



Case Report

1	Case Number	0319/14
2	Advertiser	Tax Accounting & Super Centre
3	Product	Finance/Investment
4	Type of Advertisement / media	TV - Free to air
5	Date of Determination	27/08/2014
6	DETERMINATION	Dismissed

ISSUES RAISED

- 2.1 - Discrimination or Vilification Gender
- 2.3 - Violence Violence

DESCRIPTION OF THE ADVERTISEMENT

Cartoon-style advertisement featuring a woman being confronted by the tax man before being rescued by a superhero called 'accountant man' who says, "Let accountant man minimise your tax at the Tax, Accounting and Super Centre".

THE COMPLAINT

A sample of comments which the complainant/s made regarding this advertisement included the following:

I find it distressingly violent. The two characters shooting each other is distressing. The characters scream and are distressed themselves. It also shows a woman being attacked from behind in a threatening way- I do not like seeing a woman being victimised and scared to advertise a tax service. It is demeaning that she needs a super hero to save her and she panders to him after she is rescued. It portrays women as weak victims and men as violent. I do not like my young children seeing it nor do I like seeing it. I have seen it multiple times now and find it disturbing each time. The shooting is the main thing that upsets me.

THE ADVERTISER'S RESPONSE

Comments which the advertiser made in response to the complainant/s regarding this advertisement include the following:

Firstly I would like to acknowledge that we are absolutely shocked to have received such a notification. We believe we have, our media producers have and the television stations have acted in line with all advertising requirements for production and airing of our commercial and as such we do not believe this complaint is valid nor are we in breach of any of the clauses in the code of ethics.

Description of advertisement: A light hearted, 'tongue in cheek' cartoon advertisement for taxation services with price. The price represents, value as a low price for an exceptional quality of taxation services. The advertisement represents the fun atmosphere that we want to have while performing a serious service.

Our comments in relation to the complaint:

As family business owners with children, we wanted a contrasting advertisement from our competitors for our start up business and therefore steered away from the still shot / PDF style advertisement typically seen in the accounting industry. Our children pointed and laughed at the humour seen in the advertisement and many of our customers have commented on how it's great that an accounting firm has a sense of humour.

Another example of how our advertisement has been viewed is first time tax payers that have come in and commented in line with my comments above. The advertisement made them feel like it would not be a chore to get their tax done and it removed some of the fear from seeing an accountant for the first time. We have had a number of first time clients with multiple years of tax to be completed which indicates they didn't want to see another accountant for up to the last 3 years.

However most of our customers are not first timers and are of all ages, sexes and nationalities as is the diverse mix of staff within our team.

CAD number: The commercial we submitted to CAD for classification with key number/s KIK14D37 complies with the guide and all applicable laws. CAD returned the below 'W' Rating and as such the TV stations scheduled with all care taken to include the commercial in the appropriate advertising times for that rating as per details from our advertising agency below:

General/Warning "W"

Definition: General/Care in placement

May be broadcast at any time except during P and C programs or adjacent to P or C periods. Exercise care when placing in cartoon and other programs promoted to children or likely to attract

a substantial child audience.

Product Description: Commercials which comply with the G classification criteria in Appendix 4,

Section 2 of the Code of Practice but require special care in placement in programs promoted to

children or likely to attract a substantial child audience.

The complaint does not accurately depict the advertisement:

- Our firm is committed to providing the best possible service for our client but strictly in line with the Australian Tax Office (ATO) guidelines. This means minimising taxation for a client by not missing valid claims but not making false claims either. This therefore ensures that if audited there are no concerns from the ATO. Unlike the complaint indicates, the tax man in the advertisement is only minimised (for this financial year), he is not injured and he says, I will be back and of course everyone knows he will be back next financial year. The final*

words in the commercial are, "Let accountant man minimise your tax at the Tax, Accounting and Super Centre".

- He is minimised by a cartoon minimisation ray, not a long gun that can cause injury. Marvin the Martian in the Warner Brothers cartoon aired for children in children's viewing times has a disintegration ray gun that is far more deadly in comparison to the tax minimisation ray.

- There is simply appreciation to the tax man from the client in the commercial and nothing else. There is no nudity or exploitation, it's a cartoon and we had the images brought forward so you cannot even see the form of the character in most shots.

Like I said at the beginning of my response we are a family business.

Thank you for your time in considering our response to this complaint and I look forward to a positive outcome and supportive response for our intentions to promote our fun, friendly and efficient business in line with our family values.

THE DETERMINATION

The Advertising Standards Board ("Board") considered whether this advertisement breaches Section 2 of the Advertiser Code of Ethics (the "Code").

The Board noted the complainant's concerns that the advertisement depicts violent imagery which is distressing and inappropriate for children to view and that the suggestion a woman needs saving by a man is demeaning.

The Board reviewed the advertisement and noted the advertiser's response.

The Board considered whether the advertisement complied with Section 2.1 of the Code which requires that 'advertisements shall not portray or depict material in a way which discriminates against or vilifies a person or section of the community on account of race, ethnicity, nationality, gender, age, sexual preference, religion, disability, mental illness or political belief.'

The Board noted that this animated advertisement features a woman being followed by a tax man figure who holds her upside down to empty her pockets of money before she is rescued by the hero figure, 'accountant man'.

The Board noted the complainant's concerns that it is demeaning to present a woman needing rescued by a man.

The Board noted the cartoon style nature of the advertisement and the dramatic voiceover and considered that this advertisement is playing on a common narrative regarding a hero rescuing a maiden from a villain. The Board noted that the woman is presented in a normal situation walking along a street and considered that overall this depiction of a woman is not demeaning and does not of itself amount to discrimination or vilification of a person on account of gender.

The Board determined that the advertisement did not breach Section 2.1 of the Code.

The Board considered whether the advertisement was in breach of Section 2.3 of the Code. Section 2.3 states: "Advertising or Marketing Communications shall not present or portray violence unless it is justifiable in the context of the product or service advertised".

The Board noted the complainant's concerns that the woman appears distressed when she is 'attacked' by the tax man figure and that the use of guns is distressing for the viewer.

The Board noted it had previously considered a cartoon-style advertisement where the

complainant was concerned regarding the level of violence in case 0123/12 where:

“The Board noted that cartoon style advertisements can be attractive to children and considered that whilst some children’s cartoons can feature violent acts (Tom and Jerry, Roadrunner) in this instance the violence is not portrayed as slapstick and humorous and the victim does not recover. The Board considered that advertisers should exercise caution in depicting violence in a cartoon style, as the cartoon style can be attractive to children...

...the Board considered that the cartoon style of the advertisement combined with the nature of the product advertised combined to minimize the impact of the violence.”

In the current advertisement the Board noted that the woman says, “Save me, save me, the tax man is after me” as she is being followed and considered that her tone of voice is more suggestive of being annoyed rather than scared. The Board considered that the most likely interpretation is that the woman appears to be trying to escape from the tax man because he wants to take her money and not because she is scared of him doing her actual harm.

The Board noted that the tax man uses a weapon to fire at the accountant man, which he deflects with his shield before using a similar weapon which shrinks the tax man. The Board considered that these weapons are clearly intended to be cartoon style ray guns or similar and are not suggestive of real guns. The Board noted the complainant’s concerns that this scene with the weapons is distressing but considered that this was an interpretation of the advertisement which would be unlikely to be shared by the broader community.

The Board noted that the advertisement had been rated ‘W’ by CAD. The Board noted that the level of violence portrayed in the advertisement is consistent with level of violence often used in cartoons and considered that it was not inappropriate for a broad audience which would include children.

Based on the above the Board determined that the advertisement did not breach Section 2.3 of the Code.

Finding that the advertisement did not breach the Code on other grounds, the Board dismissed the complaint.