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Impact of GST Reforms on Consumer Choices: Insights from Bengaluru

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Systematic Review

Keywords: Consumer Behaviour, Goods and Services Tax (GST), Taxation, Systematic Literature Review, Bibliometric Analysis

Posted Date: October 28th, 2026

DOI: https://doi.org/10.21203/rs.3.rs-10505261/v1

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Additional Declarations: No competing interests reported.

Abstract

In the present study, the existing study on consumer behaviour towards taxation has been reviewed systematically with a particular focus on the implication for Goods and Services Tax (GST) reforms. Using a systematic literature review (SLR) combined with bibliometric analysis, a total of 66 journal articles, published between 2021 and 2026, were analysed from Scopus database. The review highlights seven key themes: consumer behaviour and consumer purchase decision-making, taxation policy and consumer response, price sensitivity, socio-demographic determinants, consumer awareness and satisfaction, digital commerce, and the implementation of the GST with an emphasis on public policy and the sustainable consumer behaviour. The results show that taxation has a significant impact on consumers' purchasing behaviour, their perception, their spending habits and their acceptance of fiscal reforms, and that awareness, digitalisation, income and demographic characteristics have a moderating effect on these relations. The results of the bibliometric analysis also show an increasing trend of international collaboration and insights into consumer behaviour research. The study creates a comprehensive synthesis of the latest literature and provides valuable insights for the policy makers, businesses and researchers in the understanding of the consumer response to GST reforms.

1. Introduction

The implementation of the Goods and Services Tax (GST) in India marked a significant shift in the country's indirect taxation system, aiming to unify various state and central levies into a single, streamlined structure. Since its rollout on July 1, 2017, GST has impacted a wide array of industries, with the home appliance sector being no exception (Basto-Abreu, et al. 2022). In metropolitan areas such as Bengaluru, known for its cosmopolitan population and tech-savvy consumers, the perception and response to GST on home appliances provide valuable insights into consumer behaviour and market dynamics. Home appliances, being semi-durable goods, are often subject to price sensitivity and purchasing decisions influenced by tax structures (Andreyeva, et al. 2022).

The tax was introduced when states with a sugar-content-based tax have implemented it more effectively than states with a volume-based tax. Basic design assumptions for the tax that can be used in European countries that have not yet introduced the tax. Progressive taxation divides beverages into 3 bands. The basic assumption is to encourage the desired consumer behaviour (Semerád et al., 2024).

The introduction of Goods and Services Tax (GST) in India was a major reform in the indirect tax regime, with the goal of simplifying the tax landscape by replacing multiple state and central taxes with a single comprehensive levy. GST has affected numerous industries since it has been implemented on July 1, 2017, and the home appliance industry is no different (Basto-Abreu, et al. 2022). The reaction to the GST on household appliances can give insights into consumer behaviour and market dynamics in a cosmopolitan city like Bengaluru, where tech-savvy consumers are at the helm. As a semi-durable good, home appliances are more likely to have price sensitivity and have tax structure that affects purchasing decisions (Andreyeva, et al. 2022).

The launch of the Goods and Services Tax (GST) had created a lot of optimism and concern among the consumers, retailers and manufacturers. Some consumers welcomed the greater transparency and consistency in pricing, but others were unhappy because a group of items such as air conditioners and refrigerators were placed in the 28% tax bracket under the GST. The different tax rates have affected purchasing decisions, especially by middle-class households who are price sensitive. The city of Bengaluru is a representative sample as it has a diverse demographic comprising of working professionals, students and families.

Moreover, the awareness and understanding of consumers towards GST has a significant role in influencing their opinions. Some urban buyers see GST as a step towards modernizing and simplifying tax regime, others see the immediate impact on prices and affordability. Retailers also have an educating role to play, and promotional tactics to counter the apparent price increase, which have also affected customer sentiment. Furthermore, GST's impact on warranties and after sales services has introduced an extra dimension to consumers' outlook (Shahabikargar, et al. 2025).

In Bengaluru, where literacy in the digital world is fairly high, online forums and ecommerce platforms have become important platforms to express sentiments and price comparison after the GST. The study of customer opinion in this context helps in understanding the economic implications of GST, and also gives feedback on the social acceptability and implications of it. Furthermore, it shows how consumers have adapted and how the retail sector has adapted in response to policy-induced shifts in the market (Mariano et al. 2025).

The overall economic importance and consumer diversity of the city, this study gives a microcosmic view of the overall national situation by analysing the opinion of the customers about the implementation of the GST for home appliance products in the city of Bengaluru. It assists all stakeholders – policy makers, industry, and economists – to monitor the success of the implementation of GST, and to identify areas for its further development to increase consumer satisfaction and compliance (Phuong, et al. 2025). The obtained results could be used in subsequent years to check the directions of observed changes in the individual EU member states. They can also be used to monitor the changes in factors and, thus, whether the changes in tax policy have been successful in the pursuit of sustainability (Filipiak et al, 2022)

1.1 Consumer Behaviour under GST Reforms: Theoretical and Conceptual Perspectives

Consumer behaviour is the series of processes in which individuals choose, buy, use and assess a product or service – driven by economic, psychological and social factors. In the field of indirect taxation, price perceptions, tax awareness, perceived fairness and transparency greatly affect consumer behaviour. Goods and Services Tax (GST) has introduced a new pricing regime for goods and services in India, moving the tax obligations from the place of production to the point of consumption, as well as streamlining the tax environment. The Goods and Services Tax (GST) regime in India has simplified the tax structure and changed the tax liability place of the goods/services from production to consumption, across various industry sectors (Sahoo & Sharmila, 2025). The GST reform not only changed the market prices but also changed the mind-sets of consumers as the transparency of the invoice, elimination of cascading taxes and the thrust for digital transactions. Recent research indicates that consumers have grown more cognizant of and confident in the GST and are

forming positive associations with it as a standard tax system and a more efficient system for the market; however, awareness and understanding gaps remain in the behavioural response across demographic groups (Manjula, 2024).

Theory of Planned Behaviour (TPB) is a theoretical model that offers insights on how to understand consumers' behavioural intentions in relation to GST reforms. The TPB suggests that attitude towards taxation, subjective norms and perceived behavioural control influence consumers' purchasing intentions. Adopting a transparent, fair, and advantageous GST perspective instils positive attitudes among consumers, thereby positively shaping their purchase decisions (Muneendra & Ravikumar et al., 2025). On the other hand, if there is any ambiguity around the tax slabs, compliance or the perceived increase in prices, negative behavioural intentions may arise. Likewise, Consumer Value Theory suggests that customers consider the trade-off between perceived value and monetary costs when making a purchase (Lowery, et al. 2022). GST reforms have improved value perception due to clear billing, elimination of tax cascading, but the increased taxes on certain items could cause loss of value perception for price sensitive consumers. Thus, the conduct of consumers in the context of GST is a rational economic assessment and a perception of fairness and trust in the tax system (Muthamma & Bar, 2025).

Consumer behaviour is pertinent to the Bengaluru market given its high literacy rates, penetration of digital payment systems, the growth of organized retail and variety of consumer segments in the city. Overall, the knowledge of taxation policies and digital billing systems among the consumers is higher in metropolitan cities as compared to smaller urban centres (Sahoo & Sharmila, 2025). However, there are still income, age, education and occupational differences in behaviour. Empirical evidence suggests that majority of the consumers in Bengaluru have welcomed the transparency provided by the introduction of GST, however, the apprehensions of price escalation, complexity of tax slabs and lack of awareness about the latest modifications in GST have surfaced (Barker, et al. 2022). The behavioural differences emphasise the need to study consumer attitudes at a regional rather than a national level and not make it an assumption that there will be a uniform response to these attitudes across India (Manjula, 2024).

2. Review Structure and Methodology

The study indicates that researchers focused on the most relevant works in the study of “Decoding the Consumer behaviour towards the GST Reforms: Evidence from Bengaluru.” The choice was focused on the Scopus database due to the credibility of the source from which citation data would be retrieved because it is crucial to understand how resource accessibility impact social women entrepreneurship. The search was subjected to 66 papers and 350 citations that were incorporated in the research conducted from 2021 to 2026. This large pool of data provides a good basis for assessing resource accessibility and social women entrepreneurship. Figure 2 below outlines how information flows through different levels within a systemic review process.

Authors
“Berezvai Z.; Vitrai J.; Tóth G.; Brys Z.; Bakacs M.; Joó T.”
“Guan Y.; Wei F.; Liu S.; Tan Q.; Li J.”
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“Szklo A.S.; Iglesias R.M.; Stoklosa M.; Figueiredo V.C.; Welding K.; De Souza Junior P.R.B.; MacHado A.T.; Martins L.F.L.; Nascimento H.; Drope J.”
“Haeck C.; Lawson N.; Poirier K.”
“Eykelenboom M.; Van Stralen M.M.; Djojosoeparto S.K.; Poelman M.P.; Kamphuis C.B.M.; Vellinga R.E.; Waterlander W.E.; Renders C.M.; Steenhuis I.H.M.”
“Bustamante D.; Londoño-Pineda A.; Cano J.A.; Weyers S.”
“Fan J.; Brown J.; Cox S.; Shahab L.; Jackson S.E.”
“Ellison B.; Kalaitzandonakes M.; Byrd K.; Katare B.”
“Serban S.; Conway D.”
“Barker A.R.; Mazzucca S.; An R.”
“Marimón A.P.”
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“White J.S.; Atherwood S.; Apollonio D.E.”
“Bielski S.; Marks-Bielska R.; Wiśniewski P.; Kurowska K.; Sobieraj P.”
“Sheikh Z.D.; Branston J.R.; Van Der Zee K.; Gilmore A.B.”
“Honcharenko I.; Dudchenko N.; Zhuk V.”
“Van Den Eijnde I.”
“Shahabikargar M.; Beheshti A.; Mansoor W.; Zhang X.; Foo E.J.; Jolfaei A.; Hanif A.; Shabani N.
Huang Y.; Geng S.; Yao Y.; Zeng F.; Tang H.”
“Del Arco-Osuna M.Á.; Almeida A.; Galiano A.; Martín-Álvarez J.M.”
“Tan J.Y.; Ong S.G.; Teng A.; Ng B.; Yao J.; Luo N.; Rebello S.A.”
“Patankar N.; Fell H.G.; Rodrigo de Queiroz A.; Curtis J.; DeCarolis J.F.”
“Karmani S.T.; Acharekar S.V.; Purswani K.J.; Mirwani P.M.; Raut T.B.”
“Mariano N.”
“Wang J.; Wei Y.; Galizzi M.M.; Kwan H.S.; Zee B.C.Y.; Fung H.; Yung T.K.C.; Wong E.L.Y.; Yue Q.; Lee M.K.L.; Wu Y.; Wang K.; Wu H.; Yeoh E.K.; Chong K.C.”
“Huang B.; Xu Q.; Chen L.; Yang T.; Chang R.; Han Y.”
“Phuong N.P.”
“King Jensen J.L.; Rebentisch K.; Tripp H.L.; Merten J.W.”
“Freeman T.P.; Lees Thorne R.; Wadsworth E.”
“Lowery C.M.; Saavedra-Garcia L.; Diez-Canseco F.; Cárdenas M.K.; Miranda J.J.; Taillie L.S.”
“Filipiak B.Z.; Wyszkowska D.”
“Acton R.B.; Kirkpatrick S.I.; Hammond D.”
“Distefano T.; D'Alessandro S.”
“Ma Y.; Zhao H.; Ma H.”
“Shimul S.N.; Hussain A.K.M.G.; Nargis N.”
“Wang J.; Wei Y.; Galizzi M.M.; Kwan H.S.; Zee B.C.Y.; Fung H.; Yung T.K.C.; Wong E.L.Y.; Yue Q.; Lee M.K.L.; Wu Y.; Wang K.; Wu H.; Yeoh E.K.; Chong K.C.”
“Nguyen-Phuong L.; Phuong N.N.T.; Thu H.D.T.”
“Wu X.; Liu P.; Wei Q.”

“Eibinger T.; Manner H.; Steininger K.W.”
“Calvo-Porral C.; Rivaroli S.”
“Lyu R.; Arisian S.; Li Z.”
“Altamirano-Cañizares E.; Bazurto-Murillo E.; López-Chila R.; Roche-Intriago C.”
O’neill A.; Marques M.
“Agustina R.; Yuniaristanto; Sutopo W.”
“Chakraborty R.; Li Y.; Wang Y.; Berg C.; Zhang S.; Bernat D.; Yang Y.T.”
“Dillon B.; De Weerdt J.; O'donoghue T.”
“Hua S.; Vong V.; Thomas A.E.; Mui Y.; Poirier L.”
“Pathak G.; Nichter M.”
“Malovicki- Yaffe N.; Hameiri B.; Bloy L.; Fishman R.”
“Schönhage N.L.; Wieland T.; Bellani L.; Spilker G.”
“Czaplicki L.; Crespi E.; Zaman R.; Islam F.; Cohen J.E.; Mayor A.M.F.G.; Dayagbil F.T.; Welding K.”
“Cho A.; Scollo M.; Chan G.; Driezen P.; Hyland A.; Shang C.; Gartner C.E.”
“Genc T.S.”
“Ngqangashe Y.; Friel S.; Schram A.”
“Gressier M.; Frost G.S.; Hill Z.; Li D.; Olney J.; Pineda E.; Targett V.; Young M.; Sassi F.”
“Emmert-Fees K.M.F.; Amies-Cull B.; Wawro N.; Linseisen J.; Staudigel M.; Peters A.; Cobiac L.J.; Flaherty M.O.; Scarborough P.; Kypridemos C.; Laxy M.”
“Immordino G.; Menichini A.M.C.; Romano M.G.”
“Hoffmann M.; Borggrefe F.; Stolten D.; Praktiknjo A.”
“Mohammed R.; Almojel S.”
“Oravecz T.; Pólya É.; Máté Z.”
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Figure 1 depicts the whole systematic data extraction procedure. The procedure involves retrieving research articles, assessing sources, eliminating superfluous material according to defined criteria, and eventually reviewing the selected research content.

Literature research in this study was conducted using the following search string:

TITLE (Goods & Service Tax (GST) reforms and Consumer choice and consumer behaviour OR consumer perception OR consumption) AND taxation OR Indirect tax policy). The search for documents was conducted on 25 April 2026. Figure 1 displays the process of selecting the documents for review in this study into the published papers from Web of Science/ Scopus.

The systematic literature search process employed within this study evaluates the role that accessibility to resources plays in women's social entrepreneurship. It initiates the search with an expansive search of Scopus Collection data from the period of 2021 to 2026 and gets a 136-record response. In order to filter the dataset, specific keywords associated with consumer behaviour and GST reforms were used. Certain exclusion criteria were subsequently used in order to determine relevance. 36 records were subsequently excluded as they were not research articles. The additional filtering out excluded 2 records that was not in the English language. Separately, 3 paywall articles were extracted to be made available. Following these systematic filtering processes, a remaining dataset of 66 records was determined to be eligible for analysis. This methodical approach ensures that the selected literature is both representative and comprehensive, establishing a robust basis for bibliometric analysis.

Table 1: Inclusion and Exclusion Criteria

Criterion	Inclusion	Exclusion
Keywords	Records conferring the relationship between consumer behaviour and GST Reforms	Records excluded in which variables have no relation
Timeframe	Concerning 2021 – 2026	< 2021
Document Type	Articles	Book series, book, and chapter in book.
Language	English	Other languages
Access Type	Open access	Paid excess

Table 1 describes the systematic criteria applied in selecting pertinent studies for this study on consumer behaviour and GST Reforms. The inclusion criteria target documents that create a connection between consumer behaviour and GST Reforms to ensure relevance to the study. The time limit is set at 2021–

2026 to include the latest and most influential research. In respect to academic integrity, only journal articles were used, and books, book chapters, and others were excluded.

In addition, selection process favoured English-language studies to ensure clarity and accessibility and excluded non-English publications. Open-access articles were included to facilitate broad dissemination of information, and paid-access studies were excluded. This systematic screening procedure ensures that the dataset is focused, high-quality, and immediately usable for investigation of the impact of resource access on women entrepreneurship, offering a sound foundation for bibliometric analysis.

3. Bibliometric Analysis and Results

- **Time Frame**

Table 2: No. of documents published in the given time frame

Year	No. of Documents
2021	7
2022	12
2023	4
2024	9
2025	25
2026	9

Table 2 Year-wise distribution of publications shows that the scholarly interest in consumer behaviour and taxation related studies increased during the study period. Sixty-six documents appeared in the period 2021 – 2026, with the highest number of documents published in 2025 (25 documents) which represented about 37.9% of the total literature. This was followed by 2022 (12 documents) and 2024 and 2026 with 9 documents each. In 2023, the lowest number of publications (4 documents) was recorded. The rising profile, especially from 2024, indicates that the field of consumer behaviour and consumer tax reform and associated policy questions has been on the upswing in recent years. This body of literature is a growing one, and has gained considerable attention within the academic and policy worlds regarding consumer reactions to fiscal interventions and taxation reform.

As presented in Figure 2, between 2021 and 2026, there is a trend of increase in the publications of consumer behaviour and taxation-related studies. The number of publications saw an increase from 7 documents in 2021 to 12 documents in 2022, but dropped temporarily to 4 documents in 2023. After that, the production has continuously improved: 9 publications in 2024 and 25 publications in 2025, indicating that the area has become a significant research field. There was a slight decline in the number of publications in 2026 (9 documents), but this trend shows a high level of academic interest in the field. This sharp increase in 2025 indicates that consumer behaviour in the context of taxation reforms has become a significant research focus, possibly due to the changing nature of fiscal policies, digitalisation and an interest in consumer reactions to taxation-related interventions.

The visualization of the co-authorship network with VOS viewer shows a figure 3 collaboration network of authors that have published work related to consumer behaviour and taxation-related studies. The nodes are individual authors, and the links between the nodes are authorship relationships between researchers. The dense network of interconnections implies that there must have been a lot of collaboration between the authors, with some researchers being in the core of the network, playing a significant role in enabling knowledge exchange and interdisciplinary research. There are several authors that also seem to be well connected, such as Anne P. Nugent, Eva-Leanne Thomas, Ransford T. Karbo, Beth Clark, Francisco Areal and Jayne V. Woodside, who seem to collaborate with multiple researchers. Overall, the network highlights the fact that the field is supported by extensive collaborative research – fostering the development of knowledge about consumer behaviour, taxation policy and related public policy issues.

Table 3: Co-authorship between authors for resource accessibility and social women entrepreneurship

Authors
“Berezvai Z.; Vitrai J.; Tóth G.; Brys Z.; Bakacs M.; Joó T.”
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“Serban S.; Conway D.”
“Barker A.R.; Mazzucca S.; An R.”
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“King Jensen J.L.; Rebentisch K.; Tripp H.L.; Merten J.W.”
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“Filipiak B.Z.; Wyszkowska D.”
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“Schönhage N.L.; Wieland T.; Bellani L.; Spilker G.”
“Czaplicki L.; Crespi E.; Zaman R.; Islam F.; Cohen J.E.; Mayor A.M.F.G.; Dayagbil F.T.; Welding K.”
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“Genc T.S.”
“Ngqangashe Y.; Friel S.; Schram A.”
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“Emmert-Fees K.M.F.; Amies-Cull B.; Wawro N.; Linseisen J.; Staudigel M.; Peters A.; Cobiac L.J.; Flaherty M.O.; Scarborough P.; Kypridemos C.; Laxy M.”
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“Hoffmann M.; Borggrefe F.; Stolten D.; Praktiknjo A.”
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“Chakraborty R.; Zhang S.; Berg C.; Li Y.; Wang Y.; Bernat D.; Yang Y.T.”

The co-authorship analysis (Table 3) shows that the collaboration network of scholars working in the field of consumer behaviour, taxation and public policy is very collaborative. The authors' tight networks of interconnections reflect high levels of collaboration and knowledge sharing between authors within the field. The network has several hubs, in which the authors play an important role in interdisciplinary research and act as a connecting thread between various research groups. In general, it shows that a wide range of international research collaboration is in place to support consumer behaviour research and generate deep, well-researched, scientific knowledge.

The figure 4 organizational collaboration network shown with the VOS viewer depicts the collaborative ties between the institutions that have participated in research on consumer behaviour and taxation. The nodes are organizations and the lines are research cooperation partnerships (relationships) between institutions. The dense network shows that there is good institutional collaboration, with the Institute of Epidemiology and Health, the Professorship of Public Health, the Nuffield Department of Primary Care Health Sciences, the Oxford Health Biomedical Research Centre and the Institute for Medical Informatics prominent in the centre. Overall, the visualization shows that there are a large number of inter-institutional partnerships supporting research in this field, allowing for multidisciplinary research and improved quality and impact of scientific contributions.

Table 4: Relationship between countries' resource accessibility and social women entrepreneurship

S. No.	Country	Documents	Citations	Total Link Strength
1	United States	18	104	14
2	United Kingdom	11	57	12
3	Australia	7	64	8
4	China	9	24	8
5	Germany	4	24	4
6	Hong Kong	2	6	4
7	Brazil	1	16	2
8	Canada	4	30	2
9	Ireland	1	21	2
10	Peru	1	5	2
11	Singapore	2	5	2
12	Switzerland	1	16	2
13	Bangladesh	1	6	1
14	Belgium	1	13	1
15	Colombia	1	1	1
16	Czech Republic	1	3	1
17	Denmark	1	13	1
18	Ghana	1	0	1
19	Iraq	1	1	1
20	Italy	3	28	1
21	Macao	1	1	1
22	Norway	1	3	1
23	Philippines	1	0	1
24	Romania	2	29	1
25	Saudi Arabia	1	1	1
26	South Africa	1	6	1
27	Spain	3	7	1
28	United Arab Emirates	1	9	1
29	Austria	1	0	0
30	Ecuador	1	0	0
31	Hungary	2	3	0
32	India	1	0	0
33	Indonesia	1	9	0
34	Israel	1	5	0
35	Netherlands	2	15	0
36	Poland	2	22	0
37	Portugal	1	0	0
38	Ukraine	1	2	0
39	Viet Nam	2	4	0

The table 4 country wise analyses shows that the United States is the top country in research output on consumer behaviour and taxation with 18 publications, 104 citations and maximum TLS (14) which indicates strong research output and international collaboration. The United Kingdom is next with 11 publications and 57 citations with TLS of 12, and China (9 publications) and Australia (7 publications) also show a significant contribution and networking. There have been more impressive scholarly achievements in some countries despite comparatively low numbers of publications, such as Canada, Germany, Italy, Spain and Romania. The limited publications and collaboration rates of countries like India, Austria, Ecuador, Portugal and Ukraine are

included but indicate that there is increasing international interest in study of consumer behaviour and taxation. In general, the results indicate that there is widespread international involvement in this area of research, with the developed countries being the major drivers of collaborative scientific research.

The figure 5 country collaboration network created with VOS viewer shows the collaborations of researchers from different countries in the area of consumer behaviour and taxation. The size of the nodes reflects the extent of research that each country has provided, and the content of the lines is the nature of collaboration between countries. The United States is revealed as the country with the largest node and the strongest international collaborations, with the United Kingdom, Australia, and Canada in particular. The United Kingdom and China are also well represented, with their high levels of research output and collaborative involvement. Smaller, but significant collaborations with other countries, such as Germany, Ireland, Ghana, and the Philippines, contribute as well. Overall, the network shows a well-connected global research landscape; both developed countries have a prominent role in conducting international research and knowledge exchange in consumer behaviour and taxation.

Table 5: Co-occurrence of Keywords related to resource accessibility and social women entrepreneurship

S. No.	Keyword	Occurrences	Total Link Strength
1	human	30	913
2	consumer behavior	35	829
3	humans	24	784
4	article	22	771
5	tax	25	760
6	taxation	31	720
7	adult	20	706
8	consumer attitude	22	687
9	taxes	21	669
10	female	18	637
11	male	17	616
12	economics	18	552
13	commerce	18	522
14	commercial phenomena	15	473
15	sugar-sweetened beverages	12	426
16	sugar-sweetened beverage	11	409
17	controlled study	11	397
18	middle aged	9	362
19	consumer	10	316
20	tobacco	10	284

Table 5 keyword co-occurrence analysis indicates the major research themes of Consumer behaviour and Taxation. The most common keywords are consumer behaviour (829 Total Link Strength [TLS] occurs), taxation (720 TLS), human (913 TLS), and tax (760 TLS), highlighting that most existing research is on consumer responses to taxation policies. Other important keywords with high connective-ness, such as consumer attitude, economics, commerce, commercial phenomena and taxes, further highlight the economic and behavioural aspects of the literature. Other health-related terms also come up frequently, for example sugar-sweetened beverages, tobacco, adult, female and male, indicating that a lot of the research has focused on taxation and its impact on consumption behaviour and public health. The keyword network presents a multidisciplinary research scene, where consumer behaviour, taxation, economics, commerce and public health come together.

The figure 6 keyword co-occurrence network created with VOS viewer presents the key research themes and their connections in consumer behaviour and taxation. The larger the nodes, the more often the corresponding key words appear; the thicker the lines between nodes, the more closely the keywords are associated. Consumer behaviour, taxation, human and commerce are at a central position of the network and are the most central concepts in the literature. The close relationship of the related terms such as carbon taxes, environmental policy, sustainable development, food policy, consumer behaviour, marketing and goods and services tax policy suggest that research has gone beyond traditional taxation into sustainability, public health, environmental governance and consumers' choices. Multiple colour-coded clusters indicate the multi-disciplinary aspects of the field and highlight economics, public policy, commerce, environmental studies and consumer behaviour in relation to health. Overall, the visualization highlights the wide spectrum of academic and policy interests in the study of consumer behaviour and taxation and its evolving nature as a topic of study.

4. Discussion

- **Theme 1: Consumer Behaviour and Purchase Decision-Making**

Taxation policies can have a significant impact on consumer behaviour, as price changes, perceived value, and the awareness of tax policies will impact consumer purchasing decisions (Eykelenboom et al., 2022). Taxation is recommended to be used not only as an economic tool, but also as a behavioral tool, which will make the consumer think about the selection of goods (Berezvai et al., 2024). Food and beverage taxation evidence shows that consumers slowly change their purchasing habits over time, favouring healthier or other food products over those that are taxed, suggesting that financial factors as well as raised awareness are driving behaviour change. (Serban & Conway, 2025)

In addition to the economic considerations, consumers are increasingly linked to sustainability and social responsibility when making purchase decisions (Guan & Zhang et al., 2023). Research shows that consumers' preferences for sustainable packaging and eco-friendly products are linked to environment-related issues, circular economy initiatives and interventions (Bustamante et al., 2025). With the assistance of consumer awareness and institutional trust, fiscal policies become more acceptable and effective, leading to such behavioural changes (Fan & Thompson et al., 2025). Likewise, consumer preferences are influenced by product features, perceived utility and individual differences which leads to different consumer reactions to taxation due to different product segments (Haeck et al., 2022; Brumă et al., 2021).

There is also evidence in the literature that the reactions of consumers to taxation are influenced by their sense of effectiveness and fairness of the policy. In general, fiscal policies have a positive effect on promoting healthy and responsible consumption, although overly high taxes can have a negative effect by inducing consumers to purchase on the black market or other substitutes. Thus, public support for tax policies depends on the trade-offs between economic goals and consumer trust and perceived legitimacy (Ellison et al., 2026). Together, the results show that the consumers have been influenced by price sensitivity, policy awareness, concerns about sustainability and institutional confidence, which offers a solid theoretical foundation for study of consumer behaviour on the issue of GST reforms (Szklo & Iglesias et al., 2022).

- **Theme 2: Tax Policy, GST Reforms, and Consumer Response**

Tax policy has a strong influence on the way consumers react, as it affects their purchasing decisions, acceptance of the tax, and perception of equity (Wright et al., 2021). Consumers respond positively to tax reform when they believe that it will provide a clear economic, health or social benefit. Evidence from sugar taxes and food taxation shows that the clarity and simplicity of tax policies have positive impacts on public acceptance and in turn can lead to healthier food choices (Briggs et al., 2021). Furthermore, consumers are more likely to react positively if the tax policy is supported by an effective awareness-raising campaign and the communication of the policy goals is clear (Hagenaars & Jeurissen et al., 2022). Consumer choices under taxation policies are significantly influenced by price elasticity, public health messaging, and demographic factors, with taxes on items like sugar-sweetened beverages effectively reducing targeted purchases, though outcomes heavily depend on substitution behaviors and household income levels (Forde, H., et al., 2023).

Behavioural and psychological factors also affect how consumers respond to taxation—apart from price (Marty et al. 2021). The findings suggest that tax salience, product labelling and policy framing are important factors in changing consumers' purchasing behavior (Cornelsen et al., 2022). Taxation is seen in a more positive light when it generates public benefits, such as the environment, health, or other social factors, and can be less accepted and compliant if the policy is not communicated effectively (Acton et al., 2023). The results indicate that the successful tax reform should not only be economic, but must also be trusted and known by consumers.

In addition, the effects of tax policies on consumption vary among household types due to differences in income, demographics, and consumption patterns, which affects behavioural adaptation (Mazzocchi et al., 2022). The general consensus is that consumers who are more aware of their policies and are more financially literate tend to show higher acceptance of taxation reforms, whereas price sensitive consumers may respond to reforms by responding to price change through switching to other products (Patankar et al., 2022). It is well documented that consumers with a better understanding of their policies and higher financial literacy tend to be more accepting of taxation reforms, while consumers may change their consumption in response to a price change through switching to other products for price-sensitive consumers. This heterogeneity implies that the reaction to taxation of individual consumers will differ depending on their socioeconomic status and market conditions (Waterlander et al., 2024). The literature clearly demonstrates that these factors, namely policy transparency, consumer awareness, perceived fairness and socioeconomic characteristics are relevant in understanding consumer response to tax policy reforms, and are particularly relevant in understanding consumer response to GST reforms (Cawley et al., 2025).

- **Theme 3: Price Sensitivity and Consumption Patterns**

Price certainly is one of the most influential factors determining consumer behaviour, especially if taxation changes affect the cost of goods and services (Grummon et al., 2021). Consumers react to a price change by reducing the quantity of taxed goods, choosing other goods or changing their own spending patterns as demonstrated in the literature (Basto-Abreu et al., 2022). Fiscal measures like taxes on food and beverage have been shown to increase the desire to eat healthier, and also to have a direct impact on the market demand, suggesting that prices play a major role in consumer decision making (Andreyeva et al., 2022).

Consumers' behavioural reactions, however, are not identical based on income, purchasing power, or product preferences, meaning that price sensitivity varies by consumer (Epstein et al., 2022). The literature indicates that low income households tend to be more sensitive to price changes, while higher income consumers are less sensitive to price changes induced by taxes (Powell et al., 2023). Furthermore, consumers may choose to replace the taxed products with cheaper substitutes rather than simply cut back on demand for the taxed products, demonstrating the role of cross-price elasticity in influencing consumer purchase decisions (Teng et al., 2024). The results show that taxes have an effect on not only the quantity of products demanded but also on the pattern of consumer spending.

The literature also indicates that long-term consumption patterns are influenced by consumer's perception of value, affordability and policy effectiveness (An et al., 2023). Moderate increases in prices increase the incentive for consumers to make rational choices and consume healthily, but an excessive tax may

decrease consumer welfare, or create an incentive for consumers to find cheaper options. Therefore, effective taxation policies should be designed to strike a balance between the need for revenue and affordability for the consumer to promote behavioural change in a sustainable way (White et al., 2025). In general, the literature reviewed shows that price sensitivity is an important way in which taxation reforms affect consumption, and is therefore an important dimension to consider when studying consumer behaviour in the context of GST implementation (Scarborough et al., 2022).

- **Theme 4: Socio-Demographic Determinants of Consumer Behaviour**

Consumer socio-demographic factors have a significant impact on consumer behaviour regarding tax reform (Nakamura et al., 2022), with different consumer groups exhibiting distinct purchasing decisions and tax acceptance. Research in the literature shows those consumers' reactions to price changes and fiscal policies are influenced by their age, income, education, gender, and household structure (Zhen et al., 2023). Overall, higher educated and financially savvy consumers tend to respond more positively to tax initiatives, while lower-income consumers are more price sensitive and are more likely to adjust their behaviour when taxes are imposed (Pechey et al., 2021).

There are also differences in consumption behavior with taxation policies, due to income differences and lifestyle differences (Allcott et al., 2022). It has been found that higher income consumers are less sensitive to price changes, particularly when these changes are imposed due to an increase in taxes, whereas low income consumers tend to be more sensitive to the price change and are more likely to switch their activities to ones that offer greater value (García-Muros et al., 2023). Similarly, the impact of taxation on consumers' finances and society depends on their demographic characteristics, including family size, occupation, and urban or rural residence (Sassi et al., 2024). The results indicate that, in addition to the tax incentive, it is necessary to take into account the socioeconomic context of the consumer in order to understand consumer behaviour.

Other literature also emphasizes the role of cultural values, health awareness, and social norms in consumer acceptance of fiscal policies (Lusk et al., 2022). The more public health and environmental sustainability matters are known to consumers, the more favourable their attitude is toward taxes that promote responsible consumption. Whereas, people who are less aware of the policy or have limited trust in the institutions tend to be more resistant to tax reform, thereby undermining the effectiveness (Thow et al., 2025). Together, these studies show that socio-demographic factors play a significant role in moderating consumer behaviour, and those taxation policies like GST would need to take these factors into consideration to ensure equitable and effective outcomes (Cobiac et al., 2023).

- **Theme 5: Consumer Awareness, Perception, and Satisfaction**

Consumer awareness and perception are key factors in behavioural reactions to tax reform (Hyseni et al., 2022). Previous studies indicate that consumer tax knowledge is associated with increased levels of acceptance, awareness, and perceived benefits from taxes (Hagmann et al., 2023). A high level of public awareness and understanding, effective communication and policy education are key factors in improving consumer confidence, with low levels of awareness creating misconceptions and a barrier to accepting tax measures (Backholer et al., 2021).

The perception of fairness, effectiveness and transparency of tax policy also plays a role in consumer perception. Research shows that people tend to be more content with fiscal reform if they think that the taxes benefit the public, health, or sustainable development (Niebylski et al., 2022). On the other hand, a lack of equitable perception, lack of policy implementation or insufficient information decrease public trust and consumer support for tax initiatives (Franckle et al., 2024). The results show that in addition to economic results, consumer satisfaction is also influenced by trust in government policies and institutional credibility (Eker et al., 2023).

Consumer awareness is also reported to be a positive factor in long-term behaviour adaptation (Literature). Informed consumers are more likely to change their buying habits, engage in healthier consumption habits and favour future tax reforms (Miller et al., 2023). Therefore, the effective implementation of fiscal policies demands constant public awareness-raising, educational programs and clear policy communication, fostering consumer confidence and facilitating voluntary acceptance to policies (Donaldson et al., 2025). In general, mind-sets of the consumers regarding awareness, perception and satisfaction play a pivotal role during the implementation of any tax reform and are an important basis for understanding the responses from consumers to tax reforms (Von Philipsborn et al., 2024).

- **Theme 6: Digital Commerce, Retail Transformation, and GST Implementation**

The rise of digital commerce has shifted consumer buying habits, making it increasingly relevant for taxation reforms, both for online and offline retail (Ahuja et al., 2023). The literature indicates that digital platforms have a positive effect on price transparency, product comparison and on consumers' assessment of prices including taxes (Gielens et al., 2022). As a result, tax policy not only influences the prices of products but also consumers' trust of digital transactions and retail systems (Pantano et al., 2021).

Also, the transformation of the retail sector has led to consumer expectations of convenience, service level and transparency of pricing. Research has shown that technological developments, digital payment systems and e-commerce marketplaces have increased consumers' price comparison and consideration of the effect of taxation on their buying decisions (Verhoef et al., 2022). Meanwhile, businesses have resorted to changing their pricing and marketing strategies to stay competitive in the new tax landscape, while simultaneously cutting costs and optimizing operations to align with the investment and marketing tastes of consumers (Roggeveen & Sethuraman, 2024). The results show that taxation reform is not only beginning to touch digital retail markets, but increasingly the digital retail ecosystem as a whole (Grewal et al., 2023).

There is also a literature which emphasizes the need for digital infrastructure and consumer trust in electronic transactions in the implementation of successful tax reform. Digital tax compliance, clear billing mechanisms, and streamlined tax administration create a sense of fairness and mitigate

uncertainty when making purchases, improving consumers' perception of tax fairness (Kumar et al., 2024). GST has been instrumental in the digitalization of retail transactions by promoting formal transactions, e-invoicing, and supply chain transparency (Chawla et al., 2026). On a larger scale, digital commerce and retail transformation have reinforced the linkage between tax policies and consumer behaviour, and digital readiness is crucial for comprehending consumer reactions to the GST changes (Sharma & Singh, 2025).

- **Theme 7: Public Policy, Economic Outcomes, and Sustainable Consumer Behaviour**

Public policy also has an important role to play in shaping consumer behaviour and is instrumental in ensuring that tax reform is linked to the general economic and social goals (Smed et al., 2022). Well-designed fiscal policies have been shown in the literature to promote efficiency in the markets, responsible consumption and public welfare in the long-term (Redondo et al., 2023). Healthy products, environmental harm, resource-intensive consumption taxation has proven effective, as it has been shown to positively influence healthier lifestyles and sustainable consumption, as well as to provide public revenues (Smith et al., 2024).

Taxation reforms also affect the overall economy and economic activity beyond personal consumption, including business operations, competitiveness and sustainable development (Springmann et al., 2023). Research indicates that a shift towards tax policies that benefit the environment, improve public health, and promote efficient use of resources can lead consumers to support such measures (Bandy et al., 2022). Similarly, the businesses adjust their production, pricing and marketing strategies to meet changing fiscal regulations, which leads to more sustainable consumption patterns (Einiö et al., 2024). These results illustrate that measures to change the tax system have an impact on consumer and producer behaviour and lead to a more balanced and transparent market.

Moreover, the literature emphasizes the need to consider the trade-offs between tax revenue, consumer welfare and economic growth in designing public policies (OECD, 2023). Clear tax administration and policy stability and transparency, along with stakeholder engagement, boost consumer confidence and policy acceptance (World Bank, 2024). In the context of ongoing economic digitalisation and changing consumer preferences, reforms in taxes like the Goods and Services Tax (GST) will become more crucial to support formalisation, transparency, and sustainable economic growth (IMF, 2025). The current literature confirms that the tax reform is a key policy tool to promote sustainable consumer behaviour and long-term economic and social development (UNCTAD, 2026).

5. Conclusion

This systematic literature review (SLR) identified 66 studies indexed in the Scopus database from 2021 to 2026 that analysed the relationship between consumer behaviour and taxation from 1989 to 2026. The findings show that a number of factors shape consumers' behaviour, such as tax policy, price sensitivity, consumer awareness, socio-demographic characteristics, digital commerce, and public policy interventions. The bibliometric analysis also shows the growing interest in the field, the high degree of international collaboration, and the wide range of research areas and topics, including economics, commerce, public health, and sustainability. Overall, it is concluded that taxation is more than a fiscal tool, and plays a significant role in consumer perception, consumer choice and consumption behaviour, which gives a solid ground to understand the consumer behaviour towards the GST reforms in the Indian context.

The study has theoretical, practical and policy implications of great importance. It can ideally combine the disjointed body of literature, giving a more holistic perspective on the issues affecting consumer behaviour with respect to taxation. From a practical perspective, the results can help guide policy makers in developing clear and consumer-friendly GST policies that will increase public acceptance and voluntary compliance. These can be used by business to inform their pricing, communication and marketing strategies to meet the changing expectations of consumers under GST. Moreover, the paper can be used as a guide for researchers to delineate key research areas and trends, which will help to enrich the field of taxation and consumer behaviour research. The study has some limitations, however. The first is that only 66 publications that are indexed in Scopus, and not other databases like Web of Science, Google Scholar or Dimensions, are available for review between 2021 and 2026. Secondly, only journal articles in English language were included and thus, articles in other languages and formats might not have been included. Third, the study has been based on secondary data from the systematic literature review and bibliometric analysis, which does not allow for the results to be checked through an empirical study. Therefore, conclusions should be drawn keeping these limitations in mind as selection of database and inclusion criteria.

However, there is a need for further research on consumer attitude towards GST based on empirical data from various geographical regions, industries and age group to enhance the generalizability of the findings. International comparisons can offer more lessons on differences between developed and developing country consumer reactions to tax reform. Researchers could also explore the impact of digital payment systems, E-commerce platforms, Artificial Intelligence, Financial Literacy and behavioural biases on consumer behaviour with regard to GST. Further, longitudinal studies are suggested to determine if perceptions and purchasing habits of consumers change over time, as tax policies change and the digital transformation unfolds, thus enhancing the evidence base for policy formulation going forward.

Declarations

Data Availability Statement

The dataset in this study is obtained from the Scopus database, which can be accessed by anyone having the Scopus subscription and the dataset in this study can directly access though searching (on Google one by one) citation of authors from the given link. https://doi.org/10.5281/zenodo.22105076.

Funding Declaration

Not applicable because the author does not apply for funding in any agencies.

Ethical Approval

This study was conducted in accordance with the ethical standards established by the Institutional Ethics Committee and received formal ethical approval prior to data collection. The collected data were used exclusively for academic and research purposes.

Members of the Committee will be as follows:

1. Prof. (Dr.) Rajesh Singh - Chairperson
2. Prof. (Dr.) Peeyush Kumar Pandey - Member
3. Dr. Pankaj Tiwari - Member
4. Dr. Preeti Mishra - Member
5. Dr. Vikash Kumar Pandey - Member
6. Dr. Shilpa Raina - Member Secretary

The research protocol was reviewed and approved by the Institutional Ethics Committee of **(Shri Venkateshwara University, Uttar Pradesh)** and recommended for publication.

Consent to Participate

All the authors are participated in this paper and given their consent in this journal.

Consent to Publish

All the authors are given their consent for the publishing the paper in this journal

Competing Interest declaration

The authors declare no Conflict of interest.

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Figures

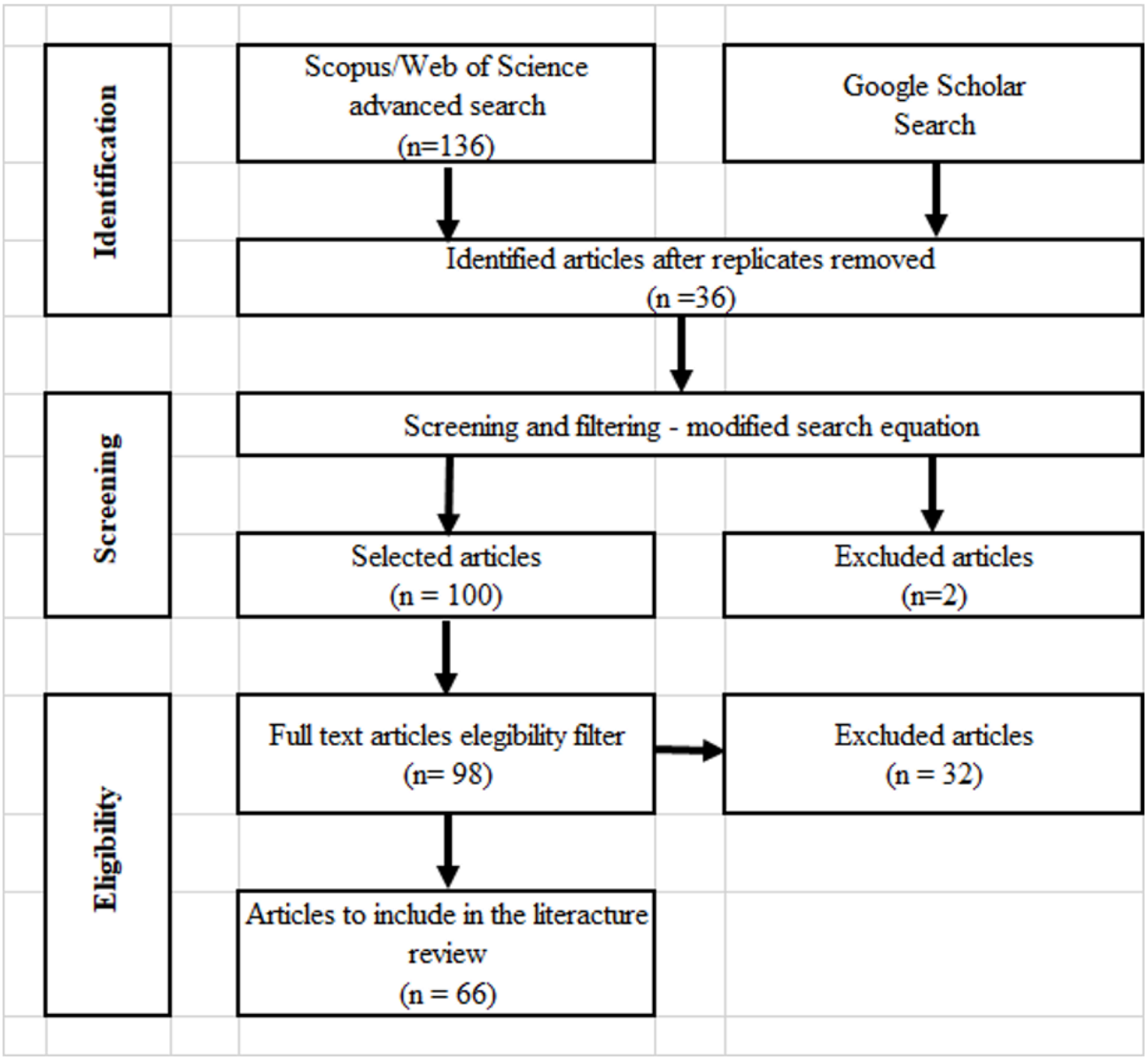


Figure 1

Systematic Literature Review Process (PRISMA)

Source: Self-prepared by Author

PRISMA Systematic Review Diagram. Source: ResearchGate/Systematics Review methodology- PRISMA flow diagram/DOI: 10.13140/RG.2.2.29216.34568

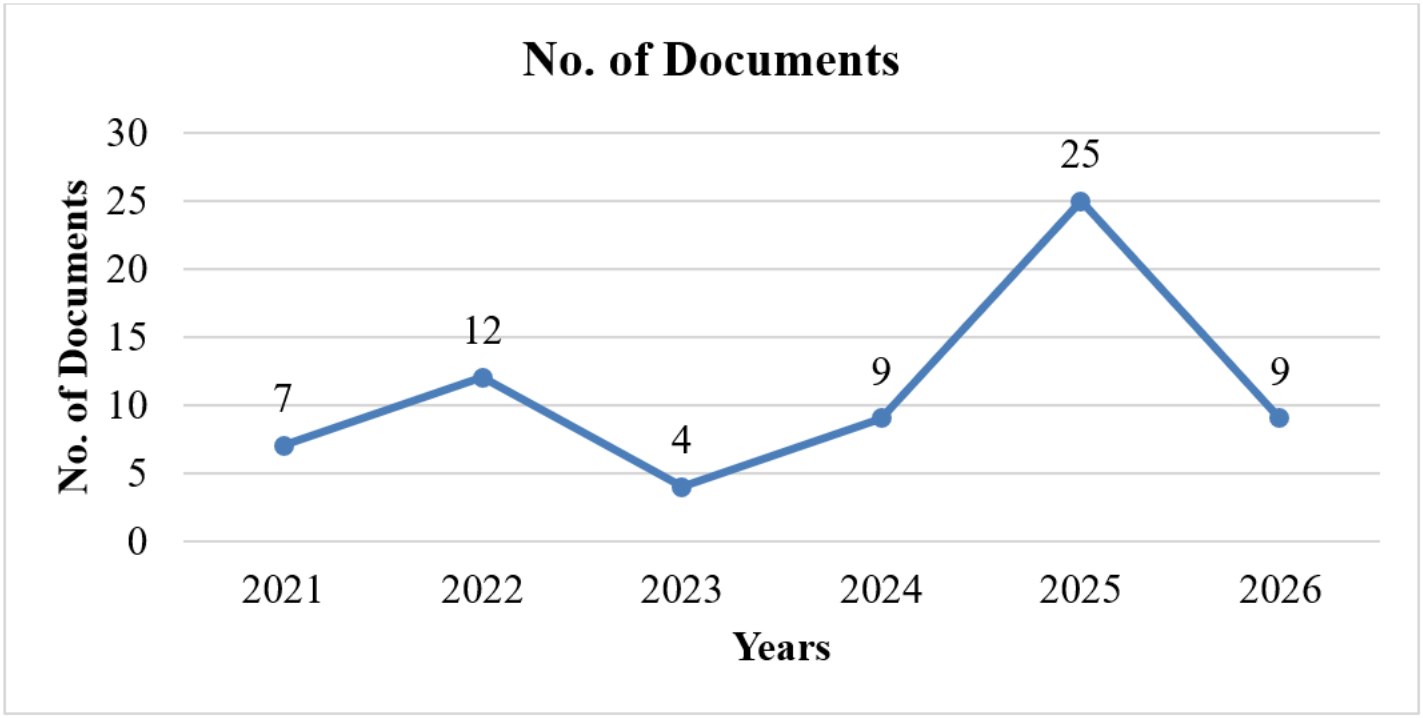


Figure 2

The number of total publications from 2021-2026

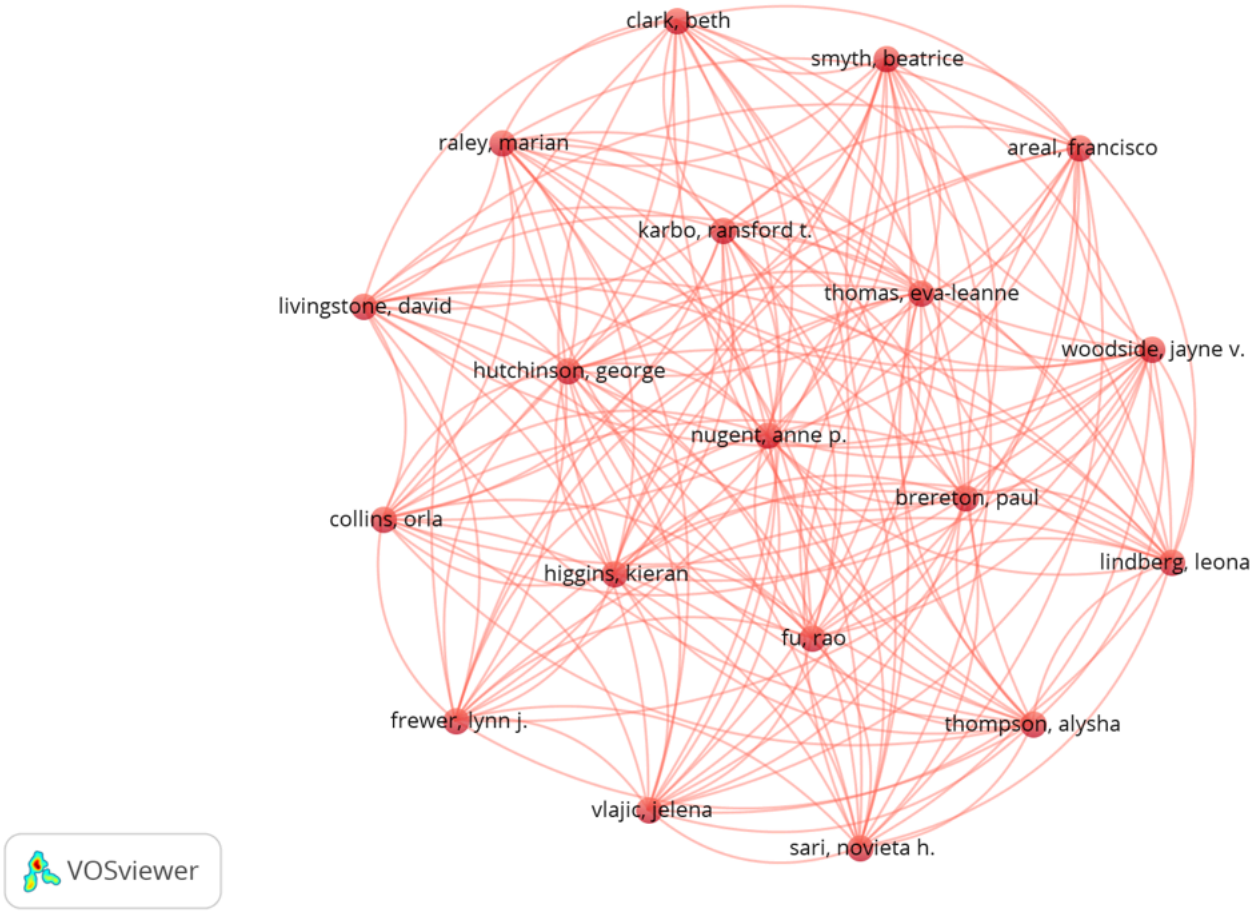


Figure 3

Co-authorship between authors for resource accessibility and social women entrepreneurship (Cluster Diagram)

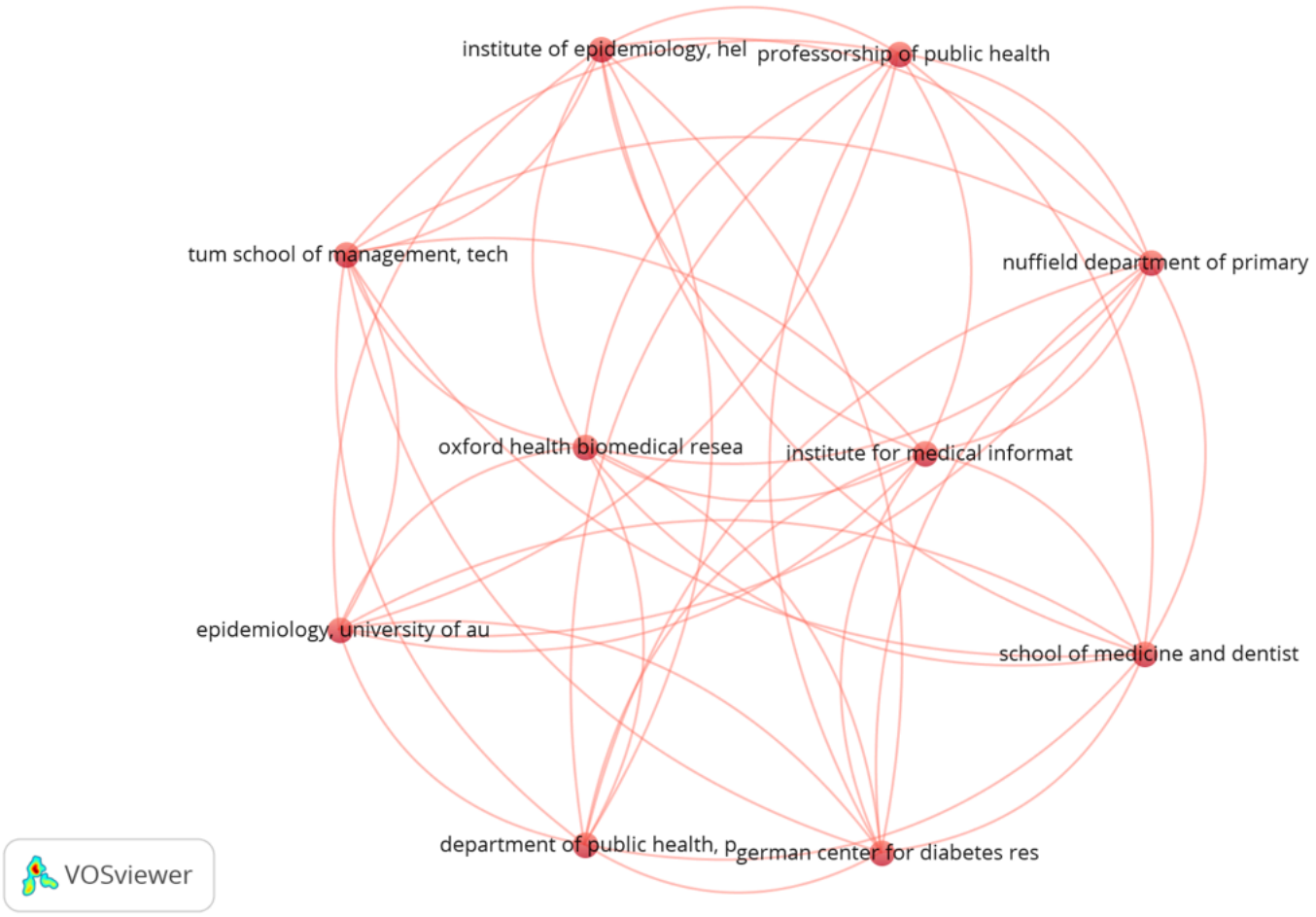


Figure 4

Co-authorship between authors for resource accessibility and social women entrepreneurship (Cluster Diagram)

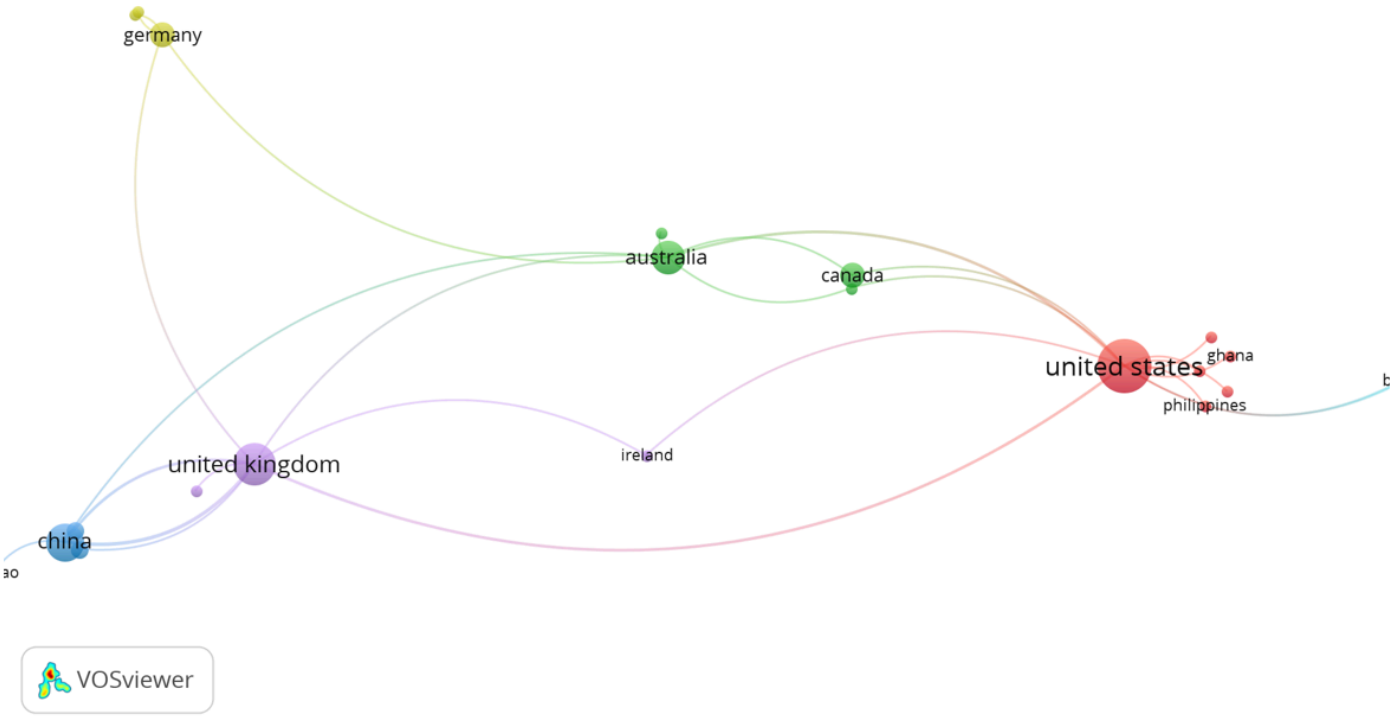


Figure 5

Relationship between countries' resource accessibility and social women entrepreneurship (Cluster Diagram)

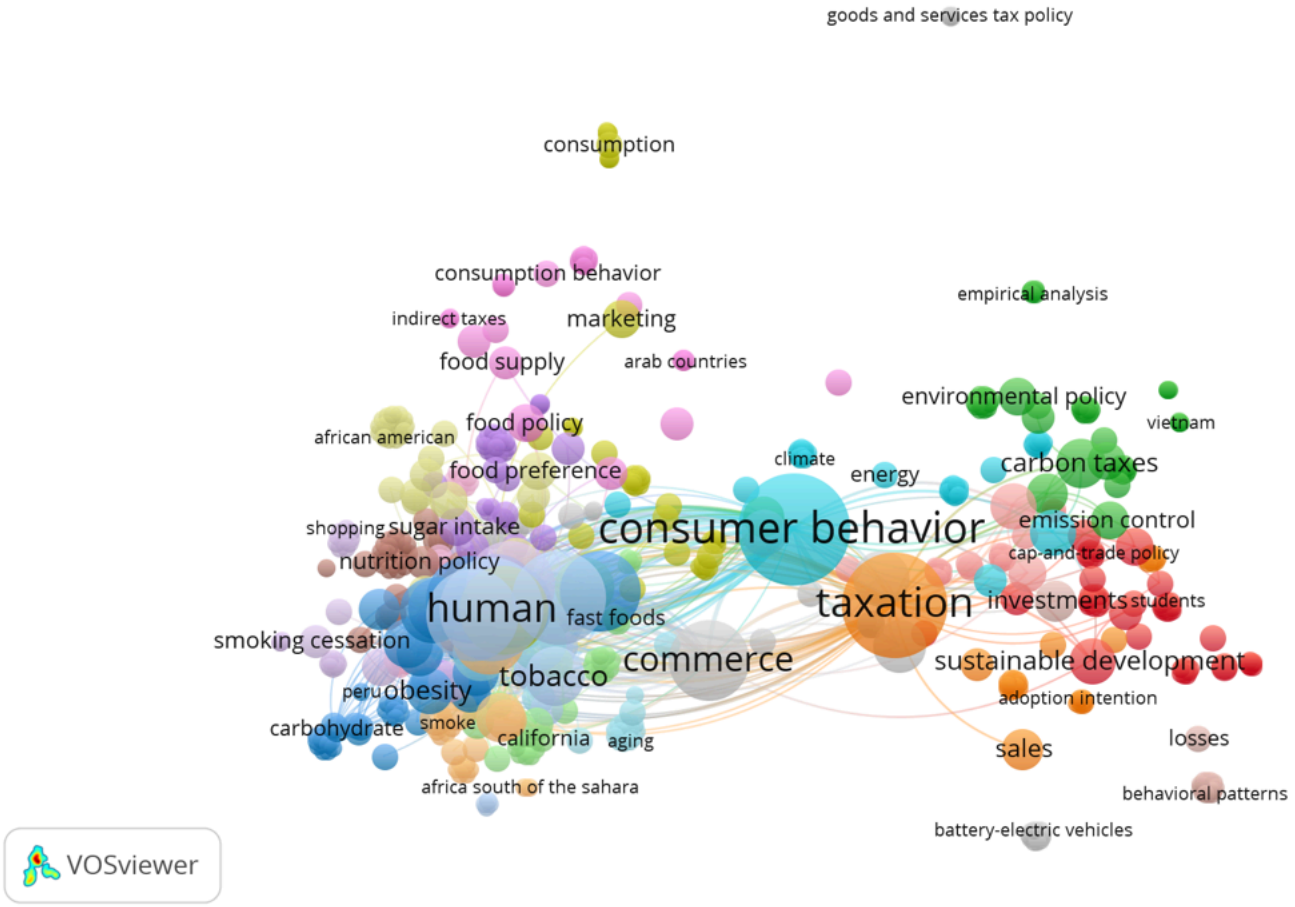


Figure 6

Co-occurrence of Keywordsrelated to resource accessibility and social women entrepreneurship (Cluster Diagram)

Supplementary Files

This is a list of supplementary files associated with this preprint. Click to download.

- datasetlistinscopus.xlsx