How Can The Price Of Crude Oil And Import Volume Affect The Admission Of Entry Duties?

Agus Bandiyono, Ika Ruliana

Abstract: The purpose of this study is to determine the effect of import duties, import volume and world crude oil prices on the receipt of import duties at the Customs and Excise Service Office. This research is quantitative research with secondary data sources in this research in the form of weekly, monthly, and annual report reports from the Type A Customs Service Office of Tanjung Priok which contains information on the target of import duties, realization of import duties, exchange rates, import volume, and import duties for the period 2009 to 2015 measured per month. This secondary data can be obtained from the Treasury Section, PDAD Section, and the CEISA application. As for the world crude oil prices, data per month are obtained through the Federal Reserve Bank of St. Louis website sourced from the International Monetary Fund (IMF). The results show that crude oil prices and import volume have a positive and significant effect on import duty receipts, but import duties do not have a positive and significant effect on import duty receipts.

Keywords: international taxes, import duties, import volume, crude oil prices, governance and accountability

INTRODUCTION

National development as stated in Nawacita or national development from 2014 to 2019 is an ongoing and continuous activity aimed at improving the people's welfare both materially and spiritually. Spending funding is an important factor in supporting the improvement of people's welfare. In its application, aside from being financed from debt, development funding is also funded from state revenue, including tax revenue. In the structure and format of the State Budget (APBN) at the point of Revenue and Grants, Import Duty (BM) is one form of tax revenue whose authorization of supervision and collection is submitted to the Directorate General of Customs and Excise (DJBC). BM is a tax that is imposed on importers in connection with importing goods from outside into the customs area. In connection with government policies in the form of a reduction or elimination of export duty (BK) aimed at increasing exports, the percentage of the BM target compared to the total revenue consisting of BK, BM, and excise from 2011 to 2014 is getting bigger as shown in Figure 1.

In contrast to the increasing BM revenue target, the realization of DGH BM revenue from 2010 to 2015 showed a declining trend. It did not stop there, even in 2014 and 2015 there were targets that were not achieved as shown in Figure I.2. Besides also due to the unachievement of the BK revenue target, the unachievement of BM revenue target in that year was also one of the main causes of the achievement of the DJBC revenue target in 2014 and 2015. Unlike the two types of DJBC revenue, revenue from excise can always meet the revenue target excise tax every year. In contrast to the excise tax rate which is always increasing every year due to the goal of limiting the consumption of certain goods, BM tariffs tend to continue to decline.

Figure 1 Comparison of BM Targets Against DJBC Total Acceptance Targets

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In carrying out their duties in carrying out supervision and services in the field of customs and excise, DJBC has vertical offices consisting of Regional Offices, Main Supervision Offices (KPU), Customs and Excise Supervision and Service Offices (KPPBC), Operational Facilities Base (PSO) and Goods Testing and Identification Centers (BPIB) spread all over Indonesia. Although it is not the main task of DJBC, ensuring the acceptance target is achieved is one task that cannot be ruled out. Therefore, synergy between DGCE Head Office and vertical offices is needed. One of DGCE’s vertical offices that contributed to BM revenue which was very significant was KPU BC Type A Tanjung Priok, where the realization of BM revenue from 2009 to 2015 seen in Table 1 had an average of 51.79%.

Table 1 Contribution of BM KPU BC Type A Reception Tanjung Priok

<table>
<thead>
<tr>
<th>Year</th>
<th>Realization of BM Type A Reception Tanjung Priok</th>
<th>Realization of DJBC Acceptance</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>Rp 10.142.965.580.000</td>
<td>Rp 8.105.460.808.196</td>
<td>56.02%</td>
</tr>
<tr>
<td>2010</td>
<td>Rp 11.168.531.040.000</td>
<td>Rp 0.016.826.394.532</td>
<td>55.80%</td>
</tr>
<tr>
<td>2011</td>
<td>Rp 13.363.891.861.622</td>
<td>Rp 5.265.863.309.375</td>
<td>52.89%</td>
</tr>
<tr>
<td>2012</td>
<td>Rp 15.033.216.868.284</td>
<td>Rp 8.366.441.630.000</td>
<td>53.00%</td>
</tr>
<tr>
<td>2013</td>
<td>Rp 15.906.872.290.287</td>
<td>Rp 1.864.160.190.000</td>
<td>49.92%</td>
</tr>
<tr>
<td>2014</td>
<td>Rp 15.757.990.227.152</td>
<td>Rp 32.715.739.060.000</td>
<td>48.17%</td>
</tr>
<tr>
<td>2015</td>
<td>Rp 14.742.456.734.713</td>
<td>Rp 31.559.920.890.000</td>
<td>46.71%</td>
</tr>
</tbody>
</table>

However, as described in Table 2, KPU BC Tanjung Priok in 2014 and 2015 were unable to reach the BM revenue target imposed on it. Considering the large contribution of BM KPU BC Type A Tanjung Priok, the failure to reach the target certainly greatly influenced the achievement of the DGCE BM target, which in fact also experienced the failure of achieving the BM target in the same year. In 2014, the decline in the percentage of achieving the BM KPU BC Type A Tanjung Priok target was quite large at 14.35% after falling in 2009 by 42.65%. In line with this, in 2014 BM DGCE reception also fell sharply by 12.04%.

Table 1.2 Targets, and Realization of Acceptance of KPU BC Type A Tanjung Priok

<table>
<thead>
<tr>
<th>Tahun</th>
<th>Target</th>
<th>Realisasi</th>
<th>Persentase</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>Rp 9.018.328.830.000</td>
<td>Rp 13.871.595.900.000</td>
<td>153.82%</td>
</tr>
<tr>
<td>2009</td>
<td>Rp 9.123.804.700.000</td>
<td>Rp 10.142.965.580.000</td>
<td>111.17%</td>
</tr>
<tr>
<td>2010</td>
<td>Rp 8.832.952.140.000</td>
<td>Rp 11.168.531.040.000</td>
<td>126.44%</td>
</tr>
<tr>
<td>2011</td>
<td>Rp 10.876.633.938.000</td>
<td>Rp 13.363.891.861.622</td>
<td>122.87%</td>
</tr>
<tr>
<td>2012</td>
<td>Rp 13.205.467.509.000</td>
<td>Rp 15.033.216.868.284</td>
<td>113.84%</td>
</tr>
<tr>
<td>2013</td>
<td>Rp 15.612.096.517.000</td>
<td>Rp 15.906.872.290.287</td>
<td>101.89%</td>
</tr>
<tr>
<td>2014</td>
<td>Rp 18.001.526.945.000</td>
<td>Rp 15.757.990.227.152</td>
<td>87.54%</td>
</tr>
<tr>
<td>2015</td>
<td>Rp 18.194.390.718.000</td>
<td>Rp 14.742.456.734.713</td>
<td>81.03%</td>
</tr>
</tbody>
</table>
On the other hand, judging from international relations, in addition to carrying out Free Trade Area (FTA) agreements with certain countries, Indonesia also conducts Harmonization of the Indonesian Import Duty Tariff (HTBMI). HTBMI is a BM pricing tariff scheduling program that is generally accepted for countries that do not have FTA cooperation with Indonesia. The HTBMI program is carried out in stages. The first stage is in the form of a reduction in BM tariffs, which cover the primary sector in the form of agricultural, fishery and mining products, and several industrial sectors such as pharmaceuticals, ceramics and steel. With the legal basis of the Minister of Finance Regulation No. 591 / PMK.010 / 2004, the first stage of HTBMI is in force since January 1, 2005. The second phase is a program for reducing BM tariffs for the industrial sector by 9,207 tariff posts with the legal basis being published, namely Minister of Finance Regulation No. 132 / PMK.010 / 2005 which came into force on February 1, 2006. In addition, in order to improve the competitiveness of the domestic industry, based on Act Number 16 of 2008 concerning the 2008 Revised State Budget, the Government provides BM incentives in the form of Government Borne Import Duty (BMĐT) to import raw materials that are not yet available domestically. Since the start of regional free trade in the ASEAN region, Indonesia has begun to cooperate with free trade with other countries outside Southeast Asia on a reciprocal basis. Thus countries bound in the agreement will mutually impose similar importation policies. Until now, Indonesia has conducted free trade cooperation covering the ASEAN China Free Trade Area (AC-FTA), the Indonesia Japan Economic Partnership Agreement (IEJPA), the ASEAN Korea Free Trade Area (AK-FTA), the ASEAN Australia and the New Zealand Free Trade Area (AANZFTA), ASEAN India Free Trade Area (AIFTA), and Indonesia Pakistan Free Trade Area (IPFTA). With the FTA, the volume of imports of national goods or through the KPU BC Type A Tanjung Priok increased from year to year as shown in Table 3. In Table 3, it appears that the most drastic increase in import volume occurred in 2010. This is due to the start of ACFTA cooperation in January 1, 2010 involving six ASEAN member countries namely Indonesia, Malaysia, Thailand, the Philippines, Brunei Darussalam and Singapore with China.

**Table 3 Developments in the Import Volume of KPU BC Tanjung Priok**

<table>
<thead>
<tr>
<th>Tahun</th>
<th>Volume Impor (Ton)</th>
<th>Persentase peningkatan</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>28.104.330.983</td>
<td>-14,57%</td>
</tr>
<tr>
<td>2010</td>
<td>110.694.284.819</td>
<td>293,87%</td>
</tr>
<tr>
<td>2011</td>
<td>129.160.167.673</td>
<td>16,68%</td>
</tr>
<tr>
<td>2012</td>
<td>136.391.134.783</td>
<td>5,60%</td>
</tr>
<tr>
<td>2013</td>
<td>140.970.681.105</td>
<td>3,36%</td>
</tr>
<tr>
<td>2014</td>
<td>147.693.744.963</td>
<td>4,77%</td>
</tr>
<tr>
<td>2015</td>
<td>148.059.047.303</td>
<td>0,25%</td>
</tr>
</tbody>
</table>

Based on Law No. 17 of 2006 concerning Amendment to Law Number 10 of 1995 concerning Customs, the amount of BM to be paid is regulated in article 30 paragraph (2) calculated from the amount of import value or Cost, Insurance, and Freight (CIF). Cost is the price of imported goods clarified through invoices, while insurance is insurance costs related to the importation of goods, and freight is the shipping or transportation costs incurred by importers to bring goods into customs areas. The price of an item (cost) is greatly influenced by the cost of producing the item. Crude oil as a primary commodity is the main input in the process of producing goods so that it has an aggregate impact on production costs (Bloch et al. 2006). In other words, the price of crude oil affects the price of an item. In addition, the price of crude oil also affects distribution costs (freight), while cost and freight are elements of CIF or customs value which are the basis for calculating the imposition of BM. Previous research has been carried out by Bloch et al. (2008) regarding the impact of volatility in world crude oil prices on Thai economic activity as indicated by macroeconomic variables such as output, inflation, employment, interest rates, taxes, investment and trade. From the results of his research it was concluded that oil prices affect macroeconomic variables. Khusudur (2014) in his research related to acceptance of BM raised independent variables in the form of customs values and BM rates. From the results of his research note that these variables affect BM reception. Fauzia's study (2013) concluded that oil prices had a positive and significant effect on Non-Tax State Revenues (PNBTP). Omolo (2012) with his research related to factors that influence tax revenue in Kenya, concluded that the price of crude oil has a positive effect on tax revenue. Based on the description above, the author was moved to conduct research on the factors that significantly affect acceptance in the KPU BC Type A Tanjung Priok. With this research, it is expected that DJBC or the government can be more careful in making policies involving these factors and KPU BC Type A Tanjung Priok can improve performance in the field of supervision and import services to be better by paying more attention to the factors that influence BM reception significantly. In this study the authors conducted an analysis of the data on KPU BC Type A Tanjung Priok with the period 2009 to d. 2015. The data obtained from the KPU BC Type A...
Tax as State Revenue
Taxes are dues that must be paid to the state based on the law, used to finance public expenditure, and do not receive direct remuneration. One of the main tax functions is the budget or budget function. Tax is a source of government funds used to finance its expenses in its efforts to carry out national development. In addition, taxes also have a regular end function, stability, and income redistribution.

BM reception
In article 2 paragraph (1) of Law No. 17 of 2006 concerning Amendment to Law Number 10 of 1995 concerning Customs, the goods are legally designated as imported goods if they have entered into the customs area so that the goods owed BM. For this importation, the importer is responsible for the BM due since the customs notification date. The amount of BM to be paid is regulated in article 30 paragraph (2), which is based on the tariff in effect on the date of customs notification of imports and customs value. In general, BM can be calculated using the formula: BM tariff x customs value.

Customs Procedure in the Import Sector
In the flow of goods importation, after the arrival of transportation facilities, unloading imported goods in the Customs Zone and piling up imported goods at the Temporary Piling Place, the airline or the transport means informs the importer that the imported goods have arrived in Indonesia and the process of releasing imported goods can be carried out. The definition of imported goods to be used in accordance with article 10 B paragraph (1) of Law No. 10 of 1995 as amended by Law No. 17 of 2006, namely: a. entering goods into the Customs Area for the purpose of use; or b. entering goods into the Customs Area to be owned or controlled by people domiciled in Indonesia. After filling in the PIB data submitted by the importer or PPJK accordingly, the Computer Service System (SKP) forwards the PIB data to be further investigated in relation to the prohibition and / or restriction (lartas) provisions to customs and excise officers who handle the research of lartas goods. If the results of the study indicate that imported goods are not subject to the provisions of the Lartas, the officer recording the research results into the SKP can then be given a PIB number. However, if the research shows that imported goods are affected by the Lartas provisions and the requirements have not been fulfilled, the officer records in the SKP that the goods are subject to the Lartas provisions to be issued a response to the Notification of Goods / Restrictions (NPBL) Notification with a copy to the security unit in this case the Enforcement Section and Investigation. If within 3 (three) working days after the date of issuance of the NPBL the importer cannot submit the required documents, the SKP issues a rejection response. After PIB registration is done, the next step is the release of imported goods adjusted to each line.

BM Rates
The types of tariffs in terms of calculation mechanism include: advalorem duties (price duties), taxes are imposed based on a certain percentage of the value of imported goods, for example the government collects BM by 50% for each imported sports car; customs specific, imposition of BM based on certain size or unit of imported goods; charge pound (bea specific advalorem), is a combination of the advalorem customs system and specific duties.

Import Volume
International trade is trade carried out by residents of a country with residents of other countries on the basis of mutual agreement (Sukirno 2004). International trade has an important meaning for a country, both developed and developing countries.
Each country certainly cannot always meet all the needs of the country and there must also be countries that have factors of overproduction. Therefore, international trade carried out with export and import activities can be said to support the life wheel of the country. The Heckscher-Ohlin theory explains that a country will trade with another country because the country has an advantage comparative namely excellence in technology and excellence in production factors. The basis of comparative advantage includes endowment factors, namely ownership of factors of production within a country and intensity factors, namely technology used in the production process. Murni (2006) states that export and import activities can affect aggregate demand, which is overall expenditure directly related to national income. If exports are greater than imports, the trade balance will experience a surplus so that national income increases. Vice versa if exports are smaller than imports, the trade balance will experience a deficit and will reduce national income. Considering the fact that imports can worsen Indonesia's trade balance, the government needs to adopt a protection policy. Protectionism emerged as an attempt by a country to protect its interests in the country. In this case, this protective measure focuses on its economic position in international relations (Sumadjij 2006, 532). Basically, protection policies are divided into two types namely tariff barriers and non-tariff barriers. Tariffs are trade barriers in the form of taxation of imported goods or goods that cross customs areas.

World Crude Oil Prices
Almost all economic activities require energy or fuel used for various purposes of the production of goods or services, means of transportation, and other interests. Therefore it can be said that oil is a crucial commodity for the running of a country’s economy. The fall in oil prices will greatly affect state revenue (Omolo 2012, in addition to that also affect the decline in oil lifting targets by foreign companies or national companies. According to Lubintara (2012, 211), there are several factors that influence crude oil prices, namely: changes in the pattern of demand and supply of crude oil; cessation of supplies due to natural disasters, political tensions, sabotage, war, embargo, and others; season change; extra capacity of the Organization of Petroleum Exporting Countries (OPEC); OPEC conference decision; the level of crude oil inventories in the oil industry; dollar exchange rate; and refinery capacity and configuration.

Previous Research Results
Khusudur (2014) This kind of research has also been done by Khusudur (2014) by raising the title; "The Effect of Indonesian BM Tariff Policy, Customs Value, and Number of Goods Import Notification Against BM Receipts from Australia and New Zealand on KPU BC Type A Tanjung Priok". In this study, it was concluded that in some cases, BM tariffs, customs value, and PIB significantly influence the realization of BM revenue. Fauzia (2013) From his research entitled "Analysis of Factors Affecting the Non-Tax State Revenue (PNBP) of the 2001-2011 Oil and Gas Subsector", it was concluded that oil prices had a positive and significant effect on Non-Tax State Revenues (PNBP). Omolo (2012) In his research entitled "The Determinants of Tax Revenue in Kenya", it was concluded that the price of crude oil affects tax revenues in Kenya. Bloch et al. (2008) Bloch et al. (2008) in “Impact of Crude Oil Price Volatility on Economic Activities: An Empirical Investigation in the Thai Economy", conducted research on the impact of volatility in world crude oil prices on the Thai economy as indicated by macroeconomic variables such as output, inflation, employment, rates interest, tax, investment and trade. From his research it was concluded that the price of oil affected macroeconomic variables.

Research Hypothesis
According to Purwanto and Sulistyastuti (2007, 137), a hypothesis is a statement or conjecture that is still doubtful about the truth of a problem so it must be empirically tested. In this research, the writer wants to know the influence of BM tariff variable, import volume, and world crude oil price on BM KPU BC Type A Tanjung Priok revenue. In accordance with the formulation of the problem that has been stated previously, the authors arrange the hypothesis as follows: H1: BM tariffs have a significant effect on the receipt of BM KPU BC Type A Tanjung Priok; H2: import volume significantly influences the receipt of BM KPU BC Type A Tanjung Priok; H3: world crude oil prices have a significant effect on the receipt of BM KPU BC Type A Tanjung Priok.

RESEARCH METHODOLOGY
Overview of Objects and Reasons for Selecting Objects The object of this research is KPU BC Type A Tanjung Priok which is an organizational unit of the Directorate General of Customs and Excise. Traced from its history, KPU BC Type A Tanjung Priok is the first modern office in the DJBC environment which is the result of fusion from the Regional Office IV DJBC Jakarta, the Office of Supervision and Service of Customs and Excise (KPPBC) Type A Tanjung Priok I, KPPBC Type A Tanjung Priok II, and KPPBC Type A Tanjung Priok III through Minister of Finance Regulation No. 68 / PMK.01 / 2007 dated June 27, 2007. This reorganization aims to maintain the function of the Directorate General of Customs and Excise (DJBC) in the field of trade facilitators, protection and industrial support, protection the public, state revenue, and services to customs and excise service users, as well as the effectiveness and image of the organization in order to realize good governance at DJBC. The selection of KPU BC Type A Tanjung Priok as a case study object in this research is motivated by the unachievement of BM revenue targets in 2014 and 2015. On the other hand, KPU BC Type A Tanjung Priok is a vertical office that contributes significant BM to BM revenue.
at DJBC namely an average of 51.79% in the period 2009 to 2015.

Data Type
The data used in this study is secondary data because it comes from data collected by the KPU BC Type A Tanjung Priok and the DJBC Head Office which have undergone processing such as data on flat-rate tariffs which are the average of the rates charged on all imported goods within a certain period. Data on world crude oil prices is obtained from the website of the Federal Reserve Bank of St. Louis sourced from the International Monetary Fund (IMF), then the data is converted into rupiah using the tax rate. In this study, the object of research that will be taken in the form of secondary data in the period 2009 to 2015 which includes: 1. BM realization revenue data; 2. BM acceptance target data set by the Director General of Customs and Excise; 3. the volume of imports, in this case what is used is the volume of imports in the physical sense, namely the weight of goods in tons (tonnage); 4. BM rates; 5. world crude oil prices.

Method of collecting data
Secondary data sources in this study are weekly, monthly, and annual report recapitulations from KPU BC Type A Tanjung Priok that contain information on BM revenue targets, realization of BM revenue, exchange rates, import volumes, and BM tariffs for the period 2009 to 2015 measured per month. This secondary data can be obtained from the Treasury Section, PDAD Section, and CEISA applications. As for the world price of crude oil used data per month obtained through the Federal Reserve Bank of St. Louis website sourced from the International Monetary Fund (IMF).

Research variable
In this study there are 1 (one) dependent variable and 3 (three) independent variables consisting of:
1. BM receipt;
   BM revenue as the dependent variable, denoted as Y;
2. BM rates;
   BM rates as the independent variable, notated as X1. In its development BM tariff rates have increasingly decreased as a result of international agreements related to FTA;
3. import volume;
   Import volume as an independent variable, denoted as X2. Import volume is the aggregate of imports in a certain period of time that affects BM revenue in KPU BC Type A Tanjung Priok. In this study more refers to the physical form of a measure of weight or tonnage;
4. world crude oil prices;
   world crude oil price as an independent variable, denoted as X3; then based on the variables above the research model is formulated as follows: \( Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon \)

RESEARCH RESULTS AND DISCUSSION

Descriptive Analysis
The number of observations made in this study were 84 data consisting of BM receipts, BM rates, import volumes, and global crude oil prices per month for 7 years (2009 to 2015). In addition, annual data related to the target and realization of BM KPU BC Type A Tanjung Priok revenue, BM tariffs, import volumes and world crude oil prices will also be presented in the period 2009 to 2015. The data used in this research is monthly and annual report data of KPU BC Type A Tanjung Priok which is also addressed to the DJBC Head Office. Therefore, aside from being able to be obtained through the PDAD, Treasury, or Customs and Excise Sections, this data is also available at the DJBC Head Office. In addition, data can also be downloaded via the CEISA application, while annual and monthly crude oil data is obtained from the Federal Reserve Bank of St. Louis website sourced from the International Monetary Fund (IMF).

Development of Realization of BM KPU BC Type A Revenue Tanjung Priok Based on Table 4, it is known that the average BM KPU BC Type A Tanjung Priok receipts per month in 2009 to 2015 with a sample of 84 observations amounting to Rp1,136.3 billion. From the 84 observations it can be seen that the lowest receipts were IDR 691 billion, while the highest BM receipts were IDR 1,590 billion.

<table>
<thead>
<tr>
<th>Table 4. Results of Descriptive Analysis</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Descriptive Statistics</strong></td>
</tr>
<tr>
<td>-----------------------------------------</td>
</tr>
<tr>
<td>N</td>
</tr>
<tr>
<td>-----------------------------------------</td>
</tr>
<tr>
<td>Penerimaan BM</td>
</tr>
<tr>
<td>Tarif BM</td>
</tr>
<tr>
<td>Volume Impor</td>
</tr>
<tr>
<td>Harga Minyak Mentah Derita</td>
</tr>
<tr>
<td>Valid N (Listwise)</td>
</tr>
</tbody>
</table>
When using the data per year as described in Figure 3, BM KPU BC Type A revenue in Tanjung Priok has always been achieved except in the last two years, namely 2014 and 2015. BM revenue since 2009 has always increased to its peak in 2013 and continued to decline until target not reached. From Figure 3, it can also be seen that the target of BM revenue every year always increases.

**Figure 3 Comparison of BM KPU Target and Acceptance Type A Tanjung Priok**

![Graph showing comparison of BM KPU Target and Acceptance Type A Tanjung Priok](image)

**Development of BM KPU BM Type A Tariff Tanjung Priok**

Based on Table 4 it is known that the average BM tariff per month of KPU BC Type A Tanjung Priok in 2009 to 2015 was 1.16%. Meanwhile, the highest value was 3.62% while the lowest value of BM tariff per month was 0.6%. If data is used annually as described in Figure 4, it can be seen that BM rates continue to decline until they reach their lowest level in 2014 to be 0.74%. This is in line with the decline in BM revenue as well as the achievement of the BM KPU BC Type A Tanjung Priok revenue target in 2014 and 2015.

**Figure 4 Development Rates BM KPU BC Type A Tanjung Priok**

![Graph showing development rates BM KPU BC Type A Tanjung Priok](image)

**Development of KPU BC Type A Import Volume Tanjung Priok**

Based on Table 4, it can be seen that the average volume of imports per month of KPU BC TMP Type A Tanjung Priok with the period 2009 to d. 2015 amounted to 10,012,778.46 tons. While the largest import volume was 14,230,309 tons, and the lowest was 1,329,415 tons. When using the annual data as described in Figure 4, it can be seen that there is an increase in import volume every year, until it reaches its peak in 2014 and 2015. This is not comparable to the decrease in BM revenue and the achievement of BM KPU BC Type A Tanjung Priok revenue target in the same year. same. In 2010,
there was a drastic increase in the volume of imports. This is due to the existence of trade cooperation between ASEAN countries (Indonesia, Thailand, Singapore, Malaysia, the Philippines and Brunei Darussalam) with China (ACFTA). Imported goods from ASEAN and China are easier to enter Indonesia, and vice versa, goods from Indonesia will more easily enter markets in ASEAN and China.

**Figure 5 Developing Import Volume of KPU BC Type A Tanjung Priok**

### Hypothesis testing

**Multiple Linear Regression Testing**

**Multiple regression analysis**

Testing multiple regression analysis aims to determine the relationship of independent variables simultaneously to the dependent variable. The magnitude of the relationship between the two types of variables can be seen from the value of R. The closer to 1, it can be concluded that the relationship is getting stronger. From Table 5 it is known that the R value is 0.887. Because it is in the interval 0.80 - 1.00, it is categorized as a very strong relationship. From this test it can be concluded that BM tariffs, import volumes, and world crude oil prices have a very strong influence on BM KPU BC Type A Tanjung Priok revenue.

**Table 5. Multiple Regression Test**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.887</td>
<td>.787</td>
<td>.779</td>
<td>103971260490,50073</td>
<td>2.003</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Volume Impor, Harga Minyak Mentah Dunia, Tarif BM  
 b. Dependent Variable: Penerimaan BM

**Analysis of the coefficient of determination**

Testing the analysis of the coefficient of determination to find out how much the contribution of the influence of independent variables together to the dependent variable. The magnitude of this influence can be known through the value of R2. The closer to 1, it can be concluded the influence of the independent variables together on the dependent variable is higher. Based on Table 5, it is known that R2 is 0.787, which means 78.7% of BM KPU BC Type A Tanjung Priok revenue variables as the dependent variable can be explained by BM tariff variables, import volume, and world crude oil prices as independent variables, while the rest, 21.3% is influenced by other factors outside the research model.

**Simultaneous test (F test)**

**Table 6 Test Results F**

ANOVA

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From Table 6 it is known that the value of $F = 98.442$, which means $F_{\text{count}} \geq F_{\text{table}}$ (2.72) with a significance value of 0.00. Thus it can be concluded that $H_0$ is rejected which indicates that variable BM tariffs, import volumes, and world crude oil prices simultaneously have a significant effect on BM KPU BC Type A Tanjung Priok revenue.

**Table 7 Test Results t Coefficients**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1</td>
<td>-4.970E+11</td>
<td>1.312E+11</td>
</tr>
<tr>
<td>Harga Minyak Mentah Dunia</td>
<td>274621.018</td>
<td>67258,189</td>
</tr>
<tr>
<td>Volume Impor</td>
<td>107113,292</td>
<td>8686,099</td>
</tr>
<tr>
<td>Tarif BM</td>
<td>2.844E+11</td>
<td>3.404E+10</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Penerimaan BM

If the other variables are constant, if BM rates increase by 1%, then BM KPU BC Type A Tanjung Priok revenue will increase by IDR 284.4 billion. If the other variable conditions are constant, if the import volume is 1 ton, the revenue of BM KPU BC Type A Tanjung Priok will increase by Rp107,113.3. If the other variable conditions are constant, if world crude oil prices increase by Rp1, there will be an increase in BM KPU BC Type A Tanjung Priok as much as Rp274,621.00.

**Interpretation of Research Results**

The results showed that the three independent variables together influenced the size of BM acceptance in KPU BC Type A Tanjung Priok. This is indicated by the magnitude of the coefficient of determination of the three factors. Based on Table 7 it is known that $R^2$ is 0.787, which means 78.7% of BM KPU BC Type A variable in Tanjung Priok as a dependent variable can be explained by BM tariff variables, import volume, and world crude oil prices as independent variables. The remaining 21.3% is influenced by other factors outside the research model. Fisher (2006) in his journal entitled "Preference Erosion, Government Revenues and Non-Tariff Trade Barriers" states that there is a link between Non-Tariff Trade Barriers and state revenue. Dean, et al. (2009) conducted a study on the effect of the Non-Tariff Trade Barrier (NTB) on the prices of 47 (forty seven) certain consumer goods in 60 (sixty countries). The results showed that the dominant impact of NTB caused the prices of certain products to decrease because BM tariffs tended to fall. In practice, one form of NTB is in the form of journal rules that come from the relevant agencies. Signifikansi pengaruh tarif BM, volume impor, dan harga minyak mentah dunia secara simultan terhadap penerimaan BM KPU BC Tipe A Tanjung Priok dapat diketahui dari nilai $F$ hitung melalui uji F. Berdasarkan pengujian tersebut diperoleh hasil nilai $F$ hitung lebih besar daripada $F$ tabel yang mengindikasikan bahwa ketiga variabel bebas tersebut secara simultan mempunyai pengaruh yang signifikan terhadap penerimaan BM KPU BC Tipe A Tanjung Priok sebagai variabel terikat. The acceptance of BM KPU BC Type A Tanjung Priok for the period 2008 to 2015 grew by an average of 9.3% even though BM tariffs are getting smaller each year due to the harmonization program of BM rates (HTBMI) in 2005 to 2010. HTBMI is a government program to increase efficiency and competitiveness of the domestic industry by setting BM tariff rates for upstream products are lower than intermediate products and intermediate products lower than downstream products. The HTBMI program is carried out in stages. The first stage is in the form of a reduction in BM tariffs, which cover the primary sector in the form of agricultural, fishery and mining products, and several industrial sectors such as pharmaceuticals, ceramics and steel. Phase I reduction in BM rates includes 1,964 tariff posts on
the legal basis Minister of Finance Regulation No. 591 / PMK.010 / 2004 which came into force on January 1, 2005. The second phase is a program to reduce BM tariffs for the industrial sector by 9,207 tariff posts on a legal basis issued namely Regulation of the Minister of Finance Number 132 / PMK.010 / 2005 which came into force on February 1, 2006. In Figure 7, it can be seen that in 2009 BM KPU BC Type A Tanjung Priok revenue decreased by 26.88% from the previous year. In line with this, Indonesia's trade balance has dropped dramatically. There was a decline in the value of exports by 14% and import values by 21% from the previous year. This was caused by the slow growth of the world economy which caused the weakening of commodity prices and the volume of international trade so that exports and imports activities dropped sharply.

Figure 7 Increased BM BM KPU Reception Type A Tanjung Priok

In the period 2009 to 2015, the Tanjung Priok BC Type A KPU experienced a significant decrease in BM revenue only in 2009 and 2015. The BM Type A Tanjung Priok BM receipt in 2009 was Rp10,142 trillion, down 26.88% from the year previously, while BM DJBC's revenue in the same year was Rp.18.1 trillion, a decrease of 20.46% from the previous year. In 2009, Indonesia’s economic growth was at its lowest point of 4.55%. In 2015, BM KPU BC Type A Tanjung Priok's revenue was Rp14.74 trillion, decreased revenue by 6.44%, while BMBC's BM revenue in 2015 was Rp31.56 trillion, a decrease of 3.53%. This year, economic growth is not much different from 2009, which was only 4.79%. Imports in 2015 decreased by 20.2%. This is due to a decrease in imports of consumer goods. In line with this, household consumption in 2015 experienced a growth lag of only 4.96%. This figure is lower than the previous two years which reached 5.43% in 2013 and 5.16% in 2014. Although the results of the coefficient of determination can be classified as a very strong relationship, the significance of each independent variable is not the same. The effect of each variable is explained further as follows.

The effect of BM rates on BMKPU BC Type A revenues in Tanjung Priok

The results of tests that have been carried out using the t test give the results of tcount (8.355)> ttable (1.66) with a significance of 0.000. Thus it can be concluded that BM rates have a significant and positive effect on BM KPU BC Type A Tanjung Priok revenue. This means that the increase in BM rates will increase BM revenue, and vice versa. The results of this study are consistent with research conducted by Khusudur (2014). In his research, Khusudur drew the conclusion that BM tariffs had a significant effect on BM Indonesia’s revenue, the higher the BM rates the higher the BM receipts obtained, and vice versa. In 2010, BM tariffs decreased drastically by 71.9% to 0.906% after two years earlier it had reached 3.225% in 2009 and 3.62% in 2008. As a result of very drastic tariff reductions, imports increased dramatically as well. Import volume increased by 293.87% to 110,694,284.82 tons after the previous two years only reached 28,104,330.9 tons in 2009 and 32,897,541.8 tons in 2008. The import value also increased by 349 99%. However, a very drastic increase in the volume of imports and the value of imports were not accompanied by a significant increase in BM revenue. In that year, BM KPU BC Type A Tanjung Priok’s revenue only increased by 10.11%. A very small number when compared to the increase in volume and value of imports. Of course this is the impact of falling import tariffs caused by the entry into force of the ASEAN-China Free Trade Agreement (ACFTA) with the issuance of PMK 235 / PMK.011 / 2008 on 23 December.
2008 where many BM tariffs on imported goods from China or ASEAN to Indonesia was abolished. The presence of ACFTA does not significantly influence the acceptance of BM DJBC. DJBC import tariffs decreased by 10.89% to 1.62% which resulted in an increase in import volume and value. Import volume increased by 21.18% from the previous year to 110,701,002,318 tons, while the import value increased by 40.1% to 135.666 billion USD. BM's revenue in 2010 increased by 10.55%. The amount of BM DGCBE revenue increases is almost the same as the amount of BM tariff decreases.

The effect of import volume on BM KPU BC Type A revenue in Tanjung Priok
Test results that have been carried out using the t test give the results of tcount (12.327)> ttable (1.66) with a probability of 0.000. Thus H0 was rejected, it was concluded that the import volume had a positive and significant effect on BM KPU BC Type A Tanjung Priok revenue. The regression coefficient shows the number 110,560 which means that if the other variables are constant then each increase in import volume of 1 ton causes an increase in BM revenue of Rp110,560.00, and vice versa. The import volume of KPU BC Type A Tanjung Priok during 2009 to 2015 always increased as seen in Figure IV.4. The most drastic increase in import volume occurred in 2010, amounting to 293.87% from the previous year. However, this was not accompanied by a significant increase in BM revenue, which was only around 10.11% after falling in 2009 by 26.88%. This imbalance is caused by a drastic reduction in BM tariffs in the amount of 71.9% as a result of the ACFTA agreement by eliminating BM tariffs for certain commodities. During the period 2009 to 2015, the increase in import volume was not always accompanied by an increase in BM revenue. This anomaly occurred in 2015 where import volumes increased by 0.24% and tariffs rose by 7.58% but BM revenues actually declined by 6.44%. This is due to a decrease in the value of imports by 20.2%. The volume of imports and the value of imports that is not comparable indicates the import of goods that do not have high value.

The effect of world crude oil prices on the receipt of BM KPU BC Type A Tanjung Priok
In this study using the t test results obtained tcount (4.083)> ttable (1.66). Thus H0 is rejected, it is concluded that the world price of crude oil has a significant effect on the receipt of BM KPU BC Type A Tanjung Priok. Meanwhile, when viewed from the regression coefficient, a positive coefficient result is obtained, amounting to Rp274,621.00. Defined if all variables are constant, an increase in world crude oil prices of Rp1 will increase BM revenue by Rp274,621.00. Then the hypothesis is accepted and concluded that world crude oil prices have a significant and positive effect on BM revenue. It has been explained before that world crude oil directly affects the amount of Cost and Freight of imported goods, both of which are elements of import value. Article 30 paragraph (2) of Law 17 of 2006 states that the import value is the basis for calculating BM. Thus, it can be concluded that indirectly the world price of crude oil affects BM revenue. The results of this study are in accordance with research conducted by Fauzia (2013), Omolo (2012), and Bloch et al. (2008). In his research, Fauzia (2013) concluded that the price of Indonesian oil and gas had a significant influence on PNBP. The Indonesian oil and gas price variable has a positive influence on state revenue (PNBP) with a coefficient value of 3.41. This shows that when oil and gas prices increase, PNBP from the oil and gas sector also experiences an increase. Omolo's (2012) study examines the factors that influence tax revenue in Kenya. Omolo uses a tax base, tax rates, world oil prices, and exchange rates as independent variables. From the results of his research it was concluded that the oil price and exchange rate variables had the most significant effect compared to other variables. Oil is the most influential economic variable on economic growth. Changes in oil prices affect the company's operating costs. The effectiveness of the company's operations has a significant impact on tax revenues (Omolo 2012). Research Bloch et al. (2008) aims to determine the impact of crude oil price volatility on economic activity in Thailand. Economic activity is measured using macroeconomic variables consisting of output, inflation rates, employment, interest rates, fiscal deficits, investment, and trade balance. From the results of his research it was concluded that during the study period, the fiscal deficit was the variable most affected by changes in crude oil prices. This is due to changes in exchange rates that affect oil funding.

CONCLUSIONS, CONTRIBUTIONS AND LIMITATIONS

Conclusions
Based on the results of the research described in the previous chapters, the following conclusions can be drawn. BM rates are partially positive and significant impact on BM KPU BC Type A acceptance in Tanjung Priok. The results of this study are in accordance with the provisions on calculating BM receipts where tariffs are one of the determining components of BM revenue amounts. This research is also in accordance with research conducted by Khusudur (2014). In his research, Khusudur (2014) draws the conclusion that BM tariff policies have a significant effect on BM Indonesia's revenue, in certain cases the higher the BM rates the higher the BM revenue obtained, and vice versa. The import volume has a positive and significant effect on the receipt of BM KPU BC Type A Tanjung Priok. These results are consistent with the author's hypothesis where the higher the volume of imports, the higher the BM revenue, and vice versa. The results of this study are also
consistent with the results of Khusudur’s research (2014) which states that the import value or import volume has a positive and significant effect on BM revenue in Indonesia. The price of crude oil has a positive and significant effect on the receipt of BM KPU BC Type A Tanjung Priok. The results of this study are in accordance with the author’s hypothesis where changes in crude oil prices affect the ups and downs of BM revenue. An increase in the price of crude oil will indirectly cause an increase in BM revenues, and vice versa. This is in line with previous studies including Fauzi (2013), Omolo (2012), and Bosch et al. (2008).

Contributions and Limitations Based on the research that the author has described in the previous chapters, the following suggestions are as follows:

1. Based on the results of research which states that BM tariffs have a positive and significant effect, it can be used as consideration for the government in the preparation of policies related to importation. In this study, changes in BM rates are highly elastic to BM receipts. Therefore, the government must be very careful in taking policies especially related to agreements between countries to reduce or eliminate BM tariffs. From the results of Khusudur’s research (2014) stated that the BM tariff policy of AANZFTA preference caused a decrease in PIB and customs value of imports from New Zealand. Therefore it is necessary to evaluate and study the Minister of Finance Regulation No. 166 / PMK / 011/2011 dated 20 October 2011 concerning the Determination of BM Tariffs on Imported Goods in the Context of ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) based on the number of goods import notices, customs value, and BM receipt. In addition, given the positive and significant influence on BM admissions, officials in the KPU BC Type A Tanjung Priok who are authorized should pay more attention to details related to BM rates when examining documents. Officers must also keep abreast of changes in BM tariff changes in accordance with applicable regulations.

2. In this research, import volume has a positive and significant effect on BM KPU BC Type A Tanjung Priok revenue. Nevertheless, KPU BC Type A Tanjung Priok must continue to strictly monitor the traffic of goods or services. In addition to meeting the quality of Indonesian standards, namely the Indonesian National Standard (SNI), imported goods must ensure their safety and legality. Imported goods subject to LARTAS regulations must have permission from the relevant agencies. If the importer cannot fulfill the permit, then the problem of lartas related goods must be resolved immediately as stipulated in Law No. 17 of 2006 concerning Customs. In addition to imports due to agreements between countries whether bilateral, regional, multilateral and unilateral cooperation or because of unilateral provisions from Indonesia, the import must include a Certificate of Origin (COO).

3. The results of this study also indicate that the price of crude oil has a positive and significant effect on the receipt of BM KPU BC Type A Tanjung Priok. Rising world crude oil prices will increase BM revenue, and vice versa. When the world price of crude oil fluctuates, the most important thing is how the government makes decisions. When world crude oil prices rise and the government chooses to raise domestic oil prices, what will happen is an increase in production costs, an increase in distribution costs, inflation, and others which in the end will cause the economy to stagnate. However, when the government chooses not to increase the price of oil, the government will bear increasing subsidy costs. To cover the increasingly large cost of subsidies, one of the options is that the government can use BM revenue as a tradeoff from the risk of rising crude oil prices. However, if the government no longer provides fuel oil subsidies, BM revenue can be used to finance state spending so that it is expected to have a multiplier effect on the economy.

4. This research is still limited to factors such as BM tariffs, import volumes, and world crude oil prices. In the next research, other variables that are likely to have an influence on BM acceptance such as lartas rules, quality of examining employees, quantity of examining employees, applied risk management, and others can be considered. With the expanded scope of research, it is hoped that these factors will be considered by the government or DJBC in formulating policies. In addition, the relevant agencies can also be used to develop a supervisory strategy that is applied.

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