

## **CHAPTER V**

### **CONCLUSION**

#### **A. Research Data Description**

The results of research that has been done and the discussion that has been described, several conclusions can be drawn from this research:

1. Tax awareness has a significant impact on the tax compliance attitude of digital streaming service subscribers in Jakarta.
2. Tax socialization has no significant impact on the tax compliance attitude of digital streaming service subscribers in Jakarta.

#### **B. Implications**

1. Theoretically, this research can become a new reference in similar research in the field of taxation, both in digital VAT and compliance topics.
2. For the Directorate General of Taxation (*Direktorat Jenderal Pajak*), to be able to carry out socialization regarding this new tax regulation again because most of digital streaming subscribers are not familiar with the regulation yet even though this regulation has been implemented for approximately 2 years.

#### **C. Limitations and Research Suggestions**

This study used a questionnaire in which the respondents were not all accompanied by the researcher during the filling process, so there is a possibility that the questionnaires filled out by the respondents were not filled in serious manner. Suggestions from researcher, in consider of the data used is categorized as primary data, it is better to assist respondents when collecting data to minimize filling in arbitrary questionnaires hence the answers obtained are more accurate.

This research is also limited to the Jakarta area without narrowly involving the surrounding metropolitan area and other areas of Indonesia in broader means. Further research can expand the research area considering the use of digital streaming services has become part of a lifestyle that is not limited only to the capital area. In addition, there is no clarity regarding the number of digital streaming services subscribers in Indonesia, especially in Jakarta,

hence the appropriate number of samples must be reviewed.

Research from the company side as the party appointed as the collector of VAT can also be carried out, bearing in mind that companies such as Netflix and Spotify opened their representative offices in Jakarta not long time ago which are located at SCBD (Netflix) and Senayan (Spotify) make the data collection process is possible to be carried out in the future.

In other hand, researcher believes that it is necessary to conduct research on the relationship between tax awareness, socialization, and knowledge of VAT taxes on digital streaming services consumption decisions for comparing the level of compliance that has been studied in this study with customer consumption levels scientifically.

