

# TAX REFORMS & GST: A SYSTEMATIC LITERATURE REVIEW

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**Abstract** *The study has reviewed the prior literature on tax reforms and GST to synthesize the research findings and to direct the future research avenues. Literature on tax reforms has attained momentum in developing countries for the last two decades and in India when it had decided to implement GST from 2017-18. Adopting the Systematic Literature Review technique by accessing the academic e-journals of selective publishers and applying a filtering process, the study has reviewed 119 sample papers published during 2002-2016 by focusing on objectives and results of those cited papers. Results have documented the tax reforms that have been executed globally with multiple objectives; it has admitted with few limitations, practice implications have pointed out and sketched the roadmap for posterior studies especially in the transition period in India when it would shortly move to GST regime.*

**Keywords:** *Systematic Literature Review, Academic E-journals, Tax Reforms, GST*

## INTRODUCTION

‘Tax reform’- the procedure for tax collection and ways to improve the tax administration by the government having multiple purposes which have been studied in delve to minimize the problems of tax avoidance and tax evasion through good governance (Morrell & Tuck, 2014), for absorbing strong lobbying (Napoli & Navia, 2012), the political demands (Machado, Scartascini & Tommasi, 2011), the political agreements (Aninat et al. 2011), the political willingness (Hallerberg, Scartascini & Stein, 2009), to adjust the effect of economic crises and international influences (Sanchez, 2006), to neutralize the anti-incumbency effect (Mahon, 2004), to beat the inflationary effect (Lora & Olivera, 2004) and to scan the futures of the reporting country’s politics (Spiller & Tommasi, 2003). The issues of global indirect tax governance have been extensively studied (Rixen, 2011b) as the Goods and Services Tax (GST) or in common parlance the Value Added Tax (VAT) that has its origin in France in 1950s (Palil & Ibrahim, 2012; Lin, 2008) and presently is in practice in more than 160 countries (Sansui, Omar & Sansui, 2015). Countries like Japan and Nigeria have been practicing few rates even flat GST rates having a simple structure (Ezeoha & Ogamba, 2010; Ongi, 2009) while Others e.g., Colombia, Panama, Venezuela, Bangladesh, Pakistan, Nepal, Malaysia, Sri Lanka, Indonesia, Cambodia, Laos, and Philippines have

lower rates as well as low tax performers. The high tax performers include US, UK, UAE, Denmark, Brazil and Australia (Von Heldenwang & Ivanyna, 2012). The shift from other indirect taxes including Sales and Services Tax (SST) to GST in Malaysia (Lee, 2011); VAT to GST was studied and concluded with multi-dimensional aspects such as to avoid tax cascading effects (NorHafizah & Azleen, 2013), to simplify the tax system in Australia & Singapore (Jamaludin & Ming Ling, 2012; Bobek, Roberts & Sweeney, 2007), for smoothening the tax administrative processes (VonHeldenwang & Ivanyna, 2012), for harmonization with common market as in UK (Jamaludin & Ming Ling, 2012; Rixen, 2011a), as a fairness tool in Australia (Mirrlees, Adam & Besley, 2011), for transparency (Everest-Phillips & Sandall, 2009), legitimacy and fairness (Wearne, 2013) as was evidenced in Malaysia.

Studies on GST have been surrounding on multiple issues e.g., to assess the awareness levels of students about the execution of GST in Malaysia (Shaari, Ali & Ismail, 2015), to assess the impact of GST collection and compliance in the property sector in New Zealand (Claus, 2014), impact assessment studies e.g., Australian credit unions after the amendments on the mortgage pricing techniques (Liu, Huang & Freudenberg, 2014), and in New Zealand property sector’s GST collection, pricing and compliance (Claus, 2014); Gautier & Lalliard, 2014; Ikpe & Nteegah, 2013), lack of preparedness by the average income Malaysian families

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(Tajudin, 2014), mortgage costs impact studies (Huang & Liu, 2013; Huang & Liu, 2009), GST compliance costs (Coolidge, 2012), review of impact in USA (McCarthy, 2011; Peacock, 2011), financial service accounting treatments in GST regime (Evans, 2011; McCarthy, 2011; Stitt, 2011), studies assaying the effect of spreads of mortgage yield on building societies, e.g., in Australia (Benjamin & Allen, 2011; Liu & Huang, 2010), price level (Valadkhani, 2005; Valadkhani & Layton, 2004), drawbacks (Bolton & Dollery, 2005) and effect on inflation in Australia (Valadkhani & Layton, 2004). The determinants of GST have also been a research agenda, e.g., the government subsidies (Leicester, Levell & Rasul, 2012; Blackwell, 2007; Torgler, 2003), strong commitment by the government and effective GST audit programme (Lee, 2011), behavioural and subjective intention to comply (Bidin, Shamsudin & Othman, 2014) have positive inducements; whereas fallacy about escalation in prices of goods and services have a negative impact (Ikpe & Nteehah, 2013; Leicester, Levell & Rasul, 2012; Varquez, Vulovic & Liu, 2009), impediment in the form of income inequality (Ling, Osmana, Muhammada, Yeng & Jin, 2016; Wilkinson, 2005; Bloomquist, 2003); cumbersome paper works (Remetse & Yong, 2009), tax payers' non-compliance attitudes (Zainol, Zulkafly & Shalihen, 2011) have stimulated negatively. In Indian context some recent studies primarily have focused on the pros and cons of GST which have been concluded that it would improve efficiency, uniformity and administration of indirect tax (Kaduniya, 2015), would unearth unexplored commercial benefits (Gupta, 2014), encompass widely covering input tax set-offs as well as service tax setoffs (Shaik, Sameera & Firoz, 2015), boost up the GDP (Venkadasalam, 2014), compute tax at different stages of production (Kelker, 2009) and even at multiple rates (Rao, 2011).

*The present study has attempted to review the sample papers published during 2002-2016 in different academic e-journals of selected publishers on tax reforms with a specific focus on GST to synthesize the findings and to indicate avenues for posterior research.*

The remainder of the paper has been designed as: the conceptual framework in Section 2, research methods in Section 3, the results and discussions have been presented in Section 4 and Section 5 respectively while the conclusion of the study has been drawn in Section 6 respectively.

## CONCEPTUAL FRAMEWORK

Tax reform, a part of structural reform in India commenced its journey in 1991 headed by Raja Chelliah Commission with a specific objective to recommend a tax system that would increase revenue productivity, to simplify and to rationalize the tax structure and tax administration as well as for smooth transition to market driven economy (Rao,

2016). The thrust of reform has focused to abolish higher rates of taxes, widening the tax base and to simplify the tax structure, broadly in conformity with the global standards. Based on M. Govinda Rao's Report as recommended by Chelliah, in 1993 with three services (telephone, non-life insurances and stock brokerage) service tax was introduced and even Chelliah recommended replacing state sales tax by VAT (Jain, 2016). The present indirect tax system has been permitting restricted inter levy credits between excise and service tax with no cross credits across the sales tax paid and the proposed GST regime shall extend adequate quantum of credits to the members of the entire supply chain under a common tax base (Sivasubramanian, 2016). But, the model GST has some anomalies like treating securities-shares, bonds as goods which are an input to value addition but not the reverse. Further, the proposal to levy tax on inter-firm transfer of services without fetching payments may lead to cumbersome valuation process and it needs to be addressed properly (E.T. Editorial, 2016). The GST would abolish 17 different types of taxes levied by central and state governments, neutralize cascading effect of multiple taxes, boost up GDP by 1.5-2 percent and reduce the prices of a range of goods and services (Naidu, 2016). The current list of benefits under state or central VAT regime are likely to be converted into refund mechanism and state and central VAT benefits would be confined to state GST (SGST) and central GST (CGST) respectively (Khattar, 2016). The proposed GST would have a unique feature of 'invoice-to-invoice' matching, first of its kind in the world, would reduce hard cash transactions and enhance the GST compliance for tax payers for their sustainability (Raistrick, 2016), even the service sector can probably to mitigate the higher rate of taxes by better procurement of input tax credit (Dimri, 2016). Four slab rates - 5, 12, 18 & 28 percent respectively have been argued as better than a single rate as the latter may have a substantial price effect on few products; but beside these four rates other rates like a zero rate for the food items, a cess on items of the highest rate category, identified as sin or demerit goods like luxury items and tobacco products have been finalized. The cess on demerit goods would raise funds to compensate the revenue losses of states; while the rate on gold would be decided after getting the revenue flexibility. The multiple rates have been proposed on different items used by different segments of the society and to avoid regressive effects of taxation (Jaitley, 2016). Moreover, with the standard rates of 18 percent and 12 percent the inflationary impact in the proposed GST regime along with revenue neutral rate (RNR) of 15 percent would be minimum (Pangaraya, 2016). The decisions of the GST council to exclude businesses having yearly turnover below INR 0.20 and 0.10 million for general category and north eastern states respectively and the proposed compounding tax for businesses up to INR 0.50 million annual turnover would substantially reduce administrative and compliance

costs for the government exchequers. Besides, the decision to keep the tax payers having annual turnover of less than INR 15 million under the exclusive control of states and the services tax under central tax administration to shun double taxation is commendable (Rao, 2016). The study has attempted to survey the literature on tax reforms in global context with an exclusive focus on GST in the transition period when India decided to implement GST from the financial year 2017-18 after both the houses of Parliament gave their nod in August, 2016 by passing the Constitution Amendment Bill (CAB). The study has followed a research paradigm as drawn in Fig. 1 to execute work systematically.

**Ontology** (*Studies on tax reform and GST were attempted, i.e. realities exist.*)



**Epistemology** (*The present study reviews those sample papers, i.e. the study of knowledge.*)



**Axiology** (*The purpose is to synthesize the findings and to sketch the future research roadmap, i. e. aims of the study.*)



**Methodology** (*It adopts an approach to obtain information about the sample papers.*)



**Methods** (*A 5-steps method of SLR has been adopted.*)

**Fig. 1: Research Paradigm of Tax Reform & GST Studies**

## METHODS

Tax reform is a part of structural reform endeavors, particularly in developing economies (WB, 2011). The literature on tax reforms with a specific focus on GST issues have been investigated as those studies have been carried out with multi-purposes-to examine the prior works for synthesizing the broader issues, to find out the gaps in literature and to indicate the roadmap for further studies (Petticrew & Roberts, 2008); to contribute in understanding the focused topics (Silverman, 2013) having rigorous methods especially in management science to find the relevance (Scandura & Williams, 2000). As literature review should have a logical structure with a concise focused plan (Hart, 1998), a systematic literature review (SLR) also follows few steps as indicated by the authors (e.g., Dumay, 2014; Guthrie, Parker & Gray, 2012; Guthrie & Parker, 2011; Guthrie & Murthy, 2009) and to execute a SLR the steps as advocated by the authors (Okoli & Schabram, 2010; Higgins & Green, 2008) have been followed.

### (a) Purpose of the SLR

The present SLR has attempted to synthesize the findings with an indication for future research agenda by structured and exhaustive review of sample papers on tax reforms and GST.

### (b) Searching for Literature

The scope of the present SLR has been confined to the papers published in different academic e-journals of publishers like Emerald, Rutledge (Taylor & Francis Group), Wiley Blackwell, Elsevier Science Direct, Oxford University Press, Cambridge University Press and database J-Gate. Papers have been searched with the key words such as *tax reform, indirect tax reform, VAT reform, GST* and downloaded 331 papers.

### (c) Practical Screen

After applying a filtering mechanism by title, abstract and keywords of those papers published during the last 15 years (2002-2016) in English peer review journals having full text that are treated as ‘certified knowledge’ and have wider reliability, validity and acceptability of their findings (Torchia, Calabro & Morner, 2015; Sarto, Cuccurullo & Aria, 2014; Cuccurullo, Aria & Sarto, 2013), only 119 papers covering the scope of the present SLR have been retained.

### (d) Data Extraction

The shortlisted papers have been reviewed based on the objectives and findings.

### (e) Synthesis

The findings of the sample papers have been synthesized thematically and country wise.

## RESULTS

### Reforms to Flat Tax Rates

The flat tax, having a constant marginal rate which is generally applicable to individual or corporate assesses have been undergone thorough reforms worldwide as evident in the literature e.g., for boosting entrepreneurship through occupational choice models (Bohacek, 2007; Meh, 2007; Gine & Townsend, 2004; Chari, Golosov & Tsyvinski, 2002); to increase the capital formation (Kitao, 2008; Meh, 2005) and efficiency of flat tax reform for low exemption levels (Bohač'ek & Zubricky, 2012).

### Reforms in Value Added Tax

Literature has documented that reforms in VAT have significant influences in areas such as promoting media diversity through reduction in VAT rates (Kind & Møen, 2013; Forleggerforeningen, 2013; Wischenbart, 2013;

Larsen, Rønning & Slaatta, 2012; Colbjørnsen, 2012; Guardian, 2012; Towse, 2010); determinants of evasions and methods of evading such evasions in different countries [Germany (Gebauer, Nam & Parsche, 2007), Nigeria (Fagbemi, Uadiale & Noah, 2010), Spain & Portugal (Tavares & Iglesias, 2010), Turkey (McGee, Benk, Yildirm & Kayikci, 2011), the Czech Republic (MF CR, 2015); Norway (Bye, Strøm & Åvitsland, 2012)] and evading VAT frauds on carbon emissions markets in EU (Frunza, 2013). The impact evaluation of VAT reforms have also been studied and delved into (Dušek & Janský, 2012; Dušek & Janský, 2012; Keen, 2007; Keen & Smith, 2006) and even negative perceptions on high rates by the households of Shanghai in China (Liu & Nie, 2009; 2004). Studies on VAT reforms based on applied general equilibrium (AGE) and distributional effects have been attempted globally [in Indonesia (Bourguignon, Robilliard & Robinson 2005), in Philippines (Cororaton & Cockburn, 2007) and in Germany (Boeters, Bohringer, Bu`ttner & Kraus, 2010)].

## Continent Wise Studies

Related literature has reported extensive researches on tax reforms across the globe which has been synthesized.

### (a) Africa

#### Nigeria

Tax reform studies in Nigeria have addressed the issues such as impact on national income (Nwaorgu, Herbert & Onyilo, 2016; Ekeocha, Ekeocha, Malaolu & Oduh, 2012), widening the tax bases (Oduola, 2006) and the co-relational studies e.g., the economic growth and tax reforms (Ogbonna & Appah, 2012).

#### South Sudan

Although South Sudan got her independence on 11<sup>th</sup> January, 2011 but studies on tax reforms have been attempted even well before her independence. Scholars have been focused on the reforms in the lop-sided tax systems (Benson, 2015; Walraet, 2008; Rolandsen, 2005; Chol, 1996), influence of negotiations over power and authority on taxation regimes (Raeymaekers 2012; Titeca & DeHerdt, 2011; Hagmann & Péclard, 2010; Raeymaekers, Menkhaus & Vlassenroot, 2008), *Gibana* (give to me) tax (Solomon & Bell, 2011; Selassie, 2009) and overlapping role of regulatory frameworks on tax reforms (Twijnstra & Titeca, 2016).

#### Egypt

Studies in Egypt have reported that due to tax reforms tax obstacles have decreased significantly (Abdel-Mowla,

2012), inefficiency of the tax dispute redressal, calls for reforms and negative perception about high tax rates for doing and growing businesses (Abdel Mowla, 2006).

#### Ethiopia

Ethiopia has been identified as the most dependent nation on foreign funds in Africa and hence tax reforms need to be emphasized (Geda, 2005), the war devastated country has worked in tax reforms to strengthen her economy (Tsegaye, 2011; Mawete, 2011) and to improve current account deficits (Demerew, 2005) and even tax rates have been modified for widening the coverage (Geda & Abebe, 2005).

#### Ghana

Impact assessment studies have been attempted e.g., tax revenue collections on GDP growth rates and on the economic development indexes (Gyimah, 2015) and on other socio-economic dimensions (Kanyi, 2014; Kargbo & Egwaikhide, 2012; Ogbonna & Ebimobowei, 2011; Okech & Mburu, 2011; Twerefou, Fumey, Assibey & Asmah, 2010).

### (b) Europe

#### Serbia

Authors have concluded that in Serbia taxes are lower than the Organisation of Economic Co-operation and Development (OECD) counties which need to be reformed (Levitas, Vasiljevic & Bucic, 2010), the public debts should be controlled to increase the taxes (Anicic, Laketa, Radovic, Radovic & Laketa, 2012; FREN, 2010) and reforms in VAT are required to increase the tax collections (Altiparmakov, 2010).

#### Germany

Multiple German tax reform studies e.g., distributional and welfare effects (Ochmann, 2016; Myck, Ochmann & Qari, 2011; Bach, Corneo & Steiner, 2009), neutral distribution impact of tax reforms (Maiterth & Müller, 2009; Bönke & Corneo, 2006; Merz & Zwick, 2002), impact of tax reforms on labour supply (Haan & Steiner, 2005) and distributional effect on tax avoidance (Corneo, 2005) have been attempted.

#### Slovenia

Literature has indicated how sharp cuts on marginal tax rates have significantly reduced the top executives' bargaining power for increasing their remunerations (Alvaredo, Atkinson, Piketty & Saez, 2013; Piketty & Saez, 2013; Piketty & Saez, 2011) even the impact of relative tax burden on lower income groups, how it has put pressure on slashing

the tax rates (Čok, Urban & Verbič, 2013; Majcen, Verbič, Bayar & Cok, 2009) has been studied extensively.

### Italy

Italian tax reforms have resulted in more post-tax earnings to high and low income individuals as compared to middle level income earners (Baldini, Bosi, Giannini & Guerra, 2004; Cervellati, Esteban & Kranich, 2004; Fondazione Rodolfo De Benedetti, 2004) as well as the political reasons behind the reform (Profeta, 2007).

### Greece

Literature suggested that studies have been undertaken to detect the flips in tax system (Kaplanoglou & Rapanos, 2013; Kaplanoglou & Rapanos, 2011; Mylonas, Magginas & Pateli, 2010), the VAT gap of Greece among the EU countries (Reckon, 2009) even the shortfall in personal income tax collection (GSIS, 2011).

### Georgia

The shadow economy has identified a major concern and a determinant of tax reforms (Schneider, Buehn & Montenegro, 2010; Ahumada, Alvaredo & Canavese, 2006) including flat tax reforms (Torosyan & Filer, 2014).

### Portugal

Literature suggested that in Portugal the tax reform may be carried out even in a restrictive public finance situation (Martins, 2015) and the corporate tax rates may be fixed in tune with other countries (Grubert & Altshuler, 2013; Donohoe, McGill & Outsaly, 2013).

#### (c) *Asia*

### Russia

Studies have concluded that individuals have opted secondary employment due to high tax burden (Kryvoruchko, 2015; Owen & Robinson, 2003; Namazie, 2003; Hainsworth & Tompson, 2002), complete tax reforms by introducing flat tax rates (Chua, 2003) and changes in the degree of tax evasion (Gorodnichenko, Martinez-Vazquez & Sabirianova, 2009; Ivanova, Keen & Klemm, 2005).

### China

Tax for fee reforms (TFR) in rural China have been studied in depth (Khan, Dawe, Hanjra, Hafeez & Asghar, 2008; Tao & Qin, 2007; Lin & Liu, 2007; Li, 2006; Yep, 2004), decrease in tax revenues in the post-TFR period (Meng &

Zhang, 2011; Luo, Zhang, Huang & Rozelle, 2007; Fork & Wong, 2005; Zhang, Fan, Zhang & Huang, 2004).

### Malaysia

Malaysia has been identified as a low tax performing country (Von Heldenwang & Ivanyna, 2012), emphasis has been laid on establishing large tax collection units in the revenue headquarters (Jensen & Wohlbier, 2012), on good governance (Prinz & Hokamp, 2015) transparency (Von Heldenwang & Ivanyna, 2012; Everest-Phillips & Sandall, 2009), coverage (Gautier, & Lalliard, 2014; Ikpe, & Nteegah, 2013) but tax payment has been significantly influenced by financial status of potential taxpayers (Leicester, Levell & Rasul, 2012; Bloomquist, 2003; Torgler, 2003).

#### (d) *South America*

### Mexico

Studies have been attempted to assess whether the nature of tax reforms are pro-people or against them (Duclos, Makdissi & Araar, 2014; Duclos & Araar, 2006).

### Chile

Literature has indicated that until 2012 and 2014 tax reforms, tax system was unequal (Ivanyna & Haldenwang, 2012), increase in VAT rates have been strongly opposed due to lobbying (Napoli & Navia, 2012), even the unplanned increase in tax rate has been strongly criticized (Stein & Caro, 2012), even the prevailing political economy during 2012's tax reforms (Letelier & Vila, 2015) and the political negotiations have played a significant role in tax collections (Prichard, 2010).

#### (e) *North America*

### Jamaica

Studies like tax administration reforms (Gatchair, 2015), high costs of tax compliance (Alleyne Alm, Roy & Wallace, 2004; Nicholas, 2002) and inadequate revenue collection and high levels of noncompliance (CAPRI, 2011; USAID, 2012) have been executed.

#### (f) *Australia*

### New Zealand

Tax reforms in New Zealand have addressed non-liberal reforms (Buckle, 2010; Gemmill, 2010), reforms in neutral tax treatment of pension savings (Marriott, 2008; Yoo & de Serres, 2005); the objective of tax reforms have been achieved by lowering the tax rates, broadening the bases and by increasing the tax neutrality (White, 2009; Marriott, 2008)

and bureaucracy channelizes such reforms (Christensen, 2012).

### Australia

Scholars have validated the general views on *Australian tax policy reforms* (Dowding, Faulkner, Hindmoorand & Martin, 2012; Dowding, Hindmoor, Iles & John, 2010), government had been reluctant to tax reforms (Hale, 2002), the tax policy was in the government's agenda (Kingdon, 2003) but these have followed a leptokurtic distribution (Dowding et al. 2012).

## DISCUSSIONS

The SLR results have indicated that worldwide the flat tax reforms have been carried out with the objectives to raise capital, encouraging entrepreneurs and extending the tax bases by cutting down the personal income tax rates (PITs). As far as reforms in VAT have been concerned, the literature has reported rate reduction impact studies, studies on causes and managing of evasions in European and African nations and efficiency and distributional impacts on structural reforms have been attempted. Tax reforms studies in African countries have encompassed the impact on national income and economic growth, on tax obstacles, widening tax base, faulty tax structure, power and authority standoff, overlapping role of regulatory frameworks, to improve the current account deficits of war affected countries along with other socio-economic perspectives. In European countries studies have documented that tax reforms are needed to enhance the tax collection and distributional and welfare effects; to minimize the tax avoidances, socio-political pressures for tax rate cut, to detect the flaws in the tax system, to bridge the VAT gaps, corporate tax rate reduction and to assess the impact of unaccounted economy. The studies in Asian countries have primarily addressed that individuals have switched to secondary professions due to high tax burden; reform like introduction of flat tax rates has minimized tax evasion, tax for fee reform (TFR) has its multiple effects and even adversely affected corporate taxes. Emphasis on good governance, transparency, tax collection centers and rate fixation in conformity with assesses' financial status have been recommended. In South American countries studies have focused to investigate the nature of tax reforms, the inequality in tax system, and the ill-effects of lobbying and political interference in tax reform measures. Tax administration reforms have been studied in North America. In Australian continent researches on tax reforms have addressed non-liberal reforms, neutral tax treatment on retirement plans, different measures for improving tax collections, perceptions on tax reforms, and government's apathy on such reforms.

## POSTSCRIPT

Adopting systematic literature review (SLR) technique the study has reviewed 119 sample papers on tax reforms and GST published during the time scale 2002-2016 by selected publishers and their findings have been synthesized and chalked out the future research directions. Papers published in different academic e-journals of selected publishers have been searched with few key words and around 331 papers were downloaded by accessing e-library of an Indian central university. Applying the steps of SLR the initial papers have been screened and 119 relevant papers have retained for the final review. The review process has indicated studies on GST and addressed the aspects such as avoiding the tax cascading effect, rationalizing the tax system, harmonization towards the common market, impact of GST on banks' mortgage costs, property markets, inflation, government subsidies; perception studies on tax payers' non-compliance attitude and tax evasions. Only seven studies on Indian proposed GST conceptual aspects have been incorporated in the sample papers spotting the issues like merits and limitations and probable impacts on few sectors.

The study has acknowledged few limitations. *Firstly*, studies on tax reforms and GST have been exclusively considered and other issues on taxation have been excluded from the scope of the review. *Secondly*, the results of the reviewed papers have been synthesized rather than individual analysis. *Thirdly*, the papers on tax reform and GST published in different academic e-journals of selected publishers have been assumed as the study population of which 119 sample papers have chosen by applying filtering mechanism due to resources and time constraint. *Fourthly*, the study has reviewed only those papers published in the academic e-journals in English rather than those that have been published in different professional journals and in multiple languages. *Finally*, the review has attempted in the transition period in Indian context having multiple indirect taxes proposed to be subsumed to GST, but only seven studies have been traced in the sample papers and papers published in other academic and professional journals in English in India and in different vernacular languages have not been considered.

The study has a number of practice applications for academicians, practitioners and other stake holders. *Firstly*, the review has produced a comprehensive synthesized literature on tax reforms and GST as ready reference. *Secondly*, it has pointed out the trends of publications on the reviewed themes. *Thirdly*, the academic audience should acknowledge the contributions of seminal researchers in the field of tax reform studies that has constructed the platform for conducting subsequent rigorous empirical researches. *Fourthly*, tax reform studies have mostly been attempted

to assess the impact on macro levels such as GDP growth, inflation, CAD and tax avoidance and tax evasions and only few studies on industry specific impacts. *Fifthly*, the modus operandi of studies in Asian countries have been the issues like high rate consequences, tax evasions, rigid tax system, need for transparency and other administrative aspects. *Sixthly*, the study has aptly pointed out the importance of high quality papers as the pre-requisite for conducting a quality SLR. *Finally*, the art of writing literature review articles in the field of social science should be treated at par with that of theoretical and empirical studies and even with appropriate dues.

The study has drawn the roadmap for future research endeavors. 1) As taxation studies may be attempted using theoretical models, surveys and analyses using official data (Cebula, 1997), perception studies using survey method in India at the outset of GST in transition phase may be carried out. 2) Comparative studies on the revenue collections, expenses on tax administration and collection, between centre and states, inter-state changes may be attempted using data bases in post GST implementation. 3) GST impact studies between intra and inter industries especially on tobacco, financial services and textile sectors may be the prominent research agenda. 4) The different variables used in global studies may be applied in Indian context to test their concurrent validities as well as to find out the deviations, if any. 5) Comparative perception studies about GST rates on gold whenever decided, among the buyers and sellers may be carried out. 6) Impact studies on the proposed levying cess over and above 28 percent tax on tobacco sector need to be investigated to assess whether substantial revenues have been generated or not for compensating the states. 7) As sales tax concessions allowed by states to attract investments, which would need concurrence from GST council, may be the avenue for future research to evaluate the effect on the states' corporate investment indexes. 8) As the model GST has indicated the input credit would depend upon the suppliers' GST compliances and the latter may prefer to tie up with the eligible suppliers, there may be an adverse impact on the non-performing suppliers which, should be investigated to offer a robust solution. 9) The proposed 'invoice to invoice matching', first of its kind in the world for claiming input tax credit, may be studied taking primary data to assess its efficiency and loopholes, if any. 10) The success of Goods and Services Tax Network (GSTN) may be studied by accessing official data as well as by conducting surveys among the stakeholders. 11) As tobacco products have been categorized as a sin product and GST proposed to be levied at a peak rate of 40 percent including cess, the impact on the top and bottom lines of the industry may be properly investigated. *Finally*, as experts have apprehended that post GST, there will be significant impact on working capital requirement and blockage for goods exporters as input tax credit can only be availed once exports proceeds

have been realised, may need to be explored by conducting surveys.

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