

## Analisis sistem pemeriksaan barang impor di Indonesia

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### Abstrak

Inspection of goods which are going out and coming in Customs Territory conducted by institution that have been assigned by government, which is Customs or international surveyor. The assignation of inspecting operator depends on the system used by pertinent government. If the government applies a pre-shipment inspection (PSI) system that is inspection of imported goods in a port load provided by independent private company to both exporters and government in order to give assessment of goods to be imported and exported, the operator is an international surveyor. On the other hand, if the government uses an on arrival inspection (OAI) system that is an inspection of imported goods in destination port, the operator is a local Customs.

A government can also apply PSI system and OAI system concurrently, for example, Indonesia in 1985 up to 1990. At that period, PSI operator checks importation with value above FOB US\$ 5,000.00, and OAI operator checks importation with value until FOB US\$ 5,000.00, Along with the increasing of commercial activity and market forces demand to enhance Customs service and to fulfill Customs commitment as a member of World Customs Organization (WCO), hence existing Customs procedures and systems continue to develop. Since the launching of Law # 10/1995 about Customs, inspection system of imported goods in Indonesia embraces an OAI system which is in Law # 10/1995 gives a larger trust to market forces, but it is without disregarding state's finance security. OAI system is based on a self-assessment implementation, risk management and a post clearance audit. The supervisory of OAI system relied on a post clearance audit, so it doesn't interfere the releasing of imported goods from the port The PCA implementation is a logical consequence of self-assessment implementation and selective physical examination which is embraced by Law # 10/1995 about Customs.

In general, advantage of PSI system is to give benefit to exporter and importer to his imported goods, so it can comply with quantity and quality of goods demanding in sales agreement. Besides, PSI can give benefit to government by improving state revenue through evasion of imported goods which are under standard, increasing foreign trade management by providing accurate commerce statistic, and supporting and pushing foreign capital cultivation incentive plan.

On the other hand, results of research conducted by Lembaga Manajemen Universitas Indonesia (LM UI) in 1997 indicating that the government have to pay US\$1 for each of US\$163.63 import value which is done by SGS as The PSI system operator during 1995 - 1997, comparing to US\$ 1 for each of US\$ 989,22 import value which is done by Customs as The OAI system operator in the year after SGS implementation. Thereby, the results indicate that The OAI system is more efficient compared to The PSI system. Results of research of LM UI also show that for each of US\$ 1 fee paid by government to SGS yield by US\$ 4.40 of import duty revenue, while for each of US\$ 1 fee paid by government to Customs yield US\$ 18.68 of import

duty revenue. Again, the data indicate that The OAI system is more effective compared to The PSI system.

Meanwhile, based on results research conducted by ECONIT Advisory Group, the cost paid by government during implementation of SGS service equal to almost 15% from total import duty in a yearlong. Whereas the cost paid by government to defray DJBC only equal to less than 14% from total cost paid to SGS. Farther, cost which is must be paid by government during import pattern by using PSI system that is executed by SGS indicate that government have to pay 0.6% on average from import value or 23% from collected import duty. Cost Collection equal to 23% is counted very high and above maximum international standard cost collection, which is 5% on average.

From system comparison and procedure analysis and cost-benefit analysis between PSI system and OAI system, PSI supporters argument and field facts, deeply interview, and perception participate observation results with some parties who is related to inspection system of imported goods in Indonesia, it can be concluded till now that The OAI system is the inspection system that are cheapest, fastest, simplest, most effective, and most efficient. This matter can be proved from its cost, time, and OAI procedure.