it should be noted that the tweet comprises religio-linguistic indices, maintains a discourse strategy of labelling, and connotes ideological strategies of religious conflict and war.

Also, in the excerpts below, some of the religious indices and conflicts toward bias and inequality are stated:

Excerpt 2:



Analysis of Excerpt 2:

In the above tweet, it is worthy to suggest thatthe social actor is not a Northerner owing to his use of "this Northerners" to create a dichotomy between others and himself. The tweet above points towards the notion of injustice that pervades the VAT revenue allocation. The same representation permeates excerpt 3.

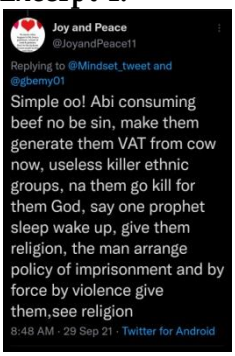
Excerpt 3:



2. Linguistic Indices of Tribal War and Conflicting Value Systems in Selected Tweets on VAT:

Tribalism is one of the demerits of a multi-ethnic society. In Nigeria for instance, there are about three major ethnic groups: Yoruba, Hausa and Igbo. It should be noted that these ethnic groups have their separate languages, cultures, food, religion and overall value systems. In the northern states for instance, their value system is distinct from that of the south. Northerners are viewed as being more aggressive than southerners. In fact, most persons claim that suicide-bombing and other extremist behaviours are backed by their religion-Islam. To buttress this, Islamic extremists do not tolerate blasphemy; that is, speaking ill of their religious leader- prophet Muhammed. The penalty for blasphemy is lynching. This phenomenon has been ongoing for centuries and just on 12th may, 2022, Deborah Samuel Yakubu, a second-year Christian college student, was Killed by a mob of Muslim students in Sokoto, Nigeria, after being accused of blasphemy. It is this backdrop that informs the ideological position of the tweet below from a reply made by @JoyandPeace11 to @Mindset_tweet and @gbemy01 on 29th September, 2021 at 8: 48am.

Excerpt 4:



Analysis of Excerpt4:

The above reply is in tandem with the earlier position on religious conflict and tribal wars which characterise the multi-ethnic Nigerian societies. The social actor, @JoyandPeace11, in her response: "useless killer ethnic groups, na them go kill for them good, say na one prophet sleep wake up, give them religion," @JoyandPeace makes reference to the socio-cognitive behaviourism of a particular ethnic group who kills for, and to please their religious leaders whom she asserts are misleading them. From the tweet above, there is an evidential attack on the Islamic religion which translates to a religious war and tribalism from the discourse especially as the tweeter makes a disdainful remark on religio-ethnic group. reserved for them

in Heaven by their prophet. As shown, the use of language by the social actor is loaded with ideological embellishments such as, tribalism, ethnic valuation, as the social actor chooses to place her own ethnic group over another in a disdainful/exalting binary positioning which results in an ethnic war, religious conflict, among others.

3. Linguistic Indices of Protest and Freedom Fighting for Socio-political Change

Language is a performative tool. Oftentimes, through language use deployed by social actors, there is a phenomenon where the language user may come off as an activist especially where they employ language as"a form of social practice"(Fairclough, 1989:20). Austin (1962) supports the idea of performing actions through the use of performative words in his speech act theory which asserts that language can be used to perform and execute actions through creative and intentional use of words. Hence, the discourse strategies which highlight protest and ordering are associated with linguistic performative or speech act verbs. Apart from being employed as a form of protest, the deployed linguistic items also serve as a reformative tool.

Excerpt 5:



Analysis 5:

The tweet above, although made through discursive strategies like, announcing, informing, etcetera also embodies the ideological backdrop of protest and activism. This much is reiterated as the rebellious act of Nyesom Wike, the then Governor of Rivers State is utilised as an overlying voice. Wike was the first Governor to revolt against the inequity characterised by absurd VAT regulations when he charged the matter to court.Hence, the social actor above, is tweeting from an ideological stance of revolution in accordance with the position of Governor Wike as he persuades other states to emulate the governor.

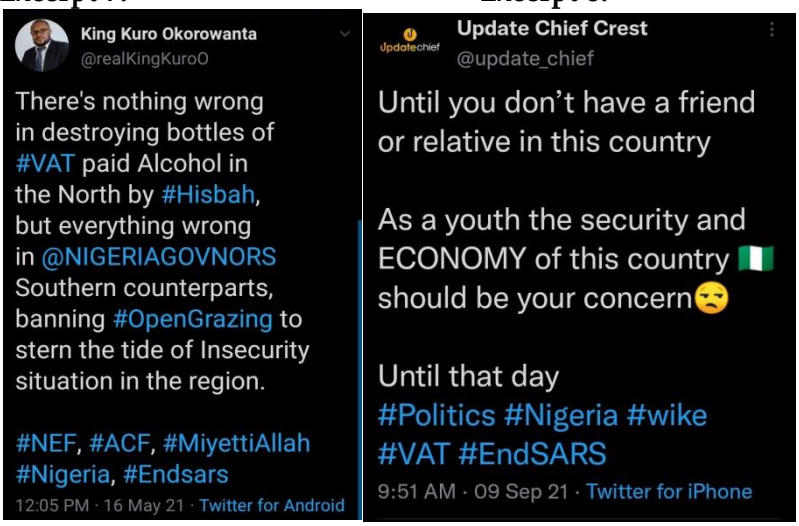
Excerpt 6:



Analysis of Excerpt 6:

The tweet above depicts discourse strategy of congratulating as Governor Wike is tagged a trailblazer in restructuring and reformation geared towards a socio-political change. There areideological indices of freedom fighting and activism in the tweet above, where Governor Wike is denoted as a revolutionary cum freedom fighter in the fight against corruption and injustice in regards to VAT redistribution of income to state/federal government.

Excerpt 7: **Excerpt 8:**



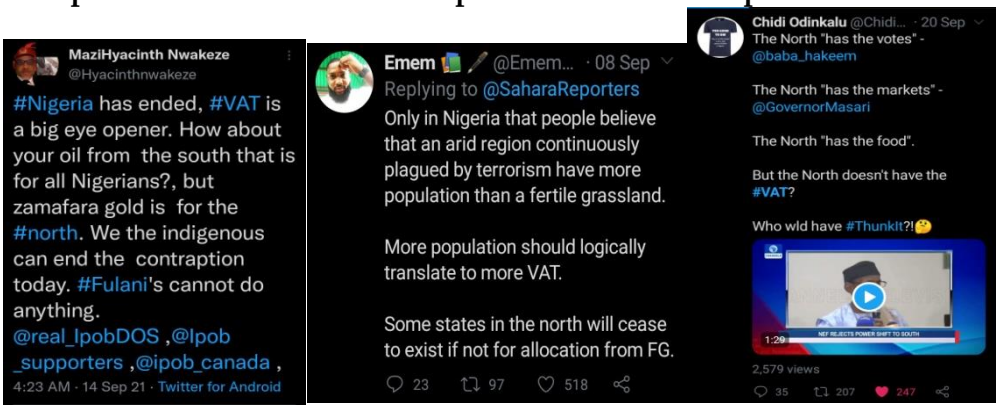
Analysis of Excerpts 7 & 8:

From the above tweets, there is discourse strategy of informing against the ideological backdrop of agitation whereby the social actor in Excerpt 8 calls on youths to take action by protesting against insecurity in the nation.In Excerpt 7, the social actor is depicted as a freedom fighter through his choice of words, when he says, "but everything wrong in @NIGERIAGOVENORS Southern Counterparts, banning #OpenGrazing to stem the tide of Insecurity Situation in the region". By his expression, it could be deciphered that the social actor is against opengrazing in the Southern region. Open grazing defines an act where Fulani herdsmen lead their heads of cattle all about and in any location. Recently, owing to reported cases of violence and killings as well as destruction of crops in the Southern region of Nigeria, there has been a ban on open grazing in some Nigerian states. By the tweet above from Except 7, the social actor seems to reveal that open grazing breeds insecurity as these northern herdsmen who are usually armed with machetes and other dangerous weapons to defend themselves and their animals from attacks of all sorts could pose danger to the community.

4. Linguistic Indices of Inequality, Injustice and Corruption in Nigeria

Corruption, injustice, inequality, poor leadership crisis, as well as unjust distribution of economic resources and revenue are some of the political issues that are pertinent in Nigeria. These issues are still the order of the day and pose a huge problem to the disunity of the Nation-state. The issue of federal character and revenue increments/allocation is still one of the areas that has been consummated by corruption and injustice.

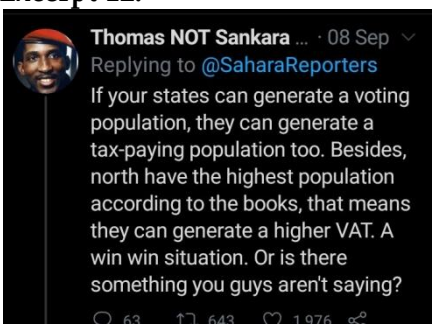
Excerpt 9: **Excerpt 10:** **Excerpt 11:**



Analysis of Excerpts 9, 10 & 11:

From the tweets above, the social actors express their displeasure over the notion that northern Nigeria is 'the most populated' yet, it contributes no meaningful revenue to the federation account. They also frown at a situation where the federal government sends states in northern Nigeria monthly allocations when it is revenue from southern Nigerian resources that sustains the entire country. In excerpt 10, the social actor asserts: "some states in the North will cease to exist if not for allocation from FG". This stance reveals the injustice and corrupt practices wrought upon the Southern region by the federal government. The rhetorical question employed in excerpt 11 is utilised "…to capture interest and retain attention" (Urujzian and Etuk, 2024:322) so as to foreground the sarcasm that this region that claims to have votes and markets cannot generate revenue. The discourse strategies deployed by the social actors are that of evidencing and red labelling in a bid to portray their ideological positions against corruption, injustice and poor leadership.

Excerpt 12:



Analysis of Excerpt 12:

In the above tweet, the social actor argues that 'highest population' should also translate to highest 'tax-paying' people. He frowns at a situation where 'highest population' only reflects in electoral votes and not on the revenue generated. The ideological underpinning embedded in the above tweet by the social actor is tilted towards the notion of corruption, injustice and inequality. From, "if your state can generate a voting population, they can generate a tax-paying population too...north has the highest population according to the books, that means they can generate a higher VAT. A win-win situation", the social actor feels that, if a region is thus populated, then it should be able to accrue more VAT, and respectfully and rightly earn what it is enjoying. Asides that, the social actor feels there is something fishy either about the population records or the policy of revenue generation. This much is suggested by the

rhetorical question (that ends the tweet) which is embedded with meaning. Thus, from this tweet, the social actor questions the corrupt practices, injustice and inequality that characterise VAT allocation.

Findings and Recommendations

This study reveals that there are embedded ideologies in the tweets made by social actors on the VAT controversy between the federal government and states in Nigeria. The tweets disclose a great deal about the controversy: religious war and menace, tribal war and conflicts, injustice and inequality, protest, agitation and revolution as well as corruption and leadership crisis, etcetera. From the tweets analysed, one could deduce how previous indices of political imbalance, insincerity and ethno-religious issues have equally influenced the VAT controversy.

Be that as it may, the examination of these issues enables readers to develop the awareness and consciousness of how language embedded in certain ideologies could reveal the stance of social actors. Simply put, the work gives insight to readers who can now decipher representations in discourse especially as regards trending issues in the world or in various societies.

It is against this backdrop that this research is recommended to discourse analysts and other researchers in language-related studies for further research, particularly, on how language is employed on social-networking communities.

Conclusion

The notion of discourse and ideological stance within the discursive context are inseparable. Ideology is regarded as the beliefs, principles, values, ethos, etcetera that pertain to an individual, group or social class. Ideology is most noticeable when it permeates the use of language, especially as an interactant attempts to pass a message filled with underlying meanings. From the foregoing, the selected tweets by social actors on VAT have been considered and their meanings deciphered. Some words and sentences used by the social actors are replete with connotative meanings. This work has attempted to discern the discourse strategies paying attention to the different groups and settings as they influence the tweets on VAT controversy.

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