

**THE IMPLEMENTATION OF PROPERTY TAX TRANSFER IN
THE RURAL AND URBAN SECTORS FROM THE CENTRAL
GOVERNMENT TO LOCAL GOVERNMENTS
IN REGENCY OF EAST LAMPUNG**

ABSTRACT

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Issuance of Law No. 28 of 2009 on Local Taxes and Levies voting authority PBB-PP previously the central government taxes transferred to the regency/city. Preparation Regency of East Lampung in order to welcome the submission of PBB-PP is to create a Regional Regulation No. 16 of 2013 on Land and Building Tax Rural and Urban Sector. The problem in this research is how the implementation of the transfer PBB-PP from the central government to Regency Of East Lampung government and identify factors inhibiting the implementation of the transfer PBB-PP in Regency of East Lampung.

The method used in this study is a juridical normative and empirical. Data collected by primary data and secondary data. Primary data obtained from interviews with respondents who have been assigned, while secondary data obtained through library research.

The results of the study that the implementation of the transfer PBB-PP in Regency of East Lampung done in several ways, namely the object and the subject of registration taxes which consists of preparation of implementation, field work, office work and the object and subject of tax collection consisting of alternate implementation and data collection procedures for data collection object and subject of PBB. Factors inhibiting the implementation of the transfer of PBB-PP in Regency of East Lampung is Human Resources is prepared less competent in the management of information technology, the readiness of facilities and infrastructure are not yet qualified and organizational structure and working procedures that will be given the task of replacing the local tax purposes of KPP yet laid back.

Keywords: Implementation, Transfer, Land And Building Tax, Local Government