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**The Effect of Taxation Socialization, Taxpayer Awareness, Tax Sanctions and Tax Service Quality on Motor Vehicle Taxpayer Compliance**

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**ABSTRACT**

The financial stability of the state is greatly influenced by taxpayer compliance, which is an important element in the taxation system and increasing national income. The purpose of this study is to analyze the impact of tax socialization, taxpayer awareness, tax sanctions, and the quality of tax services on motor vehicle tax compliance. This study focuses on the development of independent variables, namely the quality of tax services, as a research novelty. Data were obtained through a survey of motor vehicle taxpayers in certain areas and analyzed using descriptive statistical methods and multiple linear regression. This study shows that taxpayer compliance is positively and significantly influenced by tax socialization, taxpayer awareness, tax sanctions, and the quality of tax services. Indicators such as speed of service, information transparency, and effective tax education are key factors in increasing compliance. The practical implications of this study for local governments are the importance of designing strategies that can increase tax revenues, one of which is through improving the quality of tax services and more comprehensive tax education. This study not only adds to the academic literature related to taxpayer compliance, but also provides practical contributions to more effective motor vehicle tax management. These findings are expected to be the basis for making tax policies based on data and empirical evidence.

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**INTRODUCTION**

Taxes play a vital role in Indonesia's development because they are the largest source of income for the country. As a mainstay of state revenue, taxes have an irreplaceable role. However, one of the challenges faced in tax collection is the low level of taxpayer compliance in fulfilling their tax obligations (Winerungan, 2013). Therefore, the government must strive to increase taxpayer compliance, considering that increasing mandatory

compliance can have an impact on increasing tax revenues (Riyadi, Setiawan & Alfarago, 2021; Suhendra, 2011); preventing fraud (Akhyaar, Purwantini, Afif & Prasetya, 2022); increasing regional and national security (Kim & Kim, 2017); and increasing economic growth and development (Akintoye, 2013).

Based on BPS data for 2023, the total number of motorized vehicles in Indonesia in 2023 was 145.5 million units, including 120.43 million motorcycles, 20 million passenger cars, 4 million trucks, and 1.5 million buses. The number of vehicles in Lampung itself is 3,679,741 units, including 532,345 cars, 29,432 buses, 105,876 trucks, and 3,229,304 motorcycles. Initially, from April 2023 to September 30, 2023, the total number of vehicles applying for motor vehicle tax relief was 2% to 6%. This shows that taxpayers still do not really need to pay vehicle tax.

Low taxpayer compliance can be influenced by several factors, such as ineffective tax socialization (Agustin & Susanti, 2021), low level of taxpayer awareness (Sutrisno & Puspitasari, 2020), and less than optimal implementation of tax sanctions (Fatmawati, R., & Sulaiman, 2021) and less than optimal tax services (Taufik & Suryani, 2021). Tax sanctions are aimed at taxpayers who violate tax provisions, with the aim of increasing compliance. However, the lack of understanding and socialization regarding taxation exacerbates the low compliance. The lack of public knowledge about the importance of taxes causes them to not understand their tax obligations, so they do not pay taxes properly and have low levels of tax compliance.

Various studies show mixed findings related to tax socialization, tax awareness, tax sanctions, and service quality. Studies such as Ananda (2015) and Wardani & Wati (2018) found that tax socialization has a positive effect on compliance, but Ammy (2023) stated the opposite. Tax awareness was also stated to have an effect by Winerungan (2013) and Sari & Adawi (2020), but Ngroho et al. (2016) showed different results. Tax sanctions were considered significant by Rahayu (2017) and Khasanah & Kuntadi (2022), but Meiranto (2017) did not find a similar effect. Finally, service quality is considered to increase compliance according to Pak Bari et al. (2018), while Mahfud & Abdullah (2017) stated that there was no significant effect.

This study is based on previous research conducted by Haninun & Lourent (2022). This study includes the quality of tax services as an independent variable because it has a direct impact on taxpayer compliance and state revenue. Fast, clear, and easily obtained services can help minimize administrative obstacles that complicate or hinder taxpayers in fulfilling their tax obligations. When the tax authorities provide clear, accurate information,

and respond quickly to taxpayer questions and problems, this not only increases taxpayer satisfaction but also increases trust in the tax system.

The purpose of this study is to examine the impact of tax socialization, tax awareness, tax sanctions, and service quality on motor vehicle tax compliance. By studying the elements that encourage taxpayer compliance, local governments and management are expected to be able to implement various relevant policies to improve motor vehicle taxpayer compliance. Thus, this study will not only contribute to the academic literature, but will also have practical implications for efforts to reform and strengthen the Indonesian tax system, especially in terms of motor vehicle taxpayer compliance.

#### Theory of Planned Behavior

Theory of Planned Behavior studies human behavior and aims to find clarity on the causes that determine humans to have that behavior. Since the development of TPB, it has been used in various fields, namely health, environment, consumer behavior, and social behavior (Harjana, 2023). TPB has proven to have good predictive validity in predicting human behavior. One of the advantages of TPB is analyzing situations where individuals do not have full control over their own behavior (Sakdiyah et al ., 2019). However, TPB has several weaknesses, namely the lack of attention to contextual and environmental factors that influence behavior (Harjana, 2023).

#### Taxpayer Compliance

Tax compliance refers to the extent to which taxpayers fulfill their tax obligations according to the provisions, including reporting, calculating, and paying taxes on time (Khairudin, et al 2021). This compliance is important for the sustainability of the tax system and the stability of the country's finances. The benefits of taxpayer compliance include increased tax revenue, public trust in the tax system, and reduced tax burdens. To improve compliance, strategies that can be implemented include improving the quality of tax services, providing clear information, and fair law enforcement and sanctions. Compliance measurement is usually carried out by examining tax reporting and taxpayer non-compliance. According to Zainuddin (2017), compliance can be measured by analyzing factors such as the quality of tax services and socialization (Andaningsih, 2022) measuring taxpayer compliance through indicators such as reporting all income, filling out tax forms correctly, and understanding reporting procedures. (Saputra 2019). using the Theory of Planned Behavior approach to measure tax compliance, taking into account attitudes, subjective norms, and perceived behavioral control. Harlina (2016) identified the following markers of taxpayer compliance: (1) Taxpayers are always on time in paying taxes. (2) Taxpayers always pay taxes in the correct

amount. (3) There are no tax arrears. (4) When officials seek information related to taxes, taxpayers always provide it. (5) Taxpayers believe that fulfilling their tax obligations is very important for their civic responsibilities.

#### Tax socialization

Tax socialization is the process of providing information to the public regarding tax obligations, procedures, and the importance of taxes. The main objective is to increase taxpayer understanding and awareness so that they can fulfill their tax obligations correctly. The benefits of tax socialization include increasing tax compliance, reducing errors in reporting, and building trust between taxpayers and tax authorities. Strategies to improve socialization include utilizing various communication media, both conventional such as seminars, and digital such as websites and applications. Measuring the success of socialization can be done by assessing taxpayer understanding and their participation in the socialization program. Rahayu's research (2019) shows that increasing tax compliance after participating in socialization is an indicator of success. Purba (2016) measures by the frequency of counseling, variation of materials, and delivery methods. Wulandari (2015) measures by assessing the attitude and compliance of taxpayers towards tax reporting and payment using formal and material compliance indicators. According to Winerungan (2016), there are 5 indicators of tax socialization, namely: (1) Publication. (2) Activities. (3) News. (4) Community involvement. (5) Personal approach.

#### Taxpayer Awareness

Taxpayer awareness is the understanding and willingness of taxpayers to fulfill their tax obligations voluntarily, as well as understanding the importance of taxes for the country. Increasing taxpayer awareness can improve compliance, accelerate tax administration, and increase government revenue. Strategies to increase awareness include easy-to-understand tax education, mass media campaigns, and the use of technology for faster access to information. Taxpayer awareness can be measured by looking at their understanding of tax obligations and participation in socialization activities. Researchers such as Sari (2020) measure awareness through a survey that assesses taxpayers' understanding of tax regulations and their willingness to pay taxes without coercion.

#### Tax Sanctions

Tax sanctions are sanctions or actions imposed on taxpayers who do not fulfill their tax obligations in accordance with applicable provisions, either in the form of administrative sanctions (fines or interest) or criminal sanctions (imprisonment). The purpose of this sanction is to provide a deterrent effect on taxpayers to comply with the established tax regulations. The benefits of tax

sanctions are very important, including maintaining justice and legal certainty in the tax system, preventing tax avoidance, and ensuring that all taxpayers fulfill their obligations fairly. Strategies to increase the effectiveness of tax sanctions include increasing public education regarding the importance of tax sanctions, clarifying the rules and procedures for sanctions, and ensuring consistent and fair law enforcement. This will allow taxpayers to better understand the consequences of non-compliance. Measurement of tax sanctions can be carried out based on the number and type of sanctions imposed and the level of taxpayer compliance after the sanctions are imposed. Researchers such as Haryanto (2018) measure the effectiveness of tax sanctions by analyzing the impact of sanctions on the level of taxpayer compliance and the extent to which these sanctions can prevent tax violations. According to Setiawan (2020), there are several markers of taxpayer awareness, namely: 1. Knowing the existence of tax regulations and provisions. (2) Understanding the role of taxes in state financing. (3) Understand that tax obligations must be carried out in accordance with applicable provisions. (4) Calculate, pay and report taxes voluntarily. (5) Taxes are the main source of state revenue.

#### Quality of Tax Services

The quality of tax services is the extent to which services provided by the tax authority can meet taxpayer expectations efficiently, transparently, and professionally. The benefits include increasing taxpayer satisfaction, encouraging tax compliance, and improving the image of the tax authority. To improve it, strategies that can be implemented include improving information systems and technology, accelerating administrative processes, and providing training to tax officers. Measuring service quality can be done by evaluating taxpayer satisfaction through surveys and assessing the speed and accuracy of services. Researchers such as Sulaiman (2019) measure service quality based on speed, ease of access, and taxpayer satisfaction with tax services. Tantri & Ratnasari (2019 ) Tax Service Quality is measured using a questionnaire that evaluates aspects of tax services perceived by taxpayers, such as speed, convenience, ease of access to tax information, and clarity of tax procedures. Nuraini & Haryadi (2020) Tax Service Quality is measured by identifying the level of taxpayer satisfaction with the services provided by the tax office, including ease of accessing tax information and speed in resolving tax problems. Service performance indicators are taken from five dimensions of service performance explained by Parasuraman et al ., (1988) in Tjiptono (2019), namely: (1) Tangible, or Physical Evidence (2) Reliability, or Reliability (3) Responsiveness, or Responsiveness. (4) Assurance, or Guarantee. (5) Empathy, or Empathy.

## Hypothesis Development

### The Influence of Tax Socialization on Taxpayer Compliance

Taxpayer compliance is greatly influenced by the role of tax socialization. Effective socialization allows the government to provide information that is easier for taxpayers to understand regarding their tax obligations, such as tax regulations, procedures for filling out SPT, and the consequences of non-compliance. Thus, the confusion that taxpayers may experience in carrying out their tax obligations can be reduced. This understanding also encourages taxpayers' awareness of the importance of taxes as a pillar of national development, thus motivating them to fulfill their tax reporting and payment obligations on time. Furthermore, transparency in tax socialization increases taxpayers' trust in a fair and non-burdensome system, which in turn makes them more compliant. By knowing the benefits of the taxes paid and the risks of sanctions due to negligence, taxpayers are more motivated to carry out their obligations properly, while avoiding potential legal or financial problems. Motor vehicle tax, this socialization helps taxpayers understand the importance of paying taxes on time, the benefits obtained, and the consequences of not complying with the rules. Research by Tawas (2017), Wardani (2018), and Firmansyah (2022) supports that tax socialization is effective in influencing the level of taxpayer compliance. Based on this, the hypothesis developed is:

H1: Tax socialization can positively influence taxpayer compliance on motor vehicles registered at the Bandar Lampung Samsat Office.

### The Influence of Taxpayer Awareness on Taxpayer Compliance

Taxpayer awareness has a significant impact on the level of compliance in fulfilling tax obligations. Taxpayers who are aware of the importance of taxes for national development tend to be more active and punctual in carrying out their tax obligations. Taxpayers understand that the taxes paid are not only for personal interests, but also to support government programs aimed at improving public welfare. This awareness encourages them to contribute well to the tax system without feeling burdened or only doing it because they are afraid of sanctions. In addition, awareness also helps reduce non-compliance that often occurs due to a lack of understanding of tax obligations. Taxpayers who are aware of their rights and obligations and understand the taxation mechanism are more likely to comply with existing regulations, which ultimately increases state revenue and strengthens trust in a fair and transparent tax system. Therefore, efforts to increase taxpayer awareness through appropriate education and socialization are very important to improve overall tax compliance. This also applies to motor vehicle tax compliance, where taxpayer awareness of the importance of the obligation to pay taxes

encourages them to comply with existing regulations. This awareness arises from an understanding of the benefits of taxes, such as infrastructure development and improving public services. Research by Fitria (2017), Nur (2018), and Sagala (2024) shows that taxpayer awareness plays a major role in influencing their compliance. Based on this, the hypothesis developed is:

H2: Taxpayer awareness can positively influence taxpayer compliance on motor vehicles registered at the Bandar Lampung Samsat Office.

#### The Influence of Tax Sanctions on Taxpayer Compliance

Tax sanctions play an important role in increasing taxpayer compliance in fulfilling their obligations. The imposition of strict sanctions, such as fines, interest, or other administrative sanctions, serves to encourage taxpayers not to delay or ignore their tax obligations. Awareness of the potential for sanctions can increase fear of legal consequences and encourage taxpayers to comply. With fair and transparent sanctions, taxpayers will be more careful in carrying out their tax obligations. However, if sanctions are applied disproportionately or unfairly, this can cause dissatisfaction and damage trust in the tax system, which can reduce the level of compliance. The deterrent effect caused by sanctions, such as fines or criminal penalties, serves as a reminder of the consequences of tax evasion or late payment. Research by Efriyenti et al (2019), Barlan et al (2021), and Aisah et al (2023) shows that tax sanctions have a significant effect on taxpayer compliance. Based on this, the hypothesis developed is:

H3: Tax sanctions can have a positive influence on taxpayer compliance for motor vehicles registered at the Bandar Lampung Samsat Office.

#### The Influence of Service Quality on Taxpayer Compliance

The quality of service provided by tax agencies has a significant impact on taxpayer compliance. Fast, easy, and responsive service makes taxpayers feel valued and supported in fulfilling their tax obligations. Good service includes the availability of clear and easy-to-understand information, easy access to make payments or tax reporting, and customer service that is ready to help solve problems or provide explanations. This can reduce taxpayer confusion and discomfort, so that they are more likely to comply with tax regulations. In addition, good service quality can also increase taxpayer trust in the tax system and the agencies that manage it. Taxpayers who feel that tax agencies provide fair, transparent, and professional services will be more motivated to fulfill their tax obligations on time and in accordance with applicable regulations. Conversely, poor service can reduce taxpayer motivation to comply with tax regulations, which can ultimately reduce the level of tax compliance. This is in line with research by Febriani & Kusmuriyanto (2015), Pebrina & Hidayatulloh

(2020), and Yuliati & Fauzi (2021) which states that service quality affects taxpayer compliance. Based on this, the hypothesis developed is:

H4: Tax sanctions can have a positive influence on taxpayer compliance for motorized vehicles registered at the Bandar Lampung Samsat Office.

## RESEARCH METHOD

This study uses a quantitative approach to answer the research objectives. measuring the influence between variables such as tax socialization, taxpayer awareness, tax sanctions, and service quality on motor vehicle taxpayer compliance. The population in this study were motor vehicle taxpayers registered at the Bandar Lampung Samsat Office totaling 780,334 units. The sample was taken using the slovin sampling technique, 100 research samples were obtained with research criteria, namely by selecting taxpayers who had paid tax at least once and had a motor vehicle for more than one year. Data were collected through an online questionnaire ( *Gform* ) with a Likert scale (1-5), while secondary data came from Samsat reports.

**Table 1. Measurement**

<b>Variables</b>	<b>Definition</b>	<b>Measurement</b>
Taxpayer Compliance	Tax compliance refers to the extent to which taxpayers fulfill their tax obligations in accordance with the provisions, including reporting, calculating and paying taxes on time.	Likert Scale Questionnaire
Taxation Socialization	Tax socialization is the process of providing information to the public regarding tax obligations, procedures, and the importance of taxes.	Likert Scale Questionnaire
Taxpayer Awareness	Taxpayer awareness is the understanding and willingness of taxpayers to fulfill their tax obligations voluntarily, as well as understanding the importance of taxes for the state.	Likert Scale Questionnaire
Tax Penalties	Tax sanctions are sanctions or actions imposed on taxpayers who do not fulfill their tax obligations in accordance with applicable provisions, either in the form of administrative sanctions (fines or interest) or criminal sanctions (prison sentences).	Likert Scale Questionnaire
Quality of Tax Services	The quality of tax services is the extent to which services provided by tax authorities can meet taxpayer	Likert Scale Questionnaire



	expectations efficiently, transparently and professionally.	
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The entire analysis process is carried out using statistical software such as SPSS to produce valid and reliable results. This approach ensures that the study can provide data-based recommendations that can be implemented by related agencies. Furthermore, a multiple linear test is carried out Where Y is taxpayer compliance, X1 to X4 are independent variables, namely tax socialization, taxpayer awareness, tax sanctions, and quality of tax services,  $\beta_0$  is a constant, and e is an error term, with the formula:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 e$$

Next, to analyze the data, the t-test is used to determine the effect of each independent variable. In addition, the coefficient of determination ( $R^2$ ) is used to determine how much the independent variable contributes to the dependent variable.

## RESULT AND DISCUSSION

Before entering the research results, the researcher conducted validity and reliability testing on 30 respondents in order to obtain the validity and reliability of the questionnaire. This is because The purpose of validity testing is to determine how well the measuring instrument captures the concept or phenomenon being evaluated. Reliability testing must also be carried out in this study to assess the consistency of the questionnaire used to determine whether variables X and Y are related. For validity testing, it is considered valid if the calculated r value exceeds the r table value (0.361), then for reliability testing it will be reliable if the alpha value is greater than 0.60. From the validity test, it can be concluded from the results of the previous statistical test that all questions are valid because as many as 25 questions from each variable have a calculated r value greater than the r table value (0.361). Meanwhile, based on the results of the reliability test above, which shows an alpha value greater than 0.60. This shows that the measuring instrument used in this study can consistently produce measurement results when evaluating the same symptoms.

Next, it was continued by filling out the questionnaire to meet the sample criteria, namely 100 respondents. However, in the survey process, only 92 respondents filled out the questionnaires that would be used in this study. Next, a multiple linear test was carried out which obtained the following results:

**Table 2.**  
**Multiple Linear Regression Analysis**

Variables	Multiple Linear Test	t-test		Coefficient of Determination Test
		t	Sig.	
<b>Constant</b>	3.207	1.433	.155	.449
Taxation Socialization	.246	2,542	.013	
Taxpayer Awareness	.157	2.148	.035	
Tax Penalties	.237	3.287	.001	
Quality of Tax Services	.208	2,568	.012	
a. Dependent Variable: Taxpayer Compliance				

Source: Data Processed by SPSS25 , 2024.

Based on the results of the multiple linear test, the formula results are formed, namely:  $Y = 3.207 + 0.246X_1 + 0.157X_2 + 0.237X_3 + 0.208X_4 + e_t$ , the data interpretation of the formula is the constant value (a) of 3.207 indicating that the taxpayer compliance value will remain at 3.207 if all other independent variables remain constant. In this case, tax socialization contributes 0.246 to taxpayer compliance, which is reflected in the tax socialization coefficient value of 0.246. Furthermore, taxpayer awareness contributes 0.157, in accordance with the recorded taxpayer awareness coefficient value of 0.157. Tax sanctions also provide a positive contribution to taxpayer compliance of 0.237, which is reflected in the tax sanction coefficient value of 0.237. Finally, service quality contributes 0.208, based on the service quality coefficient value of 0.208. All of these contributions illustrate the positive influence of each variable on taxpayer compliance, with tax socialization and tax sanctions having the greatest influence.

Based on the test results above, it can be seen that taxpayer compliance is influenced by changes in the independent variables, namely tax socialization, taxpayer awareness, tax sanctions, and service quality of R square, which is 0.449 or 44.9%, the remaining 55.1% is influenced by other factors not studied by the author.

Next, a t hypothesis test was conducted which can be seen from the results of the multiple linear test study which can be explained that the four hypotheses in this study were accepted because the results of the t test showed a t count value greater than the t table (1.986) and a significance value smaller than 0.05. The first hypothesis was accepted because the t count for tax

socialization was 2.542, which means that tax socialization has a positive effect on taxpayer compliance for motor vehicles at the Bandar Lampung Samsat Office. The second hypothesis was also accepted, with a t count for taxpayer awareness of 2.148, which indicates that taxpayer awareness also positively influences taxpayer compliance. The third hypothesis was accepted because the t count for tax sanctions was 3.287, indicating that tax sanctions positively influence taxpayer compliance. Finally, the fourth hypothesis was accepted with a t count for service quality of 2.568, which indicates that service quality positively influences taxpayer compliance at the Bandar Lampung Samsat Office.

## **Discussion**

### **Tax socialization has a positive effect on taxpayer compliance**

Tax socialization has a positive influence on taxpayer compliance because it can improve their understanding of tax obligations that must be fulfilled. With good socialization, either through seminars, workshops, social media, or direct communication from the authorities, taxpayers become more aware of their rights and obligations in the tax system. Better knowledge of tax benefits and legal consequences for non-compliance will encourage taxpayers to fulfill their obligations more timely and in accordance with applicable regulations. Effective socialization can reduce ignorance which is often the main reason for non-compliance.

Research by Tawas (2017), Wardani (2018), Firmansyah (2022), Venti (2021), and Hura (2022) confirms that when socialization is carried out properly, taxpayers become more aware of their tax obligations. This has an impact on increasing the level of compliance, such as paying taxes on time, reporting taxes correctly, and fulfilling all tax administration requirements. In other words, tax socialization helps overcome the lack of information or misunderstandings that may hinder taxpayer compliance.

In addition, tax socialization also helps build better relationships between tax authorities and taxpayers, thus creating a sense of mutual trust. When taxpayers understand that the taxes they pay are used for the development and progress of the country, they will feel more morally responsible for paying taxes. Thus, tax socialization not only provides technical information regarding tax obligations, but also creates deep social awareness regarding the importance of tax contributions to the sustainability of national development. Continuous and comprehensive socialization can strengthen taxpayer compliance and increase state revenues from the tax sector.

### **Taxpayer awareness influences taxpayer compliance**

Taxpayer awareness has a significant influence on their level of tax compliance. When taxpayers have a high awareness of the importance of taxes for national development and social progress, they will be more likely to fulfill their tax obligations in a timely manner. This awareness can arise from a deep understanding of the role of taxes in supporting various public sectors, such as education, health, and infrastructure. Taxpayers who are aware of the benefits of taxes for society tend to feel responsible and motivated to participate in national development by paying their taxes.

This statement shows that taxpayer awareness has an important role in increasing taxpayer compliance, as evidenced by research by Fitria (2017), Nur (2018), Atarwaman (2020), Hidayat (2022), and Sagala (2024). Taxpayer awareness includes an understanding of the importance of taxes for national development, a moral responsibility to fulfill tax obligations, and a willingness to comply with tax regulations without coercion.

In addition, taxpayer awareness is also influenced by their understanding of the risks and legal consequences that may arise if they avoid tax obligations. Taxpayers who are aware of the potential sanctions or fines due to negligence in paying taxes will be more careful and more disciplined in fulfilling their obligations. Therefore, increasing taxpayer awareness through education, clear information, and strengthening communication between tax authorities and the public can be an important step in improving overall tax compliance. This awareness is not only about legal obligations, but also about the social responsibility that must be carried out by every individual or business entity.

### **Tax sanctions affect taxpayer compliance**

Tax sanctions have a significant impact on the level of taxpayer compliance. When taxpayers know that there are legal consequences, either in the form of fines or other sanctions, if they do not fulfill their tax obligations, this can be a driving force to increase compliance. Clear and firm sanctions serve as a form of prevention against tax avoidance behavior and help encourage taxpayers to be more careful in fulfilling their obligations. Therefore, tax sanctions that are applied consistently can create a deterrent effect that will encourage taxpayers to be more obedient to existing regulations.

This statement confirms that tax sanctions have a significant influence on taxpayer compliance, as stated in the research of Efriyenti *et al* . (2019), Atarwaman (2020), Barlan *et al* . (2021), Hidayat (2022), and Aisah *et al* . (2023). Tax sanctions, whether in the form of fines, interest, or other penalties, aim to provide a deterrent effect on taxpayers who do not comply with tax regulations. The results of this study indicate that the application of strict, consistent, and

transparent tax sanctions can increase taxpayer compliance. These sanctions function as a control mechanism that motivates taxpayers to fulfill their obligations on time and correctly.

However, it is also important to remember that tax sanctions must be applied fairly and in accordance with the level of violation committed. If the sanctions are too severe or disproportionate to the violation, this can actually cause dissatisfaction among taxpayers and potentially damage the relationship between the government and the community. Conversely, if sanctions are not applied firmly, taxpayers' awareness to comply with tax regulations can decrease. Therefore, the balance between the imposition of appropriate sanctions and educational guidance for taxpayers is the main key to improving tax compliance.

### **Service quality positively influences taxpayer compliance**

The quality of service provided by tax agencies can positively influence taxpayer compliance. When taxpayers are satisfied with the services they receive, such as ease of accessing tax information, transparent processes, and quick responses to questions and complaints, this can increase the level of taxpayer trust and comfort in fulfilling their obligations. Good service makes it easy for taxpayers to understand and carry out their tax obligations, so they are more likely to comply with existing regulations.

This statement shows that the quality of service provided by the tax authorities has a significant influence on taxpayer compliance. This is supported by research by Febriani & Kusmuriyanto (2015), Pebrina & Hidayatulloh (2020), and Yuliati & Fauzi (2021), which concluded that quality service can increase taxpayer compliance. Service quality includes aspects such as speed, clarity of information, friendliness of officers, and ease in the tax administration process. When taxpayers feel well served, they tend to have a positive perception of the tax system, so they are more motivated to comply with their tax obligations.

In addition, good service quality can also create a more harmonious relationship between the government and taxpayers, which in turn will increase compliance. If the tax agency provides professional and efficient services, taxpayers will feel appreciated and more motivated to fulfill their obligations on time. Thus, high service quality can be an important driving factor in increasing taxpayer awareness and compliance with their tax obligations.

## **CONCLUSION**

Based on the results of data analysis, it was found that tax socialization, taxpayer awareness, tax sanctions, and service quality have a positive influence

on taxpayer compliance of motor vehicles registered at the Bandar Lampung Samsat Office. Effective socialization can increase public understanding of the importance of paying taxes. Taxpayer awareness has also proven to be a key factor in encouraging compliance. In addition, the application of strict tax sanctions provides a disciplinary effect on taxpayers, while good service quality creates comfort and trust, so that taxpayers are more motivated to fulfill their obligations. These findings indicate that the combination of these four factors can significantly increase taxpayer compliance in the region.

Tax socialization, taxpayer awareness, tax sanctions, and service quality have an important role in increasing motor vehicle taxpayer compliance at the Bandar Lampung Samsat Office. Through effective socialization, the public can understand the benefits and their obligations in paying taxes. Taxpayer awareness can also be increased by showing the positive impact of taxes on regional development. The application of strict and consistent sanctions is an important step to provide a deterrent effect on non-compliant taxpayers. In addition, improving the quality of service, such as the use of digital technology, officer training, and providing adequate facilities, can provide a better experience for taxpayers. With this combination of strategies, the level of compliance can be significantly increased, supporting the achievement of tax revenue targets and sustainable development.

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