

**AN INVESTIGATION INTO GOODS AND SERVICES TAX (GST) AWARENESS, UNDERSTANDING AND
ACCEPTANCE BY INDIA'S CONSUMERS' POST-IMPLEMENTATION**

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ABSTRACT

After an almost 20-year wait, India introduced its version of a goods and services tax (GST) on July 1, 2017. A comparison of India's GST structure with those of similar countries reveals India's new tax to be more complex with higher tax rates. This newness and complexity solicit the research question, "Are India's consumers aware of their country's GST and do they understand and accept it?" This paper outlines an investigation to determine the level of awareness, understanding and acceptance of the GST by India's consumers. A sample of 87 MBA students (average age of 24 years) was surveyed 19 months after the introduction of the GST. Findings reveal that, while 100% of respondents are aware of the GST and a high proportion understand its key components, 85% believe that India's GST should be changed to counteract the apparent increase in prices. These findings imply that the Indian Government should re-consider the top GST rate. Given that India's GST is often altered by India's GST Council, future research should track Indian consumers' attitudes towards their GST.

Keywords: *Goods and Services Taxes, India, Consumer Perceptions*