

Teknik Tenaga Listrik Dan Elektronika

Pembangkitan Energi ListrikMajalah Konsitusi Desember 2009Pajak Daerah dan Retribusi DaerahPERPAJAKAN TEORI DAN PRAKTIKMasalah krisis energi listrik dan pembangkit energi elektrik di abad ke 21Seminar Ekonomi dan Teknologi Pusat Listrik Tenaga NuklirMENGENAL PAJAK DAERAH DAN RETRIBUSI DAERAH (PDRD) LEBIH DALAMSan min chu iBantuan Jepang Untuk Pembangunan Ekonomi Di Indonesia Melalui Pinjaman OECFThe Indonesian Electrical Power Business Directory, 2004Mineral dan energi kekayaan bangsaLaporan tenaga ahli (expert).50 tahun pertambangan dan energi dalam pembangunanPemilihan umum tahun 1982Mining and Petroleum in East IndonesiaIndonesian Investment and Trading Opportunity by Province, Regency, CityAnnual ReportDunia EKUIN dan PERBANKANSeminar Energi dan Lingkungan MK MEDIA Damas Dwi Anggoro Dr. Jemmy J. Pietersz, S.H, M.H T. M. Sulaiman Sri Agustini.SE.M.Si Yat-sen Sun Indonesia. Proyek Pembinaan Keradjinan Rakjat. Sekretariat Indonesia. Lembaga Pemilihan Umum Roger D. Morton Indonesia. Badan Pengkajian dan Penerapan Teknologi

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tak terasa kita sudah sampai di penghujung 2009 begitu banyak kejadian yang melanda negeri ini pileg dan pilpres 2009 menjadi salah satu berita hangat dan berpengaruh besar pada negeri ini lainnya berbagai ujian dan cobaan terus mendera bangsa kita banjir terjadi di mana mana gempa melanda sejumlah pelosok negeri hingga mencuatnya kasus cicak vs buaya yang menghebohkan dan menyedot perhatian publik

buku ini hadir untuk mengisi kelangkaan buku ajar yang terkait dengan perpajakan khususnya pajak daerah dan retribusi daerah pdrd kehadiran buku ini tentunya akan melengkapi literatur perpajakan terlebih spektrum konten buku ini relatif cukup luas namun komprehensif prof dr dra haula rosdiana guru besar ilmu kebijakan pajak fakultas ilmu administrasi universitas indonesia

pajak berfungsi sebagai sumber dana yang diperuntukkan bagi pembiayaan pengeluaran pemerintah dalam apbn pajak merupakan sumber penerimaan dalam negeri pajak berfungsi sebagai alat untuk mengatur atau melaksanakan kebijakan di bidang sosial dan ekonomi misalnya ppnbm pajak penjualan atas barang mewah untuk minuman keras dan barang barang mewah lainnya unsur pemerataan dan keadilan dalam masyarakat ditekankan pada fungsi redistribusi ini yaitu dengan menerapkan sistem lapisan tarif dalam pengenaan pajak tarif pajak yang lebih besar diberikan pada tingkat penghasilan yang lebih tinggi retribusi pada umumnya memiliki kontraprestasi langsung karena pembayaran retribusi tersebut semata mata ditujukan untuk mendapatkan prestasi tertentu dari pemerintah misalnya iuran imb izin mendirikan bangunan karcis terminal dan iuran kebersihan unsur paksaan dalam pajak bersifat pidana dan administratif sedangkan dalam retribusi bersifat ekonomis dengan

demikian retribusi berbeda dengan pajak pajak dalam fungsi demokrasi merupakan wujud dari sistem gotong royong fungsi ini dikaitkan dengan tingkat pelayanan pemerintah kepada masyarakat pembayar pajak terakhir secara umum pembahasan yang terdapat dalam buku ini disusun mengacu kepada peraturan perundang undangan perpajakan terbaru sehingga harapan kami buku ini dapat digunakan sebagai referensi utama bagi mahasiswa dosen serta wajib pajak dan seluruh masyarakat umum yang sedang mempelajari bidang perpajakan

setelah indonesia merdeka sampai tahun 1997 perhatian terhadap pengelolaan daerah khususnya pengelolaan pajak di daerah masih sangat rendah minim dan jauh dari efektif dan efisien mengingat fokus pemerintah masih terpusat hanya kegiatan pelayanan dan pembangunan di daerah dibiayai dari apbn sedangkan setiap pendapatan daerah masuk ke apbn peran pajak daerah pada periode ini hanya sebagai pelengkap sehingga optimalisasi jenis pdrd tertentu kurang mendapat perhatian pada fase ini berbagai peraturan dikeluarkan sebagai dasar hukum pdrd adalah undangundang nomor 32 tahun 1956 tentang yaitu perimbangan keuangan undang undang nomor 11 tahun 1957 tentang pajak daerah dan sejarah pdrd undang undang nomor 12 tahun 1957 tentang retribusi daerah sedangkan jenis pajak dibedakan menjadi dua yaitu pajak provinsi dan pajak kabupaten kota

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