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# ANALYSIS OF THE IMPLEMENTATION OF IMPORT DUTY AND IMPORT TAX ON CONSIGNMENTS IN INDONESIA: AN ISLAMIC PERSPECTIVE IN REALIZING FISCAL JUSTICE

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**Abstract**

*The phenomenon surrounding customs duties and import taxes on shipments in Indonesia has drawn attention due to perceived tariff imbalances. This study aims to analyze the implementation of these policies from an Islamic perspective using the Tawhid String Relation (TSR) and Sharia Enterprise Theory (SET) frameworks. A descriptive qualitative approach was employed, utilizing secondary data from regulations, government reports, and scholarly literature. Findings indicate that Indonesia's import duty policy seeks to protect local industries, increase state revenue, and regulate international trade but faces challenges in transparency, public education, and societal resistance. From an Islamic perspective, such policies are acceptable if they uphold principles of justice, transparency, and public welfare. TSR emphasizes the integration of spiritual, social, and material values, while SET highlights accountability and equitable benefit distribution. The study suggests reforming policies through public education, procedural simplification, and fairer tariff adjustments to align with maqashid syariah and Good Corporate Governance (GCG).*

**Keywords:** Customs duties, import taxes, Islam, TSR, SET.

## Introduction

Recently, the phenomenon related to the imposition of import duties and taxes on goods shipments in Indonesia has become a public spotlight. Through various social media platforms like TikTok and X (formerly Twitter), some users have complained about the high import duties and taxes. An example is the case of purchasing imported shoes worth Rp 8.8 million, which was subject to an import duty of up to Rp 30 million. Similarly, there was the case of imported robot toys and keyboards donated to Special Needs Schools (SLB), which were held up at customs. These cases have raised concerns in society, as the imposed tariffs are considered disproportionate to the value of the goods and lack transparency (Deyanputri, 2020).

The Ministry of Finance, through the Directorate General of Customs and Excise (DJBC), in its role as a protector of domestic industries, has regulations to prevent practices that harm the country, such as underinvoicing—reporting goods at a lower value than their actual price. However, the implementation of this policy is often not fully understood by the public, especially in the context of self-assessment, where importers or thirdparty logistics companies (PJT) are responsible for declaring the value of the goods. When discrepancies in value occur, customs authorities are entitled to adjust the tariff according to market reference values, which often leads to significant differences between public expectations and the actual costs (Millah, 2024).

The phenomenon above illustrates the imbalance between the import duty policy, which is designed to protect local industries and increase state revenue, and the public's understanding of these regulations. On the one hand, the government applies a self-assessment system and tariffs based on market reference values to prevent manipulation of import prices. However, the lack of socialization and education regarding these rules often causes public shock when they are charged with tariffs much higher than expected.

From the perspective of Islamic law, the imposition of duties and taxes in the context of economic protection is acknowledged, but it must be accompanied by principles of justice, transparency, and policies that do not burden the public excessively. In Islam, economic justice and public welfare are the core of fiscal policy, so the import duty policy should ideally also support the public in understanding their obligations without feeling overly burdened (Muljawan & Dkk, 2020).

In line with the phenomena and gaps described above, the research problem formulation in this study is as follows:

1. How is the implementation of import duties and taxes on goods shipments in Indonesia?
2. What are the impacts of the implementation of import duties and taxes on society?
3. How does the policy on import duties and taxes align with the perspective of Islam?

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4. Does the policy on import duties and taxes adhere to the principles of Good Corporate Governance in Islamic values?

Based on the research problem formulation above, the objectives of this study are as follows:

1. To identify the implementation of import duty and tax policies for goods shipments in Indonesia.
2. To identify the impacts of the implementation of import duty and tax policies on society.
3. To identify the implementation of import duty and tax policies from an Islamic perspective.
4. To identify import duty and tax policies based on Good Corporate Governance principles in Islamic values.

In accordance with the research problems and objectives, the theoretical implications of this study are to contribute to the study of fiscal policy, particularly regarding import duties and taxes in the context of countries with a Muslim-majority population. This study offers an Islamic perspective through the concept of maqashid sharia, which emphasizes justice, welfare, and protection of the public in the economic context. Meanwhile, the practical implications are that the findings of this study can be utilized by the government, particularly the Directorate General of Customs and Excise (DJBC), in designing and evaluating import duty and tax policies that are more friendly to the public, ensuring more transparent and fair procedures. By understanding the challenges and obstacles faced by the public, DJBC can enhance efforts to socialize the self-assessment policy and provide more user-friendly guidance for the general public. (Lestari et al., 2023).

## Literatur Review

The imposition of import duties and taxes is part of fiscal policy applied to goods entering the customs territory of Indonesia. According to Law No. 17 of 2006 on Customs, import duties are state levies imposed on goods entering the customs territory, while import taxes include several types of taxes, such as Value Added Tax (PPN), Luxury Goods Tax (PPnBM), and Income Tax (PPh) Article 22, regulated under Law No. 36 of 2008 on Income Tax. These import duties and taxes also apply to goods shipments sent through postal service providers, in accordance with applicable postal regulations, as stated in the Minister of Finance Regulation number 96 of 2023.

The concept of Tawhid String Relationship (TSR) is a concept that integrates the value of tauhid into economic activities with an orientation toward balance between material and spiritual aspects (Nugroho & Mariyanti, 2021). TSR is based on Islamic legal sources such as the Qur’an, Hadith, and ijtihad, which are then translated into fair policies oriented toward public welfare and capable of creating prosperity for the community. In its application, TSR encourages the management of fiscal policy that not only meets material needs but also addresses spiritual needs. This means that import duties and taxes should be designed to create a balance between state interests and public welfare (NUGROHO et al., 2022) (Nugroho et al., 2020). TSR also emphasizes the need to consider social and economic dynamics in the policy-making process. Policies based on TSR are oriented towards value creation through the holistic application of tauhid principles. For example, in the context of import duties, the application of high tariffs should be considered in terms of its impact on consumers, local producers, and state revenue (Nugroho & Mariyanti, 2021).

Sharia Enterprise Theory (SET) is a theory that places society, the environment, and shareholders as the main entities in the management of sharia-based economic activities (Dusuki, 2008). SET uses an approach that emphasizes justice and responsibility in the management of economic resources. This concept extends economic responsibility from merely profit orientation to the protection of the broader community's interests, including small and medium producers who may be affected by import duty and tax policies. (Nugroho, 2014). SET is relevant in the context of managing import duties and taxes, particularly in efforts to maintain transparency and accountability. Good fiscal policies should reflect values of justice, such as not burdening the poor with disproportionate taxes or harming other vulnerable groups (Nugroho et al., 2022).

In Islam, Maqashid Syariah refers to the objectives of Sharia that include the protection of religion, life, intellect, lineage, and property (Al-Ghazali, 1991). The import duty and tax policies must be evaluated based on their ability to protect and enhance these aspects.

Based on the combination of TSR, SET, and maqashid syariah theories, this literature review provides a strong theoretical foundation for research focusing on the analysis of import duty and tax policies in Indonesia from an Islamic perspective. The conceptual framework in this research can be illustrated as follows:

According to Figure 1 above, the conceptual framework of this study can be outlined as follows:

- The phenomenon that serves as the basis of this research is the emergence of disparities in the implementation of import duty and tax policies in Indonesia.

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- To address this phenomenon, two theoretical approaches are used:
  1. Tawhid String Relation (TSR): TSR in this research is a theory that emphasizes the balance between material interests (state revenue) and spiritual interests (public welfare).
  2. Sharia Enterprise Theory (SET): SET theory in this research relates to the role of the government as a trustee, responsible for ensuring that policies reflect social justice and do not harm vulnerable groups.
- An analysis is conducted using the theoretical approaches related to the research problem, which, in a comprehensive manner, is to examine the impact of import duty and tax policies on society.

**Methods**

This research uses a descriptive qualitative approach aimed at analyzing the phenomenon of import duty and tax policies in Indonesia from an Islamic perspective. This study relies on secondary data as the primary source, which is obtained from scholarly journals, books, government documents, news articles, and official reports. This approach allows for an in-depth exploration of import duty policies, their impact on society, and their alignment with Islamic principles as reflected in Tawhid String Relation (TSR) and Sharia Enterprise Theory (SET). The research flow is as follows:

1. Identification of Phenomenon: Identifying disparities in import duty policies and their impact on society.
2. Data Collection: Collecting secondary data from scholarly journals, government documents, and media reports.
3. Theory Analysis: Analyzing data using TSR and SET theories to answer the research problem.
4. Conclusion: Formulating relevant conclusions to answer the research problem and providing practical recommendations.

**Result And Discussion**

**Implementation of Import Duty and Tax Policies on Goods Shipments in Indonesia**

The import duty and tax policies on goods shipments in Indonesia are designed to regulate the flow of goods entering the country through international trade routes. These regulations aim to protect domestic industries, encourage tax compliance, and ensure the smooth conduct of international trade activities that contribute to state revenue.

The legal basis governing the import duty and tax policies on goods shipments in Indonesia is as follows:

- Law No. 10 of 1995 on Customs, which was amended by Law No. 17 of 2006, serves as the foundation for customs management in Indonesia, including the imposition of import duties.
- Minister of Finance Regulation No. 96 of 2023 on Provisions of Customs, Excise, and Taxes on Import and Export of Goods Shipments, amended by Minister of Finance Regulation No. 111 of 2023.
- Director General of Customs and Excise Regulation No. PER-25/BC/2023, which regulates the procedures for the import and export of goods through free trade zones and free ports.

According to the Minister of Finance Regulation No. 96 of 2023, updated through PMK No. 111 of 2023, goods shipments are defined as goods sent through a delivery service (postal service or PJT) in accordance with the relevant customs regulations. These shipments can be made by individuals, companies, or other entities, whether for personal use, gifts, or trade activities. Goods shipments are classified into two main categories:

- Trade Goods: These goods typically come from commercial transactions, especially through international e-commerce platforms. Examples include goods purchased from marketplaces like Amazon, eBay, or Alibaba.
- Non-Trade Goods: These include gifts, personal items, or goods sent without commercial intent. For example, clothing or consumer goods sent by relatives abroad.

Based on Minister of Finance Regulation No. 96 of 2023, updated by PMK No. 111 of 2023, the implementation of the import duty and tax policies on goods shipments in Indonesia is carried out with the following mechanisms:

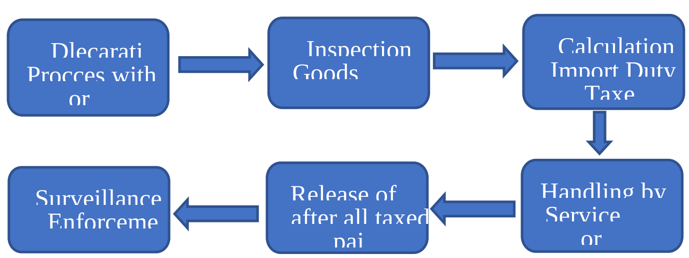
- Declaration Process for Goods Shipments: The policy begins with the declaration of goods shipments. Every item entering Indonesia through postal service providers or third-party logistics companies (PJT) must be registered in the Special Goods Import Declaration (PIBK) or Consignment Note (CN). Indonesia applies a self-assessment system, where the importer or owner of the goods is responsible for declaring the value of the goods independently. The reported information includes the details of the goods' value, quantity, type, and supporting documents such as purchase invoices.

- Inspection of Goods Shipments: After the goods arrive in Indonesia, the goods will be selectively inspected by Customs officers based on risk management. This inspection process includes: a. Document Inspection: To ensure the documents comply with customs regulations. b. Physical Inspection: Carried out if there is an indication of a discrepancy between the declaration and the physical goods. Goods that do not match the customs declaration may be subject to administrative penalties. The goods will then be detained until the customs obligations are fulfilled.
- Calculation of Import Duty and Taxes: After the goods are declared and inspected, the next step is to calculate the import duties and taxes according to the following provisions:
    1. Goods shipments imported for personal use, such as letters, postcards, and documents, are exempt from import duties and do not incur Income Tax (PDRI).
    2. Goods shipments imported for personal use, declared with a Consignment Note (CN) with a customs value not exceeding FOB USD 3.00 per recipient per shipment, are exempt from import duties and excluded from the imposition of Income Tax. However, PPN or PPh will be levied.
    3. Goods shipments imported for personal use, declared with a CN and with a customs value exceeding FOB USD 3.00 up to FOB USD 1,500.00 per recipient per shipment, are exempt from Income Tax, but subject to import duties at a rate of 7.5%, as well as PPN or PPnBM.

Based on the above, the threshold for import duty exemption is USD 3.00 for trade goods. Goods shipments with a value above USD 3 will be subject to a 7.5% import duty. However, certain goods, as specified in Article 29 Paragraph 4 of PMK No. 96 of 2023, will be subject to the general tariff according to the classification of goods in the Indonesian Customs Tariff Book (BTKI). In addition to import duties, imported goods are also subject to Value Added Tax (PPN), Income Tax (PPh 22), and Luxury Goods Tax (PPnBM) (if they meet the requirements for PPnBM).

The determination of the tariff and customs value for goods shipments declared with a CN is done by issuing the Import Duty, Excise, and/or Tax Payment Determination Letter (SPPBMCP). The SPPBMCP is the document for payment of import duties, excise, administrative penalties in the form of fines, and/or taxes for imports, and is submitted to the importer through the Postal Service provider. Additionally, the SPPBMCP also serves as approval for the release of the goods. Customs officers have the authority to verify the value of the goods reported by the importer. If discrepancies with the market value are found, the customs value used as the basis for calculating import duties and taxes will be adjusted using market reference prices. Payments for import duties, excise, administrative penalties in the form of fines, and PDRI must be made within 30 (thirty) days from the SPPBMCP date if paid by the Designated Postal Service Provider (PPYD) on behalf of the importer. However, the payment period becomes shorter, i.e., 3 (three) days from the SPPBMCP date, if the payment is made by the Third-Party Logistics Company (PJT) on behalf of the importer.

A simplified flowchart can be illustrated as follows:




**Flowchart of Goods Shipment Mechanism**

- Handling by Postal Service Providers or Third-Party Logistics Companies (PJT): Postal service providers or PJTs play a crucial role in fulfilling customs obligations for goods shipments:
    1. As Intermediaries: They submit documents to Customs and help recipients understand their customs obligations.
    2. Responsible for the Goods: In cases where the recipient cannot be found, the PJT is obligated to fulfill the customs obligations for the goods shipment.
- Release of Goods: After all customs duties and taxes are paid, Customs will grant approval for the release of the goods from the customs territory. Goods that do not meet the requirements or have not had their

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import duties and taxes paid within a specified period may be detained or auctioned off according to regulations.

- Surveillance and Enforcement: Surveillance is carried out through an integrated computerized service system to track the movement of goods from shipment to receipt. If violations are found, such as underinvoicing or discrepancies in the declared value, Customs can impose administrative penalties in the form of fines or take other legal actions.
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**Impact of Import Duty and Tax Implementation on Society**

The implementation of import duties and taxes in Indonesia has significant impacts on the economy and society, both positive and negative. Below are the positive impacts of the policy:

- Protection of Domestic Industries
  The imposition of import duties and taxes on goods shipments helps local products have a better chance of competing in the domestic market. This encourages the growth of local industries and creates new job opportunities. For example, the policy of reducing the import duty exemption threshold from USD 75 to USD 3 aims to protect local industries from cheaper imported products. (Deyanputri, 2020)
- Increase in State Revenue
  Import duties and taxes are a key source of government revenue. In 2023, import duty revenues reached IDR 50.8 trillion, about 95.8% of the target set in Presidential Regulation No. 75 of 2023. This revenue is used to finance various national development programs. (beacukai, 2024)
- Control of Imported Goods Consumption
  The imposition of import tariffs can reduce society's dependency on imported products and encourage the consumption of local products. This helps reduce the trade deficit and strengthens the domestic economy. For example, in 2023, Indonesia's imports totaled USD 221.886.2 million, a decrease of 6.55% compared to the previous year.(BPS, 2024).

In addition to the positive impacts mentioned above, the policy also generates several negative impacts, including:

- Price Increases of Goods
  Import tariffs increase the cost of imported goods, which can lead to higher prices in the domestic market and affect consumers' purchasing power. For instance, the government's plan to raise import duties by up to 200% is expected to lead to price increases for certain imported goods. (Dian Kurniawan, 2024).
- Risk of Trade Retaliation
  High tariffs or stricter import tariff policies may trigger trading partner countries to impose retaliatory tariffs, which could hinder Indonesia's exports and harm local businesses. For example, the Indonesia-Japan Economic Partnership Agreement (IJEPA) aims to reduce trade barriers between the two countries, but the imposition of imbalanced tariffs could lead to retaliation. (Sulasmiyati & S, 2017).
- Public Resistance
  Although the imposition of import duties aims to protect domestic industries, a lack of public understanding of the policy may lead to resistance within society. This is due to insufficient education about import duties and taxes for the public.

**Import Duty and Tax Policies in Islam's Perspective**

In Islam, the concepts of import duties and taxes are closely related to the principles of justice, public welfare (maslahah), and socio-economic protection. Import duties and taxes are part of fiscal instruments applied in economic policies to regulate trade flows and protect the domestic economy. In classical Islamic literature, import duties were more commonly known by the term 'Usyur, while taxes in general could be referred to as adhdharibah.

'Usyur is the term for levies imposed on foreign or domestic traders passing through the borders of a Muslim country. The implementation of 'Usyur in classical Islam was practiced to create social justice, economic protection, and to support the state treasury (aitul mal). During the caliphate of Umar ibn Khattab, 'Usyur was applied to traders based on their socio-economic categories (Nur Afdhal Dzikra et al., 2023) :

- Muslim traders were charged a rate of 2.5%.
- Dhimmi non-Muslim traders were charged 5%.  Harbi non-Muslim traders were charged 10%.

Meanwhile, tax in Islam is known as dharibah, which comes from the Arabic root word ضرب (dharaba), meaning "to place a burden" or "to establish." In general, dharibah refers to an additional obligation on wealth after zakat, imposed by the state to fulfill certain needs when primary sources such as zakat are insufficient. (Daryanti et al., 2024).

Islam views taxes as part of muamalah, which refers to economic activities intended to maintain the balance and sustainability of the community's economy. The principles that must be fulfilled in the implementation of taxes in Islam include:

- Justice (al-'adl)
  The tax burden must be proportional to the taxpayer's economic ability. Taxes should not burden individuals to the extent that it interferes with their ability to meet basic needs.
- Transparency and Accountability (al-amanah)
  The government must use tax revenues for clear and accountable purposes. Tax funds must be managed honestly and efficiently to achieve maqashid al-syariah.
- Social Welfare (al-maslahah)
  Taxes should be allocated for the community's primary needs, such as education, healthcare, security, and infrastructure. The goal is to create a balance between material and spiritual prosperity.
- Urgent Needs (darurat)
  Taxes should only be collected when other state revenues, such as zakat, infak (voluntary charity), and sedekah (alms), are insufficient. The determination of tax imposition should involve decisions made by ulil amri (authoritative leaders) and ahlul halli wal 'aqdi (sharia advisory councils).

In general, there are two main views among scholars regarding taxes: those who permit and those who oppose.

- The Permissive View
  Taxes are permissible when the state faces emergency conditions, such as economic crises or urgent needs that cannot be met solely through zakat. Scholars such as Abu Yusuf and Ibn Khaldun supported the collection of taxes if done justly and within the financial capacity of the people.
- The Opposing View
  Taxes are not permissible because in Islam, a Muslim's financial obligation is limited to zakat. Those who oppose worry that taxes could be misused by the rulers and become a tool for oppression against the people. (Arifin, 2024).

**Import Duty and Tax Policies Based on Good Corporate Governance (GCG) Principles in Sharia Values**

In the context of Islam, economic policies, including import duties and taxes, must reflect the values of justice, transparency, and public welfare (maslahah). The principle of Good Corporate Governance (GCG) serves as an essential framework to ensure that these policies are implemented fairly, transparently, and accountably. By integrating the concepts of Tawhid String Relation (TSR) and Sharia Enterprise Theory (SET), import duty and tax policies can provide maximum benefits to society without neglecting spiritual responsibilities. Islam teaches that every policy made by the government must be implemented with trust and justice, which are central to maqashid syariah.

The principles of Good Corporate Governance (GCG) align with the principles of good governance in sharia values, which include justice (al-'adl), transparency (al-amanah), public welfare (al-maslahah), and accountability (al-mas'uliyyah). The principle of Good Corporate Governance (GCG) can also be integrated with the TSR concept, which teaches that economic policies must be based on tauhid, creating a harmonious relationship between spiritual, social, and material aspects. These aspects can be implemented as follows:

- Spiritual Aspect
  Import duty and tax policies should be viewed as a trust from Allah to protect the economy of the ummah (community). The setting of tariffs should be based on the intention to protect society from economic exploitation, thereby turning these policies into acts of worship with social impact. (Nugroho et al., 2020).
- Social Aspect
  TSR emphasizes the importance of public welfare. For instance, excessively high tariffs on basic necessities may create social inequalities and harm low-income groups. Policies should create economic protection without forgetting the consumers' right to access the imported goods they need. (Nugroho & Mariyanti, 2021).

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- Material Aspect
  TSR directs that import duty policies should not only focus on increasing state revenue but also encourage the competitiveness of local industries. Fair import tariffs can protect domestic producers while providing incentives for innovation. (NUGROHO et al., 2022).

In addition to implementing the above TSR concepts, the Good Corporate Governance (GCG) principles in import duties and tax policies can also be implemented through the SET concept. SET views the government as a trustee responsible for ensuring the equitable distribution of economic benefits. The implementation of GCG principles with the SET concept is as follows:

- Justice in Tariff Determination
  Tariffs should be based on a fair proportion, such as exemption or reduction of tariffs on goods related to education, healthcare, or donations, such as assistive devices for Special Needs Schools (SLB). Luxury goods may be subject to higher tariffs, ensuring fiscal space without burdening the lower-income population. (Nugroho, 2014).
- Transparency and Accountability
  The government must provide open information about the reasons behind tariff decisions and the use of the revenue. This transparency can be realized through annual reports or online portals that allow the public easy access to information about the management of import duty and tax revenues.
- Public Welfare
  Revenue from import duties and taxes should be allocated to fundamental needs, such as infrastructure, education, and healthcare subsidies. This policy should also encourage small and medium enterprises (SMEs) to compete with imported products without burdening their operational costs.
- Ethics and Integrity in Implementation
  The government must ensure that there is no abuse of authority by tax officers or related parties in collecting import duties. Strict enforcement of the law against violations, such as under-invoicing (manipulating the value of imported goods), must be carried out transparently.

**Conclusions**

This study provides an analysis of the implementation of import duty and tax policies in Indonesia, particularly for goods shipments, from an Islamic perspective. Based on the findings, this policy aims to protect domestic industries, increase state revenue, and regulate international trade. However, the implementation of these policies faces several challenges, such as a lack of transparency, limited education for the public, and public resistance due to tariffs perceived as unfair. This phenomenon reveals a gap between the policy's objectives and public understanding and acceptance.

From an Islamic perspective, import duties and taxes are acceptable as long as they meet the principles of justice (al-‘adl), transparency (al-amanah), and public welfare (al-maslahah). In practice, the concept of Tawhid String Relationship (TSR) emphasizes the importance of integrating spiritual, social, and material values, while Sharia Enterprise Theory (SET) highlights the government's responsibility as a trustee to ensure the fair distribution of benefits to society. In this context, policies that are disproportionate or impose a heavy burden on vulnerable groups do not align with maqashid syariah, which aims to protect the basic needs of the community and create collective welfare.

The research findings Indicate that despite efforts to Implement a self-assessment system and tariff adjustments based on market reference values, the lack of socialization and education about the procedures often leads to confusion and a sense of being disadvantaged among the public. Based on these conclusions, the government is advised to improve transparency and education for the public about import duties and tax policies. This can be achieved through digital-based socialization, easily accessible guides, and simplifying the import declaration procedures. Additionally, the tariff-setting system needs to be designed more fairly by considering the economic ability of society and the types of goods, such as exempting or reducing tariffs on educational, healthcare, and basic goods. Enforcement of laws against violations, such as manipulation of import goods values, should also be done transparently to build public trust.

This study has limitations as it only uses secondary data and a qualitative approach. Therefore, further research is recommended to use quantitative methods and in-depth interviews with relevant stakeholders to explore the implementation of this policy more thoroughly. This is essential to provide more specific, evidencebased recommendations for improving import duty and tax policies in Indonesia.

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