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# The Effects Of The Tax Amnesty Program, Samsat Service Quality, And Tax Penalties On Motor Vehicle Tax (PKB) Taxpayer Compliance In Lampung Province

**Muhammad Ridho Ramadhany[1], Saring Suhendro[2]**

[1,2] Faculty of Economics and Business, University of Lampung, Indonesia

Email : ramadhanymr@gmail.com

**Abstract**

*This study aims to analyze the influence of the Tax Amnesty Program, the quality of Samsat services, and tax penalties on the compliance of motor vehicle taxpayers in Lampung Province. This study employs a quantitative method with descriptive and verifiable approaches. Data were collected through the distribution of questionnaires to motor vehicle taxpayers using convenience sampling. Data analysis was conducted using multiple linear regression through validity and reliability tests, classical assumption tests, t-tests, F-tests, and the coefficient of determination. The results indicate that the Amnesty Program has a positive and significant effect on Motor Vehicle Taxpayer Compliance, with a significance level of 0.002 < 0.05 and a regression coefficient of 0.263. Tax penalties also have a positive and significant effect on Motor Vehicle Taxpayer Compliance, with a significance value of 0.003 < 0.05 and a regression coefficient of 0.217. Meanwhile, the Quality of Samsat Services does not have a significant effect on Motor Vehicle Taxpayer Compliance, with a significance value of 0.274 > 0.05. The research findings indicate that external factors, namely amnesty policies and the enforcement of tax penalties, are more dominant in promoting taxpayer compliance than the quality of Samsat services. This study is expected to serve as a basis for evaluation by local governments in improving the effectiveness of local tax policies.*

**Keywords: Tax Amnesty Program, Quality of Samsat Services, Tax Penalties, Taxpayer Compliance, Motor Vehicle Tax.**



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## INTRODUCTION

Within the framework of regional autonomy, provincial governments bear the strategic responsibility of identifying and managing local revenue sources to support development funding and improve public services in their respective regions. One of the key components of the regional financial structure with significant potential is the Motor Vehicle Tax (PKB)( Governor of Lampung, 2024) . This tax is imposed on the ownership and/or control of motor vehicles by individuals or legal entities that are legally registered. As a direct tax, the Motor Vehicle Tax (PKB) is paid independently by taxpayers annually and cannot be transferred to a third party, meaning that fiscal responsibility rests entirely with the vehicle owner.

The status of motor vehicle tax (PKB) as part of the fiscal authority of provincial governments has been affirmed through Law No. 1 of 2022 Financial Relations between the Central Local Governments . Article 6, paragraph (1), letter a, states that the motor vehicle tax (PKB) is a type of local tax managed directly by the provincial government. This indicates that the motor vehicle tax (PKB) is not merely a source of routine revenue but also plays a crucial role as a primary fiscal instrument in strengthening local fiscal capacity and increasing contributions to Local Own-Source Revenue (PAD).

**Table 1.1 Number and Types of Motor Vehicles in Lampung Province, 2020–2024**

| Year | Number of Passenger Cars | Number of Buses | Number of Trucks | Number of Motorcycles | Total Number of Motor Vehicles |
|---|---|---|---|---|---|
| 2020 | 261,815 | 4,875 | 170,719 | 3,200,557 | 3,637,966 |
| 2021 | 278,927 | 4,914 | 176,769 | 3,304,465 | 3,765,075 |
| 2022 | 298,434 | 4,972 | 182,543 | 3,408,590 | 3,894,539 |
| 2023 | 315,566 | 5,064 | 188,199 | 3,528,168 | 4,036,997 |
| 2024 | 349,498 | 3,570 | 198,307 | 3,712,419 | 4,263,794 |

Source: , Central Statistics Agency of Lampung Province, 2025

As the number of motor vehicles in Indonesia continues to rise, including in Lampung Province, potential revenue from the motor vehicle tax (PKB) sector is also growing. This increase not only reflects the expansion of economic activity and public mobility but also broadens the scope of taxable items that local governments can utilize. According to data from the Central Statistics Agency, the number of motor vehicles in

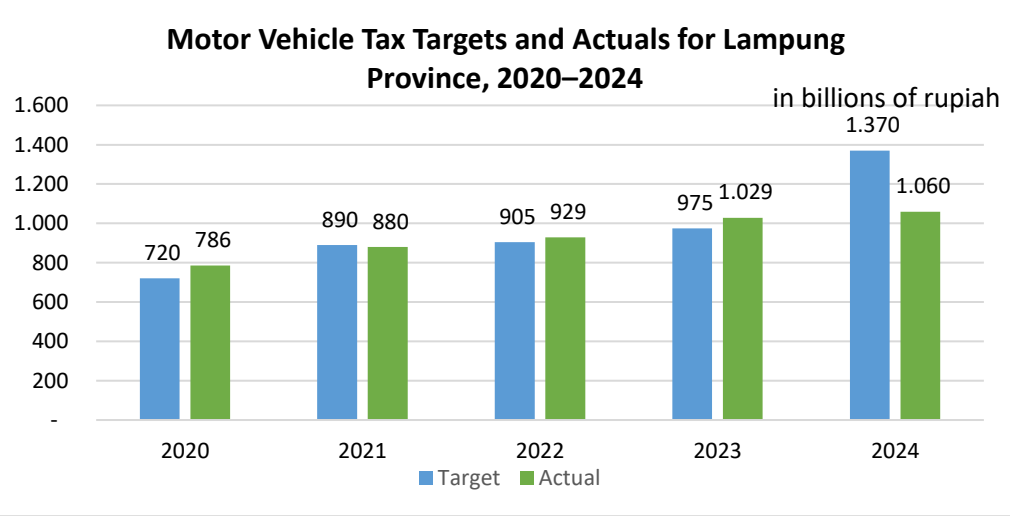

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Lampung Province has increased significantly compared to previous years. This figure indicates the presence of substantial fiscal space that can be optimized.

Although the Motor Vehicle Tax (PKB) plays a highly strategic role in supporting Local Own-Source Revenue (PAD), the actual collection of this tax is largely determined by the level of taxpayer compliance. This compliance is one of the key indicators of the success of local tax administration, because no matter how large the potential revenue may be, it cannot be fully realized if a portion of the public continues to delay or even ignore their tax obligations. In other words, the success of PKB collection depends not only on the number of registered vehicles, but also on vehicle owners' awareness of the need to fulfill their obligations on time.

**Figure 1.1 PKB Targets and Actuals for Lampung Province, 2020–2024**




Source: Regional Revenueof Lampung

Based on data regarding the targets and actual collections for motor vehicle tax (PKB) in Lampung Province for the period from 2020 to 2024, PKB revenue has shown an upward trend year over year. In 2020, actual PKB revenue was recorded at Rp786.22 billion, or 109.20 percent of the target of Rp720 billion. The following year, 2021, saw a slight decline, with actual revenue of Rp880.35 billion, representing 98.92 percent of that year's target of Rp890.35 billion. Subsequently, in 2022 and 2023, PKB revenue saw an increase again, reaching 102.71 percent in 2022 and 105.49 percent in 2023. However, in 2024, Motor Vehicle Tax (PKB) revenue actually decreased to 77.35 percent of the set


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target. This situation indicates instability in PKB collection, even though the number of motor vehicles in Lampung Province continues to increase year over year.

**2 : Increase in the Number of Vehicles and Annual Realization**

| Year | Increase in Vehicle Count | Increase in Annual Vehicle Tax Revenue |
|---|---|---|
| 2021 | 127,109 | 94,130,704,473 |
| 2022 | 129,464 | 49,137,631,211 |
| 2023 | 142,458 | 99,054,604,759 |
| 2024 | 226,797 | 31,189,044,176 |

Source: Lampung Provincial Revenue

Based on data on the increase in the number of vehicles and annual figures, the number of vehicles shows an upward trend from year to year. In 2021, the number of vehicles increased by 127,109 units from the previous year; in 2022, it increased by 129,464 units; in 2023 it increased by 142,458 units, and in 2024 it saw the highest increase in the past five years, amounting to 226,797 units. Given the continuous annual increase in the number of vehicles, one might expect a significant rise in tax revenue as well; however, based on data from 2024, the Lampung Provincial Revenue Agency actually recorded the lowest increase in motor vehicle tax (PKB) revenue compared to previous years, The details of the increase in motor vehicle tax (PKB) revenue are as follows: in 2021, it increased by Rp94.13 billion; in 2022, by Rp49.13 billion; in 2023, by Rp99.05 billion; and in 2024, by Rp31.18 billion compared to the previous years.

This fact indicates that motor vehicle tax (PKB) revenue in 2024 increased at a slower rate than in previous years and did not keep pace with the sharp rise in the number of vehicles that year. This finding aligns with a report by the local media outlet, Kupastuntas.co, which revealed that the compliance rate for motor vehicle tax (PKB) payments in Lampung Province remains below 50 percent( Khoiriah, 2024) . Furthermore,


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Kupas Tuntas reported that approximately 2.3 million vehicles have not yet paid their tax obligations, which implies a potential revenue loss of up to Rp1.4 trillion( Editorial, 2025) .

This phenomenon indicates that the growth in taxable objects has not been fully accompanied by an increase in taxpayer compliance, meaning that optimal revenue potential has not yet been realized. Given these conditions, Lampung Province is encouraging local governments to formulate strategic measures to optimize Motor Vehicle Tax (PKB) revenue. One of the policies implemented by the government through Lampung Governor Regulation No. 17 of 2024 is a motor vehicle tax amnesty program. This program generally takes the form of waiving administrative penalties for late payment of PKB, thereby providing an opportunity for delinquent taxpayers to settle their obligations without incurring fines ( Pergub No.17 of 2024) ).

In addition to fiscal incentives, the quality of service provided by the Samsat Technical Implementation Unit (UPT) is also a key factor in promoting taxpayer compliance. As a public service agency that interacts directly with the public, Samsat is required to provide services that are easily accessible, fast, transparent, and customer-friendly. Effective and efficient services are expected to minimize the administrative hurdles that often lead to delays in tax payments.

Various previous studies have examined the factors influencing motor vehicle taxpayer compliance, particularly tax amnesty programs, the quality of Samsat services, and tax penalties. Studies such as those conducted by Rahayu & Amirah (2018) , and Ammy (2023) , indicate that tax amnesty programs have a positive impact on taxpayer compliance. Conversely, Saputra et al. (2022) found that amnesty programs have no significant effect. This discrepancy indicates that the effectiveness of amnesty policies may vary depending on implementation conditions and the characteristics of the community in each region.

The tax amnesty program was selected as the dependent variable in this study because this policy is essentially viewed as a form of tax amnesty within a limited scope, aimed at encouraging greater public compliance in paying taxes, expanding the local revenue base, and streamlining the administration of motor vehicle ownership to make it more accurate and legally valid( Governor of Lampung, 2024) .

Service quality at Samsat was chosen as the dependent variable in this study because service quality is one of the factors influencing taxpayer compliance, particularly in the context of services provided by the One-Stop Integrated Administration System (Samsat). Tjiptono emphasizes that excellent service quality will have a direct impact on


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increasing public satisfaction( Tjiptono, 2022) . This satisfaction ultimately fosters compliant behavior, including regarding the obligation to pay motor vehicle taxes.

Various previous studies have examined the impact of Samsat service quality on motor vehicle taxpayer compliance. Research conducted by Yunianti et al. (2019) in Banyumas Regency and Manullang et al. (2024) in Cimahi City indicates that good service tends to increase taxpayer compliance. , these findings are inconsistent with research conducted by Fatmawati & Adi (2022) in Surakarta City and Juliantari et al. (2021) in Gianyar Regency, who found that service quality does not significantly affect motor vehicle taxpayer compliance. According to Hendrayady et al. (2023) In essence, the implementation of public service quality can be carried out comprehensively or partially, with its execution adapted to existing situations and conditions, particularly regarding the capacity and capability of the organization or institution in delivering services.

Previous research has shown that service quality influences taxpayer compliance in Banyumas Regency and Cimahi City. Although previous studies have found that the quality of Samsat services affects the compliance of motor vehicle taxpayers, this variable remains relevant for further study in Lampung Province due to regional differences that may influence taxpayer behavior regarding service quality; therefore, empirical evidence tailored to the local context is needed.

According to Mardiasmo (2023) , tax penalties serve as a *preventive* measure to ensure that taxpayers do not violate tax regulations. Tax penalties are an external factor that exerts pressure on taxpayers to comply with the rules. Taxpayers' awareness that violations will result in penalties as a form of pressure leads them to tend to comply in order to avoid negative consequences.

Regarding the tax penalty variable, the research results also show differences. The study by Yunianti et al. (2019) found that penalties had only a partial and insignificant positive effect, whereas the study by Aisyah et al. (2023) concluded that tax penalties have a significant positive effect on the compliance of motor vehicle taxpayers; this finding is inconsistent with the research conducted by Wardani & Rumiyatun (2017) , who found in their study that tax penalties do not have a significant effect on the compliance of motor vehicle taxpayers,

According to attribution theory, a person's actions are influenced by how they assess the causes of their behavior whether they stem from internal or external factors (Purba, 2023). According to Purba (2023), attribution theory explains that a person's behavior is influenced by how individuals interpret the causes of an action. In the context


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of taxation, taxpayer behavior is determined not only by internal factors but also by external factors; in this study, the tax amnesty program, the quality of Samsat services, and tax penalties serve as external factors influencing taxpayers in their decision-making.

Based on the conditions described above, it can be concluded that the optimization of Motor Vehicle Tax (PKB) revenue is largely determined by the level of taxpayer compliance. The government has implemented various strategic measures, including the implementation of a tax amnesty program, improvements in service quality at Samsat Technical Implementation Units (UPT), and the enforcement of tax penalties, all of which are expected to encourage the public to fulfill their tax obligations on time.

The situation in Lampung Province reveals a discrepancy between theory and empirical conditions on the ground. Although attribution theory and previous research generally suggest that tax amnesty programs, service quality, and tax penalties have a positive impact on taxpayer compliance, the reality in Lampung has not yet fully reflected this. The motor vehicle tax amnesty program, implemented nearly every year, has not been followed by a significant increase in compliance. As shown in Table 1.2, in 2024, the increase in realized revenue from the Motor Vehicle Tax (PKB) under the Tax Amnesty Program was the lowest in the past five years, even though the number of vehicles actually saw the highest increase during the same period.

According to a report by Lampungpro.co, Deputy Governor of Lampung Jihan Nurlela, while inspecting the implementation of the motor vehicle tax amnesty program at the Samsat offices in Metro and East Lampung, noted that service issues still exist at the information counters and during vehicle inspections. She noted that the public queues were quite long and the number of available staff was insufficient, resulting in suboptimal service (Febri, 2025) .

The implementation of tax penalties is considered to have not yet provided an optimal deterrent effect because enforcement on the ground remains largely administrative. Lampung Province, which is one of the regions with a relatively high intensity of tax amnesty programs, still records a taxpayer compliance rate below 50 percent( Khoiriah, 2024) . This situation highlights an empirical gap between theory and practice, necessitating further study to determine the extent of the impact of the tax amnesty program as a form of fiscal incentive( Provincial Regulation No. 17 of 2024) , the quality of Samsat services as a representation of public service, and the application of tax sanctions as an instrument of fiscal law enforcement on motor vehicle taxpayer compliance in Lampung Province. Through this research, it is hoped that scientific contributions can be obtained that enrich the literature on local taxation while providing


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practical recommendations for the provincial government in formulating strategies to improve tax compliance that are more effective and sustainable in the future.

## LITERATURE REVIEW

### Attribution Theory

Attribution theory was first proposed by Fritz Heider in 1958 through his work *The Psychology of Interpersonal Relations*. This theory explains how individuals understand the causes of behavior, whether their own or that of others. According to Purba (2023), attribution theory explains that a person will attempt to interpret whether an action is caused by internal or external factors. Internal factors relate to an individual's traits, abilities, awareness, and will, while external factors relate to situational conditions, environmental pressures, policies, and social influences.

Robbins and Judge (2008), as cited in Purba (2023), identify three factors that influence a person's attribution: specificity, consensus, and consistency. Specificity relates to whether a person's behavior is considered typical or atypical in a given situation. Consensus reflects the similarity of others' responses to the same situation. Consistency refers to the stability of a person's behavior over time. These three factors help individuals determine whether behavior is influenced by internal or external factors.

Attribution theory was subsequently developed by several scholars, such as Jones and Davis through *the correspondent inference theory*, Kelley with the covariance model, and Weiner, who categorized the causes of behavior into the dimensions of locus of control, stability, and controllability. In the context of taxation, attribution theory is used to explain taxpayer compliance behavior. Tax amnesty programs, the quality of Samsat services, and tax penalties are viewed as external factors that can influence taxpayers' decisions regarding the fulfillment of their tax obligations. If government policies and services are perceived as fair, transparent, and convenient for the public, positive attributions will emerge that encourage compliant behavior. Conversely, negative perceptions of policies and services can reduce taxpayers' motivation to fulfill their tax obligations.

### Taxpayer Compliance

Taxpayer compliance refers to the condition where taxpayers fulfill their tax obligations and exercise their tax rights in accordance with applicable regulations. According to Wardani and Rumiyatun (2017), taxpayer compliance is reflected in the accuracy and correctness with which taxpayers fulfill their tax obligations. Yunianti et al.


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(2019) also explain that tax compliance reflects an attitude of obedience, submission, and discipline toward all tax regulations.

Supadmi (2009) states that the primary objective of tax administration is to foster voluntary compliance that is, compliance arising from taxpayers' trust in the tax authorities. Such compliance is evident in several behaviors, such as understanding tax regulations, filling out tax forms correctly, accurately calculating the amount of tax owed, and paying taxes on time. To support this compliance, good service, simple procedures, effective oversight, and firm and fair law enforcement are required.

Minister of Finance Regulation No. 192 of 2007 defines a compliant taxpayer as one who files tax returns on time, has no tax arrears, receives an unqualified audit opinion on their financial statements, and has not been convicted of any tax-related offenses in the past five years. According to attribution theory, taxpayer compliance is influenced by individuals' assessments of both internal and external factors. In this study, compliance among motor vehicle taxpayers is influenced by external factors such as tax amnesty programs, the quality of Samsat services, and tax penalties. Taxpayer compliance is measured across four dimensions: fulfilling tax obligations in accordance with regulations, paying taxes on time, knowing the payment due date, and meeting administrative requirements for motor vehicle tax payments.

**Tax Amnesty Program**

The motor vehicle tax amnesty program is a local government policy that provides relief to taxpayers through the waiver of administrative penalties, exemption from the Motor Vehicle Transfer Fee (BBNKB), elimination of progressive taxes, and reduction of outstanding tax principal. This policy is regulated under Lampung Governor Regulation No. 17 of 2024 and aims to increase local tax revenue and encourage the public to settle their tax obligations.

According to Widajantie and Anwar (2020), tax amnesty is a government initiative to encourage taxpayers with overdue payments to promptly pay their vehicle taxes without incurring late payment penalties. Dewanti and Jati (2024) note that the waiver of administrative penalties can alleviate the burden on taxpayers, thereby increasing public motivation to settle their tax obligations. This policy is also viewed as a form of limited *tax amnesty* aimed at expanding the local revenue base and streamlining motor vehicle administration.

From the perspective of attribution theory, tax amnesty programs are external factors that influence taxpayers' decisions regarding the fulfillment of their tax obligations.


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When the public perceives tax amnesty programs as helpful and beneficial policies, there is a greater incentive to comply with tax payments. Research by Rahayu and Amirah (2018), Pranata et al. (2022), and Dewanti and Jati (2024) indicates that tax amnesty programs have a positive effect on compliance among motor vehicle taxpayers. However, Saputra et al. (2022) found different results, namely that tax amnesty programs do not have a significant effect on compliance. In this study, the tax amnesty program was measured using five dimensions adapted from Madjid and Umar (2023), namely program understanding, target accuracy, timeliness of implementation, achievement of program objectives, and tangible changes experienced by the public following the tax amnesty program.

**Quality of SAMSAT Services**

The quality of Samsat services refers to the agency's ability to provide motor vehicle administrative services in a timely, accurate, and transparent manner, in accordance with applicable regulations. According to Law No. 25 of 2009 on Public Services, public service is a series of activities to meet the public's needs for goods, services, and administrative services provided by the government. Supadmi (2009) explains that good service aims to improve the quality of public services , create an effective and efficient service system, and enhance public welfare.

Parasuraman, Zeithaml, and Berry, as cited by Tjiptono (2022), developed the SERVQUAL concept, which consists of five dimensions of service quality. These dimensions include tangibles (physical evidence), reliability, responsiveness, assurance, and empathy. These five dimensions are used to assess the extent to which a service meets public expectations.

According to attribution theory, the quality of Samsat services is an external factor that can influence taxpayer behavior. Fast, friendly, and transparent service fosters a positive perception of the government, thereby encouraging taxpayers to comply with motor vehicle tax payments. Conversely, slow or unprofessional service can reduce the public's motivation to comply.

Several studies indicate that service quality has a positive impact on compliance among motor vehicle taxpayers. Yunianti et al. (2019), Hadianto et al. (2024), Ammy (2023), and Manullang et al. (2024) found that good service can enhance public comfort and trust in fulfilling tax obligations. Therefore, the quality of Samsat services is a crucial factor in improving taxpayer compliance while supporting the success of local tax policies.


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**Tax Penalties**

Tax penalties serve as a deterrent to ensure that taxpayers comply with applicable tax regulations. According to Mardiasmo (2023), tax penalties serve as a guarantee that taxpayers will adhere to tax norms. In the context of Motor Vehicle Tax (PKB), the regulation of tax penalties is governed by Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments, as well as local regulations related to PKB.

Mardiasmo (2023) classifies tax penalties into two types: administrative penalties and criminal penalties. Administrative penalties include fines, interest, and increased tax amounts resulting from late payment or violations of tax obligations. Meanwhile, criminal sanctions consist of criminal fines, detention, and imprisonment imposed for specific tax violations or crimes.

According to attribution theory, tax penalties are external factors that can influence taxpayer behavior. The awareness that tax violations will result in penalties makes taxpayers more likely to comply in order to avoid negative consequences. Thus, the enforcement of strict and fair penalties is expected to improve compliance among motor vehicle taxpayers.

Research findings on the impact of tax penalties on taxpayer compliance show mixed results. Yunianti et al. (2019) found that tax penalties have a positive but insignificant effect on compliance. Wardani and Rumiyatun (2017) also stated that tax penalties have no significant effect. In contrast, studies by Pranata et al. (2022), Aisyah et al. (2023), and Dewanti and Jati (2024) indicate that tax penalties have a positive and significant effect on compliance among motor vehicle taxpayers.

In this study, the tax penalty variable is measured across four dimensions: the imposition of severe penalties to educate taxpayers, the strictness of penalty enforcement, the proportionality of penalties to the severity of violations, and the enforcement of penalties in accordance with applicable regulations.

## RESEARCH METHOD

The research method used in this study is a quantitative method with a descriptive and verifiable approach. Quantitative research was chosen because the data used is numerical and is analyzed using statistical methods to test the research hypotheses. This study aims to determine the influence of the tax amnesty program, the quality of Samsat services, and tax penalties on the compliance of motor vehicle taxpayers in Lampung Province. The data sources in this study consist of primary and secondary data. Primary


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data was obtained directly through the distribution of questionnaires to motor vehicle taxpayers, while secondary data was obtained from official documents, tax regulations, and previous studies relevant to the research topic.

The population in this study consists of all motor vehicle taxpayers registered in Lampung Province, with a total of 4,263,794 motor vehicles based on data from the Lampung Provincial Revenue Agency for the year 2024. The sampling technique used convenience sampling because respondents were selected based on ease of access and willingness to complete the research questionnaire. The sample size was determined using the Slovin formula with a margin of error of 10 percent, resulting in a minimum of 100 respondents. The questionnaire was distributed online via social media platforms such as WhatsApp and Instagram to reach respondents more broadly and efficiently.

Data collection was conducted using a questionnaire with a five-point Likert scale, ranging from strongly disagree to strongly agree. The dependent variable in this study is motor vehicle taxpayer compliance, while the independent variables consist of the tax amnesty program, the quality of Samsat services, and tax penalties. The dimensions of taxpayer compliance are measured through the fulfillment of tax obligations, timeliness of payment, knowledge of due dates, and the completeness of administrative requirements. The tax amnesty program is measured through program understanding, target accuracy, timeliness, achievement of objectives, and tangible changes perceived by the public. The quality of Samsat services is measured using the dimensions of tangibles, reliability, responsiveness, assurance, and empathy. Meanwhile, tax sanctions are measured through the strictness of sanction enforcement, the appropriateness of sanctions relative to violations, and the application of sanctions in accordance with applicable regulations.

The data analysis process consists of several stages. The first stage is instrument validation, which includes validity and reliability tests to ensure that the research instruments can measure the variables accurately and consistently. Validity testing uses Pearson's Product-Moment correlation, while reliability testing uses Cronbach's Alpha with a minimum threshold of 0.6. The next stage is the classical assumption test, which consists of tests for normality, autocorrelation, multicollinearity, and heteroscedasticity. Once all assumptions are met, the data is analyzed using multiple linear regression to determine the effect of each independent variable on the dependent variable. Hypothesis testing is conducted via the F-test, t-test, and coefficient of determination to determine the simultaneous and partial effects of the research variables on motor vehicle taxpayer compliance in Lampung Province.


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This study was conducted with the aim of obtaining an empirical overview of the compliance behavior of motor vehicle taxpayers in fulfilling their tax obligations. All questionnaire items were formulated based on indicators used in previous studies and subsequently modified to align with the research context in Lampung Province. Prior to distributing the questionnaire to respondents, an instrument framework was developed based on the operational definitions of variables to ensure each indicator could be measured clearly and systematically. The data obtained from the questionnaire were then tabulated and analyzed using statistical software. The results of the data analysis were subsequently used as the basis for drawing research conclusions regarding the influence of the tax amnesty program, the quality of Samsat services, and tax penalties on the compliance of motor vehicle taxpayers. With this research method, it is hoped that the research results will provide objective, systematic information that aligns with the actual conditions faced by motor vehicle taxpayers in Lampung Province. Furthermore, this study is expected to serve as an evaluation tool for local governments to improve tax services and formulate more effective policies to encourage compliance among motor vehicle taxpayers. Thus, the research findings are not only academically valuable but also have practical benefits for relevant agencies in the future.

## RESULT AND DISCUSSION

### Results of the Classical Assumptions Test

### Normality Test

**Table 1 Results of the Shapiro-Wilk Normality Test**

| | **Shapiro-Wilk** | | |
|---|---|---|---|
| | Statistic | df | **Sig.** |
| **Unstandardized Residual** | 0.983 | 100 | **0.225** |

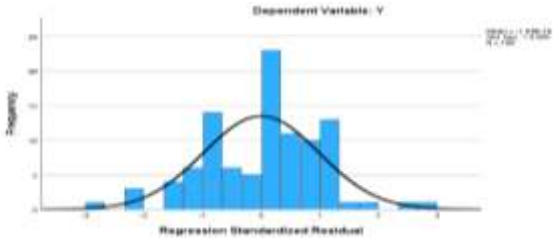
*Source: Processed data, 2026*

Based on Table 4.14 from the results of the Normality Test conducted on 100 samples using SPSS 29, the significance value is 0.225, which is greater than 0.05. Therefore, it can be concluded that the data is normally distributed.


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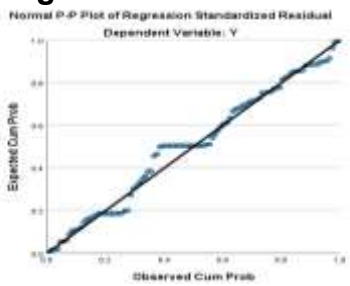
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**Figure 1 Histogram**




Based on Figure 1, it can be concluded that the histogram shows a normal distribution pattern because it is not skewed to the right or left; rather, it follows a bell-shaped curve, indicating that the data is normally distributed.

**Figure1 P-P Plot**




Based on Figure 2 of the P-P Plot, it can be seen that the points are randomly scattered and distributed both above and below the number 0 on the Y-axis; thus, it can be concluded that there is no heteroscedasticity in the regression model.

**Autocorrelation Test**

**Table 2 Results of the Autocorrelation Test**

| Model | R | R-Square | Adjusted R-Square | Standard Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| **1** | .795a | .631 | .620 | 1.90235 | **1.936** |
| **a. Predictors: (Constant), X3, X1, X2** | | | | | |

*Source: Processed data, 2026*


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Based on Table 2 from the results of the autocorrelation test conducted using SPSS 29, it shows that the Durbin-Watson value of 1.936 is greater than 1.734 and less than 2.226; therefore, the data indicates that there is no autocorrelation.

**Multicollinearity Test**

**Table 3 Results of the Multicollinearity Test**

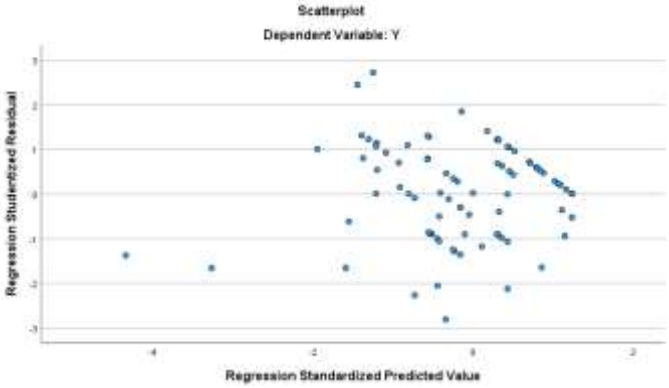
| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | X1 | .274 | 3.653 |
| | X2 | .223 | 4,475 |
| | X3 | .326 | 3,063 |

*Source: Processed data, 2026*

Based on Table 3 of the multicollinearity test results conducted using SPSS 29, the VIF values for variables X1 (3.653), X2 (4.475), and X3 (3.063) are all less than 10; therefore, the data is deemed free of multicollinearity.

**Heteroscedasticity Test**

**Figure2 : Scatterplot**




Based on Figure 3 in the scatterplot, it can be seen that the points are randomly distributed and spread both above and below the line; therefore, it can be concluded that there is no heteroscedasticity in the regression model.


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**Results of Multiple Linear Regression Analysis**

Table 4 presents the results of the multiple linear regression analysis

.

**Table 4 Results of Multiple Linear Regression Analysis**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2.905 | 1.132 | | 2.567 | **.012** |
| | X1 | .263 | .083 | .376 | 3,179 | **.002** |
| | X2 | .089 | .081 | .144 | 1.100 | **.274** |
| | X3 | .217 | .071 | .332 | 3,065 | **.003** |

*Source: Processed data, 2026*

Based on Table 4 from the results of the multiple linear regression analysis that has been conducted, the following regression equation was obtained:

$KWPKB = 2.905 + 0.263\,PP + 0.089\,KPS + 0.217\,SP$

Notes:

*KWPKB* = Motor vehicle taxpayer compliance

*α* = Constant

$\beta_1\beta_2\beta_3$ = Regression coefficient for each independent variable

*PP* = Amnesty Program

*KPS* = Quality of Samsat Services

*SP* = Tax Penalties

Based on the results of the multiple linear regression analysis, a constant value of 2.905 was obtained. This value indicates that when the variables “Tax Amnesty Program,” “Quality of Samsat Services,” and “Tax Penalties” are set to zero, the level of motor vehicle taxpayer compliance remains at the baseline value of 2.905.

The results of the analysis of variable X1, namely the Amnesty Program, indicate a positive and significant effect on Motor Vehicle Taxpayer Compliance. This is indicated by a regression coefficient of 0.263, a t-value of 3.179, and a significance level of 0.002 < 0.05. These findings confirm that the implementation of the amnesty program has effectively increased motor vehicle taxpayer compliance in Lampung Province.

Meanwhile, for variable X2 Samsat Service Quality the coefficient was 0.089, with a calculated t-value of 1.100 and a significance level of 0.274 > 0.05. This indicates that



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Samsat service quality does not have a significant effect on motor vehicle taxpayer compliance. Although the direction of the relationship is positive, statistically the effect is not strong enough, so an improvement in service quality does not necessarily lead to an increase in taxpayer compliance.

Furthermore, variable X3, namely Tax Penalties, has a positive and significant effect on Motor Vehicle Taxpayer Compliance. This is reflected in a coefficient value of 0.217, a t-statistic of 3.065, and a significance level of 0.003 > 0.05. These results indicate that the enforcement of strict tax penalties can encourage motor vehicle taxpayers to be more compliant in fulfilling their obligations.

**Hypothesis Testing Results**

**Test Results for Simultaneous Significance (F-Test)**

Table 5 presents the results of the simultaneous significance test (F-test).

**Table 5 Results of the Simultaneous Significance Test (F-Test)**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| **1** | Regression | 595.333 | 3 | 198,444 | 54.835 | **0.000b** |
| | Residual | 347,417 | 96 | 3,619 | | |
| | Total | 942,750 | 99 | | | |
| **a Dependent Variable: Y** | | | | | | |
| **b Predictors: (Constant), X3, X1, X2** | | | | | | |

*Source: Processed data, 2026*

The results of the Simultaneous Significance Test (F-test) show a calculated F-value of 54.835 with a significance level of 0.000, which is less than 0.05. Therefore, it can be concluded that the independent variables consisting of the Amnesty Program (X1), Samsat Service Quality (X2), and Tax Penalties (X3) simultaneously have a significant effect on the dependent variable, Motor Vehicle Taxpayer Compliance (Y). Thus, the regression model used is suitable for predicting the relationship between the three independent variables and the dependent variable.



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**Results of the Coefficient of Determination ($R^2$) Test**

Table 6 below presents the results of the coefficient of determination ($R^2$) test.

**Table 6 Results of the Coefficient of Determination ($R^2$) Test**

| Model | R | R-Square | Adjusted R-Square | Standard Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| **1** | 0.795[a] | 0.631 | 0.620 | 1.902 | **1.936** |
| | | | | | |
| **a. Predictors: (Constant), X3, X1, X2** | | | | | |
| **b. Dependent Variable: Y** | | | | | |

*Source: Processed data, 2026*

The results of the Coefficient of Determination ($R^2$) test show that $R^2$ is 0.631, which means that 63.1% of the variation in Motor Vehicle Taxpayer Compliance can be explained by the variables of the Amnesty Program, Quality of Samsat Service, and Tax Penalties, while the remaining 36.9% is influenced by other variables outside the research model. Additionally, the Standard Error of the Estimate of 1.902 indicates that the error rate in the estimation is relatively small, suggesting that the regression model has a reasonably good ability to predict the dependent variable.

**Results of the Partial Significance Test (t-Test)**

Table 7 below presents the results of the partial significance test (t-test).

**Table 7 Results of the Partial Significance Test (t-Test)**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Results |
|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | |
| 1 | (Constant) | 2,905 | 1,132 | | 2,567 | 0.012 | |
| | X1 | .263 | .083 | .376 | 3.179 | 0.002 | H1 Supported |
| | X2 | .089 | .081 | .144 | 1.100 | 0.274 | H2 Not Supported |
| | X3 | .217 | .071 | .332 | 3,065 | 0.003 | H3 Supported |

*Source: Processed data, 2026*



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The results of the partial significance test (t-test) show that the Vehicle Tax Amnesty Program variable (X1) has a *p-value* of 0.002 < 0.05, thus supporting H1. This means that the Vehicle Tax Amnesty Program has a positive and significant effect on motor vehicle taxpayer compliance. The Samsat Service Quality variable (X2) has a *p-value* of 0.274 > 0.05, so H2 is not supported, meaning that Samsat Service Quality has no significant effect on Motor Vehicle Taxpayer Compliance. Meanwhile, the Tax Penalty variable (X3) has a *p-value* of 0.003 < 0.05, so H3 is supported, meaning that Tax Penalties have a positive and significant effect on Motor Vehicle Taxpayer Compliance.

## DISCUSSION

### The Effect of the Amnesty Program on Motor Vehicle Taxpayer Compliance

The results of the significance test indicate that the Tax Amnesty Program has a positive and significant effect on motor vehicle taxpayer compliance. This is demonstrated by a p-value of 0.002 < 0.05 and a positive regression coefficient of 0.263. These results suggest that an expansion of the Tax Amnesty Program will lead to increased taxpayer compliance. Thus, the research hypothesis stating that the Amnesty Program affects taxpayer compliance is statistically supported.

From the perspective of attribution theory, the Tax Amnesty Program is an external factor that influences taxpayer behavior. Policies such as the waiver of penalties and payment relief are perceived as concessions granted by the government to the public. This positive perception encourages taxpayers to fulfill their tax obligations. When policies are viewed as beneficial and helpful to those with tax arrears, the tendency to comply increases.

The amnesty program also demonstrates that the government is capable of designing policies that align with the needs of the community. The high response from taxpayers to this program illustrates that incentives in the form of the waiver of administrative penalties can be an effective strategy for increasing public participation in paying motor vehicle taxes. However, the amnesty program is short-term in nature, so its implementation must be carefully considered to avoid creating a tendency for taxpayers to delay tax payments in the hope that a similar program will be offered in the future.

The findings of this study are consistent with the research by Rahayu and Amirah (2018), Pranata et al. (2022), Ammy (2023), and Dewanti and Jati (2024), which indicate that the Tax Amnesty Program has a positive and significant impact on taxpayer compliance. Overall, the results indicate that the Amnesty Program plays a crucial role in


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enhancing motor vehicle taxpayers' compliance through incentive-based policies that provide convenience and relief to the public.

**The Effect of Samsat Service Quality on Motor Vehicle Taxpayer Compliance**

The results of the significance test indicate that the quality of Samsat services does not have a significant effect on motor vehicle taxpayer compliance. This is evident from the p-value of 0.274 > 0.05, even though the regression coefficient is positive at 0.089. These results suggest that an improvement in the quality of Samsat services does not necessarily lead to an increase in taxpayer compliance. Thus, the research hypothesis stating that the Quality of Samsat Service influences Taxpayer Compliance is not statistically supported.

This situation aligns with what is happening on the ground. According to a report by Lampungpro.co, there are still challenges in Samsat services, particularly at the information counters and during the vehicle inspection process. Long lines and a shortage of staff have prevented services from operating optimally. This indicates that the quality of service provided has not yet been able to consistently meet public expectations.

From the perspective of attribution theory, service quality is an external factor that can influence taxpayers' perceptions. However, in this study, taxpayers did not fully attribute their compliance to the quality of service they received. This means that service quality has not yet become the primary factor in shaping compliant behavior. Taxpayers' compliance is more influenced by other factors that are perceived to have direct consequences for their tax obligations.

The findings of this study are consistent with the research by Juliantari et al. (2021) and Fatmawati and Adi (2022), which found that service quality does not have a significant effect on taxpayer compliance. Although service quality is rated as fairly good in descriptive terms, this has not yet been able to drive tangible changes in compliance behavior. Therefore, improving service quality remains necessary as a supporting factor, but it must be balanced with other strategies that are more effective in sustainably enhancing motor vehicle taxpayers' compliance.

**The Impact of Tax Penalties on Motor Vehicle Taxpayer Compliance**

The results of the significance test indicate that tax penalties have a positive and significant effect on motor vehicle taxpayer compliance. This is demonstrated by a p-value of 0.003 < 0.05 and a positive regression coefficient of 0.217. These results suggest that increased enforcement of tax penalties will lead to improved taxpayer compliance.


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Thus, the research hypothesis stating that tax penalties influence taxpayer compliance is statistically supported.

The significant impact of tax penalties indicates that the existence of penalties is a key factor in shaping taxpayer compliance. Taxpayers tend to consider the consequences they will face if they fail to meet their tax obligations. In this regard, penalties serve as a control mechanism that can improve public discipline in paying motor vehicle taxes.

From the perspective of attribution theory, tax penalties are external factors that influence taxpayer behavior through perceptions of risk. The greater the risk of loss resulting from tax violations, the more likely taxpayers are to comply with applicable regulations. Therefore, the enforcement of strict and consistent penalties is crucial in fostering compliance.

The findings of this study are consistent with the research by Aisyah et al. (2023), Dewanti and Jati (2024), and Pranata et al. (2022), which indicate that tax penalties have a positive and significant effect on the tax compliance of motor vehicle owners. The similarity in these findings suggests that strict enforcement of penalties can improve public compliance with tax obligations. However, the effectiveness of penalties is also influenced by the consistency of rule enforcement and the existing oversight system. Overall, the findings confirm that tax penalties play a crucial role in enhancing compliance among motor vehicle taxpayers and must be consistently applied to foster sustainable compliance.

## CONCLUSION

This study was conducted to analyze and describe the effects of the Tax Amnesty Program, the quality of Samsat services, and tax penalties on taxpayer compliance in Lampung Province. The conclusions drawn from this study are as follows:

1. The Tax Amnesty Program has a positive and significant impact on motor vehicle taxpayer compliance in Lampung Province. This indicates that the tax amnesty policy implemented by the government serves as an effective external driver in improving taxpayer compliance. The provision of relief in the form of penalty waivers and reduced payment burdens creates a perception of ease for taxpayers, thereby increasing their inclination to fulfill their tax obligations. These findings also show that the amnesty program is capable of bringing previously non-compliant taxpayers back into compliance, although its effects tend to be short-term and must be balanced with other policies to ensure sustainable compliance.



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2. The quality of Samsat services does not have a significant impact on motor vehicle taxpayer compliance in Lampung Province. This indicates that the quality of services provided by Samsat has not yet become a primary factor influencing taxpayers' decisions to fulfill their tax obligations. Although the services have been rated as good in descriptive terms, this is not yet strong enough to drive a significant increase in compliance. This situation suggests that taxpayers are more influenced by other direct factors, such as incentive policies and the enforcement of penalties, compared to the indirect nature of service quality in shaping compliance behavior.
3. Tax penalties have a positive and significant impact on the tax compliance of motor vehicle taxpayers in Lampung Province. This indicates that the strict and consistent enforcement of tax penalties can improve taxpayer compliance by fostering an awareness of the risks and consequences they will face if they fail to meet their tax obligations. Taxpayers tend to consider the potential for losses, which encourages them to be compliant. Therefore, tax penalties serve as an effective control mechanism for improving taxpayer discipline, particularly when applied consistently and continuously.

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