

PROCEDURE FOR EXPORTING IMPORTED POST DELIVERY GOODS AT THE HANGGAR OF THE KPPBS TMP B OFFICE IN PALEMBANG

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ABSTRACT

To analyze the procedure for releasing imports of postal goods at the Post Office Hangar KPPBC TMP B Palembang, using descriptive analysis by going directly to the field and collecting the necessary data and then processing it. The results achieved from an analysis are useful for improving or improving services both from the Post Office and Customs and Excise for the wider community. In conclusion, the procedure for releasing imports of postal goods at the Post Office Hangar KPPBC TMP B Palembang is not only carried out by Post Office Officers, but also involves Customs and Excise Officers. Therefore, it is necessary to clarify the flow in the issuance of imported postal goods and it is necessary to hold more socialization to the wider community.

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1. INTRODUCTION

The rapid development of technology at this time has made Indonesian people very dependent on and in need of the internet in their daily lives. One of the conveniences of the internet is that it can be accessed anywhere and anytime, such as online shopping. The Indonesian people who are known for being consumptive are greatly helped by this service, they don't have to go far, or have to be in traffic jams to just buy the things they want. With the internet they can search goods from the most expensive to the cheapest prices, including buying goods from abroad. As we know, if we browse goods through the internet with foreign sites, the price is certainly cheaper. This is often a misunderstanding in today's society. Their lack of knowledge about taxes on goods imported from abroad makes them prefer to buy goods from abroad, without knowing the payment of goods taxes that they have to bear.

Therefore, the rapid pace of online shop business in Indonesia, especially in the city of Palembang, encourages the Government through the Directorate General of Customs and Excise to be able to carry out Supervision and Services related to the entry of foreign shipments into the Indonesian Customs area as regulated in the Minister of Finance Regulation number 182/PMK.04/2016[1]. One of the things that can be done to prevent this from happening is the supervision of the DJBC.[2] explains that supervision is an activity carried out in the context of law enforcement and efforts so that customs and excise laws and regulations, as well as technical regulations entrusted to DGCE and are the responsibility of DGCE can be implemented properly. Supervision starts from checking the completeness of documents and permits required for the import of certain goods to checking the physical goods.

The Directorate General of Customs and Excise is the agency appointed to oversee and supervise the policies that have been taken by the government on the importation of goods from

abroad into the Indonesian customs area, one of which is the import of consignments. For the import of the consigned goods, a regulation has been stipulated that regulates the permissible limits in terms of the price of goods, the number of goods, and the types of goods, and also implements the rules for the deposit from other Government Agencies related to permits that must be fulfilled for imports into the customs area.

The process of customs settlement on the import of postal goods is completed at the nearest Customs Post Office from the recipient's address that has been determined based on the determination by the Director General of Customs and Excise on the application to become a Customs Post Office from the Indonesian Postal Agency.

2. METHOD

In this study, the approach used is a qualitative approach. As for what is meant by qualitative research, namely research that intends to understand the phenomena of what is experienced by research subjects holistically and by means of descriptions in the form of words and language in a special natural context and by utilizing various scientific methods[3]. While the approach used is descriptive. Descriptive research is research that seeks to describe existing problem solving based on data.

The type of qualitative descriptive research used in this study is intended to obtain in-depth and comprehensive information and also an explanation of the procedure for releasing imported goods from postal shipments. In addition, qualitative research can reveal the problems and situations encountered in this activity. The research was conducted in the Hanggar Post Office of Lalu Bea Palembang on May 21 to 26 2018. Every Monday to Saturday, 08.00 – 17.00 WIB. With the object of research, it can be expressed as a social situation of research that wants to know what is happening in it. In the object of this research, researchers can observe in depth the activity, the people (actors), who are in a certain place[4]. The object of this research is goods shipped from abroad which are sent through the Post Office as a courier service company. While the research subject is the source of the data requested information in accordance with the research problem. As for the data source in the study is the subject from which the data was obtained[5]. To get the right data, it is necessary to determine informants who have competence and are in accordance with the data needs (purposive).

The subjects in this study are:

- a. Customs Officer, the employee in question is an employee of the Palembang Customs and Excise Supervision and Service Office assigned to the Post Office.
- b. Post Office, is an employee who is in charge of the goods shipped from abroad.

According to Patton[3], data analysis is the process of arranging the sequence of data, organizing it into a pattern, category, and basic description. This definition provides an overview of how important the position of data analysis is when viewed from the research objectives. Activities in data analysis in this study were carried out in three stages, namely data reduction, data display, and conclusions or verification. [6]:

1. Data Reduction

Data reduction is one of the qualitative data analysis techniques. Data reduction is a form of analysis that sharpens, categorizes, directs, discards unnecessary and organizes data in such a way that final conclusions can be drawn. The data is summarized, the main things are selected, focused on the important things, and the themes and patterns are searched. .

2. Data Presentation

Data presentation is one of the qualitative data analysis techniques. Data presentation is an activity when a set of information is compiled, thus giving the possibility of drawing conclusions. The form of presentation of qualitative data is in the form of narrative text (in the form of field notes), matrices, graphs, networks and charts. With the presentation of data, it will be easier to understand what happened, and plan further work based on what has

been understood. Furthermore, Miles and Huberman suggested that in displaying data, in addition to narrative text, it can also be in the form of graphs, matrices, networks, and charts.

3. Drawing Conclusion

Drawing conclusions is one of the qualitative data analysis techniques. Conclusion drawing is the result of analysis that can be used to take action. The third step in data analysis in qualitative research according to Miles and Huberman is drawing conclusions and verification. The initial conclusions put forward are still temporary, and will change if no strong evidence is found to support the next stage of data collection.

However, if the conclusions put forward at the initial stage are supported by valid and consistent evidence when the researcher returns to the field to collect data, then the conclusions put forward are credible conclusions.

3. LITERATURE REVIEW

3.1 Subjects and Objects of Tax on Imported Shipments

Tax subject is a term in taxation legislation for individuals (individuals) or organizations (groups) based on applicable tax laws and regulations. A person or entity is a tax subject, but that does not mean that person or entity has a tax obligation. In tax laws and regulations, a person or entity is considered a tax subject and owns or acquires a tax object, so that person or entity has a tax obligation and is referred to as a taxpayer. What is meant by "tax object" is everything (goods, services, activities or circumstances) subject to tax. Official,[7].The definition of consignment is goods sent through the Postal Operator in accordance with the legislation in the postal sector. (Regulation of the Minister of Finance of the Republic of Indonesia [8]concerning Customs, Excise and Tax Provisions on Imported Consignments).

The subject of the tax on the import of the consignment is a person or entity listed as the recipient of the imported consignment package, while the object of the tax is the consignment itself.

3.2 Terms On Import of Postal Items

- a. Import is the activity of entering goods into the Customs Area (Undang-undang Number 17 of 2006, Article 1 paragraph 13)
- b. Export is the activity of removing goods from within the customs area out of the customs area (Undang-undang Number 17 of 2006, Article 1 paragraph 14)[9]
- c. Taxable goods are tangible goods, which according to their nature or law can be in the form of movable goods or immovable goods and intangible goods that are subject to tax based on the VAT law article 1 numbers 2 and 3.
- d. Customs area is the territory of the Republic of Indonesia which includes land, waters and air space above it, as well as certain places in the Exclusive Economic Zone and Continental Shelf in which the Customs Law applies (Customs Law Number 17 of 2006, Article 1 paragraph 2)
- e. Customs area is an area with certain boundaries at seaports, airports or other places designated for goods traffic which is fully under the supervision of the Directorate General of Customs and Excise (Customs Law Number 17 of 2006, Article 1 paragraph 3)
- f. Import Duty is a state levy imposed on imported goods (Customs Law Number 17 of 2006, Article 1 paragraph 15)
- g. Temporary Storage Place (TPS) is a building and/or field or other equivalent place in the Customs Area to store goods while waiting for their loading or release. (Regulation of the Minister of Finance Number 182/PMK.04/2016, Article 1 paragraph 7)
- h. Past Customs Post Office is a Post Office where customs control applies to goods coming from abroad or outside the customs area.
- i. Freight On Board (FOB) is an exporter (seller) only has an obligation to pay the cost of shipping goods to the nearest port or port from their warehouse.

- j. Cost, Insurance and Freight (CIF) is an exporter (seller) has an obligation to pay the cost of shipping goods to the nearest port or port from their warehouse along with insurance.
- k. Official Assessment is a tax collection system by giving authority to the government (tax officer) to determine the amount of tax payable by taxpayers.
- l. Corporate Guarantee is a guarantee provided by a legal entity.
- m. Customs Bond is a guarantee provided by the insurer to the Directorate General (DG) of Customs and Excise for the risk of not settling obligations by the Exporter/Importer on customs facilities, deferral/exemption of import duty on imported goods and other state levies

3.3 Legal Basis

- a. Perdirjen Number PER-02/BC/2017 concerning Instructions for Implementing the Import of Consigned Goods[10];
- b. PMK Number 182/PMK.04/2016 concerning Provisions for Import of Consigned Goods[3];
- c. PMK Number 34/PMK.010/2017 concerning Collection of Income Tax Article 22 in connection with payments for delivery of goods and activities in the import sector or business activities in other fields[11];
- d. PMK Number 188/PMK.04/2010 concerning the Import of Goods Carried by Passengers, Crews of Transportation Means, Border Crossers and consignments[12];
- e. P-05/BC/2006 concerning Instructions for Implementing Settlement of Imported Consignments Through Courier Service Companies (REVOCED)[13];
- f. KEP-83/BC/2002 concerning Amendments to KEP-78/BC/1997 concerning Instructions for the Implementation of Settlement of Goods for Passengers, Crews of Transportation Means, Border Crossers, Shipments Through Courier Services and Postal Delivery (REVOCED)[14];
- g. KEP-34/BC/2000 concerning Completion of Imported Goods or Exported Goods Sent by Post (PARTIALLY REVOCED)[15];
- h. SE-20/BC/2000 concerning Procedures for Settlement of Imported Goods or Exported Goods Sent by Post Using Logistics and Communication Services (PARTIALLY REVOCED)[16];

3.4 Directorate General of Customs and Excise (DJBC)

CUSTOMS (Customs Agencies) anywhere in the world is an organization whose existence is very essential for a country, as well as the Directorate General of Customs and Excise (Indonesian Customs Agency) is an agency that has a fairly important role from the state in carrying out its duties and function for:

- a. Protect the public from the entry of dangerous goods;
- b. Protect certain industries in the country from unfair competition with similar industries from abroad;
- c. Eradicating smuggling;
- d. Carrying out tasks entrusted by other agencies with an interest in the traffic of goods that go beyond
- e. national borders;

3.5 Designated Postal Organizer

The appointed Postal Operator can carry out customs activities after obtaining approval from the Director General. In order to obtain the approval as referred to in paragraph (1), the Postal Operator Appointed to submit an application to the Director General by attaching:

- a. Proof of assignment from the government to provide international services as stipulated in the World Postal Association (Universal Postal Union);

- b. Evidence of approval to be able to carry out Customs Access as PPJK
- c. Proof of stipulation of TPS on behalf of the Designated Postal Operator or proof of cooperation with TPS entrepreneurs in the event that the Designated Postal Operator uses TPS that are managed for the public.

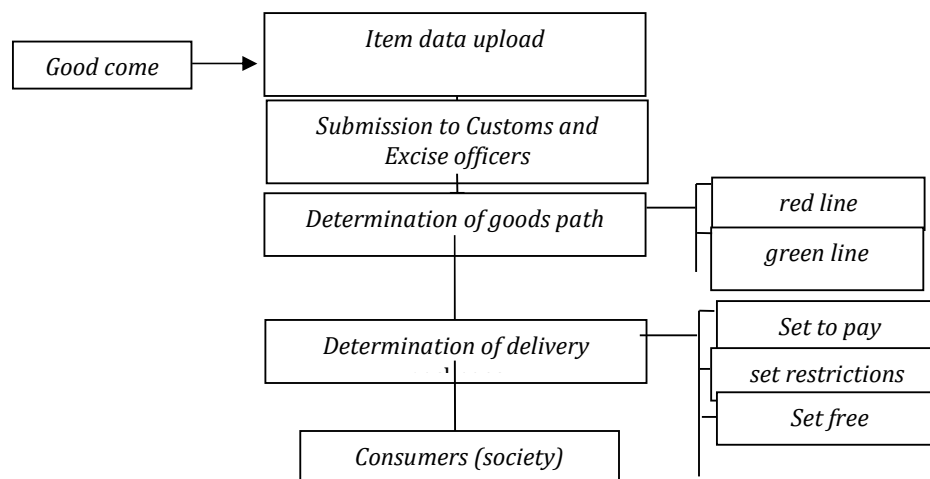
3.6 Suspension and Revocation of Approval to Conduct Customs Activities for Postal Operators

The Head of the Customs Office has the authority to freeze the customs activities of the appointed Postal Operator in the event that the guarantee at stake cannot be disbursed within the period in accordance with the laws and regulations governing guarantees in the customs and excise sector. In the event that the guarantee as intended has been disbursed, the suspension of customs activities is revoked and the Designated Postal Operator can be given customs services again at the relevant Customs Office after submitting the guarantee. Approval to carry out customs activities for the Designated Postal Operator as referred to in Article 3 paragraph (6) is revoked in the event that:

- a. Proof of assignment from the government for the Designated Post Operator or the postal operation permit for PJT is revoked or declared invalid;
- b. Approval to be able to perform Customs Access as PPJK is revoked or declared invalid;
- c. Determination as a TPS is revoked or no longer has cooperation with TPS entrepreneurs for Postal Operators who use TPS that are managed for the public;
- d. Postal Operators do not carry out customs activities within a period of 6 (six) consecutive months;
- e. Postal Operators apply for revocation;
- f. Postal organizers are found guilty of committing criminal acts in the field of customs based on court decisions. The revocation as intended is carried out by the Director General of Customs and Excise.

4. RESULT AND DISCUSSION

The process of issuing imports of postal goods. The flow in this process is briefly described in the image below:



Picture 1 : The flow of the process of issuing

A brief process in the procedure for issuing the import of postal goods. Where goods from abroad come, followed by uploading data to the system by Post Office officers. Then it is handed over to the Customs and Excise officer to determine the path of the goods. After that the

determination of the delivery package. If the goods are deemed to have passed the inspection, they can be handed over to the recipient of the goods, in this case the community.

4.1 Shipment Arrival

The first flow in the process of issuing imports of postal goods begins when the goods shipped from abroad arrive at the post office by going through a physical inspection. Inspection activities are very important in supervising the import of consignments. Examination is a process of collecting and evaluating evidence about measurable information from an economic entity that is carried out by a competent and independent person with the aim of determining and reporting the suitability of the information in question with predetermined criteria [17].

In accordance with what is mentioned above, the purpose of the inspection is to report the conformity of the information submitted with what it should be and with the existing provisions, it must be carried out by someone who is competent in that field. [18]state that through physical inspection of imported and exported goods, it can be identified accurately and consequently, the results of the physical examination will determine whether or not the goods are allowed to enter Indonesia.

According to Article 2 paragraph (1) [19], physical inspection is an activity carried out by goods inspectors to determine the quantity and type of imported goods being inspected for the purpose of classifying and determining customs value. Therefore, goods inspectors must be competent in carrying out physical inspections of goods so that crime does not occur and in accordance with what is informed and with existing provisions. The legal basis for physical inspection of postal goods is the Regulation of the Minister of Finance of the Republic of Indonesia [20]and the Regulation of the Director General of Customs and Excise[21]as well as the Joint Circular Letter of the Director General of Customs and Excise and the President Director of PT Pos Indonesia Number 20/BC/2000 dated June 5, 2000. In accordance with this provision, all shipments that are exposed to the red line on the risk engine or x-ray will be physically inspected by a physical inspector. Items that are in the red lane by the Investigation and Investigation unit (P2) will be distinguished from those in the green lane. For those affected by the red lane, the consignment will be prepared by PT Pos Indonesia officers and the packaging will be opened for inspection by the goods inspector official, then physically inspected the number of goods, types of goods, price of goods, condition of goods, classification of goods, country of origin of goods and paying attention to the attention given to the goods. provided by the x-ray analysis officer by the P2 unit. The results of this physical examination will be stated in the Examination Result Report (LHP) on the service computer system.

Goods come from abroad using airplanes, ships or land transportation. From the sea port or airport, the goods are then distributed to the postal office or warehouse. The post office or warehouse must have previously been designated as a customs area or other place that is treated the same as a TPS. There, Customs and Excise Officers are placed to supervise and provide services for the importation of consignments. This place is completely under the control of Customs and Excise.

Improvements to the BC1.1 document are carried out by submitting the Postal Manifest to the customs and excise officer who handles the consignment. The Post Manifest must contain at least the following data elements:

1. Cruise/flight number;
2. Destination/unloading port;
3. Number of Bill of Lading/Air Way Bill, or to be inputted with the number of shipments;
4. Sub-post number, which is to be inputted with the serial number;
5. Number and date of the Bill of Lading/Air Way Bill, or to be inputted with the identity number of the consignment;
6. Number and brand of packaging/container, or filled with number and brand of bag, if any;
7. Number of packing/container seal, or filled with bag seal number if any;

8. The number and type of packaging/containers, or filled with the number and type of bags;
9. Gross weight (gross) of each consignment; and
10. Signature and clear name of the carrier.

It was explained that for goods coming from abroad, the treatment was different from goods from within the country. Including officers who carry out verification, described as follows the Post Office only uploads the Consignment Note (CN) data to the consignment application system. The consignment arrives or arrives at the Palembang Post Office, then the Postal Officer uploads the Consignment Note (CN) data to the shipment application system. For the CN, which is physically uploaded, the goods are handed over to the Customs and Excise Officer for the clearance process.

4.2 Tracking

After the physical goods are handed over from the post office to the customs officer, then each package is scanned using an x-ray machine located in the hangar of the postal customs and excise office. read the results of the imaging image from the x-ray monitor. Furthermore, based on the analysis of the x-ray operator, the packets are grouped into 2 (two) lines, namely the red line and the green line. The grouping is determined based on indications of BM and PDRI levies, or indications as a class of lartas goods, including NPP. For packages that have been assigned a green line, document checks are then carried out by the hangar head of the postal customs and excise office, while for packages that have been designated a red line, then the packages are separated for later physical inspection by customs and excise officers witnessed by post office officers as attorneys. owner.

4.3 Customs Inspection

The sequence of goods inspection at the Post Office is that when the goods arrive at the post office and then customs, the postal officer uploads data on the consignment to the Customs and Excise consignment system, then the packages are scanned by the customs and excise officer for later determination. The route, as it is known, for consignments, there are 2 types of routes, namely the red line and the green line. Then on the goods that are determined to be in the red lane, a physical inspection is carried out by the Customs and Excise officer witnessed by the Post Office as the proxy for the recipient of the goods, then the results of the physical inspection are determined by the officer whether there are obligations that must be fulfilled both in terms of tax collection and licensing. the package of shipments determined by the green line, then determined by the Customs and Excise officer to agree to be issued or confirmation of data in the form of invoices and NPWP is required.

Furthermore, for goods that are determined to be subject to tax, a billing / billing as well as approval from the Customs and Excise officer will be issued, for packages that need permission from the relevant agency, an approval for the release will be issued after the permit has been fulfilled; then for goods that are determined not to be subject to tax collection, it will be issued. Memorandum of approval without import duty and other PDRI.

After the goods have arrived at the postal operator's office or warehouse and the tracking has been carried out, the shipments designated as red lanes are subject to physical inspection. Physical inspection of consignments is carried out selectively based on risk management. Furthermore, on the packages determined by the green line, customs research is carried out to determine whether the goods need to be physically inspected for indications of tax levies in the form of import duties and Taxes in the Context of Imports (PDRI). Physical inspection by customs and excise officers is carried out in the event that :

1. the supervisory unit issues an Intelligence Result Note (NHI);
2. there is a suspicion that the quantity or type of goods is not in accordance with the notification;

3. description of the number of goods, types of goods, or customs value is not clear or not listed in the Consignment Note or other complementary customs documents accompanying the goods; or
4. At the customs and excise office there are no electronic scanners or electronic scanners that are damaged.

Physical inspection of goods is witnessed by postal officers. Customs and excise officers give special marks in the form of initials, stamps or attach a DJBC symbol sticker on the packaging that has been inspected. Physical inspection of goods by customs and excise officers is recorded in the official report of physical inspection signed by the consignee or postal officer who witnessed the physical inspection.

The results of this customs inspection will determine the procedure for releasing, determining import duty rates and customs value of the consigned goods. Based on customs inspection, in the case of consigned goods:

1. In the form of postcards, letters, documents, and certain consignments, customs and excise officers give approval for the release of goods and validate the customs application system;
2. The customs value is less than FOB USD 100.00 customs and excise officers approve the release of goods and validate the customs application system;
3. The customs value exceeds FOB USD 100.00 the customs and excise officer shall determine the customs tariff and value; or Are goods subject to lartas (prohibitions and restrictions), the customs and excise officer shall notify the consignee through the postal operator to submit documents for compliance with the lartas.

4.4 Goods Release

For goods whose status has been determined based on physical inspection and document research, the process of releasing the consignment is carried out. The process of releasing this consignment itself is divided into 5 ways, namely; List of consignments, Consignment Notes, PIBK, PIB, as well as Re-exports and partial releases.

List of Shipments

The first type of release for imported shipments is to use the Shipping List procedure. This procedure is usually used for consignments in the form of postcards, letters, documents, and certain consignments. In this case, the consignee only needs to wait for the consignment to be delivered to its destination by the postal operator. The postal operator submits a list of the consigned goods and their goods to the customs and excise officer who handles the consignment. The list of consignments shall at least contain data elements of the number of postcards, letters, documents, and certain consignments and the total gross weight. This list of consignments is submitted through an electronic data exchange system or by writing on the form.

Customs and excise officers will carry out customs inspection of the list and the consignment. If the data elements in the list of consigned goods do not match the consignment, the customs and excise officer shall submit it to the postal operator to submit an amendment to the list of consigned goods. Based on customs inspection, in the event that the consigned goods are in the form of postcards, letters, documents, and certain consignments, the customs and excise officer gives approval for the release of the goods and records them in the customs record book. Consigned goods can be granted exemption from import duty with a customs value of at most FOB USD 100.00 for each consignee per shipment. In addition, imports of consignments in the form of excisable goods are also granted exemption from excise duty in the maximum amount:

1. 40 cigarettes, 10 cigars, or 40 grams of other tobacco; or
2. 350 mm alcoholic beverage.

In the case of more than one type of tobacco product, the exemption from import duty and excise is given in proportion to the ratio of the amount per type of the tobacco product. In the event that the consignment exceeds the amount, the excess of the excisable goods shall be destroyed by the customs and excise officer in the presence of the postal organizer concerned. For goods with a value below FOB USD 100.00 and or obtain exemption from excise, the customs and excise officer issues an approval for the release and records it in the customs record book. In the event that the customs value of the consigned goods exceeds the limit of the customs value, import duties and taxes in the context of imports are levied on the entire customs value of the consigned goods.

The stipulation of the imposition of import duty rates is also excluded for science books that get exemption from import duty in accordance with statutory regulations.

Consignment Note (CN)

The second type of expenditure in importing consignments is using the Consignment Note procedure. In addition to submitting a list of consignments and their goods, the postal organizer will also attach a Consignment Note in the event that:

1. Goods subject to restrictions and restrictions (Iartas); and/or
2. Goods must pay import duties, excise and taxes in the context of imports.

The Consignment Note contains at least the following data:

1. Identity number;
2. Country of origin;
3. Gross weight;
4. Shipping cost;
5. Insurance, if any;
6. Price of goods;
7. Currency;
8. A description of the quantity and type of goods;
9. HS code, if any;
10. Name and address of the sender;
11. Name and address of the recipient;
12. TIN of the recipient, if any;
13. Telephone number of recipient, if any; and
14. Delivery office, if any.

In the event that the consignment is accompanied by an invoice, packing list or other documents, the postal operator is required to submit this document at the time of submission of the Consignment Note. Submission of Consignment Notes and documents accompanying consignments is done through an electronic data exchange system or by using writing on the form. Consignments that are required to pay import duties, excise and taxes for import are consignments which, based on the Consignment Note, have a value exceeding FOB USD 100.00 but not exceeding FOB USD 1,500.00. This item applies the following conditions:

1. The import duty rate is set at 7.5%;
2. 10% VAT rate;
3. PPh rate is 10% when using NPWP, and 20% if without NPWP; and
4. Customs value is determined based on the overall customs value of the consignment (CIF).

The officer who handles the consignment will issue SPPBMCP as the basis for payment of import duty, excise, or tax in the context of imports. This SPPBMCP is delivered to the recipient of the goods through the postal operator. After being paid, this SPPBMCP will also function as an approval for the release of goods.

Notification of Import of Special Goods (PIBK)

PIBK is the third procedure that can be used for the import of consignments. Consignments that have been inspected and scrutinized by customs and excise officers will have their customs value determined. When this determination causes the value of the shipment to be more than FOB USD 1,500.00 and the recipient of the goods is not a business entity, the postal operator will notify the recipient of the goods to submit PIBK. What is meant by PIBK or Notification of Import of Special Goods is customs notification for the release of certain imported goods sent through the postal operator. PIBK can also be used for releasing imported consignments by consignees who are not business entities by using customs facilities in the form of exemption from import duty.

The consignee makes PIBK based on complementary customs documents, by calculating the import duty, excise, or tax for import that should be paid. This PIBK is submitted through an electronic data exchange system or by writing on a form to the local customs and excise office. In the event that PIBK is proposed, the determination of tariffs and customs value is carried out by the officer who handles the consignment. This stipulation is carried out in accordance with the regulations regarding the determination of tariffs and customs value, after the consignee submits the PIBK.

If the results of the research on tariffs and customs values cause a shortage or overpayment of import duties, excise, and taxes in the context of imports, the customs and excise officer will issue a Customs Tariff and Value Determination Letter (SPTNP). In the event that an SPTNP is issued, the release of goods can be carried out after the recipient of the goods has paid the SPTNP. The PIBK must also be accompanied by a document to fulfill the provisions of the prohibition or restriction in the event that the consignment is exposed to late delivery. The recipient of the goods authorizes the management of the PIBK to the postal organizer concerned. The recipient of the goods is the importer who is fully responsible for the correctness of the PIBK. In the event that the consignment has been delivered by PIBK, the postal operator does not have to submit a Consignment Note.

Notification of Import of Goods (PIB)

PIB submission can be made by the consignee or his proxies for consigned goods which based on the Consignment Note have a customs value not exceeding FOB USD 1,500.00 or exceeding FOB USD 1,500.00. Ideally, PIB is made for consignments that have a customs value exceeding FOB USD 1,500.00 and the consignee is a business entity; or the shipment of goods has the facility of deferring import duties or using preferential rates.

The business entities in question are BUMN, BUMD, PT, CV, foreign legal entities, cooperatives, or other types of businesses that are permanent and continuous with the aim of making profits. The procedure for releasing the consignment that is determined to be completed with PIB is carried out in accordance with the laws and regulations governing imports for use. This includes document inspection and physical inspection of goods, determination of customs value, import duty rates, use of preferential tariffs and fulfillment of *lartas*. For goods that have been delivered by PIB, the postal operator does not have to submit a Consignment Note or PIBK.

In the event that the consignment is processed using this procedure, the recipient of the goods will be contacted by the postal operator for making PIB. In the event that the importation is carried out using a postal service provider, the recipient of the goods must make their own PIB including for sending the data, while if the importation is carried out using a courier service company, the recipient of the goods will be asked for a Customs Identification Number (NIK), while sending data will be carried out by a courier service company.

Re-Exports and Partial Expenditures

Consignments may be re-exported in the event that:

1. Rejected by the consignee;

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2. Wrong send;
3. The consignee is not found;
4. Subject to import ban; or
5. Does not meet the provisions regarding import restrictions.

Re-export is carried out after obtaining approval from the head of the office or customs and excise officer who handles the consigned goods. To obtain re-export approval, the consignee or postal operator submits an application to the head of the office or customs and excise officer who handles the consignment by stating the reasons and accompanied by supporting documents or evidence. The head of the office or customs and excise officer then conducts research on the fulfillment of the criteria for re-export requirements. Based on the results of the research, the head of the office or customs and excise officer provides a letter of approval or refusal to re-export. The re-export is carried out using:

- a. Consignment Notes;
or
- b. Notification of Export of Goods (PEB), in the event that a PIBK or PIB has been submitted and a registration number has been obtained.

The postal operator submits proof of the realization of the re-export of the consignment which is approved for re-export to the customs and excise officer who handles the consignment at the local customs and excise office. In the event that the goods are delivered by more than one type of goods, and one or part of the goods is subject to a restriction, the goods which are not subject to the restriction may be issued in part. Partial release of goods can be carried out using a Consignment Note or PIBK, after an in-depth inspection has been carried out. Approval for the release of part of the goods can only be given for consignments that are properly notified in the Consignment Note or PIBK document.

5. CONCLUSION

From this study, it can be concluded that the procedure for importing postal goods at the Post Office Hangar KPPBC TMP B Palembang is not only carried out by Post Office Officers, but also involves Customs and Excise Officers. As for the treatment of goods that come from abroad, of course, it will be different from goods that come from within the country. Therefore, Customs and Excise officers carry out an X-Ray scanning process for all packages sent from abroad, then sort and determine the route (green line and red line) based on risk management. For the Consignment Note (CN) which is designated as a red line, a physical inspection of the package is carried out and witnessed by the Postal Officer. Meanwhile, the CN that is designated in the green lane and/or designated the red lane that has been physically and data checked by the Customs and Excise Officer for further determination of the consignment package, whether:

- a. Set Pay. The recipient is required to pay off the PDRI bill for the consignment and submit proof of payment to the Customs and Excise Officer
- b. Set Latas. The recipient is required to fulfill the relevant agency licensing documents to then submit the licensing documents to the Customs and Excise Officer
- c. Set Free. Packages that are set are free to be submitted to the Postal Officer to be forwarded to the recipient of the goods.

As for the consigned goods which are not picked up by the consignee more than 30 days after being received by the Post Office, it will be determined whether the goods can be sent back to the sender in the country of origin or designated as goods controlled by the state for further destruction.

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