

ABSTRACT

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“THE RESPONSIBILITY OF THE CURATOR FOR THE FULFILLMENT OF THE STATE’S RIGHT TO THE TAX DEBT OF A LIMITED COMPANY METRO BATAVIA IN BANKRUPTCY (CASE STUDY NUMBER: 01/PDT.SUS/ACTIOPAULIANA/2014/PN.NIAGA.JKT.PST)”

(x+99 pages)

Bankruptcy has a close relationship with debt. Without debt, bankruptcy loses what is the condition of the establishment of bankruptcy itself. Regulations regarding bankruptcy and its conditions have been regulated in Law No. 37 of 2004. When a debtor cannot pay his bills, he can be declared bankrupt from the court of law. The authorized Commercial Court will declare the bankrupt debtor if it can be proven that the debtor has two or more creditors and has neglected to pay off at least one debt that is due and can be invoiced. But in implementation there are still frequent errors in carrying out regulations in accordance with the law. This is so in the case of PT Metro Batavia's bankrupt case and will be discussed thoroughly about the settlement. This research uses a normative-empirical research method. Normative-Empirical Legal Research prioritizes Secondary Data, both in the form of Primary Legal Materials, Secondary Legal Materials and Tertiary Legal Materials. The type of data used is secondary data obtained from the library. This research also uses data analysis which is the process of dissecting each piece of information collected to find answers to questions raised during the problem solving process. this research is expected to provide benefits for the development of legal science, especially regarding bankruptcy. In practical terms, this research is expected to broaden insights into Limited Liability Liability Companies that experience bankruptcy along with legal consequences that occur in order to resolve the issue of Limited Liability Tax debt that is being bankrupt according to statutory regulations applicable.

Keywords: Bankruptcy, Tax Debt, Curator, Tax Law.

References: 30 books, 10 journals