

## ABSTRACT

Mudawamah, 11220079, Hostage to Uncooperative Private Taxpayer (Perspective of Law No. 19 Year 2000 jo Law No. 19 of 1997 on Tax Billing with Forced Letter and Islamic Law). Thesis, Department of Sharia Business Law, Faculty of Sharia, The State Islamic University of Maulana Malik Ibrahim Malang. Supervisor: Khoirul Hidayah, S.H., M.H.

Keywords: Hostage, Tax Law, Islamic Law

Taxation in Indonesia uses the Self Assessment System that gives full credence to the taxpayer to calculate, deposit and report tax obligations. Self Assessment System allows the potential of the taxpayer does not pay off the tax obligations. Therefore, it needs to take the effort of law enforcement to uncooperative taxpayer. One way is to apply an hostage as stipulated in Law No. 19 of 1997 about Tax Billing with Forced Letter as amended by Act No. 19 of 2000.

In this study, there are two formulations of the problem, they are: 1) How is the concept of hostage to uncooperative personal taxpayer in accordance with the tax laws in Indonesia? 2) How is the view of Islamic law to hostage to uncooperative personal taxpayer? This study is a normative juridical research. It uses statute approach by reviewing legislation relating to hostage. It also uses conceptual approach by reviewing the concepts of hostage in tax law or Islamic law.

The results of this study indicate that the concept of hostage in tax law has the same concept with hostage in civil law. It is given that the tax law is an engagement by legislation. In addition, hostage is also similar to criminal sanction because they both restrain someone freedom. Although it has some similarities with the concept of civil and criminal law, hostage in tax law belongs to administrative law because it is based on Hostage Warrant issued by state official, the Directorate General of Taxation, as the last effort of tax billing. The application of hostage in tax law is permissible under Islamic law by considering benefit aspect, which is to facilitate the treasury funds income. In Islamic law, hostage is known as *al-Habs* (detention). *Al-Habs* is one of ta'zir punishment determined by the authority. *Al-Habs* can be applied to a person in order to meet his obligation. This is as hostage concept in tax law to arrest the taxpayer temporary in order to pay off the tax debt .