
Abuse of Authority in Tax Collection Through the Application of Tax Seizure (Gijzeling) by the Directorate General of Taxes

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Abstract

Keywords

gijzeling; authority; tax collection; legal certainty; legal protection

This study discusses the authority of the Directorate General of Taxes (Direktorat Jenderal Pajak, Dirjen Pajak) in the process of tax collection through the application of tax hostage taking (*gijzeling*) and the legal consequences of its application if it is carried out based on tax collection that contains deviations of authority. The formulation of this research problem includes: how is the authority of the Director General of Taxes in the tax collection process through the application of *gijzeling*, and what are the legal consequences of the implementation of *gijzeling* carried out through tax collection which contains deviations of authority, in terms of legal certainty and legal protection of taxpayers. This study uses normative-empirical legal research methods with legislative, conceptual, and case study approaches. The results of the study show that the authority of the Director General of Taxes in implementing *gijzeling* is attribution authority given by laws and regulations as a tax collection instrument that can only be used after all material and procedural requirements determined by law are met. This condition results in legal uncertainty, reduced legal protection for taxpayers, and opens up the possibility of legal liability for government actions carried out illegally. This study concludes that the effectiveness of tax collection through *gijzeling* must be balanced with compliance with the principles of legality, proportionality, and accountability so that the implementation of tax authority does not develop into a form of abuse of authority that is detrimental to taxpayers.

INTRODUCTION

Taxes are state revenue instruments that are imposed compulsorily on individual and corporate taxpayers based on coercive legal provisions without direct counter-performance (ERDOĞAN, 2025; Yusuf et al., 2025). The revenue is used to finance the implementation of government and national development to achieve community welfare. In the tax system, Indonesia adheres to a self-assessment system, which is a system that provides trust and responsibility to calculate, pay, and report taxes to taxpayers, while the Directorate General of Taxes (Direktorat Jenderal Pajak, Dirjen Pajak) carries out a supervisory function to ensure the fulfilment of tax obligations in accordance with applicable legal provisions (Denny Loryta Davinci, 2021).

The understanding of taxes has been regulated in Article 1 number (1) of Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Tax Procedures

(hereinafter referred to as Law No. 28/2007), namely taxes as mandatory contributions to the state owed by individuals or entities with a coercive nature based on the law, which do not receive a direct reward and are used for the needs of the state for the greatest prosperity of the people. Mardiasmo explained that taxes have four main functions: budget, regulating, stability, and revenue redistribution. Through these functions, taxes act as a fiscal instrument that not only supports state revenue, but also supports the achievement of fair and equitable national development (Luvita Dwi Khairunisa & Eko Ribawati, 2026).

This view is in line with Article 23A of the 1945 Constitution of the Republic of Indonesia, which gives constitutional legitimacy to the state to collect taxes and other levies that are coercive in the interest of the state (Deswanta et al., 2026; Pamungkas et al., 2025; Pramana et al., 2022; Reininda et al., n.d.; Syafei et al., 2024). On the other hand, citizens have the right to obtain legal protection, decent public services, and fair enforcement in the implementation of the tax system (Adeosun & Adebowale, 2022; Arsad, 2023; Eke et al., 2025; López, 2022; Naslia & Yulianti, 2024). From the perspective of the state of law, taxes are not solely positioned as an instrument of collecting state revenue, but also as a mechanism that must ensure legal certainty and protect the rights of taxpayers. Therefore, an ideal tax system not only emphasises the aspects of compliance and law enforcement, but also demands state accountability in providing transparent and quality public services. This balance is important so that the tax relationship does not develop into a relationship that places the taxpayer solely as the object of collection, but as a legal subject whose rights must also be protected (Luvita Dwi Khairunisa & Eko Ribawati, 2026).

In practice, not all taxpayers understand and fulfil their tax obligations in compliance with applicable regulations. This non-compliance can result in the incurrence of tax debts that must be repaid to the state. To ensure the repayment of the debt, the Director General of Taxes is given the authority to carry out a series of collection actions starting from administrative efforts to the use of coercive instruments by the state, one of which is through tax hostage taking (*gijzeling*), which is an act of restricting the freedom of taxpayers as the last resort (*ultimum remedium*) in the tax collection process (Basuki Kurniawan, 2023).

The interpretation of *gijzeling* has been established in Article 1 number (21) of the Law of the Republic of Indonesia Number 19 of 2000 jo Law of the Republic of Indonesia Number 19 of 1997 (hereinafter Law No. 19/2000 jo Law No. 19/1997), which explains that hostage taking is a temporary restraint on the freedom of the taxpayer by placing him in a certain place. In its implementation, *gijzeling* can only be applied to taxpayers who have met the substantive and procedural requirements as stipulated in Article 33 of Law No. 19/2000 jo Law No. 19/1997 and Article 3 of the Government Regulation of the Republic of Indonesia Number 137 of 2000 concerning the Place and Procedure of Hostage-taking, Rehabilitation of the Good Name of the Tax Bearer, and the Provision of Compensation in the Context of Tax Collection by Compulsory Letter (hereinafter Government Regulation No. 137/2000), which explains that *gijzeling* can only be applied to taxpayers who have a debt of at least IDR 100,000,000 and are doubtful in good faith in paying off tax debts.

The novelty of this research lies in four main aspects. First, this study integrates the concept of authority (attribution, delegation, mandate) from State Administrative Law with tax collection law to analyse the legal basis of Dirjen Pajak's *gijzeling* powers, distinguishing this study from purely procedural or purely tax-focused analyses. Second, this research examines

the causal chain from tax audit → tax assessment letter (SKPKB) → collection action → gijzeling, demonstrating how authority deviation at any stage affects the legitimacy of subsequent actions—an analytical framework absent in previous literature. Third, this study uses Gustav Radbruch's theory of legal certainty and Philipus M. Hadjon's theory of legal protection (preventive and repressive) as normative parameters to evaluate when gijzeling implementation meets legality standards and when it constitutes abuse of authority. Fourth, this research analyses two actual court decisions—a criminal corruption case (Rafael Alun Trisambodo) and a civil dispute over tax assessment letter legitimacy—to demonstrate how abuse of authority manifests at different stages of tax collection and how it affects gijzeling legitimacy.

In addition to having to meet substantive requirements, the implementation of gijzeling is also limited by procedural requirements in the form of the need to obtain written permission from the Minister of Finance for the collection of central taxes or the Governor for the collection of regional taxes as outlined in the Hostage Warrant. From a temporal point of view, the measure can only be enforced for a maximum of six months and can be extended once for the same period. However, gijzeling does not result in the elimination of tax debts or the end of the tax collection process, so its main function is only as an instrument of coercion to encourage the repayment of tax debts. Therefore, the exemption of taxpayers who are subject to gijzeling can only be carried out if they have met certain conditions as stipulated in Article 34 paragraph (1) of Law No. 19/2000 jo Law No. 19/1997 and Article 10 of Government Regulation No. 137/2000, namely: (1) if the tax debt and tax collection fee have been paid in full; (2) when the period stipulated in the Hostage Order has been fulfilled; (3) based on a court decision that has permanent legal force; or (4) based on certain considerations from the Minister or Governor or Regional Head of Level I.

Thus, taxpayers or tax debtors who are subject to gijzeling are in principle still obliged to pay off tax debts along with the costs of tax collection incurred. If the taxpayer or tax debtor considers that the execution of gijzeling against him is not in accordance with the provisions of the law, the person concerned is given the right to file a lawsuit with the District Court before the end of the hostage period. The granting of these rights is a form of legal protection guarantee to prevent arbitrary actions in the implementation of gijzeling and to ensure the principle of justice for aggrieved taxpayers or tax debtors (Sary Zettira Shyafril & Muh. Rinaldy Bima, 2021).

However, the implementation of gijzeling that is contrary to laws and regulations has the potential to cause losses for taxpayers or tax debtors, especially since such actions are related to the restriction of individual freedom. Irregularities in the application of the gijzeling authority not only have implications for material and immaterial losses, but can also threaten legal certainty and the protection of taxpayers' rights. Therefore, this paper will focus on a critical analysis of the authority of the Director General of Taxes in the tax collection process and the implementation of gijzeling, as well as the legal consequences that arise if the act of gijzeling is carried out in a deviant manner by reviewing aspects of legal certainty and legal protection for taxpayers.

METHOD

This study uses a normative-empirical legal research method by placing legal norms as the basis for analysis and empirical approaches to test their implementation and effectiveness in practice. The research was conducted through a judicial case study to examine the gap between the applicable legal norms (*das sollen*) and the reality of their application (*das sein*) in the field of taxation. The research consists of primary legal materials in the form of laws and regulations, secondary legal materials in the form of books and other scientific works, and tertiary legal materials in the form of official reports, dictionaries, and other supporting documents. All data was obtained through library studies and analyzed to assess the consistency of the application of the law and its implications for legal certainty and protection for taxpayers.

RESULT AND DISCUSSION

What is the authority of the Directorate General of Taxes in the tax collection process through the implementation of tax hostage taking (*gijzeling*)

As a country of law (*rechtstaat*), Indonesia places the law as the main basis in every administration of government, so all government activities must be based on the applicable legal norms so that there is not a single government action carried out outside or contrary to the law. Authority will be a central aspect in the State Administrative Law because authority is the basis for carrying out various government functions such as public service functions, regulatory functions, development functions, and protection functions for the interests of the community. Every decision or administrative action taken by government officials must be sourced from the authority as provided by laws and regulations, without legal authority, all actions taken will lose legal legitimacy and cause legal uncertainty for the community (Muklis, 2026).

In the implementation of tax supervision and collection, the Director General of Taxes is an institution that is given authority by laws and regulations to supervise and check if there is a suspicion of tax debt through a tax audit which will be carried out through a series of actions as a follow-up to the research process on tax reports submitted by taxpayers. The audit aims to assess taxpayers' compliance in fulfilling tax obligations in accordance with laws and regulations, as well as supporting law enforcement to ensure legal certainty and effectiveness of the tax system as intended in Article 1 number (25) *jo* Article 29 paragraph (1) of Law No.28/2007. In order to ensure tax audits, the principle of legal certainty must be fulfilled through clear and systematic stages, tax audits that do not give rise to these stages have the potential to cause juridical defects and weaken the legal validity of the audit results (Yayatul Mu'awanah & *et.all*, 2026). The stages of tax audits include:

1. Examination Warrant: serves as the basis for the legality of the implementation of the examination. Without a warrant, tax audits are considered legally invalid.
2. Audit Notification Letter: is a letter submitted to taxpayers as a form of official notification to prepare the necessary documents and data.
3. Audit Result Notification Letter: is the final result of the audit stage to prove the existence or absence of tax debt.
4. Audit Minutes: is an official documentation of audit results that reflects the principles of objectivity and accountability of tax auditors.

5. Tax Determination Letter: as the final product of tax audits that only have legal force if all stages of the audit before are legally fulfilled.

If the results of the audit show that there is an unpaid tax debt, the Director General of Taxes is authorized to collect taxes as a series of actions to force the taxpayer to fulfill his obligations. Based on Article 1 number (9) of Law No. 19/2000 *jo* Law No.19/1997, these actions can be carried out through reprimands, immediate and simultaneous collection, notification of compulsory letters, prevention, confiscation, auction, and *gijzeling*. Tax debts that are the basis for collection can come from Tax Bill Letters, Underpaid Tax Determination Letters (SKPKB), Additional Underpaid Tax Determination Letters (SKPBT), Correction Decrees, Objection Decrees, and Appeal Decisions which result in an increase in the amount of taxes that must be paid. If the obligation is not repaid within one month from issuance, the Director General of Paak can increase the collection process to the active billing stage.

This authority shows that the tax collection process is not only oriented to the recovery of state receivables, but also provides space for the state to use instruments of coercion that can directly limit the rights of taxpayers. Therefore, the use of authority must be carried out proportionally and in accordance with the provisions of the applicable law. According to Philipus M. Hadjon, authority is a broader concept than authority, because authority is part of authority. In public law, authority is not only related to the formation of decisions (*besluit*), but also includes the implementation of government functions, the formation of authority, and the division of authority derived from the constitution. Thus, authority is basically legal legitimacy given to state organs to carry out government functions within the framework of legal supermajority (Philipus M. Hadjon, 2017).

The authority to implement *gijzeling* is a form of artibugging authority given to the Director General of Taxes as an instrument of coercion in the tax collection process. This authority is regulated in tax regulations and its implementation must be guided by tax regulations that have been further regulated through the Minister of Finance Regulation Number 61 of 2023 concerning Procedures for the Implementation of Tax Collection on the Amount of Tax Still Payable (hereinafter referred to as Permenkeu No.61/2023). Basically, *gijzeling* is designed as an *ultimum remedium* that is only used under certain conditions against taxpayers who are proven to be in bad faith. However, in practice, it is not closed to the possibility of deviation of authority, either through the application that does not meet the legal requirements and the use of the instrument is carried out in a disproportionate manner. Given that *gijzeling* has direct implications for restricting a person's freedom, any deviation in its application has the potential to cause a violation of the principles of legal certainty and legal protection for taxpayers.

Conceptually, *gijzeling* is intended to ensure the effectiveness of tax collection and provide a deterrent effect on taxpayers who deliberately evade their tax obligations. However, in practice, the implementation of these instruments does not always run in accordance with the objectives and limits of authority applied by laws and regulations. Irregularities in the implementation of *gijzeling* have the potential to cause violations of the principles of legality, legal certainty, and legal protection of taxpayers. Therefore, before *gijzeling* can be carried out, there are a series of stages that must be fulfilled first, which are as follows (Lisan Indajang & *et.all*, 2026):

1. Issuance of Warning Letter: is carried out if the taxpayer does not pay off the tax debt within 7 days after the payment is due.
2. Issuance of Compulsory Letter: as a legal basis for carrying out active collection actions by tax bailiffs
3. Confiscation: Confiscation is carried out on the property of the taxpayer if the tax debt is not also paid
4. Announcement of Auction or Sale of Confiscated Goods: if the taxpayer still does not pay off his debt
5. Implementation of *Gijzeling*: if all administrative steps are unsuccessful, then the Director General of Taxes can apply for a *gijzeling permit* to the Minister of Finance.

The implementation of *gijzeling* also requires administrative coordination to ensure the legality of the action, administrative accountability and protection of the rights of taxpayers. This is reflected in the Minister of Finance Regulation No. 61/2023 which stipulates that the implementation of *gijzeling* by the Director General of Taxes must be accompanied by the National Police of the Republic of Indonesia and witnessed by prosecutor's officials as a mechanism for supervising the use of this authority. In addition, the implementation of *gijzeling* can only be carried out after all stages of administrative collection required by tax regulations have been legally implemented. Thus, *gijzeling* is not an instrument of collection that can be used immediately, but an extraordinary *measure* that can only be justified if other collection efforts are ineffective and there is a real need to use instruments of coercion by the state (Lisan Indajang & *et.all*, 2026).

In carrying out government functions, every decision and/or action of government agencies and officials must have a legitimate basis of authority sourced from laws and regulations and implemented in accordance with the General Principles of Good Governance (AUPB). Therefore, the use of authority cannot be done arbitrarily, but must remain within the limits of the law that has been determined. In line with this, Article 17 of Law No. 30/2014 prohibits government agencies and/or officials from abusing authority in the form of exceeding authority, confusing authority, or acting arbitrarily. In addition, a decision and/or government action can be qualified as an unlawful act if it is contrary to a court decision that has obtained permanent legal force as stipulated in Article 18 paragraph (3) of Law Number 30 of 2014. Thus, the legality of government actions is not only determined by the existence of authority, but also by its conformity with the purpose of granting authority, AUPB, and binding court decisions.

The issuance of the Underpaid Tax Determination Letter (SKPKB) is basically a legal consequence of the results of the tax audit which is the authority of the Directorate General of Taxes based on Article 29 paragraph (1) of Law No. 28/2007 *jo* Permenkeu No. 15/2025. The audit is carried out to identify any shortcomings in tax payments that arise due to inconsistencies in records or bookkeeping with tax provisions, so that the amount of tax that should be payable cannot be determined precisely. After the tax audit is completed, taxpayers must be given a Notification of Audit Results (SPHP) as a means to find out and respond to the findings of the tax auditor. Within a maximum period of 5 (five) working days, the taxpayer has the right to submit a written response to the results of the audit. The SPHP contains the correction post, the value and basis of correction, as well as the provisional calculation of taxes payable as stipulated in Article 1 number (35) of the Minister of Finance Regulation No.

15/2025. The granting of the right of response is part of the guarantee of *due process of law* in tax audits. After these stages have been passed, the Directorate General of Taxes is authorized to issue SKPKB if the results of the audit show that there is a shortfall in tax payment or other forms of tax non-compliance that meet the requirements as specified in laws and regulations, namely:

1. There is a lack of tax payment that results in the incursion of tax debt;
2. The non-submission of the tax return even though the taxpayer has been given the opportunity to fulfill his reporting obligations through a written reprimand;
3. The use of compensation facilities or 0% rates on VAT and PPnBM that do not meet legal requirements;
4. Neglect of bookkeeping or record-keeping obligations that hinder the determination of the amount of tax actually owed;
5. The discovery of unfulfilled tax obligations after the taxpayer obtains an NPWP and/or PKP status;
6. The use of the mechanism of restitution or crediting of input taxes by PKP without any activities of handing over or exporting BKP and/or JKP is the basis for granting these rights.

The issuance of SKPKB not only serves as a determination of the amount of tax debt, but also as a starting point for the use of active collection authority by the Directorate General of Taxes. If the obligations stipulated in the SKPKB are not fulfilled, the Directorate General of Taxes can issue a Compulsory Letter as an instrument of administrative coercion as stipulated in Article 33 paragraph (1) of Law No.19/2000 *jo* Law No.19/1997. The procedures for the implementation of these actions, including the taking of hostages against taxpayers, are further regulated in the Decree of the Director General of Taxes Number KEP-218/PJ/2023, namely:

1. The order to pay off the tax debt was not responded to by the taxpayer
2. The taxpayer is not willing to pay the tax debt either by installments or by paying it off
3. The taxpayer does not want to hand over his property as a form of repayment of tax debts
4. The taxpayer wishes to leave Indonesia for a long time or has the intention to flee
5. The taxpayer will sell, grant, or other matters related to the transfer of his property to avoid his tax obligations
6. The taxpayer intends to close the business or to consolidate, merge, transfer, or change his business to another form.

Then, the implementation *of gijzeling* can only be carried out if it has met the qualitative and quantitative requirements followed by a Hostage Warrant. The implementation of *gijzeling* will only be carried out after the taxpayer receives the warrant. When the taxpayer refuses to accept the warrant, the Director General of Taxes will put the letter at his place of residence and be considered to have been submitted and received so that the implementation of *gijzeling* will be valid and legally binding (Julius Sujianto, 2021).

What are the legal consequences of the implementation of tax hostage taking (*gijzeling*) carried out through tax collection that contains deviations of authority from legal certainty and legal protection of taxpayers

As a state of law oriented towards the realization of a *welfare state*, the government is given broad authority to carry out government functions and public services. However, the granting of this authority is inseparable from the risk of abuse that can cause losses to the community. From the perspective of administrative law, such actions are qualified as unlawful

acts by the government (*onerechtmatische overheidsdaad*), i.e. the use of authority that is contrary to the law, the principles of good governance, or the purpose of granting authority itself. Since the Hoge Raad decision in 1924, the government has been recognized as being held legally accountable for unlawful actions based on Article 1365 of the Civil Code (KUHPer). The concept was then accommodated in Law No. 30 of 2014 concerning Government Administration (hereinafter referred to as Law No.30/2014) some of the provisions of which have been updated in Law No.6/2023 which provides testing parameters (*toetsingsgronden*) for judges to assess whether a government action is still within the corridor of legitimate authority or has developed into a form of abuse of authority (Kurdi & et.all, 2026).

Philipus M. Hadjon argues that authority contains authority, because authority is part of authority. The concept of authority in public law has a wide scope, not only oriented towards the formation of government decisions (*besluit*), but also includes authority in the context of carrying out duties, establishing authority, and distributing its main authority as stipulated in the constitution. In essence, authority is a product of constitutional legitimacy given to state organs to carry out government functions, so that authority is a form of legal power that is exercised as a manifestation of legal superpower. Philipus M. Hadjon stated that there are three ways to obtain authority, namely (Philipus M. Hadjon & et.all, 2016):

1. Attribution (*ad tribuere*): is the granting of authority that comes directly from the constitution and laws and regulations to a government position or organ. This authority is attached to the position in question as a consequence of his legal position.
2. Delegate: is the transfer of authority from one organ of government to another which results in the transfer of authority to act along with its legal responsibilities. Therefore, the validity of the actions taken by the delegate depends on the legitimacy of the authority transferred by the delegate giver (*delagans*). In delegation, responsibility and responsibility shift to the recipient of the delegate (*delegate*)
3. Mandate (*mandaat*): is the assignment to officials or other organs to act on behalf of the mandator without transferring the authority, responsibilities and legal liabilities remain attached to the mandator. Thus, any action that contains maladministration in the implementation of the mandate in principle remains the responsibility of the mandator.

In exercising his authority, the Director General of Taxes is obliged to act in accordance with the provisions of applicable tax regulations. If, due to negligence or intentionality in calculating or determining taxes that are not in accordance with the provisions of the law, the officials concerned may be subject to sanctions in accordance with the established mechanism. In addition, actions that exceed the limits of authority granted by tax regulations can be reported to the internal supervision unit of the Ministry of Finance for further examination and investigation. If it is proven that a violation has occurred, the official concerned can be sanctioned according to the level of the violation. In addition to administrative sanctions, the Director General of Taxes who is proven to have extorted or threatened taxpayers with the aim of obtaining profits for themselves illegally may be subject to criminal liability. Similarly, a tax official who abuses his authority by forcing a person to hand over something, make a payment, accept payment, or carry out a job for his own personal interest can be punished in accordance with the provisions of laws and regulations. On the other hand, tax officials who carry out their duties and authorities in good faith and in accordance with tax provisions obtain legal

protection and cannot be prosecuted criminally or civilly as stipulated in Article 36A of Law No. 28/2007.

To ensure that the use of authority remains within the corridor of legality and accountability, the Minister of Finance establishes a code of ethics as an instrument of supervision for officials of the Director General of Taxes. Any alleged violation of the code of ethics may be examined by the Code of Conduct Committee as part of an internal control mechanism against the exercise of authority. This is important considering that the authority of the Director General of Taxes in the tax collection process, including the implementation of *gijzeling*, has a coercive character that has the potential to limit the rights of taxpayers. Therefore, even though the authority is granted attributively by tax regulations, its use must still meet the procedural requirements, legality principles, and applicable administrative provisions so that it does not develop into a form of abuse of authority.

According to Gustav Radbruch, legal certainty is one of the main goals of law that must be realised along with justice and utility (Rialita Febrina, 2025). Consequently, any use of authority by the government, including the authority to collect taxes through *gijzeling*, must have a clear legal basis, be implemented according to procedures, and be applied consistently. Deviations from these principles have the potential to cause legal uncertainty and reduce public trust in law enforcement (Siti Halilah & Mhd. Fakhurrahman Arif, 2022).

In the context of legal protection, Philipus M. Hadjon and Soerjono Soekanto emphasised that the law must provide guarantees for the rights of legal subjects through preventive and repressive protection (Philipus M. Hadjon, 2017). Preventive protection requires that government officials exercise their authority carefully and in accordance with the provisions of the law before taking any action. Meanwhile, repressive protection is realised through the mechanism of objections, lawsuits, and dispute resolution in court as a means to correct government actions that violate the rights of citizens. Thus, legal certainty and legal protection are important parameters in assessing the validity of the implementation of *gijzeling* by the Directorate General of Taxes.

One of the manifestations of abuse of authority within the Directorate General of Taxes is reflected in the Jakarta High Court Decision Number 8/Pid.Sus-TPK/2024/PT DKI, which was reviewed by Rizka Naina Fatikhasari and her colleagues. In this case, Rafael Alun Trisambodo was proven to have used the authority of tax audits, access to confidential information of taxpayers, and the discretion inherent in his position to obtain personal benefits through the practice of gratuities and money laundering. The ruling shows that the tax authority that is basically given to ensure taxpayer compliance can turn into a means of abuse of power if it is not accompanied by an effective supervision and accountability mechanism. Therefore, this case is a concrete example that the misuse of authority is not only unlawful, but also damages public trust in the integrity of tax administration (Rizka Naina Fatikhasari & et al., 2025).

Although the case is not directly related to the implementation of *gijzeling*, the decision shows that tax authority still has the potential to be abused if it is not carried out in accordance with the purpose of granting authority and principles of good governance. Therefore, any tax collection action carried out through the use of deviant authority has the potential to cause legal consequences on the validity of the resulting administrative action, including if the action becomes the basis for the implementation of *gijzeling*.

In the context of tax collection, a deviation of authority can occur if the Director General of Taxes exercises his authority without meeting the procedural requirements determined by laws and regulations, bases the collection action on tax provisions that are later proven to be legally flawed, or applies gijzeling without meeting the material and formal requirements required by law. If this condition occurs, then the act of hostage taking carried out has the potential to lose its legal legitimacy because it is born from a collection process that is not in accordance with the principle of legality.

From the perspective of legal certainty, this condition creates uncertainty regarding the validity of state actions against taxpayers. In fact, as Gustav Radbruch pointed out, legal certainty requires that every government action be based on clear legal norms, implemented consistently, and predictable in legal consequences. When gijzeling is applied based on a collection act that contains a deviation of authority, the taxpayer no longer receives a guarantee that the restriction on his freedom is carried out through a lawful process and in accordance with the law.

In addition, from the perspective of legal protection, the application of gijzeling based on deviations of authority has the potential to result in violations of taxpayers' rights, both in the form of material and immaterial losses. Considering that gijzeling is an act that directly limits a person's freedom, any deviation in its application not only raises administrative problems, but also touches on aspects of the protection of human rights and constitutional rights of citizens. In such circumstances, taxpayers have the right to obtain legal protection through objection mechanisms, lawsuits, or other legal remedies to recover their rights that have been harmed by unauthorised government actions. Thus, the application of gijzeling based on tax collection that contains deviations of authority not only has implications for the defect in the validity of administrative actions carried out by the Director General of Taxes, but also causes legal uncertainty and reduced legal protection for taxpayers who are the object of the action.

The problem of abuse of authority is not always related to corruption or abuse of office for personal gain, but it can also arise when tax authority is used on the wrong legal basis. This can be seen in the High Court Decision Number 24/PDT/2022, which relates to the issuance of Surat Ketetapan Pajak Kurang Bayar (SKPKB) on objects that are normatively exempt from the imposition of Value Added Tax (VAT) and then used as a basis for tax collection until it leads to the implementation of gijzeling. If the object subject to tax is basically not an object that can be assessed VAT according to laws and regulations, then the issued SKPKB loses its juridical legitimacy as a basis for collection. As a result, all collection actions born from the provision, including gijzeling, have the potential to become legally invalid actions. Such a condition is contrary to Gustav Radbruch's theory of legal certainty, which demands that every act of government be based on legal norms that are clear, consistent, and predictable in their legal consequences. In addition, from the perspective of legal protection stated by Philipus M. Hadjon, the application of gijzeling based on a legally defective billing basis shows that preventive legal protection is not fulfilled because government officials fail to use their authority carefully and in accordance with the provisions of the law. On the other hand, taxpayers are forced to pursue legal remedies through judicial mechanisms to restore their rights, which shows the importance of repressive legal protection as a means of correcting deviant government actions. Therefore, the case not only shows the existence of legality issues

in the issuance of SKPKB, but also demonstrates how deviations of authority can eliminate legal certainty and reduce legal protection for taxpayers.

CONCLUSION

The authority of the Director General of Taxes in implementing gijzeling is the attribution authority given by laws and regulations as the ultimum remedium instrument in tax collection to ensure the repayment of tax debts. However, the use of this authority is not absolute because it must be carried out in accordance with the principles of legality, AUPB, and administrative procedures specified in tax regulations. Therefore, every collection action that is the basis for the implementation of gijzeling must be preceded by a valid tax audit, the issuance of tax provisions that have a clear legal basis, and the fulfilment of all stages of active billing as stipulated in laws and regulations. Thus, the application of gijzeling can only be justified if all material and formal requirements have been met, so that the purpose of tax collection can be achieved whilst preserving legal certainty and legal protection for taxpayers.

Deviations of authority in the tax collection process that lead to the implementation of gijzeling have legal consequences that are not only limited to the aspect of tax administration, but also touch the dimensions of legal certainty and the protection of taxpayers' rights. When the act of collection is carried out without fulfilling the legal basis, procedure, or purpose of granting authority as determined by laws and regulations, the legitimacy of the use of the gijzeling instrument becomes questionable. This condition has the potential to place taxpayers in a position that is vulnerable to disproportionate government actions and reduce the guarantee of legal protection that should be provided in the rule of law. Therefore, the effectiveness of tax collection cannot be measured solely by the success of the recovery of state receivables, but also by the extent to which the authority is exercised in an accountable, proportionate manner, and in accordance with the principles of legal certainty and the protection of citizens' rights.

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