

The Taxpayer Compliance Determinations In Paying Motor Vehicles

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RESEARCH ARTICLE

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THE TAXPAYER COMPLIANCE DETERMINATIONS IN PAYING MOTOR VEHICLES TAX AT DIREÇÃO NACIONAL DE TRANSPORTES E TERRESTRES DILI TIMOR-LESTE

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8 ABSTRACT

The purpose of this study is to test and analyze the effect of understanding tax regulations, taxpayer awareness, service quality, and tax sanctions on taxpayer compliance in paying motor vehicle taxes. The method used in this research is quantitative research methods. The data sources used are primary data and secondary data obtained from the *National Direção de Transporte e Terrestres* (DNTT). Methods of data collection using a survey method by distributing statements to respondents in the form of a questionnaire. The number of samples used in this study was 100 motor vehicle taxpayers. Respondents were determined using the Solvin formula and the sampling technique was carried out by *accidental sampling*. Data analysis used in this study consisted of *validity and reliability tests*, descriptive statistical analysis, classical assumption tests (normality test, *multicollinearity test*, *heteroscedasticity test*, and *autocorrelation test*), and *hypothesis testing* (*multiple linear regression analysis*, *determination coefficient test*, and *t-test*). The results of this study indicate that the understanding of tax regulations, taxpayer awareness, and tax sanctions have a positive and significant effect on taxpayer compliance while service quality has a negative and significant effect on taxpayer compliance in paying motorized vehicle taxes at *Direção Nacional de Transporte e Terrestres* (DNTT) Dili, Timor Leste.

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INTRODUCTION

The independence of Timor-Leste on 20 May 2002 was a new country that was restoring its independence during an era of globalization that was so advanced that the advancement of science and technology was increasing rapidly. Therefore, Timor-Leste is required to adapt itself to conditions of very high development. Since then, efforts the government and the people of Timor-Leste implement the development of various aspects of the life of the state, as the primary priority to miss and underdevelopment being faced. In the development of the state of Timor-Leste, the government has always relied on the oil sector as the main source of financing for national development in various sectors such as infrastructure, education, agriculture, and health services. Another sector that is relied on is the tax sector. Taxes are the contribution of taxpayers to the State based on compelling laws in the form of

contributions paid to finance various state expenditures and do not get direct returns from the State Widiastini and Supadmi (2020). Based on Article 55 of the Constitution of the Democratic Republic of Timor-Leste, states that "*Todo o Cidadão com comprovado rendimento tem o dever de contribuir publicas recebíveis, nos termos da lei*". This article emphasizes the obligation (*Dever*) of every citizen to the taxpayer following the provisions of regulation applicable. Meanwhile, Article 144 paragraph 2 of the Constitution of the Democratic Republic of Timor-Leste also explains that "*Os impostos e as taxas são criados por lei, que fixa a sua incidência, os benefícios e as garantias dos contribuintes*". Contains the notion that taxes and levies are regulated by law which establishes collection targets, tax benefits, and guarantees for taxpayers. To finance the state's needs, the Timor-Leste government carries out tax levies, because as a new country, of course, the government expects public

participation⁵² paying taxes for the country's development. One of the ¹³ taxes imposed on the public is the motor vehicle tax. Motor vehicle tax is a tax on ownership and control of motorized vehicles. A motorized vehicle means a motorized vehicle that moves on two wheels or, where a side carriage is installed, moves using no more than three wheels (*Regulation no. 2001/06*). Based on the problem phenomena that make taxpayer compliance low above, it can be explained, *first*, from the perspective of the number of taxpayers from 2015 to 2017 there has been an increase in the number of taxpayers, but from 2017 the number of taxpayers 2 4.25 % decreased to 2 0.72 % in 2018 than it rose again to 2 1.71 % in 2019. *Second*, it shows that the amount of motor vehicle tax arrears from 2015 to 2019 has increased. *To three t*, motor vehicle tax revenue contribution also fluctuated and the biggest tax revenue in 2017, reaching \$ 251.640. *To four*, the taxpayer is not satisfied with the services provided as the staff did not comply with working hours that have been determined, lack of facilities pay taxes through the Bank (*online*), Antoni; (2019) in www.tatoli.tl/2019/07/ 12. The arrears and tax revenues are not as expected due to taxpayers who are not obedient in making tax payments and there is the possibility of avoiding taxes which in turn will harm the state by reducing state revenues (Fuadi, 2013).

Taxpayer compliance is one of the supports that can increase state revenue. Taxpayer compliance is a condition in which taxpayers have the nature to implement and carry out their role, namely carrying out their tax obligations (Surja djaja and Handayani 2019). Tax compliance is a taxpayer that must be disciplined in carrying out its tax obligations in accordance with the prevailing laws and regulations. So that with discipline and obedience to regulations, it can increase state revenue through motor vehicle taxes. There ²⁵ several factors that affect taxpayer compliance, namely *understanding of taxation, taxpayer awareness, quality of service and tax sanctions*. Taxpayer awareness is an understanding of the meaning and purpose of tax payments provided to the state through self-registration, calculating, paying and reporting the amount of tax owed to the tax recipient. However, based on the existing phenomenon, the awareness of taxpayers is still very low, because it can be seen from the number of fines that are increasing every year on motor vehicle taxes in *Direção Nacional de Transportes e Terrestres. (DNTT)* Timor-Leste. If the level of compliance in paying taxes increases, then the taxpayer has awareness of his obligation to pay taxes and vice versa. Then the state income will also increase in terms of the tax sector and the planning can be realized.

Good service will encourage taxpayers to be more compliant with their tax obligations. So that in this case the tax apparatus must also provide good service to taxpayers. The tax apparatus has the responsibility to provide good service to the community. If the service from taxation is very good, the community will negotiate to comply with tax regulations. This is confirmed by research (Astina, 2018). Another factor that is considered to affect taxpayer compliance is tax sanctions. (Efriyenty, 2019) because of the laws and regulations that have regulated how to implement general provisions²⁷ and tax procedures, some sanctions will be imposed if the taxpayer does not fulfill his tax obligations. Therefore, the executing and imposing sanctions in question are a form of administrative sanctions or fines, or criminal sanctions. However, the facts show that most taxpayers do not obey the

laws and regulations that have been established because tax revenue every year is due to the increasing payment of fines.

Formulation of the problem

Based on the background of the problem described, the formulation of the problem that is the problem in this study is.

- Does ⁵⁶ the understanding of tax regulations affect taxpayer compliance in paying motorized vehicle taxes at *Direção Nacional de Transportes e Terrestres. (DNTT)* in Dili Timor-Leste ?
- Does taxpayer awareness affect taxpayer compliance in paying motorized vehicle taxes at *Direção Nacional de Transportes e Terrestres. (DNTT)* in Dili Timor-Leste?
- Does service quality affect taxpayer compliance in paying motorized vehicle taxes at *Direção Nacional de Transportes e Terrestres. (DNTT)* in Dili Timor-Leste?
- Do tax sanctions affect taxpayer compliance in paying motorized vehicle taxes at *Direção Nacional de Transportes e Terrestres. (DNTT)* in Dili Timor-Leste?

LITERATURE REVIEW

Definition of Tax: Tax is a levy paid by the people of the state are included in the cash the country who carry it refers to the law as well as implementation enforceable tan pa their remuneration. The contribution is used by the State to make payments for the public interest of Mardiasmo (2016: 3). Tax is a contribution to the State (which can be imposed) owed by the taxpayer to obey the regulations, with no return of achievement, which can be immediately appointed, and whose use is to finance general expenses related to state tasks organizing government (Khorida *et al*, 2020). Taxes are a source of state revenue that is essential in development financing sourced carry the r of the State. The size of the tax will determine the capacity of the budget in financing state expenditures both to finance development and for routine financing (Arifin, 2019).

Tax Collection System

Official Assessment System: Is a collection system that authorizes the tax office to determine the amount of tax to be paid by taxpayers? This system will only be applied if conditions such as those mentioned in Article 51 of the Camel Regulation 2000/18 as amended are implemented by taxpayers.

The characteristics:

- The tax office determines the tax payable by taxpayers
- Taxpayers are just waiting to be issued a tax assessment letter on the tax debt that must be paid

² Self Assessment System

A is a tax collection system in which the taxpayer is given the authority to calculate for himself how much tax the taxpayer must pay. In implementing tax collection, the Government of Timor Leste applies a self-assessment system. Characteristics:

- Taxpayers are given the confidence to calculate the calculated tax and deposit, report it themselves
- The function of tax is the apparatus is to supervise taxpayers.
- The tax office does not interfere and is only watching.
- *Withholding System* - the tax taker is not a taxpayer and also not the government but other parties.

Is a tax collection system that authorizes the party making payments to withhold the amount of tax due to the state. According to the current arrangement. *Withholding system* contains the following characteristics:

- The authority to withhold/deduct the amount of tax to be paid lies with the party making the payment if in the case the company pays to individuals. Employer
- The authority to withhold/deduct the amount of tax to be paid rests with the party making the payment if in the case the company pays to a foreign company.
- The authority to withhold/deduct the amount of tax to be paid rests with the party receiving the payment if in the case the company pays to another company owned by a resident.

Definition of Taxpayer Compliance: Tax compliance is a condition in which the taxpayer fulfills all tax obligations in exercising his taxation rights. Taxpayer compliance is formed in the dimensions of taxpayer inspection, law enforcement, and tax compensation Arisandy (2017: 65). Compliance tax late is obedience to the taxpayer in carrying out the contingencies of taxation applicable Rahayu (2017: 192), mandatory taxes dutifully abiding taxpayers are going to meet tax obligations under statutory provisions - rules and regulations. Based on Law No.:8/2008 RDTL explains that a taxpayer is a person who is subject to tax or collection based on the current law and, that is, someone who suffers a loss in one tax year.

Understanding of Tax Regulations: Understanding taxation regulations is a way for taxpayers to understand tax regulations and be able to implement them following Mustafa's applicable regulations (2016). Knowledge and understanding of tax laws is the process by which the taxpayer knows about taxation and apply knowledge it to pay taxes Yulanti (2015). Understanding taxation regulations is a process where taxpayers understand and know about tax knowledge and laws as well as taxation procedures and apply them to carrying out tax activities such as paying taxes, reporting SPT, and so on Ismawati (2017).

Mahaputri and Noviyari (2016) indicators in understanding tax regulations are as follows:

- Taxpayers know the functions and benefits of taxes,
- taxpayers know how to pay taxes
- taxpayers know the tax regulations
- taxpayers know if there is a change in tax regulations

Definition of Taxpayer Awareness: According to Wardani and Rumiayatum (2017) explain that the awareness of taxpayers in the act of a person's good faith to fulfill the obligation to pay taxes based on their sincere conscience. The higher the level of awareness of the taxpayer, the understanding and implementation of the tax obligations will be even better to improve compliance. Taxpayer awareness following the conditions in which the taxpayer fulfills, understands, and

implements taxation provisions properly and voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations so that it can increase the compliance. Bratas (2017). Because awareness of the taxpayer is a taxpayer's behavior itself in the form of opinions or beliefs involved perception, knowledge and reasoning and tendency to act under the stimulation by k's by the stem of taxation applicable in accordance with Asrinanda (2018).

According to Mahaputri and Noviyari (2016), there are several indicators of taxpayer awareness, namely:

- Motor vehicle tax is a form of participation in supporting state development.
- Delaying tax payments and reducing motor vehicle tax burdens is very detrimental to the State
- Taxes are determined by the law and can be enforced
- Tax collection results are enjoyed by taxpayers, although not directly.
- Paying taxes on time will accelerate the realization of government programs for the advancement of the people's welfare.

Definition of service quality: The quality of service is a measure of how good the level of service is to be used as a comparison between the services that have been provided by the fixes and what the customer or taxpayer wants. The definition of service quality is a measure of how good the level of service provided is following customer expectations. In general, customer expectations are shaped by experiences, oral information, and advertisements Tjiptono (2014). The quality of tax services can be explained as consumers' perceptions of the difference between the service expected from the tax office or tax officer and the actual performance that is available Wibowo (2020).

According to (Tjiptono, 2014) there are several essences of public services, namely:

- Improve the quality and productivity of the implementation of the duties of government agencies in the field of public services.
- Encourage efforts to streamline the system and service management so that public services can be more useful.
- Encourage the growth of creativity, initiative, and community participation in development and improve community welfare.

Andyastuti (2013) states that there are five factors in the quality of tax services, namely:

- Reliability (reliability) is the quality and ability of service officers in providing promising and targeted services.
- Responsiveness (responsiveness) is a characteristic and suitability in service tax officials is a desire to help taxpayers and provide responsive service.
- Assurance (assurance) is the scope of ability, politeness, and trustworthiness possessed by tax officers from the risk of doubt.
- Empathy (empathy) includes the ease with which tax officers make good communication relationships and understand taxpayers.

- Direct evidence includes physical facilities, employees, equipment, and communications.

Definition of Tax Sanctions: The sanction is an action in the form of law which is given to people who violate the rules. According to Mardiasmo (2018), tax sanctions are a guarantee that the provisions of the tax laws (taxation norms) will be obeyed/understood. Or it can be interpreted that tax sanctions are taxation norms that are not prohibited by taxpayers because tax sanctions are a deterrent. Therefore, tax sanctions need to be understood and understood so that in the future taxpayers can know what should and should not be done about fulfilling tax obligations, so that the taxpayer's wages themselves are not harmed by Nereswari (2019).

Views on sanction taxation are measured by indicators of Rahayu (2017), namely:

1. Creating taxpayer discipline
2. Sanctions are firm for taxpayers who commit violations
3. Sanctions are given according to the size of the offense
4. The application of witnesses must be under the applicable rules and regulations.

Conceptual Framework: The concept of describing a phenomenon in an abstract manner is formed by making generalizations about a characteristic that makes it easier to communicate basic thoughts to others so that they are easily understood by others. Nazir in Randi et al. (2016). Based on the theories that have been described, a conceptual frame of mind can be drawn which aims to facilitate conceptual analysis. The conceptual model in this study can be seen in the following figure:

Development and formulation of hypotheses: Based on the conceptual basis of research with theoretical reasoning and empirical studies, several related studies are compiled, and then the following hypothesis is formulated:

The Influence of Tax Understanding on Taxpayer Compliance According to Pancawati and Nila (2016), that the taxpayer's understanding of taxation regulations is the taxpayer's way of complying with existing tax regulations. The people should have an understanding of the tax laws, because to fulfill the tax obligations then, the taxes should know and understand about taxes in advance. Without an understanding of the tax laws that are owned by the community, the community cannot obey to pay taxes (Faiza, 2017). Research conducted by (Imaniati 2016), (Randi et al, 2016), (Tane et. Al., 2017), (Palalaga et al., 2019), and (Sunaryo et al., 2020). It shows that the understanding of tax regulations has a significant effect on taxpayer compliance. Because the understanding of tax regulation is expected to encourage taxpayer awareness to comply with paying taxes.

H₁: Understanding taxation regulations have a positive effect on taxpayer compliance in paying taxes.

The effect of taxpayer awareness on taxpayer compliance. Taxpayer awareness of taxation is needed to increase taxpayer compliance. Low taxpayer compliance is often one of the reasons for the many potential taxes that are not collected. A high awareness attitude regarding understanding the benefits and importance of taxes for the welfare of society and in promoting development as a whole can encourage a person to

participate in realizing their responsibilities in fulfilling their tax obligations. Related research was conducted by (Robiansyah et al., 2020), (Arisandy, 2017), (Solekha and Supriono, 2018), (Yulia et al., 2020), (Wibowo et al., 2020), and (Rianty and Syahputera, 2020). Stating that taxpayer awareness affects taxpayer compliance. From the explanation above, the research hypothesis can be taken, namely:

H₂: Awareness of taxpayer positive effect on tax compliance in paying taxes.

H₃: Service quality has a positive effect on taxpayer compliance in paying taxes.

The effect of service quality on taxpayer compliance. Improving the quality and quantity of services is expected to provide taxpayer satisfaction as customers in the field of taxation and is also increasing (Komala et al. 2014). Quality service is defined as a service that can lead to satisfaction for consumers and is always within the standard limits of meeting service expectations and must exclude mandatory implementation. If defined simply, quality can be defined as a dynamic condition related to products, services, processes, or the environment that can meet or exceed the expectations of those who want it, Ababel et al. (2011). H acyl research obtained by Awaluddin et al., (2017) showed that the quality of service affects was significant towards taxpayer compliance. The result is backed by research conducted by (Tresnalyani, 2018), (Wibiyani, 2019), (Astina, 2018), (Agudin and Son, 2019) and (Raharjo, 2020), which shows that service quality has a positive effect on compliance with mandatory taxes in paying taxes. Based on the results of previous studies, the hypothesis proposed in this study is.

H₃: Service quality has a positive effect on taxpayer compliance in paying taxes.

The effect of tax sanctions on taxpayer compliance

Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed or obeyed, in other words, tax sanctions are a deterrent so that taxpayers do not violate regulatory norms (Mardiasmo, 2009: 57). This research was conducted by (Putra, 2018), (Wibiyani, 2019), (Subandi and Fahil 2018) and (Santana et al. 2020), stating that tax sanctions have a positive effect on taxpayer compliance in paying motorized vehicle taxes. Based on these statements, the following hypothesis can be formulated.

H₄: Tax sanctions have a positive effect on tax compliance in paying taxes.

RESEARCH METHODS

Research Design: By paying attention to the purpose of research related to the problems examined, then this type of research used in writing scientific papers is explanatory research (*Explanatory Research*) with a quantitative approach. In this study, the researcher explained research that provided the opportunity to examine all research populations, but the data studied were data from the sample using a questionnaire (Sugiyono, 2015: 7).

Based on data retrieval time, hence this study is *cross-sectional* (Cooper and Pamela, 2006), because of the data taken at a certain moment, where the implementation of the research was conducted to observe the variation between

samples. Meanwhile, if viewed from the type of data taken, this research is *primary*, namely research using primary data or data collected directly by researchers from the required data sources, namely from motor vehicle taxpayers in Timor-Leste who were selected as respondents. in research. From the perspective of the data collection method used, this study is survey research, which is a study conducted by taking a sample from the population and using a questionnaire as a data collection tool (Singarimbun and Efendy, 2006). Finally, this research is a *statistical study* because it uses *statistical* testing in data analysis to solve research problems (Cooper and Pamela, 2006).

Population and Sample: Population is an area of generalization that occurs on subject objects that have certain qualities and characteristics that are applied by researcher study and then draw conclusions (Sugiyono, 2016: 115). The population in this study were motor vehicle taxpayers registered at the *Direção Nacional de Transportes e Terrestres*. as many as 160, 341 taxpayers. According to Sugiyono (2017: 81), The sample is part of the number and characteristics of the population. Sampling from the population using non-probability sampling techniques, namely Accidental sampling. The number of samples used in this study was 100 motor vehicle taxpayers.

Data and Data Collection Methods

Data nature of this study, researchers used data are:

Primary data: Primary data is a data source that is directly provided to data collectors Sugiyono (2016), primary data is obtained from the first main source, both individuals and individuals. In this study, the data sources used were motor vehicle taxpayers as respondents who were randomly selected.

Secondary data: Secondary data is a data source that does not directly provide data for data collection, such as the level of other people or Sugiyono's (2016) documents. Secondary data can be taken from records or other sources that already exist and have been processed by third parties on a time series basis to see the development of research over a certain period of time. Secondary data used in this study came from the *DNTT*,

Method of collecting data

To obtain the information and data needed in this paper, the researchers used data collection techniques as follows:

- The survey is a collection of information that allows analysis to study attitudes, beliefs, behavior and characteristics of respondents (Sugiyono, 2016). The data collection tool used in this study was a researcher using a questionnaire. The questionnaire given to the respondent was a statement regarding tax understanding, taxpayer awareness, service quality, tax sanctions, and taxpayer compliance in paying motor vehicle tax to *DNTT*.
- A literature study is a method used to calculate data or sources related to the topic raised in a study. Literature studies can be obtained from various sources, book journals, documents, the internet, and literature (Sugiyono, 2016). Data collection was carried out to related agencies, namely ba, and *DNTT*, data related to this research such as data on the number of taxpayers and the amount of motor vehicle taxpayer revenue.

Data analysis technique

Data Quality Test: The validity test is used to measure whether a questionnaire is valid or not. The questionnaire is valid if the questions on the questionnaire were able to reveal something that will be measured by a questionnaire. And validity also measures whether the questions in the questionnaire that have been made can measure what is being measured or not. The validity test is carried out using the single correlation method, product-moment person, if the r count is greater than the r table then the instrument is said to be valid. Validity is a measure that indicates the level of validity (validity) of an instrument as valid a sovereign, when was above 0.30 (Arikunto, 2002: 144). The reliability test was used to measure a questionnaire who was an indicator of variables. The questionnaire said valid or reliable if someone answers to question is a questionnaire that is stable over time. The measurement of reliability is done by determining the standard of the value segment, which is 0.60 and above.

Classic assumption test: The use of multiple linear regression models uses the assumptions of normality, multicollinearity, heteroscedasticity, and autocorrelation where:

Normality: The normality test is used to test whether, in the regression model, the two variables (free or bound) have a normal distribution or at least close to normal (Ghozali, 2014). To test whether the data distribution is normal or not can do some way, one of the easiest to see normalization is to look at the histogram, this can be problematic, especially for small sample sizes. The most reliable method is to look at a normal probability plot, which compares the cumulative distribution of real data to a normal distribution. The normal distribution will form a straight diagonal line. If the data distribution is normal, then the line that represents the real data will follow the diagonal line.

Another way of testing for normality is the *one-simple Kolmogorov-Smirnov* statistical test. The basis for making decisions from *one-simple Kolmogorov-Smirnov* is:

- If the *one-simple Kolmogorov-Smirnov* result above the 0.05 significance level indicates a normal distribution pattern, then the regression model fulfills the normality assumption.
- If the *one-simple Kolmogorov-Smirnov* result below the significance level of 0.05 does not show a normal distribution pattern, then the regression model does not meet the normality assumption.

Multicollinearity: It aims to test whether the regression model suggests a correlation between independent variables, detect whether there is multicollinearity in the model with tolerance and variance, inflation factor (VIF) values. Both of these measures indicate which independent variable is explained by the other independent variables. The cut off that is commonly used to indicate multicollinearity is a tolerance value > 0.50 or equal to a VIF value < 0.5.

Heteroscedasticity: Testing the presence or absence of heteroscedasticity symptoms by looking at the plot graph, including prediction of the dependent variable (ZPRED) residual detection of the presence or absence of heteroscedasticity of data is done by looking at the presence or absence of certain patterns on the *scatterplot* graph.

- If there is a certain pattern, such as the dots that form a certain regular pattern (wavy, wide then narrow) then to identify it there has been heteroskedasticity. 50
- If there is no clear pattern, as well as the points, spread above and below the number 0 in axis Y, then there is no heteroskedastic.

Autocorrelation: The autocorrelation test aims to test whether in the linear regression model there is a correlation between the barrier error in the period t-1 Ghozali, (2018). If there is a correlation, then where is the autocorrelation problem? Autocorrelation arises because consecutive observations over time are related to one another. This problem arises because the residual (confounding error) is not free from one observation to another. Autocorrelation is a relationship that occurs between the members of an external series (such as data cross or cross-sectional).

The way to detect the absence of autocorrelation is using the Durbin Watson Test (DW test). The Durbin Watson test is only used for level one autocorrelation (First Order Autocorrelation) and the community has constants in the regression model and there are no independent variables.

Research Hypothesis Test: To test the hypothesis in this study, Multiple Linear Regression Analysis was used. Multiple linear analysis is a linear relationship between two or more independent variables (X1, X2, ... Xn) and the dependent variable (Y). The multiple regression models aims to predict the size of the dependent variable whose size is known. This model is used to test whether there is a causal relationship between the two variables to examine the influence of the independent variables, namely taxpayer awareness, service quality, and tax sanctions on the dependent variable, namely taxpayer compliance, the formula used is:

The formulation of TPC = TCP = a + b₁, UT + b₂, TpA + b₃, SQ + b₄, TS + e

Testing the research hypothesis is done by carrying out the following tests:

The coefficient of determination (R²): The coefficient of determination (R²) is basically to measure the ability of the model to explain the variation in the dependent variable. The coefficient of determination is between zero and one (Ghozali, 2018) 11 the Adjusted R Square value is greater (close to one), then the effect of the independent variable as a whole on the dependent variable is getting bigger or vice versa, if the value is getting smaller (close to zero), then the effect of the independent variable as a whole on the dependent is getting smaller.

t-tial Test (T-Test): The t-test is used to determine whether the independent variables partially have a significant or not significant effect on the dependent variable. To find out whether significant effect of each independent variable, namely: taxpayer awareness, service quality, and tax sanctions on one dependent variable, namely taxpayer compliance, the significant value of t is compared with the degree of trust. What if t significantly greater than 0.05 then Ho is accepted.

Conversely, if the significant t is less than 0.05, then Ho is rejected. If Ho is rejected, it means that there is a significant relationship between the independent variable and the dependent variable (Ghozali 2016)

RESULTS AND DISCUSSION

General Description and Brief History of the research object:

The government department functions as an organizer of public services, especially in the field of land transportation as regulated in *Decreito Lei No. 6/2013 Article 12*, under the name *Direção Nacional de Transportes e Terrestres*. (DNTT). The purpose of the establishment is to provide services and guarantee all implementation activities related to land transportation policies related to the vehicle registration process, issuing motor plates, vehicle registration, vehicle testing, administration of public and passenger transportation systems, the process of issuing SIM to motorized vehicle drivers, determining and installing Signs and Traffic Light, stimulating public transport passenger tariff tables and monitoring land transportation.

Direção Nacional de Transportes e Terrestres is one of the government departments under the Ministry of Transportation and Communications, which handles the land transportation administration system in the country of Timor-Leste. The Department of Transport is based at Aldeia 06, *Suco Mascarenhas, Postu Administrativo Vera Cruz, Municipio Dili*. The land transportation department started operating during the UNTAET transition period, on 29 June 2001 under UNTAET Regulation No. 06/2001, with the abbreviation MVO or in short *Motor Vesicle Organization*. In the UNTAET Transitional Administration, the MVO function was still limited, namely only registering motor vehicles, testing motor vehicles, and issuing driving licenses. Until the formation of the Constitutional Government in 2002, the department of transportation changed its name to the Land Transport Department (LTD), which was under the Ministry of *Transportação Comunicação e Obras Públicas* with temporary status and structure. Until the government of Timor-Leste, the 5th Cabinet under the auspices of the Ministry of *Transportes Comunicação*, officially endorsed the structure with the designation *Direção Nacional de Transportes e Terrestres* in short DNTT, together with 12 other ministries under the *Ministerio Transportaun e Comunicação*, based on Government Regulation No. 4/2013 dated 18 of May 2013.

Respondent Rate of Return: The data collection method used in this research is field research, in which the researcher distributes questionnaires to the research object. This questionnaire is intended to obtain the information the researcher wants to know. The details of the questionnaire returns (*response rates*) to 100 motor vehicle taxpayers in the *District of Dili* are presented in the following table:

Item	Total Questionnaire	Observation
Distributed questionnaires	100	Sample
Non-returned questionnaire	0	
Questionnaires returned	100	
Questionnaire Return Rate	100%	

Source: Primary data processed in 2020

Data analysis

Analysis of Data Statement Descriptions: To determine the condition of the variables studied, namely the understanding of tax regulations, taxpayer awareness, service quality, tax sanctions, and taxpayer compliance, will be analyzed

descriptively, namely the analysis method that describes or describes the collected data as it is. The results of the questionnaire obtained were categorized into five categories, namely very poor, insufficient, good, and very good. To find out the tendency of the disorder, each respondent's answer can be seen from the percentage of the actual score. The actual score presentation value is obtained from the distribution of the actual score and the ideal score. The actual score is obtained through the calculation of all respondents' opinions, while the ideal score is obtained from the prediction of the highest value multiplied by the number of questionnaire questions. illustrated by the formula as below:

$$\text{Actual Scor}\% = \frac{\text{Actual Scor}}{\text{Ideal Scor}} \times 100\%$$

After visits% score actual, then we can see the following categories as follows:

Category division

No	Interval	Criteria
1	20,00% - 36,00%	Not good
2	36,01% - 52,00%	Not Good
3	52,01% - 68,00%	Enough
4	68,01% - 84,00%	Good
5	84,01% - 100%	Very Good

Descriptive Analysis of Variables Understanding Taxation Regulations:

Descriptive analysis of the Taxation understanding variable consisting of 4 statements items will be carried out from the results of the respondents 'statements regarding their understanding of Taxation regulations, where the average value of the respondents' statements can be seen as follows:

Descriptive Analysis of Variable Taxpayer Awareness (KP):

Descriptive analysis of the taxpayer awareness variable which consists of 4 statement items will be carried out from the results of respondents 'statements regarding taxpayer awareness, where the average value of the results of respondents' statements can be seen as follows:

Descriptive Analysis of Service Quality Variables (KP):

Analysis of the description of the Service Quality variable which consists of 4 statement items will be carried out from the results of respondents 'statements regarding Service Quality, where the average value of the results of respondents' statements can be seen as follows:

Descriptive Analysis of Tax Sanctions Variables:

Descriptive analysis of the Tax Sanctions variable which consists of 4 statement items will be carried out from the results of respondents 'statements regarding Tax Sanctions, where the average value of the respondents' statements can be seen as follows:

Descriptive Analysis of Taxpayer Compliance Variables (TCP). Analysis of the description of the Taxpayer Compliance variable which consists of 4 statement items will be carried out from the results of the respondent's statement regarding tax compliance, where the average value of the respondent's statement can be seen as follows:

DATA QUALITY TEST RESULTS

28

Validity test: The validity test is carried out to determine the validity or reliability of the questionnaire. Validity here means the questionnaire used or to measure what should be measured.

A questionnaire is said to be valid (reliable) if a person's answer to the questions contained in the questionnaire is consistent or stable over time. This validity test can be done by comparing the SPSS output in the *Item-Total Statistics* table, in the *Corrected item-total Correlation* column with a standard of validity equal to or above 0.30. For complete results of the validity test can be seen in the table below:

Reliability Test: A reliability test is a reliability test that aims to find out how reliable or trustworthy a measuring instrument is. Reliability testing of all items/questions in this study, wherein general the questionnaire is considered reliable if *Cronbach alpha* (α) is equal to or above 0.60. The complete results of the reliability test can be seen in the following table:

Classic assumption test

Normality test: The data normality test in this study used the *One Sample Kolmogorov Smirnov test* contained in the SPSS 21.0 for Windows program. Data is said to be normally distributed if the residuals are normally distributed, which has a significant level of above 5% (Ghozali, 2014). The results of the normality test for the variable understanding of taxation, the quality of taxpayer awareness, service quality, tax sanctions, and taxpayer awareness can be seen in the table as follows:

1 Based on the table above, it shows that testing the Asymp value. Sig. (2-tailed) gives a value above 0.05, namely 0.775. This value states that the residual has a significance level above 0.05. So it can be concluded that the data in this study were normally distributed.

1 **Multicollinearity Test:** The multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). If the independent variables are mutually correlated, then the variables are not orthogonal. A good regression model is one that is free from multicollinearity. The *cut-off value* that is commonly used to show the multicollinearity value of tolerance > 0.10 or equal to the VIF value < 10. Based on the results of data processing, variance inflation shows that the VIF value is < 10 so that it is categorized as multicollinearity free, meaning the dependent variables are orthogonal.

Heteroscedasticity Test: The heteroscedasticity test aims to test whether the data in the regression model has inequality of variance from the residuals of one observation to another. If the variance from one observer's residual to another observation remains, then it is called homoscedasticity and if it is different it is called heteroscedasticity. So a good regression is homoscedasticity or heteroscedasticity does not occur.

Autocorrelation Test: The results of the autocorrelation test using the Durbin-Watson test can be seen in the table as follows:

Hypothesis test

Multiple Linear Regression Analysis: This study uses statistical analysis of multiple linear regressions, where the regression test results are as shown in the table; Based on the results in table 4.1 6 above, it can be seen that the results of multiple regression analysis between each independent variable on the dependent variable get multiple linear regression equations, as follows:

Respondents' Statement Regarding Tax Understanding

No	Statement	Response Weight					Total	Score	Actual Score	Criteria
		Sa 5	A 4	N 3	Da 2	Sda 1				
1	ITEM 1	43	54	1	2	0	100	438	87.6	Very Good
2	ITEM 2	47	45	6	2	0	100	437	87.4	Very Good
3	ITEM 3	44	44	6	4	2	100	424	84.8	Very Good
4	ITEM 4	33	34	10	22	1	100	376	75.2	Good
Average									83.75	Good

Source: Primary data processed in 2020

Respondents' Statements Regarding Taxpayer Awareness

No	Statement	Response Weight					Total	Score	Actual Score	Criteria
		Sa 5	A 4	N 3	Da 2	Sda 1				
1	ITEM 1	43	57	0	0	0	100	443	88.6	Very Good
2	ITEM 2	43	50	6	1	0	100	435	87	Very Good
3	ITEM 3	130	196	48	16	1	130	391	78.2	Good
4	ITEM 4	32	46	17	5	0	100	405	81	Good
Average									83.7	Good

Source: Primary data processed in 2020

Respondents' Statements about Service Quality

No	Statement	Response Weight					Total	Score	Actual Score	Criteria
		Sa 5	A 4	N 3	Da 2	Sda 1				
1	ITEM 1	35	47	13	5	0	100	412	82.4	Very Good
2	ITEM 2	21	62	14	3	0	100	401	80.2	Good
3	ITEM 3	25	46	19	10	0	100	386	77.2	Good
4	ITEM 4	18	31	33	18	0	100	349	69.2	Good
5	ITEM 5	11	39	31	16	3	100	339	67.8	Enough
6	ITEM 6	12	25	29	29	5	100	310	62	Enough
7	ITEM 7	15	36	30	16	3	100	344	68.8	Good
Rata-Rata									72.5	Good

Source: Primary data processed using SPSS Version 21, 2020

Respondent's statement about Tax Sanction

No	Statement	Response Weight					Total	Score	Actual Score	Criteria
		Sa 5	A 4	N 3	Da 2	Sda 1				
1	ITEM 1	43	53	3	1	0	100	438	87.6	Very Good
2	ITEM 2	33	55	5	7	0	100	414	82.8	Good
3	ITEM 3	36	52	6	6	0	100	418	83.6	Good
4	ITEM 4	38	58	1	3	0	100	431	86.2	Very Good
Rata-Rata									85.05	Very Good

Source: Primary data processed using SPSS Version 21, 2020

Respondent, Statement about Taxpayer Compliance

No	Statement	Response Weight					Total	Score	Actual Score	Criteria
		Sa 5	A 4	N 3	Da 2	Sda 1				
1	ITEM 1	41	54	5	0	0	100	436	87.2	Very Good
2	ITEM 2	30	49	20	1	0	100	408	81.6	Good
3	ITEM 3	36	40	20	3	1	100	407	81.4	Good
4	ITEM 4	4	32	58	4	2	100	332	66.4	Enough
Average									79.15	Good

Source: Primary data processed using SPSS Version 21, 2020

Result of Validity Test

Variable	Research Instrument	Corrected Item-Total Correlation	Validity Standard	Information
Tax Understanding	Item_1	0.583	0.30	Valid
	Item_2	0.434	0.30	Valid
	Item_3	0.461	0.30	Valid
	Item_4	0.402	0.30	Valid
Taxpayer Awareness	Item_1	0.310	0.30	Valid
	Item_2	0.313	0.30	Valid
	Item_3	0.510	0.30	Valid
	Item_4	0.519	0.30	Valid
Service quality	Item_1	0.400	0.30	Valid
	Item_2	0.321	0.30	Valid
	Item_3	0.403	0.30	Valid
	Item_4	0.305	0.30	Valid
	Item_5	0.421	0.30	Valid
	Item_6	0.425	0.30	Valid
	Item_7	0.479	0.30	Valid
Tax Sanctions	Item_1	0.408	0.30	Valid
	Item_2	0.463	0.30	Valid
	Item_3	0.511	0.30	Valid
	Item_4	0.395	0.30	Valid
Taxpayer Compliance	Item_1	0.462	0.30	Valid
	Item_2	0.511	0.30	Valid
	Item_3	0.634	0.30	Valid
	Item_4	0.336	0.30	Valid

Source: Primary data processed using SPSS Version 21, 2020

Reliability Test Results

Variable	Cronbach's Alpha	Standard Reliability	Information
11 Understanding	0.658	0.60	Reliable
Tax Payer Awareness	0.622	0.60	Reliable
Service Quality	0.683	0.60	Reliable
Tax Sanction	0.659	0.60	Reliable
Tax Payer Compliance	0.692	0.60	Reliable

Source: Primary data processed using SPSS Version 21, 2020

Multicollinearity Test Results Coefficient

Model	Collinearity Statistics		
	Tolerance	VIP	Information
Constant			Multicollinearity does not occur
Total PP	.795	1.258	
Total K	.592	1.688	
Total KL	.901	1.110	
Total SP	.652	1.534	

Dependent Variable Y Source: Primary Data Processed in 2020

Heteroscedasticity Test Results

Variable	Sig	Limit	Information
PPP	0.481	>0.05	Heteroscedasticity does not occur
K	0.176	>0.05	Heteroscedasticity does not occur
KP	0.016	<0.05	Heteroscedasticity occur
SP	0.404	>0.05	Heteroscedasticity does not occur

Source: Primary Data Processed in 2020

Model Summary

Model	Durbin-Watson
1	2.101

Source: Primary Data Processed in 2020

Regression Coefficient and Hypothesis Testing Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	Constant	7.039	1.863		3.778	.000
	Tax Understanding	.201	.080	.232	2.517	.014
	Tax Awareness	.229	.111	.220	2.059	.042
	Service Quality	-.162	.047	-.296	-3.426	.001
	Tax Sanction	.335	.106	.320	3.146	.002

a Dependent Variable: total Y Source: Primary Data Processed in 2020

Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.600 ^a	.360	.333	1.725

Source: Primary Data Processed in 2020

$$TCP = a + b_1, UT + b_2, TpA + b_3, SQ + b_4, TS + e$$

$$TCP = 7.039 + 0.201 + 0.229 + -0.162 + 0.335$$

From the above equation, it can be explained that

- Constant (a) = 7,039, the constant value as the basis 25 showing the taxpayer compliance value is 7,039 if the variables of tax understanding, taxpayer awareness, service quality, and tax sanctions have zero value.
- The regression coefficient for the variable (UT) = 0201 the value of the variable understanding of the taxation of the unit will boost taxpayer compliance with indigo analysis Statistic amounted to 0201 units with the assumption that the variables of taxpayer compliance are a constant.
- The regression coefficient for the variable (TpA) = 0.229, the value of the taxpayer awareness variable shows that

every change in the taxpayer awareness variable is one unit, it will increase taxpayer compliance with statistical analysis values of 0.229 units, assuming that the taxpayer compliance variable is a constant.

- The regression coefficient for the variable (SQ) = -0.162, the value of the service quality variable shows that every change if 43 the service quality variable is one unit, it will increase taxpayer compliance with a statistical analysis value of -0.162 units with the assumption that the taxpayer compliance variable is constant.
- The regression coefficient for the variable (TS) = 0.335, the value of the tax sanction variable shows that every change in the taxation sanction variable is one unit, it will increase taxpayer compliance with statistical analysis values of 0.335 units, assuming that the taxpayer compliance variable is a constant.

The coefficient of determination (R^2): Based on the test results determines coefficient, the value of R^2 (R Sq) from the regression model is used to determine how much the ability of the independent variable (independent) in explaining the dependent variable (dependent). The results of the coefficient of determination analysis can be seen in the table below:

Hypothesis test: A partial test or t-test is conducted to determine whether the independent variable affects the dependent variable significantly as seen from the significance value of 0.05 or 5%. If the significance value ≤ 0.05 , then the hypothesis is accepted or independent variables significantly influence the dependent variable. Meanwhile, if the significance value > 0.05 then the hypothesis is not accepted or the independent variable does not significantly influence the dependent variable. The t-test results can be seen in the table below:

Understanding Taxation against Taxpayer Compliance (H1): The hypothesis testing proves that there is a significant influence between taxpayer awareness variables on taxpayer compliance. From the results of the t-test in a table, statistical analysis shows the regression coefficient value of taxpayer awareness has a value of 0.201 with a significance value of 0.014. If the significance value is ≤ 0.05 then the hypothesis is accepted or the independent variable has a significant effect on the dependent variable, while the value of $0.014 \leq 0.05$ means that the tax understanding variable has a significant effect on taxpayer compliance. This shows that the understanding of taxation has a positive and significant effect on taxpayer compliance because the value of the positive regression coefficient is 0.201 and a significance value of $0.014 \leq 0.05$ so that the first hypothesis (H1) is accepted.

The Effect of Taxpayer Awareness on Taxpayer Compliance (H2): The hypothesis testing proves that there is a significant influence between the taxpayer awareness variables on taxpayer compliance. From the results of the t-test in the table, statistical analysis shows the regression coefficient value of taxpayer awareness has a value of 0.229 with a significance value of 0.042. If the significance value is ≤ 0.05 then the hypothesis is accepted or the independent variable has a significant effect on the dependent variable, while the value of $0.042 \leq 0.05$ means that the taxpayer awareness variable has a significant effect on taxpayer compliance. This shows that awareness of the taxpayer and a significant positive effect on tax compliance for tilapia positive regression coefficient for 0.229 and the significant value of $0.042 \leq 0.05$, so the second hypothesis (H2) is received.

The Effect of Service Quality on Taxpayer Compliance (H3): Hypothesis testing proves that there is a significant influence between service quality variables on compulsory compliance. From the t-test results in the table, statistical analysis shows the value of the service quality regression coefficient has a value of - 0.162 with a significance value of 0.001. If the significance value is ≤ 0.05 then the hypothesis is accepted or the independent variable has a significant effect on the dependent variable, while the value of $0.001 \leq 0.05$ means that the service quality variable has a significant effect on taxpayer compliance. Although it has a significant effect, the direction of the coefficient of the customer satisfaction variable is negative, contrary to the direction of the hypothesis, so the third hypothesis (H3) is rejected.

The Effect of Tax Sanctions on Taxpayer Compliance (H4): The hypothesis testing proves that there is a significant influence between the tax sanctions variable on taxpayer compliance. From the t-test results in the table, statistical analysis shows that the regression coefficient value of tax sanctions has a value of 0.335 with a significance value of 0.002. If the significance value is ≤ 0.05 , the hypothesis is accepted or the independent variable has a significant effect on the dependent variable, while the value of $0.002 \leq 0.05$ means that the tax sanction variable has a significant effect on taxpayer compliance. This shows that tax sanctions have a positive and significant effect on taxpayer compliance because the positive regression coefficient is 0.335 and the significance value is $0.002 \leq 0.05$, so the fourth hypothesis (H4) is accepted.

DISCUSSION OF RESEARCH RESULTS

Research what matters affect taxpayer compliance, which involves the influence of independent variables (understanding of taxation, awareness of taxpayers, service quality, and tax sanctions) on the dependent variable (taxpayer compliance), the following discussion can be made:

Tax Understanding Positive Effect on Taxpayer Compliance: Based on the results of testing the first hypothesis obtained results that understanding the tax effect on tax compliance motorists In Diresaun Nacional transport e terrestres DNTT, shown by the test results T scored the significance of 0.014 which is less than 0.05 and the regression coefficient positive 0.201 so that H1 acceptable level of understanding of taxation, which means a positive effect on tax compliance vehicle. This means that taxpayers know the tax functions and tax benefits for the needs of the State and the continuity of people's lives. Taxpayers do not have any doubts about the tax elements that are compelling. Taxpayers will consciously comply with the payment of taxes through the applicable regulations and systems, because the taxpayer knows how the tax revenue process will be felt, although not directly. This can be explained that the research respondents argue that with an understanding, the higher the level of understanding of taxation, it will further increase the compliance of motor vehicle taxpayers at DNTT with their tax obligations. This supports the research of Imaniati (2016), Randi et al, (2016), Tane et al, (2017), Palalagan et al, (2019), and Sunaryo et al., (2020) showing that understanding per tax regulations affects taxpayer compliance. The same is the case with research Bahri's (2018), which states that the better understanding of taxpayer tax regulations, the better the taxpayer compliance will be. The reason is that this is because most taxpayers have a good understanding of taxation so that it can be said that the level of taxpayer compliance is getting higher.

Taxpayer Awareness Positive Effect on Taxpayer Compliance: Based on the results of testing the second hypothesis, the results show that taxpayer awareness has an effect on motor vehicle taxpayer compliance in the DNTT de Diresaun Nacional Transport e Terrestres National Park, which is indicated by the results of the t-test, obtained a significance value of 0.042 which is less than 0.05 and the coefficient value. positive regression of 0.229 so that H2 is accepted, which means that the level of taxpayer awareness has a positive effect on motorcycle taxpayer compliance. This is because the people's dedication to the State has greatly increased, Taxpayers who

are aware that tax payments are participation in supporting the development of the State and always allocate funds for tax payments, it can be explained that if the higher the level of taxpayer awareness, the compliance of motor vehicle taxpayers will also increase DNNT.

This result is in line with research by Arisandy, (2017), Solekhah and Supriono, (2018), Yulia et al., (2020), Wibowo et al., (2020), and Rianty and Syahputera, (2020). Stating that taxpayer awareness affects taxpayer compliance. Similar to Masur's research, (2020), states that taxpayer awareness has a positive impact on motor vehicle taxpayer compliance. This shows that with a high level of taxpayer awareness of the obligation to pay taxes, taxpayers will voluntarily pay their taxes and further increase motor vehicle taxpayer compliance.

Quality of service negative influence on taxpayer compliance: Based on the results of testing the third hypothesis, the results show that service quality has an effect on motor vehicle taxpayer compliance at the National Diresaun de transport e Terresters (DNNT), which is shown by the results of the t-test, which has a significant value of 0.001 which is smaller than 0.05 and the regression coefficient value is negative -0.162. Even though it has a significant effect, the direction of the coefficient is negative, contrary to the hypothesis so that H_1 is rejected. These results indicate that research respondents think that if the quality of services provided by DNNT officers is not as expected by taxpayers, it will not have implications for taxpayer compliance in paying taxes. From the data obtained, the frequency of variables respondents' answers to service quality shows a negative answer. Most of the respondents' answers are in a good range, while the indicator that occupies a high-frequency position is the statement "The location of the DNNT office is very strategic so that it is easily accessible to taxpayers". This means that most respondents agree with the location of the DNNT office so that the young taxpayers are reached. The indicators that are at the lowest frequency are the indicators of the statement "Tax payment procedures do not take a long time". This means that most respondents do not agree with the statement "the payment of taxes does not take a long time", meaning a service provided by the Banco Nacional de Comércio de Timor-Leste BNCTL on location DNNT not enough to serve the taxpayers in paying taxes motorized vehicles, resulting in a higher of tax payment, and insufficient facilities to meet the needs of taxpayers. The results of this study are not in line with research from Tresnalyani, (2018), Wibiyani, (2019), Astina, (2018), Agustin and Putra, (2019) and Raharjo, (2020). Starting that the quality of service has a positive effect on taxpayer compliance.

Tax Sanctions have a positive effect on taxpayer compliance: Based on the results of testing the third hypothesis, the results show that tax sanctions affect motor vehicle taxpayer compliance at the National Park de transport e terrestres DNNT, which is shown by the results of the t-test, which has a significant value of 0.002 which is smaller than 0.05 and a positive regression coefficient value of 0.335 so that H_1 accepted, which means that the level of tax sanctions has a positive effect on motor vehicle taxpayer compliance. This is because through the existence of sanctions so that the discipline in paying taxes, delays in paying taxes, the relief of sanctions for taxpayers who violate the better, it can be explained that the high taxation sanctions in the form of administrative sanctions or fines will increase motor vehicle taxpayer compliance with DNNT.

These results are consistent with the research of Putra, (2018), Wibiyani, (2019), Subandi and Fadhil (2018), and Santana et al. (2020). Starting that tax sanctions affect taxpayer compliance. Nereswari (2019) explains that the implementation of strict sanctions on every violation committed by taxpayers can harm the taxpayers themselves, so taxpayers may prefer to comply so as not to be subject to these sanctions. This shows that the higher the tax sanctions given, the taxpayer compliance will also increase.

Closing

Conclusion

Based on the results of the discussion and data analysis, the following conclusions can be drawn:

- Understanding of taxation has a positive and significant effect on motor vehicle taxpayer compliance at DNNT Dili Timor-Leste office. This means that the higher the level of understanding of the taxation of a taxpayer or motorized vehicle owner, the higher the level of compliance of the taxpayers with their tax obligations.
- Taxpayer awareness has a positive and significant effect on motor vehicle taxpayer compliance at DNNT. This means that with a high level of taxpayer awareness of the obligation to pay taxes, taxpayers will voluntarily pay their taxes and further increase motor vehicle taxpayer compliance.
- Service quality has a negative and significant effect on taxpayer compliance. This means that if the quality of service provided by DNNT officers is not as expected by taxpayers, it will not have implications for taxpayer compliance in paying taxes.
- Tax sanctions have a positive and significant effect on taxpayer compliance. This means that the high tax sanctions in the form of administrative sanctions or fines will increase motor vehicle taxpayer compliance with the DNNT.

Suggestion

Based on the conclusions described above, suggestions that can be given include

- It is hoped that in further research besides using the questionnaire method, it is also expected that the data obtained will be more valid and following the respondent's reality.
- For further research, path analysis can be used for data processing and taxpayer awareness as an intervening variable.
- Further research is suggested to add several other variables that are not explained in this study so that we can find out other factors that can increase taxpayer compliance.
- It is hoped that the *Dirrecção Nacional de Transporte e Terestre* (DNNT) is expected to be able to further increase the dexterity of employees in the design of untimely service procedures, improve convoluted payment systems and increase taxpayer compliance in paying motor vehicle taxes by improving the quality of facilities and infrastructure of the *Dirrecção Nacional* Office. *Transporte e Terestre* (DNNT) as well as increase the strictness of the implementation of tax sanctions under the applicable tax regulations.

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