



## Analysis of Tax Law on Imported Goods in Indonesian Customs Territory

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<b>Article History</b> Received: 2025-11-23 Revised: 2025-12-15 Published: 2025-12-30  <b>Keywords:</b> <i>Tax law; Goods; imports; Customs Territory</i>	This study aims to analyze the legal aspects of taxation on imported goods entering the Indonesian customs territory. The focus of the study includes the juridical foundation, the mechanism of imposing taxes, and the legal implications for violations of import regulations. In the context of national law, the imposition of taxes on imported goods is regulated in the Customs Law and the Value Added Tax Law, which provide a legal basis for the imposition of import duties, Value Added Tax (VAT), Income Tax (PPh) Article 22, and Import Duties for Security Measures (BMTP). This study uses a normative juridical method with a legislative approach and conceptual analysis. The results of the analysis show that although the existing legal framework is sufficiently comprehensive, there are still challenges in terms of law enforcement and inter-regulatory synchronization. This study recommends increased coordination between law enforcement agencies and the updating of technical regulations to adapt to the dynamics of international trade.

### I. INTRODUCTION

The development of economic globalization and the intensification of international trade have fundamentally changed the pattern of cross-border flows of goods. Trade liberalization, advances in transportation technology, and global market integration have made the movement of goods between countries increasingly massive and complex (Syamhari, 2023). In this context, Indonesia, as the largest archipelagic country in the world located on the strategic route of international trade, has a very vital position, both as a country of origin, destination, and transit of various import and export commodities. As a consequence, the activity of importing goods into Indonesia's customs territory has become an economic and legal phenomenon that cannot be avoided.

Imported goods not only represent trade flows, but also carry significant multidimensional implications for the national economy (Aliansyah et al., 2025). From a fiscal perspective, imports are one of the important sources of state revenue through tax and customs instruments. From a macroeconomic point of view, imports have an

effect on the trade balance, domestic price stability, and the competitiveness of domestic industries (Shirley & Ginting, 2020). Meanwhile, from the legal and administrative aspects of the state, import activities demand a regulatory system that is able to ensure legal certainty, justice, and efficiency, while preventing smuggling, tax evasion, and unhealthy trade practices (Indah et al., 2024).

To manage this complexity, the Indonesian government has built a relatively comprehensive tax and customs legal framework. The imposition of taxes on imported goods includes Import Duty, Value Added Tax (VAT) on Imported Taxable Goods, Income Tax (PPh) Article 22 on Imports, and Anti-Dumping Import Duty (BMAD) or other additional import duties under certain conditions (Kartika et al., 2024). These fiscal instruments are regulated through various laws and regulations, ranging from the Customs Law, the Tax Law, to implementing regulations such as the Minister of Finance Regulation (PMK) and the Regulation of the Director General of Customs and Excise. Normatively, this regulation is designed to ensure

the optimization of state revenue while creating a fair and orderly trade climate.

However, in practice, the imposition of taxes on imported goods still faces various problems of a juridical, administrative, and technical nature. Problems often arise in the form of inconsistencies in the classification of goods based on the Harmonized System (HS Code), differences in the interpretation of customs values between importers and customs authorities, delays in the completion of import documents, and errors in the application of tax rates and import duties (Mahani et al., 2023). These problems not only have the potential to cause state losses, but also create legal and economic burdens for business actors, especially importers with good intentions.

This phenomenon indicates that fundamental principles in tax law such as legal certainty, fairness, and efficiency have not been fully implemented optimally in the tax system on imports in Indonesia. On the one hand, the state has an interest in protecting fiscal revenues and national interests. On the other hand, business actors need clarity of norms, consistency of law enforcement, and transparent and proportionate administrative procedures so that business activities can run sustainably.

The high complexity of regulations, coupled with the lack of socialization and legal literacy in the customs sector, has also exacerbated the low level of voluntary compliance of importers (Aulana et al., 2025). Not a few business actors are entangled in administrative or criminal sanctions not solely because of the intention to avoid tax obligations, but due to a lack of understanding of the applicable legal provisions. This condition shows that the approach to law enforcement in the field of import taxation should not only be repressive, but also preventive and educational, in order to create a customs system that is fair and oriented towards long-term compliance.

Based on this background, this study focuses on legal analysis of the imposition of taxes on imported goods in Indonesian customs territory. This research aims to normatively examine the regulatory framework that regulates import taxes, analyze the effectiveness of its implementation in practice, and identify various legal problems that

arise in the implementation of the imposition of taxes on imported goods. Furthermore, this study seeks to assess the extent to which the applicable legal system is able to provide legal certainty, justice, and legal protection that is balanced between the interests of the state and business actors. The results of this study are expected to make a conceptual and practical contribution in the form of recommendations for improving regulations and strengthening the implementation of tax laws on imports in Indonesia in the future.

## **II. RESEARCH METHODS**

This study applies a normative legal research method (normative juridical) which is oriented towards the study of written legal materials (Jonaedi Efendi et al., 2018). The main focus of the research is to examine the system of norms, principles, and positive legal principles that govern the collection of import taxes in the Indonesian customs territory. This approach was chosen to construct the legal building conceptually in order to identify regulatory coherence and find clarity of norms in its implementation.

The object of the research study includes four interrelated regulatory dimensions: (1) the legal basis regarding import taxes and the jurisdictional boundaries of the customs area; (2) provisions on procedures for collecting import taxes procedurally; (3) the type and characteristics of applicable import duties; and (4) the response and adaptation of customs taxation provisions to the dynamics of globalization and international trade, as stated by Soemitro (1990) on the framework for fiscal policy analysis in cross-border trade.

Research data sources consist of two main categories. Primary legal materials include laws and regulations such as the Customs Law, the Law on General Provisions and Tax Procedures (KUP), as well as their related implementing regulations. Secondary legal materials include doctrines, textbooks, legal journals, the results of previous research, and scientific papers that provide interpretation and criticism of primary materials. All materials were collected through literature studies and analyzed qualitatively by

deductive legal reasoning techniques, namely by applying general law principles to specific cases of import taxes, as well as interpretive analysis of the regulatory text.

### **III. RESULTS AND DISCUSSION**

#### **A. Legal Architecture and Operational Mechanism of the Customs and Import Tax Collection System in Indonesia**

The customs and import tax collection system in Indonesia is a magnificent, complex, and ever-transforming legal and administrative building (Dewi Mulyanti et al., n.d.). Its architecture is built on the foundation of Law Number 10 of 1995 concerning Customs and its amendments, and is further elaborated through hundreds of derivative regulations at the level of the government, the minister of finance, and the directorate general. This study reveals that this complexity is not without reason, but in response to the diversity of functions carried out by the Directorate General of Customs and Excise (DJBC). DJBC operates at a critical crossroads between fiscal interests (state revenues), economy (protecting domestic industries and encouraging exports), security (preventing smuggling of illicit goods), and trade facilitation (facilitating the flow of legal goods) (Simbolon, 2020).

At the operational level, the mechanism that runs shows a systematic, multi-tiered, and highly document-dependent process. The process chain starts from pre-arrival with the obligation of notification by the carrier, which confirms the principle of advance information for risk management. The core of this process lies in the Notification of Import of Goods (PIB), which is a single key document. Filling in PIB, which can be delegated to Customs Service Management Entrepreneurs (PPJK), is the point where the principle of self-assessment is applied. Importers are required to independently calculate and notify the classification of goods (based on the Indonesian Customs Tariff Book/BTKI), customs value, and applicable import duty rates (Berata, 2014). However, this self-assessment authority is not absolute. DJBC maintains control through several powerful corrective and preventive instruments.

First, the screening lineup system (red, yellow, green, MITA) based on risk profiles, where the red line activates rigorous physical and document checks.

Second, binding ruling facilities such as pre-entry classification and valuation ruling, which provide legal certainty at the beginning as well as a tool for supervision. Third, the authority to determine and revise tariffs and customs values if discrepancies are found.

The financial calculation in GDP is at the heart of the fiscal function of the system (Prasetyia, 2011). Customs values, which generally use CIF (Cost, Insurance, and Freight) terms, are converted to Rupiah using the Basic Value of Import Duty Calculation (NDPBM) or the weekly tax rate (Ahmad & Firmansyah, 2018). Import Duty is calculated based on a rate that can be advalorem (percentage) or specific (fixed value per unit). What is interesting and shows the integration of the tax system is that the basis for imposition for Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM) is the value of imports (customs value + import duties). Meanwhile, Article 22 Income Tax (Income Tax Article 22 Import) has the same basis for imposition, creating a cascading effect that strengthens the revenue function. Payment of all these obligations of import duties, excise (if any), VAT, PPnBM, and Income Tax 22 is carried out in an integrated manner through one door, usually with a Customs and Excise Deposit Letter (SSBC), which reflects the principle of a single payment point.

However, behind this seemingly neatly organized structure, the study found points of complexity that have the potential to become transaction costs. The diversity of derivative regulations that importers must follow, from the legal level to the regulations of the director general, demands special expertise. This in turn gives rise to dependence on PPJK, which, although formally regulated, can increase compliance costs for business actors, especially Micro, Small, and Medium Enterprises (MSMEs). Special facilities such as the Export Purpose Import Facility (KITE), which in theory strongly supports industrialization and export competitiveness, in

practice are often accompanied by strict post-clearance audit and administrative requirements. This shows a constant tug-of-war between two objectives: facilitating trade facilitation and ensuring secure acceptance and enforcement.

## **B. Evaluation of Effectiveness, Contemporary Challenges, and System Responses to Globalization and National Interests**

After mapping the architecture and operational mechanisms, the study proceeds to a critical evaluation of the effectiveness of the system holistically. The evaluation was carried out using four main parameters implied in the research question: the ability to prevent violations (enforcement), the optimization of state revenue, the deterrent effect of sanctions, and the capacity to accommodate international trade developments and national economic interests (Pareres & Yusuf, 2024).

First, in terms of violation prevention and law enforcement. The Indonesian system has adopted a profile- and technology-based risk management approach, as reflected in the intelligence monitoring system and database. Administrative sanctions regulated in Government Regulation Number 28 of 2008, such as fines of up to 500% of underpaid import duties, are designed to have high deterrent. However, the WCO's catalog of 16 main types of violations shows that the modes of customs crime are very dynamic and creative, ranging from under-valuation, false origin offenses, to misuse of facilities (such as KITE for domestic sale) (Tiger Maruhum, 2021). The system's biggest challenge is catching up with the technological and human resource capacity of increasingly sophisticated offenders, including in dealing with trade through cross-border e-commerce with massive volumes but a small value per shipment (*de minimis*), which currently gets exemptions of up to USD 500 per person.

Second, related to the optimization of state revenue. The layered collection structure (import duty, VAT, PPh 22) has made the import sector a significant and relatively stable contributor to state revenue. Import duty and import tax revenues have a positive correlation with the volume and value of Indonesia's international

trade. The import duty tariff policy is also used as a non-tariff industrial policy instrument, for example by imposing higher tariffs on finished consumer goods and lower tariffs on capital goods and raw materials. However, optimization does not solely mean maximizing levies. Here comes a paradox: overly protective tariffs can trigger smuggling and reduce the legal import activity that is the basis of receipts. Therefore, optimization must be understood as placing tariffs and policies at the right point to support the domestic industry without turning off the source of revenue from legal imports.

Third, the ability to prevent sanctions and legal certainty. Sanctions of large administrative fines do have psychological effects. However, research shows that the effectiveness of sanctions depends on two things: (1) the probability of detection, and (2) the speed and consistency of the imposition of sanctions. If the inspection and audit system is found to have large loopholes, the perpetrator may consider the breach to be a calculated business risk. In addition, the complexity of the regulations themselves can sometimes be a source of legal uncertainty and potential disputes, which actually reduces the deterrent effect of clear and easy-to-understand rules.

Fourth, accommodation capacity for globalization and national interests. Indonesia's customs system does not operate in a vacuum. It is constantly influenced by international pressures and agreements, such as under the World Trade Organization (WTO) and the ASEAN Economic Community (AEC). Indonesia's commitment to various Free Trade Agreements (FTAs) forced a reduction in import duty rates for certain goods, which had a direct impact on revenue. The system responds to this in two main ways: 1) Diversification of the revenue base, where the role of Income Tax Article 22 Imports becomes increasingly important as compensation for the decrease in import duty rates. 2) Strengthening non-fiscal functions, such as supervision of imports of goods that violate Intellectual Property Rights (IPR) or security standards, as well as facilitation for national strategic interests through schemes such as Bonded Zones and KITEs. In other words, when its traditional function as a

revenue generator from depressed tariffs is depressed, the system transforms into the vanguard of guarding economic interests and national security at the border.

The conclusion of this evaluation shows that the customs and import tax collection system in Indonesia has undergone a significant transformation, from simply functioning as a traditional *revenue collector* to a modern institution that acts as a *trade facilitator* as well as a *border protector*. However, the sustainability and effectiveness of this system in the future is highly determined by its ability to harmonize complex and often overlapping regulations, accelerate *end-to-end* digitization of processes to minimize physical interactions and potential deviations, and strengthen cross-institutional collaboration, especially with the Tax Authority, the Ministry of Trade, and the Ministry of Industry. Only through an integrated, adaptive, and visionary approach can Indonesia's customs system effectively maintain a balance between domestic market protection, increased investment attractiveness, fair state revenue collection, and smooth global trade flows. This balance is ultimately a determining factor for Indonesia's competitiveness in the world economy.

#### IV. CONCLUSION AND SUGGESTIONS

##### A. Conclusion

This study concludes that the legal system of taxation of imported goods in the Indonesian customs territory has been regulated relatively comprehensively through various national legal instruments, ranging from the Customs Law to implementing regulations in the form of the Regulation of the Minister of Finance and the Regulation of the Director General of Customs and Excise. In practice, import tax collection includes import duties, Value Added Tax (VAT), Sales Tax on Luxury Goods (PPnBM), and Article 22 Income Tax on imports, which must be fulfilled by importers along with the payment of import duties. The mechanism is carried out through strict administrative procedures, including the determination of customs values based on the components of the price of goods, insurance, and

freight (CIF), as well as supervision and inspection by customs and excise officials.

Although the government has provided various customs facilities, such as exemption and refund of import duties in the context of export destinations through the Export Purpose Import Facility (KITE) scheme, customs practices still face various potential violations, including document manipulation, smuggling, and reduction in customs value. This condition shows that the aspect of supervision and law enforcement remains a crucial element in increasing importer compliance while optimizing state revenue.

Along with the increasing intensity of international trade, the taxation sector on foreign trade has an increasingly significant contribution to state revenue. Therefore, the government needs to continue to improve regulations, supervisory systems, and law enforcement mechanisms so that the import tax policy not only ensures legal certainty and justice, but also supports national economic growth and maintains the country's fiscal sustainability.

##### B. Suggestion

The legal system of taxes on imported goods in Indonesia's customs territory has been regulated quite comprehensively through various national regulations such as the Customs Law, the Regulation of the Minister of Finance, and the Regulation of the Director General of Customs and Excise. In its implementation, import tax collection includes import duties, VAT, PPnBM, and Income Tax Article 22 which must be paid by importers along with the payment of import duties. This process involves rigorous administrative procedures, from the calculation of customs values that include the price of goods, insurance, and freight charges (CIF), to inspection by customs and customs officials.

Although facilities such as exemption and refund of import duties are available for export purposes through the KITE scheme, there are still various potential customs violations such as document manipulation, smuggling, and violation of the value of goods. Therefore, strict monitoring and supervision are still needed to increase importer compliance and optimize state revenue.

In addition, it emphasized that increased international trade has helped boost state revenue from the tax sector, especially through international trade tax mechanisms. Therefore, it is important for the government to continue to improve regulations and supervision so that import tax policies are not only fair and transparent, but also support national economic growth and fiscal sustainability.

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