



Hostage Taking (*Gijzeling*) in Tax Law Tax: A Perspective on the Protection of State Interests

Moh Ikbal ¹, Nurul A'la ²

¹Faculty of Law, Universitas Negeri Gorontalo, Indonesia.

²Faculty of Law, Universitas Samudra, Indonesia.

Correspondence Email: mohikbal2324@gmail.com

Abstract: Gijzeling or detention in Indonesian tax law is an instrument used to ensure compliance with tax obligations by Taxpayers who have not settled their tax debts. Based on Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures, which was amended by Law Number 28 of 2007, gijzeling is applied when a Taxpayer has tax debt of at least Rp100 million and fails to meet the payment obligation after collection efforts have been made. This study aims to analyze the procedure and implementation of gijzeling in Indonesian tax law, as well as to evaluate the legal basis for the use of this instrument, including the procedures that must be followed to avoid violating the Taxpayer's rights. The methodology used in this study is a qualitative approach with normative legal research, which focuses on the analysis of applicable regulations, legal doctrines, and the practice of implementing gijzeling. The primary data sources come from relevant regulations, particularly the Tax Law and Director General of Tax Regulation Number PER-29/PJ/2015. The research findings indicate that while gijzeling is a valid instrument in enforcing tax law, its implementation must follow clear and fair procedures. Strict supervision from both internal and external parties is crucial to prevent abuse of power. Gijzeling can only be applied after all other collection efforts have failed and must respect the Taxpayer's rights, applied in a proportional and prudent manner to achieve fiscal justice.

Keywords: Hostage Taking; Gijzeling; Tax Law.

@2025 Moh Ikbal, and Nurul A'la.

Under the license CC BY-SA 4.0

How to cite (Chicago Style) :

Moh Ikbal, and Nurul A'la. "Hostage Taking (*Gijzeling*) in Tax Law Tax: A Perspective on the Protection of State Interests." *Estudiante Law Journal*, 7 (2), (June 2025): 402-414. <https://doi.org/10.33756/eslaj.v7i2.31614>.

1. Introduction

Detention or *gijzeling* in Indonesian tax law is an instrument used by the state to ensure compliance with tax obligations by Taxpayers who fail to settle their tax debts. Taxes are one of the main sources of state revenue used to finance development and public services that are vital for the welfare of society. Therefore, the state has the obligation to ensure that all Taxpayers meet their tax obligations fairly and on time. However, in practice, not all Taxpayers fulfill their tax obligations. Some even choose to avoid their tax obligations by various means, such as not paying taxes, reducing their tax liabilities, or even fleeing from these obligations.¹

In dealing with tax evasion and non-compliance by Taxpayers, the state needs to have strong and effective instruments to enforce tax law, one of which is detention. Detention or *gijzeling* is a step taken by the state, through the Directorate General of Taxes, to detain the liberty of Taxpayers who have large tax debts that have not been paid. *Gijzeling* is applied with the aim of preventing Taxpayers from fleeing, ensuring that they remain within the jurisdiction of the state, and can settle their tax obligations. This aims to create a deterrent effect against non-compliant Taxpayers and reduce the risk of tax evasion that could harm the state.²

The concept of *gijzeling* in Indonesian tax law is regulated in Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended by Law Number 28 of 2007 concerning the Third Amendment to the KUP Law, specifically in Article 43A, which regulates detention actions against Taxpayers who cannot or will not pay their tax debts. According to the provisions of this article, *gijzeling* can be implemented if the unpaid tax debt reaches a minimum of Rp100 million, and the Taxpayer is deemed to lack good faith to fulfill their tax obligations. Detention in this context aims to enforce the state's right to receive the taxes owed and to prevent actions of tax evasion that harm the country's economy.³

However, despite the existence of *gijzeling* in Indonesia's tax law system, its implementation still raises various legal issues. Many parties question when exactly detention actions can be carried out, and why the *gijzeling* institution is necessary in the tax system. *Gijzeling*, in essence, is a preventive legal action, intended to prevent Taxpayers with tax debts from fleeing and avoiding their tax obligations. This is done by temporarily detaining the Taxpayer's liberty to encourage them to settle their tax obligations. Nevertheless, while this instrument can help enforce tax law, various legal issues related to the implementation of *gijzeling*, including its procedures,

¹ Agustinah, "Analisis Pengaruh Persepsi Penyanderaan (*Gijzeling*) Wajib Pajak Terhadap Kepatuhan Wajib Pajak."

² Aji, "Penyanderaan (*Gijzeling*) Terhadap Wajib Pajak Yang Menunggak Pajak Dalam Perspektif Hukum Islam."

³ Arifin, "Penegakan Hukum Pajak Melalui Penggunaan Sandera Pajak Dalam Penagihan Utang Pajak Di Indonesia."

mechanisms, and the rights of Taxpayers that must be protected during the process, still persist.⁴

Detention in Indonesian tax law is regulated by existing regulations, but there are still many aspects that need further analysis. One important aspect that needs to be examined is when and why *gijzeling* can be implemented in Indonesia's tax system. In practice, *gijzeling* is a drastic action that not only detains a Taxpayer's personal freedom but can also affect their reputation and social life. Therefore, there needs to be clear legal grounds governing when this action can be carried out, as well as the proper procedures that must be followed by the authorized institutions.⁵

The importance of studying the timing and reasons for implementing *gijzeling* cannot be separated from the state's objective to ensure compliance with tax obligations, while also maintaining a balance with the rights of Taxpayers as legal subjects. In a rule of law system, every policy implemented must consider the principles of justice and respect for human rights, even when the state uses the *gijzeling* instrument. Therefore, it is essential to conduct a more in-depth study of the legal basis for the implementation of *gijzeling* and how its procedures are carried out with sufficient justice and transparency principles.

One of the legal bases for the implementation of *gijzeling* is Article 27 of the 1945 Constitution of the Republic of Indonesia, which guarantees equality before the law. This means that everyone, including Taxpayers being detained, has the right to equal legal protection before the state. The state has the right to demand tax payments, but it must also ensure that the process of detention is carried out in accordance with applicable law and with respect for the Taxpayer's personal rights. Furthermore, Article 28G of the 1945 Constitution of the Republic of Indonesia regulates that every person has the right to protection of their person, family, honor, dignity, and property from any form of arbitrary treatment. This principle becomes crucial because, while the state has the right to enforce tax law, the rights of individuals must still be protected.⁶

Additionally, the *gijzeling* action is also referred to in Director General of Taxes Regulation Number PER-29/PJ/2015 on the Procedures for Submitting Requests for Detention (*Gijzeling*) in the Tax Dispute Settlement Process. This regulation provides guidelines for the Directorate General of Taxes in implementing detention and ensures that this action is carried out in accordance with the procedures prescribed by law, so that the Taxpayer receives fair protection and there is no abuse of authority.

One reason why the *gijzeling* institution is necessary in the tax law system is to provide a deterrent effect on non-compliant Taxpayers. Tax evasion is a serious issue

⁴ Dalimunthe, Ginting, and Barus, "Optimalisasi Penerapan Penyanderaan (*Gijzeling*) Sebagai Upaya Penegakan Hukum (Law Enforcement) Dalam Penerimaan Pajak (Studi Kasus Pelaksanaan Penyanderaan Di Kantor Wilayah Direktorat Jenderal Pajak Sumatera Utara I)."

⁵ Junaidi and MH, *Hukum Pajak*.

⁶ Mudawamah, "Gijzeling Terhadap Wajib Pajak Yang Tidak Kooperatif Perspektif Hukum Islam."

that can harm the state, as taxes are a primary source of state revenue. Therefore, the action of *gijzeling* aims to prevent Taxpayers from fleeing or avoiding their obligations. Moreover, with the existence of the *gijzeling* institution, the state can ensure that Taxpayers with large tax debts can settle their obligations and not avoid paying their taxes.⁷

However, the implementation of *gijzeling* in practice also brings various challenges. One of these is the potential abuse of authority by those authorized to carry out this detention action. At times, the procedure for implementing *gijzeling* is not always carried out correctly, which can harm Taxpayers who should not have been detained. Therefore, it is important to ensure that *gijzeling* is carried out transparently and fairly, with respect for the rights of the Taxpayers involved.

On the other hand, although *gijzeling* can function as a valid step in enforcing tax law, the institution that carries out this detention must always ensure that the procedures followed comply with the applicable legal provisions, and that the Taxpayer is given the right to defend themselves or provide clarification before the detention action is carried out. This process must be transparent and open, giving the Taxpayer the opportunity to settle their tax obligations before detention is carried out. Therefore, it is important for the *gijzeling* institution to function properly in balancing the state's obligation to collect taxes with the rights of Taxpayers that must be protected.⁸

The importance of this study is to assess the extent to which *gijzeling* plays a role in enforcing tax law and protecting the state's interests, as well as how the *gijzeling* institution can function fairly and transparently, in accordance with the principles of the rule of law. By referring to the existing legal basis and adhering to the principles of justice and human rights, it is hoped that this research will provide valuable insights into the application of *gijzeling* as an instrument of tax law enforcement that should be implemented cautiously and in compliance with existing rules. Additionally, this research is also expected to offer recommendations on how the Indonesian tax system can be optimized to prevent tax evasion without undermining the rights of Taxpayers that need to be protected.

2. Method

This study uses a qualitative approach with normative legal research⁹, focusing on the analysis of relevant regulations, jurisprudence, and legal doctrines that underpin the application of detention (*gijzeling*) in Indonesian tax law. The qualitative approach is chosen because the main objective of this research is to explore and analyze in-depth the legal basis and implementation of detention as an instrument for enforcing tax law, as well as to assess the role of the *gijzeling* institution in protecting the interests

⁷ Rahayu and Wijaya, "Tinjauan Hukum Islam Terhadap Penegakan Hukum Pajak Oleh Lembaga Paksa Badan *Gijzeling*."

⁸ Shyafril and Bima, "Optimalisasi Penerapan Penyanderaan (*Gijzeling*) Sebagai Upaya Penegakan Hukum (Law Enforcement) Dalam Penerimaan Pajak."

⁹ Jonaedi Efendi, Johnny Ibrahim, and Se, *Metode Penelitian Hukum: Normatif Dan Empiris*.

of the state and the rights of Taxpayers. This research does not rely on empirical data or direct interviews with related parties, but instead prioritizes the analysis of existing legal norms. The type of research used is normative legal research, which aims to identify and analyze the applicable regulations related to detention in tax law, and to interpret how these provisions are applied in legal practice. The primary data sources in this study are relevant legislation, including Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended by Law Number 28 of 2007, and Director General of Taxes Regulation Number PER-29/PJ/2015 on the Procedures for Submitting Requests for Detention (Gijzeling) in the Tax Dispute Settlement Process. Secondary data includes legal literature related to tax theories, jurisprudence on tax law, and opinions from experts relevant to the research topic. This study aims to provide a deeper understanding of the legal aspects and human rights protection in the application of gijzeling and its relevance in the context of tax law enforcement in Indonesia.

3. Principles and Legal Basis of Hostage Taking (Gijzeling) in Tax Law in Indonesia

Detention or gijzeling in Indonesian tax law is an instrument used by the state to ensure compliance with tax obligations by Taxpayers who fail to settle their tax debts. This concept is based on the state's need to ensure that all Taxpayers fulfill their tax obligations, as taxes are one of the primary sources of state revenue used to finance national development and public services. Therefore, detention or gijzeling is used as a legitimate instrument to enforce tax law and prevent the avoidance of tax obligations that could harm the state.¹⁰

According to Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures (UU KUP), which was amended by Law Number 28 of 2007, gijzeling can be applied if a Taxpayer has unpaid tax debt amounting to at least Rp100 million. Article 43A of the UU KUP stipulates that the Directorate General of Taxes (DGT) has the authority to carry out gijzeling against Taxpayers who do not fulfill their obligations after collection efforts have been made, and it is found that the Taxpayer has no good faith to settle their tax debt. In this case, detention aims to ensure that the Taxpayer remains within the jurisdiction of the state, does not flee, and can ultimately settle their obligations.

The importance of gijzeling in enforcing tax law is not only related to protecting the state's interests in obtaining legitimate tax revenue but also to create a sense of justice and legal certainty for all Taxpayers in Indonesia. The state has the right to ensure that all Taxpayers meet their obligations, as taxes are the main source of state revenue. Therefore, gijzeling becomes a legitimate and necessary tool in enforcing a fair and effective tax system. However, the implementation of gijzeling must be carried out

¹⁰ Sujianto, "Pertanggungjawaban Penyanderaan (Gijzeling) Terhadap Penanggung Pajak."

with caution, given the potential for abuse of power by tax authorities that may harm the rights of the affected Taxpayers.¹¹

In the framework of Indonesian law, the legal basis for detention or *gijzeling* has a strong foundation within the existing legal system. One of the main legal bases for implementing *gijzeling* is the 1945 Constitution of the Republic of Indonesia, which guarantees that every citizen is entitled to legal protection. Article 27 paragraph (1) of the 1945 Constitution states that "all citizens are equal before the law and government and must uphold the law and government without exception." This principle affirms that the state has the right to enforce the law, including tax law, against any Taxpayer who fails to meet their tax obligations, without exception. However, this principle must also be carried out with consideration for basic human rights, including the right to personal freedom.¹²

Additionally, Article 28G of the 1945 Constitution regulates the right to protection of oneself, family, honor, dignity, and property from any form of arbitrary treatment, including in the implementation of *gijzeling*. Detention in tax law must not violate this principle and must be carried out with proper procedures while respecting the rights of the detained Taxpayers. Therefore, the state must ensure that the detention is based on a legitimate legal foundation and carried out according to the procedures set by the applicable laws and regulations.

A more specific legal basis that regulates the implementation of *gijzeling* in tax law is Article 43A of the UU KUP. This article specifies that the Directorate General of Taxes (DGT) may carry out detention against Taxpayers who have tax debts amounting to at least Rp100 million. Detention can only be carried out after collection efforts through a Tax Notification Letter (SPPT) and Compulsory Payment Letter (Surat Paksa) have failed, and it is found that the Taxpayer has not demonstrated good faith in paying their tax debt. This indicates that *gijzeling* must be implemented only after all other legal measures have failed, and the Taxpayer has shown no willingness to settle their tax obligations.¹³

Furthermore, Director General of Taxes Regulation Number PER-29/PJ/2015 provides further guidance on the procedures for submitting requests for detention or *gijzeling*. This regulation explains that *gijzeling* cannot be carried out arbitrarily, but only when certain conditions have been met, such as significant unpaid tax debts and no other resolution efforts. This procedure ensures that *gijzeling* is carried out carefully, with strict oversight from the relevant authorities, and gives the Taxpayer the opportunity to defend themselves and provide an explanation before detention is imposed.

¹¹ Budaya and Sibuea, "Penyanderaan (Gijzeling) Sebagai Upaya Penagihan Pajak Dengan Surat Paksa Menurut Peraturan Perundang-Undangan."

¹² Diamastuti, "Ke (Tidak) Patuhan Wajib Pajak."

¹³ Mudawamah, "Penyanderaan (Gijzeling) Terhadap Wajib Pajak Pribadi Yang Tidak Kooperatif."

However, despite gijzeling being a valid instrument in enforcing tax law, many argue that this action may conflict with human rights principles, especially concerning personal freedom and the right to equal legal protection.¹⁴ Some criticisms of gijzeling claim that detaining someone's personal freedom for tax debt could be seen as a violation of fundamental individual rights, particularly if this action is taken without following clear legal procedures or without giving the Taxpayer a reasonable opportunity to defend themselves. Therefore, it is crucial for the state to ensure that the detention process is carried out with procedures that comply with the law and respect the rights of the detained Taxpayer.

One principle that is highly relevant in this case is the principle of proportionality, which states that legal actions taken by the state must be proportionate to the goals they seek to achieve. In the context of gijzeling, the detention must be a proportional step towards compelling non-cooperative Taxpayers to fulfill their tax obligations. The state must ensure that this instrument is used appropriately, only in cases where detention is truly necessary, and that the Taxpayer is given an opportunity to resolve their tax obligations through other means before detention is carried out.¹⁵

Additionally, gijzeling must also be implemented with respect to the principles of transparency and accountability. Detention must be carried out openly and with accountability, with adequate oversight from the relevant authorities. The legal process involving gijzeling must guarantee that the Taxpayer's rights are not violated and that the action is taken in accordance with the law, without abuse of power by the tax authorities. In this regard, oversight by independent bodies, such as the Ombudsman or the Attorney General's Commission, is crucial to ensure that the gijzeling process is fair and in line with applicable legal principles.

As the complexity of tax issues and tax evasion in Indonesia continues to grow, the state must ensure that the implementation of gijzeling is carried out within the confines of legitimate law, without neglecting principles of justice, human rights protection, and transparency. Therefore, further development of procedures and oversight over gijzeling is necessary to ensure that this policy can provide optimal benefits for the state without violating the rights of the involved Taxpayers. The government must ensure that the gijzeling instrument is used wisely and only applied in cases that truly meet the requirements, and with sufficient opportunity for the Taxpayer to settle their tax debts in a more cooperative and restorative manner.¹⁶

Although gijzeling is a legitimate and necessary instrument in Indonesia's tax law system, its implementation must be carried out with great caution and based on a clear legal foundation. Its implementation must be conducted with transparency, justice,

¹⁴ Munzil, "Penyanderaan (Gijzeling) Sebagai Instrumen Memaksa Dalam Hukum Perpajakan."

¹⁵ Naibaho, Nyoman Serikat, and Ispriyarso, "Paksa Badan (Gijzeling) Sebagai Instrumen Penagihan Pajak (Kajian Yuridis Dari Perspektif Hukum Pidana)."

¹⁶ Putri, "Optimalisasi Penerapan Penyanderaan (Gijzeling) Sebagai Instrumen Penagihan Pajak Dalam Masa Pandemi."

and protection of the Taxpayer's rights, so that this instrument can achieve its objectives without violating fundamental human rights and the principles of justice in the country's legal system.

4. Procedure and Implementation of Hostage Taking (Gijzeling) in Tax Law

The implementation of *gijzeling* or detention in Indonesian tax law is an instrument used by the state to enforce compliance by Taxpayers who fail to settle their tax debts. However, *gijzeling* cannot be carried out arbitrarily. Clear and stringent procedures are required to ensure that detention is executed in accordance with applicable laws and does not violate the rights of the involved Taxpayer. Therefore, regulations governing the procedures for *gijzeling* must be closely observed. One of the regulations serving as a guideline for the implementation of *gijzeling* is Director General of Tax Regulation Number PER-29/PJ/2015 concerning the Procedure for Submitting Requests for Detention (*Gijzeling*) in the Tax Dispute Resolution Process. This regulation sets operational guidelines to be followed by the Directorate General of Taxes (DGT) when requesting detention from the court.¹⁷

Before *gijzeling* is implemented, a series of steps must be followed by the DGT in enforcing tax obligations. The first step is making efforts to collect taxes from a Taxpayer who has unpaid tax debts. This is done through the issuance of a Tax Payment Notification Letter (SPPT), and if the Taxpayer fails to meet the obligations, a Compulsory Collection Letter (Surat Paksa) can be issued. The Surat Paksa is a legal instrument used to compel the Taxpayer to settle their debt immediately.

However, if after the Surat Paksa is issued, the Taxpayer still fails to make the payment, the next step is to submit a request to the court to obtain permission for *gijzeling*. This request must be submitted with valid and legal reasons, namely that the Taxpayer has an outstanding tax debt of at least Rp100 million and is not showing good faith in settling the debt.¹⁸

Once the request is accepted by the court, the court will examine the completeness and reasons submitted by the DGT. The court plays a role in granting or denying the request. If the court decides to grant permission, then *gijzeling* can be carried out by the DGT. In this case, the DGT has the authority to detain the Taxpayer's freedom for a certain period of time. The goal is to ensure that the Taxpayer does not flee or avoid fulfilling their tax obligations. During this process, the detained Taxpayer cannot travel abroad or take actions that could obstruct the resolution of their tax debts.¹⁹

¹⁷ Reksodiputro, "Nota Bene Jangan Ragu Menghukum Korporasi (Menegakkan Undang Undang Pajak Dengan Menghukum Korporasi Atau Dengan Penyanderaan Badan (*Gijzeling*)?"

¹⁸ Sary Zettira and Rinaldy Bima, "Optimalisasi Penerapan Penyanderaan (*Gijzeling*) Sebagai Upaya Penegakan Hukum (Law Enforcement) Dalam Penerimaan Pajak."

¹⁹ Sirait, "Pelaksanaan Kebijakan Penyanderaan Pajak (*Gijzeling*) Dilihat Dari Perspektif Hak Asasi Manusia."

However, even though gijzeling can be implemented to ensure tax compliance, the Taxpayer's rights must be respected throughout the process. Detention must be conducted in a transparent manner and must allow the Taxpayer to present their defense or resolve their tax obligations in a legitimate way. In this regard, the right to personal freedom and the right to legal protection equally in the eyes of the law must be respected in accordance with the principles of the rule of law as outlined in The 1945 Constitution of the Republic of Indonesia.²⁰

Although the legal procedure has been clearly regulated, the implementation of gijzeling often raises challenges and controversies. One of the major challenges is the potential abuse of power by tax authorities. Given the authority granted to the DGT to request gijzeling, there is a possibility of errors or abuse in the detention process. For example, if the implementation procedure is not carefully followed or lacks a strong legal basis, a Taxpayer who should not be subjected to gijzeling might suffer unjust harm.

To prevent potential abuse, strict oversight of the gijzeling implementation is essential. Internal supervision by the Directorate General of Taxes itself is necessary to ensure that the procedures are properly adhered to by the authorities involved in the gijzeling process. Additionally, external oversight by authorized bodies, such as the Ombudsman of the Republic of Indonesia, also plays a crucial role in maintaining fairness and preventing violations of Taxpayer rights. The Ombudsman functions to oversee administrative actions taken by government officials, including the execution of gijzeling, to ensure that these actions are carried out according to the principles of fairness, transparency, and accountability.²¹

Furthermore, efforts to educate Taxpayers about existing tax procedures, including gijzeling, are needed so that they can better understand their obligations and fulfill their tax duties without facing detention. The government and relevant institutions must provide clear and easily accessible information about tax obligations and the legal consequences of non-compliance. Proper education will reduce the potential for tax evasion that harms the state and also reduce the need for implementing detention.

Ultimately, it is important to remember that gijzeling must be used wisely and proportionally. As a heavy legal instrument, gijzeling should be applied only as a last resort after all other collection efforts have failed. The state must ensure that this action is only applied to Taxpayers who cannot be contacted or show no good faith in settling their tax obligations. Detention should not be the first or only step to demand tax payment. Instead, gijzeling should be implemented with full consideration and after a series of legitimate processes as prescribed by the applicable regulations.²²

²⁰ Sundary, "Kebijakan Menerapkan" Lembaga Paksa Badan (Gijzeling)" Dalam Rangka Penegakan Hukum Pajak Dalam Perspektif Hak Asasi Manusia Dan Hukum Islam."

²¹ Asmara and Soerodjo, *Peradilan Pajak & Lembaga Penyanderaan (Gijzeling) Dalam Hukum Pajak Di Indonesia*.

²² Huang, "Pro Dan Kontra Penerapan Gijzeling Dalam Pemungutan Pajak."

It is also important to note that the implementation of gijzeling must adhere to the principle of justice. The state must ensure that the rights of the Taxpayer are protected during the detention process. For instance, if the Taxpayer believes that they should not be subjected to gijzeling or there is an error in the assessment of their tax debt, the Taxpayer must be given the opportunity to defend themselves or provide clarification before detention is enforced. Additionally, the Taxpayer who has been detained should be given the opportunity to settle their tax debts or resolve their tax issues cooperatively before being forced into detention.²³

In conclusion, although gijzeling is a legitimate and necessary instrument in Indonesia's tax collection system, its implementation must be carried out with full consideration and in accordance with the procedures established by law. Clear procedures and strict oversight are required to ensure that gijzeling is only applied to Taxpayers who genuinely fail to meet their obligations in good faith.²⁴ In doing so, the state can enforce tax law fairly while protecting the rights of Taxpayers as individuals protected by the constitution. By considering justice and human rights aspects, and following the procedures set out in the regulations, gijzeling can function as an effective tool to improve tax compliance in Indonesia without violating the fundamental principles that underpin the country's legal system.

5. Conclusion

Detention, or gijzeling, in Indonesian tax law is a legitimate and important instrument used to enforce tax obligations for Taxpayers who fail to settle their tax debts. According to Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures, as amended by Law Number 28 of 2007, and Director General of Taxes Regulation Number PER-29/PJ/2015, gijzeling is applied as a last resort after other collection efforts have failed and can only be implemented against Taxpayers who have tax debts of at least Rp100 million. A clear and strict procedure is necessary to ensure that this detention action is carried out in accordance with the law and does not violate the rights of the Taxpayers involved.

The implementation of gijzeling must be carried out with great caution and in accordance with the principles of justice, transparency, and accountability. Strict oversight, both internally by the Directorate General of Taxes and externally by independent bodies such as the Ombudsman, is essential to prevent the abuse of power by tax authorities. While gijzeling is a legitimate step, it must always be applied wisely and proportionally, only used for Taxpayers who genuinely show no good faith in fulfilling their tax obligations.

²³ Ispriyarso, "Sandera Pajak Sebagai Alat Paksa Dalam Penagihan Utang Pajak (Studi Tentang Penegakan Hukum Pajak Melalui Sandera Pajak)."

²⁴ Manurung et al., "Problematika Tindakan Penyanderaan Sebagai Salah Satu Upaya Penagihan Pajak Di Indonesia."

Moreover, educating Taxpayers about their tax obligations and the legal consequences of non-compliance is crucial to reducing dependency on detention measures. Overall, while gijzeling is an effective tool for improving tax compliance, its implementation must always be conducted in line with clear procedures, respecting individual rights, and prioritizing the principle of justice at every stage to achieve the broader goals of fiscal justice and societal welfare.

References

- Agustinah, Triana. "Analisis Pengaruh Persepsi Penyanderaan (Gijzeling) Wajib Pajak Terhadap Kepatuhan Wajib Pajak," 2009. <https://repository.uinjkt.ac.id/dspace/handle/123456789/11325>.
- Aji, Bifi Kartika Buana. "Penyanderaan (Gijzeling) Terhadap Wajib Pajak Yang Menunggak Pajak Dalam Perspektif Hukum Islam." PhD Thesis, UNIVERSITAS MUHAMMADIYAH PURWOKERTO, 2019. https://repository.ump.ac.id/9969/1/Bifi%20Kartika%20Buana%20Aji_JUDUL.pdf.
- Arifin, Yeni Nur. "Penegakan Hukum Pajak Melalui Penggunaan Sandera Pajak Dalam Penagihan Utang Pajak Di Indonesia." *Jurnal Locus Delicti* 2, no. 2 (2021): 73–81.
- Asmara, Galang, and Irawan Soerodjo. *Peradilan Pajak & Lembaga Penyanderaan (Gijzeling) Dalam Hukum Pajak Di Indonesia*. LaksBang, 2006.
- Budaya, Budi, and Hotma P. Sibuea. "Penyanderaan (Gijzeling) Sebagai Upaya Penagihan Pajak Dengan Surat Paksa Menurut Peraturan Perundang-Undangan." *Jurnal Hukum Sasana* 9, no. 1 (2023). <https://ejurnal.ubharajaya.ac.id/index.php/SASANA/article/view/1353>.
- Dalimunthe, Angreni Fajrin, Budiman Ginting, and Utary Maharany Barus. "Optimalisasi Penerapan Penyanderaan (Gijzeling) Sebagai Upaya Penegakan Hukum (Law Enforcement) Dalam Penerimaan Pajak (Studi Kasus Pelaksanaan Penyanderaan Di Kantor Wilayah Direktorat Jenderal Pajak Sumatera Utara I)." *Jurnal Ilmiah Penegakan Hukum* 9, no. 2 (2022): 207–18.
- Diamastuti, Erlina. "Ke (Tidak) Patuhan Wajib Pajak: Potret Self Assessment System." *Ekuitas (Jurnal Ekonomi Dan Keuangan)* 20, no. 3 (2016): 280–304.
- Huang, Jasmine. "Pro Dan Kontra Penerapan Gijzeling Dalam Pemungutan Pajak." *Journal of Constitution Review* 2, no. 1 (2023): 19–23.
- Ispriyarso, Budi. "Sandera Pajak Sebagai Alat Paksa Dalam Penagihan Utang Pajak (Studi Tentang Penegakan Hukum Pajak Melalui Sandera Pajak)." *Masalah-Masalah Hukum* 44, no. 1 (2015): 69–77.
- Jonaedi Efendi, S. H. I., S. H. Johnny Ibrahim, and M. M. Se. *Metode Penelitian Hukum: Normatif Dan Empiris*. Prenada Media, 2018.

- Junaidi, S. H., and CLA MH. *Hukum Pajak: Penerapan Penyanderaan (Gijzeling) Dalam Penagihan Pajak Dan Penyelesaian Sengketa Di Pengadilan Pajak*. Penerbit Andi, 2025.
<https://books.google.com/books?hl=id&lr=&id=TPpZEQAQBAJ&oi=fnd&pg=PP1&dq=Penyanderaan%3B+Gijzeling%3B+Hukum+Pajak&ots=79q5aWqyxw&sig=I8hWXvjPhTE1MOt8rndYTnbzoms>.
- Manurung, Gidion Samuel, Hafidz Taqullah Rahman, Lisa Fitri Lestari, and Ferry Irawan. "Problematisasi Tindakan Penyanderaan Sebagai Salah Satu Upaya Penagihan Pajak Di Indonesia." *Akuntansiku* 1, no. 1 (2022): 53–63.
- Mudawamah, Mudawamah. "Gijzeling Terhadap Wajib Pajak Yang Tidak Kooperatif Perspektif Hukum Islam." *ULUL ALBAB Jurnal Studi Islam* 15, no. 2 (2014): 242–57.
- — —. "Penyanderaan (Gijzeling) Terhadap Wajib Pajak Pribadi Yang Tidak Kooperatif: Perspektif UU Nomor 19 Tahun 2000 Jo UU Nomor 19 Tahun 1997 Tentang Penagihan Pajak Dengan Surat Paksa Dan Hukum Islam." PhD Thesis, Universitas Islam Negeri Maulana Malik Ibrahim, 2015. <http://etheses.uin-malang.ac.id/224/>.
- Munzil, Fontian. "Penyanderaan (Gijzeling) Sebagai Instrumen Memaksa Dalam Hukum Perpajakan." *JURNAL HUKUM MEDIA JUSTITIA NUSANTARA* 4, no. 2 (2015). <http://ojs.uninus.ac.id/index.php/MJN/article/view/224>.
- Naibaho, Artha Polma, P. Nyoman Serikat, and Budi Ispriyarso. "Paksa Badan (Gijzeling) Sebagai Instrumen Penagihan Pajak (Kajian Yuridis Dari Perspektif Hukum Pidana)." *Diponegoro Law Journal* 5, no. 3 (2016): 1–16.
- Putri, Kerenhapukh Milka Tarmadi. "Optimalisasi Penerapan Penyanderaan (Gijzeling) Sebagai Instrumen Penagihan Pajak Dalam Masa Pandemi." *Jurnal Syntax Transformation* 3, no. 04 (2022): 514–22.
- Rahayu, Ita Sri, and Abdi Wijaya. "Tinjauan Hukum Islam Terhadap Penegakan Hukum Pajak Oleh Lembaga Paksa Badan Gijzeling." *Shautuna: Jurnal Ilmiah Mahasiswa Perbandingan Mazhab*, 2021. <https://journal3.uin-alauddin.ac.id/index.php/shautuna/article/view/18144>.
- Reksodiputro, Mardjono. "Nota Bene Jangan Ragu Menghukum Korporasi (Menegakkan Undang Undang Pajak Dengan Menghukum Korporasi Atau Dengan Penyanderaan Badan (Gijzeling))." *Jurnal Hukum Dan Bisnis (Selisik)* 3, no. 2 (2017): 118–22.
- Sary Zettira, Shyafril, and Muhammad Rinaldy Bima. "Optimalisasi Penerapan Penyanderaan (Gijzeling) Sebagai Upaya Penegakan Hukum (Law Enforcement) Dalam Penerimaan Pajak." *Optimalisasi Penerapan Penyanderaan (Gijzeling) Sebagai Upaya Penegakan Hukum (Law Enforcement) Dalam Penerimaan Pajak* 2, no. 02 (2021): 1–19.
- Shyafril, Sary Zettira, and Muh Rinaldy Bima. "Optimalisasi Penerapan Penyanderaan (Gijzeling) Sebagai Upaya Penegakan Hukum (Law

- Enforcement) Dalam Penerimaan Pajak." *Journal of Lex Theory (JLT)* 2, no. 2 (2021): 194–208.
- Sirait, Resmaya Agnesia Mutiara. "Pelaksanaan Kebijakan Penyanderaan Pajak (Gijzeling) Dilihat Dari Perspektif Hak Asasi Manusia." *Sasi* 26, no. 1 (2020): 9–19.
- Sujianto, Julius. "Pertanggungjawaban Penyanderaan (Gijzeling) Terhadap Penanggung Pajak." *Perspektif: Kajian Masalah Hukum Dan Pembangunan* 26, no. 2 (2021): 88–97.
- Sundary, Rini Irianti. "Kebijakan Menerapkan" Lembaga Paksa Badan (Gijzeling)" Dalam Rangka Penegakan Hukum Pajak Dalam Perspektif Hak Asasi Manusia Dan Hukum Islam." *MIMBAR: Jurnal Sosial Dan Pembangunan* 19, no. 4 (2003): 411–24.