

Kedudukan piutang pajak dalam surat paksa terhadap perusahaan yang telah dijatuhkan pailit : studi kasus PT Bestindo Tata Industri Putusan Mahkamah Agung nomor: 368K/PDT.SUS/2012 = Tax receivable jurisdictional in distress warrant on the company that has declared bankrupt : case study of PT Bestindo Tata Industry Supreme Court order number: 368K/PDT.SUS/2012 / Mira Sri Rahayu

Mira Sri Rahayu, author

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Abstrak

ABSTRAK

Tesis ini membahas mengenai kedudukan piutang pajak yaitu Surat Paksa pada proses Kepailitan dengan studi kasus PT Bestindo Tata Industri dimana Surat Paksa tersebut terlambat melakukan verifikasi. Tujuan Penelitian ini adalah untuk mengetahui sejauh mana Kedudukan Surat Paksa yang mempunyai sifat mendahulu dan dapat dipaksakan, berhadapan dengan Hukum Kepailitan. Ketika putusan pailit dijatuhkan maka terhadap putusan tersebut dapat dilaksanakan secara serta merta. Harta debitor masuk dalam sita umum, yang pemberesan hartanya tersebut dilakukan oleh Kurator. Hasil dari penelitian ini adalah meskipun pajak mempunyai sifat mendahulu dan dapat dipaksakan tetapi ketika terjadi kepailitan maka utang pajak harus tunduk pada aturan hukum kepailitan, sehingga kedudukan piutang pajak ketika tidak dicocokkan pada saat verifikasi maka kedudukan piutang pajak tersebut menjadi kreditur konkuren.

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ABSTRACT

This thesis discussed about the jurisdictional of tax receivable specifically Distress Warrant in the Bankruptcy procedure using case study of PT Bestindo Tata Industri in which the Distress Warrant was late involving in verification process. The aim of this study was to identify the extent of Distress Warrant Jurisdictional that had privilege in winding up procedure and posed as enforced contribution, when dealing with Bankruptcy Act. When the court order of bankruptcy was imposed, the court order could be executed immediately. The property of the debtor was included in general requisitioning, which performed by a curator. The result of this study showed that even though tax had privilege in winding up the process and posed as enforced contribution, when bankruptcy occurred the tax liability had to follow the bankruptcy act. Therefore when the tax jurisdictional was not prevalent during verification, the tax jurisdictional became concurrent creditor