

ABSTRACT

COLLECTION OF VALUE ADDED TAX IN OWN BUILDING ACTIVITY IN TOWN BANDAR LAMPUNG

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Tax is one of the main sources of income in carrying out the construction of the State Government. Tax role for the State in Indonesia divided into two main functions, namely the function of the budget (budgetair) and function set (regulated). Value Added Tax (PPN) is one of the types of taxes collected by the Central Government under the Law 42 in 2009. The Value Added Tax (PPN) Activity Build Your Own (KMS) is one type of tax collected by the government in the scope of activities to buildings that do not in the business activity or employment by the individual or entity, the results of which are used alone or used by another party.

Problems studied are how the KMS implementation of PPN collection in the city of Bandar Lampung and what are the factors inhibiting the implementation of PPN in the KMS. Approach to the problem which is used in this research is normative juridical approach and empirical jurisdiction. Secondary data derived from legislation and literature, while primary data obtained from field study through interviews. The data is processed and analyzed qualitatively.

The research concludes that the implementation of PPN in KMS are set in the specific rules of Article 16C PPN Act and the Minister of Finance Regulation No. 163 / PMK.03 / 2012, that the implementation of PPN in the KMS start to tax determination, determination of PPN rates in the KMS tax object, Determination tax shall PPN in KMS, Object mandatory tax deposit, and the object shall report the deposit PPN tax in the KMS. Factors that inhibit the implementation of PPN in the KMS is not yet understood Society regarding PPN in KMS, the taxpayer does not make a deposit in accordance with a predetermined peraturan, area, insufficient number of officers of the PPN collection in KMS.

STO Telok Betong should conduct education and socialization of the implementation of PPN in KMS in Bandar Lampung so that people are aware and understand and can comply with the applicable rules.

Keywords : Implementation, Tax, PPN KMS.