

Analisis Pengenaan Bea Masuk terhadap Impor Pakaian Bekas di Indonesia = Analysis of the Application of Import Duty to Imported Used Clothes in Indonesia

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Abstrak

Kegiatan jual beli pakaian bekas impor di Indonesia terus berkembang hingga saat ini. Padahal jika diteliti lebih lanjut bahwa terdapat isu perihal pengenaan bea masuk terhadap impor pakaian bekas. Hal ini terkait dengan Peraturan Menteri Perdagangan No. 12 Tahun 2020 tentang Barang Dilarang Diimpor yang menyatakan bahwa pakaian bekas, dengan Tarif Pos/Harmonized System Code 6309.00.00, dilarang untuk diimpor. Sedangkan pada Peraturan Menteri Keuangan No. 6/PMK.010/2017 tentang Penetapan Sistem Klasifikasi Barang dan Pembebanan Tarif Bea Masuk atas Barang Impor menetapkan tarif bea masuk pakaian bekas, dengan Tarif Pos/Harmonized System Code 6309.00.00, sebesar 35%. Hal ini mengakibatkan ketidakpastian hukum di masyarakat dan kerugian bagi negara. Penelitian ini akan menjelaskan alasan terjadinya perbedaan pengaturan berdasarkan kedua peraturan tersebut dan bentuk penyelesaian hukum bea masuk impor pakaian bekas dalam rangka melindungi kepentingan nasional dan alasan pindahan, sehingga penelitian ini dilakukan dengan pendekatan yuridis-normatif. Penelitian dilakukan dengan Batasan penggunaan data tersier dan alat pengumpulan data berupa studi dokumen. Berdasarkan studi yang sudah dilakukan, peneliti akan menyimpulkan bahwa tidak ada pengenaan bea masuk terhadap impor pakaian bekas karena pakaian bekas dilarang untuk diimpor. Oleh karena itu, dari hasil penelitian ini, peneliti menyarankan agar pemerintah dapat melakukan sosialisasi dan meninjau kembali perihal pengaturan bea masuk dan impor pakaian bekas.

.....To this day, the trade of imported used clothing is steadily increasing in Indonesia. As matter of fact, there is a prominent issue that concerns the import duty taxes of used clothing. This is in regards to the Ministry of Trade Regulation No. 12/2020 regarding the import ban on select goods, which dictates that imports of used clothing with a postal rate of/Harmonized System Code 6309.00.00 are prohibited. Whereas the Ministry of Finance Regulation No. 6/PMK.010/2017 regarding the determination of goods classification system and imposition of import duty rate specifies that imports of used clothing, with a postal rate of/Harmonized System Code 6309.00.00, are subject to import duty of 35%. This ambiguity causes a legal uncertainty to be present within the Indonesian society and resulting in a loss for the country. This study will attempt to give an explanation to the clash of supervision based on the two regulations and a form of legal conclusion to the import tax duties of used clothing on cases of protecting the national interests and on cases of relocation, therefore, a juridical-normative approach was used in this study. This study was conducted within the limitations of tertiary data and the tools of data collection were in the form of document study. Based on the study that has been conducted, the researcher has concluded that there are no applications of import duties of used clothing because of the import ban on used clothing. Therefore, based on the result of this research, the researcher recommends that the Indonesian government to review and socialize the regulations in regards to import duties of used clothing.