

ABSTRACT
***THE EFFECT OF E-SAMSAT AND TAX SANCTIONS ON MOTOR VEHICLE
TAXPAYER COMPLIANCE***
(Case Study on Taxpayers at the Gunung Sugih Samsat Office)

By

Novianti Pratami Putri

Novian.1912120102@mail.darmajaya.ac.id

The purpose of this study is (1) to know the impact of the application of e-samsat on the compulsory compliance with motor vehicle tax. (2) to know of the effect of the tax sanctions on the obligatory compliance of motor vehicles tax. This research uses the taxable population of e-samsat users who have motor vehicles in sugih mountain district. This type of survey is quantitative research. The number of samples used 58 respondents tax liable e-samsat users. Data collection techniques using Google forms and questionnaires and tax obligatory data paid bt e-samsat from January to October 2022. Sampling is done using random sampling techniques. Data analysis techniques using spss ver 20 to answer the research hypotesis is a double linear regression analysis. Teh result of the research have been carried out showing that : (1) the application of e-samsat has a positive impact on the compulsory compliance with motor vehicle tax. (2) tax sanctions have a negative impact on the compulsory compliance with motor vehicle tax.

Keywords: Implementation of E-Samsat, Tax Sanctions, Taxpayer Compliance.