



SETTLEMENT DISPUTE TAXATION INCUSTOMS FIELD THROUGH MECHANISM OBJECT

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Article history:	Abstract:
Received: 6 th January 2023 Accepted: 6 th February 2023 Published: 11 th March 2023	Customs disputes occur when there are differences in perception between Customs Officials and Customs Service Users regarding the payment of Import Duties and Taxes in the Context of Import. The formulation of the problems in this study are (1) How is the customs dispute resolution process at the objection level? (2) How is legal justice in the process of resolving objections in the customs sector? In this study using the theory of dispute resolution according to Dean G. Pruitt and the theory of Legal Justice according to John Rawls. This research is a normative juridical research with statutory approach, case approach, conceptual approach and analytical approach. Sources of legal materials in the form of secondary data with literature. The results of the study show that the requirements for filing objections in the form of submitting proof of payment of invoices or proof of submission of guarantees cause some Customs Service Users to be unable to submit objections due to financial limitations. This causes the Customs Service Users to be judged for mistakes that are not necessarily true because they have not been tested at the objection, appeal and review levels. In fact, decisions or decisions of Customs and Excise Officials are not always correct, but the percentage of decisions rejecting objections from year to year is always greater than accepted objections .

Keywords: Completion Disputes, Taxation, Customs Objection

INTRODUCTION

The state is obliged to safeguard the interests of its people in administering government, both in the areas of welfare, security, defense and intelligence. This is the state's goal stated in the fourth paragraph of the Preamble to the 1945 Constitution which reads "to protect the entire Indonesian nation and all of Indonesia's bloodshed and to promote public welfare, educate the nation's life, and participate in carrying out world order based on freedom, eternal peace and social justice. ..." From this description, it is clear that the state needs good financial strength to achieve this goal. The state derives its financial strength from the people themselves, namely through the collection of contributions called taxes. More than 80% of state revenue in Indonesia comes from taxes. One of the functions of the tax is the function of the budget/ budgetary , where the tax serves as a source of state revenue used to finance state expenditures, both routine expenditure and development expenditure. PJA Andriani defines taxes as direct contributions to the state (coercive) with no counter-performance returns, which can be directly appointed, owed by those who are obliged to pay them according to regulations, which used to finance public expenditures in connection with the state's task of administering government.

Based on the Tax Law Number 36 of 2009 (UU KUP), taxes are defined no longer as contributions but as contributions by taxpayers. The use of the term "taxpayer contribution" is assumed to emphasize the obligation that every Indonesian citizen has to contribute to the development of the nation and state, the implementation of which is carried out by the government.

Law Number 14 of 2002 concerning the Tax Court (Tax Court Law) states the definition of tax as follows:

Based on these provisions, it can be concluded that what is meant by taxes are all types of taxes collected by the Directorate General of Taxes and also taxes in the form of Import Duty and Excise and Regional Taxes. Import Duty and Excise is a type of tax that is collected by the Directorate General of Customs and Excise (Ditjen Customs), which is a Directorate General under the Ministry of Finance of the Republic of Indonesia.

Giving great trust to taxpayers is naturally balanced with the existence of supervisory instruments, to ensure that the state obtains its right to tax properly and correctly. For this purpose, the tax collector (tax collector) is authorized to carry out tax audits. At the Directorate General of Customs and Excise, monitoring instruments for the self-assessment system are carried out, among others, by means of physical inspection of goods, document inspection, and customs audit inspection.

From the results of the implementation of this supervision, it is very likely that there will be differences in

perception/understanding or differences of opinion between Taxpayers (individuals or legal entities) and officials at the Directorate General of Customs and Excise (Customs officials) regarding the determination of Import Duty that should be paid. As a result of this difference, the Customs official has the authority to issue invoices for underpayment of Import Duty such as Letters of Determination of Customs Tariffs and Values (SPTNP), Customs Stipulation Letters (SPP), Administrative Sanctions Determination Letter (SPSA), or Customs Tariff and Value Reassignment Letter (SPKTNP).

Differences in perception/understanding or differences of opinion between taxpayers and customs officials is what causes tax disputes in the customs sector. Within the framework of the rule of law, when a tax dispute occurs, the taxpayer has the right to obtain legal protection which aims to provide a sense of justice for the taxpayer in resolving the tax dispute.

METHOD

Research is a scientific activity associated with analysis and construction which is carried out methodologically, systematically and consistently. Methodological means according to certain methods or methods. Systematic is based on a particular system. Meanwhile, consistency means that there are no contradictory things within a certain framework.

The research method used in scientific writing is normative research method, which is used to facilitate the obtaining of findings, conducting analysis, and drawing conclusions and providing suggestions. For this purpose, a more detailed description of research methods in writing related to legal justice in efforts to administer objections to tax disputes in the customs sector can be submitted as follows:

Legal research certainly has a legal object, be it law as a science or rules that are dogmatic in nature or laws that are related to life in society.

The type of legal research used in this research is normative juridical research. Normative law research is also known as doctrinal law research.⁵² Judging from its nature, this research is an explanatory research.⁵³ Judging from its form, this research is directed to be an evaluative research.⁵⁴ The evaluative research is aimed at assessing government policies (legal policies) as reflected in laws and regulations, in this case laws and regulations related to the requirements for submitting objections to tax disputes in the customs sector.

RESULTS AND DISCUSSION

A. Tax Dispute Settlement Process in the Form of Objections in the Customs Sector

Various determinations made by Customs and Excise Officials as described in the previous chapter, which were not accepted by customs service users, gave rise to customs disputes. The Government of Indonesia has provided room for settlement of customs disputes through Customs Law Articles 93 and 93A which stipulates that Customs Service Users who object to the determination of Customs and Excise Officials can submit objections to the Director General within 60 (sixty) days from the date of determination.¹³⁶

As for the determination of Customs and Excise Officials in the field of customs who are object of objection are as follows:

1. Tariffs and/or Customs Value for calculating underpaid Import Duty, including determination in the form of SPTNP, SPPBMCP for consigned goods, and SPP related to Article 82 paragraph (5) of the Customs Law.
 1. In addition to Tariffs and/or Customs Value for calculation of Import Duty, between other stipulations in the form of SPBL and SPP related to facilities according to Article 26 of the Law Customs.
 2. Imposition Penalty Administration form fine, that is determination form SPSA.
 3. Imposition Bea Go out, that is determination form SPPBK.

From this explanation it is known that not all determinations are done by Official Bea And Excise can filed object in accordance Chapter 93 And 93A UU Customs. Completion dispute on determination Which carried out by Customs and Excise Officials who are not the object of objection customs clearance is through appeals to the tax court and through schemes administrative objection that led to a lawsuit in the Administrative Court Country.

If the author associates it with **the theory of dispute resolution according to Dean G. Pruitt and Jeffrey Z. Rubin** who put forward a theory regarding dispute resolution. The two experts put forward a theory which is called the strategy of dispute resolution theory. There are five strategies in dispute resolution, namely:

- a. Contending (competing), namely trying to implement a solution that more liked by one of party on party other;
- b. Yielding (back down), that is lower aspirations Alone And willing receive less from Which actually wanted;
- c. Problem solving (solving problem), that is look for alternatives Which satisfying second aspiration side;
- d. with drawings (interesting self), that is choose leave situation dispute, physically good nor psychological;
- e. Inaction (silence), that is No do anything.¹³⁷

Theory settlement dispute is theory Which study And analyze the categories or classification of disputes or conflicts that arise in society, the factors that cause disputes and the ways method or strategy used _ For end dispute the. ¹³⁸ Term theory dispute resolution originate from that translation English, namely dispute settlement of theory , in Dutch, namely theorie van de beslechting van geschillen. There are three syllables contained in the theory settlement dispute, namely: theory; settlement; and dispute.

Say theory originate from say theoria Which It means view or outlook. ¹³⁹ In general, theory is defined as mere knowledge exist in the mind without being connected with other activities characteristic practical to do something.

Completion is process, deed, method finish. Finish interpreted make it easy, make end, tidy up

B. Justice Law in the Process of Settlement of Objections in the Customs Sector

John Rawls emphasized his views on justice by stating that upholding justice with a social dimension must pay attention to two principles of justice, namely:

1. First, giving equal rights and opportunities to the broadest basic freedoms of equal freedom for everyone.
2. Second, being able to rearrange the socio-economic disparities that occur so that they can provide reciprocal benefits.

The principle of justice according to John Rawls is in line with the principle of commutative justice from Adam Smith and the principle of legal justice from

Aristotle, who basically stated that justice is equal treatment for all people with the principle of impartiality.

The principles of justice have actually been clearly stated in the foundation of the Republic of Indonesia, especially the 5th Precept, "Social Justice for all Indonesian people", which is also stated in the preamble of the Constitution of the Unitary State of the Republic of Indonesia in the fourth paragraph. . Apart from that, the principle of justice was also conveyed clearly by the founder of the Indonesian nation, Ir. Soekarno in his speech before the meeting of the Investigative Body for Preparatory Efforts for Indonesian Independence (BPUPKI) June 1, 1945, as follows:155

"Social justice is a society or the characteristics of a just and prosperous society, happy for everyone, no humiliation, no oppression, no exploitation... We want to establish an "all for all" state. Not for one person, not for one group, neither for the nobility, nor for the rich, - but "all for all".

It is clear that the justice that is expected to be realized in the Unitary State of the Republic of Indonesia is a condition where state policies must reach and be accessible to all groups of people in Indonesia, because realizing social justice is the aim and task of the state. Thus, state policies contained in laws and regulations are expected to fulfill a sense of justice in society and are not made only to accommodate certain groups.

This is also what is certainly expected to occur in the laws and regulations that regulate efforts to resolve disputes between citizens and government agencies and/or officials when submitting objections. Ideally, community members are given space to seek justice in the form of filing objections without being burdened with cost/payment requirements, because justice is a basic right of all Indonesian citizens. Administrative Objections in the TUN Field are an example of an objection process that does not require any payment or fee for filing an objection.

Although ideally filing objections is not burdened with payments to citizens, the state must also have a broader view in determining its attitude. Specifically in the field of taxation, the state has a very large responsibility for the welfare of its citizens, where in order to realize these ideals, the state requires enormous funds. One of the main sources of financing for nation-building is through taxes, so specifically for disputes in the field of taxation, the state is obliged to determine policies that are able to fulfill legal justice for both citizens in general and also for members of the public specifically, namely those who are in dispute over decisions

Government Agencies and/or Officials in the field of Customs which are part of the Taxation itself. 156

As explained above, objections in the Customs sector and objections in the taxation sector have similarities because of their specificity in collecting state revenue, so that in filing an objection there are requirements for payment or settlement of taxes.

Although objections in Customs and Taxation require payment before filing an objection, there are significant differences between the two, as follows:

- a. The form of payment for objections in the Customs sector can be in the form of placing a guarantee or payment of invoices, while objections in the field of Taxation require payment of the tax value that has been approved in the final discussion of the audit results.
- b. Objections in the customs sector require placement of guarantees or payment of the entire value of the invoice, thus there will definitely be a payment burden that must be borne by the Customs Service User which must be met before filing an objection. Whereas in the case of objections in the field of taxation, it is possible for a taxpayer not to pay a penny before submitting an objection, in the event that the tax value approved in the final discussion of the results of the audit is zero rupiah.
- a. In matter Object in field Customs rejected, User Service Customs Which submit object No will imposed penalty administration, while on objections in the field of Taxation, Taxpayers Which rejected he objected will imposed penalty administration as big 30% from bill value Which Not yet paid. ¹⁵⁷

RESULTS

In the settlement of customs disputes through objections in the field Customs clearance, good faith is of course not only demanded from Service Users Customs but also required to be shown by the Objection Examining Officer at DJBC. In principle, the examination of objections must be adhered to the principle of in dubio pro reo / contra reo , which in taxation is defined in If there is still doubt about the mistake of the Customs Service User, then the possibility of such errors should not be used as a positive correction. This matter means, in disconnect submission object there is doubt will the Customs Service User's mistake, then the objection decision must be side to Customs Service Users, no to DJBC.

However, in practice, this is difficult to implement because the fact is that the Objection Examination Officer is part of DJBC itself, where DGCE is part of the party in dispute object. Attachment to agency DJBC that's it Which is one of the factors most of the Objection decisions from year to year morethan 50% disconnected "Completely Reject" as table 1.3 in on.

In fact, if the Customs Service User has the ability For fulfil condition in submission object in field Customs, they have quite a chance to winthe case in look Appeal in Court Tax. Matter This can concluded thereby, based on table decision appeal in Court Tax, as following:

Table 1 Decision Appeal Court Tax

Year	Decision			Total	Percentage VictoryBC
	Lost	Part	Win		
2017	1936	191	1242	3369	38.76%
2018	2568	294	1303	4165	33.64%
2019	1593	267	1344	3204	44.73%
2020	877	70	686	1633	43.44%
2021	446	430	461	1337	45,20

Based on the Tax Court's appeal decision data above, it is known that the winning percentage of the Directorate General of Customs and Excise at the appeal level is always is below 50%. Most of the tax disputes submitted to Court Tax won by User Service Customs Which filed an appeal against the determination of the objection made by the Director General of CustomsExcise.

Besides That, process business settlement object That Alone Still there is the following weaknesses: There are still differences in perceptions, understanding of laws and regulations invitations, business processes and business models as well as less intensive processes communication between examiner Customs with User Service Customs. This leads to the same evidence, information and facts may be interpreted differently by Customs Service Users and Inspectors Customs;

1. Process implementation reception explanation from User Service Customs objection limited to the main dispute related regulation formal No substance material findings inspection, so that part big discussion in process the produce disagreement And User Service Customs still submit appeal in case of objection rejected.

Another thing that causes the DG of Customs and Directorate General's victory rate Low excise at the appeal level is a customs dispute that previously has disconnected won by User Service Customs still being rejected by the Directorate General of Customs and Excise at the objection level at the time a similar dispute is filed by a Customs Service User. As for some that reason cause matter the happen, is as following:

1. There is pressure psychological on examiner Object, Because structureorganization of the Objection Sub Directorate attached to the Directorate General of Customs And Excise. para examiner object in a manner levels structural own level rank Which more low than para official Which set bills, so more or less, it affects psychological examiner object.
2. The purpose of the official who determines the customs bill and the official who inspect object Still The same Because Still is at in lower Directorate General Bea And excise, that is try increase reception country.
3. Still there is presumption that grant object meanscausing state losses. The objection examiner has the potential to be examined by the internal oversight official in terms of receiving objections, let alone overobject with great value. This causes the examiner object choose "road safe" with reject object, althoughin the same case has been decided at the appeal level and has own permanent legal force.
4. The legal system in Indonesia does not adhere to a jurisprudential system objection examining officials do not have the obligation to follow decision that judge has legally binding.

In general, Customs Service Users do not wish to be involved in dispute customs like Object, Appeal And review Return, Because dispute the very confiscate time, cost a lot, and drain many important resources Which Actually can be used For develop business. With thereby, there is A demands order process object as step beginning settlement dispute customs can held with more professional And independent. Service object in DJBC must transformed from only just give solution effort administration object, become service Quasy judicial with straighten application . When compared with Australia in terms of dispute resolution tax in level object, there is difference Which very Far between Indonesia And Australia. Temporary level settlement object in Indonesia is at in range 50% - 60% per the year, in Australia settlement dispute on the level always mind in on 95%.

In Indonesia, one of the two examples can be selected and carried out to increase the independence and transparency of settlements dispute in level object. However For guard professionalism And independence, should institution settlement dispute taxation (including customs disputes) is filled with elements elements of society as follows:

1. Employees of the Directorate General of Taxes and the Directorate General of Customs and Excise Customs office that has expertise in objection handling Taxation And customs, Which also has knowledge law Which Good;
2. para Academics in field Taxation And Customs Which Already experienced And own knowledge Which deep related Taxation and Customs;
3. Tax and Customs Law Practitioners, namely advocates who has experienced in handle dispute Taxation And Customs in the Tax Court;
4. Representative from Businessman, for example from Room Trade Industry Indonesia (KADIN) or Association Ruler Indonesia (APINDO).

In resolving tax disputes at the objection level, the Directorate General Customs and Excise has been given the authority to decide objection cases fairness. Matter important Which must become benchmark main in decided the objection was that the Customs Law was not issued only for the purpose of collecting Import Duty and Context Tax Import, but Also For ensure justice law, certainty law, expediency law And protection law for User Service Customs. It is hoped that the quality of objection decisions will improve will accommodate every interest, both the interests of the government and the interests of business actors, which in the end are able to drive progress Indonesia's economy both in terms of tax collection and in terms of development business.

The users of customs services in fact can be said as part from hero economy nation Because past activity economy Which held by they, country own chance For pick up taxes for the progress of the nation. Regulations for filing objections are appropriate arranged in a just and legal manner so as to be able to collect import duties and taxes in order to maximize imports, but also protect rights para para hero economy nation This For look for justice. With supported by clear and just legal regulations, will provide certainty And expediency law For para hero economy nation carry out their activities which will ultimately have an impact to the nation's economic progress And country.

CONCLUSION

1. Government Republic Indonesia has provide room law Which clear in the event that the Customs Service User does not accept or is dissatisfied or determination Which done by Official Bea And Excise Which raises bills for underpayment of import duties and taxes in framework import, that is form submission object in field customs. In principle, objections in the field of customs are object in field taxation Which one is part from object administrative. Although You're welcome is part from administrative objections, objections in the field of customs which are decided by Directorate General Bea And Excise own characteristic typical alone If compared to with objections in the field of taxation decided by the Directorate General Taxes and administrative objections in general according to the law State Administrative Regulations and Administrative Law. One of the hallmarks of objection in the field customs is condition submission object form obligation User Service For pay off bill Which has set or submit a guarantee in the amount of the invoice value determined by the Official Customs and Excises.
2. One of the concepts of justice according to John Rawls is fairness Which citizenship dimension. This is what is expected to materialize in Country Unity Republic Indonesia, that is condition Where policy able to reach and accessible to all groups of people in Indonesia. Existence condition guarantee in field customs form payment bill or submission guarantee as big bill Which should be paid has not fulfilled a sense of justice because of these conditions cause filing of objections can only be accessed by Service Users Customs Which own strength financial Which strong just. para Users of Customs Services who have mediocre financial strength will be judged for alleged wrongdoing which is not necessarily true, and lost the opportunity to defend himself. User loss rate Service Customs in level object more big than level victory, whereas If seen comparison victory in level more namely the level of Appeal and Reconsideration, the level of victory User Service Customs more big tall. Existence Institution objections in the field of customs which are under the Directorate General Bea And Excise is Wrong One reason level victory Customs service users in customs dispute settlement in level object

have that ratio low.

B. SUGGESTION

1. So that regulation related condition submission object in customs sector also embracing parties who do not have financial strength strong enough to pay the bills or submit collateral for the bills which should be paid, that is with give chance to Users of Customs Services that they are unable to meet the requirements and for his/her inability, the person concerned. still served submission he objected. With thereby, justice For all party User Service Customs Which relate with Directorate General Bea And Tax can come true with Good.
2. So that Institution object customs function in a manner independent, professional, transparent and credible, the agency should not object is under the Directorate General of Customs and Excise and is filled by elements element public which competent handle dispute customs. Institution the can is at in lower Ministry Finance or outside the Ministry of Finance, but dispute resolution in level object more strengthen mediation/ alternative Dispute resolution (ADR) by adhering to the principles of restorative justice and principle ultimatum remedies in tax collection For country .

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