



Tax and Customs Synchronization Analysis for Bonded Taxpayers Deli Serdang

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ABSTRACT

Customs, which is part of the tax sector revenue, plays an important role as a factor of national development. In 2023 the State Revenue Budget is planned to be Rp. 2,463 trillion, of which Rp. 2.021 trillion or 82% comes from tax revenues, or reaches 66.02% of the State Budget which is planned to be Rp. 3,061 trillion and one of the elements recorded in it is located in the Bonded Zone (KB), and this research focuses on the Deli Serdang KB. In this area the tax sector includes income (PPH), value added tax (PPN), tax on luxury goods (PPnBM). In this regard, taxpayers often ask why the same matters, namely taxes and customs, which are both elements of tax, are handled by two financial institutions, namely DGT and DJBC. The formulation of the problems in this study (1) how do DGT and DGCE synchronize in handling the same tax object? (2) how is the coordination of DGT and DGCE in handling the same tax object? (3) How DGT and DGCE handle problems experienced by taxpayers who are in the area. Thus the purpose of this study is to analyze matters relating to these three questions. Based on the results of the study, it can be concluded that the synchronization of DGT and DGCE is divided according to their duties and functions, namely DGT focuses on monitoring the flow of goods and DGT focuses on transactions in these areas but was found to be ineffective due to limited data and information flows due to limitations in the scope of each field. Then the suggestions that can be submitted are as follows: (1) DJP and DJBC maintain the existing synchronization so that there is more synergy between cooperation and their respective responsibilities; (2) DGT and DGCE coordination is more open and simultaneous as part of the Ministry of Finance so that it is expected to increase discussion, monitoring and evaluation for the smooth running of the work program; (3) The Ministry of Finance is expected to issue a joint audit policy between the DJP and DJBC so that the audit between taxation and customs on WP runs better.

Keywords: Bonded Zone, Tax, Customs, Tax Synchronization

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I. INTRODUCTION

1.1. Background problem

In order to realize the goals of the state, each state government requires various kinds of supporting elements including: organizational structure, human resources (HR), laws and regulations, work programs, as well as sources of state revenue. One of the largest sources of funding for financing all government spending that is currently available is through taxes. In an effort to increase the optimization of tax revenues, the government, in this case the Directorate General of Taxes, according to its function, is obliged to make several efforts, one of which is targeting new taxpayers through an extensification program.

Overall, tax collection in Indonesia is a joint responsibility of the entire community, especially taxpayers. Taxpayer compliance in paying taxes determines whether or not the target of tax revenue is achieved in Indonesia, which adheres to a self-assessment system. Therefore, taxpayers who commit fraud and neglect to fulfill their obligations need to be examined to test compliance and enforce tax regulations (law enforcement) which have coercive legal force in accordance with procedures stipulated in the tax law. The following is data regarding tax revenue. State revenue in APBN comes from: (a) central government taxes; (b) non-tax state revenue (PNBP); and (c) customs and excise receipts.

The Ministry of Finance (Kemenkeu) noted that the realization of state revenue in 2021 (until October 2021) reached IDR 1,509.96 trillion. This revenue came from tax revenue managed by the Directorate General of Taxes (DGT) of IDR 953.6 trillion, PNBP of IDR 111.18 trillion, and customs and excise revenue managed by the Directorate General of Customs and Excise (DJBC) of IDR 205.8 trillion. Basically, state tax revenues

come from taxes managed by the DGT and DGCE. Taxes managed by DGT include Income Tax (PPh), Value Added Tax (PPN), and Sales Tax on Luxury Goods (PPnBM). Meanwhile, taxes managed by DJBC include Import Duty and Additional Import Duty, VAT and PPnBM.

In Regulation of the Minister of Finance Number 44/PMK.04/2012 concerning the Second Amendment to Regulation of the Minister of Finance Number 147/PMK.04/2011 regarding Bonded Zone, that Bonded Zone is a building, place, or area with certain boundaries within which goods and materials processing industry business activities, design and construction activities, engineering, sorting, initial inspection, final inspection, and packing of goods and materials originating from imports or goods and materials from other Indonesian Customs Areas (DPIL), the results of which are mainly for the purpose of export. Companies receiving Bonded Zone facilities receive customs, excise and tax treatment that are different from other companies. Some of the facilities or facilities obtained as contained in the Regulation of the Minister of Finance Number 147/PMK.04/2011 as last amended by the Regulation of the Minister of Finance Number 120/PMK.04/2013 concerning bonded zones, in article 14 it is stated that among them are in the form of suspension of import duties, exemption from excise, not collected by PDRI (Tax in the Context of Import) including VAT (Value Added Tax) and PPnBM (Sales Tax on Luxury Goods) for each entry of goods into the Bonded Zone in the form of raw materials, auxiliary materials, machinery and goods produced by the company from outside the Bonded Zone to be merged and further processed in the Company in the Bonded Zone.

In 2016 state revenue from the bonded zone amounted to 2996.8 trillion, increased in 2017 to 4147.4 trillion, and reached its peak in 2018 of 6765.1 trillion. In 2020 it decreased to 3526.7 trillion as well as in 2020 and 2021 which also decreased to 1659.2 trillion and 1787.9 trillion respectively. In 2018 to 2020 it has decreased due to the impact of the covid pandemic in early 2020, but starting in 2021 it has experienced a not too high increase from initially 1658.2 trillion in 2020 now to 1787.9 in 2021.

For more than 45 years the government has provided incentives to companies using Bonded Zone (KB) facilities, and these incentives amounted to IDR 67.1 trillion in 2016. This value is equal to 0.5% of national GDP in the same year. Even though the fiscal incentives given to companies in bonded zones are so large, until now no one knows exactly how they will contribute, whether they have a positive impact on the economy or only provide benefits for certain companies. The achievement of temporary realization of Taxation was contributed by Tax and Customs and Excise revenue, where in more detail the realization of Tax revenue reached 89.25 percent of the State Budget Perpres 72/2020. Tax Revenue grew negative 19.71 percent. Tax revenue in nominal terms mainly comes from non-oil and gas income tax (PPh) and value added tax/sales tax on luxury goods (PPN/PPnBM). Meanwhile, tax revenue originating from Customs and Excise, its realization until the end of December 2020 reached 103.48 percent of the Presidential Decree 72/2020 State Budget, with growth contracted by negative 0.29 percent. (kemenkeu.go.id).

There is a phenomenon that appears in the bonded zone because previously there was no coordination with the tax and customs authorities in the Deli Serdang bonded zone, which before 2017 the tax and customs authorities carried out their functions independently, therefore the Director General of Customs and Excise of North Sumatra said that there are Ministry of Finance regulations for those in bonded zones, there are several articles that include DGT for coordination between DGT and DGCE for joint programs and are regulated according to Ministry of Finance decisions also for synergy and the aim is to increase state revenues.

This research discusses matters relating to taxes managed by DGT and DGCE related to taxpayers in the Bonded Zone of Deli Serdang. Thus the tax referred to is only related to PPh, PPN, PPnBM, Import Duty, and Additional Import Duty. In addition, before 2017 there was also no synchronization between the tax and customs authorities in carrying out their respective duties, so with the existence of regulations The new ones issued by the government advocated that taxes and customs be made to work together. The title of this research is "Tax and Customs Synchronization Analysis for Taxpayers in Deli Serdang Bonded Zone."

In this study, several problems were found, including (1) There was no related synchronization in the Deli Serdang area prior to 2017. (2) There is a need for work program alignment between tax and customs authorities in carrying out the same tasks. (3) Because it is still new in terms of unification of tasks, there is still a partial mindset in every action that is carried out together. (4) Reporting in financial matters also needs attention, because it is still in the process of unifying the same task functions between the DJP and DJBC. (5) DGT and DJBC still lack synchronization in handling the same tax object in the Deli Serdang bonded area. (6) DGT and DGCE coordination is still not good in handling the same tax object in the Deli Serdang bonded area. Based on the identification of the problems that have been described, the boundaries of the problems to be solved in this study are those related to tax and customs synchronization for taxpayers in the Deli Serdang bonded zone.

Based on the background of the problem that has been described, the formulation of the problem in this study is as follows: (1) How is the synchronization of DGT and DGCE in handling the same tax object in the Deli Serdang bonded area? (2) How is the coordination of DGT and DGCE in handling the same tax object in

the Deli Serdang bonded area? (3) How do DGT and DGCE handle the problems experienced by taxpayers who are in the Deli Serdang bonded zone?

1.2. Literature Review

According to Lohonauman (2016) Taxes are contributions to the state treasury based on law (which can be forced) by not getting lead services (contrast) that can be shown directly and which are used to pay for general expenses. According to Sinaga (2018) Taxes are achievements that are owed to the government through general norms, and which can be forced, without any counter-achievement that can be shown individually, the intention is to finance government spending.

Customs is everything related to monitoring the traffic of goods entering or leaving the customs area and collection of import and export duties (Law Number 10 of 1995 Concerning Customs in One Text - Article 1) (Anshori, 2016). Customs is everything related to monitoring the traffic of goods entering or leaving the customs area and collection of import and export duties (Hayati, 2017). Based on this definition, the focus of customs is the supervision of goods and the collection of duties on goods. At a practical level, monitoring and collection activities are carried out by the Directorate General of Customs and Excise, which is one of the work units under the Ministry of Finance. In addition to supervising imported goods and exported goods, customs and excise officials are also authorized to supervise certain goods (Jafar, 2015). Customs and Excise is a practical knowledge that needs to be understood in order to support National Development in all fields, especially in the economic field. This is because Customs and Excise is always available at all sea and air ports and places where import and export duties are collected throughout Indonesia. Customs and Excise are two types of indirect taxes managed by the Directorate General of Customs and Excise (DJBC) (Aziz, 2019).

According to the Big Indonesian Dictionary (2015), synchronous means at the same time, simultaneously, in line, parallel, appropriate, aligned. Synchronization is a matter of synchronizing, synchronizing, and the same as the word harmonization, which is an effort to find harmony. In Indonesian, a term that has almost the same meaning as sync is harmony, which can mean harmony, compatibility, harmony (Yasin, 2021). However, the meaning of harmonization of law is broader than synchronization. Synchronization is part of harmonization studies, but synchronization cannot be applied in studies of global or transnational norms and legal systems (Febriyanto, 2018). Synchronization is the alignment or harmonization of various laws and regulations related to existing and currently drafted laws and regulations that regulate a particular field (Anggraeni, 2022). The purpose of synchronizing activities is so that the substances regulated in statutory products do not overlap, complement each other (supplementary), are interrelated and the lower the type of regulation, the more detailed and operational the content material is (Rahma, 2020). Meanwhile, the purpose of synchronization activities is to create a regulatory basis for a certain field that can provide adequate legal certainty for administrators of that field efficiently and effectively.

Synchronization is also directly related to determining the material of a law, where according to Awangga (2020) it is explained that the content material of a state regulation can be determined or not, depending on the system for forming the country's legislation along with its historical background and the system of distribution of state power. that determines it and in the Netherlands it is political issues that determine the scope of wet material, because it cannot be defined by its boundaries. Synchronization of a statutory regulation, in this case the Act is determined by determining the limits of the contents of the said Law.

The legal norms are tiered, and layered in a hierarchical arrangement; the lower norm applies and is based on the higher applicable norm, and so on up to the basic norm (groundnorm). This theory can also be called the theory of vertical synchronization or vertical harmony. Certain political configurations lead to the birth of legal products with certain characteristics (Mustaqiem, 2014: 108). In this study, the notion of synchronizing laws and regulations is defined as an effort or an activity to align (make aligned), and adjust (make appropriate) between a statutory regulation and other statutory regulations in a vertical hierarchical manner. The synchronization that will be studied is between Pancasila and the 1945 Constitution of the Republic of Indonesia with the laws and regulations under it related to regulation of community participation in the determination of compensation due to land acquisition for public purposes.

Horizontal synchronization can be completed/assisted by two legal principles, namely *Lex Posteriori derogatlegi lex Priori* (New regulations/laws override old regulations/laws) and *Lex Specialisderogatlegi Generali* (regulations/laws that are specific in nature overrule regulations / general law). Thus horizontal synchronization is carried out by looking at various laws and regulations that are equal and regulate the same or related fields. Horizontal synchronization must also be carried out chronologically, namely in accordance with the time sequence in which the relevant laws and regulations are stipulated (Andiana, 2015). Vertical synchronization of laws and regulations examines whether a law or regulation that applies to a particular field of life does not conflict with each other, when viewed from the perspective of the legislation hierarchy (Wandasari, 2012). Hans Kelsen's tiered theory (Stufen Theory) sees law as a system consisting of a pyramid-shaped arrangement of norms, where lower norms gain power from a higher norm (Pamungkas, 2020). By using the

Stufenbau concept (layers of rules according to Echelon) then the entire legislative system has a pyramid structure starting from the abstract, namely the groundnorm to the concrete such as Laws, Government Regulations, etc. So according to Kelsen, the way to recognize a legal and illegal rule is to check it through the stufenbau logic and groundnorm becomes the first touchstone.

Bonded Zone is a Bonded Storage Place to store imported goods and/or goods originating from other places in the customs area to be processed or combined, the output of which is mainly for export. Bonded Storage is a building, place or area that meets certain requirements used to store goods for a specific purpose by obtaining a suspension of Import Duty. Bonded Zone Operator is a legal entity that carries out activities to provide and manage areas for Bonded Zone business activities. Bonded Zone is a customs zone and is fully under the supervision of the Directorate General of Customs and Excise. However, in practice, the Directorate General of Customs and Excise needs to have synchronization with the Directorate General of Taxes in handling the same tax object. Starting from the difference in main tasks and functions between DGCE and DGT, DGCE focuses on monitoring the flow of goods while DGT focuses on supervising every transaction that occurs in Bonded Zones. The bonded zone also functions as a storage, stockpiling, and processing of goods originating from abroad as well as from within the country. This area is quite a lot in Indonesia. Especially in industrial areas spread across Indonesia. Of course, this area can also help the Indonesian economy because it facilitates the process of producing goods and industry. Some of the facilities are: (a) Suspension of Import Duty. This suspension applies to imports of capital goods or office equipment and equipment used by companies. Import duties covered include VAT, PPnBM, and PPh article 22 on imports. In addition, the duties borne also include capital goods or factory equipment that are directly related to production, imports of goods used by entrepreneurs, and imports of goods used to be processed at PDKB. (b) VAT and PPnB are not collected. This facility applies to the entry of taxable goods, delivery of production goods, release of goods and/or materials, and return of BKPP as a result of subcontracting work, and borrowing machinery and/or factory equipment for subcontracting. (c) Exemption from excise applies to imports of goods to be processed and imports of capital goods to be further processed. Bonded zones are indeed suitable for companies whose production requires the import of goods from other countries or the company's production is exported to other countries. Having a company in this area will facilitate the import and export process as well as facilitate the processing of goods and the production of goods.

The similarities between this study and previous studies are that they both explain the state of taxation, so that the results of the above research can provide ideas for researchers in understanding research. The difference lies in the focus and place to be examined, namely, the application of the bonded zone facility policy provided by the Directorate General of Customs and Excise to bonded zone companies. This research also focuses more on the economic conditions of a region, which can be used as an illustration in research related to solving the problems faced in the case of the Eurasian economic union. In addition, this research is relevant as an understanding related to taxation and business accounting to the public through outreach. This is so that it can be used as an illustration for researchers in coordinating customs and taxes in an area.

II. RESEARCH METHODS

Judging from the type of data the research approach used in this study is a qualitative approach. As for what is meant by qualitative research, namely research that intends to understand the phenomenon of what is experienced by research subjects holistically, and by means of descriptions in the form of words and language, in a special natural context and by utilizing various scientific methods (Moleong, 2014) . The type of this research approach is descriptive. Descriptive research is research that seeks to describe current problem solving based on data. Furthermore Moleong (2014) suggests that descriptive research emphasizes data in the form of words, pictures, and not numbers due to the application of qualitative methods. In addition, everything that is collected is likely to be the key to what has been researched. Sampling or data sources in this study were carried out purposively and the sample size was determined by snowball, the collection technique was triangulation (combined), the data analysis was qualitative and the research results emphasized the meaning of generalizations. The results of this study only describe or construct in-depth interviews with research subjects so that they can provide a clear picture of the analysis of tax and customs synchronization for taxpayers in the Deli Serdang bonded zone.

III. RESULTS AND DISCUSSION

3.1. General Description of the Research Object

The location of this research is the Directorate General of Taxes (DJP) which oversees the Deli Serdang Bonded Zone, namely the LubukPakamPratama Tax Service Office (KPP) and the Directorate General of Customs and Excise (DJBC) which oversees the Deli Serdang Bonded Zone, namely the Customs and Excise Supervision and Service Office (KPPBC) Belawan Customs Intermediate Type. The LubukPakamPratama Tax Service Office was established in 2008 based on a Decree of the Minister of Finance. The working area of the

LubukPakam Primary Tax Service Office is Deli Serdang Regency which consists of 22 sub-districts. Previously the working area of the Tebing Tinggi Primary Tax Service Office and the Binjai Primary Tax Service Office. This is done to improve the quality of service to taxpayers. With the establishment of KPP PratamaLubukPakam it is hoped that it can increase the efficiency and effectiveness of services for taxpayers who are domiciled or located in Deli Serdang Regency.

3.2. Synchronization of DGT and DGCE in Handling the same Tax Object in the Deli Serdang Bonded Zone

Synchronization is the alignment or harmonization of various laws and regulations related to existing and currently drafted laws and regulations that regulate a particular field (Attamimi, 2013). The purpose of synchronizing activities is so that the substances regulated in statutory products do not overlap, complement each other (supplementary), are interrelated and the lower the type of regulation, the more detailed and operational the content material is. Meanwhile, the purpose of synchronization activities is to create a regulatory basis for a certain field that can provide adequate legal certainty for administrators of that field efficiently and effectively.

Starting from the differences in the main tasks and functions between DGCE and DGT, namely DGCE focuses on monitoring the flow of goods while DGT focuses on supervising every transaction that occurs in Bonded Zones, synchronization between DGCE and DGT is concerned with the collection of Value Added Tax (PPN) and/ or Sales Tax on Luxury Goods (PPnBM), when re-exporting goods from other places in the customs area (TLDPP) from the bonded zone using Customs document BC 4.1.

Synchronization is the alignment or harmonization of various laws and regulations related to existing and currently drafted laws and regulations that regulate a particular field (Attamimi, 2013). The purpose of synchronizing activities is so that the substances regulated in statutory products do not overlap, complement each other (supplementary), are interrelated and the lower the type of regulation, the more detailed and operational the content material is. Meanwhile, the purpose of synchronization activities is to create a regulatory basis for a certain field that can provide adequate legal certainty for administrators of that field efficiently and effectively.

Based on the observations and interviews that the researchers have conducted, the researchers found that the synchronization of taxation and customs in the Bonded Zone of Deli Serdang can be said to be synchronous, because both of them have understood the duties and functions of each directorate well. This can be seen because the director generals were able to explain clearly and in detail regarding their duties and functions and there were no problems regarding synchronization that were found with DGT and DGCE in the Deli Serdang Bonded Zone. So, from the results obtained that there is synchrony between the two, researchers can provide advice to both of them to maintain this synchrony so that they remain in good synergy with cooperation and responsibility between the two. This is in accordance with research conducted by Rty et al. (2021) shows that the application of policies and the provision of customs facilities by the Directorate General of Customs and Excise facilitates the flow of documents and imported or exported goods to entrepreneurs, so that entrepreneurs can run their businesses without obstacles and expedite cash flow from companies. The facilities provided by KKPBC to bonded zones are: 1) Import Duty Suspension; 2) Excise Exemption; 3) Import Tax (PPN, PPh 22, PPnBM).

3.3.DGT and DGCE Coordination in Handling the Same Tax Object in the Deli Serdang Bonded Zone

Coordination is the integration of individual activities and units into a joint effort, namely working towards a common goal (Silalahi, 2013). Meanwhile, according to Stoner (in Sugandha, 2011: 212), coordination is the process of integrating goals and activities from separate units (sections or functional areas) of an organization to achieve organizational goals efficiently. With the coordination that must be carried out by the Directorate General of Taxes and the Directorate General of Customs and Excise in supervising and operating Bonded Zones, a program is needed so that these coordination activities run smoothly. This is in line with the Decree of the Ministry of Finance Number KMK-481/KMK.01/2018 concerning the Reform Synergy Program of the Directorate General of Taxes and the Directorate General of Customs and Excise. The aim of the program is to increase state revenue.

Bonded zone is a place for bonded hoarders to stockpile imported goods and/or goods originating from other places in the customs area for processing or combining, the output of which is mainly for export. The main activities carried out in the Bonded Zone area are processing activities or processing raw materials, raw materials, semi-finished goods, and finished goods into goods with a higher value for their users. Unlike the free trade area, the Berika area is an industrial activity, manufacturing or not just assembling. In supervising and administering the Bonded Zone, the roles and functions of the Directorate General of Taxes and the Directorate General of Customs and Excise are required. This makes the Directorate General of Taxes and the Directorate General of Customs and Excise must coordinate with each other to handle taxation issues in Bonded Zones. This

also happened to the Bonded Zone in Deli Serdang, North Sumatra. With the coordination that must be carried out by the Directorate General of Taxes and the Directorate General of Customs and Excise in supervising and organizing Bonded Zones, a program is needed so that these coordination activities run smoothly. This is in line with the Decree of the Ministry of Finance Number KMK-481/KMK.01/2018 concerning the Reform Synergy Program of the Directorate General of Taxes and the Directorate General of Customs and Excise. The aim of the program is to increase state revenue.

The Government of Indonesia has provided several facilities to this region to help the Indonesian economy, especially in industrial areas spread across Indonesia as well as to facilitate the process of producing goods, some of the facilities provided are as follows: (1) Import Duty Suspension where what is meant by this applies to import of capital goods or equipment and office equipment used by the company. Import duties covered include VAT, PPnBM, and PPh article 22 on imports. In addition, the duties borne also include capital goods or factory equipment that are directly related to production, imports of goods used by entrepreneurs, and imports of goods used to be processed at PDKB. (2) PPn and PPnBM are not collected where this facility applies to the entry of taxable goods, delivery of produced goods, release of goods and/or materials, and return of BKPP as a result of subcontracting work, and borrowing machineries and/or factory equipment for subcontracting. VAT is a tax imposed on domestic consumption by individual taxpayers, entities and the government. In practice, entities or individuals who pay this tax are not required to deposit directly into the state treasury, but through the party that deducts/collects VAT. Value Added Tax is objective, not cumulative, and is an indirect tax. The tax subjects consist of Taxable Entrepreneurs (PKP) and non-PKP. Meanwhile PPnBM is an acronym for Luxury Goods Sales Tax. Luxury Goods Sales Tax (PPnBM) is a tax that is imposed in addition to Value Added Tax (VAT) for the sale of goods classified as luxury goods. PPnBM is a type of tax which is a package in the Law on Value Added Tax. This tax is a tax imposed by the Government to carry out the function of balancing the tax burden between low-income consumers and high-income consumers, as well as controlling consumption patterns of Taxable Goods classified as luxury. (3) Exemption from excise applies to imports of goods to be processed and imports of capital goods to be further processed. Bonded zones are indeed suitable for companies whose production requires the import of goods from other countries or the company's production is exported to other countries. Having a company in this area will facilitate the import and export process as well as facilitate the processing of goods and the production of goods.

Decree of the Minister of Finance of the Republic of Indonesia Number 481/KMK.01/2018 concerning the Reform Synergy Program of the Directorate General of Taxes and the Directorate General of Customs and Excise which consists of Joint Analysis, Joint Audit, Joint Collection, Joint Investigation, Joint Business Process, Single Profile and Secondment. This activity aims to increase the effectiveness of the implementation of the duties and functions of the Directorate General of Taxes and the Directorate General of Customs and Excise in conducting supervision related to taxpayer compliance in order to increase state tax revenue, as well as Customs and Excise. Of the seven programs, the Directorate General of Taxes and the Directorate General of Customs and Excise Deli Serdang have implemented the Joint Analysis, Joint Audit, Joint Collection, and Joint Investigation programs. This activity, which began in 2017, started with the formation of a Joint Audit team based on Minister of Finance Decree Number KMK-504/KMK.09/2015 dated April 9 2015 and continued with Joint Decree of the Director General of Taxes Number: KEP-277/PJ/2016 and Decree of the Director General of BC Number: KEP-466/BC/2016 which allows DGT and DGCE to cooperate in the form of Joint Analysis. Joint Audit is an examination of tax and customs obligations. Based on the Decree of the Minister of Finance of the Republic of Indonesia Number 351/KMK.09/2012 concerning Joint Audits between the Directorate General of Taxes and the Directorate General of Customs and Excise in order to optimize state revenues and enforce law in the field of taxation, customs and/or excise and test compliance with obligations taxation, customs and/or excise both for the current year and for previous years as determined by the Joint audit Committee". In addition, based on the Instruction of the President of the Republic of Indonesia (Inpres) No. 1 of 2013 at point thirty-one, namely "Strengthening tax and customs coordination between the Director General of Customs and Excise and the Director General of Taxes."

According to the Decree of the Minister of Finance of the Republic of Indonesia Number 351/KMK.09/2012 concerning Joint Audits, Joint Audits are tax audit activities, customs audits, and/or excise audits that are carried out jointly between tax examiners and determined by the Joint Audit committee, which are carried out in accordance with implementation guidelines. The purpose of this Joint Audit program is to optimize state revenue and law enforcement in the field of taxation, customs and or excise. In addition, this program also aims to test compliance with tax, customs and or excise obligations both for the current year and for previous years as determined by the Joint Audit Committee. In carrying out audit activities, the Directorate General of Taxes and the Directorate General of Customs and Excise of North Sumatra cooperate by forming a joint audit team.

According to the Decree of the Ministry of Finance Number KMK481/KMK.01/2018 concerning the Reform Synergy Program of the Directorate General of Taxes and the Directorate General of Customs and

Excise, the Joint Analysis synergy program is a joint analysis activity carried out by the Directorate General of Taxes and the Directorate General of Customs and Excise together to examine the level of compliance of taxpayers in the field of taxation. The purpose of this program is to increase taxpayer compliance and optimize tax revenue, this program also aims to update tax profiles that can be used in other Synergy Programs, especially in Bonded Zones. Implementation of the Joint Analysis program carried out by the Directorate General of Taxes and the Directorate General of Customs and Excise Deli North Sumatra includes data exchange, joint review or discussion, and profile updating. The Joint Analysis by the Directorate General of Taxes and the Directorate of Customs and Excise in Deli Serdang is carried out vertically through downward units and using a liaison officer liaison. Data exchange activities carried out between the Directorate General of Taxes and the Directorate General of Customs and Excise are electronic data that are managed electronically and are available in databases, and non-electronic data. The data exchange relates to joint information and analysis of potential tax revenues such as VAT and import duties in bonded zones. Coordination between the Directorate General of Taxes and the Directorate General of Customs and Excise can make entrepreneurs feel assisted in the tax administration process that they have to do in the context of being a taxpayer. This can affect the level of taxpayer compliance in the Deli Serdang Bonded Zone. In addition, through a joint program, it can affect taxpayer compliance in the Deli Serdang Bonded Zone, North Sumatra.

The newest program that has been implemented by the Directorate General of Taxes and the Directorate General of Customs and Excise of North Sumatra is the Joint Collection program. The implementation of the Joint Collection program by the Directorate General of Taxes and the Directorate General of Customs and Excise of North Sumatra is carried out by assisting in submitting forced letters and letters of appeal for accelerating the payment of tax arrears. This aims to accelerate the disbursement of tax receivables. Thus, the collection process must be carried out jointly by the Directorate General of Taxes and the Directorate General of Customs and Excise of North Sumatra.

3.4. DGT and DJBC Handle Problems Experienced by Taxpayers Residing in the Deli Serdang Bonded Zone

The formation of a bonded zone began with the issuance of Government Regulation Number 22 of 1986, which took effect on May 6, 1986. This Government Regulation was later amended by PP No. 14 of 1990. The main purpose of establishing a Bonded Zone is to encourage increased exports so that incentives need to be provided, including facilities in the field of taxation including Value Added Tax (PPN). In the North Sumatra region there is a Bonded Zone, namely the Deli Serdang Bonded Zone. Bonded Zone in export import is under the supervision of DGT and DGCE. In its application in the field, DGT and DJBC in carrying out their respective duties and functions did not run smoothly without problems.

The Directorate General of Taxes (DGT) and the Directorate General of Customs and Excise (DJBC) are two very important echelon I units of the Ministry of Finance (MoF). Where the DGT has the authority to formulate and implement policies to technical standardization in the field of taxation, while the DJBC has the task of carrying out the formulation and implementation of policies in the field of supervision, law enforcement, services and optimizing state revenues in the field of customs and excise. The problems experienced by DGT and DGCE in implementing existing program synergies include (1) Availability and integration of data and information related to potential tax and PNBPN revenues have not been optimal, even though the needs of each unit have been identified for data and information used to explore acceptance potential. (2) The development of integration and connectivity of information systems for data and information has not been completed, resulting in lags and gaps in the availability of data and information, especially for determining the target list for joint analysis (DSAB). (3) There are differences in the working areas of several vertical units in the DGT and DJBC, both Regional Offices and service offices, which hinders the identification of exploration of potential and the determination of DSAB. (4) The involvement of vertical unit leaders is not uniform and standardized, there are leaders who are proactive and responsive and there are leaders who act "business as usual". (5) Not all in the program synergy work group have built a "dedicated team" so that the team members have not totally focused on working on the joint program, they are still preoccupied with tasks according to their respective duties. (6) Monitoring and evaluation have not been carried out optimally and have not involved the relevant supervisory units, including the Central Transformation Office (CTO), the Inspectorate General, the internal compliance unit, and the Komwasjak. In addition to this, other problems that generally occur in the Deli Serdang Bonded Zone, namely (1) are closely related to the compliance of the taxpayers of the actors or entrepreneurs in the bonded zone, such as not completing the requirements and not complying with tax, customs and excise provisions. (2) There are many practices of abusing fiscal facilities in the Deli Serdang Bonded Zone.

According to several sources, the handling carried out in overcoming existing problems in terms of program synergy, among others: (1) optimizing the availability and integration of data and information related to potential tax and PNBPN revenues. (2) Complete the development of integration and connectivity of information systems for data and information so that there are no lags and gaps in the availability of data and

information, especially for determining the target list for joint analysis (DSAB). (3) Coordinate intensively even though there are differences in work areas in several vertical units in DGT and DJBC both Regional Offices and service offices so as not to hinder the identification of potential exploration and determination of DSAB. (4) Following the leadership of a vertical unit that is proactive and responsive and according to existing standards. (5) Build a "dedicated team" in the program synergy work group so that team members are totally focused on working on the joint program, and are not preoccupied with tasks according to their respective duties. (6) Optimizing monitoring and evaluation and trying to involve related supervisory units, including the Central Transformation Office (CTO), Inspectorate General, internal compliance unit, and Komwasjkn. Whereas to deal with problems that generally occur in the Deli Serdang Bonded Zone are closely related to the compliance of taxpayers of the actors or entrepreneurs in the Bonded Zone, namely: (1) Carry out strict supervision of every business actor in the Deli Serdang Bonded Zone. (2) Attempting to conduct outreach to business actors by providing understanding to taxpayers so that they understand the requirements and provisions of taxpayers in accordance with existing laws. (3) Involve the Corruption Eradication Commission (KPK), investigators from the Directorate General of Customs and Excise and the Directorate of Taxes.

Problem solving is an attempt to find explanations and answers to every problem encountered (Umrana et al., 2019). The DGT and DJBC in handling the problems experienced by taxpayers who are in the Deli Serdang bonded area are adjusted to the problems that occur regarding: 1) Problems with program synergy between DGT and DJBC, and 2) Problems with taxpayer compliance and misuse of fiscal facilities entrepreneur/entrepreneur. the researcher found that the handling of problems in the Deli Serdang Bonded Zone did not run smoothly or smoothly, in other words it did not work effectively. This is due to the fact that in practice, there are limitations to the flow of data and information which become an obstacle to the audit due to the limitation of the respective scope of inspection between DGCE and DGT. So to overcome these problems, researchers provide input for the Ministry of Finance to issue a policy to combine audits (joint audit) between DGCE and DGT.

IV. CONCLUSIONS AND RECOMENDATIONS

Based on the explanation of the results of the research and discussion that the researchers have previously conveyed, it can be concluded that (1) Synchronization of DGT and DGCE in handling the same tax object in the Deli Serdang bonded area with regard to duties and functions between DGCE and DGT, i.e. DJBC focuses on monitoring cash flow goods while DGT focuses on supervising every transaction that occurs in the Bonded Zone. (2) Coordination that must be implemented by the Directorate General of Taxes and Directorate General of Customs and Excise in supervising and operating Bonded Zones, requires a program so that the coordination activities run smoothly. This is in line with the Decree of the Ministry of Finance Number KMK-481/KMK.01/2018 concerning the Reform Synergy Program of the Directorate General of Taxes and the Directorate General of Customs and Excise. The aim of the program is to increase state revenue. (3) The handling of problems in the Deli Serdang Bonded Zone did not run smoothly or smoothly, in other words it did not work effectively. This is due to the fact that in practice, there are limitations to the flow of data and information which become an obstacle to the audit due to the limitation of the respective scope of inspection between DGCE and DGT.

The suggestions that the researcher can give after conducting this research are as follows: (1) It is expected that the DGT and DGCE in the Bonded Zone of Deli Serdang will maintain this synchrony so that they have good synergy in terms of cooperation and responsibility between the two in handling taxation and customs according to their respective duties and functions. (2) In terms of coordination between DGT and DJBC in the Bonded Zone of Deli Serdang, it is hoped that they will work together well by opening up to each other and no longer thinking partially about Tax or Customs which are under the auspices of the Ministry of Finance. And both DGCE and DGT must be able to hold deliberations, discussions, monitor and evaluate so that the program runs well. (3) It is hoped that the Ministry of Finance will issue a policy to combine audits (joint audit) between DGCE and DGT so that problems in tax and customs audits of taxpayers can run well.

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