

## **ABSTRACT**

### **THE EFFECT OF ADMINISTRATIVE SANCTIONS, TAXPAYER AWARENESS AND TAX AMNESTY PROGRAMS ON MOTOR VEHICLE TAXPAYER COMPLIANCE IN THE CITY OF BANDAR LAMPUNG 2022**

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The purpose of this study is to prove empirically and analyze the effect of administrative sanctions, taxpayer awareness, and tax amnesty programs on tax compliance in Bandar Lampung City. In this study, method of collecting data by means of a survey and data will be gathered through the use of a questionnaire, which will be sent to 100 sample individuals in accordance with the Slovin formula and established criteria. The analytical method used is a quantitative analysis method with multiple linear test, hypothesis test t and coefficient of determination test. The study of the data yielded the following conclusions: (1) Administrative Sanctions have no effect on Taxpayer Compliance in Bandar Lampung City, (2) Taxpayer awareness have a positive and significant effect on Taxpayer Compliance in Bandar Lampung City, (3) The Tax Amnesty Programs has no effect on Taxpayer Compliance in Bandar Lampung.

**Keywords: Administrative Sanctions, Taxpayer Awareness, Tax Amnesty Program, Tax Compliance.**