

ABSTRACT

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SPLITTING PROCESS OF LAND AND BUILDING TAX (PBB) IN INDUSTRIAL AREA AND CONSTRAINTS FACED

During the process of carrying out professional work carried out at one of the companies managing the KIIC Industrial area (Karawang International Industrial City) - PT. Karawang Tatabina Industrial Estate under the guidance of the Ministry of Finance & Accounting, the practitioner has the opportunity to do Property tax (PBB) splitting work. This Property Tax (PBB) is mostly carried out by the Accounting & Finance Section, although in the procedure there are roles or responsibilities from other sections. The practitioner is also directly involved in the settlement of the PBB which is carried out on the land that has been sold to the buyer

Keywords: *Land and Building Tax, Splitting Property Tax, Procedures for Solving PBB*