

Name: Wealth Tax					
module/course code: PJK60018	Student workload: 510 Minutes/Week	Credits (ECTS): 4.53 ECTS	Semester 4-6	Frequency Even Semester	Duration 1x / Semester
Types of courses: Tutorial/Lecture/ Response		Contact hours: 150 minutes/week	Independent study 360 minutes/week	Class size X students: 30 Students (S1)	
1	Prerequisites for participation PJK61006 - Economic Theory for Taxation				
2	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				
3	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).				
4	Teaching methods: Lectures, Group discussions, Group Presentation,				
5	Assessment methods: Presentation 15% Discussion 15% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%				
6	Other information e.g. bibliographical references: C.1 Mandatory 1. Theories And Philosophy Of Property Taxation, Thomas Dimopoulos, (article), 2015, http://www.academia.edu/11742842/THEORIES_AND_PHILOSOPHY_OF_PROPERTY_TAXATION (TDS) 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)				