

Hak negara menagih utang pajak terhadap perusahaan pailit : studi kasus Putusan Mahkamah Agung no. 368 K/Pdt.Sus/2012 = State tax debt collecting rights against bankrupt company : case study of the Supreme Court Decision no. 368 K/Pdt.Sus/2012 / Jeffry

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Abstrak

ABSTRAK

Tesis ini mengacu pada Putusan Mahkamah Agung No. 368 K/Pdt.Sus/2012 antara Kementerian Keuangan Republik Indonesia Direktur Jenderal Pajak DJP Banten KPP Pratama Serang melawan kurator PT. Bestindo Tata Industri (PT. BTI). Pokok permasalahan yang akan dibahas dalam tesis ini adalah mengenai kedudukan utang pajak PT. BTI dan hak tagih negara terhadapnya. Seharusnya DJP tidak membiarkan utang pajak PT. BTI berlarut-larut, sehingga penyelesaiannya dilakukan melalui proses kepailitan. Metode penelitian yang digunakan adalah yuridis normatif yaitu penelitian yang mengacu kepada peraturan perundang-undangan dan penelitian kepustakaan dengan menggunakan data sekunder.

ABSTRACT

This thesis refers to the Supreme Court Decision No. 368 K/Pdt.Sus/2012 between the Ministry of Finance of the Republic of Indonesia DJP Banten KPP Pratama Serang against curator PT. Bestindo Tata Industries (PT. BTI). The issues that would be discussed in this thesis are the position of tax debts PT. BTI and the state's rights to claim it. DJP should not let tax debts of PT. BTI protracted, which led to settlement through the bankruptcy process. The research method that is being used is juridicial normative method, which means the research is based on regulation and library research that used secondary data.