

## INTISARI

### PENYELESAIAN UTANG PAJAK PERUSAHAAN PAILIT DAN PERMASALAHAN HUKUMNYA

(Studi Kasus PT Sucofindo Logistic berdasarkan Penetapan Hakim Nomor

09/Pailit/2012/PN.Niaga/Jkt.Pst-01HP)

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Penelitian ini dilakukan untuk menganalisa permasalahan utang pajak PT Sucofindo Logistic dan kendala yang menyebabkan permasalahan utang pajak tersebut.

Penelitian ini dilakukan dengan menggunakan metode penelitian hukum normatif-empiris (hukum penelitian terapan). Penulis telah melakukan penelitian dengan menilai penerapan hukum positif tertulis pada kasus hukum dalam pertanggungjawaban utang pajak PT Sucofindo Logistic yang telah dinyatakan pailit.

Permasalahan PT Sucofindo Logistic ini utamanya disebabkan oleh lamanya proses penyelesaian harta pailit yang dilakukan Hakim Pengawas dan Kurator serta perbedaan pendapat para praktisi hukum yang terkait dalam proses kepailitan PT Sucofindo Logistic. Putusan pailit Pengadilan Niaga tidak mempunyai kekuatan terhadap tanggung jawab pembayaran utang pajak dari Perseroan Terbatas yang dinyatakan pailit. Penyelesaian utang pajak atas harta pailit dijalankan melalui proses pencocokan utang yang dilakukan oleh kurator. Menurut Undang-Undang Kepailitan dan Penundaan Kewajiban Pembayaran Utang, keberatan atas keputusan kurator diselesaikan oleh hakim dalam Pengadilan Niaga. Prosedur ini mengakibatkan utang pajak disamakan dengan utang niaga lainnya sedangkan utang pajak adalah utang yang timbul dari undang-undang sehingga proses pelunasan terhadap tagihan pajak harusnya berbeda dengan tagihan perdata. Utang pajak mempunyai unsur memaksa untuk dilunasi sehingga utang pajak mempunyai mekanisme atau prosedur sendiri dalam proses pelunasannya sebagaimana diatur dalam UU KUP dan Penagihan Pajak dengan Surat Paksa.

Kata Kunci: Kepailitan, Utang Pajak.

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## ABSTRACT

### THE SETTLEMENT OF TAX DEBT AND THE LEGAL ISSUES

(Case Study of PT Sucofindo Logistic based on Judge Decision Number  
09/Pailit/2012/PN.Niaga/Jkt.Pst-01HP)

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*This research was conducted to analyse PT Sucofindo Logistic tax debt problem and the obstacles.*

*This researched was conducted using the empirical – normative method (applied research law). The author has conducted research by assessing the application of positive written law in the case of PT Sucofindo Logistics accountability of tax debt which has been rendered bankrupt.*

*PT Sucofindo Logistics main problem was caused by the length of the settlement process of bankrupt assets carried out by a Supervisory Judge and a Curator and differences in the opinions of legal practitioners involved in the bankruptcy process of PT Sucofindo Logistic. A Commercial Courts decision is not legally binding towards the responsibility to pay tax debt for a Limited Liability Company which is declared bankrupt. Completion of tax debt upon bankrupt assets is conducted through a debt matching process held by a curator. According to Law Number 37 Year 2004 regarding Bankruptcy and Suspension of Obligation for Payment of Debts, objections towards a curator's decision is settled by a judge at a Commercial Court. This procedure causes tax debt to be equated with other commercial debt. Whilst tax debt is defined as the debt which arises from law, hence differentiating the process of acquittal towards tax bills and civil bills. Tax debt has the element of force to be paid off, hence tax debt has its own mechanism and procedure within the process of repayment as regulated in the General Provisions and Procedures of Taxation and Tax collection by Force.*

*Key Words: Banrkruptcy, Tax Debt.*

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