

### ***ABSTRACT***

This research aims to find out and analyze whether there is an effect on service quality, tax penalties and taxation knowledge on restaurant taxpayer compliance. This research was conducted on Restaurant Taxpayers registered at DPPKAD Bantul. From the research, there were 121 taxpayers' respondents. This research was conducted because of inconsistency results found in previous studies conducted by Ilat *et al.* (2016).

This research is descriptive research with a quantitative approach. The object of this research is all restaurant taxpayers in Bantul. The data in this research were obtained through a questionnaire.

The results showed that service quality has a significant positive effect on restaurant taxpayer compliance. Tax penalties have a significant positive effect on restaurant taxpayer compliance. Taxation knowledge has a significant positive effect on restaurant taxpayer compliance.

**Keywords:** *service quality, tax penalties, taxation knowledge and restaurant taxpayer compliance*