

Pengaruh penerapan sistem pelayanan penetapan nilai pabean terhadap pemenuhan kewajiban pabean : studi kasus pada KPBC tipe A khusus Tanjung Priok II = Influence of customs value establishment service system application toward the customs obligation compliance : case study at customs and excise service office type a special Tanjung Priok II

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Abstrak

In order to follow and apply all agreements in GATT including The General Agreement on Customs Valuation (Article VII GATT) as one of main agreements of World Trade Organization (WTO), Directorate General of Customs and Excise (DJBC) should be able to create an efficient, effective, and responsive customs value establishment service system based on modern techniques and management. An efficient service system is required to reduce incurred costs in trading, while an effective service is obtained through quality service system by existing human resources and to omit insignificant trading barriers. Implementation of custom value establishment service mechanism is expected to be able to improve importer compliance in fulfilling custom obligations. The point in this thesis writing i.e. does customs value establishment service system influence importers in complying with customs obligations?

Study on this thesis included in type of associative research, namely a study that seek the relationship between one variable with other variables. Population in this study is all importers carrying out importation activities in the area of Customs and Excise Service Office Type A Special Tanjung Priok II. Used sampling technique is simple random sampling namely sample determination technique by taking the sample randomly without paying attention to strata existed in the population members. Supranto (2001:239) explains research sample covers a number of respondents greater than minimum requirement of 30 respondents. Then according to Gulford (1987:125) explains that greater sample will provide more accurate results. Therefore samples in this research are 75 importers including high risk group obtaining Red Lane with physical inspection of goods 100%.

Data analysis technique in research uses simple regression model. Output of simple regression model besides in form of regression equation also in form of inter variable correlation value. Equation of simple regression is $Y = a + bX$, where Y is dependent variable in this case customs obligation compliance, a is constant, b is regression coefficient and X is independent variable namely customs value establishment service.

Indicator to measure customs value establishment system based on Valeri, Parasuraman and Berry's theory (1990:26) dividing service quality dimension into five, those area reliability dimension (suitability between the actual service reality given and promised), responsiveness (ability in providing fast and accurate service), assurance (skill required in providing services, so the customers feel free from risks or loss because of service failure), empathy (closeness of service provider and service users), and tangibility (physical

appearance, equipment, personnel and utilization of auxiliary equipment owned by company).

While indicator used to measure customs obligation compliance variable based on theoretical study of customs obligations regulated in Law Number 10 Year 1995 on Custom Article 1 Number 1 stating that customs obligations are all activities in customs area that obliged to be carried out to comply with this law. Further Gade & Grade (1995:49) explains that there area five taxation obligation by taxpayers namely registration obligation, obligation to submit report, obligation to pay and deposit unpaid tax, book and recording obligation and taxpayer obligation at the inspection time.

Based on correlation table it is seen that correlation coefficient value between customs value establishment service with customs obligation compliance is 0,182. It shows very low relationship level between the two variables.

Based on calculation of R square/determination coefficient figure according to model. Summary R square is 0,033. It means 3,30% customs obligation compliance can be explained with customs value establishment service variable, while the remaining explained with other factors.

Resulted simple regression namely $Y = 71,857 + 0,082X$. It means each addition of one score of customs value establishment service variable will improve the customs obligation compliance of 0,082 score unit.

Based on t test in coefficient table the probability numbers for customs value establishment service is 0,118, so probability $t > 0,05$ so H_0 is accepted or there is no influence between customs value establishment service variable with customs obligation compliance variable.

From this research result, then recommended some suggestion among them to evaluate whether aforesaid Customs Value Declaration (DNP) will remain to be utilized or substituted with valuation advice procedure namely procedure encouraging importer to consult with Customs and Excise before importation carried to obtain official estimation how much received customs duty and Tax Collection in Importation (PDRI) especially in debt on the said importation or the implementation of valuation ruling the system representing a procedure for imported goods customs value establishment formalization.