

CHAPTER V

CONCLUSION

5.1 Conclusion

This research was conducted to determine the understanding of taxpayers in Tanah Datar Regency regarding taxation procedures. This study uses primary data obtained by distributing questionnaires using convenience sampling techniques to 100 taxpayer respondents in Tanah Datar District.

From this study, it can be illustrated that the understanding of taxpayers in Tanah Datar Regency is quite low because, from the results of the data analysis of tax procedures that get the percentage of taxpayers' understanding, there are four indicators, namely the procedures for registration, determination, payment, and tax reporting. However, for the other 6 indicators of taxation procedures, there are still taxpayers with low comprehension. Tax assessments, tax collections, objections and appeals, bookkeeping, and tax audits are among the six indicators. Hopefully, this will provide the government with an idea of how knowledgeable taxpayers in Tanah Datar Regency are about tax procedures, allowing the government to provide the appropriate solution or treatment, and it is expected that taxpayers' understanding of tax procedures will improve, potentially increasing regional income.

5.2 Research Implication

In the study of taxpayers' understanding of tax procedures using the descriptive percentage analysis method, it was found that there are still a number of indicators whose understanding is still low, namely tax assessments, tax collections, objections and appeals, as well as bookkeeping and tax audits. The findings of this study imply that taxpayer understanding is still low, so the government can conduct socialization to increase taxpayer understanding, with the hope of increasing taxpayer compliance. Another option is to provide a whatsapp or a phone number where taxpayers can be contacted or ask questions when there is doubt in this tax procedure. Research on the understanding of taxpayers of formal tax laws is expected to serve as literature for further research.

5.3 Research Limitations and Suggestion

Based on the research that has been conducted by researchers, the limitations or obstacles and also suggestion in this study is:

1. Because the sample was taken using a convenience sampling technique, the results of the study were only obtained from the answers of selected respondents so that the results of the study were still insufficient to describe the actual situation. However, it is possible to get different results if this study uses other sampling techniques.
2. The research was only conducted in a number of sub-districts which are directly adjacent to the capital of the Tanah Datar district, namely Batusangkar City, so the results of the research cannot be generalized to conditions in other regions.

Therefore, it is hoped that the next research can be carried out in different sub-districts or regions that have never been studied before either with the same variables or using other variables that have not been studied in this study.

3. The possibility of bias in research tends to always exist so that in order to avoid this bias researchers can use other relevant parties such as tax officials or other related parties to become research respondents so that research results can be confirmed.

