

OPTIMIZING CUSTOMS REVENUE: UNVEILING THE IMPACT OF IMPORT TAXES ON TAXABLE GOODS IN TERNATE CITY, INDONESIA

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Abstract

This research aims to evaluate the realization of customs receipts, customs acceptance targets, and value-added tax and income tax receipts Article 22. The data used in this research were secondary data from monthly reports on customs receipts and taxes in the context of imports (VAT and Income Tax Article 22) in the 2014 - 2018 period and primary data from interviews with related parties. This research used a quantitative descriptive analysis method. The research results show that customs receipts received by Ternate's KPPBC TMP C from 2014 - 2018 each year experienced increased fluctuations annually, both in terms of imports and exports. However, from the KPPBC TMP C, Ternate itself was still able to maintain consistency with customs revenue from targets given and shows the achievements that each year increases with different export and import trends. For the receipt of VAT and Income Tax Article 22, Ternate's KPPBC TMP C collection has helped collect tax revenues in export and import activities, thereby increasing state revenues. The fluctuations in customs receipts and taxes are caused by several factors, including the volume/export quota, import duties, purchasing power/buying interest, administration, religious celebrations, and government regulations.

Keywords: Customs, VAT, Income Tax Article 22, Export, Import.

INTRODUCTION

International trade is critical to economic growth and development. International trade can raise living standards in developed and developing countries, reduce poverty, and create a more stable, secure, and peaceful world. International trade is governed by regional and multiréteral trading systems, Preferred Trade Agreements (PTAs), and national provisions of a country. The development of international trade in recent years has been triggered by various factors, including the rapid growth of information and communication technology (ICT), advances in the transportation system, and the development of trade liberalization. The flow of information has allowed each nation to better know and understand other countries. Especially in the economic field, it is easier to tell where the nation can meet its financial needs to be more empowered and successful and vice versa. It will be easy to know where to market the country's superior commodities (Sari, 2010)

Indonesia has several commodities that are often traded in the international market through export and import activities, which support state revenue. The Unitary State of the Republic of Indonesia (NKRI) has several sources of state revenue, one of which is Import Duty, where Import Duty Revenue is charged to the Ministry of Finance of the Republic of Indonesia, especially at the Directorate General of Customs and Excise (DJBC), where the DJBC is assigned to collect Import Duty Receipts. Every year, the DGCA gets an Import Duty Revenue target set in the State Budget (APBN), where one of the parameters for measuring the

performance of the DGCA is the achievement of the Import Duty Revenue target. Which has been regulated in Law of the Republic of Indonesia Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs article 1 paragraph 15, a state levy based on this law imposed on imported goods. Law No. 17/2006 article 1, paragraph 13 explains that Import is the activity of entering goods into the customs area. Law No. 17/2006 article 1 paragraph 2 explains that the Customs Area is the territory of the Republic of Indonesia, which includes land, waters, and airspace above it, as well as specific places in the Exclusive Economic Zone (EEZ) and continental shelf in which this Law applies (Sinaga, 2017) In addition to import duties that have been determined in the law, of course in the purchase of goods there are taxes in it, All activities, be it income, sales, purchases, etc. have been specified in the regulations have been bound by tax.

Pramod et al. (2017) conducted a study in Japan. He found that several illegal seafood import activities are carried out and not reported due to weak import regulations, resulting in the revenue obtained from these import activities not being recorded in Japanese state revenues. The research of Hasibuan et al. (2012), using secondary data, explained that the decline in the value and volume of cocoa exports resulted in a decrease in revenues. Furthermore, Sari (2010) conducted a study to determine how much value-added tax collection contributed to the total tax revenue in KPPBC Type Madya Pabean Surakarta's fiscal year 2006 – 2009, which saw increasing export and import activities. Sari (2010), in her research, focused on value-added tax revenue from import activities. State revenues are obtained from VAT and other state revenues, such as customs revenues, in which there are various kinds of revenues. This research will focus on customs revenues, namely import duties, exit duties, and other customs receipts (administrative fines) and taxes, not only VAT but Article 22 Income Tax, which is included in import activities and taxable goods, namely mining.

LITERATURE REVIEW

Evaluation Theory

The evaluation theory in this study is used to strengthen and sharpen the research carried out and make the basis for carrying out this research. Evaluation theory has a decisive role in this study Shadish (1990) explained that there are at least six roles of evaluation theory, including evaluation theory provides a language that evaluators can use to discuss the evaluation with each other; evaluation theory covers many things in the field of evaluation that are of deep concern to evaluators, evaluation theory defines the theme of the majority of evaluation professional conferences, Evaluation theory provides evaluators with a different identity from other professional identities, evaluation theory provides the face that evaluators put forward to the outside world, evaluation theory provides the basis of knowledge that defines the evaluator profession (Nurliana, 2012). Wirawan (2012) explained that evaluation is research to collect, analyze, and present helpful information about the object of evaluation, then assess and compare it with evaluation indicators; the results are used to make decisions about the object of evaluation (Amantha, 2013). In this study, the objects to be evaluated are customs revenue (import duty) and tax revenue (VAT and PPh Article 22). The results described from this

evaluation are information about the receipts received from import activities over the last five years.

Customs

Customs, which in English is Customs or Duane in Dutch, has definitions that we can find and memorize both in Indonesian dictionaries and customs laws. To understand the word customs, it is necessary to understand export and import activities. Customs is an activity that concerns the collection of import duties and taxes in the framework of imports. There are also export duties, especially for certain goods/commodities (Resdifa, 2012). The philosophy of collecting import duties is to protect domestic industries from the overflow of imported foreign products, in trade language often called *tariff barriers*, which is the amount in percent determined by the state to be levied by the DGCA on each imported product or item. For exports in general, the government does not collect duties to support domestic industries, and specifically for exports, the government will provide incentives in the form of tax restitution refunds for exported goods (Resdifa, 2012). For raw products such as wood, rattan, etc., the government levies export taxes and levies with the intention that exporters should be able to export finished products, not raw or semi-finished materials. The philosophy of collecting export taxes on this commodity is to protect Indonesia's natural resources and ensure the availability of raw materials for domestic industries (Resdifa, 2012)

Import

Import is entering goods from outside the customs area into the customs area. In general, import is entering goods into the customs area or the territory of Indonesia. There are two types of imports: imports for use and temporary imports. So, it can be concluded that import is the activity of entering goods into the customs area or the territory of Indonesia (Permatasari, 2016)

Export

Export activity is an activity where goods in the customs area will be removed from the customs area, which is often known as sending goods or products from within the country to abroad by applicable regulations (DJBC 2017)

Export Value and Import Value

Import Value is the value in the form of money, which is the basis for calculating import duties plus levies based on the provisions in laws and regulations governing customs and excise duties for the import of Taxable Goods, excluding Value Added Tax and Sales Tax on Luxury Goods levied according to the VAT Law. While Export Value is the value in the form of money, including all costs requested or supposed to be requested by the exporter (Nuryani, 2016)

Customs Rates

Tariffs are not expressly defined in the General Agreement on Tariffs and Trade (GATT) terms but only mention the term "*customs, duties, and charges*" about export-import activities. Tariff is the imposition of taxes or *customs duties* on goods that cross a country's borders. The General Agreement on Tariffs and Trade (GATT) *has set the basic principles of tariffs; this principle is*

regulated in Article II section (2) of the General Agreement on Tariffs and Trade (GATT) – World Trade Organization (WTO) 1995 that each member country of the World Trade Organization (WTO) must comply with whatever tariffs are binding. The provision of tariffs/taxes is necessary to maintain domestic economic stability and improve the *terms of trade*. Meanwhile, goods entering the territory of the country subject to import duties will reduce the level of import of goods excessively because imposing duty rates on imported goods will cause an increase in the price of imported goods. It impacts the lack of people's purchasing power for these goods and reduces competition with domestic production. However, many foreign goods needed then are not produced domestically, such as mobile phones, cars, and other electronics, so we are forced to continue to import goods from outside. The effect of this policy is directly seen in the increase in the price of goods. The imposition of extensive import duties has the intention of protecting domestic industries to increase state income and also limit consumer demand for imported products, and encourage consumers to use domestic products (Ramlin, 2016)

Tariffs are classified into:

1. Export duties are taxes/duties imposed on goods transported to other countries (outside the customs area).
2. Transit duties are taxes/duties imposed on goods passing through the territory of a country provided that the goods, as the final destination, are in another country.
3. Import duties are taxes/duties imposed on goods that enter the customs area of a country, provided that the country is the last destination country.

The type and condition of goods will significantly affect the imposition of tariffs. Import duties on imported goods are calculated from *the elements of the price of goods (Cost)*, elements of Insurance (*Insurance*), and transportation costs (*Freight*) converted in units of Rupiah exchange rate with the exchange rate applicable on the day of calculation of the import duty. The calculation results of these three elements are called *Customs Value*, which then the amount of import duty will be obtained by multiplying the amount of import duty (Ramlin, 2016)

Taxes on imports

Import Tax (PDRI) is a tax levied by the Directorate General of Customs and Excise on the Import of Goods consisting of Income Tax (VAT), Luxury Goods Sales Tax (PPnBM), and Article 22 Income Tax (PPH Article 22) (Permatasari, 2016)

METHOD

Data Analysis Methods

This study uses the quantitative descriptive analysis method, where descriptive research seeks to describe a symptom, event, or event that occurs now. Descriptive research focuses on actual problems, as they exist during the study. This method is also used to find a phenomenon's elements, characteristics, and properties and starts with collecting, analyzing, and interpreting data. This study has specific steps in its implementation.

These steps are as follows:

1. Determine the object of receipt in the 2014 – 2018 period.
2. Calculate total admissions in the period 2014 - 2018.
3. Calculate contributions for five periods with the specified formula.
4. Recapitulate the results of the total revenue realization for the period 2014 – 2018 that has been calculated.
5. Evaluate the causes of increases and decreases between revenue targets and revenue realization.

Penelitian deskriptif kuantitatif akan menyajikan hasil tentang realisasi penerimaan atas pabean, pajak pertambahan nilai impor, pajak penghasilan pasal 22 impor dan total pendapatan dari ketiga objek tersebut. Untuk menghitung realisasi penerimaan ketiga objek tersebut dihitung dengan cara menjumlahkan penerimaan dari pabean, PPN Impor dan PPh Pasal 22 Impor sesuai klasifikasinya.

Operational Definition

1. Acceptance of Customs

Customs revenue from year to year can increase or decrease depending on the number of taxable goods imported or exported. The increase in customs receipts indicates that import and export activities of taxable goods have increased. In contrast, the decrease in customs receipts indicates that there has been a decrease in import and export activities of taxable goods.

To find out how much the contribution of revenue to customs at the Office of Customs and Excise Supervision and Services Type C Ternate Customs Associate for the fiscal year 2014 – 2018, researchers use the revenue contribution analysis as a benchmark for calculations where revenue contribution analysis is an analysis used to determine how much contribution can be contributed from customs and tax revenues to state revenue, The calculation of the contribution uses the following formula:

$$\text{Contribution Ratio} = \frac{\text{Realization of Customs Receipts}}{\text{Number of Customs Receipts}} \times 100\%$$

2. Acceptance of Import VAT and Article 22 Import Income Tax

Import activities of Taxable Goods cannot be separated from tax provisions when buying or selling these goods. From import activities, tax revenue increases or decreases from year to year depending on the purchase and sale of goods to be imported and also depends on how much tax rate will be imposed on these goods. To find out how much revenue contribution to import VAT and Article 22 Import Income Tax at the Office of Customs and Excise Supervision and Services Type C Ternate Customs Associate for the fiscal year 2014 – 2018, researchers use revenue contribution analysis as a benchmark for calculations where revenue contribution analysis is an analysis used to determine how much contribution can be contributed from customs and tax revenues to state revenue, The calculation of the contribution uses the

following formula:

$$\text{Contribution Ratio} = \frac{\text{Realization of Import VAT Receipts}}{\text{Amount of Tax Revenue}} \times 100\%$$

3. Evaluation (Descriptive)

Calculating and knowing the total of the data to be processed, the researcher will then evaluate with the described process. In conducting an evaluation process, several things will be discussed: what is the evaluation material, how is the evaluation process, when the evaluation is held, why it is necessary to hold an evaluation, where the evaluation process is held, and the party who conducts the evaluation.

The process that needs to be evaluated is the existing resource persons, the effectiveness of message dissemination, the selection of suitable media, and budget decision-making in holding several promotions and advertisements. The evaluation needs to be held to avoid miscalculation of financing, choose the best strategy from various existing strategic alternatives, improve advertising efficiency in general, and see whether the goals have been achieved.

On the other hand, companies are sometimes reluctant to conduct evaluations because of the high cost, problems with research, disagreement about what to evaluate, feeling that they have achieved their goals, and wasting much time. This acceptance evaluation is carried out to see several related things, namely:

1. As a tool in the improvement and planning of subsequent activities.
2. Improve the future use and provision of resources, resources, and management.
3. Improve the implementation process and all influential factors.
4. Replan the program by controlling the linkage to changes in the previous program.
5. Measuring planned progress (source: developed by researchers 2018)

Data Types and Sources

The types of data used in this study are secondary and primary. The source of the data is the monthly receipt report for the period 2014 – 2018, and informants are people who are considered to know the problems to be studied and are willing to provide information obtained from the Office of Supervision and Services of Customs and Excise Type Intermediate Customs C Ternate.

Data Collection Techniques

1. Observation (observation) is a technique or approach to obtain data by directly observing the data object. Observations are made without having to be involved with the subject of research in order to maintain objectivity.
2. Documentation is a data collection technique supported by collecting documents related to the discussion of this research, then quoting and copying data in KPPBC Type Madya Pabean C Ternate.

RESULTS AND DISCUSSION

The following table presents a recapitulation of receipts of customs.

Table 1: Recapitulation of Customs Receipts

Import Duty Receipt

Acceptance	Year	Target (Rp)	Realization (Rp)	Achievement (%)
	2014	155.000.000	299.784.800	193,41
	2015	2.205.930.000	2.547.897.900	115,50
Import Duties	2016	15.000.000.000	15.789.395.898	105,26
	2017	16.151.480.000	17.854.862.000	110,55
	2018	12.531.000.000	17.265.922.000	137,79
	2014	33.403.000.000	33.403.189.000	100
	2015	-	-	-
Exit Duties	2016	-	-	-
	2017	33.442.860.000	74.391.205.452	222
	2018	60.000.000.000	420.121.184.430	700
	2014	-	97.105.000	0,29
	2015	-	85.780.999	3,26
Other Customs	2016	-	91.479.000	0,58
	2017	-	502.593.241	0,54
	2018	-	140.425.000	0,03

Source: KPPBC TMP C Ternate 2019 (data processed)

The recapitulation table above shows that the realization of customs revenue within five years fluctuates or sometimes decreases and then rises. However, it needs to be seen that despite increases and decreases, it still exceeds the target given. This target was given by the Regional Office of the Directorate General of Customs and Excise of Maluku, which was responsible for the income and expenditure made by customs offices in the eastern region. Also, the target was given not necessarily by the realization received the previous year; the field conditions that occurred were also one of the factors for the DGT Regional Office to consider making decisions for the target the following year.

Revenue targets were made in the previous year and will be ratified in the year that will occur; for example, the revenue target in 2014 was made in December 2013 and will be ratified in January 2014. Such is the revenue target made; before that, the DGT Regional Office must conduct a field survey or deal directly with stakeholders to see the potential in determining the amount of revenue targets in the coming year.

However, the reasons for the rise and fall of customs receipts must exist. Several reasons affect it. Namely, the reason is that product quality will affect the selling price; incomplete administration can hamper incoming revenues, limit export volume, and impose import duty tariffs on what goods are imported. Moreover, all these reasons cannot be separated from the rules or agreements made by the Indonesian state. It is undeniable that these reasons are interrelated with each other in supporting the rise and fall of customs receipts, which KPPBC

TMP C Ternate will recognize. That is why there is a decline in customs receipts in certain months of the fifth budget year.

The annual evaluation has been seen from the results presented; because of the rise and fall, there is one influencing factor in addition to government regulations listed in the Law on Minerals and Coal or Minerba, including regulating the export of unrefined mining materials and prohibitions for mining companies in Indonesia to export raw mining materials starting January 2014. Export policy is also one of the causes of the increase in export duty receipts, with sanctions issued by the government and smelter construction limits that only reach five years. Those are all export policies that spur increased state revenue in terms of rapidly growing export activities.

The results of research from Syadullah (2012) focused on cocoa bean production, namely in order to encourage the development of the cocoa processing industry; in 2010, the government imposed a cocoa bean export tax policy. This policy aims to inhibit cocoa bean exports and to increase the supply of cocoa beans in the domestic industry. Data shows that after the implementation of the export duty, cocoa bean exports decreased, and the number of cocoa processing companies increased. The export policy applied is the imposition of export taxes on cocoa beans every time an export activity takes place so that the revenue increases after the policy's implementation.

Other research results from Arsyad et al. (2011), namely factors that potentially affect Indonesian cocoa exports, are the price of Indonesian cocoa exports, the growth of cocoa production, the rupiah exchange rate, and time trends. The plan to impose export taxes hurt, reducing the volume of Indonesian cocoa production and exports after the Uruguay round. In contrast, the policy plan to provide fertilizer price subsidies positively impacted increasing Indonesian cocoa production and exports. The implication is that the fertilizer price subsidy policy can still be expected to be a critical strategy to spur Indonesia's cocoa production and exports. This research emphasizes that the export policy to be implemented by the government has the opportunity to increase state revenue in terms of import duties or export activities.

Acceptance of Import VAT

Tax revenue is one of the most significant revenues in Indonesia. The tax received by Indonesia can be said from a subjective and objective point of view. One of the tax revenues received is Value Added Tax (VAT), which is collected indirectly by actors in the sale and purchase of goods.

These sales and purchases occur in the import of taxable goods carried out by importers. VAT receipts received by KPPBC Ternate are mostly from import activities of basic materials for constructing smelters and nickel and ferronickel materials at factories.

Table 2: Recapitulation of Import VAT Receipts

Year	Realization (Rp)	Contribution (%)
2014	13.647.705.000	82,23
2015	17.691.528.000	50,49
2016	47.580.109.460	48,36
2017	73.998.417.563	74,44
2018	133.130.571.000	78,37

Source: KPPBC TMP C Ternate 2019 (data processed)

The table above shows the rise and fall of import VAT receipts each month in the last 5-year period, showing that in certain circumstances, import VAT receipts have decreased; the lowest was in 2014 and only increased slightly in 2015.

The cause of this is that at that time, the Indonesian currency exchange rate weakened against the international currency, as well as other things that caused the rise and fall of VAT receipts, imports, people's purchasing power, and domestic development. These factors are interrelated with each other and influence each other. In addition, applicable tax rules can also be affected because if imported or exported goods are not subject to withholding tax, the resulting revenue does not occur. All of that is listed in the Indonesia National Single Window (INSW) and Indonesia National Trade Respository (INTR), often referred to as online tariff books that are easily accessible.

Revenue from Article 22 Import Income Tax

KPPBC Ternate collects the receipt of Article 22 import income tax itself in import activities, which the importer himself will bear. Customs also assists Import Tax (PDRI) in the form of Import Value Added Tax (VAT) and Article 22 import income tax up to 40%.

This shows that the role of Customs and Excise in tax collection is very influential and contributes to its field. The general public does not know something like this: state revenues received from import and export activities include tax revenues.

Tabel 3: Rekapitulasi Penerimaan atas PPh Pasal 22

Tahun	Realisasi (Rp)	Kontribusi (%)
2014	2.949.705.600	17,77
2015	17.330.177.300	49,46
2016	50.810.757.950	51,64
2017	25.413.343.856	25,56
2018	36.733.773.000	21,63

Source: KPPBC TMP C Ternate 2019 (data processed)

The recapitulation table above shows that the highest import income tax receipts only occurred in 2016 and in other years experienced fluctuations in the receipts of Article 22 import income tax received. The reasons that result in fluctuations in the receipt of Article 22 import income tax are almost the same as those that occur in import VAT receipts, namely the weakening value

of the Indonesian currency exchange rate against the value of the international currency, then purchasing power in import activities that decrease, and also reduced domestic development. Some of these causes have resulted in a decrease or increase in import tax revenues for their whole; it is undeniable that tax revenues in import activities also affect state revenues used for state development. The outline is export and import activities in addition to customs revenues, as for the revenues received, namely import tax revenues (import VAT and Article 22 import income tax). Import tax revenue must be included in import activities; judging from the results of 5 budget years, there is a decrease in certain months in a particular year and vice versa with the increase. This happens without reason; in addition to the absence of import and export activities, other reasons also strengthen the absence of import tax revenue.

The evaluation results on import tax revenue, namely KPPBC TMP C Ternate in its collection, have helped collect tax revenue that occurs in export and import activities and are involved in supporting the increase in state revenue. However, many obstacles occur that are not as planned, such as reasons that make import tax revenues decrease or increase. Although it seems to increase every year, it cannot be denied that these reasons are included. Please note that KPPBC TMP C Ternate does not place a target on this tax revenue. The reasons that influence this are currency exchange rates or currency values, people's purchasing power or buying interest, development in the country, and all, as it is known that regulations can never be separated from tax activities that occur. The results of Agustina and Reny's (2014) research examined the effect of exports, imports, rupiah exchange rates, and inflation rates on Indonesia's foreign exchange reserves with the results that it can be seen that simultaneously exports, imports, rupiah exchange rates, and inflation rates affect Indonesia's foreign exchange reserves. However, partially, exports have a positive and significant effect on Indonesia's foreign exchange reserves; the rupiah exchange rate has a significant negative effect on Indonesia's foreign exchange reserves, while imports and the rupiah exchange rate do not affect Indonesia's foreign exchange reserves.

The research results from Zukariya et al. (2016) show that simultaneously, the three dependent variables used significantly affect the dependent variable. Partially, production variables do not significantly influence, while international prices and exchange rates have a significant effect. Regarding the results, cocoa bean producers must improve the quality of cocoa beans produced to increase national economic growth. The export volume of Indonesian cocoa beans will increase economic growth, which benefits national welfare. Sugana and Hidayat's (2014) research results show that the VAT compliance rate is only around 53%. Improving VAT rate compliance will impact VAT revenue more than raising the VAT rate. On the other hand, removing all VAT exemptions and increasing the administrative burden can also reduce the VAT revenue of specific sectors of the economy. However, it will reduce the distortion of the economy and avoid the need for special VAT treatment. The results of Saidani and Arifin's (2012) research are that product quality and service quality affect customer satisfaction and repurchase intention, product quality and service quality affect customer satisfaction, and product quality and service quality affect repurchase intention and influence customer satisfaction repurchase intention.

The results of the above research prove that the reasons that occur in import tax revenue activities are valid and affect each other without having to be separated.

CONCLUSION

This study evaluated customs receipts and import taxes on taxable goods at the Customs and Excise Supervision and Service Office type C Ternate customs intermediate, using secondary data as reports on realizing KPPBC TMP C Ternate revenues. Then, it is processed using Microsoft Excel and evaluated according to those described in Chapter III.

The result of the evaluation is that the customs receipts received by KPPBC TMP C Ternate from 2014 – 2018 every year have increased and then decreased, both in terms of imports and in terms of exports that occurred. However, the KPPBC TMP C Ternate itself can maintain its consistency with customs receipts from the targets given and show achievements that increase yearly with different export and import trends. For VAT and PPh Article 22 revenues, KPPBC TMP C Ternate, in its collection, has helped collect tax revenues that occur in import activities to increase state revenue.

Fluctuations in customs and tax revenues in the context of imports (VAT and PPh Article 22) are caused by several factors, including export volume/quota, import duty rates, purchasing power/purchase interest, administration, religious celebration days, and government regulations.

Based on this research, it is expected that the DJBC, especially KPPBC TMP C Ternate, will maintain its consistency in obtaining revenue from the mining sector in import and export activities so that the stability of the assessed performance will be maintained with monthly evaluations. Conducting this research certainly has some limitations, such as causing several factors that affect the rise and fall of state revenue from the side of Customs and Excise received.

However, these factors have not been studied in depth. Further researchers are expected to examine the critical factors in this study and whether these factors affect the course of the revenue process in terms of import and export activities.

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