

## **Supervision of Goods Resulting from Trade with Non-Trade Online Deposit Business Activities (Permenkeu No. 96 of 2023)**

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### **ABSTRACT**

This research is motivated by the fact that online deposit business activities have recently become more widespread in line with advances in information and telecommunications technology. These activities are generally regulated through Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods. Minister of Finance Regulation Number 96 is actually a replacement for the Minister of Finance Regulation Number 199/ PMK.010/ 2019 concerning Customs, Excise and Tax Provisions for Imported Consigned Goods previously. Minister of Finance Regulation Number 96 of 2023 itself, is an important regulation relating to services or online deposit business. The legal research method used in this research is normative juridical research which is research carried out or aimed only at written regulations with the nature of descriptive analysis research which is a method that functions to describe or provide an overview of the object being studied. The data source used is secondary data with quantitative data analysis. The results of this research are the implementation of Minister of Finance Regulation No. 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Shipped Goods regarding online deposit business activities is more aimed at avoiding the legal mode in the form of illegal import practices. The impact of the policy of Minister of Finance Regulation Number 96 of 2023 means that Jastip UMKM players in the e-commerce sector must adapt to technological advances, including the form of sales and purchase agreements in jastip, as well as causing consumers to have to consider the value of the goods they order because it affects the tax that must be paid.

### **Keywords:**

Jastip;Tax; Import, Goods

### **INTRODUCTION**

Online deposit business activities have recently become more widespread in line with advances in information and telecommunications technology. These activities are generally regulated through Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods. Minister of Finance Regulation Number 96 is actually a replacement for the previous Regulation of the Minister of Finance Number 199/ PMK.010/ 2019 concerning Customs, Excise and Tax Provisions for Imported Consigned Goods. Regulation of the Minister of Finance Number 96 of 2023 itself, is an important regulation relating to services or online deposit business. This fact is not surprising considering that, in the current era of the technological revolution, all people's lives are often in contact with cyberspace or the internet, giving rise to various new business activities in this borderless or electronic world.

The trading activities above are also inseparable from the existence of the organizers who are referred to as trade organizers via electronic systems. Organizers of trading via electronic systems (PPMSE) are business actors who provide electronic communication facilities used for trading. Organizers of trading via electronic systems or PPMSE include online retail and market places (marketplaces). Online retail is a trader who carries out trade through an electronic

system using a website or commercial application that is created, managed and/or owned by himself. Meanwhile, a market place or marketplace is a provider of facilities where part or all of the transaction process takes place. in an electronic system in the form of a website or commercial application as a forum for traders to place offers for goods and/or services.

On the other hand, there is a regulation relating to the above entrusted services. Where, in Minister of Finance Regulation Number 96 of 2023, it is stated that the official party operating in the world of entrustment services is a courier services company or PJT. In such a context, legal certainty and maximum legal protection are certainly needed. In addition, the issuance of Minister of Finance Regulation Number 96 of 2023 itself, as stated in the previous sections, is an amendment to the previous regulation, namely Minister of Finance Regulation Number 199/ PMK.010 / 2019 concerning Customs, Excise and Tax Provisions for Imported Goods. This change in regulation aims to create legal certainty and protection in online trading traffic through the entrustment service business. In particular, it relates to the existence of online entrustment service business actors, which in fact can take the form of companies or individuals themselves. If legal certainty is not achieved, legal protection will be difficult to create. In order to ensure that legal corridors operate in online deposit business activities, Regulation of the Minister of Finance Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods was drafted.

## **METHOD**

This research uses empirical juridical research and the nature of this thesis research. The method used is descriptive analysis, namely research that describes, examines, explains and analyzes a legal regulation, in this case relating to Online Deposit Business Activities through the Minister of Finance Regulation Number 96 of 2023 concerning Customs Provisions , Excise, and Taxes on Import and Export of Goods., Shipments, Sources The legal materials used in this research are secondary data, namely data obtained from interviews, official documents, books or any form of research related to the research object and research results in the form of reports , journals, theses, dissertations and statutory regulations. . The data analysis technique used is qualitative data analysis, namely a research procedure that produces descriptive data analysis, namely by collecting materials and data as well as applicable regulations and statutory regulations which are then analyzed using logical legal thinking.

## **RESULTS AND DISCUSSION**

### **Results**

Jastip business has become an interesting business opportunity and is usually done by someone who is travelling both at home and abroad. The emergence of the entrusted service business began with someone who was travelling, then purchasing entrusted products. So, gradually this entrusting activity has become a business opportunity with economic value. Some of these Jastip providers can also be categorised as MSMEs. according to Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises

### 1.Characteristics of Micro Enterprises

- a. micro-enterprises, the type of goods in the business is uncertain, and always changing.
- b. In terms of micro business premises, they are not always settled, they can move at any time.
- c. In finance, this micro business does not carry out a financial administration that is said to be simple even though, nor does it share business or family finances.
- d. Do not have experience or a good entrepreneurial spirit
- e. Have a relatively very low average level of education.
- f. Generally do not have a business licence or other legalistic requirements, including NPWP.
- g. In general, they do not have access to banks, but some of them have access to non-bank financial institutions.

### 2.Characteristics of Small Businesses

- a. In this business, the type of business is not easy to change and can be said to be settled.
- b. And the place of business location is no longer moving and is said to be settled.
- c. In this business, the type of finance has begun to be separated, which finances for business and which for family needs. Although the business is still said to be quite simple
- d. The business already has a permit, and also other legalitas, including NPWP.
- e. The entrepreneur must already have experience in entrepreneurship
- f. Most of them have not been able to make good business management.
- g. Some have access to banks for capital purposes.

### 3.Characteristics of Medium Enterprises

- a. In general, the company already has a fairly well said management and organisation, and has arranged its parts there is a financial section, marketing section and production, therefore, the characteristics of this medium-sized business are more regular.
- b. Already applying the accounting system for the financial part, so that it can facilitate it in the examination and assessment as well as by banks.
- c. Has legality requirements such as, neighbour permits, business permits, premises permits, environmental management efforts and so on.
- d. Already have bank funding.

Based on the brief descriptions above, it can be seen that individual online entrustment service providers can be classified as a type of micro business. Meanwhile, online entrustment service providers in the form of companies or business entities can be categorized as small and medium businesses. As is the case with entrustment service companies mentioned in Ministry of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for Import and Export of Consigned Goods. However, the jastip concept and mechanism was later seen as causing polemics for MSMEs. Jastip, which has become phenomenal in the business world, has resulted in a polemic regarding imported foreign products. Apart from that, the jastip business has an impact on the

continuity of MSME products. Thus, this fact is seen as being able to reduce the development of MSMEs in Indonesia.

This significant change for providers of jastip businesses in the form of individuals and MSMEs also affects consumers. One of the influencing points includes purchase tax. The purchase tax is imposed on jastip perpetrators in the category of importers of shipped goods. Persons who are treated as importers of consigned goods according to Article 3 paragraph (2) of Ministry of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods are: PPMSE domiciled in the Customs area or business entities domiciled within the Customs area who have been appointed as representatives of PPMSE domiciled outside the Customs area Based on the regulations above, parties who are treated as importers of goods are responsible for fulfilling the obligation to pay import duties, excise, administrative sanctions in the form of fines, and/or taxes in the context of imports. So, this also touches the interests of consumers because such tax policies inevitably also affect the market price of certain goods.

### **Discussion**

Regulation of the Minister of Finance Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods is a means and facility for realizing legal certainty and protection for all providers and users of online deposit service businesses in Indonesia. The implementation or execution and application of Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods itself does not seem to be able to be implemented and realized as easily as turning the palm of the hand. Remember, many parties are involved in the courier service business. The implementation of the above regulations has not yet reached individual online entrustment service providers as a whole. Because, many of them outsmart the officers so that the goods they entrust can escape from being imported goods. For example, it seems like he is engineering the items to be his personal property and not to be resold by wearing the items on his body, such as watches, perfume and so on. Especially for the mischievous people who carry out the crimes who trick the officers with the items they entrusted to them. The online delivery service mentioned above is a business opportunity to purchase ordered goods requested by service users. Generally, online delivery service providers use technology or social media to offer goods purchasing services. In other words, they also use electronic systems through information technology in their daily business activities. This fact is not surprising because, "the majority of Indonesian people, both in urban and rural areas, have been transformed along with the development of electronic systems through information technology. Implementation of Minister of Finance Regulation No. 96 of 2023 regarding online deposit business activities does not regulate in more detail and detail the individual online deposit service business. But only mentions about courier service companies or PJT. PJT will also collaborate with the individual deposit service provider.

The courier service company or PJT is a postal operator that obtains a business permit from the relevant agency to carry out letter, document and package services in accordance with the provisions of postal laws and regulations. Observing this formulation, online deposit business activities are carried out through a deposit service company or PJT according to Minister of Finance Regulation Number 96 of

2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods. Existing facts and realities show that according to the author's experience and interviews, there are not a few private parties or individuals who run the online deposit business above. However, all these mechanisms for individuals are not regulated in detail and clearly in Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for Import and Export of Consigned Goods. Such discrepancies can certainly disrupt the creation and realization of legal certainty and protection. In the previous chapter, it was stated that legal protection is a means and facility to accommodate people's rights to obtain legal protection from the State. This concept of legal protection was also born from community agreement and consensus to regulate their daily lives. Then, it is outlined and formulated in its entirety through all existing statutory regulations. However, when a statutory regulation does not clearly regulate how to regulate and mechanism an individual online deposit service business, this reality actually disrupts the realization of certainty and protection. law for the community providing and using these deposit services. This fact can then give rise to legal uncertainty and the realization of legal protection in many communities is far away.

Material and formal legal aspects in the implementation of Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods cannot be fully realized. This can happen considering, in the formulations of Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions on the Import and Export of Consigned Goods itself does not clearly state the position of individual online deposit business service providers. Rather, it only defines the service provider in the form of a company or business entity. However, they are also inseparable from the existence of private or private deposit service providers.

It can also be understood that, through ministerial regulations, the providers of courier services are not individuals or individuals but rather companies. A form of business entity that is subject to regulations regarding companies in Indonesia. On the other hand, in the formulation of the provisions of Article 2 paragraph (2) of the Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods, it is stated that, postal operators These are PPYD (Designated Postal Operator) and PJT (Deposit Service Company). This fact means that the formulation in the Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods does not discuss in further detail and detail the individual or individuals who provide the entrustment service. Rather, it only states about entrustment services in the form of companies, including parties who run their business through certain applications.

Therefore, the implementation of Minister of Finance Regulation no. 96 of 2023 regarding online deposit business activities itself, it seems that they have not been able to realize legal certainty and appropriate legal protection for providers of online deposit business services in the form of individuals. Because, in the above regulation, it is not regulated in detail and in detail regarding the individuals and individuals who carry out the service business. This deficiency then shows that legal certainty and protection for those providing online deposit services individually or individually is not stated in the regulation in the form of a Minister of Finance Regulation. No. 96 of 2023 itself. The absence of legal certainty is also contrary to



the act of enforcing the law using the law. goods sent by online deposit services are goods resulting from trade through PPMSE, so the person who is treated as an importer of the goods sent according to Article 3 paragraph (2) of the Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods is PPMSE domiciled in the customs area or business entities domiciled in the customs area that have been appointed as representatives of PPMSE domiciled outside the customs area.

The party who acts or is treated as an importer of these consigned goods, according to the provisions of Article 3 paragraph (3) of the Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods, is responsible for fulfilling the obligation to pay import duties, excise, administrative sanctions in the form of fines, and/or taxes in the context of imports. Meanwhile, the sender of goods is considered in Article 3 paragraph (4) of the same regulation as a person who acts as an exporter of shipped goods. So in this case an import-export relationship is created between the two regarding the figure and status of the goods.

The party acting as the exporter of the consigned goods, according to the provisions of Article 3 paragraph (5) of Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Consigned Goods, is responsible for fulfilling the obligation to pay export duties and/or administrative sanctions in the form of fines. After all obligations are fulfilled, the status of the goods then has legal certainty and protection. On the other hand, in Article 3 paragraph (6) of the Minister of Finance Regulation Number 96 of 2023 concerning Customs, Excise and Tax Provisions for the Import and Export of Posted Goods, it is stated that postal operators act as PPJK in processing the import and/or export of shipped goods. PPJK itself, according to Article 1 paragraph (14) of the same regulation, is a Customs Services Management Entrepreneur, hereinafter abbreviated to PPJK, namely a business entity that carries out activities to fulfill Customs Obligations for and under the authority of the Importer or Exporter. Supervision of imported goods itself can be carried out in customs areas located either at air ports or airports or at sea ports carried out by the Directorate of Customs and Excise of the Ministry of Finance based on Minister of Finance Regulation Number 96 of 2023. In practice, online deposit service goods are currently suspected to be one of the modes of illegal import practices to avoid taxes so that online deposit service providers who do not report or carry out self-assessment of import duty tax payments for imported goods can be subject to administrative sanctions, fines and even criminal sanctions based on article 26 of the Minister of Finance Regulation Number 96 of 2023 concerning Provisions Customs, Excise, and Taxes on Imports and Exports

### **CONCLUSION**

Supervision of online deposit services can be carried out by the government through the Directorate General of Customs and Excise based on Minister of Finance Regulation No. 96 of 2023 concerning Customs, Excise and Tax Provisions on Imports and Exports, Control of Shipped Goods on online deposit business activities is aimed at preventing the jastip mode from becoming an illegal import practice. The impact of the policy of Minister of Finance Regulation Number 96 of 2023 means that Jastip UMKM players in the e-commerce sector must adapt to existing regulations so that goods purchased through online deposit services must still be subject to

payment of import tax and the legal status of the goods becomes clear and not illegally imported goods.

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