

V CONCLUSION AND IMPLICATION

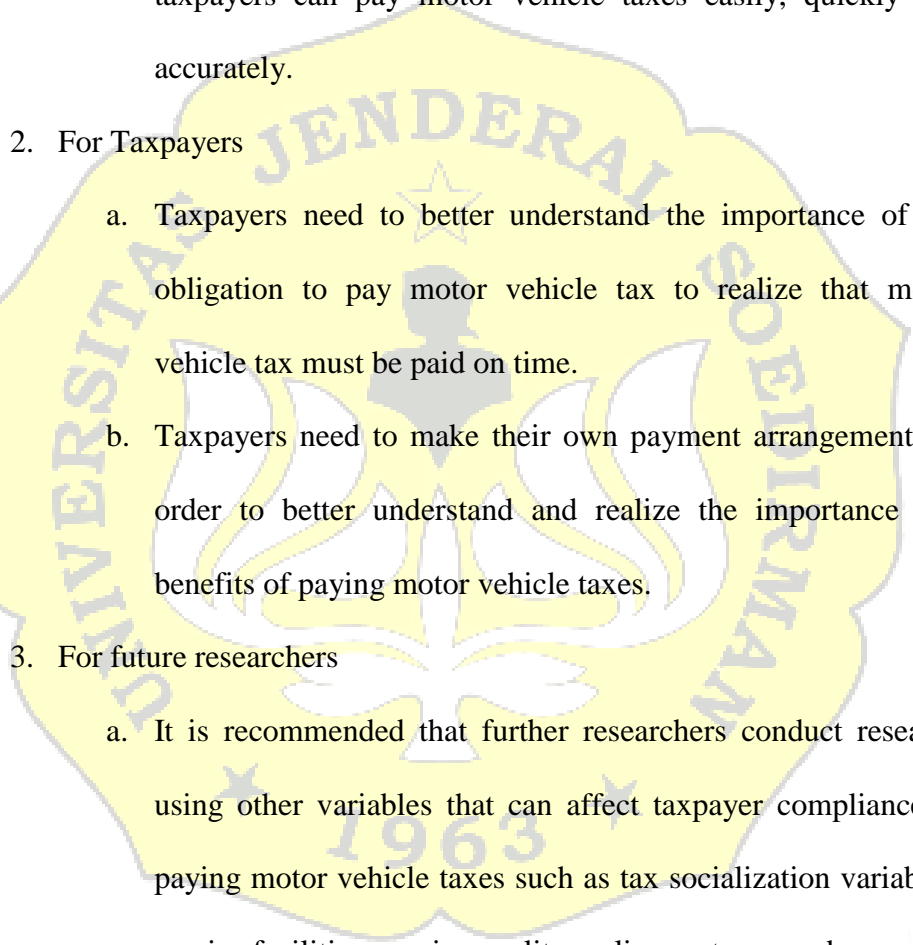
A. Conclusion

This study aims to determine whether there is an influence of awareness, taxation knowledge, moral obligation and perception of tax sanctions on taxpayer compliance in paying motor vehicle taxes at SAMSAT I Semarang City. This study uses multiple linear regression analysis in analyzing data, based on the results and data analysis, the following conclusions can be drawn :

1. Taxpayer awareness affects taxpayer compliance in paying motor vehicle taxes.
2. Taxation knowledge has no effect on taxpayer compliance in paying motor vehicle taxes.
3. Moral obligation has no effect on taxpayer compliance in paying motor vehicle taxes.
4. Perceptions of tax sanctions has no effect on taxpayer compliance in paying motor vehicle taxes.

B. Implication

Based on the results of the analysis, discussion and conclusions of the research, the implications of the research that has been carried out are expressed in the form of suggestions given through the research results so as to get better results, the following implications of this research are as follows :

1. For SAMSAT I Semarang City
 - a. Develop and improve services to taxpayers, so that taxpayers can realize the importance of paying motor vehicle taxes.
 - b. Improve the ease of management and payment methods so that taxpayers can pay motor vehicle taxes easily, quickly and accurately.
 2. For Taxpayers
 - a. Taxpayers need to better understand the importance of the obligation to pay motor vehicle tax to realize that motor vehicle tax must be paid on time.
 - b. Taxpayers need to make their own payment arrangements in order to better understand and realize the importance and benefits of paying motor vehicle taxes.
 3. For future researchers
 - a. It is recommended that further researchers conduct research using other variables that can affect taxpayer compliance in paying motor vehicle taxes such as tax socialization variables, service facilities, service quality, online systems, and so on.
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C. Research Limitations

This study has several limitations that may affect the results of this study, the limitations of this study are as follows:

1. The object of this research only focuses on taxpayers at SAMSAT I Semarang City, so the analysis results obtained only apply to taxpayers included in SAMSAT I Semarang City.
2. This study uses a questionnaire to collect data so that there are still possible weaknesses encountered, such as less objective answers, lack of interest of respondents and statements that are not understood by respondents which results in results that are less in accordance with actual reality.
3. In this study only uses a few variables so that the results are still unable to fully explain the factors that can cause taxpayers to obey to pay their motor vehicle taxes.