

CHAPTER V

CONCLUSION

5.1 Conclusion

The purpose of this study was to determine how West Sumatra's vehicle taxpayer compliance was affected by E-SAMSAT services, mobile SAMSAT services, and vehicle tax amnesty policies. A questionnaire with 120 respondents was used to gather primary data for this study. The vehicle tax amnesty policy variable has a positive impact on vehicle taxpayers' compliance in West Sumatra, both simultaneously and partially. The tax amnesty policy provides assistance to taxpayers. Therefore, the implementation of the tax amnesty policy contributes to an increase in taxpayers' compliance in West Sumatra.

The E-SAMSAT service, both simultaneously and partially, has a significant impact on taxpayers' compliance with vehicle tax regulations in West Sumatra. The E-SAMSAT service provides convenience to taxpayers, as they are not required to visit and queue at the SAMSAT office. Consequently, taxpayers can save time and effort by fulfilling their tax obligations anytime and anywhere.

The mobile SAMSAT service simultaneously influences vehicle taxpayers' compliance; however, partially, it does not have a significant impact on vehicle taxpayers' compliance in West Sumatra. Although the mobile SAMSAT service aims to facilitate taxpayers, the majority of them feel that the service does not provide substantial assistance. In other words, the presence or absence of the mobile SAMSAT service does not affect taxpayers' compliance in West Sumatra.

5.2 Research Implication

This research aims to know the effect of the Tax Amnesty Policy, E-SAMSAT, and SAMSAT Mobile on Vehicle Taxpayer Compliance in West Sumatra. The purpose of this study is to add new insight, information, and recommendations. The variable that has a positive impact are the Tax Amnesty Policy, and E-SAMSAT service. Vehicle Taxpayers feel assisted with the existence of Tax Amnesty Policy, and E-SAMSAT service. Therefore, the government may need to consider the efficiency of these policies in order to increase the taxpayer's compliance. Meanwhile, the SAMSAT Mobile service does not have significant impact on Vehicle Taxpayer compliance in West Sumatra. The taxpayer feels limited benefits from Mobile SAMSAT service. The government should consider the services, the strategic location, and well-communicated service.

5.3 Limitations and Future Research

This study is subject to certain limitations, particularly in terms of its geographical scope. Data collection was restricted to specific areas within West Sumatra like Padang, and Bukittinggi city, Agam, Lima Puluh Kota and Tanah Datar regency. Which may not fully represent the broader population of vehicle taxpayers across the entire province. As such, the findings should be interpreted with caution when generalizing to other regions in West Sumatra with different demographic or administrative characteristics. Ideally, this study should be conducted across all regencies and cities in West Sumatra. Additionally, respondents' willingness to complete the questionnaire was relatively low, necessitating direct distribution and in-person visits to guide and monitor the questionnaire

completion process. Future researchers are encouraged to expand the study area to include all taxpayers across all regencies and cities in West Sumatra to obtain more accurate findings regarding taxpayer compliance in fulfilling vehicle tax obligations

