

# Media framing of the Resources Super Profits Tax

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**ABSTRACT:** *The mobilisation of the mining industry in opposition to the proposed Resources Super Profits Tax (RSPT) was a landmark event in Australian business-government relations. In this paper, we examine news media framing of the RSPT issue through an analysis of the stories published by major Australian newspapers. We contend that news stories were heavily weighted against the new tax within a discursive field dominated by economic arguments. Social justice arguments were marginalised within news frames that privileged economic considerations and equated the interests of the mining sector with the broader national interest.*

## Introduction

The mobilisation of the mining industry against the proposed Resources Super Profits Tax (RSPT) in 2010 was a landmark event in Australian business-government relations. On 2 May the Prime Minister, Kevin Rudd, announced the proposed tax; six weeks later, on 24 June, he was deposed by his parliamentary party. On 2 July the new Prime Minister, Julia Gillard, immediately announced that the RSPT would be replaced with another tax—the Minerals Resources Rent Tax (MRRT)—with terms more favourable to the mining industry. This turn of events was also significant at an international level. On 10 July the CEO of a major multinational mining corporation, in a speech to mining executives in London, issued a ‘none-too-subtle warning about what had happened in Australia to other

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governments attracted to the idea of “resource nationalism” and increasing taxes on mining profits’ (Wilson, 2010).

The rise and fall of the RSPT was played out through the media. The tax was launched at a media conference, during which the Government framed the issue in social justice terms as providing ‘a fair return to the Australian community’. In response, the mining sector assembled an A\$100 million fighting fund and launched a media campaign in which it attempted to reframe the tax in economic terms as a ‘sovereign risk’ that would ‘kill the goose that lays the golden egg’. The Government retaliated with its own \$38 million advertising campaign in defence of the proposed tax. However, both campaigns were to be short-lived. After ousting Kevin Rudd, the first act of the new Prime Minister was to suspend the Government’s campaign, whereupon the mining sector suspended its own advertisements. At this point, the political process shifted from media campaigns to confidential negotiations between the Government and the major mining companies.

In this paper we examine the rise and fall of the RSPT from a media communication perspective. First, we introduce key concepts within our analysis, notably discursive fields and frames. Second, we provide a brief history of resource taxation in Australia. Third, we describe the methods adopted in this study, drawing upon media coverage to identify the discursive field and framing of the RSPT. Fourth, we present our findings in relation to the dominant actors and discursive frames within Australian newspapers. Finally, we offer our conclusions and discuss the implications of this case.

## **Discursive fields and frames**

Research into discursive fields and frames has been based on the assumption that there is a ‘politics of signification’(Benford & Snow, 2000, p. 613). From this perspective, ideas and concepts are not viewed as the simple expression or reflection of underlying structures and interests. Rather, they are seen as created and contested by active agents through a ‘dynamic, evolving process’(Benford & Snow, 2000, p. 613). The news media is considered to be a key site in the politics of signification. In their coverage of an issue, journalists and editors frame news through their selection of some information and sources over others (D’Angelo, 2002; Scheufele, 1999). In turn, news sources such as governments, businesses, and social movements actively attempt to shape ideas and meaning through the news media, drawing upon resources at their disposal (Holden & Ragusa, 2007; Nisbet & Huges,

2006; Scheufele, 1999). It has been argued that within media coverage there are 'readily identifiable framing strategies that draw on standard and predictable narratives, discourses, and preferred images' (Blood, Putnis, & Pirkis, 2002, p. 63). That is, while the stories might change, the frames within which news stories are presented may remain relatively consistent, even formulaic, over time.

The concept of discursive fields encompasses the structure of ideas and meanings that are dominant within a given social space. Beckert (2008, p. 2) refers to 'repertoires of evaluation' that are deployed to establish a 'spectrum of problems', set the 'boundaries of discussion', and provide a source of legitimacy for various perspectives or arguments. Beckert's (2007) own study of inheritance law in France, Germany, and the United States provides a clear exemplar of research into discursive fields. The study concludes that the concept 'indicates not a homogenous position within a country but specific cleavages in political controversies' (Beckert, 2007, p. 80). Discursive fields in France, Germany, and the United States are said to 'present different orientations with regard to the moral, economic, social, and political implications of the bequest of property' (Beckert, 2007, p. 80). In each case, they were formed in the late eighteenth and early nineteenth centuries, in response to much the same functional challenges. The discursive fields, while 'not static', were found to demonstrate 'a surprisingly stable pattern that can be recognized even in today's debates on the issue' (Beckert, 2007, p. 80). Beckert argues that they continue to provide actors with 'patterns of justification' that may be used to support or oppose various proposals in the political arena (2007, p. 80).

Frames are situated within discursive fields. One line of inquiry defines them as 'interpretive packages and storylines that help communicate why an issue might be a problem, who or what might be responsible and what should be done' (Bubela et al., 2009, p. 515). Another line of inquiry highlights that frames are 'not merely aggregations of individual attitudes and perceptions, but the outcome of negotiating shared meaning' (Gamson, 1992, p. 111). Either way, frames are used by lay publics to make sense of issues; by journalists to condense complex events into compelling narratives; by policy-makers to identify policy options and pathways; by politicians to advance their electoral prospects and policy programs; and by diverse actors—not least business leaders and social movement activists—to advance their causes, in different ways at different times.

A classic article on framing by Entman (1993, p. 55) observes that

'the power of a frame can be as great as that of language itself'. More specifically, Entman states that, 'the frame in a news text is really the imprint of power—it registers the identity of actors or interests that competed to dominate the text' (Entman, 1993, p. 55). In this context, a growing body of research addresses 'framing contests', in which contending parties compete 'to establish the meaning and interpretation of issues' (Chong & Druckman, 2007). Discourse actors compete to secure both the prominence and the legitimacy of their frames. The 'loudest' frame is the most repeated; the 'strongest' frame is the most credible (Chong & Druckman, 2007). The legitimacy of a frame depends partly on its 'cultural resonance'; that is, the extent to which it draws upon 'the extant stock of meanings, beliefs, ideologies, practices, values, myths, narratives, and the like' (Chong & Druckman, 2007, p. 100). Yet, within the context of framing contests, meanings, beliefs, ideologies, practices, values, myths, and narratives are themselves contested and dynamic. We now provide a brief overview of the historical context in which the RSPT was proposed and contested.

### **Historical context of the Resources Super Profits Tax**

The history of resources regulation and taxation in Australia has arguably enabled the mining sector to attain a position of power within Australia (Goodman & Worth, 2008; Stoianoff & Kaidonis, 2005). With the exception of the Petroleum Resource Rent Tax (PRRT) introduced in 1987 for new projects in offshore locations (Hogan, 2012), resource taxation in Australia has taken the form of royalties imposed by the states and territories. One perspective is that royalty schemes have facilitated the growth of a small number of multinational mining companies, which now use their global resources to maximise the profits flowing to the mining companies at the expense of the government (Goodman & Worth, 2008). However, the major mining companies—known as 'seniors'—are not the only players within the mining sector. In addition to these global giants, the mining sector also includes a large number of 'juniors', which are small or mid-sized, local companies involved in relatively high risk ventures. The juniors are heavily reliant on equity funding, which leaves them vulnerable to changing market sentiment and places them in a relatively less powerful position within the discursive field (Kreuzer, Etheridge, & Guj, 2007).

Resource rent taxation—a mechanism through which profits deemed to be above ‘normal’ are subject to additional taxation—were first proposed in Australia in the 1970s by academic economists Garnaut and Clunies-Ross (Ball & Bowers, 1984). Subsequent arguments about resource rent taxation have been predominantly framed in economic terms that centre on whether or not this form of taxation is neutral (Ball & Bowers, 1984). There has also been some discussion about whether or not the public is receiving a fair return from Australia’s natural resources wealth (Ball & Bowers, 1984). In terms of the economic neutrality of resource rent taxes, different actors within the discursive field have presented competing economic calculations to support different framings of the debate (Copithorne, Macfadyen, & Bell, 1985; Hogan, 2007).

The Australian mining sector has a long history of using the news media as a key site within which to frame contests over government policy, including the 1970s campaign about environmental conservation (Tsokhas, 1998); the 1985 debate over gold tax; the 1999 Ralph review of business taxation; and the 1997 debate over the Native Title Act (Lavelle, 2001). A recurring communication strategy adopted by the mining industry has been to frame government policy proposals as generating an industry crisis that threatens jobs and investment and which will lead to negative consequences for the nation (Lavelle, 2001). In relation to a range of issues and government policies, the Australian mining industry has adopted an enduring frame of equating the interests of mining with national interests (Lavelle, 2001; Semetko & Valkenburg, 2000).

In 2010, the Australian Government, led by Prime Minister Kevin Rudd, announced that they would be adopting one of the recommendations from the Henry Review of Taxation, which was to introduce a Resource Super Profits Tax (RSPT). Under the RSPT, resource entities for all non-renewable resources, except those covered by the existing Petroleum Resources Rent Tax (PRRT), were to pay 40% tax on assessable resource profits, on top of company tax and private royalties (Commonwealth of Australia, 2010). These changes addressed government concerns that under royalty systems governments collect less than adequate returns in periods of high profitability, while mining projects are likely to be prematurely closed during economic downturns (Hogan, 2012). The Australian federal government proposed to provide tax credits for losses and state royalties, which would be used to support exploration (Commonwealth of Australia, 2010). The details of the tax, such as the taxing point (when ‘normal’ profits are

determined to have been exceeded), capital allowances and asset revaluations, and mechanisms to reduce the added compliance burden for small entities, were proposed to be determined under consultation with industry (Commonwealth of Australia, 2010). However, rather than entering into ‘closed door’ negotiations in relation to these RSPT details, the mining sector decided to engage in a public campaign to oppose the new tax in its entirety. While advertising was an important component of the campaign, the news media constituted the major public forum in which arguments and counter-arguments in relation to the RSPT were played out.

In this paper we examine the discursive fields and frames deployed within Australian newspapers during the term of the opposing campaigns by the mining sector and the Government. We draw on theoretical perspectives from two traditions, (‘framing’ from media and communication, and ‘discursive field’ from sociology), to gain insight into news media framing of a significant economic and political debate.

## Method

Our analysis of the framing of the RSPT issue draws on a qualitative and quantitative content analysis of Australian newspaper stories dating from the foreshadowing of the tax to its dispatch. While acknowledging the potential importance of images, the focus of analysis was on text and not on visual elements of the news stories (Matthes, 2009). Data was identified from news stories on the RSPT from *The Australian*, *Australian Financial Review*, *The Courier-Mail*, *The Western Australian*, *The Age*, *The Herald Sun*, *The Sydney Morning Herald*, *The Daily Telegraph*, and *The Adelaide Advertiser* from 23 April to 24 June 2010. Newspapers were chosen to represent broadsheet and tabloid formats, different media owners, and state as well as national distribution networks—at least of the physical, paper-based product. It should be noted here that the concept of a ‘newspaper’ is increasingly problematic because news production, distribution, and consumption processes have changed substantially in the digital era. The news stories analysed for this study may have been accessed in multiple ways and formats by readers, including through the newspaper’s own website, subscription news feeds, links from other sites, and twitter streams, as well as or instead of, in print format. A ‘newspaper’ should therefore be seen as a designated news organisation that produces news stories rather than as a particular print-based product.

The analysis in this research draws on Beckett's (2008) analysis of inheritance tax discursive fields in which arguments in parliamentary debate were coded according to whether they were deployed to support or oppose proposed legislation. To locate articles, we used the search terms 'Petroleum Resource Rent Tax', 'Resource Super Profits Tax', 'Resource Rent Tax', and 'Mining Royalty' in the Factiva newspaper database. An initial 1300 articles were culled to 486 news stories in which the tax was the main topic. A further culling resulted in a final database of 331 stories with arguments for or against the tax.

The unit of analysis in this study is the argument for or against the tax, including the rationale. An argument was observed in a news story when a passage:

- (i) attributed a statement regarding the RSPT to a particular actor;
- (ii) took an unambiguous position for or against the Resource Super Profits Tax; and
- (iii) included a rationale for the position.

The coding was of the arguments presented within the articles and did not include an analysis of any emotive or affective elements.

## **Findings and discussion**

Our findings suggest that the discursive field of the mining tax debate was dominated by actors from the mining sector and the Government. News stories made frequent use of direct quotes from powerful actors drawn from these two groups in their framing of the RSPT issue (Bednarek, 2010). The legitimacy of the various arguments within the newspaper coverage of the RSPT was, therefore, established through the attribution of the major arguments to actors who held positions of economic and political power (Hopmann, de Vreese, & Albaek, 2011).

### ***The Actors***

The binary 'for' and 'against' categories used in this study mirrored the positions taken by the major actors within the RSPT, who were unambiguous in either their support for or opposition to the proposed new tax. As can be seen in Table 1, of the top 10 individuals with arguments attributed to them in RSPT-related news stories, the majority were anti-tax. While the Treasurer and the Prime Minister had a high profile in the framing of the debate, all other individuals were opposed to the tax. In providing 175 arguments against the tax compared with 92 supporting the tax, the newspapers gave salience and prominence to the mining industry's cause in their stories (Blood et al., 2002; Entman, 1993). Further, the debate was unusual in that it set powerful business leaders—as signified by their titles and affiliations—against a Prime Minister and a senior Government Minister. That the views of representatives of the mining sector were the most frequently referred to in news stories runs contrary to arguments that news is structurally

biased towards presenting the views of politicians over those of other potential news sources (van Dalen, 2012). In this case, it may be that the high status of the mining industry sources was such that their views outweighed those of politicians. It may also be that it is highly unusual for so many prominent business leaders to be so publicly vocal in their opposition to government policy.

*Table 1. Individual Actors in Discursive Field*

Rank	Actor	Affiliation	Position	Arguments (% of total arguments)
1.	Wayne Swan	Australian Labor Party	Treasurer	51 (7%) [For]
2.	Andrew Forrest	Fortescue Metals	Managing Director	44 (6%) [Against]
3.	Kevin Rudd	Australian Labor Party	Prime Minister	43(6%) [For]
4.	Marius Kloppers	BHP Billiton	Chief Executive Officer	25 (3%) [Against]
5.	Tom Albanese	Rio Tinto	Chief Executive Officer	22 (3%) [Against]
6.	Mitch Hooke	Minerals Council of Australia	Executive Director	21(3%) [Against]
7.	Tony Abbott	Liberal Party	Opposition Leader	15 (2%) [Against]
8.	Belinda Robinson	Australian Petroleum Production & Exploration Association	Chief Executive Officer	14 (2%) [Against]
9/10.	Colin Barnett	Liberal Party Treasurer	Premier, Western Australia	12 (2%) [Against]
9/10.	David Peever	Rio Tinto	Managing Director Australia	12 (2%) [Against]
9/10*.	Jac Nasser	BHP Billiton	Chairman	12 (2%) [Against]
			<b>Total</b>	<b>271 (36%)</b>
			<b>Total arguments</b>	<b>753</b>

*\*as Colin Barnett, David Peever & Jac Nasser made the same number of arguments, they share 9th and 10th place*

Within news stories, the RSPT debate was strongly anchored in the actors, as may be seen from the prominence of references to and direct quotes from powerful individuals. The importance of actors was also reinforced in news stories by the actors themselves, who attempted to increase their own credibility by undermining the credibility of opposing sources. For example, in the following two quotes, arguments from actors from both sides of the debate attack the credibility of information provided by opponents.

*'It concerns BHP Billiton that inappropriate conclusions appear to have been drawn from a study by two academics from a US university,' Mr Vanselow said.*

*'A more accurate and meaningful method is to use the actual tax payments and returns submitted by companies in Australia'.*

*Source: 'Treasury drawn into the fray' Australian Financial Review, 25/5/2010, p. 5.*

*Mr Swan said there was an 'unprecedented, hysterical scare campaign' under way and accused mining companies of reaping 'generous deductions' and 'not telling the truth'.*

*Source: 'DEEP HOLE – Government-miner relations hit new low' Courier-Mail, 25/5/2010, p1.*

In analysing the framing of an issue in the news, it is sometimes as important to consider who is left out of the story as who is included (Phalen & Algan, 2001). While Table 2 shows that there were participants in the debate other than the Government and the mining industry, it is clear that they did not play a major role in shaping the RSPT debate. Overall, newspaper coverage of the RSPT may be seen to have been dominated by a narrow range of sources, with the clear majority of both sources and arguments presented being against the new tax.

*Table 2. Actors within the Discursive Field*

Rank	Type of organisation	Organisations (% of Total)	Individual actors (% Total)	Arguments (% Total for/ against)		Total (% Total arguments)
				for	against	
1.	Small/medium miners ('juniors')	47 (35%)	59 (26%)	7 (3%)	157 (30%)	164 (22%)
2.	Political parties of the left	3 (2%)	23 (10%)	131 (59%)	9 (2%)	140 (19%)
3.	Big miners ('seniors')	3 (2%)	22 (9%)	0 (0%)	135 (26%)	135 (18%)
4.	Mining Associations	11 (8%)	15 (7%)	3 (0.1%)	75 (14%)	78 (10%)
5.	Finance	34 (25%)	47 (21%)	15 (7%)	55 (10%)	70 (9%)
6.	Business (neither mining nor finance)	20 (15%)	24 (11%)	10 (5%)	39 (7%)	49 (6%)
7.	Political parties of the right	2 (1%)	10 (4%)	0 (0%)	42 (8%)	42 (6%)
8.	Other	5 (4%)	11 (5%)	14 (6%)	13 (2%)	27 (4%)
9.	Government agencies	5 (4%)	7 (3%)	23 (10%)	2 (0.4%)	25 (3%)
10.	Trade unions & community organisations	9 (7%)	10 (4%)	20 (9%)	3 (0.6%)	23 (3%)
	<b>Total</b>	<b>134 (100%)</b>	<b>228 (100%)</b>	<b>223 (100%)</b>	<b>530 (100%)</b>	<b>753 (100%)</b>

The analysis so far has focused on the prominence of individual actors within RSPT news stories. We now briefly consider the news media itself as an actor by analysing the coverage of the RSPT by each newspaper in terms of which interests, if any, were favoured. Our findings suggest a remarkable consistency in the coverage of the mining tax debate in giving greater prominence to arguments against the mining tax. Table 3 shows arguments for and against the tax categorised by newspaper title; the ownership of the newspaper; and the newspaper

type (national or state-based broadsheet or tabloid) (Tiffen, 2011). The numerical dominance of news stories and quotes within news stories that reflected the mining industry's interests suggests a consistent slant in the news—whereby some viewpoints are favoured over others—towards business interests (van Dalen, 2012).

*Table 3. Arguments About RSP T by Newspaper*

Rank	Newspaper	Ownership	Type	Arguments for	Arguments against	Total
1.	<i>The Australian Financial Review</i>	Fairfax	National broadsheet	106 (43%)	143 (57%)	249 (100%)
2.	<i>The Australian</i>	News Corp	National broadsheet	44 (23%)	147 (77%)	191 (100%)
3.	<i>The Age</i>	Fairfax	Victoria broadsheet	20 (20%)	78 (80%)	98 (100%)
4.	<i>The Courier-Mail</i>	News Corp	Queensland tabloid	21 (32%)	45 (68%)	66 (100%)
7.	<i>Sydney Morning Herald</i>	Fairfax	New South Wales broadsheet	13 (22%)	45 (78%)	58 (100%)
5.	<i>The Herald Sun</i>	News Corp	Victoria tabloid	11 (27%)	29 (73%)	40 (100%)
6.	<i>The West Australian</i>	WA Newspapers	Western Australia tabloid	6 (18%)	27 (82%)	33 (100%)
8.	<i>The Adelaide Advertiser</i>	News Corp	South Australia tabloid	2 (14%)	12 (86%)	14 (100%)
9.	<i>Daily Telegraph</i>	News Corp	New South Wales tabloid	0 (0%)	4 (100%)	4 (100%)
	<b>Total</b>			<b>223 (30%)</b>	<b>530 (70%)</b>	<b>753 (100%)</b>

The most balanced stance in terms of the presentation of both supportive and negative arguments in relation to the RSP T was found in *The Australian Financial Review*. While arguments were still weighted

against the mining tax, *The Australian Financial Review* offered the greatest number and percentage of arguments for the mining tax. Juko (2010) argues that the audience for the financial press are voracious consumers of the news. In light of this audience make-up, it may be that the financial press offers a more in-depth debate of issues particularly related to financial issues, such as tax reform.

### ***The arguments***

Overall, our analysis suggests that the mining tax debate was dominated by financial arguments drawing on what we term an 'economic consequences' frame (Semetko & Valkenburg, 2000). This frame had two key foci: the potential damage that the tax might cause to the economic performance of the mining sector; and the potential damage that the tax might cause to the economic performance of Australia. Within the economic consequences frame, the interests of the mining sector were equated with a more general national interest, which is consistent with the frames historically adopted by the mining industry in debates with the government over public policy (Lavelle, 2001). The newspapers analysed appear to have adopted mining industry frames in a relatively uncritical way in their own framing of RSPT news stories. Table 4 shows the four key frames used by newspapers about the Australian mining tax, and the weighting given to the arguments used to support each frame.

***Table 4. Discursive Frames***

Rank	Frame	Arguments for (% of Total Arguments)	Arguments against (% of Total Arguments)	Total (% of Total Arguments)
1.	Economic consequences for the mining sector	39 (5%)	241 (32%)	280 (37%)
2.	Decision Making Process	82 (11%)	116 (15%)	198 (26%)
3.	Economic consequences for Australia	30 (4%)	128 (17%)	158 (21%)
4.	Social justice	72 (10%)	45 (6%)	117 (16%)
	<b>Total</b>	<b>223(30%)</b>	<b>530 (70%)</b>	<b>753 (100%)</b>

While lacking the prominence of economic arguments, social justice arguments did figure in the framing of the RSPT. For example:

*Fremantle MP Melissa Parke said the Liberal campaign was tantamount to very 'rich people' trying to stop West Australians sharing in the wealth of natural resources that belonged to them.*

*Source: 'Ad blitz on mining tax as fight gets personal' West Australian 31/5/2010, p1.*

*When federal Treasurer Wayne Swan announced the 40 per cent resource super-profit tax he made his intentions clear. 'Our resources belong to all Australians, and Australians do deserve a fair share,' he said on Sunday.*

*Source: 'Calculating the costs of Australian resources' The Age, 5/5/2010, p. 8.*

In response to this framing, the mining industry came out with its own variant of the social justice frame, which centred on whether or not the industry was already making a fair contribution through the taxation system. For example:

*The 8.8 billion in tax and royalty payments equalled the APEA members' profits for the year, the association said. 'I'd be interested if any other industry had the same sort of tax profile,' Ms Robinson said.*

*Source: 'Industry escalates battle' Australian Financial Review, 4/5/2010, p. 17.*

Despite the potentially affective appeal of social justice frames, such arguments were almost lost in the volume of economic arguments. The discursive field within which the RSPT issue was played out was, therefore, primarily an economic one. The relative lack of column space allocated to social justice arguments compared with that allocated to economic arguments is consistent with findings by Crofts (2006). The relative weighting of discursive frames can be seen in Table 5.

Table 5. Top 10 Arguments

Rank	Argument	Frame	Arguments	For/against
1.	Impost will affect investment in mining industry	Economic Performance of Mining	76 (10%)	Against
2.	Impost will create sovereign risk for Australia	Economic Performance of Australia	58 (8%)	Against
3.	Impost will threaten expansion and development of mining	Economic Performance of Mining	56 (7%)	Against
4.	The claims against the tax are hyperbole or misinformation	Decision Making Process	52 (7%)	For
5.	The tax will facilitate more equality for Australians	Social Justice	46 (6%)	For
6.	The logic, assumptions or design of the tax are flawed	Decision Making Process	43 (6%)	Against
7.	Mining industry already pays enough tax	Social justice	40 (5%)	Against
8.	Will impact badly on national economy	Economic Performance of Australia	30 (4%)	Against
9.	The Labor Government needed to consult more	Decision Making Process	22 (3%)	Against
10.	The Labor Government case is misleading	Decision Making Process	21 (3%)	Against
	<b>Total</b>		<b>444 (59%)</b>	
	<b>Total Arguments</b>		<b>753 (100%)</b>	

A prominent dimension of the 'economic consequences for Australia' frame was the way in which the RSPT would be received within global financial markets. Articles presented arguments that the RSPT increased sovereign risk because it increased uncertainty about government decision making. Given the Australian mining industry's dependence on foreign investment, it was argued that any increase in sovereign risk potentially threatened expansion and development activities, particularly for the mining juniors that were most dependent upon such funding. In the following quotes the foreign investment ramifications of the tax are emphasised:

*Australia needs direct foreign investment and shouldn't be doing anything that discourages people, as they will start turning their money elsewhere.*

Source: 'Mining sector warns on rent tax' The Australian, 26/4/2010, p. 19.

*'This is only likely to weigh on investor sentiment to the resources, and it is hard to see the major diversified stocks . . . with major exposure to Australian assets outperforming until we have greater clarity.' Even if a change of government scotched the tax, the loss of trust in the nation's fiscal stability would influence investment decisions, he said.*

Source: 'Opinion divided on tax's impact', The Australian, 12 May 2010, p. 43.

The mining industry thus sought to equate the interests of international capital with national economic interests. With multinational miners providing 'authoritative' insights into international financial investment and local miners providing 'authoritative' comments on the local impact, the mining industry deployed both international and local dimensions to support their economic arguments. What might have been competing frames—between international and national economic interests—worked in this instance as complementary frames. Another strategy used by mining industry sources was to attempt to widen the discursive field in relation to 'super profits' by drawing the banking sector into the debate.

*The mining industry says it actually paid \$21 billion in tax in 2008-09 if these extra levies are taken into account—13 percentage points more than most other industries. For this*

*reason, Minerals Council of Australia chief Mitch Hooke said miners were already 'punching above their weight' and suggested it was really the banks making 'super profits'. 'Under the government's definition of a super profit—which is actually the definition of an unsustainable profit in the real world—Australia's banks are making super profits,' Mr Hooke said. 'But they have been spared the 40 per cent impost because mining is apparently an easier target.'*

*Source: 'Banks on defensive' The Age, 6/5/2010, p.1.*

Despite these efforts to broaden the debate to other actors, the mining tax debate as played out in news stories was largely between the mining industry and the Government.

## **Conclusion**

The discursive field within which the RSPT issue was played out within Australian newspapers was structured around economic impacts and interests. Within the discursive field, the most striking feature of newspaper framing of the RSPT was the extent to which it gave prominence to the mining industry's anti-tax arguments. In particular, the privileging of two variants of the economic consequences frame—at the national and the sector level—over the social justice frame, may be seen as a major factor in the ability of the mining industry to dominate the debate (Semetko & Valkenburg, 2000). If the national interest was equated with the mining industry's interests, then the pro-tax arguments could not succeed. This narrow framing of the debate was reinforced by the narrow range of sources drawn upon in the news stories analysed. The Government appeared to be almost a lone voice in arguing for the RSPT. Moreover, the anti-tax slant of news stories was consistent across newspaper types with tabloids, broadsheets, state-based, and national papers all giving more weight to arguments against the RSPT.

The selection and prominence of news frames in relation to the RSPT cannot be explained as a passive reflection of some external reality. Rather, news framing is an active process involving journalists and competing sources as well as a large number of communication professionals engaged in the attempt to promote the interests of their clients. In this case, the mining industry's communication strategy was a resounding success. Their arguments and frames dominated newspapers within a discursive field that equated their interests with

those of all Australians. Ultimately, the RSPT debate represented a significant defeat of the Government by business. While the downfall of Prime Minister Rudd cannot be attributed solely to this issue, there is no doubt that the uniformly unfavourable press given to the RSPT played a significant role in the timing of the event.

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