

ABSTRACT

Charge may be a sign of state commitments and the part of citizens to straightforwardly and mutually carry out assess commitments for state financing and national advancement. In agreement with the philosophy of the assess law, paying charges isn't as it were an commitment, but its every citizen rights to participate to participate in the form of participation in state financing and national development. The study aims to measure the impact of Tax Knowledge, Quality of Tax Services, and Moral Obligations so as to produce a positive effect on Motor Vehicle Taxpayer Compliance. This study was conducted using non contrived method and the implementation time uses cross sectional method. where the author will distribute questionnaires for data collection and the number of samples taken is as many as 100 samples and the population in this study are taxpayers who are registered at the Makassar City Samsat Office, South Sulawesi. The results of this study showed that tax knowledge dll has an effect on Taxpayer Compliance in Paying Motor Vehicle Tax, while Service Quality has a negative effect on Taxpayer Compliance in Paying Motor Vehicle Tax at Samsat Region Makassar City, South Sulawesi in 2023.

Keywords: *Tax Knowledge, Service Quality, Moral Obligation, Taxpayer Compliance*