Abstract

Since the enactment of the Regional Autonomy Law. Each region has a great authority in terms of taking care of financing regional spending. Likewise with the Government of Batam are lately being intensively infrastructure development. Thus the Government of Batam are devising a rule that will later be known as the Land Value Zone which is expected to help improve the original income Batam. The aim of this thesis is to find out and make material legally knowledge development on Draft Batam City Government on the use of the lowest rates of Customs Acquisition of Land and or building Batam. Procedure or method applied by the researchers is a normative legal research method using a way of literature study, observation and interviews.

Author produce theoretical and practical benefits of this research is to contribute ideas, especially in answering and analyzing and became materials to weigh in evaluating existing problems legally, to be applied to its use in solving the existing problems.

In this study, researchers concluded that while the Government of Batam has a great authority since the enactment of the Law on Regional Autonomy, where each area is given greater autonomy in terms of taking care of their own areas. Similarly, the authority to issue legal products in order to increase revenue Batam.

Keywords: Taxpayers, BPHTB, Products Law, the Government of Batam,