

Analysis of the Implementation of the Joint Analysis between the Directorate General of Customs and Excise with the Directorate General Of Taxes In Increasing State Revenue In The Prime Customs And Excise Office Type A Tanjung Priok

Dian Wahyudi¹, Novianita Rulandari², Ratih Kumala³, Pebriana Arimbhi⁴, Eka Rofiyanti⁵

^{1,2,3,4,5}Institut Ilmu Sosial dan Manajemen STIAMI, Jakarta, Indonesia
rhaty07@gmail.com, pebriana.arimbhi@gmail.com

Abstract

Collecting revenue targets has always been a challenge due to international taxes and relies heavily on the state of the world economy. Many factors that cause the non-achievement of the revenue target, such as the growth of Exports and Imports of Indonesia has slowed or grown negatively so that it is necessary to carry out joint analysis between the Directorate General of Customs and Excise together with the Directorate General of Taxation as an institution that has the task of collecting state revenues. The purpose of this research is to know the implementation of joint analysis between the Directorate General of Customs and Excise together with the Directorate General of Taxation. The research method used is qualitative descriptive method with interview research techniques, observation, and using secondary data. The results of the author's research are one indicator that has not been carried out to the maximum, namely the characteristics of the implementing organization, where there needs to be actors in the implementation of the policy and the division of duties and authorities. This is evidenced by the absence of standardized SOPs in the implementation of joint analysis that causes overlap and mutual waiting in starting an action that needs to be done. This is one of the things that needs to be a concern if the joint analysis wants to continue to be carried out continuously.

Keywords

implementation; joint analysis;
 tax receipts



I. Introduction

Indonesia is one of the tax-dependent countries. Taxes are the main source of state revenue. According to Siregar (2019) In Indonesia itself is very dependent on the income tax in the country. Because tax revenues nearly meet state spending. Kesit in Hendayana (2021) state that annual tax (PPH) is an assessment that is forced on pay got or gotten by people or people and elements for one charge year. Tax is a requirement that has been established by the state as a civic duty (Marpaung, 2020). Most of the state revenues are collected n by the taxation authority, namely the Directorate General of Tax (abbreviated DJP) and customs authorities, namely the Directorate General of Customs and Excise (abbreviated DJBC), both under the Ministry of Finance (Kemenkeu). Ministry of Finance data as of December 2020 shows that revenues from taxes fill 89.4% of the state budget target (Kemenkeu 2020).

The component of State revenue in the State Budget (APBN) can be distinguished into tax receipts, customs and excise receipts, PNBP, and grant receipts. Its main tax receipts consist of receipts of Income Tax (PPH), Value Added Tax (PPN), and Sales Tax and Luxury Tax (PPnBM), Land and Buildings Tax (PBB) and other taxes outside the receipt of Excise and International Trade Tax (Import Duty and Exit Duty). Tax receipts are administered by the DGT, while customs and excise receipts are administered by the Directorate General of Customs and Excise (Directorate General of Taxation 2020).



Figure 1. Contribution of Tax Revenue in state budget 2016-2021

Source: APBN Law and Financial Memorandum 2021, Advertorial RAPBN 2021

Tax revenues in the recovery period in 2021 are projected to grow optimally by 5.5% with a policy focus on supporting economic recovery and continuing reforms. In achieving the target of receipts in the state budget, DJP seeks to optimize tax revenues while maintaining the investment climate and moving the wheels of the economy in the country. From the picture above, it can be seen that the portion of tax receipts is the main contributor to state revenues budgeted in the State Budget throughout the period 2016-2021.



Figure 2. Tax Revenue Growth 2016-2021

Source: APBN Law and Financial Memorandum 2021, Advertorial RAPBN 2021

Tax revenues in 2021 grew by 2.9% with a focus on policies that support economic recovery and continue reforms. In the period 2016-2019, tax revenues grew by an average of 6.4% per year in line with the improving economic performance in 2020, tax is expected to contract by 9.2% as a result of the Covid-19 pandemic. In 2021, it is targeted to grow by 2.9% in line with increased economic activity.

Tax Incentive Policy as a fiscal instrument in supporting national economic recovery and strengthening economic transformation, among others:

1. Acceleration of VAT Preliminary Refund helps the company cashflow to re-conduct business activities.
2. Government Borne Tax (DTP) supports the competitiveness and economy of certain sectors.
3. Incentive Income Tax Article 22 Imports in order to meet the import needs of raw materials production for sectors still affected by the Covid-19 pandemic.
4. Tax Holiday & Tax Allowance attracts investment to increase investment in the country in order to encourage economic diversification, open jobs, and accelerate regional growth.

Collecting revenue targets has always been a challenge because international taxes as mentioned above depend heavily on the condition of the world economy. Many factors caused the revenue target to be not achieved, such as Indonesia's export and import growth slowing or growing negatively. In addition, another factor is the level of compliance of importer taxpayers, where there are still violations that lead to reduced potential state revenues.



Figure 3. Indonesia Export and Import Value Trends in 2020

Source: databoks.katadata.co.id, 2021

From the picture above, shows that Indonesia's total exports during January to December 2020 amounted to US\$ 163.3 billion. This figure decreased by 2.61% from the same period in the previous year of US\$

167.7 billion. On a monthly basis, exports as of December 2020 increased 8.39% from US\$ 15.3 billion to US\$ 16.5 billion. The increase in Indonesia's exports on a monthly basis was driven by the oil processing industry which increased by 72.8%. Meanwhile, total imports in January-December 2020 amounted to US\$

141.6 billion, down 17.3% compared to the same period in the previous year of US\$ 171.3 billion. On a monthly basis, Indonesia's imports as of December 2020 increased by 14% from US\$ 12.7 billion to US\$

14.4 billion. As a result, Indonesia recorded a surplus trade balance. Throughout 2020, Indonesia's trade balance surplus reached US\$ 21.7 billion, soaring from 2019 which recorded a deficit of US\$ 3.6 billion. Meanwhile, as of December 2020 amounted to US\$ 2.1 billion. (Jayani 2021)

One of the efforts made to realize the target is to carry out collaboration with other units that are also under the auspices of the Ministry of Finance of the Republic of Indonesia and have the same duties and functions as state revenue collectors, namely the Directorate General of Taxation through the Bureaucratic Reform Synergy Program of the Directorate General of Customs and Excise and the Directorate General of Taxation, one of the efforts is to carry out joint analysis.

The Synergy Program of Reform of the Directorate General of Taxation and the Directorate General of Customs and Excise began from the wishes of the leaders of the relevant agencies in the form of a joint declaration to conduct regulations on high-risk importers in 2017 which was first implemented by the Main Service Office of Customs and Excise Type A Tanjung Priok. So far, joint reforms of the Directorate General of Taxation in the field of customs and excise and taxation have not been carried out comprehensively. With the reform synergy program, it is expected that there will be real cooperation between relevant agencies so as to improve compliance of service users which leads to increased state revenue.

The Synergy Program of Tax Reform and Strengthening Customs and Excise Reform was initiated from the Instruction of the President of the Republic of Indonesia and the commitment of the leaders of the relevant agencies in the form of a joint declaration to regulate high-risk importers (PIBT) implemented based on the Decree of the Minister of Finance Number: 288/KMK.01/2019 concerning the Implementation Team of the Synergy Program of Tax Reform and Strengthening of Customs and Excise Reform (Kementerian Keuangan RI 2019) The target of the reforms to be achieved is to improve compliance of service users, so that illegal transactions can move in a reasonable and legal direction. In addition to compliance, these activities are expected to have a positive impact on significant fiscal receipts both in terms of taxation and customs.

Policy Implementation Variables (Meter 1975) in Public Policy (Situmorang 2016) are indicators of basic measures and policy objectives, this indicator assesses the extent to which the basic measures and policy objectives have been realized. Sources of policy indicators, the sources in question include funds or other incentives (incentives) that encourage and facilitate effective implementation. Inter-organizational implementation indicators and implementation activities will be effective if the measures and objectives are achieved by individuals who are responsible for implementing policies. Indicators of the characteristics of implementing agencies and lastly are indicators of economic, social and political conditions. The purpose of the study is to determine the implementation of joint analysis between the Directorate General of Customs and Excise together with the Directorate General of Taxes.

II. Research Methods

In this writing the approach used in this study is post-positivism. Post-positivism holds a philosophical determinant that causative causes/factors can determine results and effects. Post-positivism sees research as a logically connected set of steps, believes in the diversity of perspectives of participants rather than a single reality, and supports precise and thorough methods of data collection and analysis. The post-positivity paradigm is used to examine the sciences of human and social sciences and was born as a representation of positivism (John 2014)

This study is a descriptive because it aims to provide a more detailed picture of symptoms or phenomena. This study uses primary and secondary data. Primary data is data or information obtained directly by researchers from sources or field observations. While secondary data is data that is not obtained directly by researchers, which is processed data to then produce additional information other information. This study uses Qualitative data analysis techniques with three qualitative data analysis processes, namely data reduction, data display, and conclusion withdrawal (Miles, Huberman, and Saldana 2014)

The scope of this research is the collaboration of tax and customs authorities (DJP-DJBC) which is limited to the subprogram of joint analysis through interviews and document reviews. To simplify the analysis process, researchers used the following concept operationalization:

Table 1. Operationalization Concept

Concept	Dimension	Indicator
Supporting Factors in Policy Implementation (Meter 1975) in Public Policy (Situmorang 2016)	Policy Standards and Goals	Includes any policies and programs made by the Main Service Office of Customs and Excise Type A Tanjung Priok to support the implementation of joint analysis between the Directorate General of Customs and Excise with the Directorate General of Taxation
	Resources	Includes the target of joint analysis between the Directorate General of Customs and Excise with the Directorate General of Taxation and the nature of the program, whether new or old or renewing pre-existing
	Characteristics of implementing organizations	Includes actors of the implementation of the policy and the division of duties and authorities in the implementation of joint analysis between the Directorate General of Customs and Excise together with the Directorate General of Taxation
	Attitude of The Executives	Includes internal and external interactions in the implementation of joint analysis between the Directorate General of Customs and Excise together with the Directorate General of Taxation
	Communication Between Related Organizations	Includes public understanding, public response, and implementation of joint analysis between the Directorate General of Customs and Excise together with the Directorate General of

		Taxation
	Social, Economic, and Political Environment	Covering social, economic and political environmental conditions in supporting joint analysis joint program by frequency monitoring programs, being solutive when finding problems, forms of motivation given in strengthening cooperation

Source: Processed Author, 2021

III. Discussion

3.1 Implementation of Joint Analysis with DJBC and DJP in Increasing State Revenue

This research is related to the implementation of joint analysis between DGCE and DJP in order to increase state revenue in KPU Customs and Excise Type A Tanjung Priok by using the theory of "Implementation" of Van Mater & Van Horn in (Situmorang 2016). Implementation is an abstraction or performance of a policy management that is basically deliberately done to achieve high policy implementation performance that takes place in the relationship of various variables. This model assumes that the implementation of the policy runs linearly from political decisions, implementing that the performance of the policy is influenced by several variables, namely:

a. Policy Standards and Goals

As one of the state revenue collectors with a proportion of almost 20% of all state opinion in each period, the Directorate General of Customs and Excise must work hard to achieve the agreed state revenue target. Based on the distribution of the revenue target, approximately 50% of the revenue of the Directorate General of Customs and Excise in terms of Import Duty, Excise, and Exit Duty is allocated to the Main Service Office of Customs and Excise Type A Tanjung Priok as the largest office that serves and oversees 70% of importation activities in Indonesia. Collecting revenue targets has always been a challenge because international taxes as mentioned above depend heavily on the condition of the world economy.

Many factors caused the revenue target to be not achieved, such as Indonesia's export and import growth slowing or growing negatively. In addition, another factor is the level of compliance of importer taxpayers, where there are still violations that lead to reduced potential state revenues.

These factors cause the Main Service Office of Customs and Excise Type A Tanjung Priok need to make an innovation in 2016 and 2017 so that state revenues can be significantly increased. One of them is by initiating the establishment of a State Revenue Optimization Team formed based on the Decree of the Head of The Main Service Office of Customs and Excise Type A Tanjung Priok Number KEP- 588.1/KPU.01/2016 concerning the Establishment of the Optimization Team of State Revenue in Fiscal Year 2016 at the Main Service Office of Customs and Excise Type A Tanjung Priok followed by the Decision of the Head of the Main Service Office of Customs and Excise Type A Tanjung Priok Number KEP-912/KPU.01/2017 concerning the Establishment of a Team of Optimization of State Revenue in Fiscal Year 2017 at the Main Service Office of Customs and Excise Type A

Tanjung Priok whose duties and functions specifically explore various potential state revenues from various sides and in various ways that must remain in accordance with the corridors of regulations that 77 apply. This program is periodically reported developments and achievements to the Director General of Customs and Excise and all leadership in every meeting held regularly every month at the Head Office of the Directorate General of Customs and Excise, so that it can be implemented also in each vertical unit in each regional office.

In response to the supreme leadership of the Ministry of Finance in responding to the optimization program of state revenue initiated by KPU Customs and Excise Type A Tanjung Priok, finally agreed the establishment of one of the strategic initiatives, namely the joint program DJBC and DJP through the Decree of the Minister of Finance No. 255 / KMK.01 / 2018 on the Establishment of The Implementation Team of the Reform Synergy Program Directorate General of Taxes and Directorate General of Customs and Excise Fiscal Year 2018.

This program was followed up by the establishment of a Joint Analysis Implementation Team of KPU Customs and Excise Type A Tanjung Priok which was built directly by the Head of Office and consists of officials and employees who are representations of all fields. This aims to have knowledge sharing from each section so as to facilitate the implementation of tasks.

With the background related to the unachievers of the country's acceptance, this joint analysis policy is one of the 78 policies appropriate to be applied as evidenced by the trend of state acceptance at the KPU Customs and Excise Type A Tanjung Priok as follows:

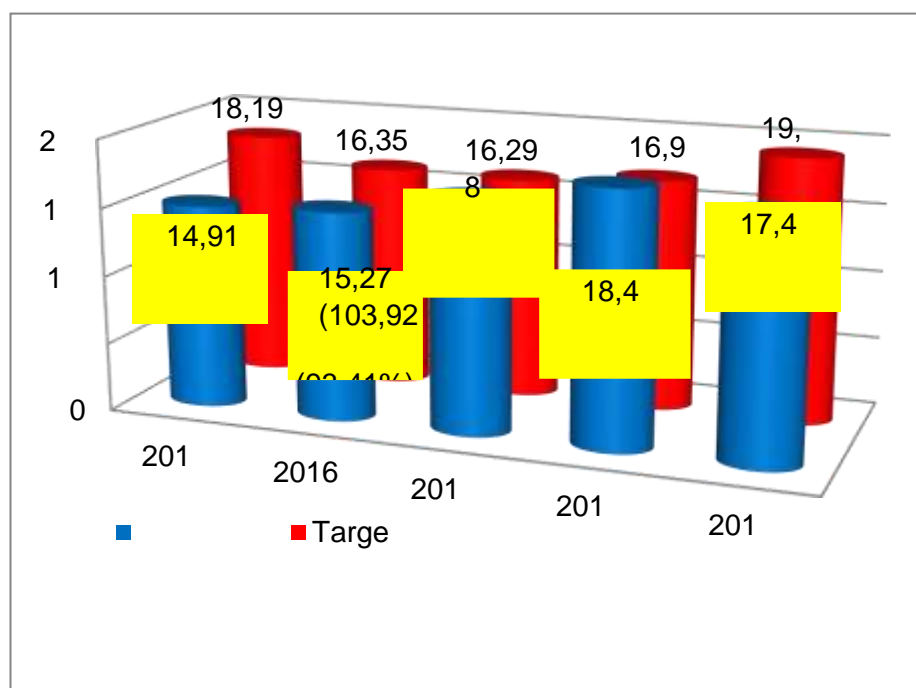


Figure 4. Graph of Receipt of Import Duty and PDRI KPU Customs and Excise Type A Tanjung Priok (in Trillion Rupiah)

From the graph above, it can be conveyed that there is a significant increase from 2017 (before the implementation of joint analysis) to 2019 (after the implementation of joint analysis) both in terms of import duties and taxes in the framework of imports (PDRI).

b. Resources

The target of joint analysis between the Directorate General of Customs and Excise together with the Directorate General of Taxation is to improve the compliance of service users, so that illegal transactions can move in a reasonable and legal direction. Therefore, it is expected that this can have an impact on fiscal receipts both in terms of taxation and customs. In addition, the synergy program is expected to bring up the actual Taxpayers. In accordance with the principle of "Substance Over Form", that rights and obligations arising formally as a result of transactions conducted by taxpayers will still be recognized, so that from the analysis activities will bring up the actual Taxpayer responsible for the transaction and prevent tax evasion that may be done by the Taxpayer.

Table 2. Distribution of Importer Numbers

KANWIL PAJAK		JML WP	BLOKIR	NET TARGET	SHARING SESSION	PETA TARGET	JOINT PROGR AM
JKT	JAKUT	2.531	44	2.487	Sudah	1.466	62
	JAKTIM	851	15	836	-	437	
	JAKBAR	1.282	17	1.265	-	774	
	JAKPUS	2.265	16	2.249	-	-	
	JAKSEL 1	978	16	962	-	-	
	JAKSEL 2	774	8	766	Sudah	478	21
	WP BESAR	326	1	325	-	-	
SUMA TERA	SUMUT 1	273	2	271	Sudah	145	
	SUMUT 2	7	1	6	Sudah	6	
	SUMSELBA BEL	117	1	116	Sudah	57	
BANTEN		3.881	26	3.885	Sudah	1.753	21

Source: Processed Author, 2021

As shown in the table above, that the main target of the implementation of joint analysis is importers and exporters of red lines. With the scheme, DJBC and DJP will compare data especially related to tax bills. Based on PER-24/PJ/2017 on Implementation Guidelines for Granting Recommendations for Customs Access and PMK179/PMK.04/2016 on Customs Registration that every taxpayer who has arrears, DJBC has the right to block its import and export activities.

One example of its implementation is KPP Bandung Karees informing PT. UJL to immediately pay off its tax arrears by notifying that its goods in TGBU containers 2060175 to be exported through the Port of Tanjung Priok are being prevented by Customs as a guarantee of tax arrears. KPP Bandung Karees submitted a request for the enforcement of Export Container No. TGBU 2060175 to the Tanjung Priok Customs and Excise KPU on behalf of PT. UJL with CV exporter. CK and Sender PT. TE due to indications of asset escape to LN to avoid the obligation to pay tax arrears. Based on the request, the determination of the container referred to by the KPU Customs and Excise Tanjung Priok. To continue the export import process, PT. UJL pays off tax arrears amounting to IDR471.000.000,00. With the details of targets that have categories as stated above, it can be conveyed that this joint analysis policy is right on target, namely by accelerating the repayment of tax bills.

c. Characteristics of Implementing Organizations

In its implementation, resources have been established in the implementation of the policy and the division of duties and authorities in the implementation of joint analysis between the Directorate General of Customs and Excise together with the Directorate General of Taxation.

Although the Decree of the Minister of Finance No. 255/KMK.01/2018 concerning the Establishment of The Implementation Team of the Reform Synergy Program of the Directorate General of Taxation and the Directorate General of Customs and Excise in Fiscal Year 2018, but in its implementation still does not show the division of authority and appropriate. This is evidenced by the absence of standardized SOPs in the implementation of joint analysis that causes overlap and mutual waiting in starting an action that needs to be done. This is one of the things that needs to be a concern if the joint analysis wants to continue to be carried out continuously.

d. Attitude of The Executives

In its implementation, KPU Customs and Excise Type A Tanjung Priok synergizes with all REGIONAL OFFICES DJP which is the place where importers KPU Customs and Excise Type A Tanjung Priok registered. With a target of control of more than 10,000 importers, from 2017 to throughout 2018 KPU Customs and Excise Type A Tanjung Priok as a supervisor of 70% of international trade in Indonesia both imports and exports has committed to carry out a series of Joint Program activities together with 16 Regional Offices of the Directorate General of Taxation (Regional Office of DJP) in Indonesia spread throughout Indonesia, that is:

1. Regional Office of DJP North Sumatra;
2. Regional Office of DJP South Sumatra and Bangka Belitung;
3. Regional Office of DJP North Jakarta;
4. Regional Office of DJP East Jakarta;
5. Regional Office of DJP South Jakarta I;
6. Regional Office of DJP South Jakarta II;
7. Regional Office of DJP West Jakarta;
8. Regional Office of DJP Central Jakarta;
9. Regional Office of DJP Jakarta Special;
10. Regional Office of The Big Taxpayers (LTO);
11. Regional Office of DJP Banten;
12. Regional Office of DJP West Java I;
13. Regional Office of DJP West Java II;
14. Regional Office of DJP West Java III;
15. Regional Office of DJP East Java I;
16. Regional Office of DJP East Java II.

Until the end of 2020 KPU Customs and Excise Type A Tanjung Priok has run a Joint Program not only with the Regional Office of DJP North Jakarta, but also 116 other REGIONAL OFFICES, namely The Regional Office of DJP East Jakarta, West Jakarta, South Jakarta I, South Jakarta II, Special Jakarta, Big Taxpayers, DJP Banten, West Java I, West Java II, West Java III, East Java I, and East Java II. For the Joint Program between KPU Customs and Excise Type A Tanjung Priok together with the Regional Office of DJP North Jakarta itself has a joint analysis target of 1,466 taxpayers.

KPU Customs and Excise Type A Tanjung Priok and Regional Office of DJP North Jakarta have made a call in the framework of clarification (Joint Operation) to 155 Importer Taxpayers based on the results of Joint Analysis to import and export activities through the Port of Tanjung Priok by the Regional Office Team DJP North Jakarta together with the TEAM KPU BC Type A Tanjung Priok.

In addition to controlling high-risk importers, companies are also given space to make improvements. As one of the follow-ups of joint analysis is KPU BC Type A Tanjung Priok will accommodate companies that will positively change their tax and customs compliance behavior to comply through the Coaching Clinic mechanism. So that there are companies that upgraded their distribution and changed their behavior patterns by reporting importation according to actual and reasonable transactions. The stages are as follows:



Figure 5. Coaching Clinic Mechanism Graph

The expected results of the implementation of the Coaching Clinic are increased tax compliance, decreased customs risks, and the company's economic growth such as increased exports, increased production volume, and decreased logistic costs. Based on the results of importer profiling, DJBC provides proposed upgrade /downgrade of the line, so that the quantity of physical inspection can be more optimized. One of the success stories of coaching clinic is PT. QPS. After the Coaching Clinic, PT QPS made improvements and tax compliance was declared reasonable and well subsequently proposed lane upgrades. Judging from the interaction of KPU Customs and Excise Type A Tanjung Priok with all Regional Offices DJP and KPU Customs and Excise Type A Tanjung Priok with service users in this case importers, it can be conveyed that this policy is environmentally appropriate because it gives a positive impact for synergy between units and increase engagement with service users.

e. Communication Between Related Organizations

Communication between related organizations, including public understanding, public response, and implementation of joint analysis between the Directorate General of Customs and Excise with the Directorate General of Taxation. The public response in responding to the policy is quite positive, this is evidenced by the increasing number of service users who are interested in joining the coaching clinic as a follow-up to the implementation of joint analysis. One of them is PT BMJ which is a red line importer who wants to improve the implementation of export imports and compliance with tax reporting. The benefits that can now be felt are the accuracy of the determination of the PFPD to each customs value, the improvement of the import database, and more accurate compliance of taxpayers.

f. Economic, Social and Political Environment

In the research conducted explained that aspects of the economic, social, and political environment have not fully supported the implementation of joint analysis between DGCE and DJP in order to increase state revenues in the KPU Customs and Excise Type A Tanjung Priok. This is evidenced by the implementation of this policy. Realisasi State Revenue from the joint program of KPU Customs and Excise Type A Tanjung Priok together with 16 Regional Offices of the Directorate General of Taxation has not reached the target and there needs to be intervention from the Ministry of Finance in order to make appropriate regulations and the preparation of a clear SOP so that each agency has a role and responsibility in carrying out joint analysis policy between the Directorate General of Customs and Excise together with the Directorate General of Taxation. to increase state tax receipts.

Based on data as of December 31, 2018, the realization of State Revenue from the Joint Program of KPU Customs and Excise Type A Tanjung Priok together with 16 Regional Offices of the Directorate General of Taxation is IDR2,748,115,195,059.00 (2,748 trillion Rupiah). Nationally, the realization of State Revenue from joint program activities is 23.25 trillion Rupiah or 116.25% of the target of 20 trillion Rupiah.

Table 3. Data on Receipt of Joint Analysis KPU Customs and Excise Type A Tanjung Priok Year 2018

No	Regional Office	Joint Type	Potential	Realization
1	North Jakarta	Analysis	1.996.822.753.327	2.610.202.722.708
2	West Jakarta	Analysis	7.579.000.000	5.188.548.692
				Refund Discrepancy senilai 50.780.995.196
3	South Jakarta I	Analysis	42.549.178.678	-
		Investigation	9.150.000.000	8.178.540.434
4	South Jakarta II	Analysis	38.050.876.801	28.470.640.581
5	Special Jakarta		14.000.000.000	14.000.000.000
6	Banten	Analysis	588.704.852	588.704.852
7	West Java I	Collection	471.000.000	471.000.000
8	West Java II	Collection	154.716.262.688	58.320.763.953
9	West Java III	Collection	14.644.920.488	18.694.273.839
10	East Java II	Analysis	4.000.000.000	4.000.000.000
Total Realization as of December 31, 2018				IDR2.748.115.195.059

For 2019, KPU Customs and Excise Type A Tanjung Priok together with the Regional Office of the Directorate General of Taxation will continue to increase the target of control and expand the scope of its activities to further enrich and finalize the data of joint analysis processing results that help increase state revenues. Based on data as of December 31, 2019, the realization of State Revenue from the Joint Program of KPU Customs and Excise Type A Tanjung Priok together with 16 Regional Offices of the Directorate General of Taxation is IDR3,184,580,211,172.00 (3,184 trillion Rupiah).

Table 4. Data On Receipt of Joint Analysis KPU Customs and Excise Type A Tanjung Priok Year 2019

No	Regional Office	Joint Type	Realization of Acceptance*
1	North Jakarta	Joint Analysis	Rp12.872.973.804
		Himbauan Masif	Rp2.408.167.727.957
		Joint Collection	Rp60.822.086.863
		Joint Investigation	Rp129.101.266.995
		Joint Audit	Rp173.653.330.728
		Refund Discrepancy	Rp72.854.453.855
2	West Jakarta	Analysis	Rp14.407.343.207
		Collection	Rp4.224.428.783
3	South Jakarta II	Analysis	Rp89.600.000.000
4	Special Jakarta	Analysis	Rp10.000.000.000
5	West Jakarta	Analysis	Rp116.919.707.884
		Refund Discrepancy	Rp52.526.644.074
6	Mediator of West Jakarta Regional Office – Regional Office of DJBC East Java DIY	Analysis	Rp5.601.870.148
		Refund Discrepancy	Rp42.402.216.206
7	West Java I	Analysis	Rp36.000.000.000
8	West Java II	Collection	Rp106.509.474.803
		Analysis	Rp2.100.000.000
9	West Java III	Collection	Rp14.600.000.000
Total Receipts as of December 31, 2019		Taxation	Rp3.184.580.211.172
		Refund Discrepancy	Rp167.783.314.135

Source: Processed Author, 2021

Resume of the results of a joint clarification between KPU Customs Type A Tanjung Priok and Regional Office of DJP North Jakarta against 62 importers (12 importers were not present) obtained the following results:

- 4 importers with potential preliminary evidence;
- 1 importer performs SPT correction;
- 21 importers in the handling process (Statement as a wholesale service / undername or Delivery of actual buyer data, sales data reported in a reliable manner and customer data that does not have NPWP);
- 3 importers pay tax shortfalls in order to disclose SPT untruths;
- 20 importers claimed to be the actual owners, and
- 1 importer in the process of investigation at Customs and Excise.

Other results that have been achieved are:

- There are Customs and Excise surveillance goods that are eventually confiscated;
- Companies that have been filing tax restitution temporarily do not make restitution applications.
- Taxpayers of importers and exporters grew compared to 46.7% in 2017;
- The result of the recap of tariff minutes data and customs value of 62 companies after joint clarification amounted to Rp. 2,713,115,000. Rp. 1,350,194,000 is import duty, and Rp. 1,362,921,000 is the value of Import VAT;
- Based on the results of importer profiling, Customs and Excise provides a proposed upgrade / downgrade of the line, so that the quantity of physical inspection can be more optimized.

3.2 Constraints on the Implementation of Joint Program DJBC and DJP on KPU Customs and Excise Type A Tanjung Priok

1. There is no legality for the Joint Program team to be accommodated in the General Provisions and Procedures of Taxation as well as in the Customs Law, so that the joint inspection process can have a strong legal umbrella and there is no multi-interpretation of authority between the Directorate General of Taxation and the Directorate General of Customs and Excise in the process of inspection outside the customs territory.
2. The synergy program of the Directorate General of Taxation with the Directorate General of Customs and Excise in exchange and use has not been based on the principle of trust (trust) this is evidenced by the overall implementation of this policy in every office of DGCE and DJP.
3. The control of importers is still done regionally which causes this will not be effective if it is not done in other regions, so it is expected that the control is carried out simultaneously in other regions.
4. The mechanism of clarification together as a follow-up to the joint analysis is still manual so it needs to be continued and developed.
5. The absence of a national and real-time ratio assessment system is used at the time of joint analysis process, so that every vertical office does not need to re-analyze.

3.3 Solution of Implementation of Joint Program DJBC and DJP on KPU Customs and Excise Type A Tanjung Priok

1. The establishment of an internal joint analysis team KPU Customs and Excise Type A Tanjung Priok which is semi dedicated, so that it can be more focused in carrying out assignments for coordination with DJP.
2. The mechanism of secondment program is done by placing the secondee of DJP and DJBC into one team so that it can blend into one (blending). Thus, secondee can collaborate actively in the process of achieving the acceptance target of the synergy program.
3. Carrying out expansion with the Regional Office of DJP in anticipation if there are importers who conduct business processes through the Port of Tanjung Priok registered in several Regional Offices.
4. Simple application preparation to facilitate joint analysis and avoid wasted time.

IV. Conclusion

Based on the results of the research, discussion, and interpretation that has been described in the previous chapters, and by referring to the theory and results of previous research, the researchers can draw conclusions about the implementation of joint analysis between the Directorate General of Customs and Excise together with the Directorate General of Taxation at the Main Service Office of Customs and Excise Type A Tanjung Priok as follows:

1. Of the 6 implementation indicators that have been dissected by researchers, there is one indicator that has not been carried out to the maximum, namely the characteristics of the implementing organization, where there needs to be actors in the implementation of the policy and the division of duties and authorities. This is evidenced by the absence of standardized SOPs in the implementation of joint analysis that causes overlap and mutual waiting in starting an action that needs to be done. This is one of the things that needs to be a concern if the joint analysis wants to continue to be carried out continuously.

2. The obstacles experienced related to the implementation of joint analysis is the lack of legality for the joint analysis team in order to be accommodated in the General Provisions and Procedures of Taxation and in the Customs Law, has not been based on the principle of trust (trust) between units, the control of importers is still carried out regionally, the mechanism of clarification together as a follow-up of joint analysis is still manual, and the absence of a national and real time ratio assessment system is used at the time of joint analysis process,
3. The solution implemented is the establishment of an internal joint analysis team KPU Customs and Excise Type A Tanjung Priok which is semi dedicated, the mechanism of the secondment program carried out by placing the secondee of DJP and DJBC into one team so that it can blend into one, and make a simple application to facilitate joint analysis.

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