ABSTRACT

THE IMPLEMENTATION OF THE ADJUSTMENT OF TAX OBJECT SELLING VALUE NON TAXABLE ON LAND AND BUILDING TAX IN BANDAR LAMPUNG CITY

By:

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The implementation of land and building tax followed by the issuance of Law No. 28/2009 about Regional Taxes and Levies. It is need an adjustment in determining the tax object selling value non-taxable (NJOPTKP) on Land and Building Tax. The problems in this research were how the implementation of the adjustment of tax object selling value non taxable on land and building tax in Bandar Lampung city and what was the inhibiting factor in the implementation of the adjustment of tax object selling value non taxable on land and building tax in Bandar Lampung city? The method used was empirical normative.

The results showed that the implementation of the adjustment of NJOPTKP of tax object selling value non taxable on land and building tax in Bandar Lampung was the Regional Revenue Office of Bandar Lampung as the agency which had the authority in the management of land and building tax had considerations during implementing the adjustments of NJOPTKP on Land and Building which need an adjustments in implementation, Sell value housing in the city of Bandar Lampung, Bandar Lampung purchasing power of the ownership of land and building rights, the taxpayer’s ability to meet its obligations. The obstacles in the adjustment of NJOPTKP of tax object selling value non taxable on land and building tax in Bandar Lampung city was land and building tax was a new tax implemented, facilities and infrastructure factors that can be defined as the infrastructure that serves as a contributing factor, determining nominal taxable value Non Taxable on Land and Building Tax where the purchasing power of the Bandar Lampung people to the ownership of land and building right was quite low.

Suggestions that researchers propose that: 1. Before the governments determining NJOPTKP they should active to socialize the Law No. 28/2009 about Regional Taxes so the people know the management of land and building tax delegated to local governments. 2. The local government should involve the community so that there is no party or people who aggrieved. 3. The local government should know the area, population, and people income so that in determining the nominal of NJOPTKP of land and building tax there is no people who aggrieved.

Keywords: Implementation, tax object selling value non-taxable, land and building tax