THE INFLUENCE OF THE TAX WAIVER, TAX PENALTIES AND THE E-SAMSAT SYSTEM ON MOTOR VEHICLE TAXPAYER COMPLIANCE

Salma Shafira Nurfadillah[1], Yati Mulyati[2]
Fakultas Ekonomi dan Bisnis, Universitas Widyatama

ARTICLEINFO	ABSTRACT
Keywords: *tax waiver* *tax penalties* *e-samsat system* *taxpayer compliance*	The purpose of this study was to determine the impact of the tax waiver, tax penalties, the e-samsat system on taxpayer compliance. tax waiver, tax penalties, the E-Samsat system are experimental variables in this study. Taxpayer compliance is a dependent variables in this analysis. taxpayers registered at the Pajajaran I Samsat Office in Bandung City are the population used in this study. The nominal of taxpayers registered in Pajajaran Samsat Office on 2022 is 550,542. The sample determination uses a purposive sample method, with the criteria that taxpayers who have been registered at the Pajajaran Samsat office for at least one year, and taxpayers who have used the e-samsat system. This study relies on primary data collected from a sample of one hundred taxpayers who filled out questionnaires distributed at the Pajajaran Samsat Office in Bandung City. Multiple linear regression is a technique used in the analysis. This research shows that the implementation of tax penalties has a significant and positive impact on taxpayer compliance to pay motor vehicle taxes. Implementation of e-samsat system have a significant and positive impact on taxpayers' compliance to pay motor vehicle tax. Meanwhile, tax waiver has no impact a taxpayers compliance to pay motor vehicle tax.
E-mail: salma.shafira@widyatama.ac.id yati.mulyati@widyatama.ac.id	

1. INTRODUCTION

Taxes are contributions to the country which are mandatory and coercive that is paid by personal and corporate based on legislation, and does not receive benefits directly and are used for state purposes and the welfare of society. Intentional or not, taxes have always played an important role in the country's financing structure, and will continue to evolve along with new business models as they evolve in society. Taxes can be implemented or attempted according to the principle of independence, and taxes also support national development. It is very important for the state to continue to increase tax revenue as the main source of state funding. Therefore, taxpayer compliance is a direct indicator of whether people are willing to participate in financing development by paying taxes.

Seeing the number of motorized vehicles, especially in Bandung City, which always increases every year, of course the Samsat Office can take advantage of it to collect taxes from motor vehicle owners. Although there is evidence to suggest that taxpayer compliance with motor vehicle taxes will increase as more information becomes available, there are still some taxpayers who are delinquent in their payments. So that the revenue received by the government is not maximized from this sector because there are several obstacles, namely the low taxpayer compliance in paid motor vehicle tax.

According to the Governor's regulation No. 44/2017, tax waiver or exemption from administrative sanctions is a form of relief from administrative sanctions related to motor vehicle taxes that are not paid on time. With the existence of tax waiver or exemption from administrative sanctions, it is hoped that delinquent taxpayers will be more willing to pay their taxes with this tax waiver program, so that it will increase tax revenue. With the aim of bringing in more revenue from vehicle taxes, the Pajajaran Samsat Office in Bandung City implemented a tax waiver.

Penalties Provided by the government are the main motivator to pay vehicle taxes. Tax penalties are imposed to encourage that taxpayers can better obey Applicable tax laws and tax penalties Also have an important role to give a warning to taxpayers who do not obey or violate tax regulations. Compliance with oblogation to paid The tax Will increase due to the existence of tax penalties.

The Regional Government innovates and utilizes technology by introducing the e-SAMSAT system to maximize motor vehicle tax receipts. It is hoped that with the implementation of this e-SAMSAT system service, taxpayers are encouraged to paid motor vehicle tax due to the convenience of an online payment

system through electronic media to increase motor vehicle tax revenue in a region, Winasari [1]. E-SAMSAT, short for "electronic SAMSAT", is a service that allows motor vehicle payments to be made through online bank accounts or independent cash platforms owned by certain banks. Motor vehicle tax payments can be made easier with the help of this E-SAMSAT, Susanti [2].

According to the explanation above, the author concludes that the tax waiver, tax penalties, the e-samsat system aim to increase the quality of better service provided to taxpayers to increase taxpayer compliance in paid motor vehicle taxes. In connection with this, the writer are interested in further investigate related to the research topic Effect of the tax waiver, tax penalties, and E-Samsat system on taxpayer Compliance (Case Study on taxpayers at Samsat Pajajaran I Bandung City). This study aims to investigate how the tax waiver affects taxpayer compliance, how Tax Penalties affect taxpayer compliance, and how the E-Samsat System affects taxpayer compliance.

2. THEORETICAL STUDY
2.1 Tax
Taxes as defined by Article 1 of Law No. 28 of 2007 on General Provisions and Tax Procedure is "a mandatory contribution to the country owed by personal or entity that is forceful by law, with no immediate reciprocal and used for state purposes for the maximum welfare for the people." Prof. Dr. H. Rochmat Soemitro SH said that taxes are legal contribution of people to the State Treasury in lieu of direct reciprocity services which can be shown and applied to cover public expenditures.

The corrected definition reads as follows:

" Tax is the transition of assets from the public to the State Treasury to fund regular expenses and the surplus used for public savings which are the primary sources for financing public investments. ".

Central taxes and local taxes are the two main categories of taxes based on the organization responsible for collecting them. Siti Resmi [3] and Apriwandi [4], [5] defines central taxes as taxes levied by provincial or state governments that go back into the general fund of government-supported households. What is meant by local taxes are levies imposed on those who are legally obliged to pay them, but do not receive direct rewards. These taxes are then allocated to meet the needs of the region to maximize the welfare of the people who live there. There are two types of local taxes: federal or provincial, and district or city. Motor vehicle tax (PKB) contributes to the provincial government's revenue.

2.2 Taxpayer Compliance
Tax Compliance is a way of thinking of taxpayers who act legally and responsibly in carrying out their tax rights and obligations based on applicable regulations, Ilhamsyah [6]. Taxpayer compliance affects tax revenue because in a virtuous cycle, higher tax revenue leads to greater taxpayer compliance, which in turn benefits the state by increasing tax revenue, Mutia [7].

2.3 Tax Waiver
tax waiver means the exemption of taxpayers from previous years' taxes on commodities or assets that they have owned for several years. What is meant by tax waiver is a policy or initiative of the local government to provide tax relief to all taxpayers by exempting, for example, motor vehicle title transfer fees II, motor vehicle tax principal, and administrative sanctions. The Provincial Revenue Office is responsible for collecting and paying local taxes, and the purpose of tax waiver is to facilitate the taxpayer to paid motor vehicle tax.. Late-paying vehicle owners can now settle their tax obligations by making only the principal payment of their vehicle tax bill without paying any late fees, Widajantie & Anwar [8].

2.4 Tax Penalties
Tax penalties serve as a guarantee that all applicable tax regulations will be followed. In other words, penalties and fines (sanctions) for tax violations serve as a strong target for taxpayers not to violate tax regulations, Mardiasmo [9]. The article on general provisions of taxation regulates the legal base for the imposition of tax penalties. In the event that a taxpayer does not fulfill the requirements outlined by the general law on taxation, the government may impose administrative penalties. penalties for non-compliance with tax obligations are generally imposed to ensure taxpayers fulfill these obligations. Taxpayers must know tax penalties in order to know how to deal with the legal consequences of their actions or inaction.

2.5 E-Samsat System

The Influence Of The Tax Waiver, Tax Penalties And The E-Samsat System On Motor Vehicle Taxpayer Compliance. Salma Shafira Nurfadillah, et.al

346

To improve the service system around motor vehicle tax payments, the e-samsat program makes use of technological developments and electronic devices. Improved service quality associated with higher levels of vehicle tax compliance, including more convenient, faster, and safer services, Wardani & Juliansya [10]. E-samsat, short for electronic samsat, is a payment system using e-banking or ATM for motor vehicles. Not having to visit the samsat office to paid motor vehicle tax is the main convenience provided by the e-SAMSAT system. Service quality is one of the influences of the e-samsat system for taxpayers on motor vehicle taxpayer compliance. Taxpayers are more likely to comply if they receive services that meet their needs in a timely and error-free manner.

2.6 The Effect of tax waiver on Motor Vehicle Tax Compliance

The exemption of motor vehicle tax is an effort by the local government to increasing the obedience of delinquent motor vehicle taxpayers, so this is done to ease the burden on the community in re-registering their motorized vehicles every year, Husaini [11]. Motor vehicle owners are required to make arrangements and pay taxes before the two-year deadline stipulated in Article 74 of Law Number 22 Year 2009. If within 2 (two) years the ownership status is not renewed, it will be deleted. With the existence of tax waiver, it provides an option to exempt administrative penalties to the public related to the increase in vehicle tax interest, Rahayu & Amirah [12].

The findings Widajantie & Anwar [8], Yuliawati & Meliya [13], Rahayu & Amirah [12] in their research, prove that tax waiver has a positive and significantly effect on taxpayer compliance. Based on the description that has been conveyed, in that case the first hypothesis in this study is as follows.
H1. Tax waiver affects the Compliance of Motor Vehicle Taxpayers.

2.7 The Effect of Tax penalties on Motor Vehicle Tax Compliance

Penalties for those who do not pay local vehicle tax are regulated in Law Number 28 Year 2009. penalties for not paying motor vehicle tax as required by this regulation will be imposed on taxpayers. Taxpayers who understand the function of penalties are subject to penalties that are severe enough to educate them, and penalties are imposed only on taxpayers who violate the law. penalties for vehicle tax non-compliance are another tool to encourage taxpayers to report their vehicles, Isyatir [14]. In general, the purpose of tax penalties is to ensure that taxpayers follow the rule of law. These tax penalties will encourage taxpayers to fulfill their legal responsibility to pay vehicle taxes.

The results of the findings of Putra & Merkusiwati [15] and A.L [16] prove that taxpayer compliance with motor vehicle tax sanctions has a significant effect. Based on the description that has been presented in the two studies, it can be concluded that the hypothesis in this study is as follows.
H2. Tax penalties affect the Compliance of Motor Vehicle Taxpayers.

2.8 The Effect of E-Samsat System on Motor Vehicle Tax Compliance

Motor vehicle tax payments and STNK validation can now be completed at any bank ATM using the SAMBARA application, which is expected to increase taxpayer compliance with the E-Samsat service system provided by the Provincial Government of West Java. Services in the SAMBARA application consist of checking license plates, vehicle tax amounts, and vehicle tax payments. Taxpayers can benefit from the E-SAMSAT system as it facilitates online tax payments. Government funding for these innovations has not slowed down, and demand is high among taxpayers, especially those who do not have enough time to pay their obligations but have leeway in the timing of such payments. To increase motor vehicle tax revenue in a region, it is expected that taxpayers are encouraged by the availability of an online payment system through electronic media provided by the E-SAMSAT system service, Winasari [1]

The results of research conducted by Gustaviana [17], Wardani & Juliansya [10], U & Afif,Sadiati [18], Dewi & P [19], prove that the e-samsat system has a statistically significant effect on vehicle tax compliance. The third hypothesis of this research, which is derived from the description given, is as follows.
H3. The E-Samsat system affects the compliance of motor vehicle taxpayers.

3. METHODS
3.1 Jenis and Data Source

This study is quantitative, with a questionnaire as the primary data collection tool. Questionnaire responses were scored using a Likert scale. Using the multiple linear regression analysis method, this study aims to draw conclusions about the effect of the independent variable on the dependent variable.

This study has 3 independent variables, namely the tax waiver, tax penalties, and e-samsat system. The indicators used for the variable tax waiver (X1) are taxpayers knowing the rights and obligations

The Influence Of The Tax Waiver, Tax Penalties And The E-Samsat System On Motor Vehicle Taxpayer Compliance. Salma Shafira Nurfadillah, et.al

347

related to the tax waiver, taxpayer confidence in the tax waiver, and the benefits of the tax waiver Wardani & Rumiyatun [20]. The indicators used for the tax penalties variable (X2) are taxpayers understand the objectives related to tax penalties, the imposition of tax penalties, and the indiscriminate enforcement of tax penalties Wardani & Rumiyatun [20]. The indicators used for the e-samsat system variable (X3) are taxpayers knowing the ease of the e-samsat system for taxpayers, the effectiveness of the e-samsat system, the efficiency of the e-samsat system, the security of the e-samsat system, and the speed of the e-samsat system Wardani & Juliansya [10]. In addition, there is 1 dependent variable, namely taxpayer compliance (Y). The indicators used for the taxpayer compliance variable are whether or not the taxpayer is current in all tax payments, has no tax debt, pays taxes in full and on time, fulfills all tax obligations, tax payment requirements, remembers the due date of tax payments, and never violates tax laws, Wardani & Asis [21].

The population of this study were taxpayers registered at the Pajajaran Samsat office. A total of 550,542 people are proven to have registered as taxpayers at the Pajajaran Samsat Office in 2022. The sampling method used is purposive sample with the criteria that taxpayers who have been registered at the pajajaran samsat office for at least 1 year, taxpayers who have used the e-samsat system. In this study, 100 respondents were used as the sample size. The type of research in this study is primary data. Questions about the tax waiver, tax penalties, e-samsat system, and taxpayer compliance are part of the questionnaire used to collect data for research. As a data source, the author uses information obtained from the completed questionnaire.

4. RESULTS AND DISCUSSION

Respondents in this study are taxpayers who have previously contributed to Samsat Pajajaran I Bandung City by paying motor vehicle taxes. 100 people who reported vehicle taxes at Samsat Pajajaran were sampled for this study. At the Pajajaran Samsat office, questionnaires were distributed to taxpayers. The following shows information about the respondents in this study, such as age and gender.
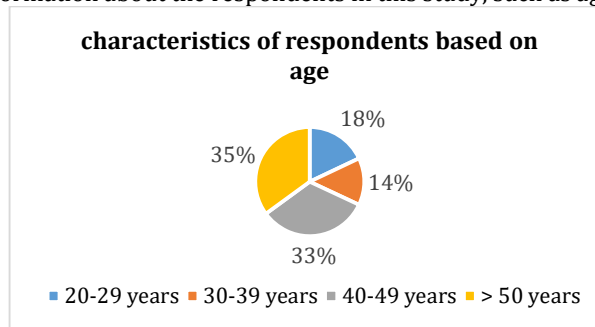

Figure 1 Characteristics of Respondents Based on Age

Judging from Figure 1, based on the characteristics of respondent is based on age, 35% of respondent are known to be the most with age > 50 years. The least respondents, which were obtained at 14%, were respondents aged 30-39 years.
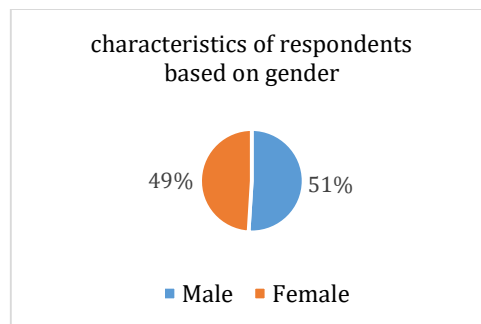

Figure 2 Characteristics of Respondents Based on Gender

Judging from Figure 2, based on the characteristics of respondents is based on gender, 51% of respondents were found to be mostly male. Female respondents comprised at least 49% of those surveyed in this study.

4.1 Test Results and Interpretations

a. *Validity Test & Reliability Test*

The research instrument used by the research consists of a tax wiver variable that has 5 questions, tax penalties have 5 questions, the e-samsat system has 6 questions, and taxpayer compliance has 5 questions. According to the results of the validity test which displays on the SPSS output conducted on all variables. All variables can be known to have met the validity criteria because all questions have a calculated r value greater than r table (0.1966).

Based on the reliability test results displayed on the SPSS output conducted on each variable, all variables have met the reliability criteria because each variable is known to have a Cronbach alpha value above 0.6.

b. Normality Test

In the One-Sample Kolmogorov-Smirnov Test results, the test results show that the Asymp.Sig value. (The significant value is obtained at 0.200 or more than 0.05, namely (0.200> 0.05). So it can be concluded that the residual data used the residuals spread normally.

c. Multicollinearity Test

According to the multicollinearity test results, it is known that the independent variable has a tolerance value that is greater than 0.1. For the VIF value, the independent variable has a value that does not exceed 10. So, in the regression model on the independent variable there is no multicollinearity.

d. Heteroscedasticity Test

According to the heteroscedasticity test results through the use of the scatter plot graph displayed on the SPSS output, it can be clearly see that the chart does not have a clear patterns. In addition, the output clearly illustrates that there are no points distributed above or below the Y axis. So, the regression model does not have heteroscedasticity and can be used.

e. Multiple Linear Regression Analysis

Table 1 Analysis Test Results

Coefficients[a]

Models	Unstandardized Coefficients		Standardized Coefficients	t count	t table	Sig.	Information
	B	Std. Error	Beta				
1	3.75						
(Constant)	6	3.336		1.126	1,95	.263	
Tax Waiver (X1)	.053	.068	.069	.775	1,95	.440	Rejected
Tax Penalties (X2)	.478	.106	.048	4.487	1,95	.000	Accepted
E-Samsat System (X3)	.247	.089	.251	2.770	1,95	.007	Accepted
F Count = 12,012							
Adjusted R Square = 0,250							

According to the multiple regression analysis test conducted, the result of the regression equation model will be explained in the following section:

$$Y = 3{,}756 + 0{,}053\ X_1 + 0{,}478\ X_2 + 0{,}247\ X_3$$

The explanation of the regression equation model that has been obtained is as follows:

a. Based on table 1 which contains the results of the analysis test, it states that the constant value is 3.756 which means that if variable X1, namely the tax waiver, variable X2, namely tax penalties, and variable X3, namely the e-samsat system, has a value of 0, then variable Y, namely taxpayer compliance, will have a value of 3.756.

b. Based on table 1 which contains the results of the analysis test, it states that the tax waiver variable has a value of 0.053. This means that if variable X1, namely the tax waiver, increases and the tax

The Influence Of The Tax Waiver, Tax Penalties And The E-Samsat System On Motor Vehicle Taxpayer Compliance. Salma Shafira Nurfadillah, et.al

349

penalties variable and the e-samsat system has a value of 0, then variable Y, namely taxpayer compliance, will get a value increase of 0.053.

c. Based on table 1 which contains the results of the analysis test, it states that the tax waiver variable has a value of 0.476. This means that if the X2 variable, namely tax penalties, increases and the tax waiver variable and the e-samsat system has a value of 0, then the Y variable, namely taxpayer compliance, will get a value increase of 0.476.

d. Based on table 1 which contains the results of the acquisition of the analysis test, it states that the e-samsat system variable has a value of 0.247. This means that if the X3 variable, namely the e-samsat system, increases and the tax waiver variable and tax penalties have a value of 0, then the Y variable, namely taxpayer compliance, will get a value increase of 0.247.

f. Partial Test (T Test)

Table 1 displays the various results obtained for each variable after running the t-test. On the variable tax waiver as X1, the t-test results show that the tax waiver has a t-statistic of 0.775. The comparison results show that $0.775 < 1.985$. This illustrates that the tax waiver variable as X1 does not have a significant impact on variable Y, namely taxpayer compliance.

In the tax penalties variable as X2, the t test results show that tax penalties have a t count of 4.487. The comparison results show that $4.487 > 1.985$. This illustrates that the tax penalties variable as X2 has a significant impact on variable Y, namely taxpayer compliance.

In the e-samsat system variable as X3, the t test results show that e-samsat system have a t count of 2.770. The comparison results show that $2.770 > 1.985$. This illustrates that the e-samsat system variable as X3 has a significant impact on variable Y, namely taxpayer compliance.

g. F Test (Simultaneous)

According on the hypothesis f tests conducted, the results are F count with a value of 12.012. F count that has been obtained needs to be compared to the f table. F table in this study is 2.70. The comparison results show that $12.012 > 2.70$. This illustrates that each variable used simultaneously has an influence on variable Y, namely taxpayer compliance.

h. Determination Coefficient Test

According on the coefficient of determination test conducted, the results are shown in table 1. The output obtained from this test is the adjusted r square value which is 0.250. From the value that has been obtained, 25% of the Y variable, namely taxpayer compliance, is influenced by the tax waiver (X1), tax sanctions (X2), and the e-samsat system (X3). For 75% in this study are other variables that are not taken into account in the regression model of this study.

4.2 Discussion
a. The Effect of Implementation of the tax waiver on Taxpayer Compliance

Based on the results of the tests that have been carried out, it can be seen that H1 is rejected. The tax waiver variable as X1 does not have a significant impact on variable Y, namely taxpayer compliance. According to the results of data analysis conducted by the author, respondents in this study still do not know the rights and obligations related to the tax waiver and the benefits of the tax waiver. Then, respondents also think that there is still a lack of trust in the tax waiver and then taxpayers become less compliant with their tax obligations.

The finding of this study are not in line with the results of previous research conducted by Widajantie & Anwar [8], Yulitiawati & Meliya [13], Rahayu & Amirah [12] which proves that the implementation of tax waiver has a positive and significant impact on taxpayer compliance

b. The Effect of Tax Penalties Implementation on Taxpayer Compliance

According to the obtained results from the test that have been conducted, it is known that H2 is accepted. The tax penalties variable as X2 had a significant impact on variable Y, namely taxpayer compliance. According to the results of data analysis conducted by the author, respondents in this study already know the objectives related to tax penalties, and already know how tax penalties are imposed. Respondents in this study were satisfied with the presence of tax penalties because they became more organized when making tax payments in accordance with the law. For this reason, the presence of tax penalties can encourage taxpayers to be more regular in payment of their motor vehicle taxes.

The Influence Of The Tax Waiver, Tax Penalties And The E-Samsat System On Motor Vehicle Taxpayer Compliance. Salma Shafira Nurfadillah, et.al

350

This finding is consistent with previous research conducted by Putra & Merkusiwati [15] and A.L [16]. which proves that the implementation of the tax penalties has a positive and significant impact on taxpayer compliance.

c.   The Effect of E-Samsat System Implementation on Taxpayer Compliance

According to the obtained from the tests that have been conducted, it is known that H3 is accepted. The e-samsat system variable as X3 has a significant impact on variable Y, namely taxpayer compliance. According to the results of data analysis conducted by the author, respondents in this study already know how useful the e-samsat system is, and already know the speed of the e-samsat system. The existence of this e-samsat system provides effectiveness and efficiency for taxpayers. Respondents in this study were also satisfied with the presence of this e-samsat system because it facilitated the mechanism for paying motor vehicle taxes. Thus, this e-samsat system can help increase taxpayer compliance in tax payments.

This finding is consistent with previous research conducted Gustaviana [17], Apriwandi [22], Wardani & Juliansya [10], U & Afif,Sadiati [18], Dewi & P [19], which proves that the implementation of the e-samsat system has a positive and significant impact on taxpayer compliance.

5.   CONCLUSION

This research aims to have knowledge related to the impact of the tax waiver, tax penalties, and e-samsat system on taxpayer compliance. Taxpayers who pay their tax at the Pajajaran Samsat office are the subject of this research. The main source of information for this study is a questionnaire given to taxpayers at the Pajajaran I Samsat office in Bandung City. The conclusion that can be drawn following the tests that have been carried out and the discussion that has been presented is that the tax waiver variable has no effect on taxpayer compliance. Both the tax penalties variable and the e-samsat system variable have a considerable influence on taxpayer compliance.

This study only covers the taxation system that can be obtained through the website, namely tax waiver, tax penalties, and e-samsat system. Therefore, there are limitations regarding a more in-depth explanation of other influences that can affect taxpayer compliance. In addition, the study was carried only for taxpayers who pay at the Pajajaran Samsat office. It is expected for future research will investigate additional taxpayers and investigate additional factors that can influence taxpayer compliance.

Given the findings and discussions presented above, the authors offer advice that is expected to be useful in the future, especially in the field of taxation. For the Pajajaran 1 Samsat Office in Bandung City, it is expected to improve socialization again for the community regarding paying tax according to the provisions. Because, tis socialization can elp increase taxpayer awareness about te importance of payin taxes so that increasing taxpayer compliance can be done optimally. Finally, conduct socialization and training, especially regarding the tax waiver, and increase the quality of services to make taxpayers more comfortable. So it can increase local revenue and for the welfare of the community.

REFERENCES

[1]   A. Winasari, "Pengaruh Pengetahuan, Kesadaran, Sanksi, dan Sistem E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kabupaten Subang," *Platf. Ris. Mhs. Akuntansi)*, vol. Vol 1 No 1, p. 9, 2020.

[2]   N. A. Susanti, "Pengaruh Pengetahuan Perpajakan, Sosialisasi Perpajakan, Kesadaran Wajib Pajak, Sanksi Pajak, dan Penerapan E-Samsat Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Kasus pada Wajib Pajak Kendaraan Bermotor di Kabupaten Slema," 2018.

[3]   S. Resmi, *Perpajakan Teori dan Kasus*. Jakarta: Salemba Empat, 2017.

[4]   Apriwandi and R. A. Supriyono, "Actual participation: The effects of information sharing and familiarity team on budget decision quality," *Int. J. Monet. Econ. Financ.*, vol. 14, no. 2, pp. 188–195, 2021, doi: 10.1504/IJMEF.2021.114025.

[5]   Apriwandi and Y. M. Pratiwi, "The Influence of Social Pressure, Responsibility and Procedural Fairness towards the Creation of Budgetary Slack: An Experimental Research," *Glob. Bus. Manag. Res. An Int. J.*, vol. 11, no. 1, pp. 9–21, 2019.

[6]   R. Ilhamsyah, "Pengaruh Pemahaman dan Pengetahuan Wajib Pajak Tentang Peraturan Perpajakan, Kesadaran Wajib Pajak, Kualitas Pelayanan, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Samsat Kota Malang)," *J. Mhs. Perpajak.*, vol. Vol. 8 No., 2016.

[7]   S. putri tita Mutia, "Pengaruh Sanksi Perpajakan, Kesadaran Perpajakan, Pelayanan Fiskus, dan Tingkat Pemahaman Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Empiris pada Wajib

Pajak Orang Pribadi yang terdaftar di KPP Pratama Padang)," *J. Akunt.*, vol. Vol 2, No, p. 30, 2014.

[8] T. D. Widajantie and S. Anwar, "Pengaruh Program Pemutihan Pajak Kendaraan Bermotor, Kesadaran Wajib Pajak, Sosialisasi Pajak, Dan Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Pada Kantor Bersama Samsat Surabaya Selatan)," *Behav. Account. J.*, vol. Vol. 3, No, p. 15, 2020.

[9] Mardiasmo, *Perpajakan Indonesia*. Yogyakarta: CV Andi offset, 2011.

[10] D. K. Wardani and F. Juliansya, "Pengaruh Program E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor dengan Kepuasan Kualitas Pelayanan Sebagai Variabel Interving (Studi Kasus Samsat Daerah Istimewa Yogyakarta)," *J. Akunt. Manaj. Akmenika*, vol. Vol. 15 No, p. 14, 2018.

[11] A. Husaini, "Analisis Efektifitas Kebijakan Pemutihan Bea Balik Nama Kendaraan Bermotor di Kota Malang," *J. Adm. Bisnis*, vol. Volume. 14, p. 8, 2020.

[12] C. Rahayu and Amirah, "Pengaruh Program Pemutihan Pajak Kendaraan Bermotor, Pembebasan Bea Balik Nama Kendaraan Bermotor, dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus Pada Kantor Bersama Sistem Administrasi Manunggal Satu Atap (SAMSA," *J. Perpajakan, Manajemen, dan Akunt.*, vol. Vol. X No., p. 14, 2018.

[13] Yulitiawati and P. O. Meliya, "Pengaruh Program Pemutihan Pajak, Pembebasan Bea Balik Nama, dan Sosialisasi Perpajakan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di UPTB Pengelolaan Pendapatan Daerah Kabupaten Oku," *J. Ekon.*, vol. Vol. 14 No, p. 16, 2021.

[14] A. I. N. Isyatir, "Pengaruh Kualitas Pelayanan Fiskus Dan Sanksi Pajak Terhadap Kepatuhan Membayar Pajak Kendaraan Bermotor Di Kabupaten Karanganyar," p. 14, 2015.

[15] I. G. A. S. M. Putra and N. K. L. A. Merkusiwati, "Faktor -Faktor yang Mempengaruhi Kepatuhan Wajib Pajak Kendaraan Bermotor di Kabupaten Gianyar," *E-Jurnal Akunt. Univ. Udayana*, vol. Vol.23.1, p. 28, 2018.

[16] M. I. A.L, "Faktor-faktor yang mempengaruhi Kepatuhan Wajib Pajak dalam membayar Pajak Kendaraan Bermotor (Studi Kasus Pada Kantor Bersama SAMSAT Kraksaan)," 2018.

[17] S. Gustaviana, "Pengaruh Program E-Samsat, Samsat Keliling, Pemutihan PKB, Pembebasan Bea Balik Nama Kendaraan Bermotor dan Operasi Kepolisian Terhadap Tingkat Kepatuhan Wajib Pajak Kendaraan Bermotor," *Platf. Ris. Mhs. Akunt.*, vol. Volume 1, p. 10, 2020.

[18] L. W. U and M. . Afif, Sadiati, "Faktor-faktor yang mempengaruhi Kepatuhan Wajib Pajak Dalam membayar Pajak Kendaraan Bermotor," *J. AKUNIDA*, vol. Volume 5 N, p. 17, 2019.

[19] I. G. A. M. R. Dewi and K. W. L. P, "Efektivitas E-Samsat, Pajak Progresif dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor," *J. Ilm. Akunt. Bisnis*, vol. 4, p. 12, 2019.

[20] D. K. Wardani and R. Rumiyatun, "Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor," *J. Akunt.*, vol. VOL. 5NO., p. 10, 2017.

[21] D. K. Wardani and M. R. Asis, "Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, dan Program Samsat Corner Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor," *Akunt. DEWANTARA*, vol. Vol 1 No 2, p. 11, 2017.

[22] D. Christine and Apriwandi, "Audit Internal dan Pencegahan Kecurangan- Bukti Empiris Pada Badan Urusan Logistik (BULOG)," *Own. Ris. J. Akunt.*, vol. 6, pp. 3270–3280, 2022.

[23] *Pasal 1 UU No.28 Tahun 2007 tentang Ketentuan Umum dan Tatacara Perpajakan*.

[24] *Undang-Undang No 28 Tahun 2009 Tentang Pajak Daerah dan Retribusi Daerah*.

[25] *Pasal 74 Ayat (2) Undang-Undang N0.22 Tahun 2009 Tentang Penghapusan Registrasi dan Indentifikasi Kendaraan Bermotor.*

[26] *Peraturan Gubernur No. 44 Tahun 2017 Tentang Pemutihan Pajak*