



**DEPARTEMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSSINESS
UNIVERSITAS ANDALAS**

THESIS

**“ THE INFLUENCE OF TAX AMNESTY POLICY, E-SAMSAT, AND
MOBILE SAMSAT ON VEHICLE TAXPAYER COMPLIANCE IN WEST
SUMATRA”**

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<p align="center"> THE INFLUENCE OF TAX AMNESTY POLICY, E-SAMSAT, AND MOBILE SAMSAT ON VEHICLE TAXPAYER COMPLIANCE IN WEST SUMATRA Thesis by: Zakya Thesis Advisor: Dr. Fauzan Misra, SE., M.Sc., Ak., CA </p> <p align="center">ABSTRACT</p> <p> <i>This research aims to examine the influence of Tax Amnesty Policy, E-SAMSAT (Electronic One-Stop Administration Service Office), and Mobile SAMSAT services on vehicle taxpayer's compliance, with a specific focus on vehicle owners registered in West Sumatra. The research employs a quantitative approach. A purposive sampling technique was used, targeting vehicle taxpayers located in Padang City, Bukittinggi City, Agam Regency, Tanah Datar Regency, and Lima Puluh Kota Regency. The data processing done by SPSS software 25 version. The findings reveal that both the Tax Amnesty Policy and the E-SAMSAT service have a positive impact on vehicle taxpayer compliance in West Sumatra. On the other hand, the Mobile SAMSAT service shows insignificant influence on taxpayer compliance. These results advice that taxpayers generally feel supported by the implementation of Tax Amnesty Policy and the accessibility offered by the E-SAMSAT platform. Conversely, the Mobile SAMSAT service appears to offer limited benefits, resulting in reduced taxpayer engagement. This study contributes valuable insights for policymakers, serving as a reference point for evaluating the effectiveness and efficiency of regional tax-related policies implemented by the local government in West Sumatra.</i> </p>			

ABSTRACT

This research aims to examine the influence of Tax Amnesty Policy, E-SAMSAT (Electronic One-Stop Administration Service Office) , and Mobile SAMSAT services on vehicle taxpayer's compliance, with a specific focus on vehicle owners registered in West Sumatra. The research employs a quantitative approach. A purposive sampling technique was used, targeting vehicle taxpayers located in Padang City, Bukittinggi City, Agam Regency, Tanah Datar Regency, and Lima Puluh Kota Regency. The data processing done by SPSS software 25 version. The findings reveal that both the Tax Amnesty Policy and the E-SAMSAT service have a positive impact on vehicle taxpayer compliance in West Sumatra. On the other hand, the Mobile SAMSAT service shows insignificant influence on taxpayer compliance. These results advice that taxpayers generally feel supported by the implementation of Tax Amnesty Policy and the accessibility offered by the E-SAMSAT platform. Conversely, the Mobile SAMSAT service appears to offer limited benefits, resulting in reduced taxpayer engagement. This study contributes valuable insights for policymakers, serving as a reference point for evaluating the effectiveness and efficiency of regional tax-related policies implemented by the local government in West Sumatra.

Keywords: *Taxpayer compliance, Tax Amnesty Policy, E-SAMSAT, Mobile SAMSAT*

