Abstrak

Penerimaan pajak digunakan pembangunan nasional harus tetap dijalankan pemerintah untuk meningkatkan perekonomian masyarakat yang sejahtera dan makmur. Oleh sebab itu, kontribusi penerimaan pajak harus terus dioptimalkan. Penerimaan pajak yang optimal harus didukung dengan tindakan pengamanan pendapatan negara melalui pajak yaitu dengan tindakan penagihan. Terdapat perkara gugatan yang terdaftar di Pengadilan Negeri Pematangsiantar nomor 29/Pdt.G/2021/PN.Pms yang diajukan Penanggung Pajak "H" terkait tindakan penyanderaan menurut Penanggung Pajak telah melakukan perbuatan melawan hukum.Metode penelitian yang penulis pakai adalah pendekatan secara kualitatif dengan mengumpulkan data dan menafsirkan fenomena untuk dianalisis. Teknik pengumpulan data yang penulis pakai adalah dengan melakukan studi lapangan dan studi kepustakaan. Studi lapangan penulis lakukan dengan datang secara langsung ke KPP Pratama Pematang Siantar dengan mewawancarai salah satu pejabat di Seksi Penagihan. Studi Kepustakaan penulis lakukan dengan mempelajari referensi literatur.Hasil penelitian terhadap perkara gugatan nomor 29/Pdt.G/2021/PN.Pms, bahwa Tergugat I, II, III, dan IV tidak pernah melakukan perbuatan penyalahgunaan wewenang berupa melampaui kewenangannya dalam pelaksanaan penyanderaan terhadap Penanggung Pajak "H". Penanggung Pajak sudah melanggar ketentuan sudah membawa alat komunikasi ke dalam ruang tahanan. Hakim mengadili dengan menolak seluruh gugatan Penggugat dan Menghukum Penggugat membayar biaya perkara sejumlah Rp.1.070.000,00. Kesimpulan penelitian bahwa seluruh proses pelaksanaan penyanderaan terhadap

Penanggung Pajak "H" sudah sesuai ketentuan yang berlaku. Alasan pertimbangan dilakukan penyanderaan sudah sesuai dengan kriteria Penanggung Pajak yang disandera. Dalam putusan perkara gugatan ini, Majelis Hakim Pengadilan Negeri Pematang Siantar dalam putusannya menolak seluruh gugatan penggugat. Tindakan penyanderaan yang dilakukan memberikan efek jera, karena Penanggung Pajak langsung membayar utang pajaknya.

Kata kunci: Pajak, Penagihan, Penyanderaan, Penanggung Pajak.

Abstract

Tax revenues used for national development must continue to be carried out by the government to improve the economy of a prosperous and prosperous society. Therefore, the contribution of tax revenue must continue to be optimized. Optimal tax revenue must be supported by safeguarding state revenues through taxes, namely by collection actions. There is a lawsuit registered at the Pematangsiantar District Court number 29/Pdt.G/2021/PN.Pms filed by the Tax Insurer "H" regarding the act of taking hostage according to the Tax Insurer who has committed an unlawful act. The research method that the author uses is a qualitative approach with collect data and interpret phenomena for analysis. The data collection technique that the author uses is to conduct field studies and literature studies. The author's field study was carried out by coming directly to the Pematang Siantar KPP Pratama by interviewing one of the officials in the Billing Section. Literature study the author conducted by studying literature references. The results of research on the lawsuit number 29/Pdt.G/2021/PN.Pms, that Defendants I, II, III, and IV have never committed acts of abuse of authority in the form of exceeding their authority in carrying out hostage taking against Tax bearer "H". The Tax Insurer has violated the provisions of bringing the communication device into the detention room. The judge tried by rejecting the entire claim of the Plaintiff and ordered the Plaintiff to pay court fees in the amount of Rp. 1.070.000,00. The conclusion of the study is that the entire process of carrying out hostage-taking against the "H" Tax Insurer is in accordance with applicable regulations. The reason for the consideration of being held hostage is *in accordance with the criteria of the Tax Insurer who is being held hostage. In the decision of this lawsuit, the Panel of Judges of the Pematang Siantar District Court in its decision rejected all of the plaintiff's claims. The hostage-taking action has a deterrent effect, because the Tax Insurer immediately pays the tax debt.*

Keywords: Tax, Collection, Hostage, Tax Bearer.