

**ABSTRACT**

*The issue of the tax debt collection to the bad faith Taxpayers resulted in tax revenues that are not optimal. Final effort to do in order to overcome the problem of tax debt collection is hostage taking. Hostage Taking to a bad faith Taxpayers to pay off his tax debt, is not as a form of punishment or a substitute for action on debt or unpaid taxes. Therefore, the specification is descriptive analytical research as it aims to describe the implementation of tax policy in the imposition hostage in taxation. The approach used in this study is the statute approach and therefore conceptual approach with regard to the legal aspects (principles of taxation), legal norms, which is associated with the concept in law enforcement of hostage taking in Indonesia tax law. In addition, the implementation of the hostage-taking will also be studied in the form of the concept of human rights and justice and economic development of Indonesia. In international law, the concept of hostage-taking has been prohibited as stipulated in the UN International Convention on December 19, 1979. Hostage Taking concept in tax law enforcement is doing a temporary restraint on the freedom of someone who intended to have a deterrent effect so that the taxpayer is willing to pay off his tax debts. This is the study of this research. Tax law enforcement with protection of human rights to bad faith Taxpayers becomes the background of the formulation of the problem in this study.*

*Keywords: Tax Enforcement, Bad faith Taxpayer, Hostage Taking, and Protection of Human Rights.*