

## **ABSTRACT**

*This thesis analyzes the legal protection for preferential creditor who is late in registering Tax Assessment Notice to the curator during tax debt verification and the meeting for accounts receivable matching and the concept of regulation in issuing Tax Assessment Notice on the next bankrupted business entity. This research is normative legal research.*

*The normative legal research is conducted by examining the secondary data. This research uses the approach of qualitative research methodology which is prescriptive by collecting the data, including interview method, literature review, and data analysis. Legal protection to the Directorate General of Taxes to obtain payment of tax debt from bankrupt property can not be realized on the Tax Assessment Notice issued after the deadline of tax verification and the meeting for accounts receivable matching. The delay in submission of tax bill to curator causes the loss of preferential creditor's rights to get payment from the bankrupt property, but it can still charge the tax insurer based on the tax legislation.*

*The result of this research suggests that the government needs to perfect the provision about the deadline of tax debt verification and accounts receivable matching and the rulemaking about procedure in issuing Tax Assessment Notice on the bankrupted business entity, particularly on the procedure of tax audit on the bankrupted taxpayer during the tax audit itself.*

**Keywords:** *Tax Assessment Notice, Deadline of Tax Verification, Accounts Receivable Matching.*