

ABSTRACT

Taxpayer compliance is an atmosphere of awareness and compliance to fulfill tax obligations by understanding and trying to master in its implementation in accordance with tax laws and regulations. Tax compliance in Indonesia is still very low. The problem of taxation due to electronic commerce is a global problem that needs attention. This is done so that business actors can be taxed according to their economic activities, which is carried out in an effort to combat the global phenomenon of computerized trade transactions. On the other hand, the imposition of e-commerce taxes has not been effective.

This study aims to determine how the effect of understanding tax regulations, tax sanctions and tax awareness simultaneously and partially on compliance with e-commerce users in completing tax obligations in the city of Bandung.

Based on its objectives, this research is a descriptive research and is included in quantitative research. The sample in this study amounted to 96 taxpayers who are online who market their products on the marketplace Shopee. The data used are primary data with a questionnaire and a Likert 1-5. The data analysis used is multiple linear regression analysis.

The results of this study prove that understanding of tax regulations, tax sanctions and tax awareness simultaneously affect the compliance of e-commerce in completing tax obligations. Then the variable understanding of tax regulations and tax awareness partially have a significant positive direction on compliance with e-commerce in completing tax obligations. However, the variable of tax sanctions partially does not affect the compliance of e-commerce in completing their tax obligations.

Based on the results of this study, for further researchers, it is recommended to develop other variables that have not been discussed in this study and which are related to efforts to increase taxpayer compliance. For taxpayers who use e-commerce, it is expected that taxpayers can be more active in digging up information related to taxes and improve tax compliance in paying and reporting SPT properly, on time, and in accordance with the applicable Taxation Law.

Keywords: *Taxpayer Compliance, Tax Awareness, Understanding of Tax Regulations, Tax Sanctions, E-Commerce User Taxpayers*