

The Influence of Import Tax Knowledge, Government Trust, Purchasing Preferences on Taxpayer Compliance in Paying International Taxes

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ARTICLE INFO

Article History:

Received: 04 May 2025;
Revised: 27 May 2025;
Accepted: 10 Jun 2025;
Available online: 28 Jun 2025;
Published regularly: Jan 2025

Keywords:

Import tax;
Tax compliance;
Government trust;
Purchase preference;
K-POP fandom .

ABSTRACT

In general, a country's revenue is determined by international taxpayer compliance. This study aims to examine the effect of knowledge about import taxes, trust in the government, and purchasing preferences on personal taxpayer compliance in paying import taxes on Korean fandom goods. This study uses a quantitative approach with a sample size of 100 K-POP fan respondents in DKI Jakarta who have purchased Korean fandom merchandise. Data were collected using a purposive sampling method. Data analysis includes validity and reliability testing, classical assumption testing, correlation analysis, and multiple linear regression. The results of the study indicate that import tax knowledge, trust in the government, and purchasing preferences have a positive and significant effect on personal taxpayer compliance in paying international taxes, particularly with regard to import tariffs and taxes imposed on personal items acquired from overseas and which individuals must pay when the goods arrive in their home country. These findings identify the importance for the government to strengthen tax education programs followed by simplifying the import tax payment process and continuing to build public trust in the government.



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How to Cite: Valda, L. A. & Rachman, H. A. (2025). The Influence of Import Tax Knowledge, Government Trust, Purchasing Preferences on Taxpayer Compliance in Paying International Taxes. *AKUNSIKA: Jurnal Akuntansi dan Keuangan*, 6(1), 36-48

Permalink/DOI: <http://dx.doi.org/10.31963/akunsika.v6i1.5426>

INTRODUCTION

To increase state revenue and maintain domestic sectors, the Indonesian government has implemented several import tax restrictions.

One source of government funding for development initiatives aimed at promoting public welfare and the smooth operation of Indonesia's economy is import duty revenue (Syahni, 2021).

One of the regulations issued is Law No. 10 of 1995 concerning customs, which regulates import tariffs outside the supervision procedures for products entering Indonesian territory (Badan Pemeriksa Keuangan, 1996). Implementing this policy is intended not only to ensure that all import transactions are by applicable regulations but also to prevent the possibility of tax evasion that could harm the state (Sriyanto & Nurcahyo, 2023). The level of taxpayer compliance in paying import taxes is influenced by various factors, including tax knowledge, trust in the government, and preferences for purchasing imported goods (Salsabila & Mubarrok, 2024). Therefore, the needs of taxpayers are critical to maximize tax revenue from this industry. The need for import taxes is one of the most important factors in ensuring the stability of state revenue (Ardira & Muttaqin, 2024). Amid globalization, the flow of commodities from abroad is increasing, especially the import of consumer goods from major trading partners such as South Korea (Haninda & Hami, 2021; Prakoso & Hasmarini, 2022). One item that is rapidly gaining popularity is light sticks. Light sticks are items usually owned by K-pop fans brought when attending concerts or events featuring their favorite stars or musicians.

Along with the increasing number of K-pop music fans in Indonesia and other countries, light stick sales have undoubtedly increased rapidly (Alam & Nyarimun, 2017). By using group orders (GO), K-Pop fans have to wait several days to several months for the items they buy to arrive because the goods are shipped directly from South Korea. Meanwhile, if K-Pop fans buy goods in stores directly, the costs will be slightly expensive and give rise to a picture of price fairness (perceived price fairness) (Munasharah & Putri, 2022). This method can cut shipping costs overseas and get cheaper prices through large orders. However, this often raises import tax compliance issues, as many transactions are carried out informally and without implementing the required tax process.

The market value of imported commodities from South Korea, including light sticks, varies yearly. Imports from South Korea were valued at US\$8,122.3 million (CIF) in 2017 and increased to US\$11,717.9 million in 2022 before dropping slightly to US\$10,525.8 million in 2023 (BPS, 2024). This increase indicates the

country's high demand for imported products, including consumer electronics and other popular industry-related products such as light sticks. This finding is supported by the National Tax Service, namely that the number of export sales related to K-pop goods in 2022 reached 233 million dollars (about 290 billion won), up 5.6%. Indonesia is among the ten countries that import K-POP albums (Hyelin, 2023). Judging from the productive age population aged 15-39 years in DKI Jakarta, it reached 4,212,871 people (BPS DKI Jakarta, 2024). The combination of high import value and the productive age population shows the great potential of DKI Jakarta as a significant market for imported goods, including products such as K-POP fandoms that are popular among the younger generation.

Regulation of imported non-oil and gas commodities such as light sticks is one of the important items to ensure that all import transactions comply with applicable tax regulations. The regulation governing the import of foreign products is the Regulation of the Minister of Finance (PMK) Number 199/PMK.010/2019, which sets the upper limit of import duty exemption for goods worth less than USD 3 (Minister of Finance of the Republic of Indonesia, 2019). However, even though the regulation has been established, taxpayer compliance is often influenced by other variables such as understanding of import taxes, trust in government officials, especially the shopping habits of people who prefer imported goods to local goods (Zainudin et al., 2022). In Indonesia, taxation is the main source of state revenue. Taxes are the largest source of revenue for the government, and they are used to fund various development programs for the prosperity of the people (Rukmana & Patimah, 2020). Tax collection success can be achieved when taxpayers comply with their taxes (Hasanudin et al., 2020). Tax is a fee that taxpayers must pay to the state, which is then channeled to the state treasury to improve people's welfare and support development. Import tax is an additional fee consumers must pay when importing goods from abroad. This tax is intended to generate revenue for the government, protect domestic producers, and regulate international trade. Import taxes include various types, such as import duties, Value Added Tax, and Income Tax (Herviana & Halimatusadiah, 2022).

Import tax information is very important in

increasing public awareness and compliance. Individuals who understand the limitations of import taxes, such as rates and payment procedures, will have a higher level of compliance. In addition, trust in the government also impacts tax compliance. Consumers will comply more with their tax obligations if they feel their taxes are properly managed. Ultimately, people's purchasing preferences for imported goods, which are often higher than domestic goods, can affect import volumes and, as a result, compliance with import tariffs (Azzahra & Sofianty, 2023; Sriyanto & Nurcahyo, 2023). Previous research by (Frederica et al., 2023) showed that K-POP fans' understanding of import duties is still low. Factors that influence understanding of import taxes are knowledge of import duties, experience buying K-POP merchandise online, and sources of information about import duties. This is supported by research by (Alamsyah, D., Kusumawardani, A., & Daur, 2024), which revealed that increasing public tax knowledge will have a significant impact on increasing taxpayer compliance. In addition, in his study, (Latief et al., 2020) found that trust in the government, tax incentive policies, and tax benefits simultaneously and partially have a positive and significant effect on taxpayer compliance. The novelty of this study is new in that in addition to combining aspects of import tax knowledge and trust in the government, it also adds to the study of purchasing preferences among K-POP fans who may have different motivations and behaviors compared to consumers in general. By examining these purchasing preferences, this study reveals how K-POP fans' dedication and loyalty to their idols affect compliance with import tax payments. Therefore, this study aims to analyze the effect of import tax knowledge, trust in the government, and purchasing preferences on personal taxpayer compliance in paying international taxes, especially K-POP fandoms.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) identifies that human behavior is not only focused on rational aspects but also recognizes that the realization of behavior does not only depend on individual intentions but also on ex-

ternal factors beyond the control of the individual, such as the availability of resources and opportunities to carry out the behavior (Ajzen, 1991). The Theory of Planned Behavior is used in this study because it can explain how attitudes, social norms, and personal perceptions of control affect people's intentions and compliance when it comes to paying import taxes on personal products from outside.

TPB includes three main factors that shape a person's intention to act: attitudes, subjective norms, and behavioral control (Sartika, 2020). The theory of planned behavior (TPB) in the context of personal taxpayer compliance in paying import taxes is very relevant because taxes are not only about rules that must be obeyed but also involve psychological and social factors that influence individual decisions. Import tax knowledge is related to perceived behavioral control. When individuals deeply understand the rules, procedures, and implications of import taxes, they tend to feel more confident in taking the steps necessary to fulfill their tax obligations. Good knowledge of calculating the tax payable, payment deadlines, and potential consequences of non-compliance can reduce the sense of uncertainty that often hinders compliance. Trust in government is related to subjective norms, which include an individual's perception of social expectations and pressures from the surrounding environment. When people see that complying with taxes is an accepted and encouraged norm in the surrounding environment, they are motivated to contribute to the obligation. This sense of responsibility is reinforced by the belief that tax compliance is not only beneficial to themselves but also to the common good. Purchasing preferences also significantly impact an individual's attitude toward tax compliance, which is a key component of the SDGs. If individuals prefer purchasing methods that make paying taxes easier, they are more likely to develop positive attitudes toward tax compliance.

Taxpayer Compliance

According to (Widodo, W., Djefris, D., & Wardhani, 2010), tax compliance is the attitude and actions of taxpayers that align with the legal requirements for fulfilling their tax obligations. However, according to (Rahayu, 2010), financial compliance occurs when taxpayers fulfill their responsibilities and pay taxes. The elements that affect compliance are external

factors, such as available tax facilities or government laws, and internal aspects, such as comprehension, awareness, and incentive to comply.

Import Tax

Import is introducing products from outside the customs area into a customs area (Mardiasmo, 2019). This activity involves selling and purchasing goods or services internationally, where importers and exporters are in different countries and bound by a written agreement. According to Law No. 17 of 2006 and the Decree of the Minister of Finance Number 112/KMK.04/2003, imports include the process of goods entering the Indonesian customs area. The Customs area covers areas within the Republic of Indonesia, including land, sea, air, and several special locations in the EEZ and continental shelf, where customs regulations apply. Goods entering the customs area are considered imported goods and are subject to import duties. Indonesian people often carry out imports in packages sent from abroad. Through the General Department of Customs and Excise, the government controls imported goods and inspects imported shipments (Mardiasmo, 2019). In import activities, almost all incoming goods are subject to import tax. Import tax is a tax imposed by the government of a country on goods or services imported from another country, which aims to generate revenue for the government, protect domestic producers, and regulate international trade. Import taxes can be in the form of ad valorem tariffs (based on a percentage of the value of goods), specific tariffs (based on the physical quantity or unit of goods), or combined tariffs that combine the two methods (Arifiana, 2021). Import Tax is an additional cost consumers must pay when importing goods from abroad to Indonesia. This tariff includes various forms, including import duties, Value Added Tax, Article 22 Income Tax, and Luxury Goods Tax if the imported goods are luxury goods. Article 22 Income Tax regulations also apply to business sectors involved in import activities, including ATPM, producers or importers, traders, commercial steel industries, and agricultural and plantation product collection institutions (Christina, 2022).

Import Tax Knowledge

Tax knowledge refers to the understanding

used by taxpayers as a guide in making decisions, planning strategies, and exercising tax rights and obligations (Nilla & Widyawati, 2021). Tax knowledge is a collection of tax information that allows taxpayers to make informed decisions and manage their tax obligations and rights. Tax information is data used as a basis for making tax decisions, which taxpayers can use to plan and carry out their duties and act as authorities in the field of taxation. However, according to (Takismen, 2020), tax knowledge is the ability of individuals as taxpayers to understand tax regulations, including tax obligations by applicable regulations and relevant tax benefits in their lives. Import tax knowledge is related to perceived behavioral control in the Theory of Planned Behavior. The greater a person's knowledge of import tax rules and procedures, the higher their confidence level in managing tax obligations. The results of hypothesis testing by (Arrosyid & Soedaryono, 2024) revealed that tax knowledge significantly positively affects taxpayer compliance. Based on research by (Suhendri, 2015), tax knowledge significantly positively affects taxpayer compliance. Several previous studies also found that the level of tax knowledge possessed by a taxpayer will have a direct and positive effect on taxpayer compliance (Alamsyah, D., Kusumawardani, A., & Daur, 2024; Briliyanti, N. P. D., & Hasibuan, 2024; Karlina, P., & Anggraini, 2024; Toly, A. I., Sandova, G. A., & Hutabarat, 2023).

H₁: Import tax knowledge has a positive effect on Personal Taxpayer Compliance in Paying International Taxes

Trust in the Government

According to (Suryono, 2016), trust in the government system, politicians, tax collection, and the applicable legal system are important factors encouraging taxpayers to fulfill their tax obligations. According to (Tranter & Skrbiš, 2009), several factors influence trust in the government: 1) Rational Factors and 2) Morality Factors.

Based on the Theory of Planned Behavior (TPB), trust in the government is related to subjective norms, namely individual perceptions of social expectations regarding tax compliance. Individuals with high trust in the government are more likely to feel social pressure to comply with tax regulations because they see such compliance as an action supported and ex-

pected by society and public authorities. This trust strengthens the belief that complying with taxes is a legal obligation and a social and moral responsibility. Research conducted by (Latief et al., 2020) states that trust in the government positively and significantly affects taxpayer compliance. Another study by (Patriandari & Safitri, 2021) found that the level of taxpayer trust in the government system significantly affects taxpayer compliance. This study aligns with research by (Saddaf, N., Mehmood, M. T., Pitafi, A., & Husain, 2022), which found that one of the main factors influencing tax compliance is trust in the government, so the higher the trust, the more people will comply with paying taxes. In line with this, research from Malaysia and Indonesia emphasizes the importance of public trust in the government as a mediator of tax compliance, especially regarding tax amnesty initiatives (Novita, S., Lasmana, M.S., Mohd Yusof, N.A., Safeei, R., & Chai Chuen, 2024).

H₂: Trust in the government positively affects personal taxpayer compliance in paying international taxes

Purchasing Preferences

Purchasing preferences are choices of like or dislike a consumer takes towards the goods or services used. Preferences reflect a person's tendency to choose products based on desires, interests, and tastes (Cao, Y. and Wang, 2024). Consumer preferences show a preference for the various product choices available. In other words, preference is a person's tendency to choose products or services based on desires, likes, and needs. This preference is subjective and shows differences in choosing products and services. In the world of K-POP, purchasing merchandise is a form of consumption that involves products related to the Korean entertainment industry. K-POP merchandise includes fandoms, albums, photocards, and others. One form of support from K-POP fans often uses light stick attributes, which are form light sticks that use AAA battery power with Bluetooth features. In addition to being a means of communication between idols and fellow fans, using light stick attributes helps form the social identity of K-POP fans (Jessica & Utami, 2024). The results of research by (Huang, Peng & Lurie, 2008) show that purchasing preferences in online markets affect taxpayer compliance in paying taxes because if

the tax imposed is too high, taxpayers will try to avoid paying taxes from retailers who charge taxes. A positive attitude formed from purchasing preferences contributes to an individual's intention to comply with taxes. When individuals commit to purchasing through a platform that makes the tax process easier and feel the benefits, a positive attitude toward tax compliance is stronger. Conversely, difficulties or ambiguity in the purchasing process can lead to negative attitudes towards tax compliance. Although direct literature sources on purchasing preferences and tax compliance are limited, using TPB allows researchers to link these variables to attitudes. In their research, (Manuaba & Jati, 2024) found that the behavior of taxpayers and purchasing preferences can affect tax compliance.

H₃: Purchasing preferences have a positive effect on personal taxpayer compliance in paying international taxes

RESEARCH METHOD

This study uses a quantitative method with a deductive approach. In this method, the concept or theory is used to answer the problem formulation, which then produces a hypothesis and is tested through field data collection. In this study, the object of research used was K-POP fans. The collecting study's primary data source uses a questionnaire for the K-POP fan community selected as research subjects (respondents). The research population was members of the K-POP fan community. In this case, the population can include online forum members, community event participants, social media followers, and others actively participating in community activities. In addition, the productive age population, namely 15-39 years old in DKI Jakarta, reached 4,212,871 people (BPS DKI Jakarta, 2024). The sampling technique in this study was probability sampling with a simple random sampling technique. The researcher used the Slovin formula to determine the number of samples to be studied. The minimal sample size needed for this study is determined using the Slovin method with a 5% margin of error ($e = 0.05$), guaranteeing enough precision while preserving the viability of data collection. Based on the calculation, a number sample obtained was 99.9997 or 100 respondents from residents in DKI Jakarta aged 15-39 years who are K-POP fans.

The data collection technique is quantitative and uses primary data. The main technique for collecting data is to give questionnaires to participants. Questionnaires, direct observation, experiments, and interviews are the main ways to collect primary data. This study will collect the main information by distributing questionnaires to respondents. The researcher gave a score to each statement in each indicator from respondents. The respondents' responses were measured using a Likert scale (Sekaran & Bougie, 2016).

The data analysis used in this study was Product Moment Correlation multiple regression analysis and hypothesis testing (t-test). The T-test is used to determine the significance of the partial role between the independent variables and the dependent variable by assuming that other independent variables are considered constant (Anggraeni, 2015), and the Simultaneous Test or F-Test is used to determine whether the independent variables, namely Import Tax Knowledge (X_1), Trust in the Government (X_2) and Purchase Preferences (X_3), have a simultaneous influence on the dependent variable, namely Personal Taxpayer Compliance in Paying International Taxes (Y), and the Coefficient of Determination (R^2) test measure the extent to which the model can explain variations in the dependent variable

RESULTS AND DISCUSSIONS

Characteristics of Respondents

Table 1 shows respondents' characteristics, including gender, age, education level, occupation, and fandom choices.

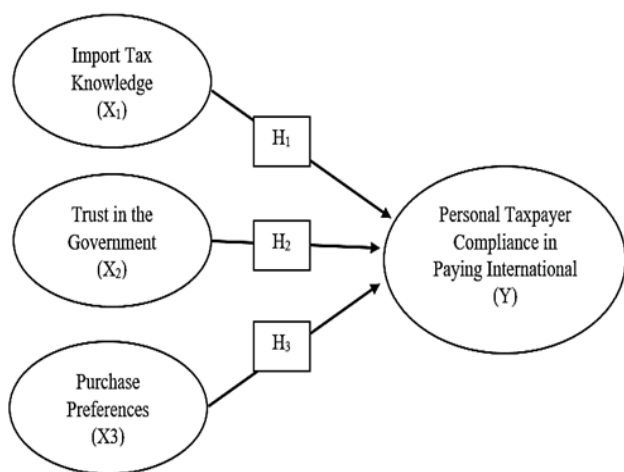


Figure 1 Conceptual Framework

Data Analysis Results

The respondents' answers were then analyzed using SPSS software to measure each indicator. The data collected includes respondents' views on the variables in this study, namely knowledge of import taxes, trust in the government, purchasing preferences, and personal taxpayer compliance in paying international taxes. The results of the data analysis are as follows:

The results of the validity and reliability of variable X_1 (Import Tax) with indicators consisting of knowledge of mandatory taxes, knowledge of payment procedures, and

Table 1 Respondent Characteristics

Description	Number	Percentage
Gender		
Female	65	65%
Male	35	35%
Age		
15-19 Years	14	14%
20-24 Years	29	29%
25-29 Years	28	28%
30-34 Years	17	17%
35-39 Years	12	12%
Education Level		
Masters	10	10%
Bachelor	35	35%
Diploma 3	10	10%
Senior high school	15	15%
Junior high school	30	30%
Occupation		
Entrepreneur	27	27%
Students	13	13%
Civil Servants	37	37%
Private Employees	23	23%
Fandom Choice		
YG	16	16%
VLAST	7	7%
SM ENT	17	17%
KQ	2	2%
KOZ	5	5%
JYP	21	21%
Hybe	14	14%
FNC	4	4%
CUBE	14	14%

Source: Data Processed, (2024)

knowledge of import taxes imposed on every merchant purchase from South Korea show the results: R-Count (> 0.700) then the R-Count value> R-Table (0.197) so that variable X1 is considered valid. The reliability value of variable X1 is 0.891> 0.60, which is proven reliable. Furthermore, the results of the validity and reliability of variable X2 (Trust in the Government) with indicators consisting of belief in transparency and fairness in the system, belief in firmness and consistency in the system, belief in the allocation of funds from import taxes (Zulkarnair & Iskandar, 2019) which show the results: R-Count (> 0.800) then the R-Count value> R-Table (0.197) so that variable X2 is considered valid and the reliability value of variable X2 is 0.927> 0.60 then it is proven to be reliable. The results of the validity and reliability of variable X3 (Purchase Preferences) with indicators consisting of preferences for merchant purchasing methods in South Korea and considerations for paying import taxes in purchasing K-Pop merchants in South Korea via Go-show the results: R-Count (> 0.750) then the R-Count value> R-Table (0.197) so that variable X3 is considered valid. The reliability value of variable X3 is 0.833> 0.60, which is proven to be reliable. The results of the validity and reliability of variable Y (Personal taxpayer compliance in paying import duties and taxes) with indicators consisting of timeliness of payment and reporting of import taxes, compliance of personal taxpayers in paying import duties according to applicable provisions (Salsabila, H., Handayani, D., & Heriyanto, 2022) which shows the results: R-Count (> 0.760) then the R-Count value> R-Table (0.197) so that variable X1 is considered valid and the reliability value of variable Y is 0.842> 0.60 then it is proven to be reliable.

Correlation Analysis

Pearson Correlation is used to determine the extent of the relationship between two variables. The data used must be normally distributed, as described in Table 2.

Based on Table 2, the significance value of the Import Tax Knowledge (X1), Trust in Government (X2), and Purchase Preference (X3) variables obtained a sig value of less than 0.05; in other words, the Import Tax Knowledge (X1), Trust in Government (X2), and Purchase Preference (X3) have a significant relationship to the variable Compliance of personal taxpayers in paying Import Tax (Y). The correlation figure for variable X1 is 0.791, in the range of 0.60–0.799. The closeness of the relationship between Import Tax Knowledge (X1) and compliance of personal taxpayers in paying Import Tax (Y) is relatively strong. Variable Trust in Government (X2) obtained a correlation figure of 0.772, which is also in the range of 0.60–0.799. This result means that the closeness of the relationship between the Trust in Government (X2) and the compliance of personal taxpayers in paying Import Tax (Y) is relatively strong. Variable Purchase Preference (X3) has a correlation figure of 0.480, which is in the range of 0.40–0.599. The closeness of the relationship between Purchase Preferences (X3) and Personal Taxpayer Compliance in Paying Import Tax (Y) is in the moderate category.

Classical Assumption Test

Classical assumptions refer to the conditions that must be met in linear regression for the model to be considered valid as a predictive tool, as described in Table 3.

Based on the Normality Test, the value shows that the Asymp. Sig value is 0.061 > 0.05 so that the data is declared normally distributed.

Table 2 Pearson Correlation Test

	Pearson Correlation	Sig. (2-tailed)	Description
Tax Knowledge	0.791**	,000	Significant
Trust in Government	0.772**	,000	Significant
Purchase Preference	0.480**	,000	Significant

Source: Processed Data, 2024

Table 3 Normality Test

Description		Unstandardized Residual
N		100
Normal Parameters	Mean	,0000000
	Std. Deviation	2,14530146
Asymp. Sig. (2-tailed)		.061
Monte Carlo Sig. (2-tailed)	Sig.	.063

Source: Processed Data, 2024

Multicollinearity testing is carried out to determine whether or not there is multicollinearity. Table 4 shows that the Tolerance value is more than 0.10 and the Variance Inflation Factor (VIF) is less than 10, so it can be concluded that there is no multicollinearity.

Multiple Linear Regression

In the multiple regression analysis, as in Table 5, the model obtained is:

$$\text{Tax Payment Compliance (Y)} = 0.43 + 0.315X_1 + 0.324X_2 + 0.184X_3 + e.$$

This model can be explained that:

1. The resulting constant is 0.43, which means that if the independent variable is zero, the level of taxpayer compliance is 0.43.
2. Import Tax Knowledge Variable (X_1) with a calculated t value of $4.957 > t$ table 1.985 and a significance of $0.000 < 0.05$, it can be stated that the import tax knowledge variable significantly affects the personal taxpayer compliance variable in paying for imports. The coefficient of 0.315 means that if the knowledge of the import tax variable increases by 1%, the personal taxpayer compliance variable in paying international taxes will also increase by 31.5%.
3. Trust in Government Variable (X_2) with a calculated t value of $4.119 > t$ table 1.985 and a significance of $0.000 < 0.05$, it can be stated that the trust in government variable significantly affects the personal taxpayer compli-

ance variable in paying international taxes. The coefficient of 0.324 means that if the trust in government variable increases by 1%, then the personal taxpayer compliance variable in paying international taxes also increases by 32.4%.

4. Purchase Preference Variable (X_3) with a calculated t value of $2.027 > t$ table 1.985 and a significance of $0.045 < 0.05$, it can be stated that the purchase preference variable significantly affects the personal taxpayer compliance variable in paying international taxes. The coefficient of 0.184 means that if the purchase preference variable increases by 1%, then the personal taxpayer compliance variable in paying international taxes also increases by 18.4%.

Hypothesis Testing

Based on the results of the comparison between the calculated t value and the t table with a degree of freedom ($df = \text{number of samples} - \text{total variables} - 1$) of 96 and a significance level of 0.05, all independent variables in this study have a significant effect on personal taxpayer compliance in paying taxes. The t-table value used is 1.985. Tax knowledge has a calculated t of 4.957, trust in the government has a calculated t of 4.119, and purchasing preference has a calculated t of 2.027. Based on Table 6, for the three variables, the calculated t-value is greater than the t-table, so it shows that tax knowledge,

Table 4 Multicollinearity Test

Variables	Tolerance	VIF
Tax Knowledge	.381	2,627
Trust in the Government	.387	2,587
Purchase Preferences	.791	1,265

Source: Processed Data, 2024

Table 6 T-Test

Variables	t
Tax Knowledge	4,957
Trust in Government	4,119
Purchasing Preference	2,027

Source: Processed Data, 2024

Table 5 Multiple Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
(Constant)	,043	1,368		,031	,975		
Tax knowledge	,315	,063	,448	4,957	,000	,381	2,627
Trust in government	,324	,079	,370	4,119	,000	,387	2,587
Purchase Preference	,184	,091	,127	2,027	,045	,791	1,265

Dependent Variable: Tax Payment Compliance

Source: Processed Data, 2024

trust in the government, and purchasing preferences all significantly affect personal taxpayer compliance in paying international taxes.

Based on the comparison between the calculated t-value and the t-table with a degree of freedom (df = number of samples - total variables - 1) of 96 and a significance level of 0.05, all independent variables in this study have a significant effect on personal taxpayer compliance in paying taxes. The t-table value used is 1.985. Tax knowledge has a calculated t of 4.957, trust in the government has a calculated t of 4.119, and purchasing preferences have a calculated t of 2.027. Based on Table 6 for the three variables, the calculated t-value is greater than the t-table, so it can be concluded that tax knowledge, trust in the government, and purchasing preferences all significantly affect personal taxpayer compliance in paying international taxes.

In Table 7, the calculated F value is 75.076 > 2.7 (F table is obtained from the Excel formula =FINV(probability; DF1(total variable -1); DF2(sample-total variable-1))) with sig 0.000 < 0.05, it can be stated that simultaneously there is a significant influence between the variables of knowledge of import taxes, trust in the government and purchasing preferences on the variable of personal taxpayer compliance in paying international taxes.

In Table 8, the Adjusted R Square value of 0.692 means that simultaneously, the magnitude of the influence between the variables of knowledge of import taxes, trust in the government, and purchasing preferences on the variable of personal taxpayer compliance in paying international taxes is 69.2%. While 30.8% is influenced by other variables besides the variables of knowledge of import taxes, trust in the government, and purchasing preferences.

The Influence of Import Tax Knowledge on Personal Taxpayer Compliance in Paying International Taxes

The results of the research analysis can be seen from the output path coefficient results in

Table 7 F-Test

Model	Sum of Squares	df	Mean Square	F
Regression	1068,960	3	356,32	75,076

Source: Processed Data, 2024

Table 6, namely Import Tax Knowledge (X₁) with a calculated t value of 4.957 > t table 1.985 and a significance of 0.000 < 0.05, it can be stated that the import tax knowledge variable has a significant effect on the personal taxpayer compliance variable in paying international taxes. This statement is supported by the research findings of (Arrosyid & Soedaryono, 2024; Suhendri, 2015), which found that tax knowledge significantly positively affects taxpayer compliance. Likewise, (Witono, 2008) also examined the role of tax knowledge on taxpayer compliance and found that tax knowledge contributed positively to the level of compliance. Many other studies also support that the level of tax knowledge possessed by a taxpayer will have a positive and significant effect on taxpayer compliance (Alamsyah, D., Kusumawardani, A., & Daur, 2024; Briliyanti, N. P. D., & Hasibuan, 2024; Karlina, P., & Anggraini, 2024; Toly, A. I., Sandova, G. A., & Hutabarat, 2023). This finding is also supported by the Theory of Planned Behavior (TPB), where individuals tend to behave if motivation drives them to act. In other words, the higher the tax understanding taxpayers possess, the more likely they are to comply with tax regulations, which can ultimately increase tax revenues.

The Effect of Trust in the Government on Personal Taxpayer Compliance in Paying International Taxes

The results of the output path coefficient in this study, as shown in Table 6, namely Trust in the Government (X₂) with a calculated t value of 4.119 > t table 1.985 and a significance of 0.000 < 0.05, it can be stated that the variable of trust in the government has a significant effect on the variable of personal taxpayer compliance in paying international taxes. This statement is in line with the results of the study by (Latief et al., 2020), which states that trust in the government has a positive and significant effect on taxpayer compliance; in other words, the more taxpayer trust in the government increases, it shows that taxpayer compliance

Table 8 Test of Determination Coefficient

R	R square	Adjusted R Square	Std. Error of the Estimate
.837	.701	.692	2,179

Source: Processed Data, 2024

will also increase in perception by taxpayers. The study is supported by (Patriandari & Safitri, 2021), who found that the level of taxpayer trust in the government system significantly influences taxpayer compliance. Other supporting studies, such as (Saddaf, N., Mehmood, M. T., Pitafi, A., & Husain, 2022), revealed that the main factor that can influence tax compliance to pay taxes is trust in the government. Likewise, (Novita, S., Lasmana, M.S., Mohd Yusof, N.A., Safeei, R., & Chai Chuen, 2024) proved that public trust, especially taxpayers, in the government is a mediator in tax compliance.

The Effect of Purchase Preference on Personal Taxpayer Compliance in Paying International Tax

The output path coefficient results in Table 6 show that Purchase Preference (X_3) with a calculated t value of $2.027 > t$ table 1.985 and a significance of $0.045 < 0.05$, it can be stated that the purchase preference variable has a significant effect on the personal taxpayer compliance variable in paying international taxes. This statement can be supported by providing a conceptual basis from the Theory of Planned Behavior. Although only a few previous studies have directly examined the relationship between purchase preferences and personal taxpayer compliance in paying taxes in the context of imports, the Theory of Planned Behavior concept can provide a strong foundation for this interpretation. According to the Theory of Planned Behavior, purchase preferences will be affected by an individual's attitude toward a product or shopping platform, subjective norms (beliefs about what others think about the selection), and perceived behavioral control (beliefs about the ability to choose and make the purchase). This study's findings align with research by (Huang, Peng & Lurie, 2008), which shows that purchase preferences affect taxpayer compliance in paying taxes. Likewise, (Manuaba & Jati, 2024) revealed that from the perspective of taxpayer behavior, purchasing preferences can affect tax compliance.

CONCLUSIONS

This study examines the effect of knowledge about import taxes, trust in the government, and purchasing preferences on personal taxpayer compliance in paying import

taxes on Korean fandom. The results of the analysis that have been carried out show that in-depth knowledge regarding import taxes has a positive and significant effect on taxpayer compliance in fulfilling tax obligations. Taxpayers who have a better understanding of import taxes will be more compliant in paying taxes; likewise, trust in the government has a significant positive effect on compliance in paying import taxes. In addition, purchasing preferences also have a positive impact or influence on taxpayer compliance in fulfilling international tax payment obligations.

The implications of this research provide new insights for formulating strategies to improve import tax compliance in the era of cross-border online shopping and are useful in designing an import tax collection system that is more responsive to people's shopping behavior.

The limitations of this study are related to the sample used, which is only limited to Korean fandom users in the DKI Jakarta area. Therefore, it is recommended that further researchers expand the number of samples and the geographical scope of the study.

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