ABSTRACT

THE ANALYSIS OF PBB P-2 TRANSFER POLICY IN METRO CITY

By

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This study discusses the implementation of the Regional Regulation No. 02 of 2012 on the Transfer of Metro City on PBB-P2 Metro City. This policy is mandated in Law No. 28 Year 2009 on Regional Taxes and Levies. In addition, this study also discusses the PBB-P2 in Metro City. This research is descriptive qualitative research. Analyses were performed using the theory of policy implementation Van Meter and Van Horn was watching six factors: the size and purpose of the policy, resources, characteristics of the implementing agencies, implementers attitude, communication between organizations and implementing activities and the economic environment, social and political. Data collected by interview. The results showed that in the implementation of the transfer PBB-P2 lead to administrative reform under the coordination of Dispenda Metro. Overall, the implementation was going well but there are still many obstacles. The main constraints come from the lack of proper tariff for NJOP with a value of over Rp 1 billion and is still a lack of quality human resources (HR) owned by the Dispenda Metro.

Keywords: PBB-P2 Transfer; Policy Implementation; Tax on Land and Building Rural and Urban; Local Taxes, PBB-P2 Rates, Metro City