



# Kebijakan Bea dan Cukai Menghadapi<sup>1</sup> Asean Economic Community 2015

Seminar Nasional Antisipasi Sektor Perdagangan  
dalam Menyambut Era Asean Economic Community 2015  
Jakarta, 15 Februari 2014



# Vision, Mission, and Legal Basis

## DGCE - MoF

**VISION :** To be the Customs and Excise administration with international standard  
*Menjadi administrasi kepabeanan dan cukai dengan standar internasional*

**MISSION :** Securing state revenue, facilitating trade, supporting industry, and protecting community  
*Mengamankan hak keuangan negara, memfasilitasi perdagangan, mendukung industri, dan melindungi masyarakat*

### Legal Basis for implementation of DGCE tasks:

- **Related to “Customs”,** DGCE has the tasks:
  - Collecting import-duty and import related taxes ,
  - Collecting export-duty
  - Controlling the traffic of import and exported goods  
as stipulated in the **Customs Law #10 Year 1995 → Customs Law #17 Year 2006**
- **Related to “Excise”,** DGCE has the tasks:
  - Collecting excise *from certain goods with nature and character as stipulated by the Excise Law*
  - Controlling of the distribution of excise goods and payable excise  
as stipulated in the **Excise Law # 11 Tahun 1995 → Excise Law # 39 Tahun 2006**



# ***Roles of Indonesia Customs***

## **Roles & Functions of Indonesia Customs :**

- **Trade Facilitation** → **Economic Development (Trade, Investment...)**, Fasilitasi Perdagangan dgn meningkatkan kelancaran arus barang & perdagangan internasional
- **Industrial Assistance** → **Protection of Domestic Industry (Economic Interest)**, melindungi & meningkatkan daya saing industri dalam negeri
- **Community Protection** → **Protection of Society (health, safety...)**, mencegah masuknya barang2 yang membahayakan negara & merusak masyarakat
- **Revenue Collection** → **Collection for Import/Export Duty & Taxes, Excise**, melakukan pemungutan penerimaan negara dari Bea Masuk/ Keluar, Cukai & PDRI.



### **Core roles of Customs (WCO):**

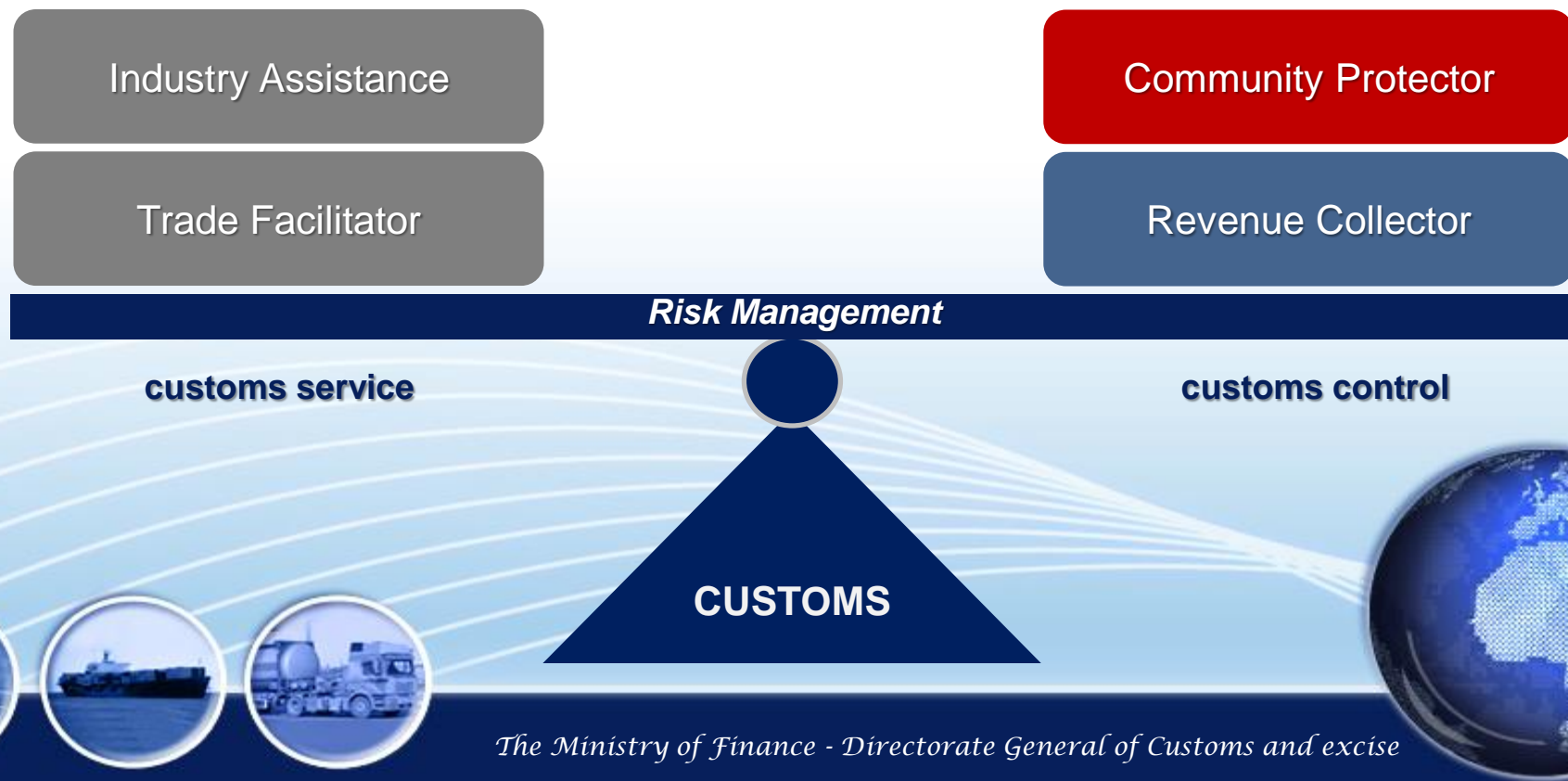
- (1) **Revenue collection;**
- (2) **National security;**
- (3) **Community protection;**
- (4) **Trade facilitation;**
- (5) **Collecting trade data.**





# Dilemma of the Role of Customs

Implementation of the four functions of DGCE (*Revenue Collection, Trade Facilitation, Industrial Assistance dan Community Protection*) performed simultaneously. The most important thing is to keep the balancing between *the services and control aspects*.

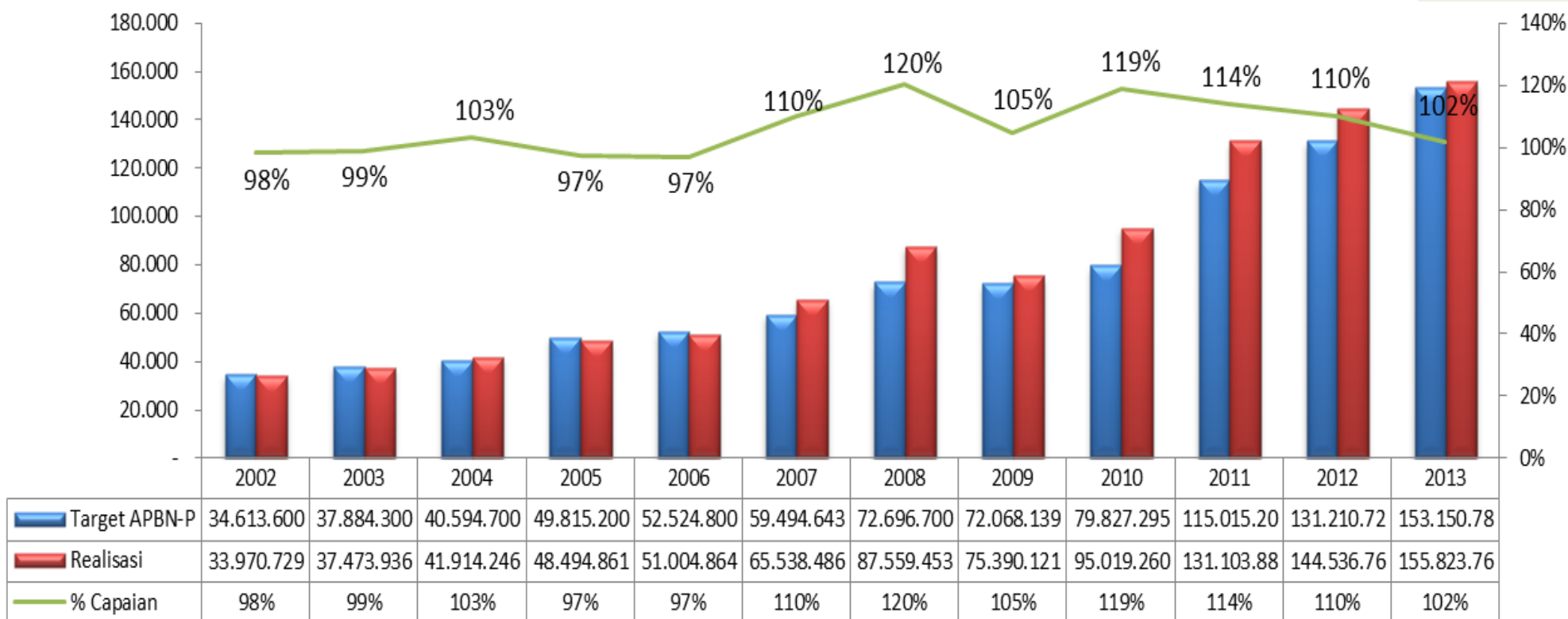


## Target dan Realisasi Penerimaan Kepabeanaan dan Cukai 2002-2013

**Target vs Realisasi Penerimaan DJBC (2002-2013)**

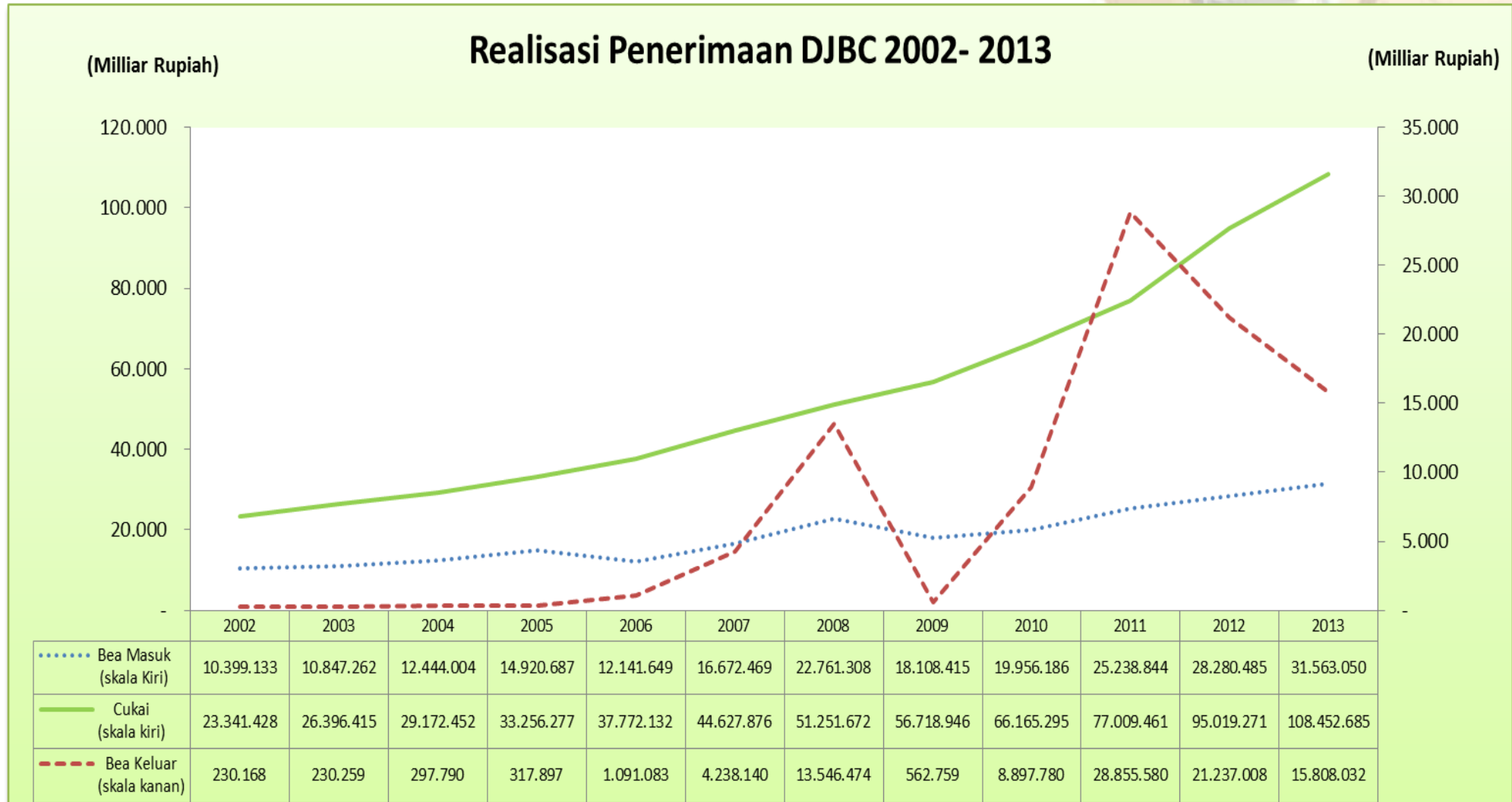
(Milliar Rp)

(Persentase)





# Realisasi Penerimaan Kepabeanaan dan Cukai 2002-2013



# Realisasi Penerimaan Kepabeanan dan Cukai 2013

NO	Jenis Penerimaan	Target APBN-P	Target s.d. 31 Desember	Realisasi	Pencapaian Target		Surplus (Defisit) Per 31 Desember	
					s.d. 31 Desember	Tahunan	Nominal	%
1	2	3	4	5	6 (5/4)	7 (5/3)	8 (5-4)	9(8 /4)
1	BEA MASUK	30.811.680,00	30.811.680,00	31.563.049,70	102,44%	102,44%	751.369,70	2,44%
	Bea Masuk Riil	30.061.680,00	30.061.680,00	31.424.716,96	104,53%	104,53%	1.363.036,96	4,53%
	Bea Masuk DTP	750.000,00	750.000,00	138.332,74	18,44%	18,44%	(611.667,26)	-81,56%
2	CUKAI	104.729.689,95	104.729.689,95	108.452.684,88	103,55%	103,55%	3.722.994,93	3,55%
3	BEA KELUAR	17.609.416,15	17.609.416,15	15.808.032,22	89,77%	89,77%	(1.801.383,93)	-10,23%
	Sub Total	153.150.786,10	153.150.786,10	155.823.766,80	101,75%	101,75%	2.672.980,70	1,75%
	PPN Impor			138.986.927,31				
	PPn BM Impor			7.281.234,58				
	PPH Pasal 22 Impor			36.331.436,16				
	Sub Total PDRI			182.599.598,05				
	PPN Cukai HT			15.356.314,70				
	Total Pajak			197.955.912,75				
TOTAL DJBC + PERPAJAKAN				353.779.679,55				

**Keterangan :**

1. Data sampai dengan 31 Desember 2013
2. Data Bea Masuk dan Cukai sudah termasuk Pendapatan DA dan sudah dikurangi restitusi
3. Sumber Data : Direktorat Pengelolaan Kas Negara - Ditjen Perbendaharaan
4. Data Penerimaan PPN Cukai HT dari MPO

**Realisasi penerimaan perpajakan pada APBN-P T.A. 2013 adalah Rp1.072,1 triliun.**

**Total penerimaan yang dipungut oleh DJBC adalah Rp 353,8 triliun (termasuk pajak impor dan PPN HT).**

**Kesimpulan: Sumbangan DJBC terhadap penerimaan perpajakan adalah 33%.**



# **Kesiapan Bea dan Cukai dalam Menghadapi Era Perdagangan Bebas**



## What we have done

1. Pertukaran data elektronik untuk pemberitahuan impor/ekspor
2. Indonesia National Single Window (INSW)
3. Penghentian seluruh pungutan untuk proses resmi yang sebelumnya dikenakan ke pengguna akhir
4. Dimulainya “model office” di 132 kantor selama 2007-2011
5. Tambahan kantor pelayanan bea cukai di pelabuhan-pelabuhan terpilih
6. Inisiatif reformasi anti penyelundupan
7. Meningkatnya pelatihan dan cakupan penangkapan narkotik
8. Perbaikan dalam sistem profiling penumpang

# Apakah sudah cukup?

Pertumbuhan ekonomi Indonesia yang cukup tinggi, ekspansi perdagangan internasional, semakin bertambahnya kerjasama ekonomi dengan negara lain, dan perkembangan ekonomi regional, seperti pembentukan **ASEAN Economic Community di tahun 2015**, menekankan keharusan untuk perubahan lebih lanjut dan lebih cepat dalam Ditjen Bea dan Cukai.

**Selama ini DJBC lebih berfokus pada mandat pemungutan penerimaan negara** dan sejak 2007, selalu berhasil mencapai mandat tersebut.

**Tantangan DJBC di masa depan adalah untuk mengubah fokus DJBC menuju pemberian kemudahan perdagangan dan perlindungan industri domestik**, dan pada saat yang sama, melanjutkan pencapaian dalam pemungutan penerimaan negara → **penurunan kontribusi bea masuk terhadap penerimaan kepabeanan dan cukai**.

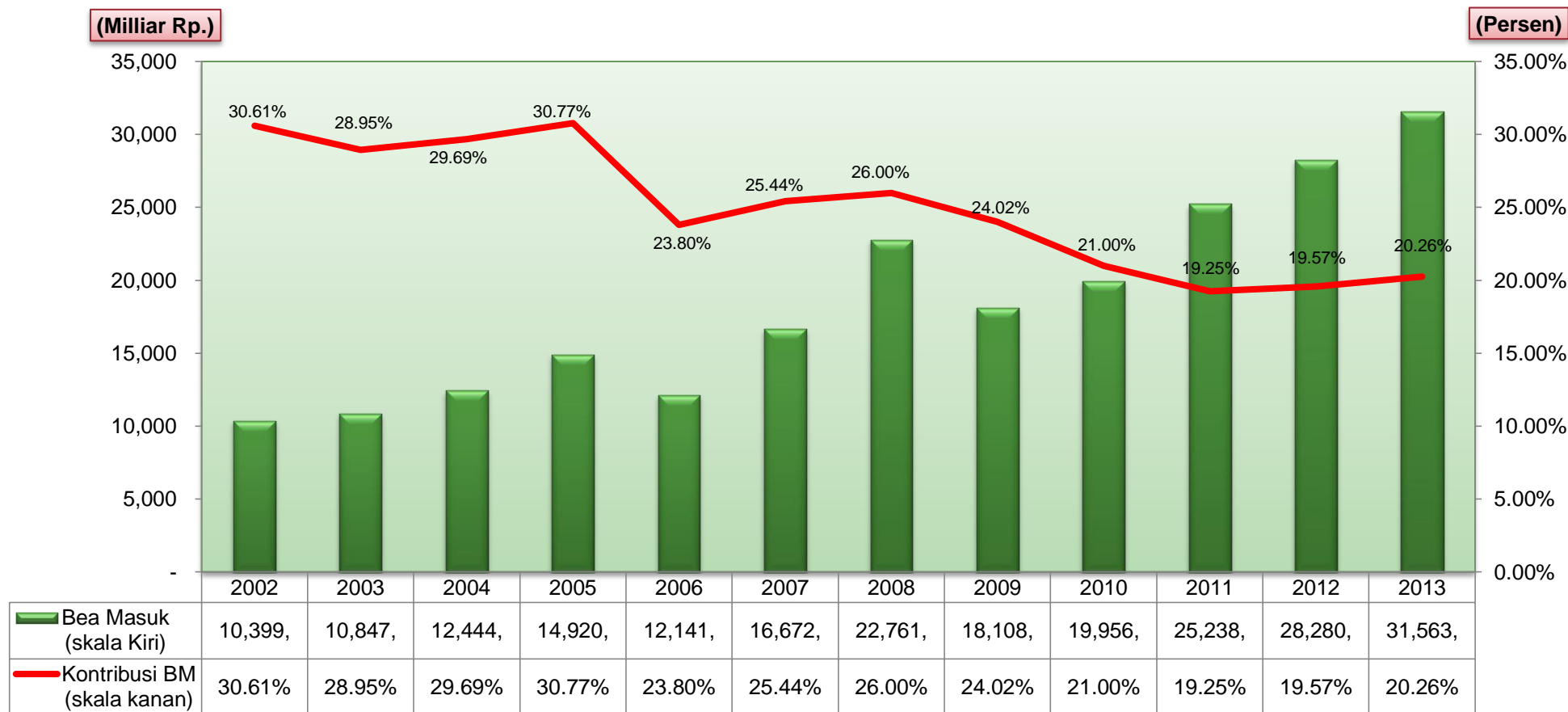
**Prioritasi mandat *commerce* DJBC di masa depan**– sesuai dengan arahan Menteri Keuangan – membutuhkan percepatan perubahan yang signifikan, baik dalam pola pikir, prioritas, proses, dan sumber daya di DJBC.

Oleh karena itu, **diperlukan transformasi Ditjen Bea dan Cukai** yang mendasar dan terobosan-terobosan penting.

# Kontribusi Bea Masuk 2002-2013



## Kontribusi BM Terhadap Penerimaan Kepabeanan dan Cukai



Rata-rata kontribusi bea masuk terhadap total penerimaan kepabeanan dan cukai:

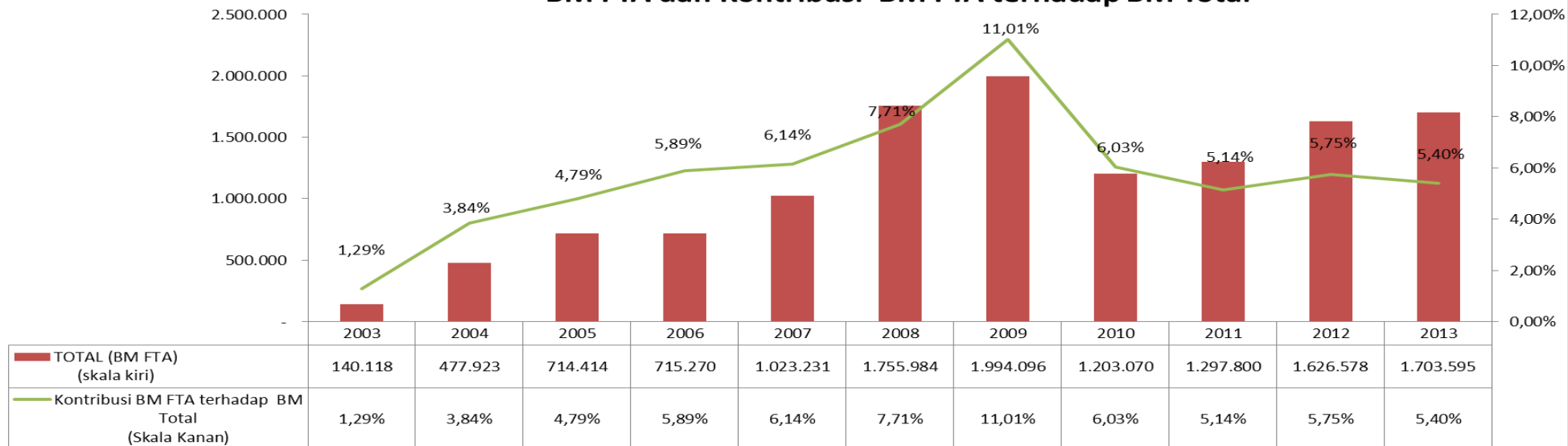
-Tahun 2002-2009: 27,41%

-Tahun 2010-2013: 20,02%

# BEA MASUK DENGAN SKEMA FTA

JENIS FTA	BEA MASUK ( Juta Rupiah)										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
FTA (CEPT)	140.118	477.923	714.414	705.843	976.931	1.413.736	1.174.884	121.646	23.599	16.368	9.871
Indonesia - Pakistan PTA	0	0	0	0	0	0	0	0	0	0	0
Preferensi Tarif Importasi Asean - China (ACFTA)	0	0	-	9.426	46.293	143.857	307.633	240.051	249.910	221.264	281.656
Preferensi Tarif Importasi Asean - India (AI FTA)	0	0	0	0	0	0	0	28.627	202.522	207.304	207.487
Preferensi Tarif Importasi Asean - Korea (AK FTA)	0	0	0	0	7	22.830	46.410	77.915	114.184	141.358	335.089
Preferensi Tarif Importasi Asean-Australia-New Zealand (AANZ)	0	0	0	0	0	0	0	0	0	5.050	45.657
Preferensi Tarif Importasi Indonesia - Jepang (IJ-EPA)	0	0	0	0	0	175.561	465.169	734.831	707.585	1.035.234	823.835
<b>TOTAL (BM FTA)</b> (skala kiri)	<b>140.118</b>	<b>477.923</b>	<b>714.414</b>	<b>715.270</b>	<b>1.023.231</b>	<b>1.755.984</b>	<b>1.994.096</b>	<b>1.203.070</b>	<b>1.297.800</b>	<b>1.626.578</b>	<b>1.703.595</b>
Bea Masuk	10.847.262	12.444.004	14.920.687	12.141.649	16.672.469	22.761.308	18.108.415	19.956.186	25.238.844	28.280.485	31.563.050
Kontribusi BM FTA terhadap BM Total (Skala Kanan)	1,29%	3,84%	4,79%	5,89%	6,14%	7,71%	11,01%	6,03%	5,14%	5,75%	5,40%

**BM FTA dan Kontribusi BM FTA terhadap BM Total**



# VOLUME IMPOR DENGAN SKEMA FTA

JENIS FTA	VOLUME IMPOR (TON)										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
FTA (CEPT)	563.530	1.160.546	2.535.470	7.483.812	4.457.095	4.825.841	4.264.563	5.186.216	39.637.657.909	7.606.348	99.067.308
Indonesia - Pakistan PTA	0	0	0	0	0	0	0	0	0	0	520,867
Preferensi Tarif Importasi Asean - China (ACFTA)	0	0	13.246	103.013	228.914	329.747	1.373.327	3.790.169	10.395.278	7.401.034	7.517.460
Preferensi Tarif Importasi Asean - India (AI FTA)	0	0	0	0	0	0	0	4.154	103.795	203.270	394.229
Preferensi Tarif Importasi Asean - Korea (AK FTA)	0	0	0	0	0	5.876	271.949	397.990	1.023.246	5.876.207	1.499.056
Preferensi Tarif Importasi Asean-Australia-New Zealand (AANZ)	0	0	0	0	0	0	0	0	0	142.102	583.800
Preferensi Tarif Importasi Indonesia - Jepang (IJ-EPA)	0	0	0	0	0	101.778	344.885	732.074	1.099.160	1.666.845	1.452.586



# NEW Vision and Mission

## DGCE - MoF

**VISION :** To be the world's leading customs and excise administration  
*Menjadi institusi kepabeanan dan cukai terkemuka di dunia*

**MISSION :**

- We facilitate trade and industry  
*Kami memfasilitasi perdagangan dan industri*
- We guard Indonesia's borders and community from smuggling and illegal trading  
*Kami melindungi perbatasan dan masyarakat Indonesia dari penyelundupan dan perdagangan illegal*
- We optimize revenue collection in customs and excise  
*Kami optimalkan penerimaan negara di sektor kepabeanan dan cukai*



Perubahan urutan pernyataan misi DJBC mencerminkan perubahan menuju peran fasilitasi perdagangan dan *commerce*. Penyesuaian dalam kata-kata dimaksudkan untuk menjamin kekhususan dan menghindari tumpang tindih antara yang dicakup DJBC dan yang dicakup lembaga lain yang juga terlibat dalam fungsi perlindungan masyarakat.



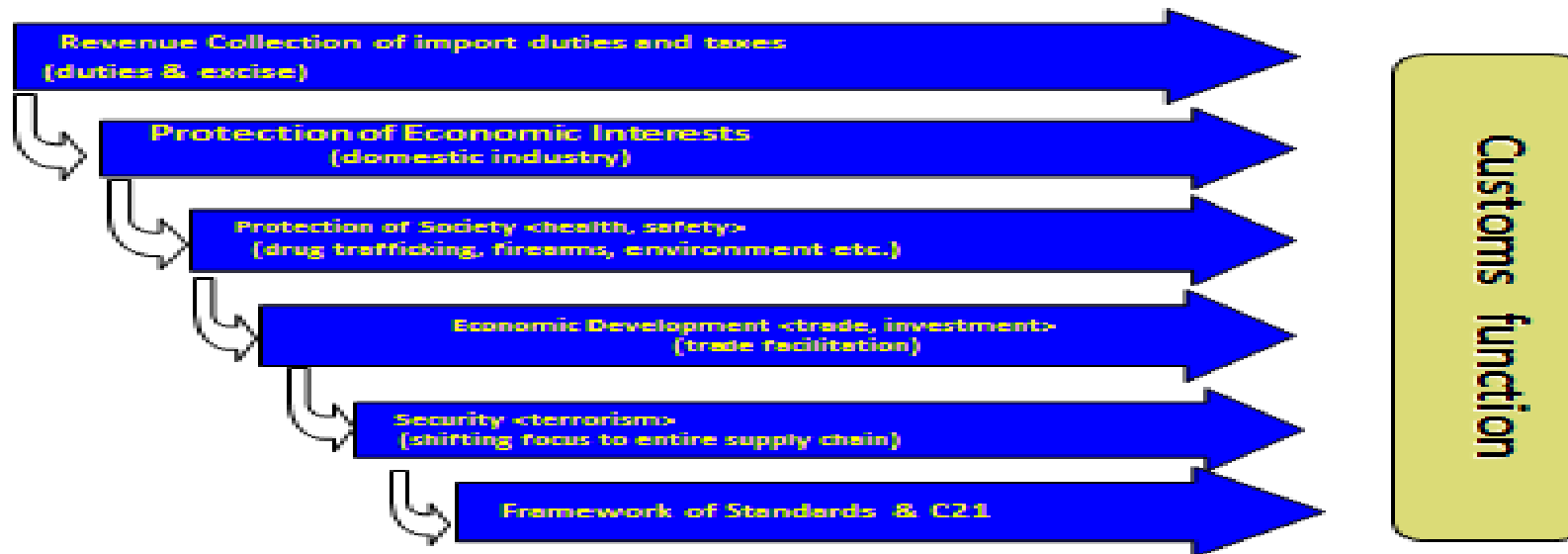


# **Strategi Bea dan Cukai dalam Menyongsong Asean Economic Community 2015**

# Evolution of Customs

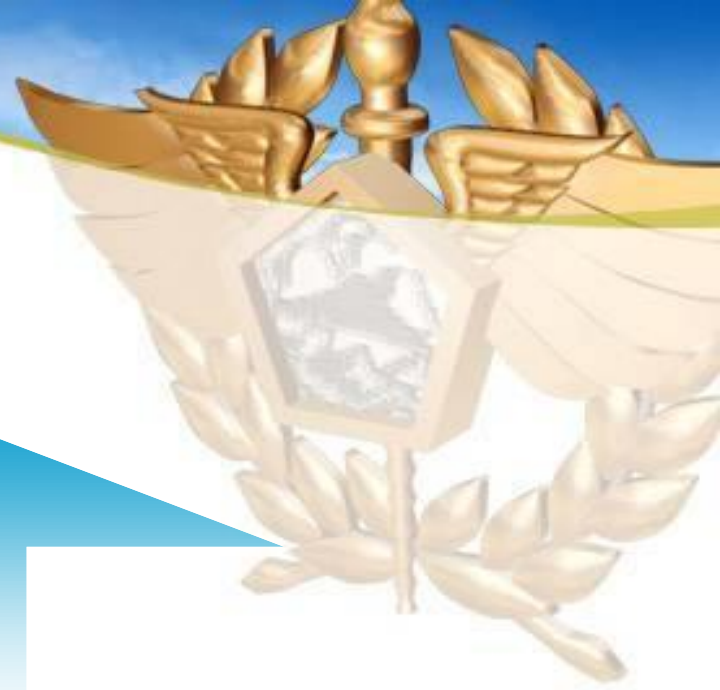
Sebagai institusi administrasi kepabeanan, DJBC mempunyai peran sebagai penjaga pintu gerbang negara di pintu perbatasan dalam kaitan dengan arus lalu lintas barang, baik masuk maupun keluar. Perkembangan bentuk, volume dan jenis perdagangan serta semakin bergesernya definisi “border” (batas wilayah) dengan penerapan sistem *Free Trade Area* dan globalisasi, bentuk-bentuk *Free Trade Area* (FTA) baik bilateral dan regional sebagai dampak perdagangan global, Penerapan **Masyarakat Ekonomi ASEAN (ASEAN Economic Community)**, peningkatan jenis dan modus kejahatan narkoba dan kejahatan lintas negara serta kerangka kerja SAFE FoS (*WCO SAFE Framework of Standard to Secure and Facilitate Global Trade*) dari organisasi kepabeanan internasional telah menuntut seluruh institusi administrasi pabean di dunia untuk berevolusi dan mereformasi diri agar dapat mengikuti perkembangan zaman termasuk DJBC.

## *Evolution of Customs*



Diadopsi dari Kosaka (2010), *SAFE Framework of Standards*

# Customs dan Pengaruh Komunitas Internasional



Memposisikan *Customs*  
sebagai bagian dari  
komunitas internasional

a.

**ASEAN ECONOMIC COMMUNITY**

b.

**ASIA PACIFIC ECONOMIC COOPERATION (APEC)**

c.

**FORUM G-20**

d.

**WCO SAFE FRAMEWORK OF STANDARDS**

e.

**CUSTOMS' 10 BUILDING BLOCKS BY WCO**

# ASEAN COMMUNITY

*achieved 2020 – accelerated 2015*

**AEC**

3 Pillars  
*intertwined & mutually reinforcing*

**ASC**

**AEC**

**ASCC**

ASC = ASEAN Security Community  
AEC = ASEAN Economic Community  
ASCC = ASEAN Socio Cultural Community

Merupakan:

realisasi dari tujuan akhir dari **integrasi ekonomi regional** sesuai dengan ASEAN Vision 2020; Memiliki karakteristik *single market and production base*, dimana salah satu elemennya adalah *free flow of goods*; salah satu strategi dalam mendukung *free flow of goods* adalah *Customs Integration*.

- ❑ Customs Integration **bukan** terintegrasinya customs administration seluruh negara anggota ASEAN menjadi satu organisasi, tetapi **merupakan komitmen** untuk menerapkan sistem dan prosedur kepabeanan yang menganut **prinsip-prinsip sederhana/mudah dan modern, serta sesuai dengan international standards and best-practices.**



# Customs policies and procedures to facilitate trade

Increase Investment certainty  
and Economic Growth

Harmonization of customs and tax procedures

Simplification of  
procedures

Fiscal incentives

Customs and Tax laws



Increase Investment Certainty  
Economic Growth

Harmonized Customs and Tax Procedures

SHARED RISK MANAGEMENT (CUSTOMS AND TAX)

Simplification of  
Procedures

Export Oriented

Export & Domestic  
Oriented

Domestic Oriented

Oil and Gas

Mining Industries

FTA

FTZ

SEZ

Special Purpose

CUSTOMS AND TAX LAWS



# Fiscal Incentives

## Exemption

- Import on machinery for new establishment and expansion of industry
- Import for export purposes
- Import for military/police purpose
- Import for exploration/exploitation of Oil and gas

## Deferred payment

- Bonded zone
- Bonded warehouse
- Exhibition
- Auction
- Duty free shop

## Duty borne by the government

- 17 commodities, e.g. raw material for plastic bottling industry

## Free Trade

- Free Trade Zone
- Free Trade Agreement



# **Persiapan Implementasi Asean Single Window (ASW)**



# Single Window: NSW and ASW

## Basic Principles from Different Perspectives

### *ASW Agreement dan ASW Protocol*

#### **The ASEAN-Single Window (ASW) :**

*is the environment where National-SW of Member States operate & integrate*

#### **The National-Single Window (NSW) is a system which enables :**

- a single submission of data and information
- a single and synchronous processing of data and information
- a single decision-making for Customs release and clearance

### *The WCO (World Customs Org.) Perspective*

#### **Single Window Concept (The WCO Perspective) \***

*is defined as a facility that allows parties involved in trade and transport to lodge standardized information and documents with a single entry point to fulfill all import, export, and transit related-regulatory requirements*

#### **Single Window Environment ... (by WCO)**

*“a cross border, ‘intelligent’, facility that allows parties involved in trade and transport to lodge standardised information, mainly electronic, with a single entry point to fulfil all import, export & transit related regulatory requirements.”*

### *NSW System Blueprint in Indonesia*

***INSW is an integrated public service system, that provides facility for submission and process of electronic standard information, to resolve all process of activities in dealing with traffic of export, import, and transit goods, in order to increase national competitiveness***

***INSW is a national system that enables single submission of data and information, synchronized data and information process, integrated information, and harmonize business process flow among customs system, export /import licensing, port /airport, payments, transport and logistics, as well as other systems related to cross-border traffic of international trade***



# Main Goals of NSW System → will be extended to ASW





# Main Goals and Benefits

## Main Goals

- ✓ To accelerate the speed of service related to export-import
- ✓ To minimize time and cost needed in conducting export-Import activities
- ✓ To improve validity and accuracy of data/information related to export-Import
- ✓ To build a control instrument for all services related to export-Import
- ✓ Good-Governance → to realize transparent, accountable, real-time public services from all institutions and apply the check & balance and data reconciliation approach

## Benefits for Government

- *To facilitate the accelerated flow of services in customs release and clearance of cargoes*
- *To provide a low cost, user friendly, convenient, secured and reliable service system*
- *To create a more reliable risk management system*
- *To improve validity and accuracy of data, to reduce level of data redundancy and duplication*
- *To facilitate law enforcement related to export import activities*
- *To increase protection on national interest against risk from export-import*
- *To optimize government revenue from international trade/export-import*
- *To support the application of Good Public Governance principles in export-Import services*

## Benefits for the Business Sector

- To give certainty in context of cost and time required to provision or service related to export-import
- To increase the level of competitiveness of national products in the global market
- To expand market access and factors of production
- To increase effectiveness and efficiency in utilization and allocation of resources
- To boost growth and development of entrepreneurship
- To support the application of Good Corporate Governance principles in export-import clearance



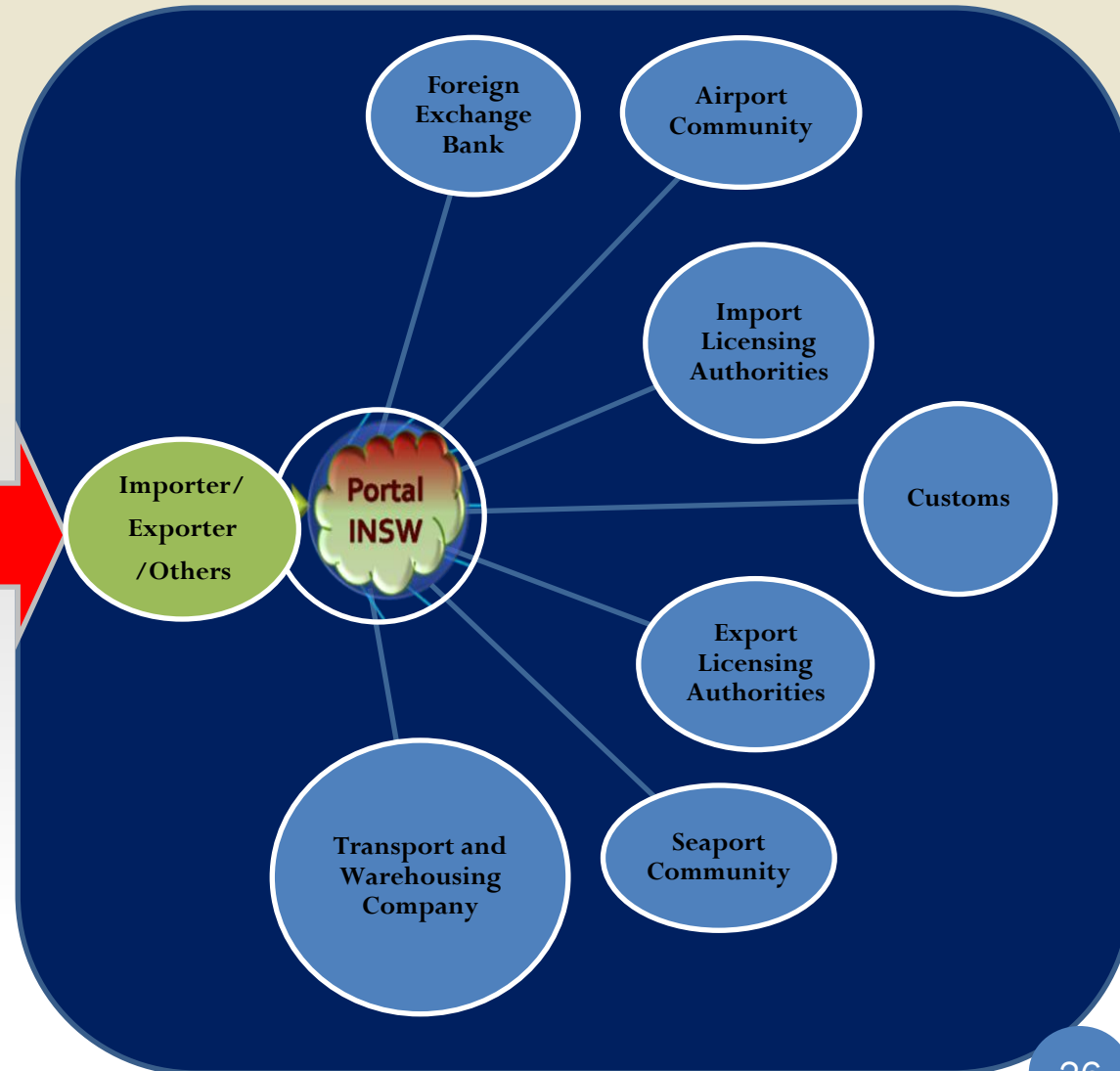
# Visual illustration: Before and After INSW Portal

→ will be extended to ASW

## Before INSW Portal



## After INSW Portal







# INSW Integrated GA System Interoperability

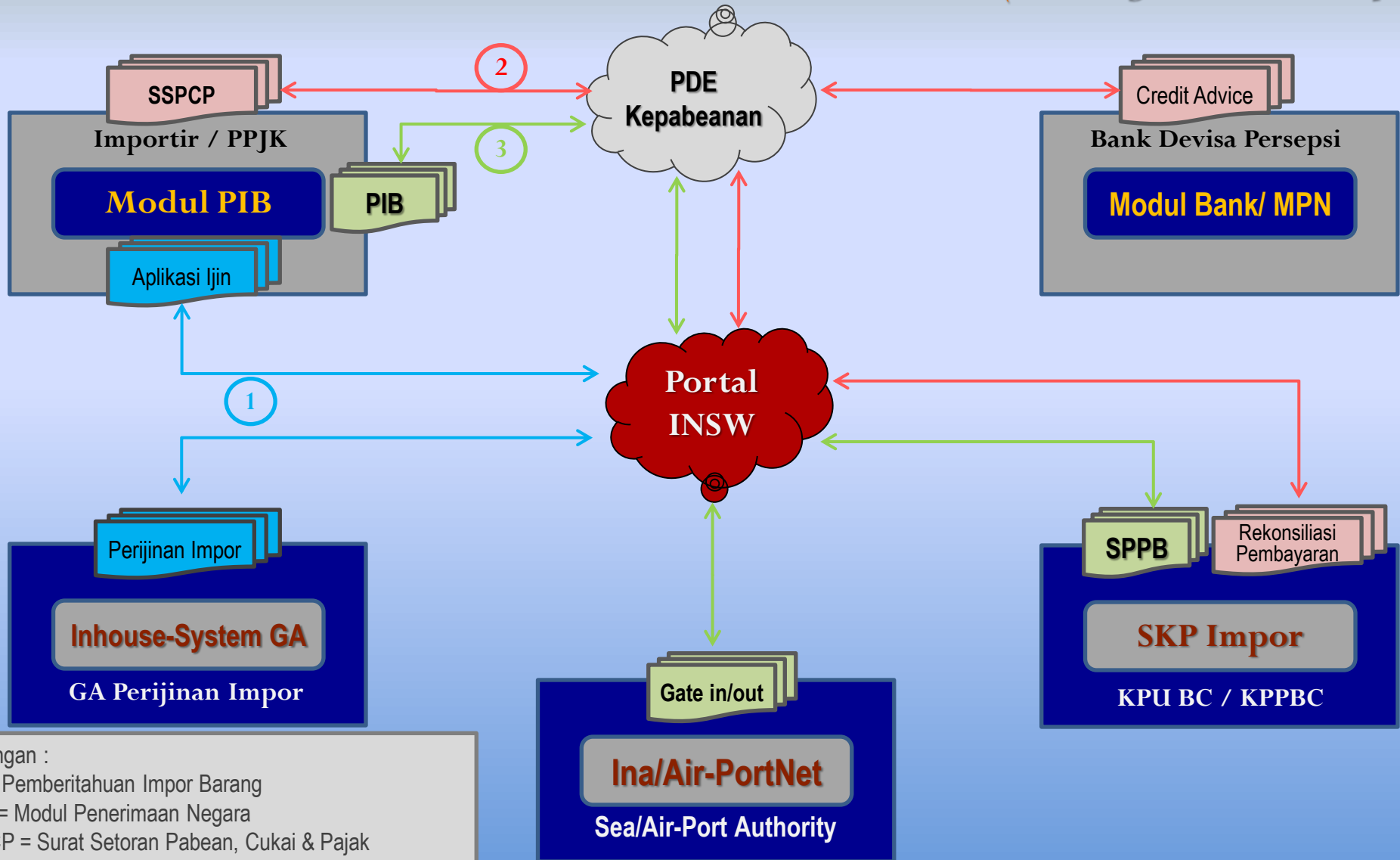
## List of Government Agencies Issuing Import License



No	Government Agencies	Imp-Exp.Licensing	Recommendation
1	Ministry of Trade	✓	
2	Fishery Quarantine	✓	
3	Animal Quarantine *	✓	
4	Plantation (Quarantine *)	✓	
5	Food & Drugs Control	✓	
6	Ministry of Industry		✓
7	Ministry of Energy	✓	✓
8	Nuclear Control NA	✓	✓
9	Ministry of Forestry	✓	
10	DG of Post & Teleco	✓	
11	Ministry of Agriculture	✓	✓
12	Ministry of Health	✓	
13	National Police	✓	
14	Ministry of Environment	✓	✓
15	Ministry of Deffense		✓
16	Ministry of Transport.	✓	
17	Central Bank (BI)		✓
18	Customs (DGCE)	--	--

# Customs-Clearance via Portal INSW

*(Flow of Process: Import)*



Keterangan :

- PIB = Pemberitahuan Impor Barang
- MPN = Modul Penerimaan Negara
- SSPCP = Surat Setoran Pabean, Cukai & Pajak
- SPPB = Surat Persetujuan Pengeluaran Barang

- Urutan Proses :





# Positive Impacts of INSW and Future ASW

- For Customs
  - Expedite Customs clearance process, especially related to GA's Import-Export license verification works.
  - Improve Import-Export Data accuracy, especially for data reconciliation between GA's and AMS
  - Customs Control Improvement, for Customs official by getting the information of the licenses from GA's electronically in real time basis.
  - Eliminate document frauding, by electronic reconciliation system, customs official no longer rely on the paper document for authenticity verification.
- For OGA's and AMS
  - All related GA's implementing international standard as the base of their license services (WCO, UNTDED, ISO, etc)
  - All related GA's continuously improving their e-licensing system to support INSW system and it's SLA's.
  - GA's start implementing risk management as part of their service improvement
  - GA's receive customs declaration utilization report of their license's in real time basis from INSW system. Thus eliminate formal request work as before INSW implementation.
- For Traders
  - Expedite Document Clearance time while simplifying overall clearance process.
  - Using INSW as a single point of information, trader can easily get the updated information on tariff, controlling goods regulation and also able to track and trace their overall clearance process in real time, not only on customs but also.
  - Assurance of service level delivered by all GA's related INSW through transparent SOP and SLA 's generated through INSW system.



# **Terima Kasih**

**DIREKTORAT JENDERAL BEA DAN CUKAI  
DIREKTORAT PENERIMAAN DAN PERATURAN  
KEPABEANAN DAN CUKAI**