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THE ROLE OF TAX KNOWLEDGE AS A MODERATION IN THE RELATIONSHIP OF TAX SANCTIONS, TAX AUDIT, AND TAX AMNESTY TOWARDS CORPORATE TAX COMPLIANCE

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Tax is a source of state revenue that plays an important role in the development and improvement of a country's economy. According to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in Article 1 Paragraph 1 it states that tax is a mandatory contribution to the state owed by individuals or entities that are coercive under the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people. Therefore, taxpayer compliance in submitting reports and paying their tax obligations is highly expected to increase state revenues from taxes. This research was conducted to determine the effect of tax sanctions, tax audits and tax amnesty on corporate tax compliance in the South Nias Regency with tax knowledge as a moderating variable. Determination of the sample in the study was carried out using the random sampling method, with the number of samples used in the study as many as 60 business entities in South Nias Regency which were registered through the Gunungsitoli KP2KP. The results of the path coefficient test show that tax sanctions and tax audits do not affect tax compliance. Tax sanctions do not have a significant effect on corporate taxpayer compliance in South Nias Regency because the level of taxpayer compliance in South Nias Regency registered at KP2KP Gunungsitoli is increasing due to public awareness of the importance of taxes to help increase state revenue and will have an impact on the improvement and development of infrastructure that will be enjoyed again by the community. Tax audits that have no effect on tax compliance are due to the better tax awareness of the community in South Nias Regency so that community compliance to fulfill their tax obligations has been carried out voluntarily. Tax amnesty has a significant effect on corporate tax compliance in South Nias Regency. The policy of implementing tax amnesty is very good to provide opportunities for taxpayers who have long hidden their assets and deliberately not reporting their tax obligations due to the fines that will be paid as a result of these violations. Tax knowledge is not able to moderate the relationship between tax sanctions, tax audits, and tax amnesty on tax compliance. The increasing level of corporate tax compliance in South Nias Regency in an action taken by taxpayers voluntarily due to awareness that arises within themselves to fulfill their tax obligations. Tax knowledge of taxpayers does not play a role or weaken the relationship between tax audits on tax compliance in South Nias Regency. Apart from being caused by ineffective tax audits carried out by tax auditors, it also caused by good tax awareness of corporate taxpayers in South Nias Regency so that taxpayers carry out their tax obligations based on the tax provisions enacted. The increased compliance of corporate taxpayers is influenced by the tax amnesty policy implemented by the Directorate General of Taxes.

Keywords: sanctions, audit, amnesty, compliance, knowledge.

The problem statement. The development and progress of a country is largely determined by the country's income. One of the biggest sources of income for a country is tax revenue

quoted from citizens as taxpayers, both personal taxpayers and corporate taxpayers.

Based on the Law on General Provisions on Taxation Number 28 of 2007 Article 1 paragraph 1 [1].

The tax revenue received by the state is used for the development of the country, both in the infrastructure, social and cultural fields with the aim of equitable distribution of development in every corner of the country.

Tax revenue by the state is inseparable from the compliance of citizens as taxpayers, both individuals and entities, to report and deposit their tax obligations to the state treasury. The level of taxpayer compliance greatly affects state tax revenue, where a high level of taxpayer compliance will have a positive effect on increasing state revenue. Conversely, a low level of taxpayer compliance will result in a decrease in state revenues which will affect the country's economic conditions.

The problem faced by the government of the Republic of Indonesia, namely the large number of taxpayers both individuals and entities who do not comply with carrying out their tax obligations. This can be seen from the low level of compliance of taxpayers to report and pay their taxes through the tax offices in their respective regions, thereby encouraging the government to formulate policies that can stimulate increased taxpayer compliance.

The low compliance of taxpayers is influenced by several things, one of which is the trust of citizens as taxpayers in the government as the manager of the tax revenue. Rising corruption practices, poor public services and uneven infrastructure development have resulted in reduced public trust in the government so they prefer to avoid paying their taxes.

South Nias Regency is one of the regencies in the Nias Archipelago, centred on the Gunungsitoli KP2KP office for tax administration for both individuals and entities. Based on data obtained by corporate taxpayers reporting taxes in South Nias Regency from 2018 to 2022 there is a tendency to increase. At the beginning of the year of analysis, the number of active corporate taxpayers was 24, whereas in 2022, active corporate taxpayers increased by 124. This increase is definitely influenced by several factors such as good knowledge of taxation, the existence of favorable fiscal policies and other things other things that encourage taxpayers in South Nias Regency to comply with applicable tax regulations.

Based on the background of the problems described above, the researcher felt interested in conducting research at the Gunungsitoli KP2KP office with the research topic: "The Role of Tax Compliance as a Moderator in the Relationship of Tax Sanctions, Tax Audits and Tax Amnesty

Against Corporate Tax Compliance in South Nias Regency."

Theoretical Framework. Tax is a source of state revenue that plays an important role in the development and improvement of a country's economy. According to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in Article 1 paragraph 1 it reads that [2].

Tax compliance is an act of obedience to taxpayers, both individual taxpayers and corporate taxpayers, to the applicable tax rules.

Tax compliance consists of formal tax compliance and material tax compliance.

According to Rahayu (2020) [3], formal and material tax compliance includes:

1. Formal tax compliance

Formal tax compliance is taxpayer compliance in fulfilling formal tax provisions, including:

- Timely in registering to obtain an NPWP or to be assigned to obtain an NPPKP.
- Timely in depositing taxes owed.
- c. Timely reporting of taxes that have been paid and reporting tax calculations.

2. Material tax compliance

Material tax compliance is taxpayer compliance in fulfilling material tax provisions. Material provisions consist of:

- Accurate in calculating the tax payable in accordance with tax regulations.
- Accurate in calculating the tax payable in accordance with tax regulations.
- Appropriate in cutting and collecting taxes (taxpayers as third parties).

Tax compliance is influenced by several things, including external factors of the taxpayer and internal factors of the taxpayer (Rahayu, 2020) [3].

Taxpayer external factors that influence the level of compliance (Rahayu, 2020) [3], include:

- The condition of a country's tax administration system.
- The quality of tax services provided to taxpayers.
- The quality of tax law enforcement.
- Tax audit quality.
- High and low set tax rates.

Taxpayer internal factors that influence taxpayer compliance include:

- Taxpayer awareness.
- Taxpayer understanding.
- Taxpayer behaviour.

Compliant taxpayers are taxpayers determined by the Director General of Taxes as taxpayers that fulfil certain criteria

(Raula Monica and Andi, 2019) [4]. Based on the Regulation of the Minister of Finance Number 192/PMK.03/2007 concerning Procedures for Determining Taxpayers with Certain Criteria in the Context of Preliminary Return of Tax Overpayments, must fulfil the following requirements:

- Timely in submitting the notification letter
- Do not have tax arrears for all types of taxes., except for tax arrears that have obtained permission to repay or postpone tax payments.
- The financial statements are audited by a public accountant or government financial supervisory institution with an unqualified opinion for 3 (three) consecutive years.
- Never been sentenced for committing a crime in the field of taxation based on a court decision that has permanent legal force within the last 5 (five) years.

Knowledge of taxation is very important for citizens as taxpayers in order to avoid violations of applicable tax rules due to negligence caused by low knowledge of taxation. Tax knowledge according to Wijayanti, in Yulia et al, (2020) [5] suggests that "knowledge of taxation is a process whereby taxpayers understand and know about regulations and laws as well as tax procedures and apply them to carry out tax activities such as paying taxes, reporting tax returns and so on. A similar opinion was also expressed by Ermawati and Afifi (2018) [6] who stated that knowledge of taxation is how much knowledge a taxpayer has about what must be done and what cannot be done by a taxpayer.

Based on the opinions described above, it can be concluded that tax knowledge is a situation where citizens as taxpayers have sufficient and good knowledge of the applicable tax regulations and comply with and implement these regulations properly.

Tax sanction is a form of action given to taxpayers who violate the applicable tax regulations, whether intentional or unintentional.

Tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be complied with/obeyed/observed. In other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms (Mardiasmo: 2019) [7]. A similar opinion was also expressed by Eddy Wahyono, et al. (2018) [8], who stated that "tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with. In other words, tax sanctions are a deterrent tool so that taxpayers do not violate tax norms."

In tax law, there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. The scope of criminal sanctions and administrative sanctions according to Mardiasmo (2019) [7] is as follows:

A. Criminal sanctions

Criminal sanctions are the last tool or legal bastion used by the tax authorities to comply with tax norms.

According to the provisions in the tax law, there are 3 (three) types of criminal sanctions, namely criminal fines, confinement and imprisonment.

– Criminal Fines

In contrast to sanctions in the form of administrative fines which are only threatened/imposed on taxpayers who violate the provisions of taxation regulations, sanctions in the form of criminal fines are imposed on taxpayers, there are also threats to tax officials or third parties who violate the norms. Criminal fines are imposed on criminal acts that are both violating and criminal in nature.

– Confinement

Confinement is only threatened with criminal acts that are violations. It can be addressed to taxpayers, and third parties.

– Imprisonment

Imprisonment is a punishment for deprivation of liberty. There is no threat of imprisonment aimed at third parties, there are officials and taxpayers.

Imprisonment sentences and/or criminal fines (for committing a crime against taxation) can be doubled, if a tax crime is committed before one year has passed, starting from the completion of part or all of the prison sentence imposed. Prosecution of criminal acts against officials is only carried out if there is a complaint from a person whose confidentiality has been violated. So the crime against officials is a complaint offense. Tax crimes cannot be prosecuted after 5 (five) years.

– Administrative sanctions

Administrative sanctions in the form of interest can be divided into payment interest, billing interest and statutory interest. Collection interest is interest because tax payments billed by letter in the form of STP, SKPKB, and SKPKBT are not made within the payment deadline. Collection interest is generally billed with STP (see article 19 (1) KUP). Determination interest is the interest that is included in the tax assessment letter in addition to the tax principal. The interest rate is subject to a maximum of 24 months. SKPKB interest is generally billed (see article 13 (2) KUP).

Tax audit is an effort of the Directorate General of Taxes in an effort to increase taxpayer compliance and prevent Tax Evasion.

The Directorate General of Taxes has the authority to carry out inspections to test compliance with the fulfillment of taxpayer tax obligations and other purposes (Resmi: 2019) [9], including:

1. Provision of NPWP number by position.
2. Removal of NPWP.
3. Confirmation or revocation of the confirmation of the taxable entrepreneur.
4. Taxpayers submit objections.
5. Collection of materials for the preparation of net income calculation norms.
6. Matching data and/or information tools.
7. Determination of taxpayers located in remote areas.
8. Determination of one or more places where the value-added tax is payable.
9. Examination in the context of tax collection.
10. Determination of when to start production in connection with tax facilities and/or
11. Fulfillment of requests for information from partner countries of the double taxation avoidance agreement.

Factors that affect the quality of tax audits according to Rahayu (2020) [3] include:

1. The ability of tax auditors to utilize information and communication technology.
2. The quantity of the tax inspector.
3. The quality of the tax examiner.
4. Tax information system implemented by agencies.
5. Examination facilities and infrastructure.
6. Psychological aspects of the taxpayer.
7. Quality of communication between taxpayers and tax auditors.
8. The size of the taxpayer's business.
9. Taxpayer capital ownership.
10. Coverage of taxpayer business transactions.
11. Regulation.

Tax amnesty is a government policy in the field of taxation that provides for the elimination of taxes that should be owed by paying a ransom which aims to provide additional tax revenue and opens opportunities for disobedient taxpayers to become compliant taxpayers (Rahayu: 2020).

The considerations for establishing a tax amnesty policy by a country are as follows:

1. Underground economy.
2. Illegal flight of capital abroad.
3. Engineering financial transactions resulting in potential loss of tax revenue.

4. Efforts to increase taxpayer compliance. Types of tax amnesty according to Das Gupta and Mookherje in Rahayu (2020) [3] are:

1. Investigation amnesties. Namely tax amnesty where the taxpayer discloses wealth and income that is owned and has not been reported before voluntarily and is willing to pay taxes and fines, then the concerned taxpayer will not be investigated by the government for the assets disclosed.
2. Revision amnesties.

Tax amnesty provides an opportunity for taxpayers to make improvements, or change or revise notification letters that have previously been submitted to the government.

3. Prosecution amnesties. Tax amnesty offers legal immunity from claims that can be detected from violations committed by taxpayers.

The things that must be considered in implementing the tax amnesty policy are as follows:

1. Conduct socialization of the tax amnesty plan.
2. Taxpayer arrears to the state.
3. The need for supporting programs in the form of firm and consistent law enforcement against law violators.
4. Amendments to the banking law.
5. The need for good governance.
6. There is a guarantee of the confidentiality of the disclosed data.
7. Post-tax amnesty structural improvements.

The hypotheses in this study are as follows:
H1: Tax sanctions have a significant relationship to corporate tax compliance registered at the 2018–2022 KP2KP Gunungsitoli office.

H2: Tax audits have an effect on corporate tax compliance registered at the KP2KP Gunungsitoli office in 2018–2022.

H3: Tax amnesty affects corporate tax compliance registered at the KP2KP Gunungsitoli office in 2018–2022.

H4: Tax knowledge is able to moderate the effect of tax sanctions on tax compliance of entities registered at the KP2KP Gunungsitoli office in 2018–2022.

H5: Tax knowledge is able to moderate the effect of tax audits on tax compliance of entities registered at the KP2KP Gunungsitoli office in 2018–2022.

H6: Tax knowledge is able to moderate the effect of tax amnesty on tax compliance of entities registered at the KP2KP Gunungsitoli office in 2018–2022.

Methodology. respondents used in this study consisted of 60 business entities of which 55 were in the form of trading businesses, 4 in the form of CVs and 1 other business entity PT. In addition to the form of business entity, other characteristics that can be seen in the table above are information about the business turnover. Of the 60 respondents used in the study, 35 of them obtained a turnover of less than Rp. 15,000,000 every month, as many as 9 businesses that get a turnover of Rp. 15,000,000 – Rp. 30,000,000, as many as 3 businesses that get a turnover of Rp. 30,000,000-50,000,000, and 13 other businesses have a turnover greater than Rp. 50,000,000 every month.

The analysis used to see the relationship between various variables using the Structural Equation Modeling (SEM) statistical test. SEM is a multivariate statistical analysis method built by measurement models and structural models. SEM is different from regression or path analysis. In SEM there are three activities simultaneously, namely checking the validation and reliability of instrument (confirmatory factor), testing the relationship model between variables (path analysis) and analyzing structural models and regressions analysis.

Result

Based on the data in Table 2 above, it is stated that the original sample value is -0.118 with a significance of 0.632 greater than 0.05 and the t-statistic value is 0.479 < 1.66 the t-table value which states that tax sanctions do not have significant relationship to tax compliance, so it can be concluded that H1 is rejected.

This study supports the results of research conducted by Wulandari and Wahyudi (2022) [10] which argues that tax sanctions do not

affect taxpayer compliance in paying land and building taxes in Mranggen Demak Village. The same results were also obtained in Rohmah and Herwinarni's research (2018) [11], who obtained research results that tax sanctions did not significantly affect motor vehicle tax compliance, which can be seen with a significance value of 0.842 when compared to a significance level of more than 0. 05.

Different research results were put forward by Hendrianto, et al. (2022) [10] who obtained research results that tax sanctions had an effect on individual taxpayer tax compliance. Similar results were also put forward by Yanto, et al. (2020) [13] with the results of the study that tax sanctions had a significant positive effect on hotel and restaurant taxpayer compliance in Jepara Regency.

Tax sanctions are an action taken by the government, in this case, the Directorate General of Taxes of the Republic of Indonesia, against taxpayers who violate applicable tax regulations. Tax sanctions are applied with the aim of providing a deterrent effect to taxpayers who deliberately violate the stipulated tax regulations.

According to Wulandari and Wahyudi (2022) [10] state that taxpayers in the village of Mranggen Demak pay their tax obligations because the applicable tax regulations are not due to fear of applicable fines, so people do not feel afraid of tax sanctions but because paying taxes as an obligation. Meanwhile, Rohmah and Herniwarni (2018) [10] argue that motorized vehicle taxpayers in the Pemalang Samsat know that tax sanctions in the form of fines for late payment of their vehicle tax will be detrimental, but due to difficult economic factors, it has an impact on delays in taxpayers paying their vehicle tax.

Table 1

Operational definition of variables

Variable	Indicator	Scale
Penalty sanctions	Corporate taxpayers in South Nias Regency who know the existence of tax sanctions that will be imposed on violators of applicable tax regulations	Likert scale
Tax audit	Corporate taxpayers in South Nias Regency who have been audited by tax officials.	Likert scale
Tax amnesty	Corporate taxpayers in South Nias Regency who have used tax amnesty facilities	Likert scale
Tax awareness	Corporate taxpayers in South Nias Regency who have never been audited and subject to tax sanctions	Likert scale
Tax compliance	Corporate taxpayers in South Nias Regency who report their tax obligations every year at KP2KP Gunungsitoli	Likert scale

Sumber: self-made

Table 2

Discriminant Validity, Composite Reliability dan Cronbach's alpha

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
X1	0,942	1,060	0,946	0,716
X1*Y	1,000	1,000	1,000	1,000
X2	0,957	1,041	0,962	0,786
X2*Y	1,000	1,000	1,000	1,000
X3	0,953	0,973	0,961	0,780
X3*Y	1,000	1,000	1,000	1,000
Y	0,960	0,993	0,966	0,804
Z	0,909	0,961	0,923	0,640

Source: Smart PLS

In this study, the results obtained stated that tax sanctions did not have a significant effect on corporate taxpayer compliance in South Nias Regency because the level of taxpayer compliance in South Nias Regency which was registered at the Gunungsitoli KP2KP was increasing due to public awareness of the importance of taxes to help increase income. the state and will have an impact on the repair and development of infrastructure facilities that will be enjoyed again by the community. Improved public tax awareness in South Nias Regency ultimately increases corporate taxpayer compliance in South Nias Regency to report and pay their tax obligations on time so that they are not subject to sanctions due to delays or violations of applicable tax regulations.

Based on the results of hypothesis testing in Table 2 above, the original sample value is -0.177 with a t-statistic value of 1.163 which is less than the t-table and a p-value of 0.243 greater than 0.05, meaning that the tax audit has no significant effect on tax compliance so that hypothesis 2 is rejected.

The same research results were obtained by Rosita, et al. (2022) [14] where the research results obtained stated that tax audits had no positive and significant effect on the effectiveness of tax revenues. Similar results were also obtained in Monica and Andi's research (2018) [4] which argued that auditing had a significant negative effect on corporate tax compliance.

Different research results were put forward in research conducted by Yanto, et al. (2020) [13] where the results of his research stated that tax audits had a positive and significant effect on hotel and restaurant tax compliance in Jepara Regency.

Tax audit is an effort made by the Directorate General of Taxes to improve taxpayer compliance and prevent tax evasion. According to Monica and Andi (2018) [4], it is stated that effective efforts to increase tax revenues through audits are not appropriate, where tax audits should only be carried out on taxpayers who are indicated to have committed violations or fraud in reporting tax payable. This is also based on the statement of the tax examiner at KPP Surakarta (in Monica and Andi, 2018) [4] who said that in carrying out tax audits on taxpayers, some of them had complied with filling out the SPT and were quite cooperative. Yuesti (2019) [15] in his research suggests that tax audits have no effect on tax revenue due to the ineffectiveness of tax audit employees in carrying out each stage of tax audits based on the Decree of the Minister of Finance Number: 545/KMK.04/2000. So that, they are unable to increase state revenue in the tax sector.

Based on the results of research on taxpayer compliance in South Nias Regency which was influenced by tax audits, the results obtained stated that tax audits had no positive and significant effect on corporate tax compliance in South Nias Regency. The tax audit, which has no effect on tax compliance, is caused by the increasing tax awareness of the people in South Nias Regency so that people's compliance to fulfil their tax obligations has been carried out voluntarily.

Apart from the good level of awareness and compliance of corporate taxpayers, another factor that causes tax audits to have no effect on corporate taxpayer compliance in South Nias Regency is the ineffectiveness of tax audits carried out by tax examiners where in recent years there have been almost no tax officers. who carry

out audits of corporate taxpayers in South Nias Regency. The ineffective implementation of tax audits in South Nias Regency in particular and the Nias Islands in general is also inseparable from the trauma of tax officers over cases that happened to two of their colleagues who carried out tax audits in Nias Islands in 2016 where the two officers were killed by the compulsory tax. Because of the several things above, ultimately the tax audit is ineffective and has no effect on corporate taxpayer compliance in South Nias Regency.

In Table 2 above, testing the hypothesis of the tax amnesty variable on tax compliance shows that the t-statistic value is 2.865 with a p-value of 0.004. Thus, it can be concluded that the tax amnesty has a significant effect on tax compliance where the t-statistic > 1.66 and the p-value < 0.05 , in other words, hypothesis 3 is accepted.

The existence of a tax amnesty policy provides an opportunity for taxpayers in South Nias Regency who have long been absent from their tax obligations so that they take advantage of this opportunity to report their taxes without being subject to sanctions for previous violations.

Similar research results were also obtained by Karnedi and Hidayattuloh (2019) [16] who stated that tax amnesty is a consideration in measuring the level of taxpayer compliance in the Yogyakarta City area. A similar opinion was also expressed by Kurniawan, et al. (2019) [17] who argued that in general, 93% of taxpayers took advantage of the tax amnesty opportunity implemented by the government. That is, in general, taxpayers register to participate in the tax amnesty policy because this is an opportunity for taxpayers to report assets that were previously hidden.

The conclusion of this study is that the policy of implementing tax amnesty is very good in providing an opportunity for taxpayers who have long hidden their assets and deliberately do not report their tax obligations due to fines that will be paid as a result of these violations. The existence of a tax amnesty policy is an opportunity for taxpayers to be obedient in reporting their obligations because fines or sanctions that should be given are abolished.

Based on the table of t-statistical test results and the p-value above, the results of testing the hypothesis of the moderating variable weaken the variable of tax sanctions on tax compliance with a t-statistic value of 1.126 < 1.66 and a

p-value of 0.260 > 0.05 so that hypothesis 4 is rejected.

Someone who has a high level of understanding and knowledge of taxes will become the basis for consideration and payment of taxes (Wulandari and Wahyudi, 2022) [10]. That is, good and increasing tax compliance is related to good knowledge and understanding of taxation so that taxpayers automatically fulfil their tax obligations.

The increasing level of corporate tax compliance in South Nias Regency is an action taken by taxpayers voluntarily caused by the awareness that arises within themselves to fulfil their tax obligations. Therefore, taxpayer knowledge of tax sanctions does not play an important role in increasing corporate taxpayer compliance in South Nias Regency.

In Table 2 above, the results of testing the hypothesis variable knowledge about taxes are unable to moderate the relationship between the tax audit variable and tax compliance, the t-statistic value is 0.665 < 1.66 and the p-value is 0.506 > 0.05 . Therefore, it is stated that hypothesis 5 is rejected.

Based on the test results, results were obtained which stated that knowledge of taxation weakened the relationship between tax audits and tax compliance, or in other words, tax knowledge was unable to moderate the relationship between tax audits and corporate tax compliance in South Nias Regency.

Tax knowledge of taxpayers in South Nias Regency does not play a role in or weakens the relationship between tax audits and tax compliance in South Nias Regency, apart from being caused by ineffective tax audits carried out by tax examiners, it is also due to good tax awareness of corporate taxpayers in the South Nias Regency. So that, taxpayers carry out their tax obligations based on the existence of tax provisions that are enforced.

The results of testing the hypothesis in Table 2 above obtained the t-statistic value on testing the knowledge variable about taxes not being able to moderate the relationship between tax amnesty and tax compliance. The acquisition of a t-statistic value of 1.050 and a p-value of 0.294 concludes that tax knowledge is not able to moderate the relationship between tax amnesty and tax compliance, meaning that hypothesis 6 is rejected.

Kurniawan, et al. (2019) [17] argued that a tax amnesty policy in a country should be done only once. Tax amnesty policies that are applied

too often will result in a decrease in the level of taxpayer compliance. This causes taxpayers to remain non-compliant with their tax obligations because they will wait for a similar tax amnesty policy in the future and take advantage of this policy.

The increasing compliance of corporate taxpayers in South Nias Regency was influenced by the tax amnesty policy implemented by the Directorate General of Taxes. However, the taxpayer's wrong knowledge of the tax amnesty policy, as well as the frequent application of this policy will provide opportunities for taxpayers to commit violations and increase profits by not

paying their tax obligations because they hope that there will be a tax amnesty policy again in the future.

Based on the results of the research and discussion guided by the hypothesis, the conclusions in this study are as follows: tax sanctions and tax audits do not significantly affect corporate tax compliance in South Nias Regency, tax amnesty significantly influences corporate tax compliance in South Nias Regency, Tax knowledge cannot moderate the relationship between tax sanctions, tax audits and tax amnesty on corporate tax compliance in South Nias Regency.

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