

Implementation of Tax Hostage Taking (*Gijzeling*) in Indonesia from the Perspective of Tax Compliance and the Deterrence Effect

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ABSTRACT

Indonesia has reformed its tax system into a self-assessment framework that grants taxpayers the autonomy to independently calculate, report, and settle their tax obligations. However, this system faces significant enforcement challenges due to increasing tax arrears and low taxpayer compliance. When administrative instruments such as warning letters, forced collection notices, and asset confiscation prove ineffective, tax hostage-taking (*Gijzeling*) emerges as an *ultimum remedium* designed to create a deterrence effect. This study employs a normative legal method with conceptual and legislative approaches to analyze the effectiveness of tax hostage-taking from the perspectives of tax compliance and deterrence effect. Findings reveal that, theoretically, *Gijzeling* serves as a law enforcement instrument aimed at enhancing taxpayer compliance through criminal sanction threats that induce fear. However, empirical evidence demonstrates that tax hostage-taking has not effectively increased state revenue, as its deterrent impact is limited to directly affected taxpayers and fails to influence broader taxpayer behavior. Consequently, *Gijzeling* cannot serve as a primary strategy for improving tax compliance. Instead, sustainable compliance requires integrated approaches that strengthen voluntary compliance through enhanced literacy, transparency, and reconstruction of public trust.

KEYWORDS Tax Hostage-Taking, Tax Compliance, Deterrence Effect



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INTRODUCTION

The Indonesian taxation system operates within a constitutional framework rooted in Pancasila values and the 1945 Constitution, which mandates the government to ensure justice, prosperity, and equality for all citizens. Taxation serves as a critical instrument for national development, requiring adequate funding partially derived from citizen contributions as expressions of civic responsibility and participation in state-building initiatives.

Globally, tax compliance remains a persistent challenge across jurisdictions. Studies in both developed and developing nations reveal that enforcement mechanisms alone cannot achieve optimal compliance levels (Smith & Richardson, 2023; OECD, 2022). Recent literature emphasizes the importance of multi-dimensional approaches combining coercive measures with trust-building strategies (Martinez & Chen, 2024). In Southeast Asian contexts, research indicates that countries with similar self-assessment systems face comparable enforcement dilemmas, particularly regarding the balance between taxpayer rights and state revenue interests (Nguyen & Tan, 2023).

Indonesia's specific challenges stem from its 1984 tax reform, which introduced the self-assessment system. While this reform aimed to increase efficiency and voluntary compliance, implementation has revealed significant gaps between policy intentions and practical outcomes. The Indonesian Directorate General of Taxes reports persistent increases in tax arrears, with limited success in administrative collection efforts (DGT Annual Report, 2024).

Referring to Article 1 of Law No. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Procedures of Taxation (Law No. 28 of 2007) provides an understanding that "Taxes are mandatory contributions to the state contained by individuals or entities that are coercive based on the Law, by not getting a direct reward and

used for state purposes for the greatest prosperity of the people." This definition establishes the state's prerogative to collect taxes as a unilateral obligation without direct reciprocal benefits, with proceeds designated for state administration and public welfare through both consumptive and productive expenditure.

Rochmat Soemitro defines taxes as public monetary obligations that are imposed (unilateral coercion) on the basis of the Law, making them liabilities of payers to the state to be paid off on time. This opinion draws a correlation between the mechanism of collection and repayment of tax debts in accordance with the civil engagement paradigm regulated in Book III of the Civil Code (KUHPer) (Panjaitan, 2022).

Despite comprehensive normative regulations, tax obligation fulfillment encounters persistent obstacles, with numerous taxpayers delaying or defaulting on payments, resulting in substantial tax arrears. These accumulating arrears threaten national financial growth and stability, necessitating rigorous law enforcement through binding legal collection mechanisms. The increasing number of tax arrears in Indonesia is inseparable from the consequences of the implementation of the Self Assessment System, which is a tax collection system that provides full flexibility to taxpayers in determining, paying, and reporting their tax obligations without direct supervision from the tax authorities (Shyafril & Bima, 2021). According to the 2024 Financial Statements, 212 Tax Bearers (PP) were subject to preventive measure determinations and extensions, with total tax debt reaching IDR 831,681,046,987. Through these preventive measures, tax authorities successfully collected IDR 8,453,623,160 from 7 PP ("Financial Statements for 2024," n.d.).

Within the framework of Indonesian tax law, Article 1 paragraph (7) of Government Regulation Number 137 of 2000 concerning the Place and Procedure of Hostage-taking, Rehabilitation of the Good Name of Taxpayers, and the Provision of Compensation in the Context of Tax Collection by Compulsory Letter (Government Regulation No. 137 of 2000) defines "Tax Debt as a tax that still has to be paid, including administrative sanctions in the form of interest, fine, or increase listed in the tax determination letter or similar letter based on the provisions of tax laws and regulations." If there is a violation of the obligation to pay off the tax debt at the time of maturity, it will activate tax collection efforts against the Taxpayer and the party designated as the Tax Bearer.

Juridically, a taxpayer is interpreted as an individual or entity, including taxpayers, tax withholdings, and tax collectors, who have tax rights and obligations in accordance with Article 1 paragraph (2) of Law No. 28 of 2007. Meanwhile, the Tax Bearer (PP) is an individual or entity responsible for the repayment of tax debts, including representatives who have the main obligation to pay off tax debts as stipulated in Article 3 of Law Number 19 of 2000 concerning Amendments to Law Number 19 of 1997 concerning Tax Collection by Compulsory Letter (Law No. 19 of 2000).

According to Article 1 paragraph (1) of Government Regulation No. 137 of 2000, "Tax Collection is a series of actions so that the Taxpayer pays off his debt and tax collection costs by reprimanding or warning, carrying out collection immediately, and at the same time, notifying a Compulsory Letter, proposing prevention, carrying out confiscation, carrying out hostage, selling confiscated goods."

Thus, tax collection is implemented as a tool of law enforcement (law enforcement) to ensure that the Taxpayer complies with tax regulations as a last resort (*ultimum remedium*), if all collection procedures have been implemented to the maximum and the Taxpayer still does not show good faith (unwillingness) to pay off its tax debt (Arfin & Bangkit Cahyono, 2021).

The juridical basis related to prevention is regulated in Article 20 of Law No. 19 of 2000, which explains that "Prevention is a temporary prohibition on certain Taxpayers to leave the territory of the Republic of Indonesia for certain reasons in accordance with the provisions of laws and regulations."

The authority to take preventive measures can only be carried out in accordance with Article 29 of Law No. 19 of 2000, which explicitly states that "Prevention can only be carried out on Taxpayers who have tax debts of at least Rp 100,000,000 and are doubtful in good faith in paying off tax debts." Normatively, preventive measures can only be carried out if there is a preventive decision issued by the Minister on the basis of the request of an official or an authorized official, as intended in Article 30 of Law No. 19 of 2000.

The provisions for tax hostage-taking are stipulated in Article 1(21) of Law No. 19 of 2000, which defines it as the temporary restriction of a taxpayer's freedom by placing them in a designated location. Its implementation, governed by Article 33, is permitted only when the taxpayer owes at least Rp 100,000,000 in tax debt and is suspected of acting in bad faith regarding repayment. This action requires a Hostage Warrant issued by an authorized official with prior written permission from the Minister or Governor, with the initial detention lasting a maximum of six months, extendable for another six months. The warrant must include the taxpayer's identity, the reason for detention, the permit details, the duration, and the detention location. Additionally, hostage-taking is prohibited if the taxpayer is engaged in worship, attending an official state session, or participating in a General Election, while the specified debt threshold may be adjusted by Government Regulation.

Tax hostage-taking implementation must be conducted selectively, carefully, and proportionately as the ultimate instrument (*ultimum remedium*) in tax collection mechanisms. To ensure the realization of justice, two main conditions must be satisfied: quantitative requirements, requiring specific tax debt thresholds, and qualitative requirements, involving doubts about taxpayer good faith in settling tax debts despite collection efforts through compulsory letters. Thus, tax hostage-taking constitutes a legal instrument aimed at fostering compliance and deterrent effects for taxpayers, though its application must remain positioned as *ultimum remedium* in tax law enforcement.

This research addresses a critical gap in understanding *Gijzeling* effectiveness within Indonesia's unique legal and socioeconomic context. While international studies examine general deterrence theories, limited empirical research specifically evaluates *Gijzeling*'s impact on Indonesian tax compliance. This study contributes novel insights by systematically analyzing the disconnect between theoretical deterrence objectives and practical implementation outcomes, offering policy-relevant recommendations for sustainable tax compliance enhancement.

METHOD

This study used a normative research method, which is a research approach based on literature review (Library Research) utilizing secondary data comprising regulations, legislation, and academic references. This research is conceptually directed toward finding legal truth through specifications that describe relationships between legislative provisions, legal theory, and application practices (Sirait, 2020).

The approaches employed include a conceptual approach (Conceptual Approach) examining theoretical frameworks of tax compliance and deterrence, and a legislative approach (Statute Approach) analyzing relevant Indonesian tax laws and regulations. Data sources consist exclusively of secondary data, namely legal materials obtained through literature studies including scholarly literature, legal textbooks, and pertinent laws and regulations related to the research object (Kamila & Priyono, 2025).

The research process involved systematic identification and selection of relevant legal materials through the following stages: First, comprehensive collection of primary legal sources including Law No. 19 of 2000, Law No. 28 of 2007, and Government Regulation No. 137 of 2000. Second, selection of secondary sources based on relevance criteria including peer-

reviewed academic journals, authoritative legal commentaries, and official government reports published within the last five years (2020-2025). Third, critical analysis of collected materials through comparative examination of legislative intent, theoretical frameworks, and empirical implementation data. The analytical framework integrates doctrinal legal analysis with theoretical perspectives from tax compliance and deterrence effect literature, enabling systematic evaluation of *Gijzeling's* legal basis, theoretical justification, and practical effectiveness.

RESULT AND DISCUSSION

In the framework of P.J.A. Adriani's classical dogmatic thought, "A tax is a contribution to the state (which can be imposed which is owed by those who are obliged to pay it according to the regulations, with no return of performance, which can be immediately appointed, and whose purpose is to finance general expenditures in connection with the duties of the state which administers the government" (Dalimunthe, Ginting, Sunarmi, & Barus, 2022).

In line with Rochmat Soemitro's view, taxes are positioned as people's contributions to the state treasury based on laws that can be enforced by not obtaining reciprocity (Consideration) that can be directly designated and used to finance general expenditure (Publishing Publications). This explanation legally establishes that if tax obligations remain unfulfilled, officials possess authority to execute forced collections through forced letters, property confiscation, and even tax hostage-taking (*Gijzeling*) in accordance with Law No. 19 of 2000 provisions (Dalimunthe et al., 2022).

The tax reform in 1984 marked a paradigm shift in the tax collection system in Indonesia towards a Self-assessment which leads to a shift of fiscal responsibility from the state to taxpayers to independently calculate, pay, and report their tax liabilities. Normatively, the shift aims to increase efficiency and voluntary awareness (voluntary compliance) in the fulfillment of tax obligations. However, in practice, due to the low level of fiscal literacy and the tendency to formalistic compliance, it leads to weak system realization *Self-assessment* aforementioned (Anugrah & Fitriandi, 2022).

Then, with the change in the tax system, it contains nine meanings in the formal legal aspects of taxation, namely: (Mulyawati, 2023)

1. Contribution: is a fee or donation that describes the relationship of the people who pay taxes to the state
2. State calls it a "levy" while taxpayers referred as a "contribution" : because the state needs funds to maintain and perform the obligations and responsibilities of the state.
3. Self-assessment based on voluntary compliance: means that the voluntary philosophy is limited to one time in the form of calculating it while paying it off is an obligation.
4. Owed by an individual or entity: owed is not because of a loan as in civil law but money arises based on the law
5. Coercive
6. Based on the law
7. Does not receive direct compensation
8. For state purposes : means tax revenue is only for spending and spending purposes the state so that it can carry out the functions of government and development
9. Greatest prosperity of the people : taxes must be used as a source of funding from, by, and for the people in line with state values.

Because of the system Self-assessment Placing taxpayers as the main subjects in fulfilling tax obligations, effective law enforcement is needed in increasing fiscal compliance, with the state implementing concrete actions that are coercive and one of which is through strict tax collection against taxpayers who neglect to fulfill their obligations as an effort to realize Law Enforcement In tax law (Dalimunthe et al., 2022).

In Article 2 of Government Regulation No. 137 of 2000m, it is explained that "Hostage taking can only be carried out against the Taxpayer who does not pay off the tax debt after a period of 14 days has passed from the date the Compulsory Letter is notified to the Tax Bearer". Tax collection plays a role as a repressive law enforcement instrument in ensuring taxpayer compliance. However, if administrative mechanisms such as letters of reprimand, forced letters, and confiscation have been carried out ineffective, then tax hostage taking is carried out as a form of last resort (*Ulimum Remedium*) by the fiscal authorities. (Manurung, Rahman, Lestari, & Irawan, 2022) However, in its implementation, polemics are often concluded that hostage taking is considered a form of coercion that violates the right to individual liberty so that it creates tension between the state's interests in fulfilling tax rights and is considered contrary to the principle of human rights protection.

Tax Hostage Taking (*Gijzeling*) in the Perspective of Tax Compliance Theory

Tax hostage taking is a coercive collection instrument with coercive power designed to increase the collectibility of tax debts. This collection mechanism is carried out by creating psychological pressure to create a deterrence effect, which is expected by Taxpayers or Taxpayers to discipline their fiscal obligations so that they are affected Tax Compliance (Arfin, 2021).

When viewed as tax hostage attempts from a theoretical perspective Tax Compliance, is the attitude and behavior of taxpayers that reflect awareness in fulfilling their tax obligations in accordance with the provisions of laws and regulations, both voluntary and forced compliance. This understanding is in line with Krichler's view that tax compliance is classified into two forms, namely: (Mulyawati, 2023)

1. Voluntary Compliance : compliance born from the internal awareness of taxpayers to the tax function for the state and the moral responsibility of taxpayers.
2. Enforced Compliance : compliance that arises as a response of taxpayers to potential sanctions or coercive legal actions.

According to Hidayat's view, there are four indicators in measuring the awareness of a taxpayer, namely: (Mukti, Pramesti, Indriyani, Mursyida, & Julianingrum, 2025)

1. Knowing the existence of tax laws and regulations
2. Knowing the function of taxes in state financing
3. Understand that tax obligations must be fulfilled in accordance with applicable regulations
4. Calculate, pay, and report taxes voluntarily.

The validity of such indicators of awareness is reinforced by Torgler's argument in his academic publications, which asserts that "Basically, no one likes to pay taxes. Therefore, it is necessary to study what factors can make a person become tax compliant." (Anugrah & Fitriandi, 2022). Amrul argues that in theory Tax Compliance Several indicators were identified that are a measure of taxpayer compliance, namely:(Mukti et al., 2025)

1. Paying taxes is important
2. Reporting of land and building ownership must be done correctly
3. Paying taxes on time is an obligation
4. Violations may lead to sanctions and fines

In addition, Rahayu also identified a number of indicators used as the basis for taxpayer compliance which can be reflected from:

1. Taxpayer's compliance in registering with the tax office
2. Taxpayer compliance in submitting a Notification Letter (SPT)
3. Compliance in the calculation and repayment of taxes payable; and
4. Compliance in arrears payment

Next, James classifies the factors that affect tax compliance into two main categories, namely: (Anugrah & Fitriandi, 2022)

Implementation of Tax Hostage Taking (*Gijzeling*) In Indonesia from The Perspective of Tax Compliance and The Deterrence Effect

1. Economic Factors : detection and punishment, burden of taxation
2. Non-Economic Factors: government services, overweighting of low probabilities and social norms

The results of James' research indicate that between these two factors, social norms have the most influence in shaping tax compliance. Based on his findings, James concluded that although enforcement is the main instrument in encouraging tax compliance which is often used as the government's main strategy, other approaches are still needed that are no less significant such as constructive intensive granting, transparent and prudent tax management, and mechanisms that can increase public trust in the tax system (Anugrah & Fitriandi, 2022).

Theoretically, the fulfillment of tax obligations is essentially a fundamental instrument in achieving public welfare. To achieve this prosperity can only be realized through synergy between the fiscal authority and the collective awareness of taxpayers. The formation of public awareness will not be formed optimally without the support of a comprehensive understanding of the tax function and credibility of the government in managing state revenues to build public awareness to be compliant in fulfilling their tax obligations in a sustainable manner (Palar & Ispriyars, 2024).

James and Nobes argue that the concept of tax compliance does not only emphasize formal compliance with tax law norms, but also measures the extent to which it is implemented. Thus, the degree of non-compliance is indicated by the magnitude of the tax gap, which is the difference between the potential tax revenue that should be received by the state and the actual amount paid by the obedient taxpayer. Thus, Tax Gap used as an empirical indicator in assessing the effectiveness of the tax compliance system (Cahya, Kiswara, & Fuad, 2021).

Tax Hostage Taking in the Perspective of Tax Deterrence Effect

In principle, the tax system adheres to the principle of Win-win solution, where legal action in the form of tax hostage should not be necessary if the taxpayer is cooperative in fulfilling his obligations. Thus, hostage taking functions as a repressive apparatus as a last step as a last legal means to increase taxpayer awareness and compliance through the creation of a deterrent effect (Deterrence Effect) (Cahya et al., 2021).

Tax hostage attempts are a law enforcement mechanism designed to have a deterrent effect (Deterrence effect), by emphasizing certainty, firmness, and timeliness in the application of penalties to ensure that taxpayers or taxpayers do not repeat similar violations. Theory Deterrence Effect emphasizing that the higher and more severe the sanctions imposed, the greater the probability of individuals avoiding the act of violation. Due to the fear resulting from the threat of strict sanctions, it encourages the perpetrator to stop violating behavior (Fazri, 2023).

Wayne R. Lafave's views on theory Deterrence effect emphasizing that the purpose of crime as a deterrent effect (Deterrence effect) so that the perpetrator of the crime will no longer repeat his actions (Rivanie, Muchtar, Muin, Prasetya, & Rizky, 2022). Mohammad Zain argued that sanctions are an important component in efforts to increase taxpayer compliance. Where sanctions are used to enforce the law and punish taxpayers or taxpayers who violate their responsibilities so that sanctions aim to provide a deterrent effect so that taxpayers or taxpayers are aware of their mistakes. However, this view changed after the abolition of Article 13 A in Law No. 11 of 2020 which interpreted tax hostage taking as a last step but administrative sanctions contributed more in some cases. (Fazri, 2023)

The presence of collection efforts by tax hostage is not intended to provide law against taxpayers or taxpayers, but rather the enforcement mechanism is to optimize revenue to the state treasury by maximizing the settlement of arrears, correcting erroneous tax reporting and ensuring the restoration of state fiscal rights (Shyafril & Bima, 2021).

The concept is reinforced by the findings of Kade's research in his scientific publications, which states that "*Gijzeling is not the only way to create a deterrent effect on violators of tax obligations. In the Gijzeling tax law, this is an active repressive billing action that is carried out if persuasive tax collection is not successful*" (Mulyawati, 2023).

Tax hostage taking is still expected to function as a stimulus for taxpayers or taxpayers to pay off their obligations due to fear of legal sanctions that arise if they do not fulfill their tax obligations. The mechanism of fear that arises is expected to be able to provide psychological stress, shock therapy, and the fear effect (Deterrence effect) to encourage the fulfillment of its tax obligations. However, this perspective is broken by the results of Veronica's research which shows that tax hostage taking is only effective in creating Deterrence effect to the hostage directly. While Deterrence effect will not be significantly felt against taxpayers or other taxpayers who are not involved or who have been in arrears but have completed their obligations (Arfin, 2021).

Permana's research also confirms that the implementation of *Gijzeling* has not been effective in increasing state revenue. This is because *Gijzeling* is only able to cause a deterrent effect for taxpayers or taxpayers directly affected by the action, while the impact has not reached taxpayers or other taxpayers who do not experience it (Manurung et al., 2022).

CONCLUSION

Tax hostage taking (*Gijzeling*) serves as an *ultimum remedium* fiscal enforcement tool used when all administrative tax collection efforts fail, aiming to boost compliance by exerting psychological pressure and creating a deterrent effect. Theoretically, it functions as a coercive measure that upholds legal certainty and helps prevent tax violations, contributing to public welfare through improved compliance. However, empirical evidence shows that *Gijzeling* has limited effectiveness in increasing state revenue and general deterrence, as its impact is mostly confined to taxpayers directly subjected to it, without significantly influencing others. This suggests that reliance on hostage taking alone is insufficient to promote sustainable tax compliance. Future research should explore integrated strategies combining enforcement with fiscal literacy programs, transparency in tax governance, and public trust enhancement to foster long-term voluntary compliance beyond fear of sanctions.

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