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Extending the Theory of Planned Behavior with Perceived Tourism Tax Impact: Evidence from Semarang Old Town, Indonesia

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ABSTRACT: This study examines tourists' revisit intention in an urban heritage destination by extending the Theory of Planned Behavior (TPB) with perceived tourism tax impact. The research focuses on Semarang Old Town, Indonesia, where heritage conservation, tourism development, and destination sustainability increasingly intersect. A quantitative cross-sectional survey was conducted involving 296 domestic tourists who had visited Semarang Old Town at least once. Data were analyzed using structural equation modeling to assess the measurement model, direct relationships, reciprocal associations, and moderating effects among the study constructs. The results show that subjective norm and perceived behavioral control significantly increase revisit intention, with perceived behavioral control emerging as the strongest direct predictor. Perceived tourism tax impact also has a significant positive effect on revisit intention, indicating that tourists may respond more favorably when tourism-related taxation is associated with destination improvement, heritage conservation, environmental protection, and local benefits. In contrast, hedonic and utilitarian attitudes do not exert significant direct effects on revisit intention. Perceived behavioral control further moderates the relationships between both attitude dimensions and revisit intention, suggesting that favorable evaluations are more likely to translate into intention when tourists perceive sufficient capacity and opportunity to revisit. These findings extend the explanatory relevance of TPB by introducing a policy-related perception into the model and demonstrate that revisit decisions in urban heritage tourism are shaped not only by attitudes but also by social influence, behavioral feasibility, and perceptions of tourism taxation.

KEYWORDS: Heritage Tourism; Perceived Behavioral Control; Perceived Tourism Tax Impact; Revisit Intention; Theory of Planned Behavior

1. INTRODUCTION

Heritage destinations occupy a distinctive position in contemporary tourism because their value is derived not only from leisure consumption but also from the preservation of history, collective memory, and cultural identity. Maintaining these destinations therefore requires a balance between attracting visitors and protecting the cultural resources on which tourism depends. Within this context, revisit intention has become increasingly important. Returning visitors can provide a more stable demand base while reflecting a continuing attachment to, and positive evaluation of, a destination (Jin et al., 2020; Zhou et al., 2022). In heritage settings, behavioral intentions are also shaped by how visitors interpret authenticity, memorable experiences, and the broader value created by destination management (Park et al., 2019; Rasoolimanesh et al., 2022).

The Theory of Planned Behavior (TPB) remains one of the most widely applied frameworks for explaining behavioral intention. It proposes that intention develops through attitude toward a behavior, subjective norms, and perceived behavioral control (Ajzen, 2020). The framework has also been applied to tourism decisions, including intentions to visit or revisit destinations (Abbasi et al., 2021; Wang et al., 2022). Nevertheless, recent developments suggest that tourist decision-making may be more complex than the conventional linear configuration of TPB implies. Relationships among its core constructs can be context dependent, while perceived behavioral control may operate beyond a simple direct antecedent of intention (Hagger et al., 2022; Hagger & Hamilton, 2024; Sussman & Gifford, 2019). These observations leave room for behavior-specific extensions capable of capturing institutional and destination-related considerations that tourists encounter when making travel decisions.

One factor that remains relatively disconnected from behavioral tourism models is taxation. Tourism taxes have increasingly been discussed as policy instruments for addressing the costs generated by tourism and financing destination sustainability. Revenue associated with tourism taxation may contribute to infrastructure, environmental management, cultural conservation, and benefits for local communities (Cardenas-Garcia et al., 2022; Duran-Roman et al., 2021). In heritage destinations, these functions are particularly relevant because visitor pressure and conservation needs often coexist. Evidence from World Heritage settings also indicates that the acceptability of tourist taxes depends partly on how people perceive their purpose and the benefits resulting from their implementation (Soares et al., 2022). Likewise, willingness to support tourism taxation may improve when taxpayers or visitors understand how the revenue contributes to destination sustainability (Goktas & Cetin, 2023).

At the same time, taxation introduces a behavioral tension. From an economic perspective, taxes may be interpreted as additional travel costs and can influence tourism demand (Adedoyin et al., 2023). From a sustainability perspective, however, they may be viewed as a contribution to protecting the destination and improving the tourism environment. This dual character suggests that the behavioral relevance of tourism taxation may depend less on the existence of a tax itself than on tourists' perceptions of its consequences. Yet studies on tourism taxation have largely concentrated on fiscal effectiveness, willingness to pay, residents' acceptance, sustainability financing, or aggregate tourism demand, while studies using TPB have more commonly extended the model through variables such as destination image, perceived risk, or travel-related experience (Abbasi et al., 2021; Wang et al., 2022). The role of perceived tourism tax impact in shaping tourists' revisit intention therefore remains insufficiently examined.

Semarang Old Town provides an appropriate setting for addressing this gap. As an urban heritage area in Indonesia, its tourism development is closely intertwined with cultural conservation, place identity, and long-term destination management. Previous studies have emphasized the importance of sustainable heritage behavior and institutional continuity in the management of the area (Dameria et al., 2022; Kartikasari & Wibisono, 2025). Understanding whether tourists perceive tourism-related taxation as contributing to economic, sociocultural, environmental, and heritage benefits is consequently relevant not only to visitor behavior but also to the broader governance of the destination.

Against this background, this study extends TPB by incorporating perceived tourism tax impact into a model of revisit intention among visitors to Semarang Old Town. It examines the direct effects of subjective norms, hedonic and utilitarian attitudes, perceived behavioral control, and perceived tourism tax impact, while also considering the more complex interactions among these constructs. By introducing a policy-related perception into a behavioral tourism framework, the study seeks to contribute to the development of TPB in heritage tourism and to provide practical insight into how tourism taxation may be communicated and managed as part of sustainable destination governance.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Theory of Planned Behavior and Revisit Intention

The Theory of Planned Behavior (TPB) explains behavioral intention through attitude, subjective norm, and perceived behavioral control. Rather than viewing intention as an isolated preference, TPB considers it the outcome of individual evaluations, perceived social expectations, and perceptions of behavioral feasibility (Ajzen, 2020). In tourism research, TPB has been widely applied to explain tourists' intentions to visit or revisit destinations, although the relative contribution of each construct varies across contexts (Abbasi et al., 2021; Wang et al., 2022).

Recent developments also indicate that TPB constructs may not always operate independently. Reciprocal and conditional relationships can arise when behavioral decisions are embedded in complex social and institutional settings (Hagger & Hamilton, 2024; Sussman & Gifford, 2019). This is particularly relevant in heritage tourism, where revisit decisions can be influenced by social approval, travel feasibility, destination experience, and perceptions of tourism governance. Accordingly, extending TPB with a behavior-specific construct such as perceived tourism tax impact may provide a more context-sensitive explanation of tourists' revisit intention.

2.2 Hedonic and Utilitarian Attitudes

Attitudes toward revisiting a destination may arise from both experiential enjoyment and functional evaluation. Hedonic attitude reflects the extent to which revisiting is perceived as enjoyable, exciting, pleasant, and emotionally rewarding, whereas utilitarian attitude concerns whether the behavior is considered useful, functional, practical, and worthwhile (Hepola et al., 2020). Both dimensions are relevant in heritage tourism, where visitors may simultaneously seek meaningful experiences and evaluate whether returning to a destination offers sufficient practical value.

Tourism studies show that positive emotional experiences may strengthen future behavioral intentions, particularly when visitors associate a destination with memorable and personally meaningful experiences (Peng et al., 2023; Rasoolimanesh et al., 2022). Perceptions of authenticity and heritage value can likewise contribute to favorable evaluations of a destination (Park et al., 2019). herefore, tourists who perceive revisiting Semarang Old Town as emotionally rewarding or functionally valuable are expected to demonstrate stronger revisit intentions.

H1. Hedonic attitude positively influences revisit intention.
H2. Utilitarian attitude positively influences revisit intention.

2.3 Subjective Norm and Revisit Intention

Tourism decisions are rarely made entirely independently of social influence. Subjective norm refers to an individual's perception of whether people considered important, such as family members, friends, or colleagues, support or expect a particular behavior (Ajzen, 2020). Within tourism, recommendations, shared travel experiences, and interpersonal approval may influence whether a destination is considered worthy of another visit.

Empirical studies applying TPB indicate that subjective norms can contribute significantly to tourism-related intentions, although their strength differs across destinations and traveler groups (Abbasi et al., 2021; Joo et al., 2020; Wang et al., 2022). Such influence can be particularly meaningful in heritage tourism because visiting historical places may carry social and cultural value beyond personal consumption. Positive evaluations from significant others may validate the attractiveness of revisiting and reduce uncertainty in future destination choices. Therefore, tourists who perceive stronger social support for returning to Semarang Old Town are expected to report higher revisit intention.

H3. Subjective norm positively influences revisit intention.

2.4 Perceived Behavioral Control and Revisit Intention

Perceived behavioral control refers to an individual's assessment of whether performing a behavior is feasible given available resources, opportunities, and constraints. In tourism, this may involve perceptions of having sufficient time, money, accessibility, and freedom from practical barriers that could prevent a future visit (Abbasi et al., 2021).

A favorable evaluation of a destination may not translate into revisit intention when tourists perceive substantial practical constraints. For this reason, behavioral control is particularly relevant in travel decisions. Meta-analytic evidence indicates that perceived behavioral control plays a substantive role within TPB and can function not only as a direct predictor of intention but also as a condition affecting the strength of other psychological relationships (Hagger et al., 2022). Similar findings in tourism research suggest that perceived feasibility and freedom from constraints contribute to travel intention (Wang et al., 2022). Thus, visitors who perceive fewer barriers to returning to Semarang Old Town should show stronger revisit intention.

H4. Perceived behavioral control positively influences revisit intention.

2.5 Perceived Tourism Tax Impact

Tourism taxation is increasingly discussed not only as a fiscal instrument but also as a mechanism for supporting destination sustainability. Revenues associated with tourism taxes may contribute to infrastructure improvement, environmental management, heritage conservation, and community welfare (Cardenas-Garcia et al., 2022; Duran-Roman et al., 2021). Nevertheless, taxation may also be interpreted as an additional cost and may consequently affect tourism demand (Adedoyin et al., 2023).

This dual character makes tourists' perceptions of tourism taxation particularly important. Evidence suggests that acceptance of tourism taxes improves when their objectives and destination-level benefits are visible and understandable (Goktas & Cetin, 2023; Soares et al., 2022). Sustainability-oriented taxation may also receive more favorable responses when tourists recognize its contribution to environmental or destination protection (Kim & Hyun, 2021). In heritage destinations, perceptions that tourism taxation supports preservation, infrastructure, environmental quality, and local welfare may therefore encourage more favorable behavioral responses.

H5. Perceived tourism tax impact positively influences revisit intention.

2.6 Relationships among Extended TPB Constructs

The extension of TPB is appropriate when additional variables capture behavior-specific considerations that are not sufficiently represented by the original framework (Ajzen, 2020). Recent scholarship further indicates that TPB constructs may develop reciprocal or interdependent relationships rather than acting solely as independent antecedents of intention (Hagger & Hamilton, 2024; Sussman & Gifford, 2019). In tourism settings, social expectations may shape attitudes, perceived behavioral control, and interpretations of destination-related policies. Likewise, perceptions of tourism taxation may influence tourists' functional and emotional evaluations of returning to a heritage destination.

Accordingly, this study examines relationships among subjective norm, hedonic attitude, utilitarian attitude, perceived behavioral control, and perceived tourism tax impact.

H6. Subjective norm is positively associated with utilitarian attitude.
H7. Subjective norm is positively associated with hedonic attitude.
H8. Subjective norm is positively associated with perceived behavioral control.
H9. Subjective norm is positively associated with perceived tourism tax impact.
H10. Perceived behavioral control is positively associated with utilitarian attitude.
H11. Perceived behavioral control is positively associated with hedonic attitude.
H12. Perceived tourism tax impact is positively associated with utilitarian attitude.

H13. Perceived tourism tax impact is positively associated with hedonic attitude.

2.7 Moderating Effects within the Extended TPB Model

The relationship between attitude and behavioral intention may depend on whether individuals perceive sufficient social support and behavioral capacity to act on their evaluations. Recent TPB evidence suggests that perceived behavioral control can alter the extent to which favorable attitudes translate into intention, particularly when a behavior requires resources or involves situational constraints (Hagger et al., 2022). Subjective norms may similarly strengthen or weaken attitude–intention relationships by providing social validation for a behavioral choice.

Perceived tourism tax impact may also condition these relationships. Tourists who believe that tourism-related taxation contributes to heritage conservation, environmental protection, or local welfare may interpret a revisit more positively, while unfavorable perceptions may weaken the behavioral relevance of existing attitudes. Based on this reasoning, the study tests the moderating roles of subjective norm, perceived behavioral control, and perceived tourism tax impact.

H14. Subjective norm moderates the effect of utilitarian attitude on revisit intention.
H15. Subjective norm moderates the effect of hedonic attitude on revisit intention.
H16. Perceived behavioral control moderates the effect of utilitarian attitude on revisit intention.
H17. Perceived behavioral control moderates the effect of hedonic attitude on revisit intention.
H18. Perceived tourism tax impact moderates the effect of utilitarian attitude on revisit intention.
H19. Perceived tourism tax impact moderates the effect of hedonic attitude on revisit intention.

3. METHODOLOGY

This study employed a quantitative cross-sectional survey to examine revisit intention among domestic tourists who had previously visited Semarang Old Town. Respondents were eligible if they were Indonesian tourists and had visited the destination at least once. A purposive sampling approach was applied, and 296 usable questionnaires were retained for analysis. Data were collected through both printed and online questionnaires to broaden respondent coverage and reduce dependence on a single distribution channel.

All constructs were measured using a five-point Likert scale ranging from 1 (“strongly disagree”) to 5 (“strongly agree”). Subjective norm, perceived behavioral control, and revisit intention were adapted from Abbasi et al. (2021), while hedonic and utilitarian attitudes were measured using items adapted from Hepola et al. (2020). The perceived tourism tax impact construct was developed from tourism-impact dimensions originally used by Mohammadi et al. (2010), covering perceived economic, sociocultural, and environmental consequences of tourism-related taxation. Its contemporary interpretation was supported by recent work on tourism taxation and destination sustainability (Cardenas-Garcia et al., 2022; Soares et al., 2022).

The analytical procedure followed two stages. First, the measurement model was assessed through confirmatory factor analysis, standardized factor loadings, composite reliability, and average variance extracted to evaluate construct reliability and convergent validity. Second, the structural model was examined to test direct relationships, reciprocal associations, and moderating effects among the extended TPB constructs. The reported analysis also evaluated model fit using CMIN/DF, RMSEA, GFI, TLI, and CFI. Hypotheses were considered supported when the critical ratio exceeded 1.96 and the corresponding *p*-value was below 0.05.

4. RESULTS

4.1 Respondent Profile

A total of 296 valid responses were included in the final analysis. All respondents met the study criteria as domestic tourists who had visited Semarang Old Town at least once. The available dataset did not report detailed sociodemographic characteristics; therefore, the respondent profile is presented in terms of the main study constructs rather than age, gender, education, or occupation. Overall, respondents reported relatively favorable perceptions across most constructs. Perceived behavioral control recorded the highest mean score (4.04), suggesting that respondents generally felt they had sufficient resources and opportunities to revisit the destination. Utilitarian attitude also received a relatively high mean (3.91), followed by subjective norm (3.87), hedonic attitude (3.77), and revisit intention (3.76). Perceived tourism tax impact recorded the lowest mean (3.40), although it remained within the positive evaluation range.

Table 1. Descriptive Statistics of Study Constructs

Construct	Mean	Interpretation
Subjective Norm	3.87	Good
Hedonic Attitude	3.77	Good
Utilitarian Attitude	3.91	Good
Perceived Behavioral Control	4.04	Good

Construct	Mean	Interpretation
Perceived Tourism Tax Impact	3.40	Good
Revisit Intention	3.76	Good

These results indicate that respondents were generally receptive to revisiting Semarang Old Town, although their perceptions of the impacts associated with tourism taxation were comparatively more moderate.

4.2 Measurement Model

The measurement model was evaluated using standardized factor loadings, composite reliability (CR), and average variance extracted (AVE). Most indicator loadings exceeded the recommended threshold of 0.70, while all retained indicators were above an acceptable minimum level. The constructs also demonstrated satisfactory internal consistency and convergent validity.
Composite reliability values ranged from 0.851 to 0.936, exceeding the threshold of 0.70. AVE values ranged from 0.588 to 0.714, indicating that each construct explained more than half of the variance in its indicators.

Table 2. Measurement Model Assessment

Construct	CR	AVE
Hedonic Attitude	0.851	0.588
Perceived Behavioral Control	0.851	0.655
Revisit Intention	0.902	0.650
Utilitarian Attitude	0.913	0.678
Subjective Norm	0.909	0.714
Perceived Tourism Tax Impact	0.936	0.648

The results show that all six constructs met the required reliability and convergent-validity criteria. Perceived tourism tax impact demonstrated the highest composite reliability, while subjective norm recorded the highest AVE. These findings provided sufficient support for proceeding to structural-model evaluation.

4.3 Structural Model

The structural model was assessed using several goodness-of-fit indices. The modified model produced acceptable results across most indicators. RMSEA was 0.064, while TLI and CFI reached 0.952 and 0.960, respectively, indicating a satisfactory fit between the proposed model and the empirical data. GFI was 0.825 and therefore fell within a marginal range. CMIN/DF reached 2.219, slightly exceeding the adopted cut-off value of 2.00.

Table 3. Goodness-of-Fit Assessment

Goodness-of-Fit Index	Cut-off Value	Result	Assessment
CMIN/DF	≤ 2.00	2.219	Not fit
RMSEA	≤ 0.08	0.064	Good fit
GFI	≥ 0.90	0.825	Marginal fit
TLI	≥ 0.90	0.952	Good fit
CFI	≥ 0.90	0.960	Good fit

Taken together, the fit indices suggest that the modified structural model provided an acceptable representation of the observed data despite some limitations in CMIN/DF and GFI.
The analysis also showed significant reciprocal associations among the exogenous constructs. All reported relationships among subjective norm, hedonic attitude, utilitarian attitude, perceived behavioral control, and perceived tourism tax impact were significant at $p < 0.001$. This pattern indicates substantial interdependence among the psychological and policy-related components included in the extended TPB model.

4.4 Hypothesis Testing

The direct effects on revisit intention produced a mixed pattern. Subjective norm had a positive and significant effect on revisit intention ($\beta = 0.177$, $p = 0.038$), supporting H3. Perceived behavioral control emerged as the strongest direct predictor ($\beta = 0.384$, $p < 0.001$), supporting H4. Perceived tourism tax impact also showed a positive and statistically significant effect on revisit intention ($\beta = 0.134$, $p = 0.006$), supporting H5.

In contrast, hedonic attitude did not significantly predict revisit intention (β = 0.116, p = 0.300), resulting in rejection of H1. Utilitarian attitude also showed no significant direct effect (β = −0.047, p = 0.624), and H2 was therefore not supported.

Table 4. Direct Effects on Revisit Intention

Hypothesis	Relationship	β	p-value	Result
H1	Hedonic Attitude → Revisit Intention	0.116	0.300	Not supported
H2	Utilitarian Attitude → Revisit Intention	−0.047	0.624	Not supported
H3	Subjective Norm → Revisit Intention	0.177	0.038	Supported
H4	Perceived Behavioral Control → Revisit Intention	0.384	<0.001	Supported
H5	Perceived Tourism Tax Impact → Revisit Intention	0.134	0.006	Supported

The results suggest that revisit intention was shaped more strongly by perceived feasibility, social influence, and perceived tourism-tax consequences than by hedonic or utilitarian evaluations alone.

4.5 Moderating Effects

The moderation analysis revealed that the effects of attitude on revisit intention depended on particular TPB-related conditions. Subjective norm significantly moderated the relationship between hedonic attitude and revisit intention (β = 0.004, p = 0.026), whereas its moderating effect on utilitarian attitude was not significant (β = 0.002, p = 0.116).

Perceived behavioral control produced the most consistent moderating effects. It significantly moderated both the hedonic attitude–revisit intention relationship (β = 0.008, p < 0.001) and the utilitarian attitude–revisit intention relationship (β = 0.005, p < 0.001). These findings indicate that favorable attitudes are more likely to translate into revisit intention when tourists perceive greater control over the decision to return.

By contrast, perceived tourism tax impact did not significantly moderate the effect of hedonic attitude at the conventional 5% level (β = 0.003, p = 0.061) and did not moderate the utilitarian attitude relationship (β = 0.001, p = 0.270).

Table 5. Moderating Effects

Relationship	β	p-value	Result
SN × Hedonic Attitude → Revisit Intention	0.004	0.026	Significant
SN × Utilitarian Attitude → Revisit Intention	0.002	0.116	Not significant
PBC × Hedonic Attitude → Revisit Intention	0.008	<0.001	Significant
PBC × Utilitarian Attitude → Revisit Intention	0.005	<0.001	Significant
PTTI × Hedonic Attitude → Revisit Intention	0.003	0.061	Not significant
PTTI × Utilitarian Attitude → Revisit Intention	0.001	0.270	Not significant

Overall, perceived behavioral control played the most prominent role in the extended model, functioning both as a direct predictor and as a significant moderator of attitude–intention relationships.

5. DISCUSSION

The findings show that revisit intention toward Semarang Old Town is shaped more strongly by perceived feasibility, social influence, and perceptions of tourism taxation than by favorable attitudes alone. Perceived behavioral control emerged as the strongest direct predictor of revisit intention (β = 0.384, p < 0.001), indicating that tourists are more inclined to return when they believe that time, financial resources, accessibility, and other practical conditions enable another visit. This finding reinforces the central role of behavioral control within TPB and supports evidence that perceived behavioral control can exert both direct and conditional effects on intention (Abbasi et al., 2021; Hagger et al., 2022).

Subjective norm also had a significant positive effect on revisit intention. This suggests that revisiting a heritage destination is partly embedded in social relationships rather than being solely an individual decision. Recommendations and approval from family, friends, or other relevant social groups may strengthen tourists' willingness to return. Similar patterns have been reported in tourism applications of TPB, where normative influence contributes to destination choice and behavioral intention (Joo et al., 2020; Wang et al., 2022).

Interestingly, neither hedonic nor utilitarian attitude exerted a significant direct effect on revisit intention. This result implies that perceiving Semarang Old Town as enjoyable, meaningful, functional, or worthwhile is not sufficient by itself to stimulate a return visit. Tourism decisions require more than favorable evaluation because tourists must also consider practical constraints and

situational opportunities. This interpretation is consistent with research suggesting that positive experiences and attitudes do not automatically translate into subsequent behavior without enabling conditions (Hepola et al., 2020; Rasoolimanesh et al., 2022).
A particularly important contribution arises from perceived tourism tax impact, which significantly increased revisit intention (β = 0.134, p = 0.006). Rather than viewing taxation exclusively as an additional cost, tourists may respond positively when they associate tourism-related revenues with heritage conservation, environmental protection, infrastructure, and benefits for local communities. This finding extends existing tourism-tax research emphasizing sustainability financing and perceived destination benefits (Cardenas-Garcia et al., 2022; Duran-Roman et al., 2021; Goktas & Cetin, 2023; Soares et al., 2022).
Finally, perceived behavioral control significantly moderated both hedonic and utilitarian attitude relationships. This reinforces the argument that favorable attitudes become behaviorally meaningful when tourists believe they possess sufficient control to act on them. The extended TPB therefore offers a more nuanced explanation of revisit intention by linking individual evaluation, social influence, behavioral feasibility, and perceptions of destination-related fiscal policy.

6. CONCLUSION

This study extends the Theory of Planned Behavior by incorporating perceived tourism tax impact into an explanation of tourists' revisit intention in Semarang Old Town. The findings demonstrate that revisit intention is not determined solely by whether tourists evaluate a destination positively. Instead, the decision to return appears to depend more strongly on social influence, perceived ability to undertake another visit, and tourists' perceptions of the broader consequences of tourism-related taxation.
Subjective norm had a significant positive effect on revisit intention, confirming that future travel decisions are partly embedded in the expectations and recommendations of relevant social groups. More importantly, perceived behavioral control emerged as the strongest predictor of revisit intention. This finding reinforces the importance of behavioral feasibility within TPB, particularly in tourism contexts where time, financial resources, accessibility, and other practical constraints can determine whether favorable intentions can realistically be pursued (Abbasi et al., 2021; Hagger et al., 2022).
Perceived tourism tax impact also had a significant positive relationship with revisit intention. This result suggests that tourism-related taxation need not be perceived exclusively as an additional cost. When tourists associate its impacts with destination improvement, heritage conservation, environmental protection, or benefits for local communities, such perceptions can coexist with a stronger willingness to revisit. This finding complements recent arguments that tourism taxation can become part of destination sustainability when its purposes and benefits are (Cardenas-Garcia et al., 2022; Duran-Roman et al., 2021; Soares et al., 2022).
Conversely, hedonic and utilitarian attitudes did not directly predict revisit intention. Favorable emotional or functional evaluations alone therefore appear insufficient to explain a decision to return. The significant moderating effects of perceived behavioral control on both attitude–intention relationships further demonstrate that attitudes become more behaviorally consequential when tourists believe they possess sufficient capacity to act upon them.
Taken together, these findings broaden the explanatory relevance of TPB in urban heritage tourism. By integrating perceived tourism tax impact as a policy-related perception, the study connects individual tourist decision-making with the wider institutional and sustainability context in which heritage destinations are managed, offering a more context-sensitive interpretation of revisit intention than the conventional TPB framework alone (Ajzen, 2020).

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