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Legal Liability Of Inadvertent Customs Documents By Customs In Export Business

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Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui akibat hukum yang mungkin dihadapi oleh eksportir ketika terjadi kesalahan yang tidak disengaja dalam prosedur kepabeanan yang dilakukan oleh Bea Cukai. Penelitian ini menggunakan metode penelitian yuridis normatif untuk menganalisis pertanggungjawaban hukum Bea Cukai dalam kasus ketidaksengajaan dokumen kepabeanan, dengan fokus pada ketentuan yang diatur dalam PMK No. 274/PMK.04/2014. Pengumpulan data dilakukan melalui studi kepustakaan dengan menggunakan sumber hukum primer, terutama peraturan perundang-undangan terkait. Data diklasifikasikan dan dianalisis secara normatif untuk memahami implementasi dan dampak dari tanggung jawab hukum Bea Cukai. Hasil penelitian memberikan gambaran mengenai mekanisme restitusi bea keluar dan aspek pertanggungjawaban hukum Bea Cukai, dengan fokus pada pembatalan ekspor, kelebihan pembayaran, dan peran Pengadilan Pajak. Penelitian ini diharapkan dapat memberikan kontribusi terhadap pemahaman yang lebih mendalam mengenai kerangka hukum kepabeanan di Indonesia dan dapat menjadi referensi bagi para pemangku kepentingan terkait.

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Abstract

The purpose of this study is to investigate the legal consequences that exporters may face when an unintentional error occurs in customs clearance procedures carried out by the Customs. This research applies the normative juridical research method to analyze the legal liability of the Customs in the case of inadvertent customs documents, focusing on the provisions stipulated in PMK 274/PMK.04/2014. Data collection is done through a literature study using primary legal sources, especially related laws and regulations. Data were classified and analyzed normatively to understand the implementation and impact of Customs' legal liability. The results of the study provide an overview of the export duty restitution mechanism and aspects of the legal liability of Customs, focusing on export cancellation, overpayment, and the role of the Tax Court. This research is expected to contribute to a deeper understanding

of the customs legal framework in Indonesia and can serve as a reference for relevant stakeholders.

INTRODUCTION

Within the framework of the dynamics of international trade, the role of government agencies in various sectors in managing the flow of goods across borders is very important. As an area of economic activity, the Customs sector is a government agency that is very supportive in the smooth flow of export and import traffic in the customs area.¹ Customs plays an important role as the country's gatekeeper in the entry and exit of goods. They are entrusted with the responsibility of collecting the necessary tax and duty payments on imported and exported goods, in an effort to ensure that every trade transaction meets the regulations of the financial and security sectors. In this case, customs documents are the main foundation for Customs activities.

Customs plays a crucial role in customs documents, becoming the main pillar in maintaining the integrity and sustainability of the international trading system as referred to in article 3 paragraph (2) of Law Number 10 of 1995 concerning Customs, namely customs inspection which is intended to be document research. As an institution at the forefront of the customs process, Customs is not only tasked as a supervisor, but also as a guardian of compliance with trade rules and regulations. This proves that their role can be likened to a "gatekeeper" that opens the way for the legitimate flow of goods while strictly ensuring that every transaction is recorded and controlled. Through careful scrutiny of these documents, Customs is able to identify the type of goods, their value, and their origin.

In this study, the main focus is on the key role played by the Customs Agency in streamlining the export process.² The agency not only serves as a customs watchdog, but also as an important facilitator that helps secure, optimize and smooth the flow of export goods. By performing administrative tasks and careful oversight, Customs creates an enabling environment for exporters to meet customs requirements, calculate taxes and duties correctly, and maintain national security. This research aims to explore and analyze the legal consequences that may arise as a result of inadvertence in the handling of customs documents by the Customs towards exporters. This research will answer the question of the legal consequences faced by exporters in

¹ Israyuddin Sa'beng, "Peran Direktorat Jenderal Bea Dan Cukai Sulbagsel Dalam Mengawasi Penyelundupan Narkoba" 3, no. 1 (2021).

² Renjiro Azhar Pramono et al., "Penyuluhan Peningkatan Ekspor Batik Menuju Pasar Global Berkelanjutan Di Kampung Rejomulyo" 4, no. 2 (2023): Page. 213.

the event of an unintentional error in customs clearance procedures by Customs. This includes the impact on compliance with international trade regulations, any sanctions or fines that may be imposed, and any legal actions that exporters may take to resolve the situation.

RESEARCH METODE

Normative juridical methodology is used in this research because this research focuses on rules and regulations. Normative legal research is a form of legal research conducted through an investigation of library sources or secondary data only.³ This normative juridical research method is expected to contribute in discussing and understanding more deeply the legal liability of Customs related to accidental customs documents. By relying on primary legal sources, this research is expected to be able to provide accurate and objective analysis, and can provide a more comprehensive view of the regulations governing legal liability in the context of customs in Indonesia.

DISCUSSION AND ANALYSIS

The Importance of Customs' Role in Customs Document Supervision

Export trade has a very important role in business life in Indonesia, not only in terms of foreign exchange but also in contributing to national income.⁴ Exports are one of the sources of income for the country in the form of foreign exchange reserves.⁵ Exports are one of the main drivers of economic growth, job creation, and improving people's welfare.

In this context, the monitoring of customs documents by customs authorities is an important aspect in supporting and protecting a country's international trade infrastructure. Customs has a very important strategic role in maintaining national security and the sustainability of state tax revenues. The accuracy and thoroughness of customs document checks make customs the most important defense against potential security and economic threats. They function not only as administrative enforcers performing day-to-day supervisory duties, but also as frontline observers who can identify and respond to potential risks to national security.

³ Iman Jalaludin Rifa'i et al., *Metodologi Penelitian Hukum* (Sada Kurnia Pustaka, 2023), Page. 7.

⁴ Nurfatmala et al., "Peran Penting Perdagangan Internasional Terhadap Ekspor Di Indonesia," *November 2023* 1, no. 2 (n.d.), <https://jurnalisticqomah.org/index.php/jemb/article/view/178/174>.

⁵ Muhammad Syafi'i, Lela Nurlaela Wati, and Rini Yayuk Priyati, "Pengaruh Fasilitas Kepabeanan Terhadap Nilai Ekspor Dan Kinerja Keuangan Perusahaan," 2023, Page. 66.

With the aim of protecting national security, customs document management assists Customs authorities in identifying and countering potential threats associated with the movement of goods across borders. The accuracy and reliability of customs documentation is the most important tool that allows Customs authorities to assess the risks associated with each shipment of goods, including potential physical and economic threats. Therefore, the role of the Customs system not only includes administrative aspects, but also acts as a reliable guardian of national security.

When paying taxes, Customs document management ensures that all international trade transactions are properly recorded. Customs documents are an effective administrative tool for customs authorities when calculating and verifying the amount of payments due from exporters. Therefore, the accuracy of customs documentation supports the sustainability of a country's tax revenues, providing the necessary funds for development projects and public services. Finally, the Customs Department's monitoring of customs documentation also supports the enforcement of international trade regulations. Customs documentation is a tool that allows customs authorities to check whether exported goods comply with international regulations and standards. By ensuring compliance, Customs makes an important contribution in building a positive image of the country in the eyes of the international community and creating a fair and transparent trading environment. In summary, Customs' role in customs document management includes not only administrative aspects, but also the role of maintaining national security, increasing sustainable tax revenue, preventing smuggling and commercial crime, and enforcing compliance.

Analysis of the Direct Impact on Export Business with Implications for Customs

In Indonesia, the economy is the main object to be regulated regarding its practice.⁶ The export business is one sector that plays an important role in a country's economy. Exports represent international trade activities that can boost the growth of international trade. One aspect that needs to be analyzed is the efficiency and reliability of the export process regulated by Customs. An efficient and reliable export process will have a positive impact on the overall supply chain and competitiveness of the export business in the global market as Customs is the overseer in export activities between countries.⁷

⁶ "In Search of Ummah Welfare Model: The Revitalisation of Sharia Economic Law in Indonesia | Hariyanto | Sriwijaya Law Review," Page. 245, accessed January 15, 2024, <http://journal.fh.unsri.ac.id/index.php/sriwijayalawreview/article/view/1080>.

⁷ Krisna Dwipayana Dira Putra, I. Nyoman Sukandia, and I. Made Aditya Mantara Putra, "Tinjauan Yuridis Agreement And Responsibility (Perjanjian Dan Tanggung Jawab) Industri Ekspor Kargo Dalam Pengangkutan Melalui Laut," *Jurnal Preferensi Hukum* 4, no. 2 (June 14, 2023): 171-76, <https://doi.org/10.55637/jph.4.2.7144.171-176>.

Customs has the responsibility to process customs documents related to export activities. The success of Customs in performing this task will have a direct impact on the efficiency of the export process. In this context, improved systems and procedures implemented by Customs can reduce the time and cost required to complete the customs process. By doing so, export businesses can save resources, increase productivity, and accelerate the deployment of their products to international markets. Macroeconomic data such as economic growth and stable inflation is one of the requirements for an increase in trade, especially exports in a country. Economic growth is a process of continuous change in the economic condition of a country for the better in a certain period in terms of increasing the supply of goods, and the use of technology on an ongoing basis.⁸

The existence of order and predictability benefits not only businesses, but also the government and society. The government can improve its oversight of export activities and maintain regulatory compliance. In the long run, this can reduce the potential for conflict between the government and businesses and create a stable investment climate. Meanwhile, society will benefit from sustained economic growth, job creation, and a general improvement in welfare. Faster growth rates will lead to higher levels of social welfare in society.⁹ That way, export businesses can better plan their strategies and reduce uncertainties that may arise due to changes in trade policies. Furthermore, in looking at the impact of Customs on export businesses, an equally important aspect is the support to economic growth. Specialization and economic progress associated with market expansion and business development allow for specialization in economic activities.¹⁰ A successful export business can be one of the main drivers of a country's economic growth. In this regard, Customs has a strategic role in creating an enabling environment for export business growth.

The success of an export business contributes to increased state revenue through tax receipts and export tariffs. These revenues can be used to finance development projects and improve public welfare. Therefore, the role of Customs in optimizing state revenue from the export sector is critical to maintaining sustainable economic growth. In addition, a successful export

⁸ Kumara Jati, "Edukasi Manfaat Keterbukaan Informasi Publik Data Perdagangan," *Prosiding Seminar Nasional ADPI Mengabdikan Untuk Negeri* 3, no. 2 (March 30, 2023): Page 5, <https://doi.org/10.47841/semnasadpi.v3i2.63>.

⁹ Fauzan Haqiqi, Mira Santika, and Yusmalina, "Analisis Pengaruh Realisasi Penerimaan Bea Masuk Terhadap Target Penerimaan Bea Masuk (Pada Kantor Pengawasan Dan Pelayanan Bea Cukai Tipe Madya B Tanjung Balai Karimun Periode 2017-2019)," *JURNAL CAFETARIA* 2, no. 1 (January 30, 2021): Page 629, <https://doi.org/10.51742/akuntansi.v2i1.282>.

¹⁰ Natasya Kinski, Ahmad Albar Tanjung, and Sukardi, "Analisis Pengaruh Ekspor Dan Impor Terhadap Pertumbuhan Ekonomi Di Indonesia Tahun 2018 – 2022," *Ganaya : Jurnal Ilmu Sosial Dan Humaniora* 6, no. 3 (July 2, 2023): Page 570, <https://doi.org/10.37329/ganaya.v6i3.2498>.

business also creates jobs and stimulates the growth of related sectors, such as transportation, logistics and manufacturing. Customs can play a role in facilitating the growth of these sectors by providing logistics support and ensuring the smooth flow of goods. By doing so, this positive impact will extend to various levels of society, improving welfare levels and reducing unemployment. Overall, Customs' impact on export business is complex and involves a number of interrelated factors. Their effectiveness in processing customs documents, creating order and predictability, and supporting economic growth has direct consequences on the competitiveness and sustainability of a country's export business.¹¹

Factors of Customs Document Negligence by Customs: A Case Study of SPTNP and Its Relationship to Export Smoothness

In the world of international trade, the export process involves a number of documents that must be taken care of by the exporter and supervised by Customs. According to research conducted by Hasrul Mahyuzar Melayu, M. Anshar, and Bambang Irawadi, the results of their interviews confirm the strategic importance of the role of export document inspection officials. In this context, at the stage of physical examination and/or laboratory testing, if the results show a conformity in the quantity and/or type of goods, a number of specific steps are implemented. This involves the Goods Physical Examiner issuing, signing and delivering the Non-Physical Examination (NPE) to the exporter, especially if no surveyor's report is required. Furthermore, the PEB which includes the results of the physical examination, PP-PEB correction (if there is an improvement to the PEB), PPB, PKB, copy of invoice, copy of packing list, and copy of NPE are submitted to the Document Examining Officer. The Head of Customs and Excise Hangar Subsection/Document Examining Officer makes a note of "appropriate" on the SKP. In situations where a surveyor's report is required, the Head of Customs and Excise Hangar Subsection/Document Examining Officer notes "conform" on the SKP and issues an NPE if the required documents, such as a surveyor's report, have been complied with. Conversely, if the results of the physical examination show discrepancies in the quantity and/or type of goods, the Goods Examiner at the Customs and Excise Services Section submits the PEB which includes the results of the physical examination, PP-PEB (if there is an improvement in PEB data), PPB, PKB, copy of invoice, and copy of packing list to

¹¹ R. Tria Flamitha et al., "Analisis Yuridis Pengguna Jasa Ekspedisi Terhadap Barang Kiriman Yang Tidak Dapat Dikeluarkan Petugas Bea Dan Cukai Di Free Trade Zone," *Jurnal Studi Multidisiplin Ilmu* 1, no. 2 (November 2, 2023): Page 75, <https://doi.org/10.35912/jasmi.v1i2.2523>.

the Head of Customs and Excise Hangar Subsection or Document Examining Officer to proceed with the Document Research SOP. This conclusion provides an in-depth insight into the significance of the document examining officer in the context of the export process, in line with the findings obtained from the informants in this study.¹² One of the important documents in the customs process is the Customs Value Receipt Notification Letter (SPTNP).

Errors in the handling of customs documents, including SPTNP, by Customs can have a serious impact on the smooth running of exports. The study conducted by Indra Asmadewa and Renny Sukmono, titled "REVIEW OF SPTNP APPOINTMENT AT KPPBC ABC", provides in-depth insight into the factors that can influence errors in SPTNP determination by Customs. In this context, the ten learning organization enablers identified by the study can be linked to smooth exports. These factors include environmental scanning, performance gap, attention to performance measurement, experimental mindset, climate of openness, continuing education, operational diversity, multiple enablers, leadership involvement, and systems perspective. One of the factors highlighted in this study is the environmental scanning imperative. Customs, as a supervisory agency for export activities, needs to effectively conduct environmental scanning to identify potential errors in the determination of SPTNP. Environmental scanning includes an in-depth understanding of international trade regulations and policies, changes in customs regulations, and global market dynamics. Customs' inability to conduct a good environmental scan could potentially result in inadvertent SPTNP determinations, which in turn could hamper the smooth flow of exports. By improving environmental scanning, Customs can become more responsive to changes in the trading environment and reduce the risk of errors in customs documents.

Furthermore, the performance gap factor becomes relevant in the context of customs document processing. Errors in the determination of SPTNP can occur if there is a gap between expectations and actual performance. Therefore, Customs needs to ensure that the customs document processing process, including the determination of SPTNP, is in accordance with established performance standards. Improved alignment between expectations and performance can help reduce inaccuracies in SPTNP determinations and improve efficiency in the overall export process. The concern for measurement factor also has a significant impact on smooth exports. In the context of SPTNP determinations, Customs needs to have clear metrics and performance

¹² Hasrul Mahyuzar Melayu, M Anshar, and Bambang Irawadi, "Analisis Peranan Pejabat Pemeriksa Dokumen Ekspor Dalam Pencapaian Penerimaan Negara Dibidang Ekspor Pada Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Pabean Belawan," . . Juni 2, no. 1 (2023): Page 155 and 156.

indicators to evaluate the accuracy and effectiveness of their processes. Rigorous performance monitoring can help detect errors faster and prevent inadvertence in customs documents. Therefore, proper attention to performance measurement can help Customs ensure the sustainability and smooth running of exports.

An experimental mindset is a relevant factor in the context of customs document handling. Customs needs to have a mindset that is open to innovation and change in the SPTNP determination process. The use of new technologies, the implementation of automation systems, and increased efficiency through experimental approaches can help reduce the risk of errors. Customs that have an experimental mindset can more easily adapt to changes in global market demands and international trade regulations.

A climate of openness is also an important factor in ensuring smooth exports. Customs needs to create a climate of openness that supports open communication between the various parties involved in the customs process. Effective communication between Customs, exporters and international trade partners can help identify potential errors early on and ensure that customs documents are processed correctly. By creating a climate of openness, Customs can build strong relationships with stakeholders and enhance collaboration in maintaining smooth exports. Continuous education is a key factor in dealing with the complexity of customs regulations and changes in international trade policies. Continuous education will help improve the competence and expertise of Customs personnel, which in turn will have a positive impact on the smooth flow of exports. Operational variety reflects the importance of flexibility in responding to different situations in the customs process. Each export transaction has unique characteristics, and Customs needs to have operational diversity to adapt to different needs and complexities. By understanding and accommodating operational diversity, Customs can minimize the risk of errors and ensure smooth exports without compromising regulatory compliance. Multiple advocates are factors that reflect the importance of collaboration between various parties involved in the export process. In the context of SPTNP determination, multiple advocates may include cooperation between Customs, customs offices, and other relevant agencies. Close collaboration and mutual support between the various parties will help identify and address errors more effectively, thereby optimizing the smooth flow of exports.

Engaged leadership is a decisive factor in creating a culture of compliance and high performance in Customs. Customs leaders need to be actively involved in supporting compliance

with customs regulations and ensuring that the entire organization prioritizes integrity and accuracy in SPTNP determinations. Leadership engagement also creates an environment where employees feel supported to innovate and improve their work processes, thereby supporting smooth exports. Finally, the systems perspective is a determining factor in viewing the SPTNP determination process as part of a larger system. Customs needs to understand how each step in the customs process is interrelated and impacts the overall smooth running of exports. By having a systems perspective, Customs can identify and address discrepancies or errors in one stage of the process that can affect the entire supply chain.¹³

Overall, the ten learning organization enablers identified by Indra Asmadewa and Renny Sukmono's research have direct implications for smooth exports. In improving the SPTNP determination process and reducing customs document mishaps, Customs needs to pay attention to and implement measures that support a deep understanding of regulations, the application of technology and innovation, cross-agency cooperation, and a strong culture of compliance. Thus, Customs can play a more effective role in supporting smooth exports and maintaining the integrity of the international trading system.

Legal Implications and Impact on Exporter Reputation in the Context of Customs Documents

Export success is used as a measure of a country's industrial competitiveness and results in better economic growth.¹⁴ In an international trade environment, exporters are responsible for the completeness of customs documents related to the export process. Export success is not only determined by product quality and operational sustainability, but also by a deep understanding of the exporter's obligations in ensuring the completeness and accuracy of customs documents. One document that has a significant impact is the Customs Receipt Notification Letter (SPTNP). An exporter's mishandling of customs documents, such as SPTNP, can have serious legal and reputational implications. Exporters have the responsibility to compile, present and complete customs documents in accordance with the requirements set by Customs and other related institutions. Exporters must carry out work quickly and accurately, especially in handling export

¹³ Melayu, Anshar, and Irawadi, "Analisis Peranan Pejabat Pemeriksa Dokumen Ekspor Dalam Pencapaian Penerimaan Negara Dibidang Ekspor Pada Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Pabean Belawan."

¹⁴ "Perkembangan Ekspor Terhadap Dampak Pengangguran Di Provinsi Bali | REMIK: Riset Dan E-Jurnal Manajemen Informatika Komputer," Page 230, accessed January 15, 2024, <https://polgan.ac.id/jurnal/index.php/remik/article/view/12026>.

documents for the smooth flow of shipping goods so that the goods can be sent according to the schedule desired by the sender of the goods.¹⁵

This involves aspects such as commercial invoices, bills of lading, certificates of origin, and other supporting documents. The completeness and accuracy of these documents is not just an administrative necessity, but has significant legal implications. Failure to fulfill these obligations can result in administrative sanctions, fines, or even suspension of export licenses.

The sustainability of an exporter's operations and relationship with the authorities, particularly Customs, is heavily influenced by compliance with customs regulations. Good cooperation with authorities can provide benefits, such as faster access to customs processes, in-depth understanding of policy changes, and reduced potential legal conflicts. Therefore, exporters have not only a legal obligation, but also a strong business interest¹⁵ in ensuring compliance with applicable customs procedures and regulations.

One of the most significant impacts of customs document mishandling by Customs on exporters is related to corporate reputation. A company's reputation has a high strategic value in the context of global business, and mishaps in the customs process can substantially harm the company's image. Non-compliance with customs regulations can be interpreted as a lack of professionalism and risk management, or even as an indicator of more serious legal violations. The impact is not limited to customer losses, but also includes the perception of investors, financial institutions and other stakeholders. An analysis of the impact on corporate reputation needs to consider the way in which non-compliance with customs regulations may be understood by the business and consumer communities. Errors in customs documents are not only perceived as an administrative offense, but also as an indicator of a failure to understand a critical aspect of international business. As a result, customer confidence in the exporter may be shaken, triggering discomfort and uncertainty that may affect the decision to continue cooperation in the future.

Customer trust is a core element in international business relationships. Exporters are the source of customer confidence in product quality, compliance with delivery terms, and transaction integrity. Errors in customs documents can create obstacles or delays in exports, causing customers to experience inconvenience and doubt the exporter's reliability. The impact is not only limited to losing customers, but also potentially affects relationships with other stakeholders, including

¹⁵ A J Muljadi, Khansa Khairunnisa, and Lira Agusinta, "Kinerja Karyawan Dalam Penanganan Dokumen Ekspor Freight Forwarding" 3, no. 3 (2017): Page 317.

investors and financial institutions. In order to address the legal impact of customs document mishaps, exporters need to adopt a holistic approach. This involves an in-depth understanding of customs requirements and regulations, investment in training and team development, and the implementation of an effective risk management system. By doing so, they can ensure compliance, maintain customer confidence, minimize reputational risk, and ensure smooth operations in a competitive global market. If the commodity to be shipped is stopped by a higher authority, the applicable principle is that the conditions set by the exporter cannot violate the conditions of the higher authority or the principle of *lex superior derogate legi inferior*, i.e. Customs.¹⁶

Mechanism of Legal Liability of Customs Parties in Cases of Accidental Customs Documents According to PMK 274 / PMK.04 / 2014

Legal liability is a very important aspect in maintaining integrity and fairness in a country's customs system. In the Indonesian context, the Minister of Finance through PMK 274/PMK.04/2014¹⁷ regulates the legal liability mechanism applicable to Customs in cases of inadvertent customs documents. Essentially, this legal liability focuses on the return (restitution) of export duties to the rightful party, which covers a number of situations that may give rise to an overpayment of export duties. An in-depth investigation into how the right to restitution is granted, who is entitled to receive it, and the effectiveness of the granting of the right is important to ensure justice for the victims, in this case exporters.¹⁸ This mechanism is implemented as a measure to maintain fairness and provide legal protection to parties affected by inadvertent customs documents. Some of the situations that can trigger a refund of export duty include cancellation of export of goods, administrative errors, wrong determination by Customs officials, re-determination by the Director General, objection decisions, and Tax Court decisions.

One of the important aspects regulated by PMK 274/PMK.04/2014 is the mechanism for the refund (restitution) of export duty in the case of cancellation of export of goods or non-export. In this situation, the entitled party may apply for a refund of the export duty paid. Export

¹⁶ Dara Qurratu Aini Yusuf, "Perlindungan Konsumen Terhadap Klausula Eksonerasi Dalam Perjanjian Baku Perusahaan Jasa Pengiriman Barang (Studi Pada Perusahaan Pengiriman Barang Di Kota Binjai PT. JNE)," *Juris Studia: Jurnal Kajian Hukum* 3, no. 2 (August 6, 2022): Page 209, <https://doi.org/10.55357/is.v3i2.249>.

¹⁷ "Peraturan Menteri Keuangan Nomor 274/PMK.04/2014 Tahun 2014 Tentang Pengembalian Bea Masuk, Bea Keluar, Sanksi Administrasi Berupa Denda, Dan/ Atau Bunga Dalam Rangka Kepabeanan," accessed January 15, 2024, <https://peraturan.bpk.go.id/Details/122279/pmk-no-274pmk042014>.

¹⁸ Khairul Riza, "Hak Restitusi Bagi Korban Perdagangan Orang: Sebuah Langkah Penting Menuju Keadilan Di Indonesia," *Kajian Ilmiah Hukum Dan Kenegaraan* 2, no. 1 (August 28, 2023): Page 38, <https://doi.org/10.35912/kihan.v2i1.2359>.

cancellation can occur for a variety of reasons, ranging from changes in business decisions to logistical or technical constraints. With this provision, parties affected by export cancellation can submit a claim for restitution in accordance with the applicable provisions. An overpayment of export duty can also occur due to an administrative error, either made by the exporter or by the Customs. PMK 274/PMK.04/2014 provides a mechanism for the refund of export duty in this situation, so that administrative or procedural errors do not burden the party paying the export duty. In this context, legal liability through restitution provides protection to the rights of parties who have inadvertently made overpayments due to administrative errors in the customs process.

Another situation accommodated by PMK 274/PMK.04/2014 is the overpayment of export duty caused by the determination of Customs and Excise Officials. If there is an error or discrepancy in the determination of export duty, the aggrieved party may apply for restitution. This reflects an aspect of legal responsibility that is responsive to errors that may occur in the assessment and determination of duties by authorized officials. The Director General of Customs and Excise also has the authority to re-determine the amount of export duty if there are errors or mistakes that affect the amount. MoF Regulation 274/PMK.04/2014 provides the legal basis to apply for restitution in situations of overpayment related to the Director General's re-determination decision. This mechanism aims to provide justice to parties who have paid more export duty than they should due to revisions or adjustments by the Director General.

The Tax Court has a significant role in resolving tax disputes, including disputes related to export duties. MoF Regulation 274/PMK.04/2014 accommodates overpayments of export duties related to Tax Court decisions. The winning party in this tax dispute is entitled to restitution of the overpaid export duty. This mechanism reflects the importance of the judiciary in providing justice and legal certainty in tax disputes, including those related to export duties. In the face of situations where customs document mishaps occur, PMK 274/PMK.04/2014 provides a clear legal basis for engaging the restitution mechanism as a form of legal liability on the part of Customs. This mechanism is designed to provide protection to parties who may be affected by the overpayment of export duties due to inadvertent customs documents. As such, legal accountability is a necessary foundation for maintaining fairness, legal certainty and integrity in Indonesia's customs system.

CONCLUSION

The legal liability of Customs in the case of inadvertent customs documents, PMK 274/PMK.04/2014 provides a clear and comprehensive foundation. The export duty restitution mechanism is an important instrument that protects the rights of parties who may be affected by the overpayment of export duty due to such inadvertence. The opportunity to apply for restitution is provided in a variety of situations, ranging from the cancellation of export of goods, administrative errors, to determination errors by Customs officials. The existence of a restitution mechanism provides flexibility and responsiveness to various events that may occur in the customs process. Eligible parties may apply for restitution in situations where the payment of export duty is not what it should be, whether as a result of administrative errors, misdeterminations, or changes in business decisions. This reflects the Indonesian government's commitment to creating a customs system that is fair, transparent, and provides adequate legal protection.

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