

Suspension of The Statute of Limitations and The Priority Right of Tax Claims in Bankruptcy

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Abstract

Regulatory inconsistencies in tax, bankruptcy, and labor law regarding debt repayment priority highlight the importance of Supreme Court Decisions No. 39 K/Pdt.Sus-Pailit/2025 and No. 40 K/Pdt.Sus-Pailit/2025. These rulings confirm that suspension of the statute of limitations on tax collection also suspends the state's preferential right, ensuring the state remains a priority creditor if the suspension is validly proven. This study analyzes the Court's reasoning and its implications for the state's position in bankruptcy liquidation. Using normative legal research with statute and case approaches, the findings show a departure from Supreme Court Decision No. 45 PK/Pdt.Sus/Pailit/2016, which treated tax claims as concurrent creditors due to procedural delay. The 2025 decisions strengthen protection of state revenue while respecting workers' wage priority under Constitutional Court Decision No. 67/PUU-XI/2013. Implications include maintaining the state's preferential status, reinforcing tax claims in the creditor hierarchy, affirming procedural duties of the Directorate General of Taxes, increasing curators' prudence, and creating both certainty and risk for other creditors. Clear technical parameters on proof of suspension, claim deadlines, and verification procedures are essential to ensure consistent application in bankruptcy cases.

Keywords: Bankruptcy; Preferential Creditors; Priority Rights; Suspension of the Statute of Limitations; Tax Debts.

A. INTRODUCTION

Bankruptcy is a collective debt-settlement mechanism carried out through a general attachment (*sita umum*) over all of the bankrupt debtor's assets. This general attachment places the debtor's assets into a bankruptcy estate (*boedel pailit*), the administration and liquidation of which is carried out by a curator under the supervision of a supervisory judge. Its purpose is not merely to sell the debtor's assets, but to ensure that the distribution of liquidation proceeds is carried out based on the principles of fairness, proportionality, and

the order of creditor priority. Therefore, the main issue in bankruptcy relates not only to the existence of debt but also to determining the legal position of each creditor, including the state as the holder of a priority right over tax debts (Sudiarto, 2022).

One claim with a distinctive character in bankruptcy is tax debt. Tax debt arises by operation of law, not solely from a contractual relationship between creditor and debtor. This is regulated in Article 21 paragraph (1) of Law Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended several times, most recently by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, which stipulates that the state has a priority right to tax debts over the property of the tax bearer. This priority right covers the principal tax, interest, administrative penalties, increases, and tax collection costs (Budiharseno & Tiranda, 2020). Thus, the state, through the Directorate General of Taxes (DJP), holds the position of a preferential creditor for tax claims.

Theoretically, the priority right over tax debt is intended to protect state revenue used for the public interest. In practice, however, the application of this right often does not proceed as regulated by the prevailing legislation. There is disharmony among tax law, bankruptcy law, and labor law regarding the order of priority in debt repayment (Nurislamiati, 2023).

The General Provisions and Tax Procedures Law (UU KUP) places the state as the holder of a priority right. On the other hand, Constitutional Court Decision Number 67/PUU-XI/2013 places outstanding workers'/laborers' wages as claims that take precedence over all types of creditors, including the state's claims. This condition creates legal uncertainty regarding the position of tax debt within the creditor hierarchy in bankruptcy cases.

Beyond the priority conflict, another recurring issue is the mechanism for filing tax claims in bankruptcy proceedings. Although Article 41 paragraph (3) of Law Number 37 of

2004 concerning Bankruptcy and Suspension of Debt Payment Obligations provides certain protection for the collection of tax debt, in practice tax claims must still be verified through bankruptcy procedures in order to obtain a distribution from the bankruptcy estate. If the DJP is late in filing a claim or is unable to prove the preferential status of that claim, the state's priority right risks not being optimally applied.

One decision frequently cited on this issue is Supreme Court Decision Number 45 PK/Pdt.Sus/Pailit/2016. In that case, the tax claim in the bankruptcy of PT Industries Badja Garuda did not obtain preferential status because its filing was deemed late, causing the state's priority right to lapse and the tax claim to be treated as a concurrent claim (Murniati & Dwiatin, 2020). That decision showed that the existence of a tax priority right is not sufficiently grounded solely in the norm of Article 21 of the UU KUP, but also depends on fulfilling procedural requirements in the bankruptcy process.

Recent jurisprudential developments point in a different direction. Through Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025, the Supreme Court rejected the curator's cassation appeal regarding tax claims in the bankruptcy of PT Industri Gelas. In both decisions, the Supreme Court held that the suspension of the statute of limitations on the right to collect tax debt is followed by a suspension of the statute of limitations on the priority right over the tax claim. Decision Number 40 K/Pdt.Sus-Pailit/2025 was rendered on 24 February 2025, rejecting the cassation appeal. Both decisions secured tax claims of approximately IDR 49.997 billion and IDR 2.925 billion as claims that could still be filed and protected as preferential receivables.

These 2025 decisions are significant because they establish a new legal construction regarding the relationship between the statute of limitations on tax collection and the state's priority right. Previously, much discussion focused on the formal lateness of filing tax claims or on priority conflicts among the state, secured creditors, and workers/laborers.

Now, a more specific issue has emerged concerning the suspension of the statute of limitations on tax collection to preserve the state's authority to collect, or, conversely, to preserve the preferential status of tax claims in the liquidation of the bankrupt estate.

If the suspension of the statute of limitations is interpreted merely as an extension of the right to collect without preserving the priority right, the state could still register its claim but only in the position of a concurrent creditor. Conversely, if the priority right is regarded as an inherent characteristic of tax debt, the suspension of the collection statute of limitations should likewise preserve the continued validity of the state's preference. The Supreme Court's 2025 decisions tend to support the latter construction, namely that the suspension of the collection statute of limitations also suspends the statute of limitations on the priority right in bankruptcy cases.

This issue does not merely concern state revenue, but also legal certainty for curators and other creditors. Curators must settle the bankrupt estate efficiently, transparently, and fairly. If the parameters regarding suspension of the statute of limitations and the preferential status of tax claims are unclear, curators may err in placing tax claims on the list of receivables. Such errors may harm the state, harm other creditors, or give rise to *renvoi* (claim-objection) disputes that prolong the estate-settlement process. For secured and concurrent creditors, uncertainty regarding the status of tax claims creates uncertainty in the distribution of the bankruptcy estate. For workers/laborers, recognition of the tax priority right must not override the wage priority already affirmed by the Constitutional Court. For the state, such uncertainty risks reducing the protection of tax revenue from bankrupt debtors (Fajri et al., 2022). Therefore, a deeper juridical analysis of the *ratio decidendi* of the Supreme Court's 2025 decisions and their implications for Indonesia's bankruptcy system is required.

Research on the priority right over tax debt in bankruptcy has been conducted by several researchers. Nurislamiati examined the application of the tax priority right in the bankruptcy case of PT Industries Badja Garuda under Law Number 37 of 2004, emphasizing the issue of the tax priority right being contested by the curator and the implications of late claim filing on the state's position (Nurislamiati, 2023).

Yuliastuti dan Palupi juridically analyzed the tax debt of a limited liability company undergoing bankruptcy. They affirmed that tax debt arises by operation of law and that the state has a priority right to its settlement, such that the curator should prioritize the settlement of tax debt over other creditors' debts, insofar as this is consistent with prevailing legislation (Putri et al., 2025).

These studies make important contributions, but generally remain focused on three main issues:

1. the state's general position as a preferential creditor under Article 21 of the UU KUP;
2. the priority conflict among tax debt, workers' wages, and secured creditors; and
3. analysis of older decisions, particularly Supreme Court Decision Number 45 PK/Pdt.Sus/Pailit/2016.

Despite these contributions, the relationship between the suspension of the tax collection limitation period and the continuity of the State's priority right remains insufficiently examined. Existing studies generally discuss the State's preferential position, conflicts in the hierarchy of creditors, or the consequences of late claim submission. They have not sufficiently explained whether a lawful suspension of the tax collection limitation period affects only the State's authority to collect or also preserves the preferential character of the tax claim in bankruptcy proceedings.

This unresolved issue has significant consequences for the distribution of the bankruptcy estate. If the suspension is interpreted as preserving only the right to collect, the State may still pursue the tax debt but lose its priority right and be classified as a concurrent creditor. Conversely, if the priority right is treated as an attribute attached to a legally enforceable tax claim, the suspension of the collection limitation period may also preserve the State's preferential status. This issue requires a systematic analysis of tax law, bankruptcy law, and the legal reasoning reflected in Supreme Court Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025.

The novelty of this research lies in its more specific and current focus, namely an analysis of the suspension of the statute of limitations on tax collection as the basis for the continuity of the state's priority right in bankruptcy, based on Supreme Court Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025. This research does not merely reiterate the normative discussion of tax preference, but examines a new legal construction linking the collection statute of limitations, its suspension, and the preferential status of tax claims in the process of settling the bankruptcy estate.

From these issues, the core problems of this research are: the Supreme Court's legal reasoning in Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025 regarding the suspension of the statute of limitations and the priority right over tax debt in bankruptcy, and the implications of the suspension of the tax collection statute of limitations for the state's position as a preferential creditor in the settlement of the bankruptcy estate.

B. RESEARCH METHODS

This research employs a normative-doctrinal legal method with a prescriptive character. It analyzes the legal construction of the suspension of the statute of limitations on tax collection against bankrupt debtors, as well as the state's priority-right position in settling

the bankruptcy estate. The analysis is conducted through a statutory approach and a case approach. The statutory approach is used to systematically examine the relationship between Law Number 37 of 2004 concerning Bankruptcy and Suspension of Debt Payment Obligations and tax provisions, particularly Article 21 of the Law on General Provisions and Tax Procedures. This study examines the norms concerning the statute of limitations on tax collection, the state's priority right, creditor classification, and the mechanism for settling the bankruptcy estate, in order to identify conformities or potential conflicts between legal regimes.

The case approach is applied through an analysis of Supreme Court Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025. The analysis focuses on the legal issues, the judges' ratio decidendi, and the verdict, particularly regarding the suspension of the statute of limitations on tax collection and the priority of settling state receivables. These considerations are then analyzed for conformity with prevailing legislation and the principles of legal certainty, justice, and public interest.

In applying the case approach, this study does not limit its examination to the operative rulings of Supreme Court Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025. It also examines the material facts of the dispute, the procedural history, the parties' legal arguments, the legal provisions relied upon by the courts, and the judges' legal reasoning that formed the basis of the rulings. This analytical framework is necessary to distinguish the existence of tax debt, the enforceability of the right to collect, the continuity of the State's priority right, and the procedural recognition of tax claims in bankruptcy verification.

The legal reasoning in each decision is assessed by comparing the Court's considerations with the provisions governing tax collection, the State's priority right, claim verification, and the hierarchy of creditors in bankruptcy. Accordingly, the decisions are not

treated merely as confirmation of the State's preferential status, but as legal constructions whose applicability depends on the factual basis, procedural compliance, and proof of the suspension of the tax collection limitation period

Primary legal materials include relevant legislation and court decisions, while secondary legal materials include journal articles, books, research findings, and expert opinions in the fields of bankruptcy and taxation. The legal materials were obtained through library research, classified by legal issue, and analyzed qualitatively-prescriptively through systematic and teleological interpretation. The results of the analysis form the basis for formulating legal arguments regarding the application of the state's priority right and the suspension of the tax collection statute of limitations in bankruptcy proceedings.

C. RESULTS AND DISCUSSION

a. The Supreme Court's Legal Reasoning in Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025 Regarding the Suspension of the Statute of Limitations and the Priority Right Over Tax Debt in Bankruptcy

Before assessing the legal reasoning of the Supreme Court, it is necessary to distinguish four interconnected but legally separate issues. First, the existence of tax debt concerns whether the debtor has an outstanding tax obligation. Second, the right to collect concerns whether the State's authority to collect the tax debt remains enforceable within the applicable limitation period. Third, the State's priority right concerns whether the tax claim retains its preferential character in relation to other creditors. Fourth, the recognition of tax claims in bankruptcy concerns whether the claim has been properly filed, verified, and accepted through the receivables reconciliation procedure.

The distinction is important because the continued existence of tax debt does not automatically establish the continued enforceability of collection, and the continued

enforceability of collection does not automatically remove the need for verification in bankruptcy. Therefore, the suspension of the tax collection limitation period must be examined together with the legal basis of the claim, the proof of the suspension, and compliance with bankruptcy procedures.

Supreme Court Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025 are significant decisions in the development of bankruptcy and tax law in Indonesia. Both decisions arose from a dispute over tax claims in the bankruptcy of PT Industri Gelas, in which the Large Taxpayers Office Three (KPP Wajib Pajak Besar Tiga) filed tax claims of approximately IDR 49.997 billion and IDR 2.925 billion respectively, while the curator filed a cassation appeal against the recognition of those claims. The Supreme Court rejected the curator's cassation appeal and upheld the standing of the tax claims in the bankruptcy proceedings. Decision Number 40 K/Pdt.Sus-Pailit/2025 was rendered on 24 February 2025, rejecting the cassation appeal.

The legal relevance of both cases lies not only in the amount of the tax claims, but also in the procedural dispute concerning their recognition in the bankruptcy estate. The curator challenged the continued recognition of the tax claims, whereas the tax authority maintained that the claims remained legally enforceable because the running of the tax collection limitation period had been suspended. Therefore, the central issue was not merely whether tax debt existed, but whether a valid suspension of the limitation period could preserve the State's priority right during the distribution of the bankruptcy estate.

The core dispute centered on whether the tax claims could still be recognized and accorded preferential status in the bankruptcy proceedings. The curator essentially disputed the continued validity of the tax claims, while the DJP argued that the state

still had the right to collect because there had been a suspension of the tax collection statute of limitations.

The Supreme Court rejected the curator's cassation appeal. A key consideration in the decision was that where there is a suspension of the statute of limitations on the right to collect tax debt, that suspension is also followed by a suspension of the statute of limitations on the priority right over the tax claim. This measure is intended to protect tax debt so that it can still be paid and retains preferential-creditor status.

Decision Number 40 K/Pdt.Sus-Pailit/2025 was formally rendered on 24 February 2025, rejecting the cassation appeal. With this rejection, the standing of the tax claims already recognized at the previous level was upheld. As a legal consequence, the tax office remains entitled to file and maintain its tax claims in the bankruptcy procedure as a preferential creditor, insofar as the basis for the suspension of the statute of limitations can be proven.

The core dispute in both decisions did not solely concern the existence of tax debt, but whether the tax claims could still be recognized as claims carrying a priority right in the process of settling the bankruptcy estate. This issue is crucial because, in bankruptcy, each creditor may only receive payment according to its position on the list of receivables after undergoing a claim-verification and reconciliation process. Therefore, the Supreme Court's reasoning should be read as an affirmation of the relationship between the suspension of the tax collection statute of limitations and the continued validity of the state's priority right.

The statute of limitations on tax collection basically functions to provide legal certainty for taxpayers while also compelling the tax authority to conduct collection in an orderly manner. However, tax law also recognizes circumstances that can suspend the running of that statute of limitations. In the context of bankruptcy, the issue that

arises is whether such suspension merely preserves the authority to collect or also preserves the priority of settlement.

If the suspension of the statute of limitations is interpreted merely as an extension of the right to collect without preserving the priority right, the state could still register its claim but would rank last, together with concurrent creditors. Such a position would place the tax claim at the very end, after secured creditors and other preferential creditors, thereby reducing its chances of settlement. Conversely, if the priority right is viewed as an inherent characteristic of tax debt, the suspension of the collection statute of limitations should likewise preserve the state's preference.

The Supreme Court's 2025 decisions tend to support not rigidly separating the right to collect from the priority right, but rather viewing both as a single, unified protection of tax debt. This approach is consistent with the character of tax debt as a public debt arising from statute, not merely from agreement (Hartini, 2019).

The suspension of the statute of limitations must not be understood as a reason to disregard bankruptcy procedure. Within the bankruptcy system, every claim, including tax claims, must still be filed, verified, and proven through the receivables-reconciliation mechanism. This means the DJP remains obligated to demonstrate the legal basis of the claim, the amount of tax debt, and the grounds for the suspension of the statute of limitations. Without such proof, the curator and supervisory judge cannot automatically place the tax claim in a preferential position.

The Supreme Court's reasoning in the 2025 decisions must be compared with Supreme Court Decision Number 45 PK/Pdt.Sus/Pailit/2016. In the 2016 decision, the main issue was the late filing of the tax claim in the bankruptcy proceedings, so that the state's priority right was not applied and the tax claim was treated as a concurrent claim.

That decision showed that the mere existence of the norm in Article 21 of the UU KUP is insufficient if the procedural requirements in bankruptcy are not met.

By contrast, the 2025 decisions emphasize the substance of the suspension of the tax collection statute of limitations as the basis for preserving the state's priority right. This difference shows that protection of the tax priority right is determined by two factors simultaneously: the character of tax debt as public debt carrying a priority right; and the fulfillment of procedural requirements and proof of suspension of the statute of limitations in the bankruptcy process.

Thus, the 2025 decisions do not eliminate the importance of bankruptcy procedure, but provide a more protective interpretation of state revenue when the collection statute of limitations has been validly suspended. This approach differs from the older decision, which placed greater emphasis on the legal consequences of formal delay in filing claims.

The state's position as a preferential creditor in bankruptcy does not exist in a vacuum. On one hand, the UU KUP places the state as the holder of a priority right over tax debt. On the other hand, Constitutional Court Decision Number 67/PUU-XI/2013 places outstanding workers'/laborers' wages as claims that take precedence over all types of creditors, including the state's claims.

Therefore, recognition of the tax priority right in the 2025 decisions must not be interpreted as placing tax claims above all other claims without exception. Curators must still distinguish among bankruptcy costs, workers'/laborers' wages, tax claims, secured creditors, other preferential creditors, and concurrent creditors based on the relevant regulations and decisions (Siburian et al., 2017).

Within this framework, the Supreme Court's 2025 decisions are more accurately understood as strengthening the preferential status of tax claims relative to creditors that

do not hold a higher priority right, rather than as displacing the priority of workers' wages. In other words, the suspension of the statute of limitations reinforces the existence of the tax priority right.

Overall, the Supreme Court's reasoning in Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025 shows that the suspension of the statute of limitations on tax collection cannot merely be understood as an extension of the collection period, but as the basis for preserving the continued validity of the state's right to tax receivables within the bankruptcy regime. In this respect, the suspension of the statute of limitations not only preserves the existence of the state's fiscal authority to collect, but also preserves the preferential nature of the tax receivable. Thus, the right to collect and the priority right are understood as two interrelated legal consequences in the protection of state revenue.

Normatively, this approach represents a systematic interpretation of the relationship between the tax regime and the bankruptcy regime. Article 21 of the Law on General Provisions and Tax Procedures places the state as a preferential creditor over tax debt, while bankruptcy law requires that the administration and settlement of the bankruptcy estate be carried out through a mechanism of verification, receivables reconciliation, and determination of payment priority. Therefore, recognition of the state's priority right in the context of the suspension of the statute of limitations shows that the Supreme Court does not treat the statute of limitations merely as a formal deadline, but as a parameter affecting the continuity of the preferential status of the tax receivable. Thus, the state's preference derives its justification not only from the character of tax debt as public debt, but also from the continued legal validity of collection that remains suspended.

Nevertheless, this construction must still be placed within the boundaries of the bankruptcy legal system, which demands certainty, verification, and a clear hierarchy of priority. Strengthening the state's position as a preferential creditor cannot be interpreted as an absolute preference that disregards the mechanisms of proof or the payment order determined by law. In this regard, Constitutional Court Decision Number 67/PUU-XI/2013 remains relevant as a normative limit, as it affirms that outstanding workers'/laborers' wages take precedence over the state's claims. Thus, the Supreme Court's 2025 decisions are more accurately understood as an affirmation of the protection of state fiscal interests in bankruptcy, while still remaining within a hierarchy of preference bounded by the principles of justice, legal certainty, and public interest recognized by the legal system.

The rejection of the curator's cassation appeal should not be understood solely from the operative ruling. The decisive element is the legal reasoning underlying the rejection. The ratio decidendi of the decisions must be identified from the Court's assessment of the legal relationship between the suspension of the tax collection limitation period and the State's priority right over tax claims. In this respect, the Court's reasoning may be understood as treating the continuity of the right to collect as relevant to the continued legal effectiveness of the State's preferential position.

However, this construction must be read in a limited and conditional manner. The continuation of the State's priority right cannot be presumed merely because a tax claim is asserted by the tax authority. It must be supported by valid proof that the limitation period was legally suspended, as well as by compliance with the procedural requirements for filing and verifying claims in bankruptcy proceedings.

From the perspective of the principle of justice, the Supreme Court's interpretation upholding the state's priority right can be justified so long as it is applied

proportionally. Justice in bankruptcy does not mean treating all creditors equally regardless of the legal basis of their claims, but rather providing differentiated treatment according to the character and priority level of each receivable. The state holds a special position because tax debt arises by operation of law and is used to finance public needs.

Therefore, upholding the state's priority right when the collection statute of limitations has been validly suspended cannot simply be regarded as unjust special treatment, but rather as a consequence of the public character of tax debt. The Supreme Court's interpretation may be considered consistent with the principle of justice provided that, first, the suspension of the statute of limitations is genuinely proven through a verifiable legal basis and documentation, and the distribution of the bankruptcy estate is carried out proportionally.

From the standpoint of legal certainty, the Supreme Court's 2025 decisions clarify the relationship between the suspension of the statute of limitations on the right to collect and the continued validity of the state's priority right. Prior to this construction, there remained a possible interpretation that the state could still collect tax debt but lose its preferential position because the priority right was deemed to have lapsed. These decisions establish that if the basis for collection remains protected by the suspension of the statute of limitations, the state's priority right can also be maintained. This strengthens predictability for the DJP, curators, debtors, and other creditors in determining the position of tax debt claims.

Legal certainty, however, is determined not only by the existence of a court decision, but also by the clarity of parameters for its application. In cases of this kind, three matters must be clearly distinguished: the existence of tax debt, the continuity of the right to collect, and the continued validity of the priority right. These three must not be treated as identical without analysis. Tax debt may still exist, but the right to collect

may be limited by the statute of limitations; conversely, the right to collect may continue if there is a suspension, and it must then be determined whether that suspension also preserves the priority right. This distinction is important so that the decisions are not applied automatically to every tax claim in bankruptcy.

In addition, legal certainty requires clear evidentiary standards regarding the suspension of the statute of limitations. The DJP must demonstrate the legal event forming the basis for the suspension, the connection between that event and the tax claim filed, and the remaining period of suspension still in effect. Curators and supervisory judges also need guidelines for assessing collection documents, debt acknowledgments, collection actions, or other legal circumstances claimed to suspend the statute of limitations. Without such parameters, the Supreme Court's decisions risk generating disparate application, since cases with similar characteristics could be treated differently by different curators or courts.

In this context, legal certainty also concerns the protection of other creditors. Creditors need to know from the outset whether a tax claim will be classified as preferential or concurrent, as this classification directly affects their payment expectations. Therefore, every recognition of the state's priority right must be traceable through the list of receivables, the minutes of receivables reconciliation, and transparent legal reasoning. In this way, legal certainty benefits not only the state as holder of the tax receivable, but also gives other creditors a fair opportunity to object if the basis for the preference is not proven.

From the perspective of public interest, the Supreme Court's interpretation has a strong basis because tax revenue is a source of financing for state administration and public services. Tax debt is not merely a financial relationship between the state and the taxpayer, but relates to the financing of education, health, infrastructure,

government administration, and various other public needs. Thus, protection of tax claims in bankruptcy has a public dimension that distinguishes it from the protection of ordinary civil debt. The state's priority right functions to ensure that the financial failure of a business entity does not automatically eliminate obligations that should be used to finance the interests of society.

Based on these three principles, the Supreme Court's reasoning may be considered to have juridical legitimacy because it seeks to align the protection of state revenue with the bankruptcy mechanism. From the perspective of justice, the decisions recognize the special character of tax debt, with distribution of the bankruptcy estate carried out proportionally. From the perspective of legal certainty, the decisions provide new direction on the relationship between the suspension of the statute of limitations and the priority right, though technical parameters are still needed for consistent application. From the perspective of public interest, the decisions support the protection of state revenue.

Thus, the Supreme Court's interpretation is best understood as protective yet conditional. Its protective nature is evident in the recognition that suspension of the statute of limitations preserves the state's priority right, while its conditional nature is evident in the DJP's obligation to prove the basis for the suspension and the curator's obligation to conduct objective verification. This construction is more consistent with the principles of bankruptcy law than an interpretation granting automatic tax preference, as it maintains a balance among fiscal protection, legal certainty, distributive justice, and public interest.

b. Implications of the Suspension of the Tax Collection Statute of Limitations for the State's Position as a Preferential Creditor in the Settlement of the Bankruptcy Estate

The suspension of the statute of limitations on tax collection has direct implications for the state's position as a preferential creditor in settling the bankruptcy estate. Based on Supreme Court Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025, the suspension of the statute of limitations on the right to collect tax debt is followed by a suspension of the statute of limitations on the priority right over the tax claim. Thus, as long as the collection statute of limitations remains validly suspended, the state retains both the authority to collect and its position as a preferential creditor in the bankruptcy proceedings.

Normatively, the state holds a priority right over tax debt under Article 21 paragraph (1) of the UU KUP. This right places the state as a preferential creditor over the property of the tax bearer, including the principal tax, interest, penalties, increases, and collection costs. However, this priority right is not automatic and still depends on the continued validity of the basis for collection and compliance with bankruptcy procedure. Therefore, suspension of the statute of limitations becomes an important instrument for preserving the state's preferential status so that the tax claim does not fall to concurrent status merely due to the passage of time. Based on this, the implications of the suspension of the tax collection statute of limitations for the state's position as a preferential creditor can be described as follows:

1. Preserving the State's Preferential Status

Normatively, the state has a priority right over tax debt under Article 21 paragraph (1) of the UU KUP. This right places the state as a preferential creditor over the property of the tax bearer, covering the principal tax, interest, penalties, increases, and collection costs. However, this priority right may be lost if not exercised within a certain period, potentially causing the state's position to shift to that of a concurrent creditor.

In this context, suspension of the statute of limitations becomes an important instrument for preserving the state's preferential status. If the suspension is interpreted merely as an extension of the authority to collect without preserving the priority right, the state could still file a claim but would rank last, together with concurrent creditors. The Supreme Court's 2025 decisions reject this narrow interpretation and affirm that the suspension of the statute of limitations also preserves the validity of the priority right (Budiharseno & Tiranda, 2020).

2. Strengthening the Position of Tax Claims Within the Creditor Hierarchy

The next implication is the strengthening of the tax claim's position within the hierarchy of settlement of the bankruptcy estate. In settling the bankruptcy estate, the curator must prepare a list of receivables and distribute the proceeds of settlement according to each creditor's standing. With the recognition that suspension of the statute of limitations forms the basis for the continuity of the priority right, a tax claim that remains validly collectible is not automatically shifted to concurrent status merely due to the passage of time (Candraningrum, 2022).

However, this strengthening is not absolute. Constitutional Court Decision Number 67/PUU-XI/2013 still places outstanding workers'/laborers' wages as claims that take precedence over all types of creditors, including the state's claims. Therefore, the suspension of the statute of limitations strengthens the state's position as a preferential creditor but does not eliminate the priority of workers' wages or certain costs that legally rank above the tax priority right (Hendri Jayadi, 2021).

3. Affirming the DJP's Procedural Obligations

Another important implication is that the state's preferential status still depends on compliance with bankruptcy procedure. Suspension of the statute of limitations does not authorize the DJP to disregard the receivables-reconciliation

mechanism. The DJP remains obligated to file its claim with the curator, prove the basis for collection, and demonstrate the legal grounds for the suspension of the statute of limitations.

If the DJP fails to prove the suspension of the statute of limitations or is late in filing its claim without valid reason, the state's preferential status remains at risk of not being recognized. This is consistent with the experience in Supreme Court Decision Number 45 PK/Pdt.Sus/Pailit/2016, in which late filing caused the priority right not to be applied and the tax claim to be treated as concurrent. Thus, the suspension of the statute of limitations is protective in nature, but does not eliminate procedural requirements.

4. Implications for the Curator in Settling the Bankruptcy Estate

For the curator, suspension of the statute of limitations creates a heightened duty of care in placing tax claims on the list of receivables. It is not sufficient for the curator merely to examine the issuance date of the tax assessment letter or the formal five-year period. The curator must assess whether there is a legal circumstance suspending the statute of limitations, such as an acknowledgment of debt, a collection action, or other facts that legally suspend its running (Sidik, 2022).

If the curator rejects a tax claim that is in fact still protected by suspension of the statute of limitations, the state may be harmed and tax revenue reduced. Conversely, if the curator accepts a tax claim without adequate basis, other creditors may be harmed because their share of the bankruptcy estate is reduced. Suspension of the statute of limitations therefore requires the curator to conduct a balanced substantive and procedural review.

5. Implications for Other Creditors

For secured and concurrent creditors, recognizing suspension of the statute of limitations as the basis for tax preference means their prospects of settlement may be affected. A tax claim that previously risked lapsing due to the statute of limitations may re-enter as a preferential claim and be settled ahead of other creditors. This requires other creditors to be more vigilant in monitoring the receivables-verification process and to exercise their right of objection or *renvoi* procedure if there is doubt about the basis for the suspension (Rahmah, 2023).

On the other hand, such recognition also provides legal certainty. Other creditors can predict that a tax claim still protected by suspension of the statute of limitations will obtain preferential status, making risk calculation in the bankruptcy process clearer. This certainty is important so that the settlement of the bankruptcy estate is not marked by recurring disputes over tax status.

6. Implications for Legal Certainty and State Revenue

More broadly, the suspension of the statute of limitations that preserves the state's priority right affects two interests simultaneously: legal certainty and the protection of state revenue. From the standpoint of state revenue, the Supreme Court's 2025 decisions strengthen the prospects of settling tax debt from the bankruptcy estate. In the PT Industri Gelas case, this recognition secured tax claims of a significant amount (Nurislamiati, 2023).

From the standpoint of legal certainty, the decisions indicate that the collection statute of limitations and the priority right must not be rigidly separated. However, full legal certainty still requires clearer technical parameters, particularly regarding:

1. valid documentation as proof of suspension of the statute of limitations;
2. the deadline for filing tax claims following a bankruptcy adjudication;

3. the verification procedure by curators and the supervision by the supervisory judge.

Without such parameters, the application of the decisions risks varying from case to case. Based on the foregoing, the implications of the suspension of the tax collection statute of limitations for the state's position as a preferential creditor may be formulated as follows (Manurung, 2015):

1. Preserving the state's preferential status, insofar as the suspension of the statute of limitations can be validly proven.
2. Strengthening the position of tax claims within the hierarchy of settlement of the bankruptcy estate, without eliminating the priority of workers'/laborers' wages.
3. Affirming the DJP's procedural obligation to file and prove its claims in bankruptcy proceedings.
4. Raising the standard of curators' prudence in placing tax claims on the list of receivables.
5. Providing both certainty and risk for other creditors, since a tax claim still protected by suspension of the statute of limitations may take precedence over their settlement.

Thus, the suspension of the tax collection statute of limitations affects not only the state's authority to collect, but also determines whether the state retains or loses its position as a preferential creditor in settling the bankruptcy estate (Putri et al., 2025). Supreme Court Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025 affirm that as long as the suspension of the statute of limitations is proven, the state's priority right remains alive and must be taken into account in the distribution of the bankruptcy estate.

C. CONCLUSION

Supreme Court Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025 affirm the linkage between the suspension of the statute of limitations on the right to collect tax debt and the suspension of the statute of limitations on the state's priority right, such that the state remains a preferential creditor as long as such suspension can be validly proven. This construction shows a shift from the formalistic approach in Supreme Court Decision Number 45 PK/Pdt.Sus/Pailit/2016 towards a more substantive and protective interpretation of state revenue, without disregarding the requirements of proof and verification in bankruptcy. However, this strengthening is conditional, as it must still be placed within the framework of the principles of justice, legal certainty, and public interest, thereby requiring valid proof, clear verification parameters by curators, and transparency in placing tax claims to protect other creditors. Thus, the 2025 decisions may be understood as a protective yet conditional juridical affirmation, balancing the state's fiscal protection with the principles of justice, legal certainty, and public interest within Indonesia's bankruptcy legal system.

The suspension of the statute of limitations on the right to collect tax debt is followed by a suspension of the statute of limitations on the priority right over the tax claim, such that the state retains both the authority to collect and its position as a preferential creditor as long as such suspension can be validly proven. The implications comprise five aspects: the preservation of the state's preferential status; the strengthening of the tax claim's position within the hierarchy of settlement of the bankruptcy estate without eliminating the priority of workers'/laborers' wages; the affirmation of the Directorate General of Taxes' procedural obligations; the heightening of curators' standard of prudence in verifying receivables; and certainty coupled with risk for other creditors. Thus, the suspension of the statute of limitations determines not only the state's authority to collect but also whether the state

retains or loses its position as a preferential creditor in settling the bankruptcy estate. Supreme Court Decisions Number 39 K/Pdt.Sus-Pailit/2025 and Number 40 K/Pdt.Sus-Pailit/2025 affirm that the state's priority right remains alive as long as the suspension of the statute of limitations is proven, although clearer technical parameters are still needed regarding proof of suspension, the deadline for filing claims, and verification procedures to ensure full legal certainty.

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