

The Impact of Tax on Electronics Goods and Products

Prof. Yasmeen Sodawala and Hritika Gharpurkar

Asst. Professor and Research Scholar

St. Rock's College of Commerce and Science, Borivali (W), Mumbai, India

Abstract: *The impact of taxation on electronic goods and products is a multifaceted subject with significant implications for consumers, governments, and the electronics industry. This literature review highlights key themes and findings related to the taxation of electronic items. It reveals that taxation policies influence consumer behavior, impacting purchasing decisions and the market dynamics of electronic products. Cross-border trade and international supply chains present complex challenges for tax assessment and collection, calling for increased global cooperation. Environmental sustainability is another focus, with studies exploring the role of taxation in promoting eco-friendly practices and mitigating the environmental impact of electronic products. Additionally, the review discusses the role of taxation in government revenue generation, tax evasion prevention, innovation incentives, and its impact on economic and social equity. The variability of taxation policies across regions affects market competitiveness and pricing. Taxation trends in the digital services sector, including efforts to reform taxation in the digital economy, are also explored. This literature underscores the need for adaptable, equitable, and forward-thinking taxation policies in the context of a rapidly evolving electronics industry.*

Keywords: Consumer Behaviour, Taxation, Policy Cross-Border, Trade Environmental Implications Government, Revenue Tax, Evasion Tax, Avoidance