

Perbandingan hukum penundaan kewajiban pembayaran utang berdasarkan undang-undang nomor 37 tahun 2004 tentang kepailitan dan penundaan kewajiban pembayaran utang dengan penundaan kewajiban pembayaran utang akibat rehabilitasi berdasarkan financial rehabilitation insolvency act (FRIA) di Philippines = Legal comparison of suspension of payment based on law number 37 year 2004 regarding bankruptcy and suspension of payment and suspension of payment due to rehabilitation based on financial rehabilitation insolvency act (FRIA) in the Philippines

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#### Abstrak

Adanya perbedaan antara Penundaan Kewajiban Pembayaran Utang PKPU berdasarkan Undang-Undang Nomor 37 Tahun 2004 yang berlaku di Indonesia dan Penundaan Kewajiban Pembayaran Utang yang terjadi akibat Rehabilitasi berdasarkan Financial Rehabilitation and Insolvency Act FRIA di Filipina menyebabkan perlunya perbandingan mengenai PKPU dengan negara lain. Filipina merupakan negara ASEAN pertama yang sudah mengadopsi UNCITRAL Model Law yang mengatur tentang kepailitan lintas negara. Undang-undang kepailitan di Filipina dianggap selangkah lebih maju daripada undang-undang yang berlaku di Indonesia. Tulisan ini akan mengkaji mengenai perbandingan PKPU di Indonesia dan Penundaan Kewajiban Pembayaran Utang akibat Rehabilitasi di Filipina serta menjelaskan mengenai perbedaan apa saja yang ada dalam kedua sistem tersebut.

<hr><i>The difference between Suspension of Payment PKPU based on Law Number 37 Year 2004 applicable in Indonesia and Suspension of Payment due to Rehabilitation under the Financial Rehabilitation and Insolvency Act FRIA in the Philippines led to the need for comparison of PKPU with other countries. The Philippines is the first ASEAN country to have adopted the UNCITRAL Model Law that governs cross border insolvency. Insolvency law in the Philippines is considered one step ahead of Indonesian law. This paper will examine the comparison of PKPU in Indonesia and the Suspension of Payment due to Rehabilitation in the Philippines and explain what differences exist within the two systems.</i>