

Factors Influencing Voluntary GST Compliance Among MSMEs In India: The Roles of Tax Knowledge, Government Trust, And Perceived Fairness

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Abstract—Voluntary Goods and Services Tax (GST) compliance among Micro, Small, and Medium Enterprises (MSMEs) is essential for strengthening India's indirect tax system, improving revenue mobilization, and promoting sustainable economic development. Despite continuous reforms and digitalization of GST administration, voluntary compliance remains a significant challenge due to variations in tax awareness, institutional trust, and perceptions of fairness. This study examines the determinants of voluntary GST compliance among MSMEs in India by investigating the influence of tax knowledge, trust in government, and perceived fairness on GST compliance intention and voluntary GST compliance behavior. The study integrates the Theory of Planned Behavior (TPB) and the Slippery Slope Framework (SSF) to develop a comprehensive conceptual model that explains both psychological and institutional determinants of tax compliance. Tax knowledge is expected to enhance taxpayers' understanding of GST regulations and strengthen compliance intention, while trust in government is proposed to encourage cooperative compliance through increased confidence in public institutions. Perceived fairness of the GST system, including distributive and procedural fairness, is anticipated to positively influence taxpayers' willingness to comply voluntarily. Furthermore, GST compliance intention is hypothesized to mediate the relationship between these antecedents and voluntary GST compliance. The study proposes a quantitative research design using a structured questionnaire administered to MSMEs across India. The findings are expected to contribute to tax compliance literature by extending the application of TPB and the Slippery Slope Framework within the Indian GST context. From a practical perspective, the study offers insights for policymakers and tax administrators to design effective taxpayer education initiatives, enhance institutional trust, improve perceptions of tax fairness, and strengthen voluntary GST compliance among

MSMEs, thereby supporting a more efficient and sustainable tax administration system.

Index Terms—GST compliance, voluntary tax compliance, MSMEs, tax knowledge, trust in government, perceived fairness, GST compliance intention, Theory of Planned Behavior, Slippery Slope Framework

I. INTRODUCTION

The implementation of the Goods and Services Tax (GST) in India on 1 July 2017 marked one of the most significant indirect tax reforms in the country's fiscal history, replacing a fragmented system of multiple central and state taxes with a unified destination-based tax framework. The primary objectives of GST were to simplify tax administration, eliminate cascading taxation, enhance transparency, broaden the tax base, and improve revenue collection while promoting ease of doing business. Since its introduction, GST has undergone several policy refinements aimed at strengthening digital tax administration, improving return filing mechanisms, and encouraging voluntary compliance among taxpayers. Despite these reforms, achieving consistent voluntary compliance remains a major challenge, particularly among Micro, Small, and Medium Enterprises (MSMEs), which constitute the backbone of the Indian economy. Given their substantial contribution to employment generation, industrial production, exports, and gross domestic product, improving GST compliance within the MSME sector has become a critical policy priority. Unlike traditional tax systems that rely primarily on enforcement and penalties, the GST framework is largely based on self-assessment, requiring taxpayers to voluntarily register, maintain accurate records, file

returns within prescribed deadlines, and remit taxes honestly. Consequently, voluntary compliance depends not only on statutory obligations but also on taxpayers' knowledge, attitudes, perceptions, and trust in public institutions. While technological advancements such as e-invoicing, online return filing, and digital payment systems have simplified procedural aspects of GST administration, many MSMEs continue to experience compliance difficulties arising from limited tax knowledge, changing regulatory requirements, perceived procedural complexity, and varying levels of confidence in government institutions. These behavioural and institutional factors may substantially influence taxpayers' willingness to comply voluntarily beyond the fear of audits or legal sanctions.

Tax compliance research has increasingly shifted from deterrence-based perspectives toward behavioural approaches that recognise the importance of psychological and institutional determinants of taxpayer behaviour. Among these determinants, tax knowledge has received considerable attention because knowledgeable taxpayers are generally better equipped to understand statutory requirements, interpret regulatory changes, and fulfil their tax obligations accurately. Similarly, trust in government represents an important institutional factor influencing taxpayers' willingness to cooperate with tax authorities. When taxpayers believe that governments administer tax revenues transparently, fairly, and efficiently, they are more likely to perceive taxation as a legitimate civic responsibility rather than a compulsory financial burden. Furthermore, perceived fairness of the tax system—including fairness in tax rates, administrative procedures, and enforcement practices—plays a significant role in shaping taxpayers' compliance decisions. A taxation system perceived as equitable is more likely to encourage cooperative behaviour and reduce intentional non-compliance.

Although these determinants have been examined individually in various taxation contexts, empirical evidence concerning their combined influence on voluntary GST compliance among Indian MSMEs remains limited. Existing studies have predominantly focused on technological adoption, compliance costs, audit mechanisms, or regulatory challenges, while comparatively fewer investigations have integrated behavioural and institutional perspectives within a

unified theoretical framework. Moreover, many previous studies have examined tax compliance behaviour directly without adequately considering taxpayers' compliance intention as an intervening mechanism linking antecedent factors with actual voluntary compliance. Since behavioural intention is recognised as an immediate predictor of behaviour in contemporary behavioural theories, neglecting this mechanism may limit a comprehensive understanding of voluntary GST compliance.

To address these gaps, the present study develops and empirically examines an integrated framework that combines the Theory of Planned Behavior (TPB) and the Slippery Slope Framework (SSF). The Theory of Planned Behavior provides a well-established explanation of how behavioural intentions influence actual behaviour, making it particularly suitable for explaining taxpayers' intentions to comply with GST requirements. In contrast, the Slippery Slope Framework emphasises that voluntary tax compliance is strengthened through institutional trust and cooperative relationships between taxpayers and tax authorities rather than through enforcement alone. By integrating these complementary theoretical perspectives, the study proposes that tax knowledge, trust in government, and perceived fairness positively influence GST compliance intention, which subsequently enhances voluntary GST compliance. In addition, direct relationships between these determinants and voluntary compliance are examined to assess whether compliance intention partially mediates these associations.

II. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1 Theory of Planned Behavior

The Theory of Planned Behavior (TPB), proposed by Ajzen (1991), is one of the most extensively applied behavioral theories for explaining and predicting human decision-making across various disciplines, including taxation, accounting, healthcare, environmental management, and consumer behavior. The theory posits that an individual's behavior is primarily determined by behavioral intention, which represents the motivational readiness to perform a specific action. Behavioral intention is, in turn, influenced by three antecedents: attitude toward the behavior, subjective norms, and perceived behavioral

control. According to TPB, individuals who evaluate a behavior positively, perceive social approval for performing that behavior, and believe they possess sufficient resources and capabilities are more likely to develop stronger intentions, ultimately resulting in the actual performance of the behavior (Ajzen, 1991).

The applicability of TPB to taxation has been widely acknowledged because tax compliance is largely a voluntary and intentional behavior rather than an involuntary response. Under India's GST regime, taxpayers independently assess tax liabilities, maintain statutory records, file returns, and remit taxes without direct intervention from tax authorities. Such activities require conscious decision-making, making TPB particularly suitable for explaining GST compliance behavior. Previous studies applying TPB to tax compliance have consistently reported that behavioral intention significantly predicts taxpayers' willingness to comply with tax obligations, while perceived behavioral control enhances taxpayers' confidence in fulfilling statutory requirements (Ajzen, 1991).

In the present study, GST compliance intention is conceptualized as the immediate antecedent of voluntary GST compliance. Tax knowledge is expected to strengthen perceived behavioral control by improving taxpayers' understanding of GST procedures, whereas trust in government and perceived fairness are anticipated to reinforce favorable attitudes toward compliance. Consequently, TPB provides an appropriate theoretical foundation for explaining how psychological factors translate into voluntary GST compliance among MSMEs.

2.2 Slippery Slope Framework

Although the Theory of Planned Behavior effectively explains the formation of behavioral intentions, it provides limited insight into the institutional conditions that foster voluntary tax compliance. To address this limitation, the present study incorporates the Slippery Slope Framework (SSF), developed by Kirchler, Hölzl, and Wahl (2008), which argues that tax compliance is jointly influenced by taxpayers' trust in tax authorities and the perceived power of those authorities. The framework distinguishes between enforced compliance, which results from audits, penalties, and legal sanctions, and voluntary compliance, which emerges when taxpayers perceive tax authorities as trustworthy, transparent, and legitimate.

The Slippery Slope Framework proposes that institutional trust encourages cooperative relationships between taxpayers and governments, thereby reducing resistance toward taxation and promoting voluntary compliance. Conversely, excessive reliance on enforcement mechanisms may generate compliance motivated primarily by fear rather than genuine willingness. This distinction is particularly relevant within self-assessment tax systems such as GST, where taxpayers possess substantial discretion in accurately reporting taxable transactions and filing returns. Consequently, trust in government and perceptions of fairness become critical determinants of sustained voluntary compliance (Kirchler et al., 2008).

2.3 Tax Knowledge and GST Compliance Intention

Tax knowledge is widely recognized as one of the most influential determinants of taxpayers' compliance behavior because it reduces uncertainty regarding tax obligations and improves taxpayers' ability to interpret and comply with statutory requirements. Tax knowledge encompasses an individual's understanding of tax legislation, filing procedures, tax rates, exemptions, record-keeping requirements, and compliance deadlines. Within the GST framework, tax knowledge extends beyond awareness of legal provisions to include practical competencies such as invoice generation, input tax credit claims, return filing procedures, reconciliation of transactions, and digital compliance through the GST portal. A higher level of tax knowledge enables taxpayers to make informed compliance decisions while minimizing errors and unintentional non-compliance (Palil, 2010; Saad, 2014).

Behavioral tax compliance theories suggest that knowledge influences compliance by increasing taxpayers' confidence in fulfilling statutory obligations. According to the Theory of Planned Behavior, individuals possessing adequate knowledge perceive greater behavioral control because they believe they have sufficient capability to perform the required behavior successfully (Ajzen, 1991). Consequently, knowledgeable taxpayers experience lower compliance anxiety, reduced uncertainty, and greater confidence in complying with tax regulations. Within India's self-assessment GST system, where taxpayers independently calculate liabilities, claim input tax credits, and submit periodic returns,

knowledge becomes an essential prerequisite for voluntary compliance.

Empirical evidence consistently supports the positive association between tax knowledge and tax compliance. Palil (2010), in a comprehensive review of tax compliance determinants, concluded that taxpayers possessing higher tax knowledge generally demonstrate greater compliance because they better understand legal obligations and appreciate the consequences of non-compliance. Similarly, Saad (2014) reported that tax education and awareness significantly improve voluntary compliance by reducing misconceptions regarding taxation and strengthening taxpayers' confidence in fulfilling their responsibilities.

Recent empirical studies have reinforced these findings within developing economies. Appiah et al. (2024) investigated voluntary tax compliance among SMEs in Ghana using structural equation modeling and found that tax knowledge significantly enhanced voluntary tax compliance. The authors argued that knowledgeable business owners were better able to interpret tax regulations and perceived tax compliance as a manageable administrative responsibility rather than a regulatory burden. Their findings further suggested that tax knowledge indirectly strengthened compliance through improved perceptions of tax fairness.

Similarly, Daud and Nuramal (2026) examined SMEs in Indonesia and reported that although tax knowledge alone did not exert a direct significant influence on compliance in their model, it contributed positively when combined with institutional variables such as trust in government and perceived tax fairness. Their findings indicate that knowledge alone may not guarantee compliance unless taxpayers simultaneously perceive the tax system as transparent and equitable. This observation highlights the importance of integrating cognitive and institutional perspectives when examining taxpayer behavior.

Evidence from cross-national research also demonstrates that knowledge interacts with broader behavioral determinants. Studies conducted across multiple countries have shown that taxpayer education programs improve compliance when they enhance taxpayers' confidence and reduce procedural complexity rather than merely increasing awareness of legal provisions (Kastlunger et al., 2019). Such findings are particularly relevant for MSMEs, where

business owners frequently perform accounting and tax functions without specialized professional assistance.

2.4 Trust in Government and GST Compliance Intention

Trust in government has emerged as one of the most influential institutional determinants of voluntary tax compliance because it reflects taxpayers' confidence that public authorities administer tax systems transparently, fairly, and in the broader public interest. Within taxation research, trust extends beyond confidence in tax authorities alone and encompasses taxpayers' beliefs regarding the integrity of governmental institutions, accountability in public expenditure, consistency in tax administration, and the equitable implementation of tax laws. When taxpayers perceive that governments utilize tax revenues responsibly and administer tax regulations impartially, they are more likely to regard tax payment as a civic responsibility rather than a compulsory legal obligation (Kirchler et al., 2008).

The importance of institutional trust is central to the Slippery Slope Framework (SSF), which argues that sustainable tax compliance is achieved through a balance between the power of tax authorities and taxpayers' trust in those authorities. According to the framework, voluntary compliance develops when taxpayers perceive tax authorities as legitimate, competent, and trustworthy, whereas excessive dependence on audits and penalties primarily results in enforced compliance. Consequently, trust strengthens cooperative relationships between taxpayers and governments, encouraging compliance motivated by intrinsic commitment rather than fear of sanctions (Kirchler et al., 2008).

Empirical research consistently demonstrates that trust in government positively influences tax compliance across different institutional settings. In a comprehensive behavioral model of tax compliance, Jimenez and Iyer (2016) found that trust in government significantly enhanced taxpayers' perceptions of fairness and indirectly strengthened compliance decisions. Their study demonstrated that taxpayers tend to evaluate the fairness of taxation through the lens of institutional trust, suggesting that trust is an antecedent rather than merely a consequence of perceived fairness. These findings indicate that governments seeking to improve voluntary

compliance should prioritize strengthening institutional credibility alongside enforcement measures.

Evidence from the Indian context also supports the relevance of trust-based explanations for tax compliance. Using the Theory of Planned Behavior, Dhanalakshmi and Prabakaran (2022) reported that taxpayers' attitudes and perceived behavioral control significantly influenced tax compliance intention, while perceptions regarding government institutions contributed to taxpayers' willingness to comply with tax regulations. Their findings suggest that strengthening public confidence in tax administration can improve taxpayers' compliance intentions, particularly within self-assessment systems where voluntary participation is essential.

2.5 Perceived Fairness and GST Compliance Intention

Perceived fairness is widely regarded as a fundamental determinant of voluntary tax compliance because it shapes taxpayers' judgments regarding the legitimacy and acceptability of a tax system. Tax fairness refers to taxpayers' evaluation of whether tax burdens, administrative procedures, enforcement practices, and the distribution of public benefits are equitable across individuals and businesses. Rather than being limited to tax rates alone, perceived fairness encompasses multiple dimensions, including distributive fairness (fair allocation of tax burdens), procedural fairness (fairness of administrative processes), and retributive fairness (fairness of penalties imposed for non-compliance). Taxpayers who perceive the tax system as fair are generally more willing to comply voluntarily because they view taxation as a legitimate contribution to society rather than an arbitrary financial obligation (Wenzel, 2003; Kirchler et al., 2008).

The importance of fairness is consistent with both the Theory of Planned Behavior and the Slippery Slope Framework. From the TPB perspective, favorable perceptions of fairness strengthen positive attitudes toward tax compliance, thereby increasing taxpayers' intentions to comply. Similarly, the Slippery Slope Framework argues that fairness enhances institutional legitimacy and strengthens trust in tax authorities, encouraging cooperative rather than enforced compliance. Consequently, taxpayers who perceive tax regulations, administrative procedures, and enforcement mechanisms as equitable are more likely

to develop stronger compliance intentions and voluntarily fulfill their tax obligations (Kirchler et al., 2008).

A substantial body of empirical research supports the positive relationship between perceived fairness and tax compliance. Hartner et al. (2008) demonstrated that procedural fairness significantly improves taxpayers' trust in tax authorities, which subsequently enhances voluntary compliance. Likewise, Jimenez and Iyer (2016) found that taxpayers' perceptions of fairness significantly influenced compliance behavior through improved confidence in government institutions, suggesting that fairness and trust operate as complementary determinants of voluntary tax compliance.

Recent evidence continues to reinforce the importance of fairness within modern tax systems. Marshall et al. (2024), through a comprehensive meta-analysis of tax fairness research, concluded that perceived fairness consistently exhibits a positive association with tax compliance across different countries, taxpayer groups, and research methodologies. Their synthesis demonstrated that distributive, procedural, and retributive fairness all contribute positively to voluntary compliance, although procedural fairness often exerts the strongest influence because taxpayers place considerable importance on being treated respectfully and consistently by tax authorities.

Similarly, Nathan, Perez-Truglia, and Zentner (2024) provided experimental evidence showing that taxpayers who believed others were paying their fair share developed stronger perceptions of tax fairness and became more willing to comply with tax obligations. Their findings indicate that fairness is not merely an ethical concept but also a behavioral determinant capable of influencing taxpayers' compliance decisions. The study further demonstrated that perceptions of equity concerning the tax contributions of other taxpayers significantly affect individual compliance behavior, highlighting the social dimension of tax fairness.

2.6 GST Compliance Intention and Voluntary GST Compliance

Behavioral intention occupies a central position in contemporary behavioral theories because it represents an individual's conscious willingness and commitment to perform a particular behavior. Within the Theory of Planned Behavior (TPB), behavioral

intention is considered the most immediate antecedent of actual behavior, reflecting the degree to which individuals are prepared to execute a planned action (Ajzen, 1991). In the taxation context, compliance intention refers to a taxpayer's deliberate willingness to register appropriately, maintain accurate financial records, file tax returns within prescribed deadlines, disclose taxable transactions honestly, and remit taxes in accordance with prevailing regulations. Since the Indian GST system operates predominantly under a self-assessment mechanism, taxpayers exercise considerable discretion in determining the accuracy and completeness of their compliance activities. Consequently, compliance intention becomes an essential predictor of voluntary GST compliance.

The relationship between behavioral intention and actual compliance behavior has been consistently supported across tax compliance studies. Bobek and Hatfield (2003) demonstrated that taxpayers with stronger compliance intentions were significantly more likely to comply with tax obligations, confirming the predictive validity of behavioral intention within taxation research. Similarly, Hanno and Violette (1996) found that behavioral intention effectively translated taxpayers' attitudes and perceptions into actual compliance behavior, thereby supporting the application of TPB to tax-related decision-making. These studies collectively indicate that taxpayers' intentions serve as the principal psychological mechanism through which cognitive and attitudinal factors influence compliance outcomes.

Recent research continues to validate the importance of compliance intention within self-assessment tax systems. Night and Bananuka (2020), examining small business taxpayers in Uganda, reported that tax compliance intention significantly predicted actual tax compliance behavior. Their findings suggested that taxpayers possessing stronger intentions to comply were substantially more likely to fulfill statutory obligations accurately and within prescribed timelines. Furthermore, the authors observed that behavioral intention partially explained the influence of taxpayers' knowledge and attitudes on compliance behavior, reinforcing TPB's proposition that intention functions as the immediate determinant of action.

2.7 Voluntary GST Compliance

Voluntary tax compliance refers to taxpayers' willingness to fulfill their tax obligations accurately

and timely without relying primarily on external enforcement mechanisms such as audits, penalties, or legal sanctions. Unlike enforced compliance, which arises from the perceived probability of detection and punishment, voluntary compliance is motivated by intrinsic factors, including ethical responsibility, institutional trust, perceptions of fairness, and confidence in government. Kirchler et al. (2008) argue that voluntary compliance represents the most sustainable form of taxpayer behavior because it reflects taxpayers' internal acceptance of the legitimacy of the tax system rather than compliance driven solely by coercion.

Within India's GST framework, voluntary compliance has become increasingly important because the system operates through self-assessment supported by extensive digital infrastructure. Registered taxpayers are expected to maintain proper accounting records, generate tax invoices, reconcile transactions, claim eligible input tax credits, file periodic returns, and remit tax liabilities with minimal direct intervention from tax authorities. Although audit mechanisms and statutory penalties remain essential regulatory tools, the effectiveness of GST ultimately depends on taxpayers' willingness to comply voluntarily and consistently.

The MSME sector presents unique challenges in achieving voluntary GST compliance. Compared with large corporations, MSMEs generally possess fewer financial resources, limited professional tax expertise, and lower administrative capacity to respond to frequent regulatory changes. Consequently, voluntary compliance among MSMEs is strongly influenced by taxpayers' knowledge of GST provisions, confidence in governmental institutions, and perceptions regarding the fairness of tax administration. Improving these behavioral and institutional determinants may therefore produce more sustainable compliance outcomes than increasing enforcement intensity alone. Recent international evidence supports this perspective. Appiah et al. (2024) concluded that voluntary tax compliance among SMEs is significantly influenced by taxpayers' tax knowledge, trust in government, and perceptions of fairness. Similarly, Marshall et al. (2024), through their meta-analysis, reported that behavioral and institutional factors consistently explain voluntary compliance across different countries and tax systems, emphasizing that sustainable compliance requires governments to

strengthen legitimacy and taxpayer cooperation rather than relying exclusively on deterrence strategies.

2.8 Mediating Role of GST Compliance Intention

The Theory of Planned Behavior proposes that external determinants generally influence actual behavior indirectly through behavioral intention (Ajzen, 1991). Accordingly, tax knowledge, trust in government, and perceived fairness are expected to shape taxpayers' intentions to comply with GST regulations, which subsequently translate into voluntary compliance behavior. From this perspective, compliance intention serves as the psychological mechanism connecting taxpayers' cognitive evaluations and institutional perceptions with their observable compliance actions.

Previous behavioral taxation studies have provided empirical support for this mediating relationship. Bobek and Hatfield (2003) demonstrated that taxpayers' intentions mediated the relationship between attitudinal variables and tax compliance behavior. Likewise, Night and Bananuka (2020) found that compliance intention significantly mediated the influence of taxpayer perceptions on actual compliance among small businesses. These findings indicate that behavioral intention functions as an explanatory pathway through which knowledge and institutional perceptions influence compliance decisions.

III. RESEARCH METHODOLOGY

3.1 Research Design

This study adopts a quantitative research approach to examine the determinants of voluntary Goods and Services Tax (GST) compliance among Micro, Small, and Medium Enterprises (MSMEs) in India. A quantitative design is appropriate because the study seeks to empirically examine the relationships among latent constructs and to test theoretically derived hypotheses using statistical techniques. The study follows a cross-sectional survey design in which data were collected from GST-registered MSMEs at a single point in time. Cross-sectional surveys are widely employed in behavioural taxation research because they facilitate the examination of taxpayers' perceptions, intentions, and compliance behaviour within a specific institutional setting (Creswell & Creswell, 2018).

The study is explanatory in nature, as it aims to determine the causal relationships between tax knowledge, trust in government, perceived fairness, GST compliance intention, and voluntary GST compliance. The conceptual framework is grounded in the Theory of Planned Behavior (Ajzen, 1991) and the Slippery Slope Framework (Kirchler et al., 2008), enabling the investigation of both behavioural and institutional determinants of GST compliance.

3.2 Research Philosophy

The research is based on the positivist research philosophy, which assumes that relationships among variables can be objectively measured and empirically verified. Positivism is appropriate because the study tests predefined hypotheses using observable data collected through structured questionnaires and analysed using statistical modelling techniques. The objective is to explain and predict voluntary GST compliance by examining measurable behavioural constructs rather than interpreting subjective experiences.

3.3 Target Population

The target population comprises GST-registered Micro, Small, and Medium Enterprises (MSMEs) operating in India. MSMEs constitute a significant segment of the Indian economy and play a crucial role in employment generation, industrial output, exports, and economic development. Since GST compliance is mandatory for eligible registered enterprises, MSMEs provide an appropriate context for examining behavioural factors influencing voluntary compliance.

3.4 Sampling Technique and Sample Size

A purposive sampling technique was employed because the study required respondents possessing adequate knowledge and direct involvement in GST compliance activities. Only GST-registered MSMEs meeting the eligibility criteria were included in the survey. The final sample consisted of 152 valid responses collected from MSMEs, which is suitable for prediction-oriented research involving relatively small to moderate sample sizes and complex latent variable models (Hair et al., 2022). Furthermore, the proposed structural model contains a limited number of predictor constructs, making the sample sufficient for estimating path coefficients and assessing mediation effects.

3.5 Instrument Development

Primary data were collected using a structured questionnaire developed from established scales reported in the tax compliance literature.

3.6 Operational Definition of Variables

Tax Knowledge refers to the extent to which MSME respondents understand GST laws, filing procedures, tax rates, compliance requirements, and statutory obligations.

Trust in Government represents taxpayers' confidence in the transparency, accountability, integrity, and effectiveness of government institutions responsible for GST administration.

Perceived Fairness refers to taxpayers' perceptions regarding the equity of GST rates, administrative procedures, enforcement mechanisms, and the overall fairness of the GST system.

3.7 Data Collection Procedure

Data were collected through a structured questionnaire administered to GST-registered MSMEs. Participation was voluntary, and respondents were informed that the information collected would be used solely for academic research purposes. Confidentiality and anonymity were assured to minimize response bias and encourage honest reporting. Prior to the main survey, the questionnaire was reviewed for clarity, readability, and content relevance to ensure that the items were appropriate for the target respondents.

3.8 Data Analysis

The collected data were analysed using IBM SPSS Statistics.

IV. RESULTS

4.1 Respondent Profile

Table 4.1 Demographic Profile of Respondents (N = 152)

Variable	Category	Frequency	Percentage (%)
Gender	Male	119	78.3
	Female	33	21.7
Age	Below 30 Years	23	15.1
	31–40 Years	73	48.0
	41–50 Years	42	27.6

	Above 50 Years	14	9.2
Educational Qualification	Undergraduate	41	27.0
	Postgraduate	69	45.4
	Professional Qualification	42	27.6
Nature of Business	Manufacturing	49	32.2
	Trading	56	36.8
	Service	47	30.9
Enterprise Category	Micro	77	50.7
	Small	49	32.2
	Medium	26	17.1

Table 4.1 indicates that male respondents (78.3%) constituted the majority of the sample, while 21.7% were female. Nearly half of the respondents (48.0%) belonged to the 31–40 years age group, suggesting that most participants were experienced business owners or managers actively engaged in GST compliance. Regarding educational qualifications, 45.4% possessed postgraduate qualifications, indicating that respondents generally had an adequate educational background to understand GST regulations. Trading enterprises represented the largest business category (36.8%), followed by manufacturing (32.2%) and service enterprises (30.9%). Furthermore, more than half of the respondents (50.7%) belonged to the micro-enterprise category, demonstrating that the study largely reflects the perspectives of small business taxpayers, who constitute the largest segment of India's MSME sector.

4.2 Descriptive Statistics

Descriptive statistics were computed to examine respondents' perceptions regarding the study constructs. Table 4.2 presents the mean and standard deviation values.

Table 4.2 Descriptive Statistics

Construct	Mean	Standard Deviation
Tax Knowledge	4.12	0.61
Trust in Government	3.91	0.69
Perceived Fairness	3.84	0.72
GST Compliance Intention	4.26	0.58
Voluntary GST Compliance	4.18	0.63

The descriptive statistics reveal that respondents generally exhibited positive perceptions regarding all study variables. GST Compliance Intention recorded the highest mean score ($M = 4.26$), indicating a strong willingness among MSMEs to comply with GST regulations voluntarily.

Tax Knowledge also demonstrated a relatively high mean ($M = 4.12$), suggesting that respondents possessed a reasonable understanding of GST requirements. Voluntary GST Compliance reported a mean score of 4.18, indicating that most respondents considered themselves compliant with GST obligations. Trust in Government ($M = 3.91$) and Perceived Fairness ($M = 3.84$) received comparatively lower, though still favorable, evaluations. The standard deviation values ranged from 0.58 to 0.72, indicating acceptable variability and suggesting that respondents' opinions were reasonably consistent across the sample.

4.3 Measurement Model Assessment

The measurement model was evaluated to determine the reliability and validity of the latent constructs. Internal consistency reliability was assessed using Cronbach's Alpha, Composite Reliability (CR), and rho_A, while convergent validity was examined through Average Variance Extracted (AVE) and outer loadings.

Table 4.3 Reliability and Convergent Validity

Construct	Cronbach's Alpha	Composite Reliability	rho_A	AVE
Tax Knowledge	0.892	0.920	0.895	0.697
Trust in Government	0.901	0.927	0.904	0.718
Perceived Fairness	0.887	0.918	0.891	0.691
GST Compliance Intention	0.913	0.935	0.916	0.743
Voluntary GST Compliance	0.905	0.930	0.908	0.726

The reliability analysis demonstrates that all constructs satisfy the recommended thresholds suggested by Hair et al. (2022).

Cronbach's Alpha values exceeded 0.70, confirming satisfactory internal consistency. Composite

Reliability values ranged from 0.918 to 0.935, indicating excellent construct reliability. Similarly, rho_A values exceeded the recommended minimum level. Convergent validity was also established because all AVE values were greater than 0.50, indicating that each construct explained more than half of the variance of its indicators.

4.4 Discriminant Validity

Discriminant validity was assessed using both the Fornell–Larcker criterion and the Heterotrait–Monotrait (HTMT) ratio.

Table 4.4 HTMT Ratio

Constructs	TK	TG	PF	GCI	VGC
Tax Knowledge	—				
Trust in Government	0.56	—			
Perceived Fairness	0.48	0.61	—		
GST Compliance Intention	0.67	0.65	0.59	—	
Voluntary GST Compliance	0.63	0.66	0.60	0.72	—

All HTMT values were below the recommended threshold of 0.85, indicating satisfactory discriminant validity. Therefore, the constructs measured conceptually distinct aspects of GST compliance behaviour.

4.6 Structural Model Assessment

Following confirmation of the measurement model, the structural model was evaluated to examine the hypothesized relationships among the latent constructs.

The assessment included collinearity diagnostics, coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), model fit (SRMR), and hypothesis testing using the bootstrapping procedure with 5,000 resamples.

4.6.1 Collinearity Assessment

Before evaluating the structural relationships, multicollinearity among predictor constructs was assessed using the Variance Inflation Factor (VIF).

Table 4.5 Collinearity Statistics (VIF)

Relationship	VIF
Tax Knowledge → GST Compliance Intention	1.82
Trust in Government → GST Compliance Intention	2.05
Perceived Fairness → GST Compliance Intention	1.94
GST Compliance Intention → Voluntary GST Compliance	2.16
Tax Knowledge → Voluntary GST Compliance	1.89
Trust in Government → Voluntary GST Compliance	2.11
Perceived Fairness → Voluntary GST Compliance	2.08

All VIF values were below the recommended threshold of 3.30 (Hair et al., 2022), indicating that multicollinearity was not a concern. Therefore, the predictor constructs were sufficiently independent to estimate the structural relationships reliably.

4.6.2 Coefficient of Determination (R^2)

The coefficient of determination (R^2) measures the proportion of variance in the endogenous constructs explained by the predictor variables.

Table 4.6 Coefficient of Determination

Endogenous Construct	R^2	Interpretation
GST Compliance Intention	0.648	Moderate to High
Voluntary GST Compliance	0.731	High

The three exogenous variables—Tax Knowledge, Trust in Government, and Perceived Fairness—collectively explained 64.8% of the variance in GST Compliance Intention. Furthermore, the complete structural model explained 73.1% of the variance in Voluntary GST Compliance.

4.6.3 Effect Size (f^2)

Effect size (f^2) evaluates the contribution of each predictor construct to the explained variance of the endogenous variable.

Table 4.7 Effect Size

Relationship	f^2	Interpretation
Tax Knowledge → GST Compliance Intention	0.214	Medium

Trust in Government → GST Compliance Intention	0.186	Medium
Perceived Fairness → GST Compliance Intention	0.149	Small to Medium
GST Compliance Intention → Voluntary GST Compliance	0.391	Large
Tax Knowledge → Voluntary GST Compliance	0.127	Small
Trust in Government → Voluntary GST Compliance	0.116	Small
Perceived Fairness → Voluntary GST Compliance	0.101	Small

GST Compliance Intention exhibited the largest effect on Voluntary GST Compliance ($f^2 = 0.391$), highlighting its central role within the proposed framework. Tax Knowledge and Trust in Government demonstrated moderate effects on GST Compliance Intention, whereas Perceived Fairness exerted a comparatively smaller, yet meaningful, influence.

4.6.4 Predictive Relevance (Q^2)

Predictive relevance was assessed using the blindfolding procedure.

Table 4.8 Predictive Relevance

Endogenous Construct	Q^2
GST Compliance Intention	0.423
Voluntary GST Compliance	0.511

Both Q^2 values exceeded zero, confirming that the structural model possesses satisfactory predictive relevance. This indicates that the model adequately predicts endogenous construct values and demonstrates acceptable out-of-sample predictive capability.

4.6.5 Model Fit

The Standardized Root Mean Square Residual (SRMR) was used as the global model fit indicator.

Table 4.9 Model Fit

Index	Value	Recommended
SRMR	0.061	< 0.08

The SRMR value of 0.061 falls below the recommended threshold of 0.08, indicating that the proposed structural model demonstrates a satisfactory overall fit with the observed data.

4.7 Hypothesis Testing

The hypothesized relationships were examined using the bootstrapping procedure with 5,000 resamples.

Path coefficients, t-values, p-values, and significance levels were used to determine hypothesis support.

Table 4.10 Direct Effects and Hypothesis Testing

Hypothesis	Relationship	β	t-value	p-value	Decision
H1	Tax Knowledge $\rightarrow$ GST Compliance Intention	0.326	5.74	<0.001	Supported
H2	Trust in Government $\rightarrow$ GST Compliance Intention	0.287	4.98	<0.001	Supported
H3	Perceived Fairness $\rightarrow$ GST Compliance Intention	0.241	4.26	<0.001	Supported
H4	GST Compliance Intention $\rightarrow$ Voluntary GST Compliance	0.468	8.11	<0.001	Supported
H5	Tax Knowledge $\rightarrow$ Voluntary GST Compliance	0.169	2.84	0.005	Supported
H6	Trust in Government $\rightarrow$ Voluntary GST Compliance	0.184	3.17	0.002	Supported
H7	Perceived Fairness $\rightarrow$ Voluntary GST Compliance	0.151	2.58	0.010	Supported

The bootstrapping results indicate that all seven direct hypotheses were statistically significant. Tax Knowledge, Trust in Government, and Perceived Fairness each had positive and significant effects on GST Compliance Intention. Among these, Tax Knowledge demonstrated the strongest influence ($\beta = 0.326$). GST Compliance Intention exerted the strongest direct effect on Voluntary GST Compliance ($\beta = 0.468$), confirming the central proposition of the Theory of Planned Behavior. The three exogenous

variables also exhibited significant direct effects on Voluntary GST Compliance, although their effects were weaker than that of compliance intention.

4.8 Mediation Analysis

The indirect effects were evaluated using the bootstrapping procedure to determine whether GST Compliance Intention mediated the relationships between the independent variables and Voluntary GST Compliance.

Table 4.11 Mediation Results

Hypothesis	Indirect Relationship	β	t-value	p-value	Decision
H8	Tax Knowledge $\rightarrow$ GST Compliance Intention $\rightarrow$ Voluntary GST Compliance	0.153	4.83	<0.001	Supported
H9	Trust in Government $\rightarrow$ GST Compliance Intention $\rightarrow$ Voluntary GST Compliance	0.134	4.39	<0.001	Supported
H10	Perceived Fairness $\rightarrow$ GST Compliance Intention $\rightarrow$ Voluntary GST Compliance	0.113	3.91	<0.001	Supported

The mediation analysis demonstrated that GST Compliance Intention significantly mediated the relationships between Tax Knowledge, Trust in Government, Perceived Fairness, and Voluntary GST Compliance.

Because both the direct and indirect effects remained statistically significant, the mediation can be interpreted as partial mediation.

These findings suggest that the independent variables influence voluntary GST compliance both directly and indirectly through taxpayers' compliance intentions.

V. DISCUSSION

The present study investigated the determinants of voluntary GST compliance among Micro, Small, and Medium Enterprises (MSMEs) in India by integrating the Theory of Planned Behavior (TPB) and the Slippery Slope Framework (SSF). Specifically, the study examined the influence of Tax Knowledge, Trust in Government, and Perceived Fairness on GST Compliance Intention and Voluntary GST Compliance, while also assessing the mediating role of

GST Compliance Intention. The findings provide empirical support for the proposed conceptual framework and offer valuable insights into the behavioural and institutional factors that encourage voluntary GST compliance among Indian MSMEs.

5.1 Tax Knowledge and GST Compliance Intention

The empirical findings revealed that Tax Knowledge had a significant positive influence on GST Compliance Intention. This finding suggests that MSME owners who possess greater knowledge of GST laws, return filing procedures, input tax credit provisions, and statutory obligations are more willing to comply voluntarily with GST regulations. Adequate tax knowledge reduces uncertainty, enhances confidence in performing compliance-related activities, and minimizes the likelihood of unintentional non-compliance.

This finding is consistent with the Theory of Planned Behavior, which proposes that individuals who perceive themselves as capable of performing a behaviour are more likely to develop strong behavioural intentions (Ajzen, 1991). The result also supports the findings of Palil (2010), Saad (2014), and Appiah et al. (2024), who reported that tax knowledge significantly enhances taxpayers' willingness to comply with tax regulations. For MSMEs, where business owners frequently manage taxation without specialised tax professionals, improving tax education can substantially strengthen voluntary compliance.

5.2 Trust in Government and GST Compliance Intention

The study further found that Trust in Government significantly influenced GST Compliance Intention. MSMEs that expressed greater confidence in government institutions and tax authorities demonstrated stronger intentions to comply with GST requirements. This finding reinforces the argument that taxpayers' perceptions of governmental integrity, transparency, and accountability play a crucial role in shaping compliance behaviour.

The result strongly supports the Slippery Slope Framework developed by Kirchler et al. (2008), which argues that trust promotes voluntary rather than enforced compliance. The finding is also consistent with Jimenez and Iyer (2016) and Appiah et al. (2024), who concluded that institutional trust positively affects taxpayers' willingness to fulfil their tax obligations.

Therefore, improving transparency in GST administration, simplifying grievance redressal mechanisms, and ensuring consistent policy implementation may strengthen taxpayers' confidence and ultimately improve voluntary compliance.

5.3 Perceived Fairness and GST Compliance Intention

Perceived Fairness was also found to have a significant positive effect on GST Compliance Intention. This indicates that MSMEs are more willing to comply when they believe that GST regulations are implemented fairly, tax burdens are equitable, administrative procedures are transparent, and enforcement actions are impartial. The finding aligns with the behavioural tax compliance literature, which consistently identifies fairness as an important determinant of taxpayer behaviour. Studies by Wenzel (2003), Hartner et al. (2008), Marshall et al. (2024), and Nathan et al. (2024) similarly concluded that taxpayers' perceptions of procedural and distributive fairness significantly improve voluntary compliance. Within the Indian GST environment, fairness perceptions become particularly important because taxpayers interact with a highly digitalised and self-administered taxation system where transparency and consistency are essential for sustaining long-term compliance.

5.4 GST Compliance Intention and Voluntary GST Compliance

Among all direct relationships examined in this study, GST Compliance Intention exhibited the strongest positive influence on Voluntary GST Compliance. This finding confirms the central proposition of the Theory of Planned Behavior that behavioural intention is the immediate antecedent of actual behaviour.

The result indicates that MSMEs possessing strong intentions to comply are more likely to file GST returns accurately, maintain appropriate documentation, report taxable transactions honestly, and remit taxes within statutory deadlines. The finding is consistent with previous studies by Hanno and Violette (1996), Bobek and Hatfield (2003), and Night and Bananuka (2020), which demonstrated that behavioural intention is one of the strongest predictors of tax compliance. Consequently, government initiatives designed to strengthen taxpayers' willingness and commitment to comply may be more

effective than relying exclusively on audit-based enforcement strategies.

5.5 Direct Effects on Voluntary GST Compliance

In addition to their indirect influence through GST Compliance Intention, Tax Knowledge, Trust in Government, and Perceived Fairness also exerted significant direct effects on Voluntary GST Compliance. These findings suggest that voluntary compliance is shaped simultaneously by cognitive capabilities and institutional perceptions.

Tax Knowledge enables taxpayers to understand and fulfil GST obligations correctly, thereby reducing compliance errors. Trust in Government enhances taxpayers' confidence that tax revenues are administered responsibly, increasing their willingness to comply voluntarily. Likewise, Perceived Fairness strengthens taxpayers' acceptance of the GST system by promoting perceptions of legitimacy and equitable treatment.

Collectively, these findings indicate that improving voluntary GST compliance requires an integrated policy approach combining taxpayer education, institutional transparency, administrative fairness, and behavioural interventions.

5.6 Mediating Role of GST Compliance Intention

The mediation analysis demonstrated that GST Compliance Intention partially mediated the relationships between Tax Knowledge, Trust in Government, Perceived Fairness, and Voluntary GST Compliance. These findings provide strong support for the behavioural mechanism proposed by the Theory of Planned Behavior.

The results indicate that tax knowledge, trust, and fairness do not influence voluntary compliance solely through direct pathways. Instead, these factors first strengthen taxpayers' intentions to comply, which subsequently translate into actual compliance behaviour. Because significant direct effects remained after including the mediator, the mediation can be interpreted as partial rather than full mediation.

From a theoretical perspective, these findings extend previous behavioural tax compliance research by demonstrating that GST Compliance Intention serves as an important explanatory mechanism linking taxpayers' perceptions with voluntary compliance in the Indian GST environment.

5.7 Theoretical Implications

The findings contribute to taxation literature by integrating two complementary behavioural theories within a single conceptual framework. The Theory of Planned Behavior explains how taxpayers' knowledge and perceptions influence compliance intention, whereas the Slippery Slope Framework explains how institutional trust and fairness encourage voluntary cooperation with tax authorities. The successful integration of these theories demonstrates that voluntary GST compliance cannot be explained solely by enforcement mechanisms or solely by behavioural intentions. Rather, taxpayer behaviour reflects the combined influence of cognitive capability, institutional legitimacy, and behavioural commitment.

5.8 Practical Implications

The findings offer several practical implications for policymakers and tax administrators.

First, continuous GST education programmes should be organised to improve taxpayers' understanding of GST provisions, return filing procedures, and input tax credit regulations. Enhancing tax literacy can reduce compliance errors and strengthen taxpayers' confidence in meeting statutory obligations.

Second, governments should strengthen public trust by improving administrative transparency, ensuring timely grievance resolution, and maintaining consistency in GST policy implementation. Greater institutional credibility can encourage taxpayers to comply voluntarily rather than merely responding to enforcement pressures.

Third, policymakers should enhance perceptions of fairness by simplifying GST procedures, reducing unnecessary administrative complexity, and ensuring equitable treatment of taxpayers across different categories of enterprises. Such measures may improve taxpayer satisfaction and foster long-term voluntary compliance.

Finally, behavioural interventions aimed at strengthening taxpayers' intentions to comply—such as awareness campaigns, taxpayer assistance programmes, and digital support services—may produce more sustainable improvements in GST compliance than increased reliance on audits and penalties alone.

VI. IMPLICATIONS

6.1 Theoretical Implications

The present study makes several important contributions to the behavioural taxation literature. First, it integrates the Theory of Planned Behavior (TPB) and the Slippery Slope Framework (SSF) into a single conceptual model for explaining voluntary GST compliance among Indian MSMEs. While previous studies have generally relied on either behavioural or institutional perspectives independently, the present study demonstrates that combining these complementary theories provides a more comprehensive explanation of taxpayers' compliance behaviour.

Second, the study extends TPB by incorporating institutional variables such as Trust in Government and Perceived Fairness alongside Tax Knowledge. This integration demonstrates that taxpayers' behavioural intentions are influenced not only by cognitive capabilities but also by institutional legitimacy and perceptions of justice. The findings therefore strengthen the applicability of TPB within taxation research, particularly in emerging economies implementing self-assessment tax systems.

Third, the study identifies GST Compliance Intention as an important mediating mechanism linking behavioural and institutional determinants with Voluntary GST Compliance. The significant mediation effects indicate that taxpayers' knowledge, trust, and fairness perceptions influence compliance both directly and indirectly through behavioural intention. This finding contributes to behavioural tax compliance theory by explaining the psychological process through which taxpayer perceptions are translated into actual compliance behaviour.

Finally, the study contributes to the limited empirical literature on GST compliance within the Indian MSME context. Compared with traditional income tax compliance studies, behavioural research on GST remains relatively underdeveloped. Consequently, the findings provide an important theoretical foundation for future GST compliance research in India and other developing economies operating value-added tax systems.

6.2 Practical Implications

The findings of the study have important practical implications for GST administrators, policymakers, tax professionals, and MSME support institutions.

The positive influence of Tax Knowledge suggests that taxpayer education should remain a strategic priority. Regular GST awareness programmes, simplified guidance materials, multilingual learning resources, and digital training initiatives should be organised to improve taxpayers' understanding of GST regulations. Improved tax literacy can reduce filing errors, increase confidence, and encourage voluntary compliance.

The significant role of Trust in Government indicates that tax authorities should strengthen institutional credibility by improving transparency, consistency, accountability, and responsiveness. Efficient grievance redressal systems, predictable policy implementation, timely clarification of GST notifications, and transparent dispute resolution mechanisms can enhance taxpayers' confidence in government institutions.

The positive effect of Perceived Fairness suggests that GST administrators should simplify administrative procedures, ensure equitable treatment of taxpayers, reduce unnecessary compliance burdens, and maintain consistency in enforcement practices. When taxpayers perceive that GST regulations are administered fairly, voluntary compliance is likely to increase.

The strong influence of GST Compliance Intention indicates that behavioural interventions should complement traditional enforcement measures. Communication campaigns highlighting the societal benefits of tax compliance, recognition programmes for compliant taxpayers, digital compliance assistance, and behavioural "nudges" may strengthen taxpayers' willingness to comply voluntarily.

6.3 Policy Implications

The findings provide several policy implications for the Government of India and the Central Board of Indirect Taxes and Customs (CBIC).

First, GST reforms should place greater emphasis on taxpayer facilitation rather than relying predominantly on enforcement. Although audits and penalties remain essential, sustainable compliance is more likely to be achieved by improving taxpayer support services and strengthening institutional trust.

Second, policymakers should continue simplifying GST return filing procedures, input tax credit

reconciliation, and compliance documentation, particularly for MSMEs with limited administrative resources.

Third, investment in digital taxpayer assistance platforms, artificial intelligence-based helpdesks, multilingual GST support services, and online educational resources can substantially improve compliance among small businesses.

Fourth, future GST policy reforms should be accompanied by transparent communication explaining the rationale for regulatory changes. Frequent amendments without adequate explanation may reduce taxpayers' confidence and negatively affect voluntary compliance.

Finally, policymakers should periodically evaluate taxpayers' perceptions regarding trust, fairness, and administrative efficiency through nationwide surveys. Such evidence-based policy evaluation can support continuous improvement of the GST system.

VII. LIMITATIONS OF THE STUDY

Although the study provides valuable insights into voluntary GST compliance among MSMEs, several limitations should be acknowledged.

First, the study employed a cross-sectional research design, limiting the ability to establish long-term causal relationships among the variables. Longitudinal studies may provide a better understanding of how taxpayer perceptions evolve over time.

Second, the research relied on self-reported questionnaire responses. Although confidentiality was assured, respondents may have provided socially desirable responses regarding their compliance behaviour.

Third, the study focused exclusively on GST-registered MSMEs. Consequently, the findings may not be directly generalisable to large corporations, unregistered businesses, or individual taxpayers.

Fourth, the proposed model examined only three antecedent variables. Other behavioural, technological, organisational, and regulatory factors—including tax morale, digital literacy, compliance costs, audit probability, and technological readiness—may also influence GST compliance and warrant further investigation.

VIII. CONCLUSION

The present study examined the influence of Tax Knowledge, Trust in Government, and Perceived Fairness on Voluntary GST Compliance among Indian MSMEs by integrating the Theory of Planned Behavior and the Slippery Slope Framework. The findings demonstrate that all three determinants positively influence GST Compliance Intention and Voluntary GST Compliance. Furthermore, GST Compliance Intention partially mediates these relationships, highlighting its critical role as the behavioural mechanism through which taxpayers' perceptions are translated into actual compliance behaviour. The results emphasise that voluntary GST compliance cannot be achieved solely through deterrence-based enforcement strategies. Instead, sustainable compliance requires a balanced approach combining taxpayer education, institutional transparency, procedural fairness, and behavioural motivation. Governments seeking to improve GST compliance should therefore invest not only in regulatory enforcement but also in building taxpayer trust, enhancing administrative fairness, and strengthening taxpayer capability.

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