

ABSTRACT

REVENUE ANALYSIS OF TAX ACQUISITION OF LAND AND BUILDING LAMPUNG SELATAN REGENCY

by

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Based on the Law No.34 of 2004, BPHTB is a tax revenue sharing is included in the postal revenue equalization fund . Details BPHTB division is 20% for the central government, 16% for the provincial government, and 64% for local governments.

BPHTB Lampung Selatan regency is a cumulative of 17 districts in Lampung Selatan regency, the revenues collected by the KP-PBB Lampung Selatan Regency.

The purpose of this study was to measure the magnitude deviation BPHTB in Office property tax Lampung Selatan regency and to measure the amount of data gaps realizable value of the transaction tax object BPHTB between Office property tax with district offices in Lampung Selatan regency.

Data collection techniques used were observation and documentation. Analysis of the data used in this research is descriptive and qualitative analysis, namely to describe the deviation between planned and actual revenue BPHTB in Lampung Selatan Regency period of 2005-2009 and of the analysis is expected to be a picture of an effort to increase revenue from BPHTB.

Based on the results of this study concluded that: In the period 2005-2009, the gap amounted to 8.31%. The principle means convenience of Payment and Efficiency Principle in principle BPHTB tax collections have not run optimally. Office property tax as an officer to whom inherent right and obligation to collect BPHTB should be able to supervise and control the transactions that occur, including the role of District /Notary/ PPAT. Coordination between the parties relating to the

collection BPHTB needs to be improved to minimize the occurrence of irregularities BPHTB.

From the discussion it is advisable given the potential BPHTB in connection with the transaction growth and the construction of the lost land and buildings amounting to 8.31 percent, it is only fitting BPHTB payment system improved. Improved collection system administration is done by informing the steps BPHTB payment. Officers BPHTB tax collector, which in this case the Office property tax, given broader authority as an agency official to issue a form purchase agreement of transfer of rights of ownership. The need to increase public awareness for BPHTB pay taxes in accordance with the Sale Transaction Value purchasing not Sales Value Tax Object the Letter of Transfer of Pay. In this case, Office property tax should play an active role to disseminate the BPHTB to solicit the taxpayer and the potential for a broader tax, or preferably by using the online system for payments to more easily and can be monitored better.