

Customs/Excise Threats and Risk Analysis of Illegal Delivery Services Business Phenomenon in Indonesia

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Abstract

The phenomenon of the development of the Personal Shopper business, most commonly known as Jastip (service delivery) in addition to having a positive impact on the economy for service providers, also poses a negative threat in the context of customs and excise. Violation of the service provider when passing through the entrance to Indonesia risks the loss of state revenue from import duties and taxes in the context of imports as well as the entry of dangerous goods in the form of prohibited or restricted goods. Using a qualitative approach, this article describes the threats and risks of Personal Shopper providers who do not report their luggage to avoid import duty levies. The data analyzed are documents from the Directorate General of Customs and Excise (DJBC) and related theoretical studies. The results showed that illegal "Jastip" had two main threats, namely the threat of violating the procedures for bringing goods/products into Indonesia and the threat of bringing prohibit and restricted goods/products (Lartas). All of these threats pose a risk to the decline in state revenues, the risk of damage to trade and industrial competition and the protection of the public/consumers. A solution is needed from the point of view of the strategic intelligence function within the organization of the Directorate General of Customs and Excise in dealing with threats and risks related to the "Jastip" practice.

Keywords

customs and excise; personal shopper; revenue collection; community protection; strategic intelligence



I. Introduction

The rapid development of the digital world and social media has a broad impact on people's life activities, including in Indonesia. Social media is not only limited to media that allows users to interact with each other, furthermore, social media also opens up new opportunities for the business/business world. More or less in the last 5 (five) years, one of the new businesses that has developed because social media is a service business for buying goods/products or in Indonesia known as Jastip (Service Custodian).

Jastip's procedure or business model is fairly simple. Starting from a businessman Jastip who travels abroad and then offers his services to purchase certain products to then be brought into Indonesia. For consumers, one of the advantages of using Jastip in buying a product is to avoid additional costs such as taxes and shipping costs. If a consumer buys a product on an e-Commerce site such as Amazon, e-Bay, Alibaba, Zalora, Shopee or the like, the price of the item will certainly be more expensive due to the burden of shipping costs and taxes. The supply of these products is generally difficult found in the domestic market.

On the other hand, Jastip businessmen who offer a lower total cost when compared to buying through the site still get an average profit of around 20-25% of the price of the goods. In addition to lower product prices or costs, Jastip businessmen offer certain products that may not enter Indonesia in the market. When viewed from the point of view of supply and demand, it can be seen that there is interdependence between consumers and Jastip service providers. From the point of view of the business itself, the business model that is run is also very promising to provide benefits for service providers.

However, if viewed from a broader and complex perspective, Jastip is also not free from the threat of violations that have been regulated by law. One of them is how the regulations regulate the activity of the inflow of goods from abroad in the context of customs and excise. As a simple illustration, in 2019, before the Covid-19 pandemic, the Directorate General of Customs and Excise (DJBC) recorded that he had handled 422 goods and services through the passenger route with a total state revenue of 3.589 billion rupiah only at the international entrance at Soekarno-Hatta Airport (Soetta). This data does not include entrances and other undetected violations such as carrying goods/products that are prohibited/restricted in Indonesia.

Based on this problem, this article will describe the potential threats and risks that can occur due to the development of Jastip which is carried out intentionally to avoid Customs and Excise regulations. The focus of the discussion is as follows:

1. Mapping the threat of Jastip business violations in the context of customs and excise;
2. Risks that may arise from the threat of violating Jastip's business customs and excise;
3. Strategic intelligence review in minimizing the threat and risk of Jastip's business customs and excise violations.

II. Review of Literature

2.1 Deposit Service

Service can be defined as “any action or deed that can be offered by one party to another which is essentially intangible and does not result in ownership of anything” (Armstrong et al., 2018). Quoted from globalindonesianvoices.com, Jasa Titip, often referred to as Jastip, is an informal service that offers assistance to people who need or want to buy something but cannot go where they want to buy it themselves for various reasons. (Muslich, IS & Irwansyah, 2019).

Delivery Service (Jastip) or also known as Personal shopper is a profession where someone helps other people to shop according to what they want, by using his services as a buyer. Their focus is usually in purchasing clothing such as shirts, shirts, pants, dresses or accessories such as bags, shoes and other accessories. (Merdeka.com, 2016).

Definition of Delivery Service (Jastip) in general can be interpreted as an opportunity or business service to buy ordered goods requested by service users by utilizing technology or social media for marketing. The social media applications that are often used are Instagram and WhatsApp (Mufti and Saraswati, 2019).

2.2 Customs and Excise

In 2008, the World Customs Organization (WCO) as a world customs organization described the challenges and roles of a country's customs institutions in the era of globalization. Challenges that will be faced in the future include increasing the volume and complexity of international trade; new business models; increased security threats and organized crime; border security approach; market demand for prohibited and restricted

goods; new trade patterns and increased fraudulent state revenues through the avoidance and reduction of tax payments (WCO, 2008: 3-4).

2.3 Strategic Intelligence

Strategic intelligence is part of the intelligence approach in the form of a systematic and continuous process to explore trends and the environment using a strong analytical system.(Gitelman, Kozhevnikov, & Chebotareva, 2021). Through strategic intelligence, organizations or their users ensure data/information and digital tools as a way to make the right long-term decisions and prepare the organization for an unexpected future. With regard to management, strategic intelligence performs the function of detecting, identifying, and solving problems that go beyond past experience, and that organizations will face in the future (Gitelman, Kozhevnikov, & Chebotareva, 2021; McDowell 2009).

III. Research Methods

This article examines the threats and risks in Jastip's business through a qualitative approach. Qualitative research is defined as research that intends to understand the phenomena experienced by research subjects in the form of behavior, motivation, perception and other activities as a whole through descriptions in language exposure through various scientific methods (Moleong, 2013). The data analyzed was obtained from secondary data related to customs documents and related literature on the concept of strategic intelligence and customs and excise. Customs documents used in relation to field findings of alleged violations found at Indonesian entrance inspections. The analysis carried out is a descriptive analysis that describes events based on related documents from a strategic intelligence perspective.

IV. Discussion

4.1 The Threat of Custody Services: Trends in Violations of Illegal Jastip Businessmen

Deposit services are one of the promising lines of business for people who are developing as a result of the rapid development of social media. The form of services offered is basically work that is carried out in and out of a shop, mall, shopping center or wholesaler with certain products/brands in accordance with the wishes of the customers to use their services. The goods sought are not only at the local level, there is often a demand for goods from abroad (Ahmad, 2020; Monarchi, 2020).

If viewed from the business side, Jastip can be said to be a promising business at this time. Some of the factors that make Jastip mushrooming are the relatively small capital required, and very easy and free promotional media in the digital era of social media Facebook, Instagram, twitter, or WhatsApp. However, the existence of the Internet public sphere tends to be seen as a contestation space where corporate and state forces try with various ways to control and dominate it (Bo'do, 2019). In social media, individuals and groups interact with each other online through the internet network (Indriyani, 2020). With the internet, citizen media is able to disseminate information in the form of text, audio, video, photos, comments and analysis (Saragih, 2020). However, this type of business cannot be separated from problems that have the potential to bring legal problems. One of the things discussed by Monarchi's research, (2020) is that there is an unpleasant case experienced by one of the consumers regarding the condition of the goods/products purchased, in this case the condition of the goods received with hidden defects. This of course will bring polemics for both service providers and consumers.

Apart from this situation, another problem with this type of service is the imposition of import duty taxes which are an important part of the duties of the customs and excise agency in Indonesia, namely the Directorate General of Customs and Excise (DJBC). This is certainly not a small problem that must be faced, because the violations that have occurred have the potential to harm the state in large numbers. As noted in 2019, Customs and Excise officers at Soekarno-Hatta Airport took action against hundreds of items that were deposited by travelers from abroad. Furthermore, the Director General of Customs and Excise, Heru Pambudi, stated that from January to September 2019, around 442 cases of violations were recorded with state losses reaching Rp. 3.589 Billion (Kurniawan, 2019; Makki, 2019).

Based on the data found from DJBC (2021), most of the violations regarding passenger luggage during 2020-2021 occurred in the form of violations of Prohibition/Restrictions (Lartas) which reached 79% of the total findings during that period. Meanwhile, the next highest violation was the violation of carrying luggage without notification, which was 9% of the findings that were successfully carried out. The following is a complete description of the findings of violations of passenger luggage reported from the Directorate of Investigation and Investigation of DJBC throughout 2020-2021:

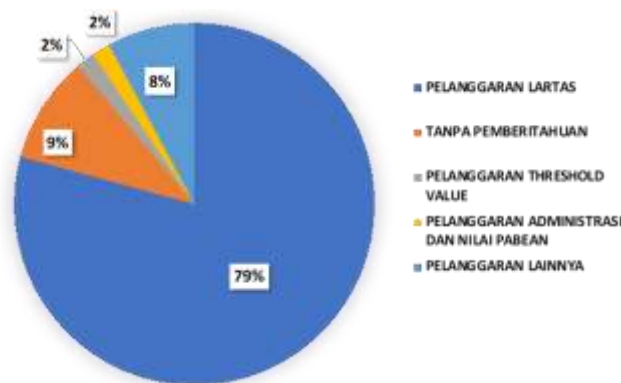


Figure 1. *Percentage of Total Violations 2020 & 2021 (DGCE Enforcement Data Application, 2021)*

In addition, taking action against passengers' luggage when viewed from the type of commodity, the most commodities related to violations are goods that are included in the category of Beverages Containing Ethyl Alcohol (MMEA) which reached 779 prosecutions during the 2019-2021 period. Beverage goods/products containing ethyl alcohol (MMEA) are goods that are subject to excise duty which are drinks containing ethyl alcohol (EA) which are made either in the process of fermentation, distillation, or other methods. Goods/products in this category such as beer, shandy, wine, gin, whiskey and the like (DJBC, 2021). Furthermore, gadget products such as cellphones and the like became luggage that were often followed up with 537 cases during the same period. For more details, the following is a graph of findings/actions for violations of passenger luggage at airports during 2019-2021:

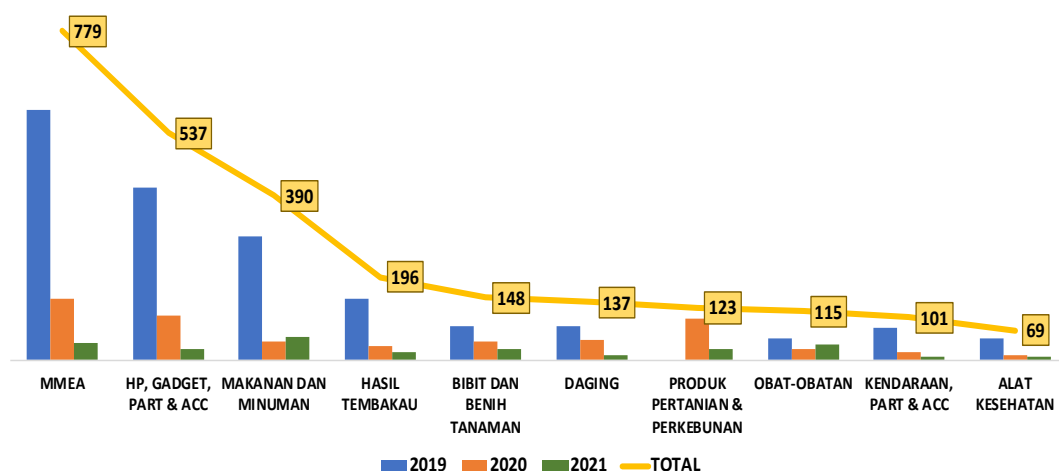


Figure 2. *Top 10 Commodities of Passenger Goods that have been prosecuted (DGCE Enforcement Data Application, 2021)*

The data found, it must be underlined, that it is not entirely a violation committed by Jastip's businessmen. However, based on these findings and the potential violations that are commonly carried out or found at Indonesian entrance inspections, especially airports, the threats that have the potential to harm the state from illegal Jastip activities in the context of customs and excise are as follows:

First, the threat of violating the procedure for bringing in goods/products by not reporting the luggage completely to avoid import duty taxes in accordance with applicable laws. This threat can be said to be quite common or most often occurs in the activities of carrying incoming goods by passengers who come from abroad. This threat also became a major problem when Jastip's business spread in the context of customs and excise.

This finding, as reported, comes from many types of luggage which are indicated to violate or violate the Minister of Finance Regulation (PMK) Number 203/PMK.04/2017 concerning the Import of Goods Carried by Passengers, Crew of Transportation Means, Border Crossers, and Shipments. This violation is the biggest threat of Jastip's business (especially illegal) to Indonesian customs and excise. We know that one of the attractions of consumers using Jastip is that the price of a product is relatively cheap until it reaches them. This is possible because there are no additional costs that are charged such as shipping and include import duty taxes and taxes in the context of imports which are enough to make the product more expensive. While some service providers,

In addition, DJBC has successfully carried out various examples of major crackdowns on Jastip's business against threats to the collection of import duties and taxes for imports. For example, pfirst on the dateOctober 20, 2019, two passengers indicated that the owner of the Instagram account Jastip departed from Sydney via from Singapore using the Tiger TR274 aircraft were found carrying a total of 15 (fifteen) Iphone 11 branded devices with the mode hidden in modified pants. And hidden in a thick jacket. The gadget box is wrapped in wrapping paper and disguised as a chocolate box. Second, on November 10, 2019, a passenger on the Singapore-Jakarta route was caught carrying a variety of luxurious jewelry in the form of 44 rings, 29 earrings, 11 pendants, 17 necklaces, and 35 diamonds hidden in the pocket of a shirt and jacket that the customs and excise officer had worn. tax of Rp. 919,676. 781. Then,In early 2021 (February), the Soekarno-Hatta Customs and Excise KPU Customs officers again found violations of import duties on Louis Vuitton, Hermes, Christine Dior brand bags and clothes, Balmain Paris brand jackets, as well as Hermes brand bracelets

and sandals. with a total value of import duty tax reaching Rp. 252,196,000. In April 2021, the Soekarno-Hatta Customs and Excise Commission managed to find 2 (two) passengers representing the owners of large jastip in Indonesia, carrying 28 types of passenger luggage such as luxury bags, luxury watches, ties, shoes, sandals, and other expensive accessories. . The two passengers completed the payment of import duties and taxes in the context of imports reaching Rp 5,546,601,000. Throughout 2021, the Soekarno-Hatta Customs and Excise KPU has managed to collect state revenues from the passenger terminal up to Rp 23,528,338,000. This value is quite large when the flow of passengers from abroad during the Covid-19 pandemic is very limited in number.

Second, the threat of prohibited and restricted goods/products (Lartas). As stated in the Percentage of Total Violations 2020 & 2021 data (see picture 1), Lartas violations pose a major threat to prosecution of passenger luggage throughout 2020-2021.

The prohibition or restriction on certain goods is related to the authorized agency in regulating trade in related goods. Many related agencies/institutions have the authority to issue provisions on goods including this Lartas, some of which are the Ministry of Trade, BPOM (Food and Drug Supervisory Agency), Ministry of Health, Ministry of Communication and Informatics, Ministry of Industry, Ministry of Trade, Ministry of Finance, POLRI, PPATK, Bank Indonesia and other Ministries/Institutions. Based on these agencies/institutions, where DJBC as the main gatekeeper for passenger and goods entry has the authority to prevent goods in the Lartas category.

Based on data from the handling of Jastip goods by the Soekarno-Hatta Main Service Office of Customs and Excise, in 2021 an analysis has been carried out where there are 5 (five) top types of goods carried by Jastip passengers.

No	Types of goods
1.	Clothing/Clothing/Garment
2	Processed Food and Beverages
3	Bags, wallets, shoes, belts etc
4	Cosmetics and Beauty Products
5	Vitamins and Supplements

Figure 3. Top 5 Types of Goods that are carried by Jastip Passengers (Soekarno-Hatta Customs and Excise Commission, 2021)

From the picture above, Clothing/Clothing/Garment Type Products are still the main product of Jastip's activities, while on the other hand, since November 12, 2021, the Government has issued Minister of Finance Regulation (PMK) Number 142/PMK.010/21 concerning Imposition of Safeguard Measures Import Duty (BMTP) Against the Import of Clothing Products and Clothing Accessories. This rule also applies to consignments and goods brought directly by passengers from abroad (hand carry), even though those that are imposed remain whose value exceeds the minimum limit of USD500. The amount of BMTP ranges from Rp. 19,260 to Rp. 63,000 per piece for the first year. Then, in the second year, the tariff will gradually decrease to a minimum of IDR 18,297 to IDR 59,850 per piece. Then in the third year the tariff becomes a minimum of IDR 17,382 and a maximum of IDR 56,858 per piece. The rise of Jastip violations for types of clothing has clearly violated restrictions on the entry of imported goods, which in general can disrupt the sustainability of healthy competition in the apparel retail business in the country, which incidentally has complied

with the provisions for importing goods and paying taxes according to regulations. This is in line with the recognition of entrepreneurs who are members of the Chamber of Commerce and Industry (Kadin), the Indonesian Employers' Association (Apindo), and the Indonesian Shopping Center Tenants Association (Hippindo). According to these entrepreneurs, their stalls in Indonesia have been eroded so that the impact is detrimental. The reason is that these jastip actors enjoy duty-free facilities from the government for personal use items (finance.detik.com, 2020).

Next are Processed Foods and Beverages, Cosmetics and Beauty Products, and Vitamins and Supplements. Food and beauty products from South Korea and Japan have become increasingly popular in recent years, this stems from the Korean wave fever, where at that time Korean dramas became a pioneer for the entry of pop culture from South Korea into Indonesia, including Japan. According to the Deputy for Supervision of Traditional Medicines, Health Supplements and Cosmetics of BPOM RI, Mayagustina Andarini explained that starting in 2019 there was a trend of increasing the number of cases of illegal cosmetic circulation. BPOM has succeeded in uncovering 96 cases of illegal circulation of cases worth 58.9 billion rupiah for 11 months, from January to November 2019. Furthermore, the increase in the number of illegal cosmetics cannot be separated from the post-border policy at the entrance border in Indonesia, where unlicensed products can enter even though the permits follow. (Urbanasia, 2019).

Furthermore, The Directorate General of Customs and Excise (DJBC), as quoted from kompas.com, has taken a lot of action against imported cosmetics. Generally, these cosmetic products come from South Korea through deposit services (jastip) or other gaps. Even though it is postborder, strict control and supervision are still carried out.

Case Type	Year of Enforcement			
	2019	2020	2021	Total
IMPORT - Shipping / Postal Goods	306	55	49	410
IMPORT - Passenger Goods	282	20	10	312
Grand Total	588	75	59	722

Figure 4. Enforcement of Cosmetic Commodities through Consignment/Postal Goods and Passenger Goods (DGCE Enforcement Application, 2021)

Based on the DGCE Enforcement Application, Enforcement for Cosmetic Commodities was quite widespread in 2019. In line with what was conveyed by the BPOM. Although there has been a drastic reduction in the number of actions taken in 2020 and 2021 due to the limited number of flights and passengers during the Covid-19 pandemic. It was further stated that the Top 5 (five) cosmetic procedures came from South Korea, China, Malaysia, Hong Kong, and the USA.

Another example of violation of prohibited/restricted goods that often is pornographic goods/sextos. Customs and Excise is based on Law (UU) No. 4 of 2008 concerning pornography in this action. Due to reasons not being traded or not available in the Indonesian market, Jastip is a way for most consumers to get the goods they need/want but not in the local market. In addition to making purchases on overseas e-commerce sites but having prices that tend to be more expensive, Jastip has become a medium for purchasing products that fall into the Lartas category of goods such as pornography/sextos.

Case Type	Year of Enforcement			
	2019	2020	2021	Total
IMPORT - Shipping / Postal Goods	2.269	3,402	2,523	8.194
IMPORT - Passenger Goods	59	34	23	116
Grand Total	2.162	3.426	2,546	8.310

***Figure 5.** Prosecution of Sextoys Commodities through Consignment/Postal Goods and Passenger Goods (DGCE Enforcement Application, 2021)*

Based on the data above, the enforcement of sextoys commodities is dominated by delivery/postal goods because they are generally obtained from e-commerce media, but those through passenger goods, either through jastip or brought by yourself, still exist. It is proven that in 2019 there were 59 cases, and respectively 34 cases (2020) and 23 cases (2021).

4.2 Deposit Service Risk: The Risk of Jastip Violation in the Context of Customs and Excise

Then based on the threats described previously, from the context of customs and excise duties and functions related to revenue collection, community protection, trade facilitation and industrial assistance. The main risk from Jastip's threat, as described previously, is of course the loss of state revenue due to Jastip's perpetrators bringing their luggage without being reported in the hope of avoiding import duty levies.

Jastip organizers, especially illegal ones, tend to look for ways or ways that conflict with regulations that have been set by the government. As previously mentioned, the lower price of goods reaching consumers is the main attraction. So that the perpetrators of this Illegal Jastip tend not to include taxes as a component of the costs paid as clearly regulated in the Articles of Association Provisions for bringing goods from abroad have been regulated in Minister of Finance Regulation (PMK) Number 203/PMK.04/2017 concerning the Import of Goods Carried by Passengers, Crew of Transportation Means, Border Crossers, and Shipments. Based on this regulation, the Indonesian government sets a limit on the import duty for passenger luggage at USD 500 per person from the previous USD250 per person. Passengers' personal use goods that exceed FOB USD 500 will be subject to an import duty rate of 10%. The Customs Value is determined based on the total customs value of the imported goods carried by passengers minus FOB USD 500. In addition, a certain amount of goods belonging to passengers will also be exempted from excise provisions, namely for cigarette products with a maximum number of 200 cigarettes, cigars (25 sticks),

As an illustration, throughout 2021, the Soekarno-Hatta Customs and Excise KPU has succeeded in collecting state revenues from the passenger terminal to reach Rp. 23,528,338,000 including contributions from tax payments for Jastips.. For the record, the risks with the recorded amount are cases that have been successfully uncovered or passengers who actually report themselves to pay taxes, but there is still a greater potential risk of losing state revenues in Jastip cases that are not disclosed.

The next risk is related to the role and function of community protection from the Directorate General of Customs and Excise (DJBC). This role and function is no less important regarding the safety of the public from goods/products that have managed to enter the territory of Indonesia and are consumed by the public. In this regard, the main risk that becomes an important issue is of course the entry of narcotics or prohibited substances that are harmful to the community. In addition, another risk is the safety of the public using food products, beverages, medicinal supplements, and beauty products that legally do not have permission from the Ministry of Health, BPOM or other ministries such as Industry and Trade.

The entry of food products, beverages, supplements, drugs and cosmetic products will have a direct impact on public health. In the last few years alone, there have been many cases or incidents involving the loss of unlicensed or illegal drug or cosmetic users in Indonesia. So that Jastip Illegal carrying these items is very risky for the protection of public health.

The next risk is the destruction of the duties and functions of DGCE as a trade facilitator and industry development companion. In this regard, the presence of Jastip actors who deliberately avoid the applicable regulations will result in damage to the competition in the related industry, especially competitors in the Jastip business who legally and consciously comply with every regulation set by the government. In addition, from the domestic industry side, the entry of products or goods that are not subject to additional import duty taxes will tend to be a problem for similar products because there is the possibility of offering much cheaper prices.

Finally, the risk that is faced if the handling of Illegal Prosecution is not carried out properly is the damage to the image of DJBC as an institution that carries out the function of service and supervision in the field of customs and excise. In this regard, the most important potential risk is the public's negative perception of the existence of "games" from members/customers and excise officers in taking action against Jastip perpetrators who violate.

Table 1. Risk Recapitulation of Illegal Prosecution Activities in the Context of Customs and Excise (DGCE Directorate of Enforcement and Investigation, 2021)

Risk	Violation	Examples of Findings
Low State Revenue (Revenue Collection)	Not reporting luggage with the aim of avoiding import duty levies.	Bags, Clothing/Clothing, Jackets, Perfumes and other fashion products with well-known brands (total value of import duty is around Rp.5, 546 billion)
		Jewelry (total value of import duty is around Rp. 120.7 million)
Loss of society (Community Protection)	Narcotics/Psychotropic Smuggling	30 Grains Methylphenidate in February 2021
		40 Grams of Gorilla Tobacco (Synthetic Cannabinoid) in May 2021,
		5,052 Ecstasy Pills in September 2021,
	Bringing in Lartas	5,005 pills of MDMA/Xtc and 18 packets (5.92 grams) of Methamphetamine/Shabu at the end of 2021.
		Food products, beverages, supplements, drugs and certain cosmetic products that do not have a distribution permit such as those from BPOM, Ministry of Health or related institutions. Device products that require permission from the Ministry of Communication and Information.
Trade Conditions and Industry Development/Competition (Trade Facilitation & Industrial)	Illegal Service Providers who try to circumvent the applicable rules. This can kill or jeopardize industry competition in the related business due to price competition.	Avoidance of tax collection obligations based on Minister of Finance Regulation (PMK) Number 203/PMK.04/2017 concerning the Import of Goods Carried by Passengers, Crews of Transportation Means, Border Crossers, and Shipments

Assistance)	Especially the legal Jastip business and Illegal Jastip business.	
DGCE's Organizational Image Damage	Violations that are successful through protection from DGCE at the time of entering the Indonesian border have the potential/risk to create a negative perception for DGCE.	The assumption of slashing and choosing action. The assumption of corruption with the perpetrators of Jastip Illegal.

Solution: Data and Early Detection Are the Keys to Handling Illegal Judgment Practices

If you look at the threats and risks associated with Jastip's practices, especially the illegal ones, there are several solutions from the point of view of the strategic intelligence function within the DJBC organization. As previously mentioned, Jastip Illegal tends to avoid existing regulations. For this reason, the initial screening that screens the perpetrators of Legal and Illegal Prosecution is the key to early detection of efforts to overcome the threats and risks of this Illegal Prosecution. However, of course, there are many other variables that need to be taken into account in collecting intelligence data regarding the profile of Jastip perpetrators who have a tendency to commit violations.

Regarding the need for early detection, according to the strategic intelligence approach, a coordinated combination of the following procedures is required (Gitelman, Kozhevnikov, & Chebotareva, 2021; Maccoby, 2015): First, proper research as a tool for early response to threats and opportunities from the external environment. Second, a comprehensive analysis of preference changes. Third, the development of awareness (including the exchange of knowledge, experiences, and projects) through the establishment of a global communication network.

Based on this strategic intelligence approach, the procedures and efforts that must be carried out in early detection of the practice of Illegal Jastip are mainly strategic collection and analysis that must be carried out by DGCE.

Citing a report from the Soekarno-Hatta Customs Commission's Enforcement and Investigation Team (2021), in general, DGCE has taken several actions to tackle this illegal Jastip practice. First, the initial effort is to follow developments and follow up on the settlement of complaints/public information cases that are submitted to DGCE internally. For example, there is a DM (Direct Message) to the Instagram account @beacukairi for the existence of one of Jastip's Instagram accounts. Then follow up with an analysis of the Instagram account along with the identity of the owner. On November 1, 2019, it was found that a passenger suspected of having the account was traveling overseas. In the end, the passenger was successfully prosecuted and was found to be carrying more than 30 units of iPhone brand devices of various types and other iPhone products, including laptops, AirPods Pro, and i-Watch.

Second, DJBC conducts analysis, coordinates the delivery of analysis results and monitors social media accounts such as Instagram Facebook, Twitter and other social media accounts. This analysis is known as the cyber patrol system. On these accounts, an in-depth analysis of the identity and pattern of sales work was carried out.

Third, DGCE conducts post-action analysis of previous cases (Post Seizure Analysis/PSA). For example, the Directorate of Enforcement and Investigation during 2021 has succeeded in carrying out 5 (five) attentions to passengers who are indicated to have committed previous violations. An example of a case is the development of an analysis on passengers indicated by the Jastip network and high value goods, for example: diamonds at

Soekarno-Hatta International Airport or other examples of monitoring the attention of cargo shipments of a UPS Courier Service Company indicated to be carrying narcotics of the NPS type (New Psychoactive Substances).

However, this effort seems to require strategic development from an intelligence point of view so that early detection measures can be more effective. The steps that need to be taken are:

1. Building a digital data search system with complex variables that is able to filter/differentiate social media accounts/legal Jastip sites and illegal Jastip sites. This digital data system is very important in the implementation of the strategic intelligence function of the organization (Gitelman, Kozhevnikov, & Chebotareva, 2021; McDowell 2009).
2. Conducting profiling of accounts or individuals who are indicated to have violated the law in carrying out an illegal jastip business.
3. Integrating strategic intelligence data including profiling of social media accounts and related websites with data from other Institutions/Agencies related to screening of goods or products that fall into the category of Lartas goods.
4. Providing a digital Jastip business reporting system that is integrated with other ministries and agencies, making it easier for the public to distinguish between legal and illegal Jastip.
5. Detect and analyze trends in the main entry point for Jastip goods through strategic entrances. As reportThe DGCE Enforcement Data Application, (2021) states that Soekarno-Hatta Airport is still the location with the highest threat of entry/infringement of Jastip in Indonesia. Next followed by Ngurah-Rai Airport, Lombok Mataram Airport, and Medan Kuala Namu Airport.

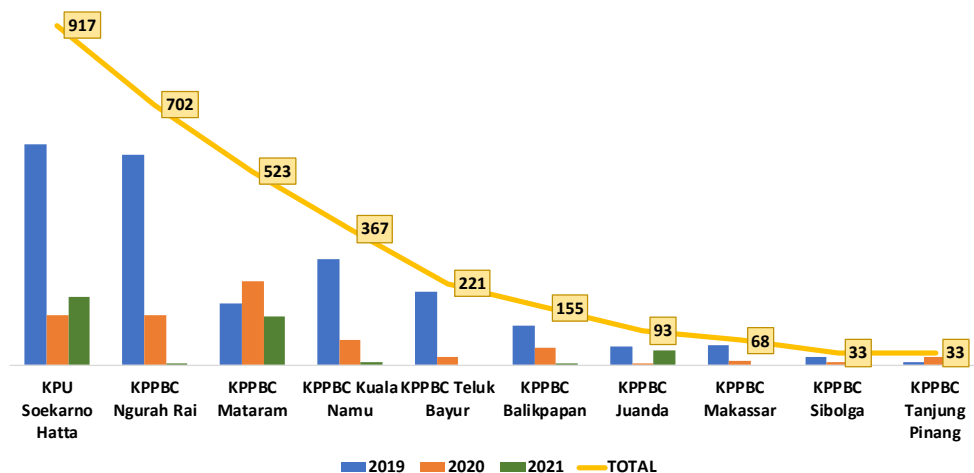


Figure 6. Top 10 Offices for Prosecuting Passenger Goods Violations

V. Conclusion

Based on the results and previous analysis, it can be concluded that the practice of Illegal Jastip in general poses a threat to two main things, namely the threat of violating the procedures for bringing in goods/products by not reporting the luggage completely to avoid import duty taxes and threats on prohibited goods/products and restrictions (Lartas). In addition, from the location of the practice of violating passenger luggage, Soekarno-Hatta Airport still has the highest threat of violations compared to Indonesian entrances in other areas.

The main risk from Jastip's threat is the potential loss of income/revenue due to the practice of avoiding import duty levies, risks to the community protection function, namely the entry of products or goods that cannot be ascertained to be safe/not harmful to the user's body, and the next risk is damage to duties and the function of DJBC as a trade facilitator and companion for industrial development due to the development of products with lower prices in the market which will certainly damage market competition. Lastly, the risk faced is the damage to the image of DGCE because illegal Jastip that has successfully developed will increase the negative perception of customs officers/members.

Meanwhile, the solution that must be sought in handling the illegal Jastip practice is strengthening the strategic intelligence function with efforts such as creating a data system by including complex assessment variables, good profiling of Jastip businessmen who are indicated to have made mistakes and data integration with other related institutions/agencies.

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