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Export-Import Customs Service Through Indonesia National Single Window

Evada Rustina[1*], Racitra Wulan Fitrianty[2], Rafdy Kaukabun Nufus[3], Mochammad Sidiq Fathonni[4], Sri Sayekti Lestari[5]

[1,2,3,4,5] Akademi Ketatalaksanaan Pelayaran Niaga Bahtera Yogyakarta, Dukuh Mj 1/1221, Gedongkiwo, Kec. Mantrijeron, Kota Yogyakarta, Daerah Istimewa Yogyakarta, Indonesia

* Email: evadarustina7@akpnbahtera.ac.id

Abstract

This study aims to find out what exporters and importers must do to obtain customs services, and know the process of export and import services through the Indonesia National Single Window at the Palembang Customs Type B Supervision and Customs Service Office. The method used is descriptive qualitative, using primary and secondary data. As well as data collection techniques used employing interviews and observations in the field as well as documentation and literature studies. Based on the results of research that has been carried out, it was obtained that to obtain customs access rights, exporters and importers activate the Online Single Submission (OSS) account to get a User ID and password used to obtain a Business Identification Number (NIB) which is then used to create an Indonesia National Single Window (INSW) 2 account. Export-Import Customs Service through the Indonesia National Single Window where the exporter makes PEB and the importer makes PIB which is sent to Ceisa Export and Ceisa Import which is then checked in Indonesia National Single Window, after that enter the stripping until getting an Export Service Memorandum, while the import stripping there are red, yellow, green and MITA lines until getting a Letter of Approval for Goods Expenditure

Keywords: National Single Window, Import Service

INTRODUCTION

Export-Import has a very important role in helping to increase the economic stability of a country (Ginting et al., 2021). Export-Import activities are carried out based on the conditions of a country that needs each other with other countries.

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Indonesia as an archipelagic country with an archipelago insight concept also has boundaries with other countries(Fattah et al., 2022). Likewise, the wide scope of the customs area is also the main factor in the need for the exchange of goods and services between a State, so that the needs of each State with the presence of import exports will be met is a common phenomenon that always occurs at any time (Grubel, 1967). This phenomenon has caused export-import activities to experience very rapid progress. The rapid economic progress of these activities requires the holding of more effective and efficient services that can improve the smooth flow of goods and documents(Baran, 1953). With the integration of increasing economies throughout the world, the government chose a strategy by facilitating the smooth flow of efficient information, where the speed of the flow of goods and documents can move. With this strategy, it is expected to reduce costs incurred, increase business efficiency, and improve the overall economic performance of a country.

In addition, various kinds of government strategies marked by the increasing import-export activities make the business world demand customs agencies based on Law Number 17 of 2006 Customs is everything related to the supervision of the traffic of goods entering or leaving the customs area as well as the collection of import and exit duties. To provide responsive services and quickly respond to their needs. Customs agencies are required to be able to emphasize good excellent service to the expansion of domestic goods and services(Ukas & Arman, 2021). This is done by providing various facilities and conveniences to the business world and industry. Thus excellent service can complete simple, fast and accurate procedures that in the end can make the goods can be taken care of smoothly and the costs incurred will be reduced and high costs will be avoided (Rustina et al., 2022).

For this reason, service users and the business world get the smooth flow of goods and the performance of customs services such as applying and developing a system as a tangible manifestation of the government in improving service quality, namely the Indonesia National Single Window (INSW) (Nuryanto, 2016). Based on the Regulation of the Minister of Finance Number 199 / PMK.012 / 2020 Indonesia National Single Window (INSW) are a form of debureaucratic transformation in Indonesia in providing convenience, smooth flow of goods and business certainty. With the enactment of the ASEAN Economic Community (AEC), the role of INSW is expected to become a component authority, namely as a national flight ship because it has the authority to negotiate, coordinate and commit together, especially for smooth import exports. One of the things that support the implementation of export-import activities is the existence of an agency called KPPBC or the Office of Customs Supervision and Service.

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Office Of Customs Supervision And Service (KPPBC) is a vertical agency of the Directorate General of Customs and Excise which is one of the government agencies under the Minister of Finance which has an important role in regulating the flow of import exports to and from the customs area regulated in the Minister of Finance Regulation Number 183 / PMK.01 / 2020 (Keuangan, 2019). Therefore, it is interesting to talk about the service process of KPPBC. It is interesting to observe KPPBC services because it has a very vital role, namely as excellent service quickly, effectively, surely and transparently as well as improving the smooth flow of documents. This role is very important because there is now an increase in exports and imports that carry out these activities through KPPBC. After all, it acts as a government agency that serves the community or business actors in the field of customs and excise. Carrying out transaction services between countries is not easy, because there are various obstacles, namely the administrative process of managing various documents for importing imports of goods to a country which is not easy and time-consuming and costly for exporters and importers(Rustina, 2020). In carrying out import exports, which are currently experiencing an increase, effective and efficient services are needed in assisting exporters and importers in accelerating import-export activities. The purpose of this study is to know what exporters and importers must do to obtain customs services and to know the process of export and import services through the Indonesia National Single Window at the Palembang Customs Type B Supervision and Customs Service Office.

METHODOLOGY

The method used in this study is qualitative research. Qualitative research methods are methods for investigating objects that cannot be measured by numbers or other measures that are real (Fossey et al., 2002). This research was conducted at the Palembang Customs Intermediate Type B Customs Supervision and Service Office. The study was conducted for 4 months. There are two data sources, namely primary data and secondary data. Primary data is data obtained directly from the source collected by researchers (Muslim et al., 2022). To obtain the primary data, researchers use methods, namely interviews, and Literature Studies (Rustina, 2021). An interview is a way of obtaining information by asking directly with the interviewee. The data includes Export and Import Documents (Valenzuela & Shrivastava, 2002). Data is sourced from Online Single Submission (OSS) and Indonesia National Single Window (INSW) and Ministerial Regulations related to Import Export Customs Services. Secondary data is by utilizing all information that has been collected by various parties in the form of presented data such as books/table reports, statistical data graphs and others. The data required are laws related to customs, regulations

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of the Directorate General of Customs and Excise, an overview of the Palembang Customs and Excise Type B Customs Supervision and Supervision Office, History of the Palembang Customs B Customs Intermediate Type B Customs Supervision Office, Organizational Structure of the Palembang Customs B Customs Intermediate Type Supervision and Excise Supervision and Waitress Office.

In this study, researchers used data use techniques used including interviews, observations, documentation studies and literature studies. In this study, the researcher submitted a question and answer directly to the Palembang Customs Intermediate Type B Customs Supervision and Service Office which is in charge of the Customs and Excise Services section that handles exports and imports and the Data Processing and Dokomen Administration Section for what documents are needed in import-export activities. The results of the study used interview techniques, namely obtaining answers about import-export services, knowing the problems in using the system and how to solve these problems.

The results of the study used observation techniques, namely, researchers directly went to the field to see the customs and excise field related to handling export and import activities in Palembang City and participated in joining and carrying out service activities and knowing the unloading of export and import goods. The results of the study used documentation techniques, namely obtaining data such as organizational structure, vision and mission of agencies, documents used in export and import activities, and data on import export data in the city of Palembang. Meanwhile, the literature study is to conduct research by studying and reading literature that has something to do with the problem that is the object of research.

The data analysis used in this study uses descriptive qualitative analysis techniques, the following are some of the stages used to analyze the data, namely in this study the author collected data on import export document documents in the import-export customs service at KPPBC Type Madya Customs B Palembang (Supartini et al., 2022). Furthermore, the data is processed by describing the data in writing. Researchers collect operational data on import-export customs services at KPPBC Type Madya Customs B Palembang whose data is obtained from the implementation of import-export service activities and will then be presented in the form of valid data so that it can be known the procedures for import-export customs services at KPPBC Type Madya Customs B Palembang whose results can be used as a reference for novice exporters and importers.

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RESULT AND DISCUSSION

The Palembang Customs Type B Customs Service and Supervision Office is under and responsible to the regional office of the Directorate General of Customs and Excise of South Sumatra and Palembang. To obtain customs access rights, exporters and importers must have a Business Identification Number (NIB) as the identity of business actors issued by Online Single Submission by Government Regulation Number 5 of 2021, which is then used for account creation in the Indonesia National Single Window. Before obtaining a Business Identification Number, the exporter and Importer. How to create and activate an Online Single Submission (OSS) account can be shown in Figure 1 below:



Figure 1: Creation and activation of an OSS account

Service users who in this case are carried out by the Exporter / Importer create an Online Single Submission (OSS) account through the OSS page on http://oss.go.id, then click register and fill out the registration form including Type of identity identity Identity Card, National Identity Number, Mobile Number of Country of origin, Date of birth, Cell phone number, Email address, Entering the Captcha code. After completing all the fields, then check the sentence "I understand and accept the terms and conditions of using the OSS system" then click submit. After completing the registration process, the registered email will receive an activation request in the form of a link for OSS account activation. Then activate the OSS account and will receive an email containing the User ID and Password. How to obtain NIB can be illustrated in the following figure 2.



Figure 2: How to obtain NIB

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After activating the OSS account, then log in to the OSS system using the User ID and Password. Then fill in the necessary data such as Company Data, Shareholders, Capital ownership, investment value, labour use plan, tax and customs facility request plan. if the investment does not meet the provisions of the negative investment list (DNI) then business actors in this case carried out by the exporter/importer will receive a notification from OSS to change the type of their business field. The OSS system issues Business Identification Numbers (NIB) for business actors. After obtaining the Business Identification Number (NIB), then the registration on the Indonesia National Single Window (INSW) account is shown in the following figure 3:

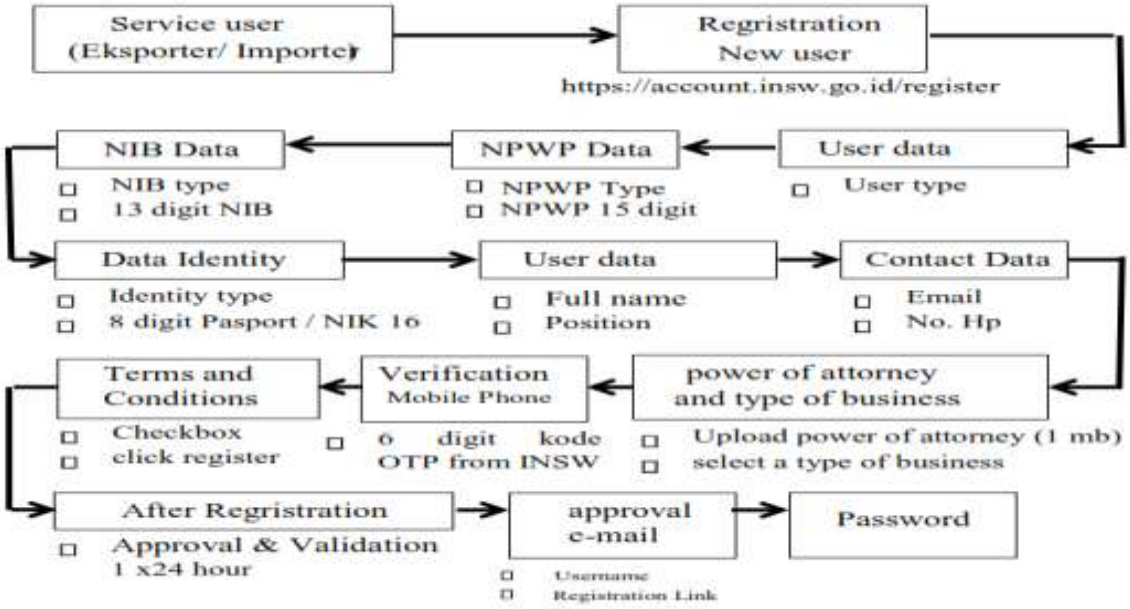


Figure 3. INSW Account Registration

The order of registration in the Indonesia National Single Window (INSW) account of the Exporter / Importer fills in the Registration / Registration Form, the Registrant states that he has read and understood all the regulations regarding the use of the Indonesia National Single Window System, and agrees to comply with and comply with these regulations. Furthermore, registering a new user can be done at https://account.insw.go.id/register. Next, select the type of user of your account in the form of Corporate Business Actors, Individual Business Actors, Government Business Entities, Companies, Foundations, K / L / D, and Foreign Embassies. Next, select the type of NPWP and enter the NPWP data that corresponds to the data in the OSS, select the type of NIB and enter the NIB data that corresponds to the data in the OSS

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and select the type of self-identity and enter the data of the identity number of the person in charge. Next, enter the registrant's full name and position data and enter the email data and mobile phone number of the person in charge. Upload a power of attorney and select the type of business and enter the OTP code from INSW which is sent via SMS to the previously registered mobile number. Then read and understand the terms and conditions, then check in the checkbox then click Register.

After registration, if successful, please wait for approval and validation of registration by the INSW Team within 1 x 24 hours. If the Registration is approved, the Registrant will receive an email containing the Username and Link to confirm and set a password. If the registration is declined, the registrant will receive an email with the reason for the refusal. Registrants will receive an email containing a username and a confirmation link to install a password. Registrants can install a password with the following conditions: at least 6 characters, 1 symbol, 1 number, and 1 capital letter.

KPPBC Type Madya Customs B Palembang is a party that has an important role in export-import activities that provide trade facilities while protecting industry and the public from the entry of dangerous goods optimally. The following is the flow of KPPBC Export Customs Service Type Madya Customs B Palembang: The exporter makes PEB with the PEB module, and the data is sent to the Ceisa Export application. The PEB data by the Ceisa Export application is validated. If the data is invalid then the PEB gets a rejection / reject response.

If the data is valid, it will be continued with the process of checking the goods notified to be included in the category of prohibited/restricted goods as well as goods subject to exit duties at INSW with the following conditions: (1) If the goods in the PEB are included in the category of prohibited/restricted goods and or are subject to exit duties, then the process is continued at the analyzing point, (2) If the goods in the PEB are not included in the category of prohibited/restricted goods but are subject to exit duties, then a response to the Memorandum of Notification of Document Requirements (NPPD) Confirmation of Payment of Exit Duty is issued: (a) If the SSPCP payment document already exists, a reconciliation process is carried out with the PEB document related to the Exit Duty levy and then the analyzing point process is continued. (b) If the SSPCP payment document does not exist, a Response to the Notice of Refusal (NPP) will be issued. (3) If the goods in PEB are not in PEB included in the category of prohibited/restricted goods and or are not subject to exit duty, then proceed to the stripping process.

In the process of analyzing points, then (1) The analyzing point officer conducts research on the description of goods in PEB, if the commodities notified do not include prohibited/restricted goods and or are not subject to exit duties, the process of giving PEB numbers/dates of registration and crossing will continue. (2) If the analyzing point

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officer conducts a study of the description of goods in the PEB, if the notified commodity includes prohibited/restricted goods and or is subject to exit duty, the officer must give a decision: (a) If the description of goods in the PEB is included in the category of prohibited/restricted goods, it is mandatory to attach a permit from the relevant agency, then issue an NPPD response requiring the exporter to submit the permit. (b) If the exporter does not submit a licensing document from the relevant agency within 7 (seven) days from the issuance of the NPPD response, an NPP response/reject will automatically be issued. (c) If a permit from the relevant agency is attached or submitted, the process of assigning the number/date of registration of PEB and crossing is continued. (d) If the description of the goods in the PEB belongs to the category of goods subject to exit duty, the officer gives a decision to further process the provision of the PEB registration number/date and stamping.

In the process of tracing, it is determined that the PEB document is not carried out as a physical examination, so an Export Service Memorandum (NPE) response is issued. In the process of tracing, it is determined that the PEB document is carried out a physical examination, and then a Response to the Goods Inspection Notification (PPB) is issued. Physical examination is carried out in terms of Export goods to be re-imported, Export goods at the time of their import are intended for re-export, Export goods that receive KITE Facilities, Return KITE Facilities, KITE Exemption Facilities and are not included in the Specified Exporter class. In addition, export goods are subject to exit duties and are not included in the Certain Exporter class, based on information from the Directorate General of Taxes, based on the results of information analysis from the Supervision Unit.

PEB affected by the red line must be physically examined. The inspection can be carried out at the exporter's warehouse before the goods are put in containers or the customs area. The pouring of the results of the physical examination is outlined in the LHP and the goods examiner gives a decision from the conclusion of the physical examination results of the goods, the conclusions include: (1) If the conclusion is decided accordingly, then the physical inspection officer of the goods issues an NPE. (2) If it is determined that it is not appropriate, then the NPE is issued by the Export Document Inspection Officer after a research of the export document and a decision from the supervisory unit stating that against the submitted PEB there is no element of a criminal act.

The decision on the conclusion of the Examination Result Report (LHP) is recorded in the Ceisa Export application. After receiving the NPE, the exporter takes his exported goods to the Customs Area or TPS by showing the NPE to the officer at the income gate. For PEB documents that get KITE facilities, the officer handling the manifest reconciles with the Outward Manifest document and submits the

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reconciliation results to the Export Document Inspection Officer for the issuance of an Export Inspection Report (LPE).

As for the KPPBC Import Customs Service, Type Madya Pabean B Palembang, including importers making PIB with their PIB modules. Furthermore, the data is sent to the Ceisa Impor application, checking related to Imported Lartas commodities on the INSW Portal the process for Analyzing Points is processed on the INSW Portal until the PIB data has finished checking the import parts and then forwarded to Ceisa Impor for validation and payment checks. The data by Ceisa Impor is validated, if it is invalid then the PIB gets a reject response. If the data is valid, it will be forwarded by the payment data check process. If there is no or insufficient payment data, then the process will go to payment verification to wait for the SSCP data to be sent from the bank. If the payment data is present and under the amount of levy in the PIB data then the data will go to the next process. In the process of analysing point, then: (1) The analysing point officer conducts research on the description of PIB goods and gives the decision to proceed to the crossing process. (2) If the analysing point officer in his research determines that the importer must submit a license letter from the affected agency, then issue a response to the Memorandum of Notification of Prohibited/Restricted Goods (NPBL). (3) If the Importer submits a license letter, the crossing process is by the criteria, but if the importer does not submit the licensing documents from the relevant agency within 3 (three) days from the issuance of the NPBL response, a Notification of Rejection (NPP) response will automatically be issued.

Tracing is carried out by a computer based on predetermined criteria. If the PIB is decided on the red line, then the response of the Red Line Notification Letter (SPJM) and the inspection instructions are issued. (1) The importer must submit his hard copy after the issuance of the SPJM and participate in witnessing the physical examination of the goods. (2) Appointment of a Physical Inspection Officer of Goods using the FIFO method "Firs in First Out". The physical inspection officer of the goods must declare his readiness to receive the PIB utilizing an independent absence. (3) The physical inspection of the goods shall be carried out after the goods have been declared ready by the Importer and there is a physical examiner who has declared its readiness. (4) The results of the physical examination are outlined in the LHP and must be recorded by the examiner in the import application.

After the LHP is recorded, the Document Inspection Functional Officer (PFPD) can already check its PIB. The results of the PFPD examination can cause shortages or overpayments, or not. (1) If there is a shortage and overpayment, a Letter of Determination of Tariff and or Customs Value (SPTNP) is issued. (2) If an SPTNP is issued which results in a shortfall in payment, the SPPB will be issued after the bill or

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SPTNP is paid. (3) Meanwhile, if an SPTNP is issued which results in an overpayment, the SPPB will be issued jointly with the SPTNP. If the PIB is designated a yellow line, then the response issued is a Yellow Line Notification Letter (SPJK). Importers must submit a hard copy after the issuance of the SPJK. The determination of the yellow line is not carried out by physical examination of goods, for the issuance of SPPB must first be researched documents by the PFPD. PFPD may issue SPTNP if: (a) There is a shortage of BM and PDRI payments, for the issuance of SPPB the importer must pay off the SPTNP bill first, (b) There is an overpayment of BM and PDRI and simultaneously issued also the SPPB response. If the PIB is designated the Priority MITA line and the green line, then the response issued is the Goods Expenditure Approval Suart (SPPB). Hardcopy must be submitted from the time of issuance of the SPPB. For SPPB that has been issued goods can be removed from the customs area without physical examination.

CONCLUSION

Based on research that has been carried out at the Palembang Customs Intermediate Type B Customs Supervision and Service Office, the following conclusions were reached that exporters and importers must obtain customs services must have customs access rights in the form of a Business Identification Number (NIB) as the identity of business actors issued by the Online Single Submission (OSS) by Create and activate an account to get a user ID and password by filling out the registration form. After that, log in to the OSS system using the user ID and password and fill in the necessary data, then the OSS system will issue a Business Identification Number (NIB) which is then used to create an Indonesia National Single Window (INSW) account. Customs Export and Import Services through the Indonesia National Single Window where the exporter makes PEB and the Importer makes PIB then sent to Ceisa Export or Ceisa Import. After validation, it will then be continued by checking goods at INSW including restriction (lartas) or non-lartas categories, after that it enters the track. For exports, if no physical examination is carried out, an Export Service Memorandum (NPE) will be issued, if it is physically checked, a Goods Inspection Notification (PPB) response will be issued and stated in the Inspection Result Report (LHP), if appropriate, an NPE will be issued. For imports, if exposed to the red line, a Red Line Notification Letter (SPJM) will be issued for a physical examination which will be stated in the Inspection Result Report (LHP) by the Document Inspection Functional Officer (PFPD) who then issues a Goods Expenditure Approval Letter (SPPB). If the Priority MITA line and the Green line are determined, the SPPB will be issued.

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