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Determinants of Motor Vehicle Tax Compliance (Case Study at Samsat Mataram)

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ABSTRACT: The purpose of this study is to analyse the simultaneous and partial effects of Taxpayer Awareness (X1), Tax Knowledge (X2), Tax Service Quality (X3), Tax Penalties (X4), and Perception of Tax Corruption (X5) on Motor Vehicle Tax Compliance (Y). This research is quantitative explanatory in nature. The sample in this study consisted of motor vehicle taxpayers registered with the Mataram Samsat who had paid motor vehicle tax. The sampling technique used convenience sampling with a total of 100 respondents. Data collection was conducted using questionnaires administered directly to respondents. The results of the study indicate that simultaneously, all five independent variables have a significant effect on motor vehicle taxpayer compliance. Partially, the variables of Tax Knowledge (X2) and Tax Sanctions (X4) have a significant positive effect, while the Perception of Tax Corruption (X5) has a significant negative effect on compliance. The variables of Taxpayer Awareness (X1) and Tax Service Quality (X3) did not have a significant effect on motor vehicle tax compliance.

KEYWORDS: Motor vehicle tax compliance, Taxpayer awareness, Tax knowledge, Service quality, Tax penalties and Perception of tax corruption

I. INTRODUCTION

Local tax revenue is considered a crucial element for local governments, enabling them to continue building and improving public facilities and services enjoyed by many residents. Local authorities' power to collect taxes is regulated in Law No. 1 of 2022 concerning Financial Relations between the Central Government and Local Governments. In this law, local taxes are divided into provincial taxes and regency/city taxes. Provincial taxes consist of motor vehicle tax, motor vehicle transfer tax, heavy equipment tax, motor vehicle fuel tax, surface water tax, cigarette tax, and optional non-metallic mineral and rock tax.

Based on the seven local tax sectors under the authority of the Provincial Government, the Motor Vehicle Tax sector is the largest contributor to local tax revenue in NTB province with a percentage of 28.14%. Of the ten Samsat offices in NTB Province that are authorised to collect motor vehicle tax, the Mataram Samsat office has the largest contribution to the realisation of PKB revenue for NTB Province, with a percentage of 25.69%. This is due to the highest number of vehicles registered at the Mataram Samsat office.

Indications of a lack of compliance among motor vehicle taxpayers in the Mataram Samsat area can be seen from the greater number of vehicles that have not been re-registered compared to the number of active vehicles. In 2024, the potential number of active vehicles in the Mataram Samsat area will be 198,700, while the number of vehicles that have not been re-registered will be 212,976. The non-compliance of motor vehicle taxpayers in the Mataram City Samsat area is also demonstrated by the ratio of actual revenue to the potential revenue of the Mataram Samsat. When comparing actual revenue to potential revenue, the figure is 42.98%.

Based on preliminary observations made by researchers, there are several variables that are considered to influence motor vehicle tax compliance and are then used as dependent variables in this study. These variables include: taxpayer awareness, taxpayer knowledge of taxation, quality of taxation services, tax penalties and perceptions of tax corruption.

Taxpayer awareness is an internal factor that encourages taxpayer compliance because it can foster taxpayers' intention to comply with tax regulations. Tax knowledge includes a collection of data related to taxes that can serve as a basis for making actions and decisions related to the rights and obligations of taxpayers. The quality of taxation services can tak e the form of excellent service from institutions and tax officials in terms of the assistance and infrastructure provided to taxpayers. Tax sanctions are coercive measures taken by the government to enforce taxpayer compliance. The perception of tax corruption is defined as taxpayers' views on cases of tax corruption in Indonesia. Based on the above description, this study has two research questions, namely:

1. Do taxpayer awareness, tax knowledge, service quality, tax penalties, and perceptions of tax corruption simultaneously influence taxpayer compliance in paying motor vehicle taxes?
2. Do Taxpayer Awareness, Tax Knowledge, Quality of Tax Services, Tax Penalties, and Perceptions of Tax Corruption partially influence Taxpayer Compliance in paying motor vehicle taxes?

II. LITERATURE REVIEW

A. Local Taxes

Law number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments explains that regional taxes are mandatory contributions to the region owed by individuals or entities that are enforceable by law, without receiving direct compensation, and are used for regional purposes for the greatest prosperity of the people.

Based on Law Number 1 of 2022, local taxes are divided into two categories, namely local taxes collected by provincial governments and local taxes collected by regency/city governments. Regional taxes under the authority of provincial governments include: Motor Vehicle Tax, Motor Vehicle Transfer Tax, Heavy Equipment Tax, Motor Vehicle Fuel Tax, Surface Water Tax, Cigarette Tax, and Non-Metal Mineral and Rock Tax Options.

B. Motor Vehicle Tax

According to Law Number 1 of 2022, motor vehicle tax, hereinafter referred to as PKB, is a tax on the ownership and/or control of motor vehicles. Motor vehicles are all wheeled vehicles and their trailers used on all types of roads or vehicles operated on water that are powered by technical equipment in the form of motors or other equipment that functions to convert a specific energy source into the motive power of the motor vehicle concerned.

C. Taxpayer compliance

Compliance theory is a theory that explains a condition in which a person obeys orders or rules that are given. Tax compliance is behaviour based on a taxpayer's awareness of their tax obligations while remaining grounded in established laws and regulations (Fatmawati & Adi, 2022). According to Gunadi in Pujiastuti (2016), tax compliance is a situation in which individual taxpayers are willing to fulfil their tax obligations in accordance with applicable regulations without the need for audits, thorough investigations, warnings or threats, and the application of legal or administrative sanctions.

1. Meanwhile, Minister of Finance Decree Number 544/KMK.04/2000 explains that in order to be designated as a compliant taxpayer, several criteria or requirements must be met, as follows: Timely submission of tax returns for all types of tax for the last 2 (two) years.
2. Have no tax arrears for all types of taxes, unless permission has been obtained to pay in instalments or defer payment of taxes;
3. Not having been convicted of a criminal offence in the field of taxation within the last ten (10) years; and
4. Having financial statements audited by a public accountant or the Financial Supervisory Authority and receiving an unqualified opinion or a qualified opinion as long as the qualification does not affect the fiscal profit or loss.

D. Attribution Theory

According to Heider in Kriyantono (2014:171), in attribution theory, people tend to want to know the causes of the behaviour they see, using a systematic process to explain that behaviour, and once an attribute is made, it will influence subsequent feelings and behaviour. Drawing conclusions about behaviour in attribution theory begins with observing behaviour and categorising it as originating from the individual's internal or external motivations. According to Robbins & Judge (2015:105), attribution theory states that when we observe an individual's behaviour, we determine whether it stems from internal or external factors. Internal behaviour is behaviour that the observer believes is within the individual's control. Meanwhile, external behaviour is a situation beyond the individual's control that forces the individual to perform that behaviour.

In attribution theory, it can be concluded that both internal and external parties contribute to tax compliance. Behaviour, desire and willingness to think ahead are internal factors, so that individuals will be aware and motivated to comply with tax obligations and can feel the benefits in the future. External parties also play an important role in providing support or encouragement to internal parties so that tax compliance can be achieved with the same goal.

E. The Effect of Taxpayer Awareness on Motor Vehicle Tax Compliance

Tax awareness, according to Ritonga (2012), is a view or perception that involves reasoning, knowledge and belief to act in accordance with the provisions and stimuli determined by the applicable tax system, which constitutes taxpayer behaviour. Pujiasti (2016) explains that tax awareness is a situation where taxpayers know or understand about taxes without coercion from other parties.

The condition that taxpayers understand, know and voluntarily fulfil their tax obligations can be linked to the attribution theory proposed by Fritz Heider. A person's actions are determined by internal and external factors. Internal factors are those within the individual's control, such as motivation and perception. Therefore, taxpayer awareness can be classified as an internal factor.

Previous research conducted by Marilyn & Ruslim (2023) proved that the independent variable of taxpayer awareness has a significant positive effect on motor vehicle taxpayer compliance. This is reinforced by the results of research conducted by Damajanti et al. (2023), which shows that taxpayer awareness has a positive effect on taxpayer compliance. Based on this, the hypothesis proposed by the researcher is as follows:

H2: Taxpayer awareness has a significant effect on motor vehicle taxpayer compliance.

F. The Effect of Tax Knowledge on Motor Vehicle Taxpayer Compliance

Taxpayers' understanding of tax laws and regulations and their attitudes influence their tax behaviour, which in turn affects the success of taxation (Fatmawati & Adi, 2022). According to Rahayu (2017), good quality tax knowledge will greatly influence taxpayers' compliance in fulfilling their tax obligations. A taxpayer's tax knowledge can be measured through their knowledge and understanding of their rights, obligations, and responsibilities as taxpayers (Hartopo, Masitoh & Siddi. 2020).

Taxpayers' knowledge of motor vehicle tax regulations is categorised as an internal factor in attribution theory that can influence taxpayers' perceptions of paying taxes. Previous research conducted by Shafrizal & Wijayanti (2023) proved that the independent variable of taxation knowledge has a positive effect on motor vehicle taxpayer compliance. The results of this study were reinforced by another study conducted by Petra et al. (2022), which showed that there is a positive and significant influence between taxpayer knowledge and motor vehicle taxpayer compliance. Based on this, the hypothesis proposed by the researcher is as follows:

H3: Tax knowledge has a significant effect on motor vehicle taxpayer compliance.

G. The Effect of Tax Service Quality on Motor Vehicle Taxpayer Compliance

(Rukmana, 2013) explains that quality service is service that can satisfy customers and remain within the limits of meeting accountable service standards and must be carried out continuously. According to Suryadi (2006), tax services are formed from the dimensions of human resource quality, tax regulations and tax information systems. Excellent service to taxpayers will be formed if these three dimensions work together synergistically.

Based on attribution theory, tax services are an external category because they are carried out by tax officials, which can influence taxpayers' perceptions of paying motor vehicle taxes. Previous research conducted by Hanifah et al. (2024) concluded that the quality of tax services has a significant positive effect on motor vehicle taxpayer compliance. These findings are reinforced by research conducted by Oktaviani et al. (2017), which revealed that the quality of tax services has a positive effect on taxpayer compliance. Based on this, the hypothesis proposed by the researcher is as follows:

H4: The quality of tax services has a significant effect on motor vehicle taxpayer compliance.

H. The Effect of Tax Penalties on Motor Vehicle Taxpayer Compliance

According to Mardiasmo (2013:59), tax sanctions are a means of ensuring compliance with tax laws and regulations (tax norms). In other words, tax sanctions are a means of preventing violations by taxpayers. In addition, Mardiasmo (2013:59) explains that there are two types of sanctions in taxation, namely:

1. Administrative sanctions are payments of losses to the state, in the form of interest or fines.
2. Criminal sanctions are a last resort or legal safeguard used by the tax authorities in monitoring the implementation of tax norms.

Based on attribution theory, tax penalties are external causes that can influence taxpayers' perceptions of paying taxes. Previous research conducted by Awaloedin et al. (2024) explains that fines have a significant and positive effect on the compliance of individual taxpayers. This research was reinforced by a different subject by Damajanti et al. (2023), which showed that tax sanctions have a significant positive effect on taxpayer compliance. Based on this, the hypothesis proposed by the researcher is as follows:

H5: Tax sanctions have a significant effect on motor vehicle taxpayer compliance.

I. The Effect of Perceptions of Tax Corruption on Motor Vehicle Taxpayer Compliance

Perception is the sensory perception of an individual through sensory organs that are interpreted, making it easy to understand and comprehend what is received. The process of interpreting stimuli is influenced by experience and the processes undergone. Meanwhile, according to Law No. 31 of 1999 in conjunction with Law No. 20 of 2001, corruption is an act that violates the law and aims to enrich oneself, others, or corporations.

The perception of tax corruption is defined as taxpayers' interpretations and views in understanding cases of tax corruption in Indonesia (Rachmania et al., 2016). According to Nazaruddin (2019), the perception of corruption is the taxpayer's view of acts related to actions that harm the state treasury, in the form of bribery or manipulation to enrich oneself.

Previous research conducted by Tahar et al. (2023) shows that perceptions of tax corruption have a negative effect on MSME taxpayer compliance. The results of this study were used as a reference by the researchers, who changed the subject of the study. The hypothesis proposed by the researchers is as follows:

H6 : Perceptions of tax corruption have a significant effect on motor vehicle taxpayer compliance.

III. RESEARCH METHODOLOGY

This research is an explanatory quantitative study. Bungin (2011: 29) states in his book that explanatory quantitative research is research that aims to explain the relationship between one variable and another to test a hypothesis. The research location was at the UPTB UPPD Samsat Mataram Office and the mobile samsat service unit in the Mataram city area. The population in this study was taxpayers whose vehicles were registered at the UPTB UPPD SAMSAT Mataram Office. Data collection was conducted using questionnaires. The research sample consisted of motor vehicle taxpayers whose vehicles were registered at Samsat Mataram, had paid motor vehicle tax, and were willing to fill out the research questionnaire. Convenience sampling was used to collect the sample. According to Siregar (2013:33), convenience sampling is a technique for determining samples based solely on chance, where members of the population encountered by the researcher are willing to become respondents for the sample. The number of research samples was 100 respondents, determined using the Slovin formula.

$$\frac{N}{1 + N(e)^2}$$

Explanation:

n = sample size N = population size

e = error/error rate that is set but still tolerable (10%) Sample calculation:

n = 99,976 rounded to 100

$$n = \frac{411.676}{1 + 411.676\ .\ (0{,}1)^2} = \frac{411.676}{3.427{,}12} = 99{,}976$$

The operational definitions of the variables are explained in the following table:

Table 1. Operational definitions of variables

Variable	Indicator	Measurement Scale
Tax awareness	Taxes are contributions from the people Taxes are a source of state revenue Taxes are the state's largest source of income Taxes are a civic duty Benefits of taxes	Likert scale 1–5 as a measuring tool. Number 5: strongly agree Number 4: agree Number 3: unsure Number 2: disagree Number 1: strongly disagree
Tax knowledge	Basic tax knowledge through the media Knowledge of motor vehicle tax values Knowledge of motor vehicle tax grace periods Knowledge of changes in motor vehicle tax values Knowledge of penalties for late payment of motor vehicle tax	Likert scale 1–5 as a measuring tool. Number 5: strongly agree Number 4: agree Number 3: unsure Number 2: disagree Number 1: strongly disagree
Service Quality	Satisfaction Convenience Responsiveness Informativeness Comfort.	Likert scale 1–5 as a measuring tool. Number 5: strongly agree Number 4: agree Number 3: undecided Number 2: disagree Number 1: strongly disagree

Tax Sanctions	Guarantee of tax compliance Intention to comply with tax regulations Tax sanctions are applied without discrimination Tax sanctions are applied proportionally	Likert scale 1–5 as a measuring tool. Number 5: strongly agree Number 4: agree Number 3: undecided
	ax sanctions are based on applicable regulations	Number 2: disagree Number 1: strongly disagree
Perception of Tax Corruption	Knowledge of tax corruption cases Views on tax corruption cases 3. Response to views on tax corruption cases regarding tax compliance Perception of malpractice in tax services Law enforcement in tax corruption cases.	Likert scale 1 – 5 as a measuring tool. Number 5: strongly agree Number 4: agree Number 3: unsure Number 2: disagree Number 1: strongly disagree
Motor vehicle tax compliance	Understanding the basic rules of motor vehicle tax Honesty in reporting taxes Paying taxes on time Knowing the tax value As a moral obligation in paying motor vehicle tax	Likert scale 1–5 as a measuring tool. Number 5: strongly agree Number 4: agree Number 3: unsure Number 2: disagree Number 1: strongly disagree

The data analysis technique used in this study is multiple regression analysis. According to Siregar (2013:301), multiple regression analysis is a tool used to predict future demand based on past data to determine the effect of one or more independent variables on one dependent variable. The five independent variables used in this study will show the following equation:

Y= a + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + e

Explanation:

Y	= Tax compliance	a	= Constant
b1, b2, b3, b4, b5	= Regression coefficients	X1	= Taxpayer awareness
X2	= Tax knowledge	X3	= Service quality
X4	= Tax penalties	X5	= Perception of tax corruption
e	= Error		

Data quality testing is carried out using validity and reliability tests. According to Sudarmanto (2005: 77-78), validity tests are carried out to determine whether the measuring instruments that have been developed can be used to measure what is to be measured accurately. An instrument is considered valid if the rhitung coefficient value is ≥ 0.300. Furthermore, according to Sudarmanto (2005: 89-90), the reliability of an instrument describes the consistency of the measuring tool used. The reliability of a variable is indicated by a Cronbach's alpha value > 0.60.

Before testing the data through multiple regression analysis against the research hypothesis, the necessary step is to make classical assumptions so that the regression analysis results meet the BLUE (Best, Linear, Unbiased Estimator) criteria. In this study, the classical assumptions used are the multicollinearity test, the heteroscedasticity test, and the data normality test. Meanwhile, hypothesis testing is carried out using the F test or ANOVA for simultaneous regression model testing, and partial regression model testing is carried out using the t test. In addition, a coefficient of determination test is also carried out. According to Suharyadi and Purwanto (2016:217), the coefficient of determination is a measure to determine the suitability or accuracy of the relationship between the independent variable and the dependent variable in a regression equation. In other words, the coefficient of determination shows the ability of variable X, which is the independent variable, to explain variable Y, which is the dependent variable.

The F test aims to determine the overall effect of the independent variable on the dependent variable. This test is conducted based on significance values. If the significance value is less than 0.5 or 5%, the hypothesis is accepted, which means that the independent variable has a significant effect on the dependent variable. Conversely, if the significance value is greater than 0.5 or 5%, the proposed hypothesis is rejected, which means that the independent variable does not have a significant effect on the dependent variable.

The t-test is useful for showing the extent to which one independent variable individually influences the dependent variable. The null hypothesis (H0) to be tested is whether a parameter (bi) is equal to zero, or:

H0 : bi = 0

This means whether an independent variable is not a significant explanatory factor for the dependent variable. The alternative hypothesis (HA) is that the parameter of a variable is not equal to zero, or:

HA: bi ≠ 0

This means that the variable is a significant explanatory factor for the dependent variable.

IV. RESULTS

Regression equations are used to determine the relationship between independent variables and dependent variables. The regression model used is standardised regression, because the data used in this study is interval data measured using a Likert scale. The Likert scale is used to measure the attitudes, opinions and perceptions of an individual or group. The results of multiple linear regression are shown in the following table:

Table 2. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	8,483	3,618
X1	0,094	0,115
X2	0,328	0,109
X3	0,052	0,125
X4	0,287	0,105
X5	-0,204	0,101

Dependent Variable: Y

The regression equation obtained based on the table above is as follows:

Y = a + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + e

Y = 8.483 + 0.095 X1 + 0.328 X2 + 0.052 X3 + 0.287 X4 - 0.204 X5

The ability of the regression line to explain the variation that occurs in Y is shown by the magnitude of the coefficient of determination. The following table shows the results of the coefficient of determination calculation:

Table 3. Results of the Coefficient of Determination Test Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the estimate	Durbin - Watsen
1	.715[a]	.511	.485	2.540	1.819

a. Predictors: (Constant), X5,X4,X2,X3,X1
b. Dependent Variabel: Y

Based on the table above, the regression model has a coefficient of determination (R Square) of 0.511. An R Square value of 0.511 indicates that 51.1% of the variation or change in the dependent variable (Y) can be explained by the five independent variables used in the model, namely X1, X2, X3, X4, and X5. In other words, this regression model has a fairly strong explanatory power, because more than half of the variation in the Y variable can be predicted by the combination of these five variables. The remaining 48.9% is explained by other factors outside the model or by variables not included in this study.

The results of simultaneous testing using the F-test or ANOVA are shown in the following table:

Table 4. F Test Results ANOVA[a]

Model		Sum of Square	df	Mean Square	F	Sig.
1	Regression	634.880	5	126.976	19.690	.000[b]
	Residual	606.480	94	6.452		
	Total	1241.360	99			

a. Dependent Variable: Y
b. Predictors: (Constant), X5, X4, X2, X3, X1

Using SPSS software, the table above shows a calculated F value of 19.680 with a table F value (df1 = 5 and df2 = 94), resulting in a table F value of 2.311. Based on Table 4.18, testing the regression model hypothesis simultaneously using the F test shows that the calculated F is greater than the table F (11.251 > 2.311) and the significance is 0.000, which is less than Cronbach's alpha (α) = 0.05. Therefore, it can be concluded that H0 is rejected and Ha is accepted, meaning that there is a significant simultaneous effect between the variables of tax awareness (X1), tax knowledge (X2), tax service quality (X3), tax sanctions (X4), and perception of tax corruption (X5) on the variable of motor vehicle tax compliance (Y).

The t-test in this study was used to determine whether each independent variable forming the regression model individually had a significant effect on variable Y or not. The t-test was conducted with a significance level of 0.05 (α = 5%). If the significance value was less than 0.05, it was concluded that the variable had a significant effect. If the significance value was greater than 0.05, it was concluded that it did not have a significant effect. The following are the results of the t-test that was conducted:

Table 5. t-test results

Independent Variable	Regression Coefficient (beta)	Significance value	Effect	Hypothesis
Tax awareness (X1)	0.165	0.111	Not significant	Rejected
Tax knowledge (X2)	0.328	0.003	Significant (+)	Accepted
Service quality (X3)	0.052	0.449	Not significant	Rejected
Tax penalties (X4)	0.287	0.008	Significant (+)	Accepted
Perception of tax corruption (X5)	-0.204	0.046	Significant (-)	Accepted

V. DISCUSSION

1. Taxpayer awareness (X1), tax knowledge (X2), service quality (X3), tax penalties (X4) and perceptions of tax corruption (X5) simultaneously have a significant effect on motor vehicle taxpayer compliance (Y). The significant influence of the five independent variables on motor vehicle taxpayer compliance explains that motor vehicle taxpayers can be compliant if the five independent variables are met. The condition for taxpayers to be compliant in paying motor vehicle tax is driven by two factors, namely internal and external factors. As stated by Fritz Heider in his attribution theory, a person's behaviour is influenced by internal or external factors of that individual. Internal factors in this study are reflected in the variables of tax awareness (X1) and tax knowledge (X2). Meanwhile, external factors are reflected in the variables of tax service quality (X3), tax sanctions (X4) and perceptions of tax corruption (X5).

   The results of this study intersect with the results of a previous study conducted by Samuel & Susanti (2023) entitled Determinants of Motor Vehicle Tax Compliance. The results of the study show that the independent variables consisting of tax knowledge, tax service quality, tax sanctions, and technology utilisation simultaneously have a significant effect on motor vehicle tax compliance.
2. Taxpayer awareness (X1) does not have a significant effect on motor vehicle taxpayer compliance (Y). Taxpayer awareness is classified as an internal factor that causes taxpayer compliance. This internal factor is behaviour that observers believe to be under the control of individuals, in this case taxpayer awareness in paying motor vehicle tax. The results of the study showing that taxpayer awareness does not have a significant effect on taxpayer compliance may be due to the fact that people who own motor vehicles do not naturally have the intention to comply with tax regulations. As stated by Mangkoesoebroto, this situation occurs due to factors within society, namely the level of public knowledge, the level of education, and the taxation system, which the public considers to be lacking in fairness and convenience.

   The results of this study are similar to those of a previous study conducted by Hanifah et al. (2024) entitled Influence Tax Knowledge, Taxpayer Awareness, Quality Services and Sanctions Taxation to Taxpayer Compliance. The results of that study revealed that the level of taxpayer awareness does not have a significant effect on motor vehicle taxpayer compliance.
3. Tax knowledge (X2) has a significant positive effect on motor vehicle taxpayer compliance (Y). Taxpayers can obtain tax knowledge through socialisation carried out by the tax authorities. There are many ways that tax authorities can conduct tax socialisation, including: creating flyers containing tax information which are then distributed through social media and mass media, going out into the field and utilising crowded areas to provide guidance on basic tax knowledge, and conducting door-to-door visits to taxpayers' homes to provide brochures or socialise basic tax knowledge while collecting taxes. In attribution theory, tax knowledge is included in internal factors where observers believe that behaviour is under individual control.

   The results of this study are similar to previous research conducted by Samuel & Susanti (2023) entitled Determinants of Motor Vehicle Taxpayer Compliance. The results of this study reveal that knowledge about taxation has a significant effect on taxpayer compliance in paying motor vehicle taxes.

4. Service quality (X3) does not have a significant effect on motor vehicle taxpayer compliance (Y). Observations made by researchers when distributing research questionnaires at the Mataram UPTB UPPD SAMSAT Office and at the mobile SAMSAT and drive-thru SAMSAT services showed that the service quality provided by SAMSAT officers was professional and in accordance with established service SOPs. The UPTB UPPD Samsat Mataram office has a special room for breastfeeding mothers and people with disabilities, a comfortable waiting room, and banners providing information on the latest tax regulations and information on the latest tax regulations. There is also a non-cash payment method using QRIS. This certainly contributes to improving the quality of Samsat services. The quality of service, as reviewed from the attribution theory proposed by Fritz Heider, can be classified as an external factor that causes a person to act or behave in a certain way.
   The results of this study are similar to previous research conducted by Fatmawati & Adi (2022) entitled The Effect of Tax Awareness, Fiscal Service Quality, Level of Tax Understanding, Income Level and Tax Penalties on Taxpayer Compliance in Paying Motor Vehicle Tax (An Empirical Study at the Surakarta City Samsat). The results of this study reveal that the quality of fiscal services does not have a significant effect on taxpayer compliance in paying motor vehicle tax.
5. Tax penalties (X4) have a significant positive effect on motor vehicle taxpayer compliance (Y). Tax penalties are an external factor that causes individuals to comply with tax regulations, in this case paying motor vehicle tax. The reason tax penalties are included as an external factor that causes taxpayer compliance behaviour is that tax penalties are a situation that forces individuals to engage in such behaviour. The more tax arrears there are, the more difficult it will be for taxpayers to pay off those arrears. Not to mention that fines for not paying taxes will further burden taxpayers.
   The results of this study are similar to previous research conducted by Damajanti, Anita & Rosyati (2023) entitled Determinants of Taxpayer Compliance in Paying Motor Vehicle Tax in the Demak Region. The results of the study show that tax sanctions have a significant effect on motor vehicle taxpayer compliance.
6. Perceptions of tax corruption (X5) have a significant negative effect on motor vehicle taxpayer compliance (Y). Perceptions of tax corruption are considered an external factor in attribution theory. The reason perceptions of tax corruption are considered an external factor is because they can influence taxpayers' psychology and their willingness to fulfil their motor vehicle tax obligations. When the public has a negative perception that corruption is rampant in tax agencies, this can reduce their compliance in paying taxes due to a lack of trust that the taxes paid are being used properly. Tax corruption has an impact on motor vehicle taxpayers' interest in complying with their tax obligations. Furthermore, perceptions of tax corruption can create a negative view of tax officials among taxpayers.
   The results of this study are similar to a previous study conducted by Ningrum & Hidayatulloh (2020) entitled Determinants of Motor Vehicle Taxpayer Compliance in Semarang City. The results of the study show that perceptions of tax corruption have a significant effect on the compliance of motor vehicle taxpayers.

VI. CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. The simultaneous test results for the five X variables in the study of the Y variable (motor vehicle tax compliance) showed significant results. (The researcher's hypothesis was accepted)
2. The partial test results show that:
a. Variable X1 (tax awareness) does not have a significant effect on variable Y (motor vehicle tax compliance). (The researcher's hypothesis is rejected)
b. Variable X2 (tax knowledge) has a significant effect on variable Y (motor vehicle tax compliance). (Researcher's hypothesis accepted)
c. Variable X3 (quality of tax services) does not have a significant effect on variable Y (motor vehicle tax compliance). (Researcher's hypothesis rejected)
d. Variable X4 (tax penalties) has a significant effect on variable Y (motor vehicle tax compliance). (Researcher's hypothesis accepted)
e. Variable X5 (perception of tax corruption) has a significant effect on variable Y (motor vehicle taxpayer compliance). (Researcher's hypothesis accepted).

Recommendations

For the Mataram Samsat UPTB UPPD and BAPPENDA NTB, it is recommended to focus on policy interventions on variables that have been proven to have a significant effect:

1. Tax Knowledge: Tax authorities need to regularly provide basic tax information via electronic messages (SMS or WhatsApp) regarding the grace period and amount of PKB payments. In addition, proactive efforts can be made by visiting the addresses

of taxpayers in arrears to deliver notices of arrears while promoting the importance of motor vehicle tax compliance.

2. Tax penalties: There needs to be stricter and clearer enforcement of penalties. This policy can be outlined in a Regional Regulation or Governor Regulation that regulates sanctions (fines or impounding of motor vehicles) for taxpayers who do not comply.
3. Perception of Tax Corruption: The Mataram Samsat UPTB UPPD and NTB BAPPENDA must be committed to creating a Corruption-Free Zone (WBK) and a Clean and Serving Bureaucracy Zone (WBBM) to build public trust, as well as applying the principles of accountability and transparency in all work programmes.

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