

ANALISIS PENERAPAN KEBIJAKAN BEA MASUK TINDAKAN PENGAMANAN TERHADAP BARANG JADI DARI PERUSAHAAN GARMEN YANG MENDAPAT FASILITAS KAWASAN BERIKAT TERHADAP PROFIT PERUSAHAAN DAN PUNGUTAN DI BIDANG IMPOR

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INTISARI

Pengenaan BMTP terhadap barang jadi diberlakukan sejak November 2021 yang ditetapkan melalui Peraturan Menteri Keuangan Republik Indonesia. **Tujuan penelitian:** menganalisis penerapan kebijakan BMTP terhadap Barang Jadi perusahaan Garmen di KPPBC TMP A Bogor, Jawa Barat dalam menjamin penerimaan Negara dan memastikan keberlangsungan perusahaan serta mengevaluasi penerapan BMTP berdasarkan asas atau prinsip perpajakan, yang meliputi asas *equity/equality*, asas *revenue productivity*, asas *neutrality*, dan asas *ease of administration*. **Metode penelitian:** penelitian ini merupakan penelitian hukum yuridis empiris dan bersifat deskriptif dengan teknik pengumpulan data melalui wawancara, observasi, dan penelusuran dokumen atau kepustakaan. Pengambilan sampel menggunakan teknik *non-probability sampling-purposive sampling*, dengan kriteria yaitu Manager/Staf Ekspor-Impor (Exim) dari setiap perusahaan Garmen perusahaan garmen yang mendapatkan fasilitas Kawasan Berikat dengan jumlah sampel sebanyak 30 perusahaan garmen. Teknik analisis data yang digunakan bersifat deskriptif kualitatif. **Hasil penelitian:** Berdasarkan data hasil observasi didapatkan bahwa total penerimaan Negara dalam periode tahun 2022-2023 yaitu Rp. 6.278.138.000,00. Pengenaan BMTP dengan tarif yang telah ditetapkan menimbulkan kerugian dan tidak menjamin keberlangsungan perusahaan Garmen dimana 17 perusahaan (56,6%) dari 30 perusahaan dikenakan tarif BMTP yang tinggi, melebihi harga jual barang. Hal ini mengakibatkan penjualan menurun dan perusahaan tidak mendapatkan keuntungan. Kebijakan pengenaan BMTP telah memenuhi secara penuh 2 (dua) dari empat asas, yaitu *neutrality* dan *revenue productivity*. Sedangkan untuk asas *equity*, hanya asas *horizontal equity* yang memenuhi dan asas *ease of administration*, hanya 2 asas yang terpenuhi yaitu *certainty* dan *simplicity*. **Kesimpulan:** pengenaan BMTP memberatkan Perusahaan Garmen, dan diperlukan peninjauan ulang terkait penetapan tarif berdasarkan jenis barang jadi yang dikeluarkan. Pengenaan BMTP pada barang jadi yang tidak lolos uji kualitas atau barang *rejected*, selain melindungi industri dalam negeri juga menjamin penerimaan Negara. Selain itu, asas yang tidak terpenuhi menjadikan kebijakan BMTP dapat dikatakan belum melindungi kepentingan wajib pajak, dan membuktikan bahwa Pemerintah belum dapat menjamin penuh penerapan BMTP sesuai asas perpajakan. **Rekomendasi:** Pemberlakuan kebijakan pengenaan BMTP memerlukan peninjauan kembali. KPPI melakukan monitoring dan evaluasi berkala atas lonjakan impor yang mengakibatkan kerugian serius dan atau ancaman kerugian serius industri dalam negeri, sehingga dapat dijadikan dasar dalam penetapan tarif BMTP.

Kata kunci: BMTP, Barang jadi, Perusahaan Garmen, Pungutan di Bidang Impor

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ANALYSIS OF THE IMPLEMENTATION OF IMPORT DUTIES SAFEGUARD POLICY ON FINISHED GOODS FROM GARMENT COMPANIES RECEIVING BONDED ZONE FACILITIES TOWARDS COMPANY PROFITS AND IMPORT LEVIES

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ABSTRACT

The imposition of Import Duties Safeguard on Finished Goods has been implemented since November 2021 as stipulated in the Regulation of the Minister of Finance of the Republic of Indonesia. **Objective:** to analyze the implementation of the Safeguard policy on finished goods for garment companies at KPPBC TMP A Bogor, West Java in guaranteeing state revenues and ensuring the sustainability of the company as well as evaluating the implementation of the Safeguard based on the principles or principles of taxation, which include the equity/equality principle, the revenue productivity principle, the principle of neutrality, and the principle of ease of administration. **Method:** this research is empirical juridical legal research and is descriptive in nature with data collection techniques through interviews, observation, and searching documents or literature. Sampling used a non-probability sampling-purposive sampling technique, with the criteria being the Export-Import (Exim) Manager/Staff from each garment company that received Bonded Zone facilities with a total sample of 30 garment companies. The data analysis technique used is descriptive qualitative. **Results:** Based on observation data, it was found that the total state revenue in the 2022-2023 period was IDR. 6,278,138,000.00. The imposition of Safeguard at predetermined rates causes losses and does not guarantee the sustainability of garment companies where 17 companies (56.6%) out of 30 companies are subject to high Safeguard rates, exceeding the selling price of goods. This results in sales decreasing and the company not making a profit. The Safeguard imposition policy has fully fulfilled 2 (two) of the four principles, namely neutrality and revenue productivity. Meanwhile, for the equity principle, only the horizontal equity principle is fulfilled and for the ease of administration principle, only 2 principles are fulfilled, namely certainty and simplicity. **Conclusion:** the imposition of Safeguard is burdensome for Garment Companies, and a review is needed regarding the determination of tariffs based on the type of finished goods issued. The imposition of Safeguard on finished goods that do not pass quality tests or are rejected goods, apart from protecting domestic industry, also guarantees state revenues. Apart from that, the principles that are not fulfilled mean that the Safeguard policy can be said to have not protected the interests of taxpayers, and proves that the Government has not been able to fully guarantee the implementation of the Safeguard in accordance with tax principles. **Recommendation:** The implementation of the Safeguard imposition policy requires review. KPPI carries out regular monitoring and evaluation of surges in imports which result in serious losses and/or threats of serious losses to domestic industries, so that they can be used as a basis for determining Safeguard tariffs.

Keywords: Safeguard, Finished Goods, Garment Companies, Import Levies

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