

## TAX COMPLIANCE IN VILLAGE-OWNED ENTERPRISES

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### ABSTRACT

This study aims to investigate the relationship between tax knowledge and tax fairness on tax compliance. This research was conducted in Village-Owned Enterprises (BUMDes) in Trenggalek Regency involving BUMDes management consisting of director, secretary and treasurer. Data from 134 respondents were processed using PLS-SEM. The results showed that tax knowledge has no relationship with tax compliance, while perceived fairness has a positive relationship with tax compliance.

**Keywords:** tax compliance, BUMDes, tax knowledge, perceived fairness

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