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Setting up a paragraph

Should consumers pay GST for online goods? (See pp. 48-49.)

OPEN LETTER

"We currently offer our customers online services and we want to offer more, but we are disadvantaged by an Australian tax regime that offers overseas businesses a better deal to the detriment of Australian retailers and consumers who shop locally.

At the rate at which internet retailing is growing, the fact that offshore retailers aren't required to levy duty or GST on purchases under \$1000 creates an enormous competitive advantage for foreign businesses selling into Australia. These businesses don't pay our taxes, employ our people, train our young people or contribute to our economy." (5/1/11, Herald Sun)

Mr Bernie Brookes, CEO of Myer, on behalf of Australian retailers.

Text 1: Retailers
Block-style analysis

Topic Sentence: One of the author's reasons and tone/strategies. (See p. 8.)
Inherent in the retailers' claim that offshore retailers are gaining an unfair advantage is an appeal to fairness and equity.

Tone/style: How do the tone and choice of words support the author's view and agenda? (Quote examples. See pp. 64-67 for a variety of tone descriptors.)

Evaluate overlapping strategies with a common impact

Appeal to equity and fairness: the retailers claim that they are disadvantaged because of the unfair tax rules. They present themselves as victims to gain sympathy.

Word choice
Explain the type of words and impact.

Word choice
Give quotes and explain purpose.

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Sample paragraph

Topic Sentence:
clearly identify the point of dissent

Strategies that are critical to the author's views:
discredit the Government: (use of comparison and facts)

Purpose: choose three phrases that reinforce the "big picture" and explain their impact.

On behalf of Australian retailers, Mr Bernie Brookes (CEO of Myers) adopts an aggrieved tone to discredit the Australian government because, he believes, it has failed to implement uniform tax rules. He compares local with offshore retailers and cites the tax-free threshold figures to reinforce the fact that local retailers are "disadvantaged" by the tax regime. **Accordingly**, the author clearly expects consumers to vent their frustration at the fact that offshore retailers enjoy "enormous competitive advantage". At the same time, the CEO directs our sympathy towards local business owners who are depicted as victims of a tax regime that operates to the "detriment of Australian retailers". **Specifically**, the parallel phrases and inclusive language, "these business don't buy our taxes, employ our people, pay our taxes", are designed to shame consumers who shop online, and worry parents, who have young adults in the labour market. Consumers are encouraged to reflect upon the consequences of online shopping.