

The Effect of Determining Import Duty Rates and Free Trade Facilities Schemes on State Revenue at KPPBC TMP Belawan by The Functional Officer of Document Examination for Imports

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ABSTRACT

This research aims to analyze the effect of determining import duty rates and free trade facility schemes on state revenues at the Belawan Customs, Excise, and Tax Services Office (KPPBC) Postal Inspection Place (TMP) by functional officials checking documents for imports. The research method used is descriptive research with a quantitative approach. The data used is secondary data obtained from KPPBC TMP Belawan as well as primary data obtained through interviews and documentation studies. Data analysis was carried out using a simple linear regression technique to test the influence of import duties and free trade facility schemes on state revenues. The research results show that the determination of import duty rates and free trade facility schemes has a significant influence on state revenues at KPPBC TMP Belawan. Setting low import duties and providing adequate free trade facilities can increase state revenues through import activities carried out by business actors in the region. The implication of this research is the importance of appropriate import duty tariff policies and the provision of free trade facilities that can encourage economic growth and state revenues in the KPPBC TMP Belawan area.

INTRODUCTION

Customs and extract incomes are one of the state incomes beginning with exchange. Where the exchange is a tradition, extract action. Customs is a movement connected with the management of the traffic of products entering or leaving the region. In the meantime, extract is a movement that is firmly connected with excisable merchandise. Customs and extract demands are a kind of strategy forced on general society by the two people and elements who do exercises to import or deliver products, as well as the individuals who produce specific merchandise (Ariningtyas, 2020; Marpaung et al., 2023; Windianto et al., 2022). As per (Wulandari et al., 2023), the reason for customs and extract demands is to increase state income and oversight given the worth of products or the cost of merchandise. This policy is given to people or organizations that have a lot to do with the customs area. The government's customs and excise policy, which aims to maximize state revenues, plays a role in making it a revenue that the government accepts. Customs Region is a region with specific limits, such as adrift ports, air terminals, or different spots assigned for the development of merchandise, which is completely under the management of the Directorate General of Customs and Extract (Prakoso et al., 2016; Rhr, 2013; Sinaga et al., 2023) The traditional framework in Indonesia sticks to a self-evaluation framework, where shippers are approached to tell in the product import warning (PIB) the amount, type, and cost of merchandise. The size of the state demand truly depends upon how much traditional esteem is informed by the shipper, so the warning of customs esteem should be investigated by customs and extraction authorities. The point is to keep away from warning of customs esteems that are lower than they ought to be, bringing about misfortunes in state income from the import obligation, extract, and expense areas with regards to imports (Regulation Number 17 of 2006). To decide import and product obligations, merchandise is assembled given the merchandise characterization framework. Expanded exchange movement between nations because of exchange progression plays a significant part in expanding the efficiency of organizations or businesses in a country. According to (Panggabean et al., 2023; Putra, 2015; Suryanto et al., 2022), opportunities for businesses to export and increased competition can lead to an increase in productivity when trade between nations becomes more intense. (Maulina & Damayanti, 2019), in his exploration, presumed that lessening input levies would increase powerful security, which would bring about a reduction in efficiency.

THEORETICAL REVIEW

An agreement between two or more nations to establish a free trade area is known as a free trade agreement, or FTA (Rusmin, 2021). Deregulation regions are blocks or gatherings of monetary participation between nations situated in specific regions. This deregulation region is a type of monetary collaboration that each line of life creates, including exchange. Trade in goods or services between nations can proceed without encountering tariff or non-tariff barriers, thanks to the FTA. Duty hindrances connect with demands forced on products from a nation, like import

obligations or expenses on imports (PDRI). How much the particular levy might vary from the by and large acknowledged BM duty (Most Preferred Country/MFN) (Tambunan, 2020). By using the FTA plan to get special levies, business people can lessen creation costs to increase modern intensity. With the heading of exchange strategies between nations turning out to be more liberal, this will affect expanding exchange streams (products and imports) in a country. Research directed by (Utomo, 2012) makes sense that exchange progression strategies can impact import interest from a nation, where the lower the import tax for a decent applied in a country, the volume of import interest for that kindness increments at a less expensive value compared with homegrown items and can decrease state incomes concerning import incomes.

Table 1. Realization of State Revenue in the form of Import Duties for 2021-2023 (source: Central Statistics Agency)

Year	Target Acceptance	Realization	Number of Documents	Description
2018	1.040.753.000.000	913.248.908.645	43596	Not achieved
2019	678.518.237.000	680.895.049.683	39289	Achieved
2020	582.752.284.000	615.091.717.497	36156	Achieved
2021	627.879.759.309	734.268.964.214	37841	Achieved
2022	737.993.394.300	858.470.537.596	37698	Achieved

The import obligation and duty factors for imports altogether affect absolute income. The findings partially explain the significant impact that import duties and taxes have on total revenue. Traditions Worth is the principal figure ascertaining import obligations and charges. With regards to imports, in particular the traditions, it can build the all-out income of the traditions and extract management and administration offices (A. P. Nugraha, 2020). In light of this information, the import conditions, one of the components of which is import obligations from 2018 to 2022, show that in 2018 the import obligation income target was not accomplished and there was a diminishing in target and acknowledgment, to be specific, from 2019 to 2022, which came to 44%. Given the import obligation information above, it tends to be seen that the income esteem varies consistently at the Belawan Customs Halfway Sort Oversight and Administration Office. In light of this foundation, specialists are keen on leading exploration with the title "Examination of the Impact of Deciding Import Obligation Taxes and the Streamlined Commerce Office Plan on State Income at KPPBC TMP Belawan by Utilitarian Authorities Looking at Archives for Imports."

State revenue, according to (Kurniasih, 2016), is money that the state uses to pay for and run every government program. State revenue comes from a variety of sources, and all of the money will be used to pay for development and improve the well-being of all Indonesians. As per (Junaedi & Salistia, 2019), state income talks about a few hotspots for the state to get paid. This income hypothesis investigates the examination of benefits and disservices from

different types of pay and talks about the rules that should be applied to these decisions, in particular, to different wellsprings of state pay like duties, state obligations, and the formation of new kinds of revenue (Larasati, 2017). In its execution, state income is shared with work units at the Directorate General of Customs and Extract as income targets. As indicated by (A. A. Nugraha, 2017), an objective is an objective of a particular assertion in regards to an action or result that can be estimated, surveyed, and how to accomplish it.

Import is the action of carrying products into the traditional region (Article 1 of Customs Regulation Number 17 of 2006 concerning Customs). Import can be characterized as the action of bringing merchandise from one nation (abroad) into the traditions of another country (Nuraisyah et al., 2023). This definition implies that import exercises include two nations. In this situation, the interests of two organizations between the two nations can be addressed, which are unique and likewise have guidelines and go about as providers, and different go about as beneficiary countries. In addressing its requirements, there should be no less than one thing that causes the country to need to fabricate great relations with different nations. One of them is in this monetary movement. One more point of import exercises is to fortify the equilibrium of installments and diminish the surge of unfamiliar trade abroad. A country can obtain raw materials, goods, and services for products that cannot be produced domestically or are limited in quantity because of import activities. This indirectly contributes to the country's stability (Asy'ari, 2014).

A customs warning is an assertion made by an individual to complete traditional commitments as specified in this Regulation (Article 1 of Regulation Number 17 of 2006 concerning Customs). As per (KUSUMA & SASANA, 2017), a traditional warning is an assertion made by an individual to complete traditional commitments in the structure not set in stone by the Priest of Money. As per (Furqon, 2022), shippers are people or associations that can legitimately be accountable for their actions. From the outcomes of his actions and the fulfillment of all of his obligations, this person has rights and obligations as an object of law, legal skills, and factors that influence it. As indicated by (Windiani, 2014), administration is a finished methodology that produces quality help for the local area or clients. Operational business activities are primarily driven by service, and they play a crucial role. Public help change requires changes in numerous things, beginning from the worldview, vision, mission, approaches, and procedures to the idea of brilliant public assistance. The meaning of public help, as per the choice of the Priest of State for the Strengthening of State Device (Men-Skillet) N0 81 of 1993, is all types of public assistance exercises done by focal, provincial government organizations and state/territorial state-possessed ventures as labor and products, both with regards to endeavors to satisfy local area needs as well as endeavors to execute legal arrangements. According to (Oroh et al., 2017), service performance is the achievement of public service indicators that are carried out by an organization or agency to serve the interests of the community. These indicators can take the form of money, goods, ideas, or letters based on sincerity, pleasure, honesty,

and placing a priority on a sense of satisfaction for those who receive the service.

METHODOLOGY

In light of the issues that the creator will bring up in this exploration, the specialist utilizes a quantitative methodology. According to (Sugiyono, 2013), the quantitative approach emphasizes the analysis of numerical data (numbers) or qualitative data that is summarized. This kind of examination is illustrative exploration, or, to be specific, logical examination, that features the connection between research factors and test speculations that have been recently figured out (Bah et al., 2020b, 2020a). This examination plans to test the impact of the autonomous variable (X), to be specific, the Assurance of Import Obligation Taxes (X1) and the Streamlined Commerce Office Plan (X2) on the dependent variable (Y), in particular import obligation receipts.

The scientific apparatus utilized in this examination is numerous straight relapse examinations with board information models. As indicated by (Sugiyono, 2016), the populace is a speculation region still up in the air by specialists to be concentrated and afterward ends drawn". In the exploration, the population under examination was 23 individuals, while the example, as per (Arikunto, 2019), was essential for the population to be explored. On the off chance that the subjects are under 100, the whole populace turns into the examination test, yet if the subjects are more than 100, 10-15% or 15-25% can be taken. In this examination, the creator utilizes an enumeration-based example.

Data the populace, comprising: Head of KPPBC TMP Belawan, Head of Administrations and Data Area, Head of PDAD Segment, Practical Record Inspector Authorities, and administration clients/merchants. As indicated by (Arikunto & Yuliana, 2008), respondents are research subjects or individuals who are approached to give answers concerning insights and realities on specific topics. In this exploration, the analyst utilized respondents to reply and give data to the scientist. 13 (thirteen) Functional Document Research Officers (PFPD) who set tariffs for import duties and free trade facilities were the study's respondents.

The information assortment procedure in this exploration is documentation. The documentation method, according to (Darma & Joebagio, 2018), is a method of collecting data through documents rather than directly targeting the research subject. The archives utilized are import information as well as information on the assurance of import obligation rates and deregulation office plans for 2022 obtained from the Belawan Customs and Extract Oversight and Administration Office of the Belawan Customs Center.

RESULTS

As per (Haqiqi & Santika, 2021), the reason for customs and extract demands is to increase state income and oversight given the worth of products or the cost of merchandise. Hypothetically, with the assurance of import obligation rates by significant authorities, particularly at KPPBC TMP Belawan, this will straightforwardly affect state incomes. Research directed by

(Sabaruddin, 2013) makes sense that exchange progression strategies can impact import interest from a nation, where the lower the import tax for a decent applied in a country, the volume of import interest for that kindness increments at a less expensive value compared with homegrown items and can diminish state incomes regarding import incomes. Theoretically, this will have a direct effect on state revenues if the appropriate officials, particularly those at KPPBC TMP Belawan, establish a free trade scheme.

Determination of Import Duty Rates (X1)

Table. 2 ANOVA Results on Import Duty Tariffs

ANOVA					
Penetapan Tarif Bea Masuk					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1149.026	12	95.752	2.584	.004
Within Groups	5298.583	143	37.053		
Total	6447.609	155			

This means that the determination of import duty rates between officials is significantly different (Sig.<0.05). From the Multiple Comparisons analysis data, it can be seen that the data for Officials 4, 9, and 12 have significant differences (Sig. < 0.05). If you look at the average of documents used to determine import duty rates, the 4th official has the largest monthly average among the 13 officials, namely 17.92, while the 9th official has a monthly average of 9.25 (2nd smallest) and the 12th official has a monthly average of 8.42 (the smallest). This significant difference in the amount of import duty can occur due to two main factors, namely: Competence to determine import duty rates according to the principles of the Harmonized System (HS). The classification of goods into the HS code can have multiple interpretations; therefore, to avoid different understandings for each person, we must understand the General Provisions for Interpreting the Harmonized System (KUMHS) as a guide in classifying goods into the HS (World Customs Organization) code. With the large number of import documents that must be researched by officials, they are required to be able to carry out research as thoroughly as possible, but in practice, each official can carry out risk management in deciding on research results so that they can still meet customs clearance service targets. Accuracy is a psychomotor ability that has the character of a skill. These psychomotor abilities include hand movements, finger skills, and hand-eye coordination, which are supported by visual abilities.

Determination of Free Trade Facility Scheme (X2)

**Table 3. Determination of the Free Trade Facility Scheme
 ANOVA**

Establishment of Free Trade Facilitation Scheme					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	104.103	12	8.675	2.994	.001
Within Groups	414.333	143	2.897		
Total	518.436	155			

This implies that the streamlined commerce office plans between authorities vary fundamentally (Sig. <0.05). Officials 2, 3, 4, and 13 (Sig. 13) have significantly different data from the previous set (Fig. < 0.05). On the off chance that you take a gander at the typical assurance of the streamlined commerce office conspire, the fourth authority has the biggest month-to-month normal among the 13 authorities, specifically 2.83, while the second and thirteenth authorities have a month-to-month normal of 0.33 (the second littlest) and the third authority has a month-to-month normal of 0.16 (the littlest). This huge contrast in the number of judgments of deregulation office plans can happen because of two (two) principal factors, specifically: Skill in deciding streamlined commerce office plans as per the Principles of Beginning. Exploring beginning records in the streamlined commerce office conspire still contains a few things that are multi-interpretive (minor). In this manner, to keep away from various understandings for every individual, we should comprehend the arrangements of the Standards of Beginning as an aid in confirming deregulation reports (Regulation 17/2006 and Priest of Money Guideline number 46/PMK.010/2022). With the enormous number of import records that should be explored by authorities, they are expected to have the option to investigate as completely as could be expected; however, every authority can take a chance with the executives in settling on research results so they can, in any case, meet tradition freedom administration targets. Exactness is a psychomotor capacity that is an expertise. These psychomotor capacities incorporate hand development, finger abilities, and dexterity, which are essentially upheld by visual capacities.

Total State Revenue (Y)**Table. 4 Total state revenue
ANOVA**

Total Penerimaan Negara					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	87023.192	12	7251.933	2.667	.003
Within Groups	388839.500	143	2719.157		
Total	475862.692	155			

This implies that all-out state income between authorities is fundamentally unique (Sig. <0.05). It is evident from the data above that the data for Officials 1, 2, and 4 differ significantly (Sig. < 0.05). Officials 2 and 4 have the highest monthly averages among the 13 officials, with 237.67 and 237.58, respectively, while Official 1 has the lowest monthly average, with 156.75. This massive distinction in the quantity of archive studies can happen because of two (two) fundamental elements, specifically: The number of office attendances (participation). The shortfall of authorities from office exercises, particularly in exploring imported archives with regards to gathering state incomes, extraordinarily impacts the number of reports analyzed and, at last, impacts the inconsistent dispersion of records. The shortfall of authority might be because they partake in other office exercises like schooling and preparing, either for a brief timeframe or for a seriously extensive period. It can't be tried not to consider that different exercises for the workplace are legal tasks. Liang Gie (2000:13) states that office work and administration are all office work completed to help the accomplishment of primary work. Liang Gie likewise referenced that office work is administrative work (composed work) and administrative work (paperwork). The Customs Office uses a computer system called the Service Computer System, or SKP for short. This system is used for customs supervision and services. The circulation of imported reports to authorities is done naturally by PC. The circulation of reports to authorities leading examinations of import records is done arbitrarily by SKP; this takes into consideration conveyance that is felt to be inconsistent or equivalent because SKP has projects or arrangements that have been planned by the power proprietor, specifically the Directorate of Data and Customs and Extract. Given the scientist's insight, consistently, the dispersion of imported archives isn't appropriated similarly to all authorities because of conditions that can't be referenced in the frame of mind of this examination.

DISCUSSION

The determination of import duty rates is one of the key factors that influence state revenues at KPPBC TMP Belawan. The import duty rates set by the government have a direct impact on business actors' decisions to import goods into the country. This factor is very significant because the size of the import duty rate will affect the total cost of importing a good. Low import duties tend to encourage the growth of international trade by reducing the

additional costs that importers have to pay. In the context of KPPBC TMP Belawan, setting a low import duty rate can trigger an increase in import activity. Importers will tend to be more interested in bringing goods into the country because import costs become more affordable. As the volume of imports increases, state revenues from import duties also have the potential to increase. On the other hand, high import duties can be a serious obstacle to import activities. Importers will be faced with significant additional costs, which will likely reduce their willingness to import. As a result, state revenues from import duties may decrease due to the reduced volume of imports entering the area covered by KPPBC TMP Belawan. Therefore, the government needs to carefully consider the level of import duties applied. A balance between encouraging import activities and maximizing state revenues must be maintained. Determining optimal import duty rates will enable healthy international trade growth while maintaining adequate state revenues. In this case, in-depth analysis of the economic impact and appropriate trade policies are essential to making appropriate decisions. Thus, the determination of import duties plays a crucial role in determining international trade flows and state revenues, and wise policies are needed to maintain a balance between these two things.

The free trade facility scheme has a significant impact on state revenues at KPPBC TMP Belawan. Free trade facilities are policies designed to encourage international trade by providing incentives or tax exemptions to business actors involved in trade activities. The effects can be detailed as follows: One form of free trade facility scheme is exemption from import duties or reduced tariffs for certain goods. This import duty exemption can reduce import costs for importers, thus encouraging an increase in import volume. In the context of KPPBC TMP Belawan, this scheme can result in increased state revenue due to greater imports without sacrificing revenue from import duties. Apart from import duty exemptions, free trade facility schemes may also include other tax incentives, such as reductions or exemptions from other taxes related to import activities. This kind of incentive can provide additional encouragement for business actors to import, which in turn can increase state revenues through other tax sources related to trade activities. The free trade facility scheme can also contribute to stimulating economic growth in the areas covered by the Belawan TMP and KPPBC. By encouraging increased international trade activity, this scheme can create jobs, increase investment, and support the growth of other related sectors. In the long term, sustainable economic growth can also have a positive impact on overall state revenues. It is important to remember that the effectiveness of free trade facilitation schemes is highly dependent on good regulation and efficient implementation. The government needs to ensure that this scheme is implemented fairly and transparently and monitor its implementation regularly to ensure that the goals of state revenue and economic growth are achieved optimally. Thus, the free trade facility scheme can be an effective instrument for increasing state revenues at KPPBC TMP Belawan as well as supporting broader economic growth and development in the region. However, careful implementation and close

monitoring are essential to ensure that these schemes function as intended and provide maximum benefits for all parties involved.

There is a complex interaction between the determination of import duty rates and the implementation of the free trade facility scheme that influences state revenues at KPPBC TMP Belawan. This interaction can produce a variety of different effects depending on how the two factors influence each other and need to be understood carefully. When setting low import duties is combined with an adequate free trade facilitation scheme, positive synergies can be created. Low import duties will encourage import activity, while free trade facilities will provide additional incentives for business actors to import. This can result in a significant increase in state revenues through the receipt of import duties and taxes related to imports. However, the interaction between low import duties and inefficient or inappropriate free trade facility schemes can result in negative impacts. For example, if import duties are low but the free trade facility scheme is less transparent or not implemented well, this can lead to leakage of state revenues and abuse of the system by irresponsible parties. Therefore, the government needs to harmonize policies between setting import duty rates and implementing free trade facility schemes. Policies that are aligned and integrated will ensure that low import duties are supported by an effective and transparent free trade facility scheme, thereby maximizing the benefits for state revenues and economic growth. Not only is harmonization of policies important, but so is continuous monitoring and evaluation of the implementation of these two policies. The government needs to closely monitor the impact of import duties and free trade facility schemes and make necessary adjustments to ensure that an optimal balance between trade growth and state revenues is maintained. Thus, a deep understanding of the interaction between import duties and free trade facility schemes is very important for the government when designing effective and sustainable trade policies. Only with an integrated and sustainable approach can the potential for state revenues at KPPBC TMP Belawan be optimized while still paying attention to trade growth and broader economic interests.

Functional document inspection officials have a crucial role in maintaining compliance with import duty tariff policies and free trade facility schemes, as well as ensuring optimal state revenues at KPPBC TMP Belawan. Their role can be explained as follows: Functional document inspection officials are tasked with verifying the validity and completeness of documents related to the import process. They ensure that these documents comply with applicable regulations, including in terms of determining import duty rates and implementing free trade facilities. By carrying out careful verification, they can prevent potential fraud or violations that could harm state revenues. Apart from carrying out document verification, functional document inspection officials also have a role in providing consultation and education to stakeholders regarding import duty tariff policies and free trade facility schemes. They explain applicable procedures and conditions clearly to importers and exporters so that they can properly understand their obligations and prevent unintentional errors or violations. If a violation of the import duty

tariff provisions or free trade facility scheme is found, the document inspection functional official has the authority to take law enforcement action. They can take steps, such as refusing imports or imposing administrative sanctions, by applicable regulations. These actions are important to ensure regulatory compliance and maintain the integrity of the international trading system. Overall, the role of functional document-checking officials can be considered the main supporter in optimizing state revenues at KPPBC TMP Belawan. By carrying out their duties and responsibilities well, they help ensure that the import process runs smoothly, compliance with trade policies is maintained, and state revenues can be maximized. In the context of increasing state revenues, the government needs to provide adequate support to functional document inspection officials, both through training and skill development and by providing the necessary resources. Only by strengthening their role and capacity can we ensure that state revenues at KPPBC TMP Belawan can be managed effectively and efficiently while still ensuring compliance with applicable trade policies.

CONCLUSIONS AND RECOMMENDATIONS

Empirically, the determination of import duty rates and free trade facility schemes influences total state revenues carried out by functional officials examining import documents at KPPBC TMP Belawan. Functional officials who research import documents, especially regarding the determination of import duty rates and free trade facility schemes, can also contribute to state revenues, which is due to differences in competence between officials, differences in accuracy between officials, the number of officials present (absence), and service computer systems. With the potential problems that exist for functional officials who research import documents, this will certainly have impacts, including administrative sanctions, state revenue, employee productivity, and users of customs services. To maintain the quality of service to customs service users, DJBC, especially KPPBC TMP Belawan, needs to always improve employee competency in various ways, such as education and training, workshops, national and international seminars, and holding public hearings as corrective steps for customs stakeholders.

FURTHER STUDY

Research can be focused on analyzing the impact of import tariff determination policies on state revenue at KPPBC TMP Belawan. You can explore how changes in the import tariff of a good affect the amount of state revenue from the tariff.

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