

HALAMAN PENGESAHAN

SKRIPSI  
INTEGRASI LAYANAN PERPAJAKAN TANAH  
DI KABUPATEN BULELENG

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## **ABSTRACT**

The integration of tax services is an activity of assimilation or unification of PBB-P2 and BPHTB data with data on subjects and objects of registered land parcels owned by the government in order to improve public services to the community. Currently, public services still require a convoluted and time-consuming process. Therefore, the importance of the integration of tax services is expected to support the process of land and land taxation services.

The purposes of this study are to: (1) describe the integration process of land tax services (2) describe land rights services before and carry out the integration of land tax services. To achieve this goal, a qualitative research method is used with a descriptive approach to describe the integration process and differences in land rights services after the services are integrated.

The result of this research is the process of integrating land tax services in Buleleng Regency is carried out in 2 (two) stages, namely: the preparation stage and the implementation stage. The integration activities went smoothly and currently the land tax service has been used by the BPKPD Office and the Buleleng Regency Land Office. The process of transferring land rights before the integration of land taxation services tends to create the potential for counterfeiting of BPHTB and potential loss of regional income, while after integration, counterfeiting of BPHTB and loss of regional income can be minimized. In the SPPT PBB, the number of land rights certificates has been listed, which was not listed when the service was not integrated.

**Keywords:** Integration, Land Taxation, Transfer of Land Rights, PBB-P2, BPHTB.