THE EFFECT OF TAX SANCTIONS, VEHICLE TAX AMNESTY, AND E-SAMSAT ON THE MOTORISED VEHICLE OF THE TAXPAYER'S COMPLIANCE

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Abstract

Taxpayer adherence refers to an individual's willingness to comply with tax laws and regulations. Meeting the obligation of paying motor vehicle taxes is a significant responsibility for individuals who own vehicles. The main objective of this research is to gather real-life evidence on how tax penalties, PKB amnesty, and E-SAMSAT impact the compliance of motor vehicle taxpayers in Denpasar City. Non-probability sampling, specifically accidental sampling, was used to select 100 participants based on the slovin formula. Data was collected through questionnaires, and multiple linear regression analysis with the SPSS software was used to test the hypotheses. The findings indicate that tax penalties, PKB amnesty, and E-SAMSAT all contribute positively to the compliance of motor vehicle taxpayers in Denpasar City.

Keywords: Compliance, Tax Sanctions, Vehicle Tax Amnesty, E-SAMSAT

1. INTRODUCTION

Indonesia, a nation in the process of development, is striving to execute comprehensive national progress. Taxes are crucial for driving the country's development forward, and thus the government is working to optimize tax revenues by enforcing tax laws and regulations in a strategic manner (H. Herawati & Ekawati, 2016). According to Law Number 28 of 2007 Article 1 Number 1 on general provisions and tax procedures, tax is defined as a compulsory payment to the government imposed on individuals or entities, without receiving a direct benefit, and can be utilized for the welfare of the people. The field of taxation is viewed as a limitless source of income, presenting a significant chance to generate revenue for the government continuously (Putra & Merkusiwati, 2018).

As per the tax collection institution, taxes are categorized into central and local taxes. The Local Tax Law No. 28/2009 highlights that local taxes play a vital role in financing local government activities. These local taxes are further divided into provincial and district/city taxes. Among the different types of taxes, Motor Vehicle Tax (PKB) is considered a provincial tax that can be effectively managed by local governments. The Motor Vehicle Tax, as described in Article 1 number 12 and 13 of Law No. 28/2009, pertains to taxes on the possession and/or operation of motor vehicles.

Denpasar City, which is the centre of government and economic centre in Bali Province, causes people to need motor vehicles to facilitate all activities by moving from place to place. The ownership of motorized vehicles in Denpasar City is on the rise due to various factors, a trend confirmed by official data provided by the Central Bureau of Statistics in Bali Province. Based on the Central Bureau of Statistics of Bali Province, 2024 it can be seen that

Denpasar City is in the first position of a very high number of vehicles and followed by Badung Regency as the second position. Based on the high number of vehicles over the past 5 years, tax arrears from 2019-2023 still fluctuate and tend to increase.

Data UPTD. PPRD Bali Province in Denpasar City, 2024 shows that the number of vehicles in arrears at the Bali Province Regional Tax and Retribution Service UPTD Office in Denpasar City percentage of PKB arrears fluctuates every year. In 2019, the percentage of units in arrears was 6.6 per cent of the registered units of 852,326 units. The percentage of tax arrears from 2019 to 2020 increased by 4.2 percent, the percentage of tax arrears from 2020 to 2021 decreased by 0.8 percent, then from 2021 to 2022 decreased by 0.6 percent, and from 2022 to 2023 experienced a significant increase of 6 percent. The number of PKB arrears that fluctuate and tend to increase from 2019-2023 shows that the level of taxpayer compliance in Denpasar City is still relatively low. The role of taxpayers is very important in this case. Therefore, research on the effect of tax sanctions, Vehicle Tax Amnesty and E-SAMSAT on Motor Vehicle Taxpayer Compliance in Denpasar City is interesting to discuss.

According to Ali (1999), obedience originates from obey, denoting discipline and following instructions. Being obedient entails adhering to instructions or rules already in place. Compliance refers to conforming to rules and orders to maintain discipline. Upholding taxpayer compliance contributes to boosting local revenue (Hartana & Merkusiwati, 2018). Taxpayer compliance can be identified as formal compliance, relating to the taxpayer, submission of tax returns, calculation and payment of tax payable and payment of tax arrears (Tumanduk et al., 2021). Taxpayer compliance is followed by several factors, both internal factors and external factors that can refer to how someone can carry out this taxpayer compliance.

The government's initiatives to improve taxpayer compliance with motor vehicle tax payments involve the imposition of tax penalties. Tax sanctions are an action given to taxpayers related to taxes who commit violations either intentionally or unintentionally (Juliantari et al., 2021). Tax penalties serve as a valuable tool in educating those who break tax laws to prevent them from disregarding tax regulations. When there are strict penalties in place for non-payment of taxes, individuals are more likely to comply with their tax obligations (Widyana & Putra, 2020). Law enforcement in the taxation of motor vehicles involves implementing administrative penalties against taxpayers who fail to pay their motor vehicle taxes on time. This claim is backed up by findings from a study by Sari & Susanti (2014) demonstrates that consequences like motor vehicle tax penalties greatly influence how well motor vehicle taxpayers comply with regulations. According to a study conducted by Widyana & Putra (2020), tax penalties are found to increase compliance among motor vehicle taxpayers. which shows that tax sanctions have a positive and significant effect on motor vehicle taxpayer compliance. Nevertheless, there are conflicting studies, such as the research conducted by Wardani & Rumiyatun (2017), which indicates that penalties for motor vehicle tax do not greatly influence the adherence of motor vehicle taxpayers.

Tax whitewashing is a strategy employed by the local authorities to enhance the adherence of taxpayers, specifically in terms of motor vehicle taxation. PKB Pemutihan is a measure implemented by the government to regulate individuals who have not fulfilled their responsibilities in settling their vehicle taxes for an extended period, either by waiving or eliminating the penalties for delayed payments during a specific timeframe (Ferry & Sri, 2020). As per the Bali Governor Regulation Number 24 of 2023, there have been changes in the motor vehicle tax system. This includes the removal of penalties and interest on unpaid taxes. Taxpayers are now only required to pay the original tax amount without any additional fines (Yulitiawati & Meliya, 2021).

Therefore, the Vehicle Tax Amnesty programme can increase taxpayer compliance in paying motor vehicle taxes because there is no need to pay fines. This statement is supported by the results of research from Ferry & Sri (2020) which shows that motor Vehicle Tax Amnesty has a positive effect on motor vehicle taxpayer compliance, which means that the programme provides relief to taxpayers because the fines given have been waived. This is in line with research by Rahayu & Amirah (2018) which shows that Vehicle Tax Amnesty has a significant effect on motorised vehicle taxpayer compliance. However, there are studies that are not in line, namely research by Dzulfitriah & Saepulloh (2021) which shows that Vehicle Tax Amnesty has no significant effect on the compliance of motorised vehicle taxpayers.

Efforts to increase taxpayer compliance, of course, require an innovation that can facilitate taxpayers in paying their obligations. E-SAMSAT, also known as Electronic Single Administration System under One Roof, is a novel government initiative utilising information technology to simplify tax payments for individuals. By introducing E-SAMSAT, taxpayers are provided with a user-friendly online platform to settle their tax obligations. The implementation of E-SAMSAT aims to enhance the efficiency of PKB payments, consequently leading to a substantial rise in regional PKB revenue (Saragih et al., 2019). If taxpayers in making motor vehicle tax payments are provided with convenience, comfort, and security from E-SAMSAT programmes, taxpayers will be obedient in making motor vehicle tax payments (Wardani, 2018). Previous research on the effect of E-SAMSAT on motor vehicle taxpayer compliance conducted by Dewi (2019) states that E-SAMSAT has a positive effect on compliance of motor vehicle taxpayers at the UPT of the Bali Province Regional Revenue Agency in Denpasar City.

In contrast to research conducted by Saragih et al (2019) which states that E-SAMSAT has not been able to demonstrate substantial advantages, primarily because it has not been effectively introduced to the public and taxpayers still prefer traditional methods of service. Due to conflicting findings in past research and the lack of socialisation of E-SAMSAT, researchers are now investigating the impact of tax penalties, Vehicle Tax Amnesty, and E-SAMSAT on vehicle taxpayer compliance by combining these four variables.

2. RESEARCH METHODS

This research utilises a quantitative approach rooted in the positivist ideology to examine particular groups or samples. Information is collected through research instruments and evaluated in a quantitative manner to validate predetermined theories. (Sugiyono, 2018). The objective of this research is to give a summary or explanation of the information regarding the dependent variable related to compliance of motor vehicle taxpayers, along with the independent variables such as tax penalties, Vehicle Tax Amnesty, and E-SAMSAT.

The research location is the environment as a place where natural phenomena or events occur normally (Indriantoro & Supomo, 2016). The location of this research is Jalan Kapten Tantular No. 1, Sumerta Kelod, East Denpasar, Denpasar City, Bali 80234, Indonesia. The reason researchers chose this location is because Denpasar City accounts for the largest number of vehicles and the number of arrears at the Bali Province Regional Tax and Retribution Service UPTD Office in Denpasar City which fluctuates every year and tends to increase.

The author of the study is focused on investigating the impact of tax sanctions, Vehicle Tax Amnesty, and E-SAMSAT on compliance of motor vehicle taxpayers. The study includes both dependent and independent variables. Motor vehicle taxpayer compliance is the dependent variable (Y) in this research. The independent variables (X1, X2, X3) considered are tax sanctions, Vehicle Tax Amnesty, and E-SAMSAT. The study population comprises of 826,672 motor vehicle taxpayers registered at the Bali Province Regional Tax and Retribution Service UPTD Office in Denpasar City.

The research in this study utilised the accidental sampling method. This approach involves selecting respondents who coincidentally come into contact with the researcher and are considered suitable sources of data. The participants were chosen based on their status as motor vehicle taxpayers registered at the Bali Province Regional Tax and Retribution Service UPTD Office in Denpasar City. The sample size for this study was determined using calculations from the Slovin formula.

The data used in this research is quantitative data. Quantitative data in this study is data from questionnaire answers which are quantified using a 4-point modified Likert scale. Primary data in this study are respondents' answers to questionnaires given by researchers. Secondary data sources in this research are the website of the Central Bureau of Statistics of Bali Province, and journals related to motor vehicle tax.

In this research, information is gathered through the use of a questionnaire. The questionnaire is a method of collecting data where participants are presented with a series of questions or written statements to respond to (Sugiyono, 2018). The process of distributing questionnaires using google form. The selection of a Likert scale modified to four points aims to avoid the tendency of respondents who answer neutral for undecided respondents and to see the tendency of respondents to answer towards agreeing or disagreeing. Data analysis technique is a technique used to analyse data to test previously formulated hypotheses or answer problem formulations (Sugiyono, 2018). In this study, the research employed various data analysis methods including descriptive statistics, classical assumption tests, multiple linear analysis, and hypothesis testing.

3. RESULTS AND DISCUSSION

3.1. Research Results

3.1.1. Respondent Characteristics

The study included 100 participants who completed a questionnaire provided by the researcher. The participants' characteristics consisted of their gender, age, education level, occupation, and vehicle ownership status.

Table 1. Details of Questionnaire Distribution and Return

No	Criteria	Classification	Number (Person)	Percentage (%)
1	Gender	Male	47	47
		Female	53	53
Total			**100**	**100**
2	Age	<20 years old	0	0
		21-30 years old	34	34
		31-40 years old	45	45
		41-50 years old	18	18
		>51 years old	3	3
Total			**100**	**100**
3	Education	Primary school/equivalent	1	1
		junior high school/equivalent	0	0
		SMA/equivalent	23	23
		D1	6	6
		D2	0	0
		D3	16	16
		Bachelor (S1)	51	51
		Master (S2)	3	3
		Doctor (S3)	0	0
Total			**100**	**100**
4	Job Type	Student	1	1
		Private Employee	35	35
		Civil Servant	29	29
		Self-employed	35	35
		Unemployed	0	0
		Other	0	0
Total			**100**	**100**
5	Vehicle Status	Privately Owned	100	100
		Not Privately Owned	0	0
Total			**100**	**100**

Source: Data processed, 2024

Male respondents accounted for 47 out of 100 motor vehicle taxpayers, while female respondents made up 53. In terms of age distribution, there were no respondents under 20 years old (0 percent), 34 respondents aged between 21-30 years (34 percent), 45 respondents aged between 31-40 years (45 percent), 18 respondents aged between 41-50 years (18 percent), and 3 respondents over 50 years old (3 percent).

The majority of respondents had an S1 education level, with 51 respondents (51 percent), followed by 23 respondents with SMA/equivalent education (23 percent), 6 respondents with D1 education (6 percent), 16 respondents with D3 education (16 percent), and 3 respondents with S2 education (3 percent) out of 100 respondents.

When it comes to occupation, private employees and self-employed individuals were the most prevalent among respondents, with 35 individuals (35 percent), followed by civil servants with 29 individuals (29 percent), 1 student (1 percent), 0 unemployed individuals, and 0 individuals with other occupations out of 100 respondents. All respondents owned a private vehicle.

3.1.2. Validity Test

Table 2. Instrument Validity Test Results

Variable	Statement Item	Pearson Correlation
Motorised Vehicle Taxpayer Compliance (Y)	Y1	0,634
	Y2	0,789
	Y3	0,756
	Y4	0,629
Taxation Sanctions (X_1)	X1.1	0,737
	X1.2	0,703
	X1.3	0,738
	X1.4	0,655
Vehicle Tax Amnesty (X_2)	X2.1	0,706
	X2.2	0,86
	X2.3	0,777
	X2.4	0,704
E-SAMSAT (X_3)	X3.1	0,659
	X3.2	0,627
	X3.3	0,764
	X3.4	0,825
	X3.5	0,64

Source: Primary data processed, 2024

The findings from the validity test presented in Table 2 indicate that the statement indicators, which assess Tax Sanctions (X1), PKB Pemutihan (X2), E-SAMSAT (X3), and Motor Vehicle Taxpayer Compliance (Y), have a correlation value of over 0.30 with the total score of each statement item. This suggests that all statement indicators have successfully passed the validity test.

3.1.3. Reliability Test

Table 3. Instrument Reliability Test Results

Variable	*Cronbach Alpha*	Description
Motorised Vehicle Taxpayer Compliance (Y)	0,661	Reliable
Taxation Sanctions (X_1)	0,665	Reliable
Vehicle Tax Amnesty (X_2)	0,761	Reliable
E-SAMSAT (X_3)	0,746	Reliable

Source: Primary data processed, 2024

According to the findings from the trustworthiness assessment displayed in Table 3, it can be inferred that every statement included in the questionnaire utilised for this research is dependable. This determination is supported by the fact that all statements concerning tax penalties (X1), PKB whitening (X2), E-SAMSAT (X3), and compliance of motor vehicle taxpayers (Y) have a Cronbach alpha value exceeding 0.60, making them suitable for use as a measurement tool in this study.

3.1.4. Classical Assumption Test

a. Normality Test

Table 4. Normality Test Results

	Unstandardized Residual
N	100
Test Statistic	0,080
Asymp. Sig. (2-tailed)	0,120

Source: Data processed, 2024

Table 4 presents the findings from the normality test with an Asymp. Sig. (2-tailed) value of 0.120. These outcomes suggest that the regression equation model follows a normal distribution, as the Asymp. Sig. (2-tailed) value of 0.200 exceeds the alpha level of 0.05.

b. Multicollinearity Test

Table 5. Multicollinearity Test Results

Variables	Tolerance	VIF	Description
Tax Sanctions (X_1)	0,614	1,629	Multicollinearity Free
Vehicle Tax Amnesty (X_2)	0,487	2,053	Multicollinearity Free
E-SAMSAT (X_3)	0,362	2,760	Multicollinearity Free

Source: Primary data processed, 2024

Table 5 data shows no correlation between independent variables in the regression model. Each variable has tolerance over 0.1 and VIF under 10, indicating no multicollinearity.

c. Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Variable	VIF	Description
Tax Sanctions (X_1)	0,475	Heteroscedasticity Free
Vehicle Tax Amnesty (X_2)	0,289	Heteroscedasticity Free
E-SAMSAT (X_3)	0,380	Heteroscedasticity Free

Source: Primary data processed, 2024

The tax sanction variable has a significance level of 0.475, Vehicle Tax Amnesty at 0.289, and E-SAMSAT at 0.380 based on Table 6 data. All variables have a significance level above 5 percent, indicating no relationship between independent variables and absolute residual. The model in this study does not show heteroscedasticity.

3.1.5. Multiple Linear Regression Analysis

Table 7. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficienst		Standardized Coefficienst	t	Sig
	B	Std. Error	Beta		
(Constant)	1,827	0,584		3,131	0,002
Tax Sanctions (X_1)	0,179	0,047	0,206	3,823	0,000
Vehicle Tax Amnesty (X_2)	0,138	0,057	0,148	2,445	0,016
E-SAMSAT (X_3)	0,493	0,052	0,658	9,403	0,000

Source: Data processed, 2024

According to the findings from the analysis using multiple linear regression in Table 7, the regression equation can be derived as shown.

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$$

Y = 1,827 + 0,179 Tax Sanctions + 0,138 Vehicle Tax Amnesty + 0,493 E- SAMSAT

According to the equation of multiple linear regression provided above, there are several possible explanations.

a. The constant figure of 1.827 suggests that when the variables of tax penalties, Vehicle Tax Amnesty, and E-SAMSAT are all at zero, the motor vehicle taxpayer compliance value (Y) will be 1.827. This indicates that each independent variable has a significant positive impact on the dependent variable.
b. The coefficient value β1 for tax penalties (X1) at 0.179 indicates a positive correlation with motor vehicle taxpayer compliance. This means that if tax penalties (X1) increase by 1 unit, motor vehicle taxpayer compliance (Y) will increase by 0.179 assuming the other independent variables remain constant.
c. The β2 coefficient value for Vehicle Tax Amnesty (X2) at 0.138 also shows a positive relationship with motor vehicle taxpayer compliance. This implies that if Vehicle Tax

Amnesty (X1) increases by 1 unit, motor vehicle taxpayer compliance (Y) will increase by 0.138 assuming the other independent variables are held constant.

d. The coefficient value β3 for E-SAMSAT (X3) at 0.493 has a positive association with motor vehicle taxpayer compliance. This suggests that if E-SAMSAT (X3) increases by 1 unit, motor vehicle taxpayer compliance (Y) will increase by 0.493 assuming the other independent variables are unchanged.

3.1.6. Test the Coefficient of Determination (R^2)

Table 8. Test Results of the Coefficient of Determination (R^2)

Model	R	R Square	*Adjusted R Square*	Std. Error of The Estimate
1	0,911	0,830	0,824	0,619

Source: Primary data processed, 2024

According to the data in Table 8, the Adjusted R Square value is 0.824. This indicates that 82.4 percent of adherence to motor vehicle taxes is affected by tax sanctions, Vehicle Tax Amnesty, and E-SAMSAT, with the remaining 17.6 percent influenced by undisclosed variables in the model.

3.1.7. Model feasibility test (F test)

Table 9. Model feasibility test results (F test)

Model		Sum of Squares	DF	Mean Square	F	Sig.
1	Regression	179,051	3	59,684	155,744	0,000[b]
	Residual	36,789	96	0,383		
	Total	215,840	99			

Source: Primary data processed, 2024

According to the information presented in Table 9, it can be observed that the Fcount value stands at 155.744. The significance level of F or p-value is recorded at 0.000, which is lower than the established $\alpha = 0.05$. This indicates that the variables of tax sanctions, Vehicle Tax Amnesty, and E-SAMSAT collectively influence the compliance of motor vehicle taxpayers. In conclusion, the model used in this research is deemed suitable for further examination.

4.2. Discussion

4.2.1. The Impact of Tax Penalties on the Adherence of Motor Vehicle Owners to Tax Regulations in Denpasar Metropolis

Based on the results of the hypothesis test and the significance of the tax sanction variable, there is a strong correlation between tax sanctions and motor vehicle taxpayer compliance in Denpasar City, with a regression coefficient of 0.179 and a significance level of 0.000, lower than the threshold of 0.050. This implies that higher tax sanctions lead to increased compliance among motor vehicle taxpayers. As a result, it is confirmed that tax sanctions play a crucial role in influencing compliance behavior among motor vehicle taxpayers in Denpasar City, supporting the hypothesis that was proposed.

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The findings of this research align with the theory of planned behaviour (TPB). TPB is grounded in a perspective on beliefs that can motivate individuals to engage in a specific action which states that tax sanctions are included in normative belief because normative belief states that individuals will take an action if there is motivation from other people who also approve of the action and control belief because control belief states that if individuals already have a good understanding of something and are supported by certain factors, it will make individuals more confident in taking action. Tax penalties are put in place to encourage taxpayers to adhere to tax laws, as the presence of these laws will compel taxpayers to behave in a lawful manner. Furthermore, the findings of this research align with attribution theory, which suggests that tax penalties are considered external factors that can influence taxpayer compliance. To enhance taxpayer adherence, the government introduces administrative penalties as a form of tax sanctions. It is mandated by tax legislation to impose tax sanctions on individuals who violate tax regulations.

The results of this study support several previous studies conducted by (Adhikara et al., 2022; Dharma & Astika, 2021; Isnaini & Karim, 2021; Petra et al., 2022; Purnamasari & Sudaryo, 2018; Puspanita & Machfuzhoh, 2022; Sari & Susanti, 2014; Savitri, 2016; Utama & Mustika, 2013; Yanti, 2018; Yunianti et al., 2019) which states that tax sanctions have a positive effect on motor vehicle taxpayer compliance.

4.2.2. The Effect of Vehicle Tax Amnesty on Motor Vehicle Taxpayer Compliance in Denpasar City

In the experiment, the hypothesis test revealed a positive regression coefficient value of 0.138, with a significance value of 0.016, lower than the critical value of 0.05. This suggests that PKB Pemutihan has a significant positive impact on compliance among motor vehicle taxpayers. The findings indicate that the convenience of the PKB Pemutihan programme, such as waiving administrative sanctions for late PKB payments, leads to higher compliance levels. On the contrary, discontinuing the PKB Pemutihan programme may result in a decline in compliance levels. Therefore, the hypothesis that PKB Pemutihan positively affects compliance among motor vehicle taxpayers is supported in this study.

The results align with attribution theory, which views PKB Pemutihan as an external factor that can enhance compliance levels among motor vehicle taxpayers. Supported by government regulations, PKB Pemutihan plays a key role in influencing compliance with motor vehicle tax obligations. Additionally, the findings are consistent with the theory of planned behavior, specifically the normative belief factor, which postulates that individuals are more likely to act if encouraged by others who share similar views. Positive perceptions and motivation towards PKB Pemutihan can boost compliance levels among motor vehicle taxpayers and optimise local tax revenues, particularly PKB.

The results of this study support some previous research conducted by (Erin et al., 2022; Ferry & Sri, 2020; Kaldha & Triwidatin, 2023; Karnowati & Handayani, 2021; Meiryani, Abiyyah et al., 2022; Patriandari et al., 2022; Rustiana & Merkusiwati, 2023; Utomo & Iswara, 2021; Widajantie & Anwar, 2020; Yunianti et al., 2019) which states that Vehicle Tax Amnesty has a positive effect on motorised vehicle taxpayer compliance.

4.2.3. The Impact of E-SAMSAT on the Adherence of Motor Vehicle Taxpayers in Denpasar City

The results of the hypothesis test (t test) indicate that the E-SAMSAT variable has a positive impact on motor vehicle taxpayer compliance in Denpasar City. The regression coefficient value of 0.493 and a significance level of 0.000 are lower than the critical value of α = (0.000 <0.050), suggesting a significant positive effect of E-SAMSAT. The study suggests that increased use of E-SAMSAT for tax payments leads to higher levels of taxpayer compliance in Denpasar City. The confirmation of H3 in this research supports the idea that E-SAMSAT positively influences motor vehicle taxpayer compliance and can be considered valid.

The outcomes of this research align with attribution theory, which posits that E-SAMSAT serves as an external factor influencing taxpayer compliance. E-SAMSAT's implementation offers advantages and convenience to taxpayers in fulfilling their obligations, fostering a willingness among taxpayers to embrace the technology and comply with tax regulations. Additionally, the use of E-SAMSAT is expected to reduce costs, energy consumption, and time spent on paying motor vehicle taxes by leveraging existing technological advancements. E-SAMSAT also supports the TAM theory, which elucidates key factors influencing users' behaviour towards Information Technology acceptance. In the context of this study, E-SAMSAT's benefits and convenience in tax payment motivate taxpayers to embrace the technology and comply with tax obligations.

The results of this study support several previous studies conducted by (Adnyani & Anggara, 2023; L. N. Herawati & Hidayat, 2022; Insanny et al., 2023; Megayani & Noviari, 2021; Meiryani, Abiyyah et al., 2022; Nurhayati et al., 2020; Turambi et al., 2022; Wardani, 2018; Winasari, 2020) which states that E-SAMSAT has a positive effect on motor vehicle taxpayer compliance.

4.2.4. Theoretical Implications

This study has uncovered fresh perspectives on the effects of tax penalties, Vehicle Tax Amnesty, and E-SAMSAT on the adherence of motor vehicle taxpayers in Denpasar City. The data analysis from this research suggests that tax penalties play a crucial role in encouraging compliance, supporting both the theory of planned behaviour (TPB) and attribution theory. According to the TPB, tax penalties are seen as part of normative beliefs, meaning individuals are more likely to act if others support the same action. This suggests that tax penalties compel taxpayers to follow tax laws. Additionally, tax penalties are considered part of control beliefs, indicating that individuals have a strong understanding of the situation and are supported by certain factors, leading to increased confidence in taking action. Therefore, the presence of tax penalties motivates taxpayers to fulfil their tax responsibilities.

The findings of this research also provide backing for attribution theory, which suggests that tax penalties are influenced by external factors that impact taxpayer compliance. This external element indicates that behaviour is shaped by outside entities, such as societal norms, values, and community perceptions, which means that tax penalties are regulations imposed by the government on taxpayers who fail to meet their tax duties. Consequently, it can be inferred that participants, specifically taxpayers in this case, believe that taxpayers' knowledge about taxes can enhance compliance with tax obligations.

Subsequent data analysis outcomes indicate that Vehicle Tax Amnesty has a beneficial and noteworthy effect on motor vehicle taxpayer compliance, thereby supporting both the theory of planned behaviour (TPB) and attribution theory. In line with the theory of planned behaviour, a taxpayer is more inclined to take action if they receive encouragement from individuals who endorse the behaviour. Additionally, the results of this study lend support to attribution theory, indicating that PKB Pemutihan is an external factor that can boost compliance among motor vehicle taxpayers.

Further data analysis reveals that E-SAMSAT has a positive and significant impact on motor vehicle taxpayer compliance, further reinforcing the principles of attribution theory. This theory suggests that E-SAMSAT comprises external factors that can influence compliance among taxpayers, highlighting how behaviour can be influenced by external elements like societal conditions, values, and community perspectives. In the context of this study, E-SAMSAT is an online SAMSAT payment platform aimed at simplifying tax payments for taxpayers. When viewed in conjunction with TAM, E-SAMSAT provides benefits and convenience to taxpayers, motivating them to adopt the technology and adhere to their tax duties. In summary, participants, who are taxpayers in this instance, recognise that the government's E-SAMSAT initiative effectively boosts taxpayer compliance in meeting their obligations.

4.2.5. Practical Implications

This study aims to provide valuable insights to governmental bodies like Bapenda and the Bali Province Regional Tax and Retribution Service UPTD Office in Denpasar City. The findings of this research could serve as valuable feedback for developing taxation policies that aim to improve compliance among taxpayers in paying motor vehicle taxes. Additionally, this study could also serve as a helpful resource for individuals or researchers interested in exploring similar topics.

4. CONCLUSIONS

Having evaluated the research data and discussed the findings in the preceding section, the conclusions derived from this study are as follows: To begin with, the imposition of tax penalties has a positive effect on the adherence of motor vehicle taxpayers in Denpasar City. The stricter the penalties imposed on taxpayers, the better the compliance with tax responsibilities among motor vehicle owners. Additionally, the introduction of PKB whitening also boosts compliance among motor vehicle taxpayers in Denpasar City. The more frequently PKB whitening is employed, the greater the compliance with tax duties. Moreover, the use of E-SAMSAT has a favourable impact on taxpayer compliance in Denpasar City. Increased utilization of E-SAMSAT, which is easy to use, results in higher compliance with tax obligations.

Based on the study findings, it is recommended that the government, in collaboration with the Bali Province Regional Tax and Retribution Service UPTD Office in Denpasar City, enforce tax sanctions, streamline the process of PKB whitening under specific conditions, and enhance the E-SAMSAT server to prevent errors. These measures are aimed at boosting taxpayer compliance and awareness of the requirement to pay motor vehicle taxes.

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