



ACCOUNTING DEPARTMENT

FACULTY OF ECONOMICS AND BUSINESS

**UNIVERSITAS ANDALAS
ANDALAS UNIVERSITY**

THESIS

**The Impact of the New Tax Rates Policy on the Indonesian Tax Treaty with
South Korea and VAT Rates and Changes in Import Duty Thresholds on
Decisions to Purchase K-Pop Merchandise by University Students in Padang**

By:

FITRIATUL MARDIYAH

2010532016


Thesis Advisor:

Dr. Fauzan Misra, SE., M.Sc., Ak., CA., BKP

**Submitted to Fulfil the Requirements in order to Obtain a Bachelor's Degree
in Accounting**

PADANG

2024

	Alumna's University Number	Fitriatul Mardiyah	Alumna's Faculty Number
	<p style="text-align: center;">BIODATA</p> <p>a). Place/Date of Birth: Padang, February 26th, 2002 b). Parent's name: Wandri Fahrizal and Lesmanita c). Faculty: Economics and Business d). Major: International Accounting e). ID Number: 2010532016 f). Graduation Date: April 22nd, 2024 g). Grade: Cumlaude h). GPA: 3.87 i). Length of Study: 3 years and 9 months j). Parent's Address: Komplek Pemda, M.Yamin St, Muaro Sijunjung, Sijunjung.</p>		
<p>The Impact of the New Tax Rates Policy on the Indonesian Tax Treaty with South Korea and VAT Rates and Changes in Import Duty Thresholds on Decisions to Purchase K-Pop Merchandise by University Students in Padang</p>			
<p>Thesis by: Fitriatul Mardiyah</p>			
<p>Thesis Advisor: Dr. Fauzan Misra, SE., M.Sc., Ak., CA., BKP</p>			
<p>ABSTRACT</p>			
<p><i>This study aims to examine whether changes in tax regulations such as changes in VAT rates and tax treaties, as well as changes in the import duty threshold, affect the purchasing decisions of K-pop merchandise by K-pop fans. The sampling technique employed in this research is non-probability sampling using the purposive sampling method. The research sample consists of 105 respondents. This research utilizes the multiple linear regression data analysis method, and the research data is processed using Microsoft Excel and SPSS 25 software. The results of the study indicate that changes in VAT rates and tax treaties do not significantly affect purchasing decisions, while changes in the import duty threshold have a positive effect on purchasing decisions for K-pop merchandise.</i></p>			
<p>Keywords: VAT, Import Duty Threshold, Tax Treaty, Purchase Decision</p>			

ABSTRACT

This study aims to examine whether changes in tax regulations such as changes in VAT rates and tax treaties, as well as changes in the import duty threshold, affect the purchasing decisions of K-pop merchandise by K-pop fans. The sampling technique employed in this research is non-probability sampling using the purposive sampling method. The research sample consists of 105 respondents. This research utilizes the multiple linear regression data analysis method, and the research data is processed using Microsoft Excel and SPSS 25 software. The results of the study indicate that changes in VAT rates and tax treaties do not significantly affect purchasing decisions, while changes in the import duty threshold have a positive effect on purchasing decisions for K-pop merchandise.

Keywords: *VAT, Import Duty Threshold, Tax Treaty, Purchase Decision*

