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Penelitian ini dilakukan dengan tujuan untuk mengetahui adanya pengaruh pemberian keringanan pokok pajak kendaraan, pennghapusan sanksi administrasi piutang pajak daerah, serta pemberlakuan *Gijzeling* terhadap kepatuhan wajib pajak kendaraan bermotor (Studi pada pemilik kendaraan bermotor roda dua di kantor Samsat Jakarta Barat)

Penelitian ini menggunakan teknik *random sampling* dengan menyebarkan kusioner secara acak kepada responden. Sample dalam penelitian ini sebanyak 100 responden.. Teknik analisi data menggunakan *Software Statistical Product and Service Solution* (SPSS) 26. Hasil penelitian dapat menunjukkan bahwa pengaruh pengurangan pokok pajak kendaraan bermotor, penghapusan sanksi administrasi piutang pajak daerah, serta pemberlakuan *Gijzeling* berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor.

Kata kunci :Pengaruh pengurangan pokok pajak, Penghapusan sanksi administrasi, *Gijzeling*, Kepatuhan wajib pajak



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This study was conducted with the aim of knowing the effect of providing vehicle tax principal relief, the abolition of administrative sanctions for regional tax receivables, and the implementation of Gijzeling on motor vehicle taxpayer compliance (Study on owners of two-wheeled motorized vehicles at the West Jakarta Samsat office).

This study uses a random sampling technique by distributing questionnaires randomly to the respondents. The sample in this study was 100 respondents. The data analysis technique used Software Statistical Product and Service Solution (SPSS) 26. The results showed that the effect of reducing motor vehicle tax principal, eliminating administrative sanctions for regional tax receivables, and the implementation of Gijzeling had a significant effect on compliance. motor vehicle taxpayer.

Keyword : reduction of tax principal, elimination of administrative sanctions, gijzeling and taxpayer compliance

