

ABSTRACT OF THE THESIS

Analysis of Strategy on Imposing Customs Duties on the Importation of Digital Goods in Indonesia

This study aims to analyse the strategy that the Directorate General Customs and Excise (DGCE) could implement to impose Customs duties on importing digital goods that enter the Indonesian territory. The DGCE institution needs to adapt to the new business process conditions to enforce the Indonesian Government's regulations and policies. The different business processes for importing digital goods as intangible goods than importation of the physical goods or tangible goods need a particular strategy to handle the new conditions. DGCE could implement alternatives provided in this study to impose the customs duties for digital goods in several phases, including the self-assessment mechanism, partnership mechanism, and redirect mechanism. DGCE also needs to collaborate with the tax authority to create a more comprehensive policy regarding the customs duties and import tax on digital goods.

Keywords: *customs duties, digital goods, intangible goods, strategy, policy*