

## **ANALYSIS OF RISK MITIGATION OF CUSTOMS DUTY AND IMPORT TAX EVASION OF OVERSEAS PERSONAL SHOPPER (CASE STUDY ON KPPBC TIPE MADYA PABEAN A BANDUNG )**

**Alvi Rahmi Yesri<sup>1</sup> , Dede Abdul Hasyir<sup>2</sup>**  
Universitas Padjadjaran  
alvi16003@mail.unpad.ac.id

### **ABSTRACT**

*The phenomenon of the rise of personal shopping services in Indonesia is triggered by the ease of access to travel abroad and the development of the use of social media. Basically, every item that enters the country must be inspected by Customs officers to ensure the legality of luggage and know the tax obligations. In personal shopping service, risk mitigation implemented by the Directorate General of Customs and Excise is used to minimize the avoidance of taxation obligations by the safekeeping services business. This study uses a qualitative approach with descriptive objectives. Research data collection is done by in-depth interviews and literature studies. The results of this study are (1) Enforcement of business services for safekeeping services referred to Minister of Finance Regulation Number: 203/PMK.04/2017 concerning Provisions on the Export and Import of Goods Carried by Passengers and Crews of Transporting Facilities; (2) Risk mitigation is done by profiling by the Analyst Team based on passenger manifests, customs declarations, state mapping, cross-agency cooperation, anti-splitting programs, and information gathering.*

**Keywords:** *customs, risk mitigation, personal shopping service*

## **ANALISIS MITIGASI RISIKO PENGHINDARAN BEA MASUK DAN PAJAK DALAM RANGKA IMPOR OLEH PELAKU BISNIS JASA TITIPAN BARANG DARI LUAR NEGERI (STUDI KASUS PADA KPPBC TIPE MADYA PABEAN A BANDUNG)**

### **ABSTRAK**

*Fenomena maraknya bisnis jasa titipan di Indonesia dipicu oleh kemudahan akses bepergian ke luar negeri serta perkembangan penggunaan sosial media. Pada dasarnya, setiap barang yang masuk ke dalam negeri harus dilakukan pemeriksaan oleh petugas Bea Cukai untuk memastikan legalitas barang bawaan dan mengetahui kewajiban perpajakannya. Dalam bisnis jasa titipan, mitigasi risiko yang diimplementasikan oleh Direktorat Jenderal Bea dan Cukai digunakan untuk meminimalisir terjadinya penghindaran kewajiban perpajakan oleh pelaku bisnis jasa titipan. Penelitian ini menggunakan pendekatan kualitatif dengan tujuan deskriptif. Pengumpulan data penelitian dilakukan dengan wawancara mendalam dan studi literatur. Hasil penelitian ini adalah (1) Penegakan hukum bisnis jasa titipan mengacu kepada Peraturan Menteri Keuangan Nomor: 203/PMK.04/2017 tentang Ketentuan Ekspor dan Impor Barang yang Dibawa oleh Penumpang dan Awak Sarana Pengangkut; (2) Mitigasi risiko dilakukan dengan profiling oleh Tim Analis yang didasarkan atas manifes penumpang, customs declaration, pemetaan negara, kerja sama lintas instansi, program anti-splitting, dan pengumpulan informasi.*

**Kata-kata kunci:** *kepabeanan, mitigasi risiko, bisnis jasa titipan*

## INTRODUCTION

Personal shopping services business is a business model of trade in goods from abroad. The existence of this business makes consumers easily have a variety of desired goods without spending more effort to visit the country where the goods are sold because the system consumers to buy goods from abroad through the services of people visiting the country. The phenomenon of the rise of personal shopping service business in Indonesia is triggered by the ease of access to travel abroad as well as the development of social media use. Quoted from [digitalentrepreneur.id](http://digitalentrepreneur.id), the way *personal shoppers* work or personal shopping service business is relatively easy, the personal shopper will inform them of plans to travel abroad and offer their services through personal social media accounts or special accounts of personal shopping services that they have. Next consumers will send money to *personal shoppers*. After returning to Indonesia, the personal shopping will be sent according to the shipping address. These items can be in the form of cosmetics, bags, clothing, food, to electronic goods. The personal shopper will get benefit in the form of *fees* for every item ordered by consumers.

The development of this kind of business model opens up business opportunities for many people. Dea Anindita Komala and Bayu Sutikno (2018) said that Indonesian interest in goods sold abroad has increased, this is indicated by the number of imports of consumer goods that grow every year. Indonesians are interested in doing this business because they think that this job is relatively easy with considerable benefits.

In a publication on the *Website of the Ministry of Finance* on September 27, 2019, Roy Mande as Chairman of the Indonesian Retail Entrepreneurs Association (Aprindo), welcomed the presence of the personal shopping service business because it is one form of service progress and many parties are helped by this service. However, Roy Mande hopes that this personal shopping service business has a formal aspect in its management.

Basically, every item entering the country must be examined by Customs officers to ensure the legality of the luggage and know its tax obligations. Therefore, the personal shopper must observe regulations related to the import of goods. In the Regulation of the Minister of Finance No. 203/PMK.04/2017 concerning The Export and Import Provisions of Goods Carried by Passengers and Crew of Means of Transport, it is explained that the duty-free facility does not apply if the luggage is intended for commercial purposes. This means that a personal shopper must fulfill the customs obligations of goods brought to Indonesia even though the value of the goods is below the maximum limit of duty-free exemption.

Polemic business of goods storage services from abroad arises because it concerns imported products. This can trigger problems related to customs. Based on Article 12 Paragraph 1 of Regulation of the Minister of Finance No. 203/PMK.04/2017, the entry of imported goods brought by a person for private property whose total value is below USD 500 will be granted exemption of import duty in Indonesia. In reality, the total imported goods purchased through personal

shopping services often have a price above USD 500. When the value of luggage is above USD 500, the personal shopper looks for loopholes to avoid customs obligations. Directorate General of Customs and Excise found a form of fraud of personal shopper to avoid tax obligations, namely the utilization of import duty exemption facilities and Import Tax by *claiming luggage as personal goods or using the mode by breaking down the value of goods (splitting)*. Efforts to avoid import duties and import tax can certainly result in losses for the country. As a result, the acceptance and imposition of import tariffs imposed became less effective.

Polemic other personal shopping services business related to local industry. Local industrial products that are not too exposed to its existence will be less competitive. Personal shopping service business that highlights more imported goods or products that are only sold in malls, can decrease people's interest to buy products from local industries.

As a *border inspector*, the Directorate General of Customs and Excise is tasked with supervising the traffic of goods to ensure that goods entering Indonesia are safe. The authority does not prohibit this business as long as the business is complying with the applicable taxation rules. Therefore, the government continues to carry out crackdowns for personal shopper that do not comply with taxation rules. Legal personal shopping service efforts are carried out while following the applicable customs rules and do not avoid tax obligations.

Chairman of Complaints and Legal Affairs of the Indonesian Consumer Institute Foundation (YLKI), Sularsi, said that the regulation on the application of taxes on personal shopping services must be in line with Customs regulations on any goods that are included in the list of import duties. Functionally, the application of taxes imposed by the government needs to be done so as not to undermine the rights of producers of goods and business competition that comply with tax provisions. The government needs to detail what items are entered and used for personal consumption into the country or vice versa. The application of the rule is important to be implemented both for the protection of consumers and businesses who do sell certain goods that tend to be branded. So that later will create healthy business competition with good protection also to consumers (Amanda, 2019).

The Indonesian Retail Entrepreneurs Association (APRINDO) and the Indonesian Employers Association (APINDO) appreciated the steps of the Directorate General of Customs and Excise in regulating personal shopping service businesses that do not pay import duty obligations and import tax so as not to harm official domestic businesses and industries. According to Bhima Yudhistira, an economist at the Institute for Development of Economics and Finance, in terms of tax application, personal shopping services are still subject to the same rules as imported goods, but need to be detailed again about the reporting procedures, collection, and supervision of imported goods personal shopping services. Previously, the Director General of Customs,

Heru Pambudi, said that the personal shopping service business needs to be stopped so that the import activities become legal with the stipulated documents. The personal shopping service business must go through the correct procedures and the Directorate General of Customs and Excise will facilitate the personal shopper with the appropriate documents.

Currently there are no specific rules governing the business of personal shopping services in detail. Directorate General of Customs and Excise in its 2018 performance report also explained that there are some constraints in achieving the Key Performance Indicators target, two of which are out-of-control business processes and infrastructure facilities for physical examination that are not optimal. So, there is a huge gap for personal shopper to avoid their tax obligations, such as claims as *personal goods* and *by splitting* methods. Personal shopping services business that is considered profitable by its businesses, on the contrary, has an adverse impact on domestic and state industries. Director General of Customs, Heru Pambudi, said that the potential loss of the state reaches 27.5% of the price of goods if the business of personal shopping services that are booming in Indonesia is not eliminated. The losses came from Import Duty 7.5%, Income Tax Article 22 Import 10%, and VAT 10%.

Levies such as Import Tax are not only aimed at increasing state revenues, but also to maintain domestic industry or production. With these levies, domestic goods are no less

competitive due to uncontrolled imported traffic, and are a form of justice for official importers.

Yustinus Prastowo, Executive Director of the Center for Indonesia Taxation Analysis, said that cases of violations against personal shopper have the potential to reduce state revenues. Therefore, it needs supervision by the government in order to be able to do law *enforcement*. The control is important to ensure the rights of the state are fulfilled in terms of acceptance, improve the compliance of service users, protect domestic businesses that have complied with tax regulations, and create an equality of level of playing field between imported products and domestic products in order to accelerate the competitiveness of domestic products more securely.

As a guideline in conducting research, the subject matter can be described into several questions, among others: (1) How is the law enforcement of the business of personal shopping goods from abroad? And (2) How to mitigate the risk of evasion of import duties and import tax by businesses' personal shopping goods from abroad?

This study aims to: (1) Know the law enforcement of goods personal shopping services business from abroad and (2) Know the mitigation of import duty and import tax avoidance risk by personal shopper of goods from abroad.

## METHOD

Researchers use a qualitative approach. As stated by Creswell (1994:44), a qualitative

approach is chosen so that the risk mitigation of import duty and tax avoidance in order to import by overseas personal shopper can be understood and interpreted. The research begins by paying attention to social phenomena and then described in a complex way, then presented with words. This research is inductive because it departs from factors that are behind the risk of evasion of import duties and import tax, especially in the personal shopping service business and continues to general matters related to mitigating the risk of evasion of import duties and import tax of overseas personal shopper as a whole.

Based on the objectives to be achieved, this research includes descriptive research. According to Uma Sekaran (2013:100) descriptive research is a type of conclusive research that has the main purpose to describe something, usually an explanation of market characteristics or functions. Through this type of descriptive research, a description of *perceived value* can be obtained consisting of *emotional, social, quality/performance and price/value for money, and behavioral intentions*. which can be explained using both numbers and words. This research has a descriptive purpose because it aims to provide an overview of law enforcement on personal shopping services business in Indonesia and mitigation of the risk of evasion of import duties and import tax by overseas personal shopper.

Based on the benefits of research, this research is applied research. Trianto (2010: 168) stated that *applied research* is carried out with regard to practical facts, application, and

development of science produced by basic research in real life. Applied research serves to find solutions to certain problems. The main purpose of applied research is problem solving so that the results of research can be utilized for human benefit either individually or in groups or for industrial or political purposes and not for scientific insights alone. This research is a systematic study on the law enforcement of personal shopping services business and risk mitigation against evasion of import duties and import tax by overseas personal shopper, this research aims to produce applicative actions that can be practiced through problem solving.

This research uses research methods: (1) *Field Research*, namely data collection techniques in the form of primary data obtained directly from parties related to the objects studied. The field research method used is in-depth interviews. In-depth interview method is a way of obtaining data by conducting question and answer to the relevant parties about the objects studied to gain a more thorough understanding and (2) *Literature Studies (Library Research)*, namely data collection techniques in the form of secondary data by studying, studying, and researching data or literature related to the problems studied and collecting theories relevant to the topics discussed in this study.

This research is qualitative research, so the data obtained will be analyzed using descriptive analysis. Researchers will only present images, data, and analysis that are considered important for readers of this study to know.

Researchers selected resource persons related to and/or mastered the topic of this research, namely: (1) Office of Customs Service Type Customs Type A Bandung. Information to be excavated is a form of mitigation of the risk of evasion of import duties and import tax by overseas personal shopper implemented by the Directorate General of Customs and Excise. (2) Tax academics. The information that will be excavated is the view on the personal shopping service business and the concept of mitigating the risk of import duty and import tax avoidance by overseas personal shopper.

## RESULTS AND DISCUSSIONS

The arrival of passengers at the airport is described into several stages, namely; before arrival, upon arrival, the process of carrying passenger's luggage, inspection of passenger's luggage, and fulfillment of customs obligations. In an effort to improve services and supervision in the field of customs, it is necessary to submit passenger data from airlines operating air carriers. As stipulated in Regulation of the Minister of Finance No. 166/PMK.04/2014 concerning The Submission of Passenger Data on the Arrival or Departure of Means of Transport to or from the Customs Territory, each airline is required to submit a manifest of goods and passengers at the time of departure to Indonesia, namely at the time of departure of the transporter or at the latest before the arrival of the transporter through the Electronic Data Delivery system at the Customs Office. Notification of manifest list

of goods and passengers received by Customs officers at the airport aims to then *be profiling* passengers and their luggage. Passenger manifest list is data that contains all information about passengers who will or have been transported by means of transport. The passenger manifest list contains at least information about the passenger's name, flight number, seat number, and number of baggage. Passenger data in the manifest list is sourced from: (1) *Advance Passenger Information* (API), (2) *Passenger Name Record* (PNR), and (3) Data from other agencies at the airport, such as; immigration, quarantine, and transportation.

Imported goods carried by passengers must be notified to Customs officers at the Customs Office orally or in writing. Verbal notification is made at the designated place by Customs officers, while written notification is delivered using *Customs Declaration* (BC 2.2). Upon arrival of passengers at the airport, passengers are required to submit a *Customs Declaration* to Customs officers. The filling of this document is intended so that the Customs can monitor the luggage and identify the items that are limited in number and which items should be subject to import duties. *The Customs Declaration* (CD) is distributed shortly before landing by the flight crew or when the passenger arrives on arrival.

The correctness of *filling customs declaration* (CD) regarding the number and type of luggage becomes very important in the inspection process. If there is a discrepancy between the statement in the *Customs Declaration* (CD) and the physical goods, of course it will make it difficult for

passengers and extend the inspection time. Passengers carrying goods in excess of their provisions or provisions including *non-personal* goods must also first complete their customs obligations before the goods can be taken out of the airport.

The exit of passenger luggage is distinguished in two lines based on a statement written in *the Customs Declaration* (CD), namely; (1) The red line, in this case is intended for passengers carrying imported goods with a customs value exceeding the value of import duty exemption of 500 USD and/or exceeding the amount of taxable goods that can be granted exemption of import duty and (2) green line, is a service line without physical inspection of goods, intended for passengers who if not carrying imported goods mentioned on the red line.

If at the time of inspection by Customs officers is found to be incompatible between the statement in *the Customs Declaration* (CD) and the physical goods, the passenger concerned must directly fulfill his customs obligations. Passengers who do not complete customs payments, then the goods will be determined in accordance with the laws and regulations, this is done to secure the state's right to import goods carried out by passengers without leaving the element of supervision. The passenger goods are used as collateral by Customs until payment is made. Imported goods that are not completed customs obligations will go through several stages: (1) Unpowered Goods (BTD), are goods not issued from the Temporary Storage – in this

case the airport area – within 30 (thirty) days from their hoarding, (2) State Controlled Goods (BDN), are goods that are prohibited or restricted to import that are not notified or notified incorrectly in the Customs Declaration and goods seized by the Customs Official. For the act of prevention carried out by Customs officers, will be made News of The Act of Oppression and Letter of Proof of Oppression. (3) State Property (BMN), is an item that is prohibited to be imported or exported, unless otherwise specified under the laws and regulations.

BTD which includes goods restricted from import or export, which are not completed by passengers within 60 (sixty) days from being stored in the Customs Storage. BDN which belongs to the category of restricted and prohibited goods will also be designated as BMN. BMN is a state asset, therefore its designation must be clear. BMN can be destroyed, granted, auctioned, or used for special determination. Destruction of BMN is carried out in the event that the goods cannot be utilized, cannot be granted, or other reasons in accordance with the provisions of the legislation. Decisions on goods to be destroyed through a rigorous process of research, supervision, and control. While economically valuable items can be auctioned by Customs, the proceeds from the auction are used to cover debts to the state, if the proceeds of the auction are of more value, will be returned to the owner of the goods. However, for passenger goods – especially personal shopping services – usually do not get through the BMN stage.

Payment of import duties and import tax is carried out after physical examination by Customs officers. Passengers who will make the payment will get a *billing* code that is valid within three days. If the payment is not made within that period, then the billing code is *automatically* forfeited and the position of the goods remains in Customs. Passengers can request a *new billing* bill by coming to Customs after the three-day period ends.

Legally, there is no legality determination in the titip service business, because the business is run personally by means of promotion or offering services on social media. Personal shopping service business does not require confirmation such as business activities in general and there is no provision that the personal shopping service business must be incorporated. Therefore, related to the business of overseas personal shopper, the form of law enforcement imposed by Customs refers to PMK No. 203/PMK/04/2017 concerning The Export and Import Provisions of Goods Carried by Passengers and Crew of Means of Transport. Nufransa Wira Sakti, as contained in The Financial Media, stated that the regulation on passenger luggage has been in force since 2010, but this rule has not been widely known by the public, then returned to the public spotlight in a number of mass lines since the Directorate General of Customs and Excise began enforcing this regulation again.

Customs does not have authority in terms of regulation of personal shopping service business,

because basically customs duty is to supervise the traffic in and out of goods. In the activities of importing passenger luggage, there are procedures that must be adhered to by the passenger. Although there are no specific rules governing personal shopping services business, the Directorate General of Customs and Excise continues to strive for the effectiveness of traffic control of goods entering Indonesian customs areas so that no personal shoppers *take advantage of this grey area* to avoid its tax obligations. The official of the Directorate General of Customs and Excise completes the work included in his authority to secure the rights of the state. The current system owned by Customs is not to detect whether the passenger's goods are personal shopping service goods or not, but rather luggage that must be subject to import duties or not. Law enforcement efforts on the avoidance of customs obligations by personal shoppers are carried out preventively and repressively.

Preventive law enforcement is an effort made by Customs to prevent the avoidance of customs obligations by passengers. The imposition of customs obligations for personal shopper is based on the passenger's luggage, not on his business, then the subject of tax is the passenger responsible for the luggage. Therefore, prevention efforts are carried out by socializing. There is no socialization specifically aimed at personal shopping services, but if it is related to passengers, the rules that are socialized are about the provisions of passenger goods. Forms of socialization that have been carried out by

Customs include: (1) Utilization of mass media and social media, (2) Information service week program, and (3) Cooperation with airlines.

Meanwhile, repressive law enforcement conducted in the form of: (1) Suppression action, in the context of personal shopping services means the act of delaying the exit of passenger luggage until the customs obligation is fulfilled, (2) Determination of the status of goods, and (3) Administrative sanctions.

The form of *an online-based* business incorporated in law has been rumored to be the object of tax by the government, but for the business of personal shopping services that are personal has not been recorded. Customs is a technical agency related to the traffic activities of goods from and out of the customs area, therefore the position of Customs becomes important when formulating policies related to the business of overseas personal shopper because it is already related to international transactions.

Risk is an event that has the potential to cause negative impacts and affect strategic objectives, one form of handling that can be done is risk mitigation that can be done by reducing the possibility or impact if the risk occurs. Thus, customs risk mitigation is important to reduce, manage, and minimize customs risks. Supervision and inspection carried out by the Directorate General of Customs and Excise to passengers and their luggage aims to ensure that every passenger complies with customs laws, including payment of import duties and import tax on imported goods. This is because the payment of import duties and

import tax on passenger luggage *is self-assessment*, meaning that the calculation and payment to the state is carried out by the person in charge of the luggage.

The form of avoidance of import duty payments and import tax which is often done by personal shopper *is splitting* and claiming as personal goods. *Splitting* is a mode of breaking down the value of one person's property to several people to get around the obligation of payment of import duties and import tax so that the value of the goods is below the value of the exemption limit, which is 500 USD. *De minimis value* is also prepared by splitting the goods with the packaging using the shipping line. While the claim as *personal goods* is the untruth of a statement by the passenger when informing customs officers orally or in writing that the goods carried are actually commercial purposes.

Based on the results of the interview, Meirna Nurdini explained that the risk mitigation carried out by Customs is *currently passenger profiling*. *Passenger profiling or* profiling of passengers is the process of *observing each passenger at check-in and boarding by ensuring* the suitability between the identity of the passenger and other documents with the passenger's name. *Profiling starts* from the time the passenger manifest is sent by the airline before the flight until the moment the passenger arrives at the airport. *Profiling* conducted by the Analyst Team is based on: (1) passenger manifest, (2) customs *declaration*, (3) country mapping, (4) cross-agency cooperation, and (5) information collection.

To formulate problem solving for personal shopper that avoid import duties and import tax is carried out identification of internal and external factors first.

**Table 1. Identification of Internal Factors**

No.	Issues	SWOT Item
1.	Availability of technology supporting operating facilities	Strength
2.	HR briefing before being assigned to the passenger arrival airport	
3.	Routine education and training programs to improve human resources competencies	
4.	Has API and PNR databases	
5.	There is no specific regulation that regulates imported goods through personal shopping services	Weakness
6.	Willingness of Customs officers in profiling during direct inspection	
7.	The number of Customs Analysts is still inadequate	
8.	No passenger profile database for alerts via passenger manifest yet	

Source: Research Results (2020)

**Table 2. Identification of External Factors**

No.	Issues	SWOT Item
1.	Massive use of social media by Indonesians	Opportunity
2.	Ease of access to travel abroad	
3.	Large number of passengers from abroad every day	
4.	Business model of titip services is easy to do	
5.	Basic human nature that tends to avoid paying taxes	Threat
6.	Indonesian people's high interest in foreign goods	
7.	Mode of personal shopping service goods with claims as personal goods	
8.	Lack of understanding of passengers related to the provisions on import of passenger luggage	

Source: Research Results (2020)

All internal and external factors that have been identified are incorporated into the SWOT matrix. The last stage is to formulate problem solving based on *strength*, *weakness*, *opportunity*, and *threat elements*. In formulating problem solving, the author realizes that the four elements are interconnected, so that in substance there is the possibility of complementing or exchanging positions.

**Table 3. SWOT Matrix**

	Strengths (S)	Weakness (W)
Internal	<ol style="list-style-type: none"> <li>Ketersediaan teknologi pendukung sarana operasi</li> <li>Briefing petugas Bea Cukai sebelum ditugaskan ke bandara kedatangan penumpang</li> <li>Program rutin pendidikan dan pelatihan untuk peningkatan kompetensi petugas Bea Cukai</li> <li>Memiliki database API dan PNR</li> </ol>	<ol style="list-style-type: none"> <li>Belum ada regulasi khusus yang mengatur barang impor melalui jasa titipan</li> <li>Willingness petugas Bea Cukai dalam melakukan profiling saat pemeriksaan secara langsung</li> <li>Jumlah Tim Analis Bea Cukai masih kurang memadai</li> <li>Belum ada database profil penumpang untuk alert melalui manifest penumpang</li> </ol>
Eksternal	<ol style="list-style-type: none"> <li>Memangkas sistem informasi profil penumpang yang terintegrasi dengan database yang ada</li> <li>Sosialisasi fasilitas SPMB kepada penumpang</li> </ol>	<ol style="list-style-type: none"> <li>Meningkatkan kemampuan petugas Bea Cukai untuk memahami perkembangan model bisnis</li> <li>Memperluas wawasan petugas Bea Cukai tentang event-event internasional</li> <li>Mengadakan sharing session dengan ahli yang memahami perilaku penyedia bisnis online</li> <li>Meningkatkan willingness Tim Analis dalam melakukan profiling di lapangan</li> </ol>
Opportunities (O)	<ol style="list-style-type: none"> <li>Penerusan media sosial yang massif oleh masyarakat Indonesia</li> <li>Kemudahan akses bepergian ke luar negeri</li> <li>Jumlah penumpang dari luar negeri yang banyak setiap harinya</li> <li>Model bisnis jasa titip mudah dilakukan</li> </ol>	<ol style="list-style-type: none"> <li>Merancang program edukasi secara massif kepada masyarakat pada umumnya dan penumpang khususnya tentang barang bawaan penumpang dan kaitannya dengan bisnis jasa titipan</li> <li>Meningkatkan sosialisasi tentang customs declaration bersama maskapai dan aplikasi reservasi tiket</li> </ol>
Threats (T)	<ol style="list-style-type: none"> <li>Sifat dasar manusia yang cenderung menghindari pembayaran pajak</li> <li>Masih masyarakat Indonesia yang tinggi terhadap barang luar negeri</li> <li>Modus barang jasa titipan dengan klaim sebagai personal goods</li> <li>Kurangnya pemahaman penumpang terkait ketentuan impor barang bawaan penumpang</li> </ol>	<ol style="list-style-type: none"> <li>Membuat kajian secara komprehensif dengan lintas instansi untuk membahas konsep dan penanganan bisnis jasa titipan terkait peran Direktorat Jenderal Bea dan Cukai sebagai revenue collector dan community protector</li> </ol>

Source: Research Results (2020)

(1) *Strength – Opportunity (SO) Strategy*

Directorate General of Customs and Excise already has a comprehensive internal *passenger database*, namely, *Passenger Preliminary Information / Advance Passenger Information (API)* and *Passenger Name Record (PNR)*. Through data sourced from this system, the Analyst Team *conducts passenger analysis* to be forwarded to Customs officers in the field for an in-depth examination if a suspected passenger is found. However, given the large number of passengers coming from abroad every day, it is

possible that Customs officers in the field missed some things that should have been given more attention. Therefore, the Directorate General of Customs and Excise needs to build an information system related to the profile of passengers who have a history of carrying personal shopping service goods that are integrated with the existing system in order to facilitate Customs officers when *profiling in the field*. Directorate General of Customs and Excise also needs to monitor equipment or facilities supporting operations that are damaged in order to be repaired immediately. In addition, the Directorate General of Customs and Excise must improve *smb facilities* (Surat Permohonan Membawa Barang) abroad to speed up services and facilitate inspection when passengers return to Indonesia.

#### (2) Strength – Threat (ST) Strategy

A loophole in the provisions of passenger luggage makes passengers take advantage of this rule to avoid customs obligations. Passenger understanding related to passenger luggage imports and *customs declaration is* also still low. Passengers need to be given massive information and understanding related to customs obligations that must be fulfilled on their imported goods, namely import duties and import tax, along with provisions on prohibited and restricted goods. Directorate General of Customs and Excise needs to design education to the public in general and passengers, especially about the concept and benefits of taxes, provisions on imported goods

carried by passengers, categories of goods that are prohibited and limited in number, customs obligations that must be met, and sanctions received if violated.

#### (3) Weakness – Opportunity (WO) Strategy

Internal constraints owned by the Directorate General of Customs and Excise *are willingness* of Customs officers in *profiling in the field*. Directorate General of Customs and Excise already has a routine education and training program to improve the technical competence of Analyst Team officers and Customs officers. Given the growing technology-based business model, the Directorate General of Customs and Excise needs to expand knowledge about business models related to international *transactions and their events*. In addition, to improve the ability of Customs officers, the Directorate General of Customs and Excise can hold a sharing session program *with* experts who understand the behavior of online *business providers, the ability* to learn a person's behavior on social media so that analysis of passengers can be done effectively.

#### (4) Weakness – Threat (WT) Strategy

The personal shopper has been exploiting the gap in the provisions of imported goods carried by passengers to avoid customs obligations, usually the personal shoppers *claim that the goods* are personal goods or goods from abroad. To minimize the potential for this *dispute*, the Directorate General of Customs and Excise needs

to make a comprehensive review involving cross-agencies that are still related to passengers and international transactions, such as the Ministry of Trade, directorate general of taxes, and the Directorate General of Population and Civil Registration. Furthermore, formulating a special policy related to the business of personal shopping services and the concept of handling personal shopping services related to the role of the Directorate General of Customs and Excise as *revenue collectors* and *community protectors*.

## CONCLUSION

Based on the results of research and discussion, the conclusions of this study include: (1) Directorate General Of Customs And Excise does not have authority over the regulation of personal shopping services business, because the basic task is to supervise the traffic of goods in the customs area, (2) There is no specific regulation that regulates the personal shopping service business. Currently, law enforcement is conducted referring to PMK Number: 203/PMK.04/2017, (3) Risk mitigation is carried out by Directorate General Of Customs And Excise to minimize the risk of avoidance of customs obligations by passengers implemented *through profiling* based on passenger manifest; customs declaration; mapping of countries; cross-agency cooperation; and information collection; and (4) Profiling efforts that have been done can facilitate Directorate General Of Customs And Excise in the examination and supervision of passengers and luggage. But there

are still some problems that need to be *covered* by Directorate General of Customs and Excise.

The advice submitted by researchers for KPPBC Type Madya Pabean A Bandung include: (1) Make a comprehensive study with cross-agencies to discuss the concept and handling of personal shopping services business related to the role of the Directorate General of Customs and Excise as *revenue collectors* and *community protectors*. (2) Strengthen the implementation of existing systems and build passenger profile information systems that are integrated with established databases. (3) Improve the ability of Customs officers to understand the development of business models and *willingness* to conduct deeper inspections. (4) Designing massive education programs and socialization to the public in general and passengers, especially about the provisions of passenger luggage and its relation to the personal shopping service business. (5) Cooperate with online travel companies *to* display the provisions of passenger goods and their relation to the personal shopping service business when prospective passengers make a flight ticket reservation.

This research has limitations because the coverage is only KPPBC Type Madya Pabean A Bandung. For further researchers, it is recommended to conduct direct interviews with officials of the Head Office of the Directorate General of Customs and Excise and officials of the Ministry of Trade so that the research results can be integrated and more comprehensive.

## REFERENCES

- Adriansyah, R. (2016). Pelaksanaan Pengawasan Terhadap Barang Bawaan Penumpang Melalui Bandara Supadio Pontianak Berdasarkan Peraturan Menteri Keuangan Nomor: 188/PMK.04/2010 Tentang Impor Barang yang Dibawa oleh Penumpang, Awak Sarana Pengangkut, Pelintas Batas dan Barang. *Jurnal Hukum Prodi Ilmu Hukum Fakultas Hukum Universitas Tanjungpura*.
- Banuaji, A., & Firmansyah, A. (2018). Sistem Informasi Penerimaan Bea Masuk di KPPBC Ngurah Rai. *Jurnal Perspektif Bea dan Cukai*.
- Bea Cukai Yogyakarta. (2019, September 5). *Manajemen Risiko dan Penanganan Risiko di Bea Cukai Yogyakarta*. Retrieved from [bcyogyakarta.beacukai.go.id/read/128/manajemen-risiko-dan-penanganan-risiko-di-bea-cukai-yogyakarta.html](http://bcyogyakarta.beacukai.go.id/read/128/manajemen-risiko-dan-penanganan-risiko-di-bea-cukai-yogyakarta.html)
- Big Apple Buddy. (n.d.). *How Are Customs Duties and Import Fees Calculated in The UK?* Retrieved from <https://www.bigapplebuddy.com/blog/how-are-customs-duties-and-import-fees-calculated-in-the-uk/>
- Dicker, R. (2019, November 2017). *How to Start a Personal Shopper Business*. Retrieved from <https://www.thebalancesmb.com/start-a-personal-shopper-business-4046136>
- Dinisari, M. C. (2019, Desember 6). *Titipbeliin.com, Tawarkan Jasa Titip dengan Pengenaan Pajak*. Retrieved from <https://ekonomi.bisnis.com/read/20191206/12/1178573/titipbeliin.com-tawarkan-jasa-titip-dengan-pengenaan-pajak>
- Direktorat Jenderal Bea dan Cukai. (2018). *Laporan Kinerja Direktorat Jenderal Bea dan Cukai*. Retrieved from <http://repository.beacukai.go.id/office/2019/03/536557b9dd0d0e35058bc59f49fea5da-lakin-direktorat-jenderal-bea-dan-cukai-2018.pdf>
- Direktorat Jenderal Bea dan Cukai. (2019, Oktober 8). *“Penertiban Jasa Titip”, Bea Cukai Ngurah Rai siarkan sosialisasi ketentuannya di RRI Pro 1 Denpasar*. Retrieved from <https://bcngurahrai.beacukai.go.id/penertiban-jasa-titip-bea-cukai-ngurah-rai-siarkan-sosialisasi-ketentuannya-di-rri-pro-1-denpasar/>
- Dlawa, D. T. (2012). *Implementasi Manajemen Risiko dalam Bidang Impor*. Universitas Indonesia.
- Doly, T. (2019, Mei 20). *Aspek Perpajakan atas Jasa Titip Luar Negeri*. Retrieved from [www.nusahati.com/2019/05/aspek-perpajakan-atas-jasa-titip-luar-negeri/](http://www.nusahati.com/2019/05/aspek-perpajakan-atas-jasa-titip-luar-negeri/)
- Enderwati, O. (2019, September 28). *Bea Cukai Tindak 422 Kasus Pelanggaran Jastip*. Retrieved from <https://ekbis.sindonews.com/read/1443754/34/bea-cukai-tindak-422-kasus-pelanggaran-jastip-1569608090>
- Europa Taxation and Customs Union. (n.d.). *Buying Goods Online Coming From a Non-European Union Country*. Retrieved from [https://ec.europa.eu/taxation\\_customs/individuals/buying-goods-services-online-personal-use/buying-goods/buying-goods-online-coming-from-a-noneu-union-country\\_en](https://ec.europa.eu/taxation_customs/individuals/buying-goods-services-online-personal-use/buying-goods/buying-goods-online-coming-from-a-noneu-union-country_en)
- Firdiansyah, A., & Nugroho, A. (2017). Evaluasi Kebijakan Pemeriksaan Fisik Barang pada Direktorat Jenderal Bea dan Cukai. *Jurnal Perspektif Bea dan Cukai*.
- Hapsari, A., & Saudi, M. (2018). The Importance of Personal Shopper's Service to Support Consumer Mobility. *International Journal of Engineering & Technology*, 327-330.
- Indo Pajak. (2019, Mei 17). *Usaha Jastip Ketahui Pajak Impor*. Retrieved from <https://indopajak.id/usaha-jastip-ketahui-pajak-impor/>
- Ipsos MORI Social Research Institute. (2017). *Prevalence of Individuals Shopping Online From Overseas and Handling of VAT*. Retrieved from [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/757226/Report\\_473\\_Prevalence\\_of\\_individuals\\_shopping\\_online\\_from\\_overseas\\_and\\_handling\\_of\\_VAT.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/757226/Report_473_Prevalence_of_individuals_shopping_online_from_overseas_and_handling_of_VAT.pdf)
- Kementerian Keuangan. (2017, November). *Media Keuangan: Transparansi Informasi Kebijakan Fiskal, Impor Barang Bawaan Luar Negeri*. Diambil kembali dari <https://www.kemenkeu.go.id/media/5690/media-keuangan-november-2017.pdf>
- Kementerian Keuangan. (2019, September 30). *APINDO and APRINDO Appreciate Customs and Excise to Control Naughty Shopping Entrusted Goods*

- Service*. Retrieved from <https://www.kemenkeu.go.id/en/publications/news/a-pindo-and-aprindo-appreciate-customs-and-excise-to-control-naughty-shopping-entrusted-goods-service/>
- Kresna, M. (2017, Oktober 25). *The Power of Jastip*. Retrieved from <https://tirto.id/the-power-of-jastip-cyZ3>
- Naraya, A., & Hermansyah. (2017, Desember 31). *Melihat Prospek Profesi Jasa Titip Belanja*. Retrieved from <https://www.inews.id/finance/bisnis/melihat-prospek-profesi-jasa-titip-belanja>
- Nasution, D. D., & Nursalikah, A. (2019, Mei 1). *Bea Cukai: Usaha Jasa Titip Harus Bayar Pajak*. Retrieved from <https://republika.co.id/berita/ekonomi/korporasi/pqsu-or366/bea-cukai-usaha-jasa-titip-harus-bayar-pajak>
- (2017). *Peraturan Menteri Keuangan No. 203/PMK.04/2017 Tentang Ketentuan Ekspor dan Impor Barang yang Dibawa oleh Penumpang dan Awak Sarana Pengangkut*. Jakarta: Kementerian Keuangan.
- (2014). *Peraturan Menteri Keuangan Republik Indonesia Nomor 166/PMK.04/2014 Tentang Penyampaian Data Penumpang Atas Kedatangan Atau Keberangkatan Sarana Pengangkut Udara Ke Atau Dari Daerah Pabean*. Jakarta: Kementerian Keuangan.
- (2019). *Peraturan Menteri Keuangan Republik Indonesia Nomor 199/PMK.010/2019 Tentang Ketentuan Kepabeanan Cukai dan Pajak Atas Impor Barang Kiriman*. Jakarta: Kementerian Keuangan.
- Purnadi, A. (n.d.). *Mudah Menjadi Jasa Titip Profesional, Bagaimana Kewajiban Pajaknya?* Retrieved from <https://www.pajak.go.id/id/artikel/mudah-menjadi-jasa-titip-profesional-bagaimana-kewajiban-pajaknya>
- Putra, D. A. (2019, April 26). *Ada Sistem Ini, Pelaku Jasa Titip Tak Perlu Repot Bayar Kewajiban Pajak*. Retrieved from <https://www.liputan6.com/bisnis/read/3951451/ada-sistem-ini-pelaku-jasa-titip-tak-perlu-repot-bayar-kewajiban-pajak>
- Putri, E. C. (2019, Oktober). *Tax Planning Bagi Pelaku Usaha Jasa Titip di Tengah Guncangan Kasus Penghindaran Pajak*. Retrieved from <https://www.pajakku.com/read/5d9ff770b01c4b456747b70e/Tax-Planning-Bagi-Pelaku-Usaha-Jasa-Titip-di-Tengah-Guncangan-Kasus-Penghindaran-Pajak>
- Resmi, S. (2017). *Perpajakan: Teori dan Kasus Buku II Edisi ke-10*. Jakarta: Salemba Empat.
- Ruang Publik. (2019, September 26). *Bagaimana Aturan Barang Bawaan Jastip (Jasa Titip) dan Digitalisasi Bea Cukai?* Retrieved from <https://anchor.fm/ruang-publik/episodes/Bagaimana-Aturan-Barang-Bawaan-Jastip-Jasa-Titip-dan-Digitalisasi-Bea-Cukai-e5irmo>
- Sensini, D. (2019, September 17). *Bagaimana Aspek Pajak Bisnis Jastip?* Retrieved from <https://www.online-pajak.com/tentang-pajakpay/bagaimana-aspek-pajak-bisnis-jastip>
- Soekarno Hatta Airport. (n.d.). *Bea Cukai dan Keamanan*. Retrieved from [https://soekarnohatta-airport.co.id/prosedur\\_detail/14](https://soekarnohatta-airport.co.id/prosedur_detail/14)
- Subekti, R., & Yolanda, F. (2019, Mei 2). *Jasa Titip Akan Ditertibkan, Pemerintah Harus Lakukan Ini*. Retrieved from <https://www.republika.co.id/berita/ekonomi/korporasi/19/05/02/pqtvxe370-jasa-titip-akan-ditertibkan-pemerintah-harus-lakukan-ini>
- Teapriangga, A. (2019, Oktober 10). *Fenomena Jastip dan Aspek Perpajakannya*. Retrieved from [https://news.ddtc.co.id/fenomena-jastip-dan-aspek-perpajakannya-17385?page\\_y=0](https://news.ddtc.co.id/fenomena-jastip-dan-aspek-perpajakannya-17385?page_y=0)
- Teapriangga, A. (2019, Oktober 24). *Melihat Aspek Perpajakan Jastip*. Retrieved from <https://news.ddtc.co.id/melihat-aspek-perpajakan-jastip-17554>
- Thomas, V. F. (2019, September 27). *Bea Cukai Ungkap Modus Jastip Hindari Pajak*. Retrieved from <https://tirto.id/bea-cukai-ungkap-modus-jastip-hindari-pajak-eiRw>
- Troy, D. (2017, September 8). *How To Get Your Parcel Through UK Customs*. Retrieved from <https://www.ajot.com/insights/full/blog-how-to-get-your-parcel-through-uk-customs>
- (2006). *Undang-Undang Nomor 17 tahun 2006 Tentang Kepabeanan*. Jakarta: Kementerian Keuangan.
- Wijaya, Y. G., & Agmasari, S. (2019, Desember 10). *Cara Jastip yang Legal, Sesuai Peraturan Ditjen Bea*

*dan Cukai*. Retrieved from  
<https://travel.kompas.com/read/2019/12/10/210600627/cara-jastip-yang-legal-sesuai-peraturan-ditjen-bea-dan-cukai?page=all>

Wreksono, A. (2017, September 22). *How To Avoid Paying Exorbitant Import Taxes on Goods Bought Abroad*. Retrieved from  
<https://www.thejakartapost.com/life/2017/09/22/how-to-avoid-paying-exorbitant-import-taxes-on-goods-bought-abroad.html>