TESIS

PENAGIHAN UTANG PAJAK
MELALUI
LEMBAGA KEPAILITAN

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ABSTRACT

This research is about tax debt collection through bankruptcy system. The purpose of this research are firstly, to analyze the tax debt classification in bankruptcy perspective; secondly, to analyze the party who in charge to filling a petition of bankrupt; thirdly, to find a solution to solve tax debt which in arrear through bankruptcy system.

The type of this research is a legal research. The research use juridical normative type. In this research, statute, case, and conceptual approach are employed. Statute approach is taken for give a description about legal norms of tax debt collection according to the Tax law and Bankruptcy law and, as well as analyze the party who in charge to do tax debt collection. Conceptual approach is taken for analyze the concept of tax debt in bankruptcy perspective. Case approach is taken for analyze judgement opinion of bankrupt decision in respect of Directorate General of Tax c.q. Tax Office as one of party in that case.

From this research can be inform that tax debt collection through bankruptcy system must meeting legal requirement when filling a petition of bankrupt. There is must a tax debt which fall due to filling a petition of bankrupt. Tax debt is a debt which arising from an order of legal norm. Tax debt belonging to debt concept of Bankruptcy law. Tax debt give the state a preference to get debitor property when it distribute by curator. The preference make Directorate General of Tax c.q. Tax Office being creditors who have statutory priority. In addition of Directorate General of Tax c.q. Tax Office who authoritative being a party in bankruptcy system and filling a petition of bankrupt. There is Republic Indonesia Attorney according to the general interest.

Key words:
- Debt Collection
- Tax
- Bankruptcy