

The Influence of Taxpayer Knowledge, Tax Sanctions, and Taxpayer Awareness on Taxpayer Compliance: Service Quality as a Moderating Variable

Janah Anisa Roudlotul¹, Wulaningrum Puspita Dewi^{1*}, Parwoto Parwoto¹, and Adzikry Meuthya Najma¹

¹Department of Accounting for Islamic Financial Institutions, Vocational Program, 55183 Universitas Muhammadiyah Yogyakarta, Indonesia

Abstract. This research aims to analyze the influence of taxpayer knowledge, motor vehicle tax sanctions, and taxpayer awareness on motor vehicle taxpayer compliance, which is moderated by service quality. The primary data were obtained using a random sampling method. The population of this research is all taxpayers who use motor vehicle SAMSAT in Kebumen Regency. Data collection was carried out using questionnaires, which were distributed directly to residents in Kebumen City and people whom the researchers met directly who were required to pay motor vehicle tax at SAMSAT Kebumen Regency. The results of the questionnaire were processed using SPSS version 23 software. The research results showed that taxpayer knowledge and taxpayer awareness had a positive effect on taxpayer compliance, while tax sanctions had a positive but not significant effect on taxpayer compliance. Service quality significantly negatively moderates the influence of taxpayer knowledge on taxpayer compliance. Service quality positively moderates the influence of tax sanctions on taxpayer compliance. Also, service quality positively moderates the influence of taxpayer awareness on taxpayer compliance.

1 Introduction

Original Regional Income (PAD) is one of the main sources of regional government income. Law No. 28 of 2009, Article 1 Numbers 12 and 13 states that among the regional tax collections are the Motor Vehicle Tax (PKB) and the Tax on Ownership and/or Control of Motor Vehicles. In Indonesia, the quantity of motorized vehicles is rising daily. Compared to using public transportation such as buses, trains, or inter-city transportation (*angkot*), people are more likely to use private vehicles because of the poor quality of available public transportation services [1]. According to Solopos Central Java, Kebumen is the poorest district in Central Java, with a poverty percentage of 16.41% of the total population, or around

* Corresponding author: puspita@umy.ac.id

196,160 people. Meanwhile, it can be seen from the poverty line in Kebumen, which reaches IDR 416,004 per capita per month, thus unrealized tax revenues.

In Kebumen City, the number of motorized vehicles increases significantly every year. Motorized vehicles have now become a primary need in society. In this case, local governments and communities need to collaborate to overcome taxpayer compliance [2]. In a situation like this, the government should make more efforts to increase taxation, one of which is through tax socialization. It is hoped that this will increase taxpayers' insight into understanding the laws and regulations and correct tax procedures. Taxpayers will fulfill their rights and obligations if they are conscious of their status as taxpayers, allowing others to enjoy the advantages of tax payment [3].

According to the rules outlined in the Tax Laws and Regulations, a taxpayer is deemed compliant if he consistently pays his taxes freely and on schedule [4]. Tax sanctions are also needed to address violations and ensure tax provisions are complied with. If heavy sanctions are not applied evenly, many taxpayers will pay their taxes for five years at once, or some will not even pay [5]. However, this must be supported by encouraging a sense of awareness in paying taxes as a taxpayer. Explanation of their functions and duties, as well as their seriousness in paying and reporting taxes, shows their awareness of taxes [6]. Service quality can also improve taxpayer awareness, tax knowledge, and tax sanctions by offering guidance and direction together with easily comprehensible tax information. With taxpayer knowledge, taxpayer awareness, and taxpayer sanctions as the independent variables and motor vehicle taxpayer compliance as the dependent variable, the moderating variable in this study seeks to improve the relationship between the two. By examining the relationship between taxpayer awareness of service quality, taxpayer knowledge of service quality, and tax sanctions on service quality, the presence of this moderating variable is anticipated to increase taxpayer compliance with motor vehicle laws in Kebumen Regency.

This research is a development of [2] research. The update is to replace the SAMSAT drive-thru variable with service quality. The compliance of motor vehicle taxes in SAMSAT Kebumen City is the second setting of this study. Hence, the terms are distinct and may affect a taxpayer's ability to comply with motor vehicle tax obligations. Third, in order to support the findings of this study, the service quality variable is employed as a moderating variable. Drawing from the aforementioned context, the present study endeavors to investigate the impact of taxpayer knowledge, tax sanctions, and taxpayer awareness on motor vehicle taxpayer compliance. The moderating variable, service quality, is designed to evaluate the role of service quality in moderating tax knowledge, moderating tax sanctions, and moderating taxpayer awareness of motor vehicle taxpayer compliance.

2 Literature review

2.1 Attribution theory (attribution theory)

This theory clarifies the procedures utilized to ascertain the origins and rationales of an individual's conduct. Behavior that is considered personally controllable, such as awareness of paying obligations on time, is considered behavior that is based on internal factors. On the other hand, conduct that is induced by external variables, such as circumstances compelling an individual to pay taxes on time, is referred to as behavior that is impacted by external forces. Behavior that is considered personally controllable, such as awareness of paying obligations on time, is considered behavior that is based on internal factors. Meanwhile, behavior that is influenced by external factors is behavior that is caused by external factors. This theory is also defined as the cause of someone looking for a solution to an existing problem. Relational factors are an expansion of factors other than internal and external, as

proposed. This factor emphasizes relational factors in the interaction between both parties. In many other studies, such as research, tax compliance is discussed from a relational perspective based on the concepts of judicial procedures, trust, and respect for tax authorities. study also shows the relationship between procedural justice and the basic fairness of tax compliance. According to [7] relational attribution is an emphasis on the treatment of tax authorities with taxpayers. If taxpayers are treated fairly, then taxpayers will tend to be more compliant and listen to applicable regulations. This study employs the theory of attribution because it explains how a person's conduct in paying taxes is influenced by situations in which the taxpayer's assessment of taxes is impacted by their perception of taxes. Internal conditions such as tax knowledge, tax sanctions, and taxpayer awareness can influence a person's perception [12].

2.2 Taxation

A tax is an obligatory payment made to the government by entities or people under legal coercion. The Samsat joint office collects motor vehicle tax, which is a tax on the ownership and/or control of motorized vehicles. However, in practice, many taxpayers do not pay taxes on time. As a result, it's important for taxpayers to have solid tax education, awareness of penalties, and a strong sense of obligation to pay taxes, all of which are backed by excellent tax officer service. The goal of this study is to ascertain how taxpayer awareness, tax knowledge, and tax penalties affect motor vehicle taxpayer compliance. It also aims to ascertain how service quality influences or reinforces the study findings.

2.3 Research hypothesis

2.3.1 H1: The tax knowledge of taxpayers has a positive effect on taxpayer compliance in paying motor vehicle taxes.

A taxpayer's ability to make judgments and act in compliance with their rights and obligations in the tax domain depends on their understanding of taxes [9]. Tax knowledge and taxpayer compliance are correlated, meaning that the more information taxpayers have about taxes, the more likely it is that they will comply, and the likelihood of compliance will rise [5]. Research by [4] shows that the taxpayer compliance variable in fulfilling their tax obligations is positively influenced by the taxpayer knowledge variable. This is reinforced by [9], who stated that taxpayer knowledge increases compliance and has a positive effect on tax payments.

2.3.2 H2: Tax sanctions improve taxpayers' compliance in paying motor vehicle taxes.

[2] stated that tax sanctions operate as an assurance that tax rules and regulations or tax standards will be obeyed and executed. [4] claimed that the degree of taxpayer compliance with regard to paying motor vehicle taxes is positively impacted by tax sanctions. However, [2] declared that Samsat Bantul's motor vehicle taxpayer compliance is not significantly impacted by tax sanctions. Strengthened by [10], Tax penalties had no effect on motor vehicle taxpayer compliance and don't have a big impact.

2.3.3 H3: Taxpayer compliance with regard to paying motor vehicle taxes is positively impacted by taxpayer knowledge.

The definition of taxpayer awareness is the sincerity with which an individual intends to satisfy their tax duties [9]. To assist and help the government increase tax collections, awareness is required. According to research by [11], Taxpayer compliance is significantly impacted by taxpayer knowledge. They are strengthened by [2], who claimed that there is a positive correlation between motor vehicle taxpayer compliance and the taxpayer awareness variable. Nevertheless, studies carried out by [13] shows that taxpayer compliance is not influenced by taxpayer awareness.

2.3.4 H4: The influence of taxpayer awareness on motor vehicle taxpayer compliance is positively moderated by service quality.

According to [2], Their understanding of taxes serves as the foundation for them—taxpayers in particular—when creating tax plans, acting, and choosing which tax-related rights and obligations to fulfill. Motor vehicle taxpayers can raise the degree of compliance by paying their taxes with the assistance of tax expertise. According to research by [14], attempts to promote taxpayer compliance can be done by improving the quality of good service to taxpayers. [15] also stated that if taxpayers are given good service, then paying taxes will become easier and more comfortable and can increase tax compliance.

2.3.5 H5: The effect of tax sanctions on motor vehicle taxpayer compliance is positively moderated by service quality.

Tax penalties may improve a taxpayer's ability to pay their taxes. Taxpayers who receive good service from police are more likely to comply with their obligations to pay taxes. Taxpayers who receive high-quality assistance will find paying taxes more pleasant and compliant [15]. It is also anticipated that because of excellent tax services, motor vehicle taxpayers will be more conscientious about filing their taxes. Research by [16] showed that service quality moderates the effect of tax sanctions on taxpayer compliance.

2.3.6 H6: The effect of taxpayer awareness on motor vehicle taxpayer compliance is positively moderated by service quality.

When taxpayers are informed of their commitments, they are able to freely comply, comprehend, and fulfill their tax obligations. It is envisaged that as tax duties are better understood and implemented, taxpayer awareness will rise and they would be better able to fulfill their obligations. Taxpayers will know and comprehend more if the DJP (Directorate General of Taxation) offers high-quality services, and they will also receive instruction to raise their understanding. [16]. According to [16], Taxpayer knowledge of taxpayer compliance is moderated by service quality. Taxpayers' knowledge will rise along with their comprehension and execution of their obligations, and it is anticipated that this will raise their level of compliance.

Methods.

2.4 Population and sample

The study's demographic and sample comprised both individuals and entities registered as motor vehicle taxpayers at the Kebumen Regency SAMSAT Office. In this study, the characteristics of the respondents were that they had motorized vehicles, either two-wheeled

or four-wheeled, which were registered as motor vehicle taxpayers at SAMSAT, Kebumen Regency. Additionally, samples were gathered from members of the general public who registered as motor vehicle taxpayers at SAMSAT Kebumen Regency and were personally met by the researchers as individual taxpayers. One method of gathering data was random sampling. Unfortunately, the Kebumen Regency was chosen as the study subject because its tax revenue has not yet reached the realized aim and does not correspond with the annual increase in the number of motorized vehicles.

2.5 Types of data and data collection techniques

With a quantitative method, the primary data were gathered by distributing questionnaires at the Kebumen Regency SAMSAT office in order to obtain accurate and reliable information to address the research's issues. This primary data was the respondents' answers to the questions in the questionnaire. A questionnaire was employed in this study's data collection method to gather information from both individuals and entities that file taxes at the Kebumen City SAMSAT Office.

2.6 Operational definition

2.6.1 Taxpayer knowledge (X1)

According to [8], taxpayer knowledge is the knowledge that every taxpayer has regarding tax regulations so that they can fulfill their obligations in the field of taxation effectively. Taxpayers will not want to pay their taxes if they are unaware of the tax laws. A person's quality increases with their level of knowledge. Media, education, and exposure to information are several variables that influence a person's level of knowledge. According to research conducted by [9], the taxpayer knowledge instrument consists of 4 indicators with 7 question items.

2.6.2 Tax sanctions (X2)

The severity of tax sanctions refers to the consequences resulting from violations of tax regulations. Tax rules and relevant laws and regulations may impose penalties on taxpayers for certain infractions. According to research conducted by [2], the sanctions instrument consists of 3 indicators with 4 question items.

2.6.3 Taxpayer awareness (X3)

A person's genuine conscience and excellent intentions to meet their tax-paying obligations are reflected in their taxpayer awareness [9]. Taxpayers will be more inclined to complete their duties if they believe that the government is doing a good job of carrying out state functions. The greater the taxpayer's knowledge of this issue, the more likely they are to comply with paying motor vehicle tax [9]. According to [2], the taxpayer awareness instrument consists of 3 indicators with 4 question items.

2.6.4 Taxpayer compliance (Y)

When a taxpayer complies with all of his duties and is granted taxation rights, this is known as taxpayer compliance [8]. According to [2] there are 4 indicators of taxpayer compliance.

2.6.5 Moderating variables

In this study, service quality acts as a moderating variable and reinforces the relationship between the dependent and independent variables. The Directorate General of Taxation's capacity to offer taxpayers or taxpayers the greatest amount of tax services feasible in order for taxpayers to be happy with the services received is one aspect of tax service quality.

Tangibility, reliability, responsiveness, assurance, and empathy are several factors that influence tax officials' efforts to increase taxpayer satisfaction with tax services [14]. According to research conducted by [15], the service quality instrument consists of 8 indicators with 5 question items taken from [16].

3 Results and discussion

This study analyzed 89 samples from 100 questionnaires. The following is a discussion of the results of data testing from this research:

3.1 Test statistics descriptive

3.1.1 Gender & age

Table 1. Number of respondents based on gender & age

No	Age	Man	Woman	ount
1.	25 Years	6	3	9
2.	34 Years	24	19	43
3.	43 Years	15	9	24
4.	3 Years	6	7	13
Total		51	38	89

3.1.2 Descriptive statistics

Table 2. Descriptive statistics test results

Variable	N	minute	Max	Means	Std. Deviation
Tax Knowledge	89	12.00	32.00	26.1235	3.55681
Tax Sanctions	89	6.00	20.00	15.1685	2.45452
Taxpayer Awareness	89	5.00	20.00	14.9101	2.15322
Taxpayer Compliance	89	6.00	20.00	15.9887	1.98426
Service Quality	89	3.00	15.00	11.4944	2.24364

The preceding descriptive statistical test data processing findings indicate that the motor vehicle taxpayer compliance variable has a maximum value of 20 and an average of 15.98. This shows that respondents agree that compliant motor vehicle taxpayers should pay taxes on time. The taxpayer knowledge variable has a maximum value of 32 and an average of 26.12, indicating that respondents are in agreement that tax knowledge can affect compliance with regard to paying motor vehicle taxes. The tax penalty variable, which has a maximum value of 20 and an average of 15.16, indicates that respondents believe that in order to avoid administrative penalties, taxpayers must comply with tax sanctions. The variable representing taxpayer awareness has a mean score of 14.91, with a maximum value of 20.

This demonstrates that there was a reasonably high level of awareness among the study's respondents. A qualified tax officer will boost compliance in paying motor vehicle taxes, as seen by the service quality variable, which has a mean score of 11.49 and a maximum score of 15.

3.2 Validity and reliability test

The goal of validity and reliability testing is to provide a distribution of measurement findings that is reasonably close to normal. All of the questionnaire's questions about the variables of service quality and taxpayer compliance are valid since the validity test indicates that the rxy value is greater than 208. Subsequently, the reliability test revealed that every single questionnaire question had a Cronbach Alpha coefficient greater than 0.60, indicating that the questions in the questionnaire could serve as a useful instrument for future research.

3.3 Classic assumption test

The tests for heteroscedasticity, multicollinearity, and normality make up the classical assumption test. The purpose of the normality test is to ascertain whether the regression model's dependent and independent variable distributions are normal. The Kolmogorov-Smirnov normalcy test findings indicate a significance value of 0.60. Consequently, it may be said that the research data is regularly distributed because the significance level is greater than 0.05. In order to ascertain whether the final linear regression model exhibits signs of multicollinearity, the multicollinearity test computes the variance inflation factor (VIF) value. The regression does not have a multicollinearity issue if the VIF value is less than 10 and the tolerance value is greater than 0.1. There is no bias in interpreting the regression analysis results because a VIF value of less than 10 indicates that multicollinearity does not present in all independent variables, according to the results of multicollinearity as determined by the VIF method. The heteroscedasticity can then be tested using the Glejser approach utilizing the heteroscedasticity test. The probability value needs to be higher than 0.05 in order to guarantee that heteroscedasticity won't happen. The significant value is > 0.05, as can be shown from the heteroscedasticity test results obtained using the Glejser method. This indicates that heteroscedasticity is absent from the model.

3.4 Linear regression test medium regression analysis (MRA).

Using service quality as a moderating variable, this research was utilized to ascertain the impact of taxpayer awareness, tax knowledge, and tax sanctions on motor vehicle taxpayer compliance. The Moderate Regression Analysis (MRA) results of the linear regression model utilizing the Ordinary Least Squares (OLS) method are as follows.

Table 3. Linear regression results of Medium Regression Analysis (MRA) model

Note	Hypothesis	Regression Coefficients	t-count	Sign.	Results
		4,864	8,404	0,000	
X1 > Y	(+)	0.364	3,664	0.029	H1 Accepted
X2 > Y	(+)	0.044	-0.107	0.915	H2 Rejected
X3 > Y	(+)	0.695	2,242	0.008	H3 Accepted
m	(+)	0.940	2,025	0,000	-

X1*M > Y	(+)	-0.031	2,776	0.005	H4 Rejected
X2*M > Y	(+)	0.017	0.474	0.637	H5 Rejected
X3*M > Y	(+)	0.033	2,768	0.004	H6 Accepted
R2: 0.608					
Adjusted R2: 0.315					
F-statistic: 6.776					
N: 89					
Dependent Variable (Y): Taxpayer Compliance					

Based on Table 3, the regression model is as follows:

$$KWPKB = 4.864 + 0.364X1 + -0.044X2 + 0.695X3 + 0.940M + -0.031X1 * M + 0.017X2 * M + 0.033X3 * M + e$$

3.5 Hypothesis testing

3.5.1 H1: Tax knowledge has a positive effect on motor vehicle taxpayer compliance.

It has been demonstrated that having a solid understanding of taxes increases taxpayer compliance. The relationship between taxpayer compliance and tax knowledge indicates that the more informed taxpayers are about taxes, the more probable it is that they will comply [5]. This research is in line with [4], It is supported by research and demonstrates that the taxpayer compliance variable for paying motor vehicle tax is positively impacted by the taxpayer knowledge variable. [9], which states that taxpayer knowledge has a positive effect on taxpayer compliance in paying taxes.

3.5.2 H2: Tax sanctions have a positive effect on motor vehicle taxpayer compliance.

Tax penalties have been shown to have a small but positive impact on taxpayer compliance. [2] state that tax sanctions are a guarantee that tax laws and regulations will be obeyed and adhered to. In other words, tax sanctions are a barrier so that taxpayers do not violate tax standards. This research is in line with research [2], which states that tax sanctions do not have a significant effect on motor vehicle taxpayer compliance. This is reinforced by [10], which states that sanctions have no influence and are not significant on motor vehicle taxpayer compliance.

3.5.3 H3: Taxpayer awareness has a positive effect on motor vehicle taxpayer compliance.

It has been demonstrated that taxpayer knowledge increases taxpayer compliance. The ability of taxpayers to pay their taxes on schedule and in full is directly correlated with their level of awareness [13]. This research is in line with research [11]. It demonstrates how taxpayer compliance with regard to paying motor vehicle taxes is significantly influenced by taxpayer awareness. Research supports this [2], which claims that the motor vehicle taxpayer compliance variable is positively impacted by the taxpayer awareness variable. However, this research is not in line with research conducted by [13], which states that taxpayer awareness has no effect on taxpayer compliance in paying motor vehicle tax.

3.5.4 H4: Service quality positively moderates the influence of taxpayer knowledge on motor vehicle taxpayer compliance.

It has been demonstrated that the substantial detrimental impact of tax knowledge on taxpayer compliance is mitigated by service quality. According to [14], efforts to increase taxpayer compliance can be made by improving the quality of good service to taxpayers. This research is not in line with [15], which states that if taxpayers are given good service, then paying taxes will become easier and more comfortable and can increase tax compliance. According to research by [14], efforts to increase taxpayer compliance can be made by improving the quality of good service to taxpayers.

3.5.5 H5: Service quality moderates the positive effect of tax sanctions on motor vehicle taxpayer compliance.

It has been demonstrated that service quality is negligible and positively moderates the impact of tax penalties on taxpayer compliance. Taxpayers who receive high-quality assistance will find paying taxes more pleasant and compliant [15]. This research is in line with [16], which shows that service quality positively moderates the influence of tax sanctions on taxpayer compliance in paying motor vehicle taxes.

3.5.6 H6: Service quality moderates the positive influence of taxpayer awareness on motor vehicle taxpayer compliance.

It has been demonstrated that the influence of taxpayer knowledge on motor vehicle taxpayer compliance is positively moderated by service quality. It is envisaged that as tax responsibilities become more clear and easier to apply, taxpayer knowledge will rise and they would be better able to meet their obligations [16]. This research is in line with [16], which states that service quality positively moderates taxpayer awareness of taxpayer compliance in paying motor vehicle taxes.

3.6 Determination analysis

The regression results obtained an R² (Coefficient of Determination) of 0.608, meaning that the Service Quality variable moderates Tax Knowledge, Tax Sanctions, and Taxpayer Awareness by 60.8%, while other variables outside the model explain the remaining 39.2%.

4 Conclusion

At SAMSAT Kebumen Regency, taxpayers who own motor vehicles were the subject of this study. Testing and research analysis results indicate that taxpayer knowledge positively affects motor vehicle taxpayer compliance; tax sanctions positively affect motor vehicle taxpayer compliance in an insignificant way; taxpayer awareness positively affects motor vehicle taxpayer compliance; service quality inadequately strengthens the impact of tax knowledge on motor vehicle taxpayer compliance; service quality can slightly increase the impact of tax sanctions on motor vehicle taxpayer compliance but not significantly; and service quality can positively influence the impact of taxpayer awareness on motor vehicle taxpayer compliance.

It is impossible for researchers to ignore their constraints when doing research. This study is limited by the use of only three independent factors as moderators: tax knowledge, tax sanctions, awareness of tax duties, and service quality. Due to restricted research time, this

study used 100 taxpayer respondents from the motor vehicle tax population registered at the Kebumen Regency SAMSAT Office. According to this study, the amount of regional income in Kebumen Regency is influenced by motor vehicle tax compliance in SAMSAT, and the government uses this data for assessment in an effort to raise regional tax revenue.

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