<table>
<tr><td colspan="7">Name: Land and Building Tax & Stamp Duty</td></tr>
<tr><td colspan="2">module/course code

PJK4A60</td><td>Student workload

340 (minutes/week)</td><td>Credits (ECTS)

3.02 ECTS</td><td>Semester

VI</td><td>Frequency

Even Semester</td><td>Duration

1x per semester</td></tr>
<tr><td colspan="2"></td><td>Types of courses:

Tutorial/Lecture/ Response</td><td colspan="2">Contact hours:

100 minutes/week</td><td>Independent study

240 minutes/week</td><td>Class size X students

30 Students (S1)</td></tr>
<tr><td>1</td><td colspan="6">Prerequisites for participation
1. PJK4A101_Introduction to Taxation (WL)
2. PJK4A204_Regional Taxes and Levies (WM)</td></tr>
<tr><td>2</td><td colspan="6">Learning outcomes
1. Students are able to explain the definition of Earth and/or Building
2. Students are able to classify PBB Objects and PBB Subjects
3. Students are able to explain when owed, tariffs and the basis for imposition of PBB
4. Students are able to determine the solution if there is a PBB dispute
5. Students are able to calculate PBB P2 and P3
6. Students are able to integrate the basic concepts of BPHTB with Income Tax Article paragraph 2
7. Students are able to understand the basic concepts of Stamp Duty</td></tr>
<tr><td>3</td><td colspan="6">Description
This course provides an understanding of the basic concepts, objects, subjects, procedures and principles of collecting Land and Building Tax and Stamp Duty in a comprehensive manner as well as providing the ability to analyze various problems and issues related to Land and Building Tax and Stamp Duty (at the initial meeting material in the form of property tax).</td></tr>
<tr><td>4</td><td colspan="6">Subject aims/Content:
1. Collection History and Development of United Nations regulations
2. Basic Concepts of Land and Building Tax
3. Imposition of Land and Building Tax
4. Procedures for calculating Land and Building Tax
5. Procedures for Registration and Data Collection of Land and Building Taxes
6. Land and Building Tax Dispute Resolution
7. Rural and Urban PBB Calculation Simulations
8. MIDDLE SEMESTER EXAM
9. Plantation Land and Building Tax
10. Forestry Land and Building Tax
11. Land and Building Tax for Oil and Gas Mining
12. Geothermal Mining Land and Building Tax
13. Land and Building Tax Mineral and Coal Mining
14. Basic Concepts of BPHTB
15. Basic Concepts of Stamp Duty
16. SEMESTER FINAL EXAM</td></tr>
<tr><td>5</td><td colspan="6">Teaching methods: Lecturer conclusions, interactive discussions, case studies</td></tr>
<tr><td>6</td><td colspan="6">Assessment methods : Presentation 10% Discussion 15% Task 25% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%</td></tr>
</table>

7	Other information e.g. bibliographical references: C.1 Mandatory 1. Pajak-Pajak Properti Untuk Profesional, Eddi Wahyudi & Mamik Eko Soessanto, 2010, Jakarta: Mitra Wacana Media (ENM) 2. Property Tax Regime in Europe, Richard R. Almy, 2013, Nairobi : UNHABITAT (c.1,6,7) (RRA) 3. Theories And Philosophy Of Property Taxation, Thomas Dimopoulos, (article), 2015, http://www.academia.edu/11742842/THEORIES_AND_PHILOSOPHY_OF_PROPERTY_TAXATION (TDS) 4. Membedah pengelolaan administrasi PBB & BPHTB : Pengalaman di pemerintah pusat referensi untuk implementasi pajak daerah, Harry Hartoyo dan Untung Supardi, 2010, Jakarta : Mitra Wacana Media (HHU) 5. Pengalihan Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (PBB-P2) Sebagai Pajak Daerah, Direktorat Penyuluhan, Pelayanan, dan Hubungan Masyarakat, DJP, 2012, http://www.pajak.go.id/content/pengalihan-pbb-perdesaan-dan-perkotaan (PHM) 6. Pajak Bumi dan Bangunan dalam Tataran Praktis (Edisi 2), Darwin, 2013, Jakarta : Mitra Wacana Media (DWN) 7. Pajak Bumi dan Bangunan untuk Para Praktisi, Widodo, Widodo Atim, Andreas Hendro Puspita, 2010, Jakarta : Mitra Wacana Media (WWA) 8. Cara Menghitung PBB, BPHTB, dan Bea Meterai (Edisi 2), Heru Supriyanto, 2008, Jakarta : Indeks (HES) 9. Pemetaan, pendataan, dan penilaian objek PBB, Darwin, 2011, Jakarta : Mitra Wacana Media (DRW) C.2 Complementary 1. UU No. 12 tahun 1994 tentang Pajak Bumi dan Bangunan (UPB) 2. UU No. 20 tahun 2000 tentang BPHTB (UBP) 3. PMK-139/PMK.03/2014 tentang Klasifikasi dan Penetapan NJOP sebagai Dasar Pengenaan PBB (PMK) 4. PER-31/PJ/2014 dan SE-42/PJ/2014 tentang PBB Perkebunan(PSB) 5. PER-36/PJ/2011 dan SE-89/PJ/2011 tentang PBB Perhutanan(PSH) 6. PER-45/PJ/2013 dan SE-64/PJ/2013 tentang PBB Pertambangan Migas dan Panas Bumi(PST) 7. PER-32/PJ/2012 tentang PBB Pertambangan Mineral dan Batu Bara (PMB) 8. UU No. 13 tahun 1985 tentang Bea Materai(UBM)