

CHAPTER V

CONCLUSION

5.1 Conclusion

This research was conducted with the aim of knowing the effect of tax awareness, tax function, and Drive-Thru service quality on vehicle taxpayer compliance in Padang city. This research use primer data by using questionnaires. There is 113 respondents for this research. Based on this research positive that tax awareness and Drive-Thru service quality have a significant effect on vehicle tax compliance, but tax sanction is negative with a significant effect on vehicle tax compliance.

Most respondents are aware that they have to pay their taxes. They have the willingness to go to an institution which is One-Stop Administration Services Office. The awareness itself appears when there is a desire to pay their tax. This desire is alleged because of their own beliefs, behavior, respondent environment, and have an intention when respondent pays their own tax on time. From data can be concluded that tax awareness has a positive and significant effect on vehicle tax compliance. Theory of planned behavior (TPB) and previous study aligned with researcher result.

Tax sanctions are negative with a significant effect on vehicle tax compliance from most respondent results. Regional Regulation of the Province of West Sumatera No. 4 of 2018 Article 11 No.3 states that every taxpayer who is late or does not pay the vehicle tax is subject to an administrative sanction of 2% (two percent) every month of the tax principal is not the reason why respondent pays their tax on time. Respondent has other reasons outside of this topic of this research. Theory of planned behavior (TPB) and previous study aligned but not with the previous study. Most respondent is satisfied with the service given by the

Drive-Thru officer. Various reason respondent uses the Drive-thru system as a platform to pay vehicle tax. When expectations meet results there is the reason why people want to repeat what they did. According to Philip Kotler (2009), there are three dimensions of service quality which is tangible evidence, responsiveness, and reliability when taxpayers meet the three-dimension there is satisfaction. From the result Drive-Thru service quality is positive has significant value on vehicle tax compliance.

5.2 Research Implication

This research is about knowing the effect of tax awareness, tax sanction, and Drive-Thru service quality on vehicle taxpayer compliance in Padang city. This research aims to add new insight, information, and perspective from taxpayers why they pay their taxes on time. Based on these findings, this study explains that behavioral from the taxpayer perspective. The variable that has positive and significance is taxpayer awareness and Drive-Thru service quality. This variable is based on their own individual to do action to pay their tax without any regulation to push them to pay their tax. Tax sanction is a negative and significant effect. Although sanctions create to prevent taxpayers from violating tax norms and have penalties if disobeying, most respondents don't mind the penalty if they disobey. The result for the tax sanction also does not align with the previous research. The implication from this research is taxpayer's perspective and their behavior is more needed to reconsideration if the government wants to increase local tax income.

5.3 Limitation and Future Research

The limitation of this study is This research cannot generalized to all taxpayers in Sumatra Barat because not all apply the variables raised in this study. Supposedly this research was carried out in all districts or cities in Sumatera Barat. The lack of respond respondents' intention to fill out the online questionnaire conducted by the researcher, so the researcher came to the respondents one by one to pay attention to the process of filling out the

questionnaire. For future research take time to spread questionnaires and expand the research location throughout the West Sumatera one-stop administration services office to obtain more accurate research results about the level of taxpayer compliance in paying vehicle taxes.

