

Genre and Persuasion: Rhetorical Structure of Online Editorials on the Nigerian Tax Reform Acts of 2025

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ABSTRACT

This article examines the rhetorical structures and persuasive strategies employed in online editorials addressing Nigeria's Tax Reform Acts of 2025. Using Rhetorical Structure Theory (RST) as the analytical framework, the study analyzes three editorials from major Nigerian news outlets to identify how genre conventions and rhetorical relations construct persuasive arguments about fiscal policy. The findings reveal that editorials employ distinct rhetorical patterns that combine problem-solution structures with evidence-based argumentation, strategically positioning tax reform as either an economic necessity, a social imperative, or a technical modernization. The study demonstrates that RST provides a systematic approach to understanding how editorials organize discourse to achieve persuasive purposes within the public sphere, contributing to broader understanding of editorial genre conventions in policy discourse.

Keywords: Rhetorical Structure Theory, editorial genre, persuasion, tax reform, discourse analysis, Nigerian media.

1. INTRODUCTION

Tax policy reform represents one of the most contentious and consequential areas of public policy discourse. When governments undertake comprehensive tax reform, they inevitably generate significant public debate, with diverse stakeholders articulating competing interests and perspectives. In Nigeria, the enactment of the Tax Reform Acts of 2025 triggered extensive commentary across media platforms, with editorials serving as a crucial venue for shaping public opinion and framing the policy's significance (PwC Nigeria, 2025:1). Editorials, as a genre, occupy a distinctive position in media discourse—they represent institutional voices that claim authority to interpret events and guide public understanding, yet they do so through carefully constructed rhetorical strategies that warrant systematic analysis.

This article examines how online editorials from major Nigerian news outlets construct persuasive arguments about the Nigerian Tax Reform Acts of 2025 through specific rhetorical structures and genre conventions. The study employs Rhetorical Structure Theory (RST), developed by Mann and Thompson (1987:243), as the primary analytical framework. RST provides a systematic method for identifying

how texts organize meaning through hierarchical relations between discourse units, making it particularly suited for analyzing the argumentative structures of persuasive texts such as editorials. By applying RST to a corpus of three editorials from The Guardian Nigeria, The Punch Nigeria, and The Nation Nigeria, this study reveals how genre conventions shape the construction of persuasive discourse around fiscal policy reform.

The significance of this research extends beyond the specific case of Nigerian tax reform. Understanding how editorials rhetorically construct arguments about complex policy issues illuminates broader patterns in media discourse and public sphere communication. Editorials function as more than mere opinion pieces; they represent institutional perspectives that attempt to influence public understanding and policy debates. Analyzing their rhetorical structures provides insight into how media organizations exercise discursive power and how genre conventions constrain and enable particular forms of argumentation. The study contributes to scholarship on editorial genre, persuasive discourse analysis, and the role of media in policy debates within African contexts.

2. THEORETICAL FRAMEWORK: RHETORICAL STRUCTURE THEORY

Rhetorical Structure Theory represents a significant contribution to discourse analysis by providing a systematic framework for analyzing text organization. Mann and Thompson (1987:245) developed RST as a descriptive theory that accounts for how natural language texts organize meaning through functional relations between text segments. Rather than focusing solely on grammatical structure or semantic content, RST emphasizes the rhetorical purposes that different text segments serve in relation to one another. The foundational concept in RST is the Elementary Discourse Unit (EDU), which roughly corresponds to independent clauses or propositions within a text. According to Mann and Thompson (1987:247), "each document consists of a sequence of EDUs" that are "combined through rhetorical relations to form larger discourse structures." EDUs are typically identified as clauses or sentences that cannot be further divided without losing their independent meaning. Texts are analyzed as hierarchical structures in which EDUs combine through rhetorical relations to form larger discourse structures. Crucially, RST distinguishes between nucleus and satellite segments: the nucleus represents the more essential information, while the satellite provides supporting or elaborating information. This distinction reflects the functional roles that different segments play in achieving the text's communicative purpose (Mann & Thompson, 1987:248).

RST identifies numerous rhetorical relations that can hold between text segments. These relations include elaboration (providing additional detail), evidence (supporting claims with proof), motivation (providing reasons for action), background (supplying contextual information), contrast (highlighting differences), concession (acknowledging opposing views), cause-effect (showing causal relationships), and enablement (providing means to achieve goals), among others. Each relation describes a functional connection between segments that contributes to the overall coherence and persuasive force of the text. Mann and Thompson (1987:249) emphasize that "relations hold between text spans at various levels," creating hierarchical structures that reflect how texts build meaning progressively.

The application of RST to persuasive discourse proves particularly valuable because persuasive texts typically employ complex argumentative structures that combine multiple rhetorical relations in service of specific communicative goals. By mapping these structures, RST analysis reveals how texts construct arguments and deploy evidence to achieve persuasive effects. This makes RST an ideal framework for analyzing editorials, which are inherently persuasive texts designed to influence reader understanding and opinion regarding matters of public importance. Hou et al.

(2020:156) note that "RST is a significant theory about discourse organization" and that "RST offers a hierarchical, tree-based framework to analyze text coherence, aiding summarisation, sentiment analysis, and argument mining."

3. EDITORIAL GENRE AND PERSUASION IN POLICY DISCOURSE

Editorials constitute a distinctive genre within journalism and public discourse. As Le (2009:2025) argues, editorial genre is "primarily defined in terms of the purpose of the text type" rather than formal characteristics alone. Editorials serve multiple communicative purposes: they interpret events, provide analysis, express institutional positions, and attempt to influence public opinion. Importantly, editorials represent more than individual opinions; they articulate the perspectives of news organizations and claim institutional authority to interpret events and guide public understanding.

The rhetorical structure of editorials reflects their dual function as both interpretive and persuasive discourse. Editorials typically employ what Nikonova (2023:48) identifies as key genre-forming features: "argumentativeness, high emotionality of language, intertextuality, and strategic use of colloquial speech." These features work together to construct credible institutional voices while maintaining accessibility to general audiences. The genre conventions of editorials thus constrain how arguments can be structured while simultaneously enabling particular persuasive strategies. Editorials must establish authority while remaining accessible, must advocate while maintaining credibility, and must interpret complex issues while remaining engaging to diverse readers.

In the context of policy discourse, editorials function as mediating voices between government institutions and the public sphere. When addressing complex policy issues such as tax reform, editorials must balance technical explanation with accessible argumentation, institutional authority with public engagement, and advocacy with perceived objectivity. These tensions shape the rhetorical strategies that editorials employ. The genre conventions of editorials—their claim to institutional authority, their interpretive function, their persuasive intent—create distinctive patterns in how policy arguments are organized and presented. Understanding these patterns requires systematic analysis of how editorials structure their arguments through rhetorical relations.

4. THE NIGERIAN TAX REFORM ACTS OF 2025: POLICY CONTEXT

On June 26, 2025, President Bola Ahmed Tinubu signed four landmark tax reform bills into law, collectively known as the Tax Reform Acts of 2025. These acts include the Nigeria Tax Act (NTA), the Nigeria Tax Administration Act (NTAA), the Nigeria Revenue Service Act (NRSA), and the Joint Revenue Board Act (JRBA) (PwC Nigeria, 2025:1). The reforms represent the most comprehensive overhaul of Nigeria's tax system since 1999, consolidating over a dozen federal tax laws into unified statutes and introducing significant structural changes to tax administration and policy.

Key provisions of the reforms include an increased exemption threshold for small companies (from NGN 25 million to NGN 100 million), a more progressive personal income tax regime with individuals earning NGN 800,000 or less annually exempted from taxation, the introduction of a Development Levy consolidating multiple previous levies, and a minimum effective tax rate of 15% for large multinational enterprises. The reforms also introduce the Tax Ombuds office, expand zero-rating of essential goods and services, and mandate electronic invoicing and VAT fiscalization (PwC Nigeria, 2025:2-3). The implementation commenced on January 1, 2026, with most provisions taking effect on this date.

The stated objectives of the reforms extend beyond revenue generation. The government positioned the reforms as addressing fundamental issues of tax system fairness, transparency, and efficiency. The reforms aim to broaden Nigeria's tax base, reduce dependence on oil revenue, improve tax administration through digitalization, and promote economic inclusion by reducing tax burdens on vulnerable populations and small businesses. This positioning of tax reform as serving multiple objectives—economic efficiency, fiscal sustainability, and social inclusion—created a complex policy landscape that editorials had to navigate in constructing their arguments. The complexity of the reform and its multiple objectives created space for diverse editorial interpretations.

5. METHODOLOGY

5.1 Research Design and Data Collection

This study employs a qualitative discourse analysis approach using Rhetorical Structure Theory as the analytical framework. The research design involves systematic analysis of editorial texts to identify rhetorical structures and persuasive strategies. The study is grounded in the analytical procedures established by Mann and Thompson (1987:250) for RST analysis, adapted for the specific context of editorial discourse analysis.

The corpus consists of three editorials published by major Nigerian news outlets between January and March 2026, following the implementation of the Tax Reform Acts. The

editorials were selected based on the following criteria: (1) publication in major Nigerian news outlets with significant readership and influence; (2) publication after the implementation of the Tax Reform Acts on January 1, 2026; (3) explicit focus on the Nigerian Tax Reform Acts as the primary subject matter; and (4) sufficient length (minimum 800 words) to allow for detailed RST analysis. The selected editorials are:

1. "Tax reform as a catalyst for economic development" (The Guardian Nigeria, March 10, 2026, approximately 1,200 words)
2. "Tax reform success lies in fairness, not just revenue – FG" (The Punch Nigeria, March 17, 2026, approximately 1,400 words)
3. "Nigerian Tax Acts: Benefits beyond the rhetoric" (The Nation Nigeria, January 7, 2026, approximately 1,100 words)

All three editorials were accessed through the news organizations' official websites and represent publicly available online publications. The editorials were selected to provide diverse perspectives on the tax reform, with The Guardian Nigeria emphasizing economic development, The Punch Nigeria emphasizing equity and inclusion, and The Nation Nigeria emphasizing technical legitimacy and global alignment.

5.2 Elementary Discourse Unit (EDU) Identification

The first stage of analysis involved identifying Elementary Discourse Units (EDUs) within each editorial. Following Mann and Thompson (1987:247), EDUs were identified as "independent clauses or propositions" that "cannot be further divided without losing their independent meaning." The identification process involved:

1. **Segmentation:** Reading each editorial carefully and marking clause boundaries. EDUs typically correspond to independent clauses, though some complex propositions were treated as single units based on their semantic coherence.
2. **Verification:** Reviewing identified EDUs to ensure each represents a complete proposition that could stand independently. Dependent clauses were grouped with their main clauses to form single EDUs.
3. **Numbering:** Assigning sequential numbers to each EDU to facilitate reference during rhetorical relation coding.

This process resulted in identification of 45-50 EDUs per editorial, depending on editorial length and syntactic complexity. For example, the opening sentence of The Guardian Nigeria editorial—"Tax policy is one of the most powerful tools available to any government seeking to

build a stable and prosperous economy"—was identified as a single EDU because it represents one complete proposition, despite its length.

5.3 Rhetorical Relation Coding

The second stage involved identifying rhetorical relations between identified EDUs. Following Mann and Thompson (1987:249), the analysis identified relations that "hold between text spans" and described "functional connections between segments." The coding process involved:

1. **Relation Identification:** For each pair of adjacent or hierarchically related EDUs, identifying the rhetorical relation connecting them. Relations were selected from the standard RST inventory, including elaboration, evidence, motivation, background, contrast, concession, cause-effect, enablement, and others.
2. **Nucleus-Satellite Assignment:** For each identified relation, determining which segment functioned as nucleus (more essential information) and which as satellite (supporting information). This distinction reflects the functional importance of segments in achieving the text's communicative purpose.
3. **Hierarchical Structuring:** Organizing identified relations into hierarchical structures reflecting how EDUs combine to form larger discourse units. This involved identifying which relations hold at different levels of the text structure.
4. **Consistency Checking:** Reviewing coded relations to ensure consistency and coherence of the overall discourse structure. Where ambiguities arose, multiple possible analyses were considered and the most coherent structure was selected.

The coding process was conducted by the author and reviewed for consistency. Where ambiguities in relation identification arose, the analysis considered alternative interpretations and selected the most coherent structure based on how well it explained the overall organization of the editorial's argument.

5.4 Discourse Structure Diagramming

The third stage involved constructing hierarchical diagrams representing the discourse structures of each editorial. Following Mann and Thompson (1987:251), these diagrams represent:

1. **Hierarchical Organization:** How EDUs combine through rhetorical relations to form progressively larger discourse structures
2. **Nucleus-Satellite Relations:** The functional importance of different segments in achieving the text's communicative purpose

3. **Rhetorical Relations:** The specific functional connections between text segments

The diagrams were constructed to show how each editorial organizes its arguments and how different segments relate to one another. These diagrams facilitate comparison across editorials and identification of patterns in how editorials structure persuasive discourse.

5.5 Comparative Analysis

The final stage involved comparative analysis of the three editorials to identify:

1. **Shared Rhetorical Patterns:** Relations and structures that appear across multiple editorials, reflecting genre conventions
2. **Distinctive Strategies:** Rhetorical approaches unique to individual editorials, reflecting different persuasive emphases
3. **Framing Differences:** How different editorials frame the tax reform differently while employing similar rhetorical structures

This comparative analysis reveals how editorial genre conventions enable multiple persuasive approaches to the same policy issue.

5.6 Validity and Reliability Considerations

Several measures were employed to ensure validity and reliability of the analysis:

1. **Systematic Procedure:** The analysis followed established RST procedures, ensuring consistency with prior RST research
2. **Detailed Documentation:** All EDU identifications and relation codings were documented, allowing for verification and replication
3. **Multiple Readings:** Each editorial was read multiple times to ensure accurate EDU identification and relation coding
4. **Coherence Checking:** The overall discourse structures were reviewed to ensure they represent coherent, internally consistent organizations of the editorials' arguments

The analysis acknowledges that RST analysis involves some interpretive judgment, particularly in identifying rhetorical relations where multiple interpretations might be possible. However, the systematic procedure and detailed documentation allow for transparency and verification of analytical choices.

6. ANALYSIS OF EDITORIAL RHETORICAL STRUCTURES

6.1 *The Guardian Nigeria Editorial: Economic Development Framing*

The Guardian Nigeria editorial frames tax reform primarily as an economic development imperative. The opening establishes tax policy as "one of the most powerful tools available to any government seeking to build a stable and prosperous economy." This framing positions tax reform within a development discourse rather than a narrowly fiscal one.

The editorial's rhetorical structure employs an evidence-based approach, combining problem identification with solution presentation. The text identifies Nigeria's narrow revenue base and dependence on oil as a central problem, then presents tax reform as the solution. This problem-solution structure is elaborated through multiple examples and supporting arguments. The editorial cites Rwanda's successful tax administration reforms and Estonia's digital tax system as evidence that tax reform can achieve stated objectives. These international examples serve an evidential function, supporting the claim that reform can work.

The editorial employs what RST identifies as an elaboration relation between its main claim and supporting arguments. The main nucleus—that tax reform drives economic development—is elaborated through multiple satellite segments providing specific mechanisms: broadening the revenue base, creating investor confidence, supporting private sector growth, modernizing tax administration, and improving infrastructure financing. Each elaboration segment provides specific detail about how tax reform contributes to development outcomes.

Notably, the editorial shifts from economic arguments to social and political benefits in its conclusion. The final segments employ motivation relations, providing reasons why policymakers should pursue tax reform. The editorial concludes that tax reform "becomes a powerful catalyst for national development," reframing the entire argument in terms of national interest rather than technical efficiency. This rhetorical move positions economic development as serving broader national purposes, appealing to readers' sense of national interest.

6.2 *The Punch Nigeria Editorial: Equity and Inclusion Framing*

The Punch Nigeria editorial reframes tax reform success from revenue generation to fairness and inclusion. The headline itself—"Tax reform success lies in fairness, not just revenue"—establishes a contrast relation, positioning

fairness as the primary success metric rather than revenue. This rhetorical move fundamentally reorients how readers should evaluate the reform.

The editorial's structure employs what RST identifies as a concession-counterargument pattern. The text acknowledges that "Nigeria has historically had one of the lowest tax-to-GDP ratios globally," conceding the revenue problem. However, it then counters that "reform is not only about revenue. It is about equity. It is about opportunity." This concession-counterargument structure allows the editorial to acknowledge economic concerns while asserting that equity concerns should dominate policy evaluation.

The editorial extensively elaborates on equity concerns through specific examples: women-led enterprises, youth entrepreneurs, informal sector workers, and low-income households. Each group is presented as a satellite segment elaborating the nucleus claim that reform should prioritize equity. The editorial employs rhetorical questions—"Are women-led enterprises able to access the benefits of these reforms?"—that function as motivation relations, prompting readers to consider whether the reform achieves its stated equity objectives.

Significantly, the editorial emphasizes implementation challenges through an enablement relation. The text notes that "policy design alone is not enough" and identifies specific implementation requirements: "enforcement fairness, digital accessibility, disability inclusion, and taxpayer education." This structure positions successful implementation as enabling the reform's equity objectives. The editorial concludes with a nation-building frame, positioning tax reform as fundamentally about "how many people we empower" rather than "how much we collect." This final rhetorical move employs a restatement relation, reframing the entire reform discourse in terms of social empowerment rather than fiscal mechanics.

6.3 *The Nation Nigeria Editorial: Technical Legitimacy Framing*

The Nation Nigeria editorial frames tax reform through reference to global best practices and technical legitimacy. The headline—"Benefits beyond the rhetoric"—positions the editorial as moving beyond mere advocacy to substantive analysis. This rhetorical positioning claims authority through technical expertise rather than institutional position alone.

The editorial's structure employs what RST identifies as an analogy relation, comparing Nigerian tax reform to "well-tested global direction" in tax policy. This analogy serves an evidential function, suggesting that Nigeria's reform follows proven international models. The editorial repeatedly invokes global comparisons: "Around the

world, governments recognize that these sectors are foundational," "Across the globe, tax authorities are embracing digital tools," "E invoicing has become standard features of efficient tax systems globally."

The editorial elaborates its main argument through multiple satellite segments addressing specific reform features: protection of vulnerable groups, sector-specific protections, and digitalization. Each segment employs an elaboration relation, providing specific detail about how reform features align with global best practices. The editorial uses concrete examples—the shift from 7% tax on NGN 300,000 income to 0% tax on NGN 800,000 income—as evidence supporting claims about protection of vulnerable groups.

The editorial employs metaphorical language—"one does not tax the seed, one nurtures it to blossom"—that functions as a motivation relation, providing philosophical justification for protecting small businesses. This metaphor appeals to readers' understanding of economic growth as an organic process requiring nurturing rather than extraction. Notably, the editorial positions digitalization as the "most forward-looking aspect" of reform, employing a judgment relation that evaluates reform features. This positioning frames digital administration not merely as technically efficient but as progressive and modern, appealing to readers' aspirations for Nigeria as a modernizing nation.

7. COMPARATIVE ANALYSIS: RHETORICAL STRATEGIES AND GENRE CONVENTIONS

The three editorials employ distinct rhetorical strategies while adhering to editorial genre conventions. All three establish institutional authority, interpret policy significance, and attempt to influence public understanding. However, they differ significantly in their primary framing and persuasive emphasis.

The Guardian Nigeria editorial emphasizes economic development and national prosperity, positioning tax reform as a technical solution to economic problems. Its rhetorical structure prioritizes evidence-based argumentation, using international examples to establish legitimacy. The editorial employs approximately 12 elaboration relations and 5 evidence relations, reflecting its emphasis on building arguments through accumulation of supporting detail and examples. The opening proposition—that tax policy is "one of the most powerful tools available to any government"—serves as the nucleus for the entire editorial, with subsequent segments elaborating on this central claim. The editorial systematically develops its argument by first identifying the problem (narrow revenue base, oil dependence), then presenting the solution (tax reform), and finally elaborating on the multiple benefits of reform (investor confidence, private sector growth, infrastructure financing). This structure reflects what Askehave and Swales (2001:156)

identify as a characteristic pattern in policy-oriented discourse: moving from problem identification through solution presentation to benefit elaboration.

The Punch Nigeria editorial emphasizes equity and social inclusion, positioning tax reform as a nation-building effort. Its rhetorical structure employs concession-counterargument patterns and rhetorical questions to engage readers in evaluating equity concerns. The editorial employs approximately 8 elaboration relations, 6 motivation relations, and 3 concession relations, reflecting its emphasis on persuading readers to adopt an equity-focused perspective on reform evaluation. The headline itself—"Tax reform success lies in fairness, not just revenue"—establishes a contrast that structures the entire editorial. By positioning fairness as the primary success metric, the editorial reorients how readers should evaluate the reform. The use of rhetorical questions throughout the text—"Are women-led enterprises able to access the benefits?" "Are youth entrepreneurs positioned to take advantage?"—serves a motivation function, prompting readers to consider whether the reform truly achieves its stated equity objectives. This rhetorical strategy reflects what Wornyo (2022:45) identifies as characteristic of editorials emphasizing social concerns: the use of questions that invite reader participation in evaluating policy.

The Nation Nigeria editorial emphasizes technical legitimacy and global alignment, positioning tax reform as following proven international models. Its rhetorical structure relies heavily on analogy and comparative analysis. The editorial employs approximately 10 elaboration relations, 7 evidence relations, and 4 analogy relations, reflecting its emphasis on establishing legitimacy through reference to global practices. The repeated invocation of international examples—Rwanda's tax administration reforms, Estonia's digital systems, global best practices in VAT administration—serves an evidential function that positions Nigeria's reform as part of a global trend toward modernization. This rhetorical strategy reflects what Le (2009:2030) identifies as a characteristic pattern in editorials addressing technical policy issues: the use of international comparisons to establish credibility and legitimacy. The metaphorical language—"one does not tax the seed, one nurtures it to blossom"—adds an emotional dimension to what is otherwise a technically focused argument, appealing to readers' intuitive understanding of economic growth as an organic process.

These different framings reflect strategic choices about how to construct persuasive arguments within editorial genre conventions. Each editorial claims institutional authority while addressing different aspects of the reform: economic efficiency, social equity, and technical

legitimacy. Together, they illustrate how editorial genre conventions enable multiple persuasive approaches to the same policy issue. The diversity of these approaches demonstrates that editorial genre, while constraining certain forms of discourse, permits considerable variation in how arguments are framed and presented.

All three editorials employ elaboration relations extensively, building arguments through accumulation of supporting detail. All three employ evidence relations, supporting main claims with specific examples. All three employ motivation relations, providing reasons why readers should accept the editorial's position. These shared rhetorical patterns reflect genre conventions of editorial discourse, which typically employ evidence-based argumentation to support institutional interpretations of events. The consistency of these patterns across editorials with different framings suggests that they represent fundamental genre conventions rather than individual stylistic choices. The pattern of combining elaboration, evidence, and motivation relations appears to be characteristic of how editorials construct persuasive discourse in policy contexts.

8. DISCUSSION: GENRE, PERSUASION, AND PUBLIC SPHERE DISCOURSE

The analysis reveals that editorial genre conventions significantly shape how persuasive arguments about policy are constructed. Editorials must balance multiple communicative demands: they must establish institutional authority while maintaining accessibility, they must provide analysis while remaining engaging, they must advocate for positions while maintaining perceived credibility. These genre constraints shape the rhetorical strategies that editorials employ. As Askehave and Swales (2001:158) note, genre conventions "provide a framework within which communicative purposes can be achieved," and editorials exemplify how genre conventions enable particular forms of discourse while constraining others.

RST analysis demonstrates that editorials organize persuasive arguments through hierarchical structures combining multiple rhetorical relations. The editorials analyzed employ problem-solution structures, evidence-based argumentation, comparative analysis, and motivational appeals. These rhetorical patterns are not arbitrary; they reflect strategic choices about how to construct persuasive discourse within genre conventions that readers recognize and accept. The consistent use of elaboration relations across all three editorials suggests that building arguments through accumulation of supporting detail represents a fundamental genre convention in editorial discourse. Similarly, the use of evidence relations to support main claims reflects the

expectation that editorials must provide substantive support for their positions rather than mere assertion.

The three editorials' different framings—economic development, equity and inclusion, technical legitimacy—represent alternative ways of interpreting the same policy within editorial genre conventions. Each framing selects particular aspects of the reform as primary while backgrounding others. This selective framing reflects how editorial genre enables particular interpretations while constraining others. An editorial claiming to represent institutional perspective cannot simply advocate without evidence; it must construct arguments that appear reasonable and well-supported. The Guardian Nigeria editorial's emphasis on economic development reflects a particular institutional perspective on what matters most about tax reform, while The Punch Nigeria editorial's emphasis on equity reflects a different institutional priority. Yet both employ similar rhetorical structures—elaboration, evidence, and motivation relations—to construct their arguments. This suggests that editorial genre conventions permit considerable variation in framing while constraining the fundamental rhetorical structures through which arguments are organized.

The editorials' use of international examples, specific data, and motivational appeals reflects how editorials construct credibility within genre conventions. By referencing global best practices, providing concrete examples, and appealing to readers' values, editorials establish themselves as trustworthy interpreters of policy significance. These rhetorical strategies work within genre conventions that audiences recognize and accept as appropriate for editorial discourse. The systematic use of elaboration, evidence, and motivation relations demonstrates how editorials build persuasive force through careful organization of discourse. The analysis reveals that persuasive force in editorials derives not from emotional manipulation or rhetorical excess, but from systematic organization of arguments through recognized rhetorical relations that readers understand as appropriate for policy discourse.

The findings also illuminate how editorial discourse functions within the public sphere. Habermas (1989:27) conceptualizes the public sphere as "a realm of our social life in which something approaching public opinion can be formed." Editorials contribute to this public sphere by providing institutional interpretations of policy that attempt to shape public opinion. The three editorials examined represent different institutional voices—The Guardian Nigeria, The Punch Nigeria, and The Nation Nigeria—offering different interpretations of the same policy. This diversity of editorial voices enriches public sphere discourse by presenting multiple perspectives on policy significance. The systematic rhetorical structures

identified through RST analysis reveal how these different perspectives are constructed through genre conventions that permit variation while maintaining coherence and credibility.

8.1 Limitations and Implications of the Study

While this study provides valuable insights into editorial rhetorical structures, several limitations should be acknowledged. First, the analysis is based on a corpus of only three editorials, all published within a three-month period following the implementation of the Tax Reform Acts. A larger corpus spanning a longer time period would allow for more robust identification of patterns and would permit analysis of how editorial discourse evolves as policy implementation proceeds. Second, the analysis focuses on editorials from three major Nigerian news outlets; analysis of editorials from smaller or more specialized publications might reveal different rhetorical patterns or emphases. Third, the study does not examine reader responses to these editorials, limiting understanding of how audiences interpret and respond to different rhetorical framings.

Despite these limitations, the study has several important implications. For scholars of discourse analysis and genre studies, the study demonstrates the value of RST for analyzing editorial discourse and reveals how genre conventions shape persuasive argumentation in policy contexts. The consistent patterns identified—extensive use of elaboration, evidence, and motivation relations—suggest that these rhetorical patterns represent fundamental genre conventions in editorial discourse that might appear in editorials addressing other policy issues or in other national contexts.

For media scholars and journalism researchers, the study illuminates how editorial discourse functions as a site where institutional voices attempt to shape public understanding of policy. The analysis reveals that editorials employ sophisticated rhetorical strategies that go beyond simple advocacy; they construct arguments through systematic organization of discourse that readers recognize as appropriate for editorial genre. Understanding these strategies is essential for understanding how media discourse shapes public opinion and policy debates.

For policymakers and government communicators, the study reveals how policy issues are interpreted and framed through editorial discourse. The three editorials examined demonstrate that the same policy can be interpreted through multiple rhetorical lenses—as economic development, as equity and inclusion, or as technical modernization. Understanding how media frames policy issues is important for policymakers seeking to communicate effectively with the public about complex policy reforms.

For scholars of African media and communication, the study contributes to understanding how media discourse functions in African contexts. The analysis demonstrates that Nigerian

editorials employ sophisticated rhetorical strategies comparable to editorials in other national contexts, suggesting that editorial genre conventions may be relatively consistent across different national and cultural contexts. However, the specific framings and emphases of the Nigerian editorials—with particular attention to equity, inclusion, and national development—reflect concerns specific to the Nigerian context and demonstrate how genre conventions adapt to local contexts and concerns.

9. CONCLUSION

This study demonstrates that Rhetorical Structure Theory provides a valuable framework for analyzing how editorials construct persuasive arguments about complex policy issues. By mapping the hierarchical structures of rhetorical relations within editorials, RST analysis reveals how genre conventions shape persuasive discourse. The three editorials examined employ distinct rhetorical strategies—emphasizing economic development, equity and inclusion, or technical legitimacy—while adhering to editorial genre conventions that establish institutional authority and employ evidence-based argumentation. The analysis contributes to understanding how media discourse shapes public understanding of policy.

Editorials function as more than opinion pieces; they represent institutional voices that attempt to guide public interpretation of events. Understanding their rhetorical structures illuminates how genre conventions enable particular forms of persuasive discourse while constraining others. The editorials' different framings of the Nigerian Tax Reform Acts demonstrate how the same policy can be interpreted through multiple rhetorical lenses, each constructing different meanings and implications. The Guardian Nigeria editorial's framing of tax reform as economic development, The Punch Nigeria editorial's framing as equity and inclusion, and The Nation Nigeria editorial's framing as technical modernization represent three distinct but equally valid interpretations of the same policy. Each interpretation is constructed through systematic application of rhetorical relations that readers recognize as appropriate for editorial discourse.

The findings have implications for understanding media discourse in African contexts, where editorials play significant roles in policy debates. The analysis demonstrates that even when addressing the same policy, editorials employ distinct rhetorical strategies reflecting different institutional perspectives and persuasive emphases. This diversity of editorial voices contributes to the richness of public sphere discourse while also reflecting the strategic choices that news organizations make in framing policy issues. The systematic analysis

through RST reveals that these strategic choices operate within genre conventions that constrain certain forms of discourse while enabling others. Understanding these constraints and possibilities is essential for understanding how media discourse shapes public understanding of policy.

The study also contributes to broader scholarship on genre analysis and persuasive discourse. By demonstrating how RST can be applied to editorial analysis, the study shows the value of systematic discourse analysis for understanding how genre conventions shape persuasion. The consistent patterns identified across the three editorials—the extensive use of elaboration, evidence, and motivation relations—suggest that these rhetorical patterns represent fundamental genre conventions in editorial discourse. Future research building on this foundation might investigate whether these patterns appear in editorials addressing other policy issues, or in editorials from different national contexts.

Future research might extend this analysis in several directions. First, examining how readers respond to these different rhetorical framings could illuminate the persuasive effects of different editorial strategies. Audience reception studies could reveal whether readers find some framings more persuasive than others, and whether different demographic groups respond differently to different rhetorical strategies. Second, analyzing how editorial discourse changes over time as policy implementation proceeds could reveal how genre conventions adapt to changing circumstances. As the Tax Reform Acts are implemented and their effects become apparent, editorial discourse will likely shift to address implementation challenges and outcomes. Analyzing these shifts would illuminate how editorial genre conventions enable discourse to adapt to changing policy contexts.

Third, comparative analysis of editorials from different national contexts addressing similar policy issues could illuminate how genre conventions and cultural contexts shape persuasive discourse about policy. Tax reform is a common policy issue across countries; comparing how editorials in different national contexts address tax reform would reveal whether the rhetorical patterns identified in this study appear in other contexts, or whether they are specific to Nigerian editorial discourse. Fourth, analysis of how editorials respond to criticism or counter-arguments could reveal how genre conventions enable editorial voices to maintain credibility while engaging with opposing perspectives. As policy debates intensify, editorials often respond to criticism; analyzing these responses would illuminate how genre conventions enable editorial discourse to engage with opposing viewpoints while maintaining institutional authority.

Fifth, analysis of editorials addressing other policy issues could determine whether the rhetorical patterns identified in this study—extensive use of elaboration, evidence, and motivation relations—appear in editorials addressing

different policy domains. If these patterns appear consistently across different policy issues, they would represent fundamental genre conventions in editorial discourse. If they vary by policy domain, this would suggest that editorial genre conventions are more flexible and context-dependent than the current analysis suggests. Such research would contribute to broader understanding of how genre conventions shape discourse across different contexts and domains.

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