

ABSTRACT

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JURIDICAL ANALYSIS OF BANKRUPT ASSETS DISTRIBUTION BY CURATORS TO PREFERRED CREDITORS IN INDONESIAN BANKRUPTCY LAW PERSPECTIVE

(x + 96 pages)

Between workers' preference creditors and tax preference creditors, there are contradictions in the bankruptcy process in practice. This is due to Law No. 37 of 2004 does not regulate which preferred creditor should take precedence, while Law No. 13 of 2003 regulate workers' wages must be prioritized and Law No. 16 of 2009 regulate the payment of tax debt must be prioritized. The aims of this study is to determine the distribution of bankrupt assets to preferred creditors in the perspective of Indonesian bankruptcy law and to analyze related to the judge's considerations in the bankruptcy case of PT Integra Lestari. This research used normative-empirical method with a case study approach. From the results of this study, it showed that (1) the distribution of bankrupt assets to preferred creditors must be in accordance with the procedures and principles regulated in Law No. 37 of 2004 (2) the curator and the panel of judges in the bankruptcy case of PT Integra Lestari implemented the Constitutional Court's Decision No. 67/PUU-XI/2013 so that workers' wages are paid first, so the lawsuit against the Mojokerto Tax Service Office was rejected.

Keywords: Bankruptcy, Curator, Preferred Creditors.