

ABSTRACT

Implementation of Land and Building Tax Extensification Urban Sector Metro City

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Issues raised in this study is how the implementation extensification of land and building tax and constraints, what is happening in the implementation of extensive land and building tax in the urban sector in Metro City. In accordance with the subject-matter of the above, then the purpose of this paper is to discuss the implementation of extensive land and building tax in the urban sector in Metro City.

The analytical tool used in this research is descriptive analysis, taken from interviews conducted by face to face with sources and documentation are conducted to obtain data about the state of research sites.

As for the obstacles that occur in the implementation of extensive land and building tax in the urban sector of Metro City is the lack of public awareness about the importance of taxes, lack of information, tariffs and convoluted process.

To overcome these obstacles tax DG took some of the policies by revising tax regulations that have not exact, to socialize taxes, carry out the preparation of

periodic data carefully and continue, simplification and ease of procedure to meet the obligations of taxpayers, conduct and control system supervision, coordination in order to increase the tax object and the subject land and building tax tax with relevant agencies.

Based on the results of research conducted extensive research on the implementation of land and building tax in the urban sector in Metro City Tax Office Primary and the Metro Urban Revenue Service that the extension was successfully optimize tax collections up to 12,08 percent from 2006 to 2007 and on In 2007 to 2008 increased by 7,87 per cent, so that tax receipts in 2006 looking to 2008 increased by 11,86 percent as can be seen from the data reception is extension.