

Evaluasi Implementasi Sistem Self-Assessment dalam Penyelesaian Impor Barang Kiriman Hasil Transaksi Perdagangan (Studi Kasus pada Direktorat Jenderal Bea dan Cukai) = Evaluation of the Implementation of the Self-Assessment System in the Settlement of Imported Consigned Goods from Trade Transactions (Case Study at Directorate General of Customs and Excise)

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Abstrak

Terdapat indikasi bahwa barang-barang hasil transaksi perdagangan, khususnya dari e-commerce, kerap diberitahukan kepada DJBC dengan nilai yang lebih rendah untuk menghindari pungutan Bea Masuk dan Pajak Dalam Rangka Impor. Sebagai jawaban dari kondisi tersebut untuk meningkatkan kepatuhan importir, DJBC menerbitkan Peraturan Menteri Keuangan Nomor 96 Tahun 2023 yang di dalamnya mengatur ketentuan selfassessment dan konsekuensi sanksi denda dalam penyelesaian impor barang kiriman hasil transaksi perdagangan. Penelitian ini bertujuan untuk mengevaluasi implementasi sistem self-assessment dalam penyelesaian impor barang kiriman hasil transaksi perdagangan berdasarkan asas pemungutan pajak "The Four Maxims". Penelitian dilakukan dengan menggunakan metode penelitian kualitatif dengan pendekatan studi kasus. Data penelitian diperoleh dari wawancara dengan penyelenggara pos dan analisis data impor barang kiriman. Berdasarkan hasil evaluasi, meskipun secara umum ketentuan selfassessment di impor barang kiriman telah memenuhi "The Four Maxims", namun masih terdapat ruang perbaikan yang bisa dilakukan para stakeholder agar pelaksanaan ketentuan tersebut dapat lebih baik dan optimal. Beberapa perbaikan yang bisa dilakukan adalah dengan membuat profiling pada sistem komputer pelayanan barang kiriman dan melakukan penyesuaian terhadap penghitungan sanksi denda. Selain itu DJBC perlu melakukan diseminasi secara berkelanjutan, sehingga masyarakat dapat lebih memahami ketentuan impor barang kiriman.

.....There are indications that consigned goods resulting from trade transactions, particularly from e-commerce, are often declared to the Directorate General of Customs and Excise (DGCE) with lower values to avoid import duties and taxes. In response to this situation and to enhance importer compliance, DGCE issued the Minister of Finance Regulation Number 96 of 2023, which includes provisions for self-assessment and the imposition of penalty sanctions in the settlement of imported consigned goods from trade transactions. This study aims to evaluate the implementation of the self-assessment system in the settlement of imported consigned goods from trade transactions based on the principles of tax collection known as "The Four Maxims." The research was conducted using a qualitative research method with a case study approach. Data for the research were obtained from interviews with postal operator and express courier companies with the addition of analysis of imported consigned goods data. Based on the evaluation results, although the self-assessment provisions for imported consigned goods generally adhere to "The Four Maxims," there remains room for improvement by stakeholders to enhance the effectiveness and to optimize the implementation of these provisions. Some improvements that can be made include creating profiling in the computer system for consigned goods services and adjusting the calculation of penalty sanctions. Additionally, DGCE needs to conduct continuous dissemination so that the public can better

understand the regulations for imported consigned goods.