

ABSTRACT

EFFECTIVENESS COLLECTION OF TAX ON THE ACQUISITION OF BEA LAND AND BUILDING (BPHTB) BANDAR LAMPUNG CITY YEAR 2004-2008

BY

LENA ARIF

BPHTB taxes are part of the tax revenue sharing funds, the details of the tax division BPHTB Law No.33 year 2004 according to Article 12 Ayat4 is 20% for central government, 16% to 64% and the provincial government to district governments.

Because it's so important BPHTB role in Tax Revenue Sharing Fund, then the problems will be noted that the writer wanted to know how big the effectiveness, growth and tax contributions BPHTB of Tax Sharing Bandar Lampung from year 2004-2008 using the Quantitative Analysis and the process of tax collection BPHTB using Qualitative Analysis.

Based on this research can be concluded as follows: the deviation between the target with the actual revenues BPHTB Bandar Lampung year 2004-2008 budget each year is very volatile. Convenience of payment principle and principle Efficiency not optimally implemented. Average percentage rate of effectiveness of tax collection amounted to 102.84 percent BPHTB with the level of effectiveness that is highly effective. BPHTB tax revenue growth rate of Bandar Lampung year 2004-2008 budget to increase, with an average growth rate of 27.17 percent. The percentage rate of contribution of tax revenue BPHTB Bandar Lampung on the realization of tax revenue sharing Bandar Lampung average of 29.07 percent and included in the criteria. KP-UN as an officer of her inherent right and obligation to collect BPHTB, should be given additional authority to direct and active role to deal with the taxpayers and not just wait for a report from the District / Notary / PPAT. BPHTB collection system as stipulated in the Letter of Financial Secretary RI No.03/KMK.04/1997 needs to be revised, especially on the bookmark Bank and Bank Operational Perception V.