**ABSTRACT**

Rural and Urban Land and Building Tax is central tax that it’s management and collection authority have been diverted to regency or city government as regulated in Undang-Undang Nomor 28 Tahun 2009 about Regional Tax and Levy. Therefore, the authors took the title "THE EFFECTIVENESS OF RURAL AND URBAN LAND AND BUILDING TAX IN THE ACHIEVEMENT OF IT’S ACCEPTANCE AT REGIONAL FINANCE AGENCY OF BULELENG REGENCY". This study aimed to find out how the process of tax collection after being diverted to the areas in its acceptance of Buleleng Regency.

The method used in this study was descriptive with data collection techniques through interviews, observation and documentation.

From the results of observation and data acquisition in the field, the implementation of the diversion of Rural and Urban Land and Building Tax at Regional Finance Agency of Buleleng Regency in the achievement of its acceptance had been effective, but in the process of implementing the collection, there were still obstacles, such as data bases that have not valid and the notification of land and building tax that was not accepted by the Taxpayer.

The efforts made by the Regional Finance Agency of Buleleng Regency in overcoming those obstacles were to be in cooperation with the village and sub-district manager to always monitor and report data related to changes occurring in the field and with the pattern of submission of notification of land and building tax-P2 which no longer apply the day care system in the village office or sub-district office, but directly handed over by officers by visiting the Taxpayers door to door.

Keywords: tax, collection, diversion