

Analisis implementasi pemungutan bea perolehan hak atas tanah dan bangunan di kabupaten Bogor

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Abstrak

Skripsi ini membahas mengenai implementasi pemungutan BPHTB di Kabupaten Bogor, dengan disahkannya UU PDRD No.28 Tahun 2009 maka BPHTB menjadi pajak daerah. Penelitian ini bertujuan untuk menganalisis implementasi pemungutan BPHTB di Kabupaten Bogor, menganalisis faktor pendukung dan faktor penghambat yang timbul dalam implementasi pemungutan BPHTB di Kabupaten Bogor. Peneliti menggunakan pendekatan kuantitatif dengan hasil penelitian menunjukkan bahwa kondisi faktor komunikasi, faktor sumber daya, faktor disposisi dan faktor struktur birokrasi dalam implementasi pemungutan BPHTB di Kabupaten Bogor sudah terpenuhi. Faktor pendukung yang timbul dalam pemungutan BPHTB di Kabupaten Bogor adalah Peraturan Daerah dan Peraturan Bupati serta sarana dan prasarana. Faktor penghambat yang timbul dalam pemungutan BPHTB di Kabupaten Bogor adalah tingkat kesadaran masyarakat dan kualitas SDM.

.....This undergraduate thesis discusses about the implementation of duty on land and building acquisition collection in Bogor Regency, with the adoption of legislation number 28 Year 2009 on regional tax and retribution, duty on land and building acquisition is included in the local tax of regency/city. This study aims to analyze the implementation of duty on land and building acquisition collection in Bogor Regency, analyze the factors supporting and inhibiting factors that arise in the implementation of duty on land and building acquisition collection in Bogor Regency. Researcher used a quantitative approach. The results show that the condition of the communication factors, resource factors, disposition factors and factor structure of the bureaucracy in the implementation of duty on land and building acquisition collection have been met in Bogor Regency. Supporting factors that arise in duty on land and building acquisition collection in Bogor Regency is regulations and facilities. Inhibiting factors that arise in duty on land and building acquisition collection in Bogor Regency is a level of public awareness and quality of human.