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ABSTRACT

ERISIA DIAH UTAMI (0606057893), *The Implementation of Preferential Right in Paying of Tax Debt (at bankrupt case PT XYZ)*, xi + 89 pages + 32 bibliographies (1991-2006) + 8 additions

Endless economic crisis knocked over Indonesia since 1997 and causing many companies unable to pay for the obligation and creditor proposed it to be a bankrupt in Commercial Justice. This condition for Tax General Directorate (DJP) become separate problems, because to the number of Taxpayers which is bankrupt cause DJP losing of Taxpayer and un-billed for tax debt. In bankrupt case there is interesting matter needing careful attention, such as at PT XYZ it explained to why the defined tax debt is based on SKP and aggregated by a warrant are unpaid thoroughly instead state has preferential right to tax debt over tax defendant properties. DJP should conduct a law effort to appeal level through Supreme Court in order to billing tax debt. Therefore problem raised in this research is to describe how the implementation of preferential right by a country in paying of ta debt at bankrupt case of PT.XYZ and numerous barriers which become an insulator implementation of preferential right from country in paying of tax debt at bankrupt case of PT XYZ.

Research method used is a descriptive with a qualitative approach. In solving case of PT XYZ case it is necessarily to apply Bankruptcy provisions so that research results are obtained and take no base account of tax provisions as an extra ordinary rules. Therefore PT XYZ's preferential right has not run well in billing tax debt. This will caused of many obstacles turn to insulator as to know of DJP postponement in learning any bankruptcy of tax payer information also caused a long effort to bill, and the adjustment of preferential right in tax provisions is limited by time. The existency of curator's role in paying tax debt of tax payer bankruptcy that has a consideration in sharing acquisition of debt sales, and tax provisions of preferential right clashes with workforce provisions of preferential right and during in billing tax payer should follow bankruptcy process so that will cause tax debt put into equation of common debt.

By anticipating the bankruptcy of tax payer it is necessary for DJP to look in to information and cooperation through Memorandum Of Understanding (MoU) with Commercial Court in order to perform an instant billing. KPP shall notify curator of DJP's position which have a preferential right against Tax Payer bankruptcy. In order to have a standing law force, a Supreme Court Jurisprudencial during in appealing case recommend to tax sector to be inserted into revision of Bankruptcy

Provisions. Implementation of Chapter 41 verse (3) legislation number 4 year 2008 of Bankruptcy, has mentioned that the replacement of settlement of tax debt collection are beyond bankruptcy process paths. It is expected that government would provide a strict management in constructing provisions in which related to Tax Preferential Right, or of imbalance between Tax Provisions with other Legislations that should be reviewed.

