

Assistance of Entrepreneurs in The Bonded Zone on Tax Imposition Toward Import Commodities in The Bonded Zone at KPP Bea Dan Cukai Tipe Madya Pabean C Jember

Zakia Dwi Wardhani¹, Dewi Ayu Puspita², Resha Dwi Ayu Pangesti Mulyono³

Affiliation: ^{1,2,3} University of Jember, Jember, Indonesia

Correspondence Author: ³*reshadwiayupm@unej.ac.id

ABSTRAK

Kawasan berikat merupakan kawasan industri yang mendapat kebijakan fiskal berupa penangguhan bea masuk, pembebasan cukai dan tidak dipungutnya PDRI terhadap barang impor yang masuk kawasan berikat. Fasilitas fiskal berlaku terhadap kategori barang impor tertentu yang telah diatur pada Peraturan Direktur Jenderal Bea dan Cukai. Kabupaten Jember memiliki kawasan berikat diantaranya yaitu PTPN X, PT Penyelesaian Masalah Properti, dan PT Villager Tobacco Indonesia. Terhadap barang impor yang masuk ke tiga kawasan berikat tersebut maka terhadap barang tersebut diawasi oleh KPPBC TMP C Jember. Tulisan ini bertujuan untuk memberikan pengetahuan mengenai perhitungan serta pengenaan pajak terhadap barang impor yang masuk kawasan berikat.

Kata kunci: Kawasan Berikat; Bea Masuk; PDRI;

ABSTRACT

Bonded zones are industrial areas that receive fiscal policies in the form of suspension of import duties, exemption from excise and non-collection of PDRI on imported goods entering the bonded zone. Fiscal facilities apply to certain categories of imported goods that have been regulated in the Regulation of the Director General of Customs and Excise. Jember Regency has bonded areas including PTPN X, PT Settlement Property Problems, and PT Villager Tobacco Indonesia. For imported goods that enter the three bonded zones, the goods are supervised by KPPBC TMP C Jember. This paper aims to provide insight into the calculation and imposition of taxes on imported goods entering the bonded zone..

Keywords: Bonded Zone; Import Duties; PDRI;

Informasi Artikel: Submit: 2022-10-28 Revisi: 2022-11-20 Diterima: 2022-12-20



This work is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/).

INTRODUCTION

DJBC is led by the Director General of Customs and Excise who is directly responsible to the Ministry of Finance. *Direktorat Jenderal Pajak (DJP)* and *Direktorat Jenderal Bea dan Cukai (DJBC)* have the same function, one of which is to collect state revenues. Not all types

of taxes are collected by the DJBC, the taxes collected by DJBC include import and export duties, PDRI, and excise. In the Regulation of the *Direktur Jenderal Bea dan Cukai* Number Per7/BC/2021 it has been explained that, “*Pajak Dalam Rangka Impor yang selanjutnya disingkat PDRI adalah pajak yang dipungut oleh Direktorat Jenderal Bea dan Cukai atas impor barang yang terdiri dari Pajak Pertambahan Nilai, Pajak Penjualan Atas Barang Mewah, dan Pajak Penghasilan*”. So, it does not only function as a Revenue Collector, but DJBC also has other functions, namely as a Community Protector, Industrial Assistance and Trade Facilitator. Not only maximizing state revenues, but the existence of DJBC is also intended to provide support to domestic industries and as an apparatus for monitoring the traffic of goods.

Two words that are closely related to the Directorate General of Customs and Excise include "Customs" and "Excise". Based on Law – of the Republic of Indonesia Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning *Kepabeanan* Article 1 paragraph 1 & 2 states that: *Kepabeanan adalah segala sesuatu yang berhubungan dengan pengawasan atas lalu lintas barang yang masuk atau keluar daerah pabean serta pemungutan bea masuk dan bea keluar. Daerah pabean adalah wilayah Republik Indonesia yang meliputi wilayah darat, perairan dan ruang udara di atasnya, serta tempat - tempat tertentu di Zona Ekonomi Eksklusif dan landas kontinen yang di dalamnya berlaku Undang-Undang ini..* In addition, based on Law Number 39 of 2007 concerning Amendments to Law of the Republic of Indonesia Number 11 of 1995 concerning *Cukai*, it states that “*Cukai adalah pungutan negara yang dikenakan terhadap barang kena cukai*”. Customs and Excise officer, physically inspect goods entering and leaving the customs area, not only that, they also check the administrative completeness that has been stated in the Regulation of the Ministry of Finance or the Regulation of the Directorate General of Customs and Excise. DJBC's duties have a high risk where DJBC is not only supervising but also serving. DJBC has the task of formulating and implementing policies in the field of supervision, law enforcement, services and optimization of state revenues in the field of customs and excise in accordance with the provisions of laws and regulations.

In relation to the duties and functions of the DJBC, this agency carries out several fiscal policies in facilitated areas including: Ease of Import for Export Destinations for Small and Medium Industries (*KITE IKM*), Bonded Zones, Special Economic Zones (*KEK*), and Free Zones. Based on the Regulation of the *Direktur Jenderal Bea dan Cukai* Number Per-7/BC/2021 states that, “*Kawasan berikat adalah Tempat Penimbunan Berikat (TPB) untuk*

menimbun barang impor dan/atau barang yang berasal dari tempat lain dalam daerah pabean guna diolah atau digabungkan sebelum diekspor atau diimpor untuk dipakai". Industries or businesses that can apply for their business to become bonded zones are industrial areas and cultivation areas that have a certain area which has been regulated in the Regulation of the Kementerian Keuangan and in the Regulation of the Direktur Jenderal Bea dan Cukai.

Rapid economic growth that happens in Jember Regency is the reason for the presence of the *Kantor Pengawasan dan Pelayanan Bea dan Cukai (KPPBC)* Jember, which is intended to strengthen supervision as well as service for its service users. It is not only presented to optimize tax revenues and avoid greater state losses, but this is also done in order to help the people of Jember to continue to develop their products so that they can be recognized in the international market share. The presence of KPPBC Jember is also to maximize services to industrial areas that have made a positive contribution to the people of Jember, Jember Regency and also the state.

Kantor Pengawasan dan Pelayanan Bea dan Cukai (KPPBC) Tipe Madya Pabean C Jember, addressed at Jalan Kalimantan Number 33 Jember. KPPBC TMP C Jember has areas to be monitored including Jember Regency, Situbondo Regency, and Bondowoso Regency. In these 3 districts, there are bonded areas that are the object of supervision and services of KPPBC TMP C Jember. In Jember Regency itself there are 3 bonded areas including PTPN X (Bobbin Industry), PT Villiger Tobacco Indonesia, and PT Penyelesaian Masalah Properti / PT Burger Holding AG (Bobbin Industry). The products produced by the Bonded Zone in Jember Regency have succeeded in achieving international market share, which supports the swift export of commodities originating from Jember Regency. The existence of these large industries also has a positive impact on local communities, namely the availability of large-scale employment opportunities. The bobbin industry for example, in 2022 the bobbin industry has absorbed 3379 local workers.

Having an extend multiplier effects produced, as well as to support the entry and exit of goods, the Government provides special facilities for this industry through KPPBC TMP C Jember. This is done to support export commodities to keep increasing in year to year. Generally, imported goods entering the country / imported goods from outside the customs area (LDP) entering the customs area are subject to several tax obligations including import duties and PDRI. This is done with the aim of protecting the domestic industry as well as maximizing state revenue. In addition, there is a policy of imposing import duties and PDRI on imported goods entering the Customs Area, carried out in the context of protecting the community,

preventing the entry of prohibited or dangerous goods such as drugs. With the declaration of this area as a bonded zone, this area gets special facilities including fiscal and non-fiscal facilities. In 1996 the Bobin Industry, one of the industrial estates in Jember Regency, collaborated with one of the state-owned enterprises, namely PTPN X as an entrepreneur as well as the operator of the bonded area and PT Penyelesaian Masalah Properti as a bonded area entrepreneur. Of course, there are many things that are subject to the supervision and service of customs and excise officer in the bonded area of PT Penyelesaian Masalah Properti, one of which is regarding the entry of imported goods into the Bonded Zone. Fiscal facilities obtained by the Bonded Zone regarding the entry of imported goods into the Bonded Zone are in the form of suspension of Import Duty, exemption from excise duty and not collecting PDRI.

Not all imported goods entering the bonded zone are subject to Import Duties and *Pajak Dalam Rangka Impor* (PDRI). Several categories of imported goods are subject to suspension of Import Duties and PDRI. This suspension applies to certain categories of goods, namely raw materials, auxiliary materials, sample goods, capital materials, fuel, goods intended for merging with bonded Zone products and so on as stipulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 65/PMK. 04/2021 concerning Bonded Zone. Treatment for categories of goods other than those stipulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 65/PMK.04/2021 will be subject to Import Duties and PDRI, which has also been stated in the Regulation of the Directorate General of Customs and Excise Number Per19/BC/2018 Appendix K regarding Examples Goods that get facilities and do not get facilities in the Bonded Zone. Categories of goods that do not receive suspension of Import Duties and PDRI include goods used for consumption that are not intended for export. One example is Genset fuel not for production purposes. The imposition of import duty and PDRI is carried out in order to create order in the process of importing imported goods into the bonded zone and prevent misuse of special facilities that have been received by the bonded zone.

With this paper, it will provide insight, knowledge, and explanation regarding what categories of goods are eligible for suspension of import duties and/or PDRI (*Pajak Dalam Rangka Impor*) or which are not at the same time with the calculation of taxation. In addition, later, this paper will provide an overview as well as an explanation of how the process of collecting taxes on industries that get special facilities. This mentoring activity is expected to provide a complete explanation to bonded zone entrepreneurs regarding the imposition of import duties and PDRI on imported goods entering the bonded zone and can provide updated

information regarding changes to the regulations of the ministry of finance and regulations of the director general of customs and excise.

RESEARCH METHOD

Assistance carried out during the process of PKN activities together with KPPBC TMP C Jember was carried out with two implementation methods including; Focus Group Discussion (FGD), and presentations. These two methods were carried out in a sequential sequence. Take place during the COVID-19 pandemic, the implementation of mentoring was carried out online through zoom meetings. It started with a material presentation by officers and officials of KPPBC TMP C Jember. Followed by a Focus Group Discussion which began with the presentation of statements by bonded zone entrepreneurs related to the topic of discussion followed by assistance from KPPBC TMP C Jember along with customs friends to direct the imposition of taxes followed by socialization of the regulations of the ministry of finance and the regulations of the director general of customs. latest.

RESULT AND DISCUSSION

In general, imported goods from Outside Customs Area entered the customs area go through a series of stages called customs clearance. Customs Clearance is *proses pemeriksaan fisik petikemas di Tempat Penimbunan Sementara (TPS) di pelabuhan dan penyiapan dokumen pemberitahuan impor barang* (Prof. Rhenald Kasali, 2015). Customs Clearance itself was divided into 3 stages, namely pre-clearance (process of placing containers at TPS and preparation of PIB documents), clearance, and post-clearance (when containers are transported outside the Port Area and the container owner makes payments to port operators). In the Regulation of the Direktur Jenderal Bea dan Cukai Number Per-7/BC/2021 concerning Procedures for Entry and Export of Goods To and From Bonded Storage, it has been stated that there are 3 routes in the customs clearance process, including:

Jalur Merah is the service process and supervision of entry and/or exit to and from *TPB (Tempat Penimbunan Berikat)* by conducting a physical inspection.

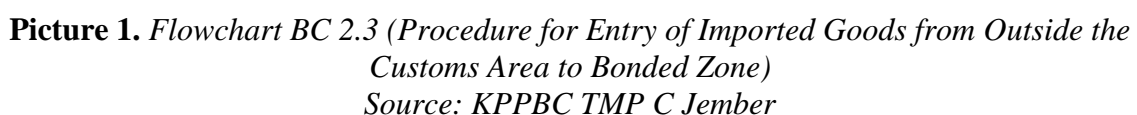
Jalur Kuning is the process of service and supervision of expenditure from *TPB (Tempat Penimbunan Berikat)* to *TLDDP (Tempat Lain Dalam Daerah Pabean)* by examining documents before the issuance of the *TPB* Goods Release Approval Letter (SPPB) without physical inspection except in the case of a *TPB* Physical Inspection Order (SPPF) being issued.

Jalur Hijau is the service process and supervision of the entry and/or exit to and from *TPB (Tempat Penimbunan Berikat)* without a physical inspection except in the case of a *TPB Physical Examination Order (SPPF)* being issued. The existence of this division was expected to avoid the high number of dwelling time. “*Dwelling time adalah waktu yang dihitung mulai dari suatu petikemas (container) dibongkar dan diangkat (unloading) dari kapal sampai petikemas tersebut meninggalkan terminal pelabuhan melalui pintu utama*” (World Bank, 2011). According to Prof. Rhenald Kasali, “*angka dwelling time adalah hasil penjumlahan komponen pre-clearance, customs clearance, dan post-clearance.*” There will be many negative consequences if the dwelling time is high. The high number of dwelling times will harm the importer because it will affect the smooth flow of goods so that it will also affect the business operations of the importer.

Every process of importing and releasing goods that occur in the bonded zone was supervised by customs and excise officers. In the process of entering imported goods into the bonded zone, customs clearance also applies. On the entry of imported goods into the bonded zone, customs and excise officers will conduct an inspection by taking into account the service category of the *TPB* operator/entrepreneur. Initially, the determination of this route was determined by the head office based on risk management and also on the basis of an assessment of the company profile by the customs office. In addition, the determination of this service line is also based on the level of a random system that has been determined by the Head of KPPBC. This random determination of service lines was carried out using the *Jalur Merah* which was carried out to ensure compliance from the importer / service user. Bonded entrepreneurs and/or bonded operators must also carry out their customs obligations, namely submitting customs notification documents and paying taxes in the form of duty and PDRI. Customs notification documents have several types of codes. The code is distinguished by the type of entry or exit of goods. Based on the data contained in the KPPBC TMP C Jember, several documents for the Notification of Import of Goods have been summarized.

Kelompok Dokumen PP	Declarant	Kode PP	Uraian Jenis Dok. PP
Pemberitahuan Pabean Dalam Rangka Pengangkutan	Pengangkut	BC 1.0 BC 1.1 BC 1.2 BC 1.3	RKSP / JKSP Inward / Outward Manifest PP Dari Kaw. Pabean untuk Diangkut ke TPS di Kaw. Pabean Lainnya PP Brng Asal Daerah Pabean dr satu Tempat ke Tempat Lain Melalui LDP
Pemberitahuan Pabean Dalam Rangka Impor Barang	Importir/PPJK	BC 2.0 BC 2.1 BC 2.2 BC 2.3 BC 2.4 BC 2.5 BC 2.6.1 BC 2.6.2 BC 2.7	Pemberitahuan Impor Barang (PIB) Pemberitahuan Impor Barang Khusus (PIBK) Pemb. Barang Pribadi Penumpang dan Awak S/P(CD) Pemberitahuan Impor Barang untuk ditimbun di TPB Pemb. Penyelesaian Barang asal Impor yang Mendapat KITE Pemberitahuan Impor Barang dari TPB Pemb. Pengeluaran Barang dari TPB dengan Jaminan Pemb. Pemasukan Kembali Barang dari TPB dengan Jaminan Pemb. Pengeluaran Barang untuk Diangkut dari TPB k e TPB lainnya
Pemberitahuan Pabean Dalam Rangka Ekspor Barang	Eksportir/PPJK	BC 3.0 ..	Pemberitahuan Ekspor Barang (PEB) Pemberitahuan Pembawaan uang tunai ke LDP (daro BI)
Pemberitahuan Pabean dalam rangka pemasukan brg dari TLDP ke Tempat di penga wasan DJBC	Orang yang memasukkan barang	BC 4.0 BC 4.1	Pemberitahuan Pemasukan Barang Asal TLDDP ke TPB Pemberitahuan Pengeluarann Kembali Barang Asal TLDDP dari TPB

In accordance with the table presented above, about the entry of imported goods into the bonded zone, the importer must fill out and submit the Goods Import Declaration (PIB) document with the goods notification document code BC 2.3. The importer must fill in every available column in accordance with what was in the field, whether it is content, amount, weight or so on. Based on the Regulation of the Direktorat Jenderal Bea dan Cukai Number Per-7/BC/2021 concerning *Tata Laksana dan Pengeluaran Barang ke dan dari Tempat Penimbunan Berikat*, it has been explained about the elements contained in the customs notification document code BC 2.3 as well as information on its filling.



DOI: <https://doi.org/10.55314/jcoment.v3i>

a)

b)

Picture 2. PIB Document Code BC 2.3 (For imported goods from LDP entering the Bonded Zone)

Source: Regulation of Direktorat Jenderal Bea dan Cukai Number Per-20/BC/2016

LEMBAR LAMPIRAN PEMBERITAHUAN IMPOR BARANG UNTUK DITIMBUN DI TEMPAT PENIMBUNAN BERIKUT PETI KEMAS							
DC 2.3 Revisi : ...							
Nama Pengajuan : Nama Perusahaan :							
No Unit	NOMOR	UKURAN	TIPE	No Unit	NOMOR	UKURAN	TIPE

C. PENGESAHAN PENGUSAHA TPI

Dengan ini saya menyatakan bertanggung jawab atas kebenaran hal-hal yang diuraikan dalam pemberitahuan pajak ini.

Tanggal, Tanggal :
 Nama Lengkap :
 Jabatan :
 Tanda Tangan dan Stempel Pemasukan :

Rangkap ke : 1 / 2 / 3 / Pengesahan TPR / KPR / Pengesahan / Penolakan

LEMBAR LAMPIRAN PEMBERITAHUAN IMPOR BARANG UNTUK DITIMBUN DI TEMPAT PENMBUNAN BERIKUT UNTUK DOKUMEN DAN SLEP PERSETUJUAN		
Nomor Pengajuan : Nomor Pendaftaran :		Diketahui _____ dan _____ DC 2.3
Jenis Deklarasi	Nomor Deklarasi	Tanggal Deklarasi

C. PENGESAHAN PENGUSAHA TIR

Dengan ini saya menyatakan bertanggung jawab atas kebenaran isi-baik yang dibuktikan dalam pemberitahuan sebelum ini.

Tempat, Tanggal : _____

Nama Lengkap : _____

Jabatan : _____

Tanda Tangan dan Stempel Perusahaan : _____

Picture 3. PIB Attachment Sheet to be stockpiled in TPB Containers (For imported goods from LDP to enter Bonded Zone)

Source: Regulation of Direktur Jenderal Bea dan Cukai Number Per-20/BC/2016

PT Penyelesaian Masalah Properti is a bonded area entrepreneur for the bobbin industrial area located in Jember Regency. There are 3 types of export products produced by PT Penyelesaian Masalah Properti, including small cigars, cutting bobbins, and rolling papers. PT Penyelesaian Masalah Properti has been established in 2020. The service line obtained by PT Penyelesaian Masalah Properti in 2020 is the *jalur merah*, where in this process not only document checks were carried out but also a physical inspection of the customs clearance process according to Figure 4.2. In September 2021, PT Penyelesaian Masalah Properti received a *jalur hijau*. This change in routing was carried out by reviewing several things including risk management and also an assessment of the company profile by the Head of Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Pabean C, Jember.

In terms of customs policies, bonded zones receive the same treatment as other industrial areas that carry out import activities, the difference lies in the supervision carried out by customs and excise officers. Supervision of imported goods entering the bonded zone does not stop when the goods have entered the bonded zone, but customs and excise officers continue to supervise as well as provide services for the incoming goods after that the goods are processed / value added / combined with production goods until reached export process. The suspension of import duties and PDRI does not apply to all categories of imported goods, but only categories of goods related to production goods/production processes from the bonded zone. Other categories of goods will be subject to import duties and PDRI. This is done in order to create order in the process of importing imported goods into the bonded zone and to prevent misuse of special facilities that have been received by the bonded zone. Therefore, there are several categories of goods that are suspended or not. The following has attached an example of goods that get facilities and do not get facilities in bonded zones in accordance with the Regulation of the Direktur Jenderal Bea dan Cukai Number Per-19/BC/2018 concerning Kawasan Berikat.

Categories of goods that do not receive fiscal facilities will be subject to import duties, excise, and *Pajak Dalam Rangka Impor* (PDRI). Therefore, it is necessary to calculate import duties and PDRI to find out the amount of tax that must be paid. The calculation of import duty and PDRI also applies to the category of goods that are subject to suspension of import duty and PDRI, because the Customs Notification document BC 2.3 regarding imported goods entering the bonded zone states the amount of import duty and PDRI imposed according to the type of goods that the importer needs to fill in. This is done to determine policies on bonded

zones, because from there KPPBC can measure the amount of import duty and PDRI generated by the bonded zone. The amount of import duty and PDRI will be compared with the amount of export foreign exchange generated compared to the fiscal facilities provided to the bonded zone, namely suspension of import duties, exemption of excise and not collecting PDRI.

In calculating the import duty, it must first be sought and known the amount of tariff imposed on the type of imported goods. Notification of Imported Goods (PIB) is characteristic as self-assessment as well as in terms of tariff determination. The amount of this tariff may change when the customs and excise officers inspect the goods. If there is a difference, customs and excise officers can determine the tariff on imported goods which can be notified in the Goods Import Declaration (PIB), and it can be done no later than 30 days from the date of registration of the Goods Import Declaration (PIB). Import duty tariffs on imported goods consist of two types, namely; advalorem rates and specific rates. Rudy (2017) explains that:

1. *Tarif ad valorem atau bea harga, yaitu besarnya pajak yang akan dipungut ditentukan berdasarkan presentase tertentu dari nilai produk atau harga. Mayoritas barang impor dihitung menggunakan tarif advalorem.*
2. *Tarif spesifik, yaitu besarnya pajak ditetapkan untuk tiap unit produk atau harga satuan atas suatu barang tertentu, misalnya kemeja (dihitung persatuan kemeja dengan tarif nominal rupiah yang sudah pasti).*

According to the Edukasi Keuangan Book Edition VI of 2011 states that: "*Hanya 3 (tiga) jenis barang yang tarif bea masuknya menggunakan tarif spesifik yaitu beras/beras ketan/tepung beras, gula tebu/gula bit/gula murni, dan minuman mengandung etil alkohol (MMEA)*".

The determination of import duty rates is based on The World Customs Organization's Harmonized Commodity Description and Coding System (HS Code). Import duty rates are determined based on the classification of the goods. The classification and the tariff rates have all been stated and explained in the *Buku Tarif Kepabeanan Indonesia* (BTKI). *BTKI adalah Buku Tarif Kepabeanan Indonesia yang memuat sistem klasifikasi barang yang berlaku di Indonesia, meliputi Ketentuan Umum untuk Menginterpretasi Harmonized Systems (KUMHS), Catatan, dan Struktur Klasifikasi Barang yang disusun berdasarkan Harmonized System (HS) dan ASEAN Harmonized Tariff Nomenclature ((AHTN) (Direktorat Jenderal Bea dan Cukai, 2017). Since April 1, the mention of BTKI 2022 refers more to the classification system of goods in force in Indonesia. The following is the formula for calculating import duties using ad valorem and specific tariffs:*

Tarif Spesifik :

$$\text{Bea Masuk} = \text{tarif satuan barang} \times \text{jumlah barang}$$

Tarif Advalorum :

$$\text{Bea Masuk} = \text{tarif bea masuk (\%)} \times \text{nilai pabean}$$

The first step to calculate the import duty is to determine the amount of CIF. CIF is the sum of Cost, Insurance, and Freight. If the Freight fee is not stated in the Bill of Lading, the freight can be determined at the following rates:

1. 5% x FOB if imported goods come from ASEAN countries
2. 10% x FOB if imported goods come from non-ASEAN Asian and Australian
3. 15% x FOB if the imported goods come from outside Asia and Australia.

After finding the CIF amount, the second step is to determine the *nilai pabean*. The last step is to calculate the amount of import duty by multiplying the tariff percentage by the customs value.

In addition to being subject to import duties, imported goods entering the bonded zone are also subject to PDRI. In the Regulation of the Direktorat Jenderal Bea dan Cukai Number Per-7/BC/2021 it has been explained that, "*Pajak Dalam Rangka Impor yang selanjutnya disingkat PDRI adalah pajak yang dipungut oleh Direktorat Jenderal Bea dan Cukai atas impor barang yang terdiri dari Pajak Pertambahan Nilai, Pajak Penjualan Atas Barang Mewah, dan Pajak Penghasilan.*" PDRI is calculated by multiplying the tax rate by the import value. Import Value is the result of the sum of Customs Value with Import Duties. According to the Edukasi Keuangan Book Edition VI of 2011, the PDRI calculation formula has been listed:

1. PPN :

$$\text{PPN} = \text{Tarif PPN} \times \text{Nilai Impor}$$

2. PPnBM :

$$\text{PPnBM} = \text{Tarif PPn BM} \times \text{Nilai Impor}$$

3. PPh Pasal 22 :

$$\text{PPh Pasal 22} = \text{Tarif PPh} \times \text{Nilai Impor}$$

Example of calculating import duty and PDRI on imported goods entering the bonded area of PT Penyelesaian Masalah Properti which is the area of supervision and service of the Jember Customs Office:

PT Penyelesaian Masalah Properti imported 10,000 m of fabric used for employee uniforms from Brazil. The price of goods is FOB USD 20,000, Freight (transportation costs) from Brazil to Jember is USD 2,000 and insurance is paid abroad for USD 250. Fabric classification on BTBMI enters the postal tariff of 5007.90.20 with an import duty rate of 5%. The exchange rate when the import notification is submitted is IDR 14,500 per USD. Other information PT Property Problem Settlement has API. Following are the steps to find the amount of import duty and PDRI:

1. Determine the Customs Value:

$$\begin{aligned}\text{CIF} &= 20.000 + 2.000 + 250 \\ &= 22.250\end{aligned}$$

$$\begin{aligned}\text{Nilai Pabean} &= 22.250 \times \text{Rp } 14.500 \\ &= \text{Rp } 322.625.000\end{aligned}$$

2. Determine the Import Duty:

$$\begin{aligned}\text{Bea Masuk} &= 5\% \times \text{Rp } 322.625.000 \\ &= \text{Rp } 16.132.000\end{aligned}$$

$$\begin{aligned}\text{Nilai Impor} &= \text{Rp } 322.625.000 + \text{Rp } 16.132.000 \\ &= \text{Rp } 338.757.000\end{aligned}$$

3. Determine PDRI

$$\begin{aligned}\text{PPN} &= 11\% \times \text{Rp } 338.757.000 \\ &= \text{Rp } 37.264.000\end{aligned}$$

$$\begin{aligned}\text{PPh (have API)} &= 2,5\% \times \text{Rp } 338.757.000 \\ &= \text{Rp } 8.469.000\end{aligned}$$

$$\begin{aligned}\text{PPh (does not have API)} &= 7,5\% \times \text{Rp } 338.757.000 \\ &= \text{Rp } 25.407.000\end{aligned}$$

It can be concluded that the amount of import duty and PDRI on imported goods is respectively Import Duty = Rp. 16,132,000.00; VAT = IDR 37,264,000.00 ; Income Tax with the assumption that it has API = Rp. 8,469.000, 00; PPh assuming no API = Rp 25,407,000.00. The goods are not subject to excise duty because the goods are not *Barang Kena Cukai* (BKC).





Picture 4. Video tutorial for filling documents code BC 2.3 : <https://youtu.be/Rcc75fAymB4>

CONCLUSION

Based on the results of the Assistance of entrepreneurs in the Bonded Zone on Tax Imposition Toward Import Commodities, it can be concluded that:

The procedure for the entry of imported goods into the bonded zone within the working area of KPPBC TMP C Jember is in accordance with the procedures stated in the Regulation of the Direktur Jenderal Bea dan Cukai Number Per-7/BC/2021. Imported goods entering the bonded zone will continue to be monitored until the goods are processed and the export process is carried out within a predetermined period of time. The reason for supervision by the Customs and Excise Officers on imported goods entering the bonded zone is because the imported goods are still attached to state financial rights, namely import duties, excise and PDRI, where a suspension of this type of tax is stipulated. The imposition of import duties, excise and PDRI has also been in accordance with the Regulation of the Direktur Jenderal Bea dan Cukai Number Per-19/BC/2018 concerning Bonded Zone Management, namely the suspension of imported goods entering the bonded zone which includes in the category of suspension of import duties, excise, and PDRI.

Categories of goods that are subject to suspension of import duties, excise and PDRI are goods intended to be produced or combined with production goods which are later intended to

be exported. Goods that are not intended for export will be subject to import duties, excise and PDRI. More detailed categories of goods are listed in Appendix K in the Regulation of the Direktur Jenderal Bea dan Cukai Number Per-19/BC/2018 as attached on pictures 4, 5, and 6. At PT Penyelesaian Masalah Properti, all imported goods that are imported are given a suspension of import duties, excise, and PDRI, which means that so far imported goods that enter the bonded area of PT. Penyelesaian Masalah Properti are entirely intended to be produced or combined with production goods that will later be exported.

The amount of import duty, excise and PDRI is still taken into account even though the imported goods that enter the bonded zone are goods that are included in goods that get fiscal facilities. Steps that must be taken to find the amount of import duty and PDRI include:

- a) Determine the amount of CIF and Customs Value
- b) Determine the amount of Import Duty, Excise and Import Value
- c) Determine the amount of PDRI

All internship activities at the KPPBC TMP C Jember went well and smoothly. With directions from our Jember customs and excise officers, interns can carry out our obligations properly. The obstacles that we experienced were the Covid-19 pandemic which made us unable to carry out internships optimally, with the division of work between WFO (Work From Office) and WFH (Work From Home).

ACKNOWLEDGMENT

In this opportunity, I as the writer would like to express my deepest gratitude to the many parties who have helped in the settlement preparation of assistance at the Bonded Zone. The author would like to thank love to:

1. God Almighty
2. My father and mother who have given good moral support as well as material and unceasing prayers to the author
3. Mrs. Bunga Maharani as the Head of D3 Accounting Study Program who continues to create innovation and show hard work for the future and also gave me a chance to have the opportunity to work as an intern at KPPBC TMP C Jember
4. Mrs. Dewi Ayu Puspita as the main supervisor and also Mrs Resha Ayu as my member's supervisor.

5. Supervisor from the KPPBC TMP C Jember Mr. Vicky Armando Ambate
6. All Lecturers of Accounting Study Program, Faculty of Economics and Business University of Jember
7. All officials, supervisors, functional, and implementers of KPPBC TMP C Jember as well as the PPNPN implementing employee who has helped me during internship

The author also realizes that this paper is not perfect both in writing and content, due to limitations writer's ability. Therefore, the author expects criticism and suggestions that constructive nature from the reader to improve the contents of the Practice Report Real Work.

REFERENCE

- Direktorat Jenderal Bea dan Cukai. (2013). *Impor*.
<https://www.beacukai.go.id/arsip/pab/impor.html>.
- Prof. Rhenald. (2015). *Dwelling Time, Lagi*.
<https://www.feb.ui.ac.id/blog/2015/11/05/10340-2/>. Kementerian Keuangan Indonesia. 2011. *Edukasi Keuangan*. Edisi 6. Jakarta.
- Nurhidayati, dan P. Cahyani. (2020). Pengaruh Kebijakan Penurunan Jalur Merah Terhadap Penerimaan Negara. *Jurnal Ekonomi dan Pembangunan Indonesia*. 20(1):79-84.
- Peraturan Direktur Jenderal Bea dan Cukai Nomor Per-7/BC/2021. *Tata Laksana Pemasukan dan Pengeluaran Barang ke dan Dari Tempat Penimbunan Berikat*. Jakarta:Kemetrian Keuangan Republik Indonesia.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 65/PMK.04/2021. *Perubahan Atas Peraturan Menteri Keuangan Nomor 131/pmk.04/2018 Tentang Kawasan Berikat*. Jakarta: Kementrian Keuangan Republik Indonesia.
- Peraturan Menteri Keuangan Republik Indonesia. *Organisasi dan Tata Kerja Kementrian Keuangan*. Jakarta: Kementrian Keuangan RepublikIndonesia.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 183/PMK.01/2020. *Perubahan Atas Peraturan Menteri Keuangan Nomor 188/PMK.01/2016 Tentang Organisasi dan Tata Kerja Instan Vertika Direktorat Jenderal Bea dan Cukai*. Jakarta: Kementrian keuanga Republik Indonesia.
- Peraturan Pemerintah Republik Indonesia Nomor 85 Tahun 2015. 25 November 2015. *Perubahan Atas Pertaturan Pemerintah Nomor 32 Tahun 2009 Tentang Tempat Penimbunan Berikat*. Tambahan Lembaran Negara Republik Indonesia Nomor 5678. Jakarta.

- PTPN X. 2016. Company History. <http://ptpn10.co.id/page/profil>. [Diakses pada 12 Maret 2022].
- Rubianto, A, dan E. T. Wahyuni. 2021. Pengelolaan Custom Clearance Impor Melalui Perusahaan Pengurusan Jasa Kepabeanan PT. Mitra Segara Cargo Semarang. *3rd National Seminar on Maritime and Interdisciplinary Studies*. 3(1):200-205.
- Undang – Undang Republik Indonesia Nomor 17 Tahun 2006. *Perubahan Atas Undang – Undang Nomor 10 Tahun 1995 Tentang Kepabeanan*. 15 November 2006. Tambahan Lembaran Negara Republik Indonesia Nomor 4661. Jakarta.
- Undang – Undang Republik Indonesia Nomor 28 Tahun 2007. *Perubahan Ketiga Atas Undang – Undang Nomor 6 Tahun 1983 Tentang Ketentuan Umum dan Tata Cara Perpajakan*. Lembaran Negara Republik Indonesia Tahun 2007 Nomor 65. Jakarta.
- Undang – Undang Republik Indonesia Nomor 39 Tahun 2007. *Perubahan Atas Undang – Undang Nomor 11 Tahun 1995 Tentang Cukai* Tambahan Lembaran Negara Republik Indonesia Nomor 4755. Jakarta.