

**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. 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: 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, but guarantees state revenues. 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.

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

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

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perusahaan Garmen di KPPBC TMP A Bogor, Jawa Barat. **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 Expor-Import (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:** 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, namun menjamin penerimaan Negara. Asas yang tidak terpenuhi menjadikan kebijakan BMTP belum melindungi kepentingan wajib pajak, dan membuktikan bahwa Pemerintah belum dapat menjamin penuh penerapan BMTP sesuai asas perpajakan.

Kata Kunci: BMTP, Barang jadi, Perusahaan Garmen, Pungutan di Bidang Import.

A. Introduction

The growth of the national economy has increased state revenue, particularly in the area of imports. One of the import obligations that must be met is the Import Duty of Safeguard Measures (BMTP). The legal basis for the implementation of BMTP obligations is Government Regulation of the Republic of Indonesia Number 34 of 2011 concerning anti-dumping measures, countervailing measures, and trade safeguard measures. The obligation to pay BMTP is part of a protective measure taken by the government to shield domestic industries from unfair competition or sudden increases in imports. BMTP is imposed on imported goods such as fabric, clothing, and clothing accessories. All import obligations must be fulfilled by companies engaging in import activities, including maquiladora or service companies with bonded zones, which import fabric to produce finished garments. There are 1,378 bonded zones in Indonesia, and in the Bogor area, there are 135 bonded zone companies spread across six

areas of the Bogor Customs and Excise Office of Type Madya Pabean (KPPBC TMP) A. The majority of these bonded zone companies are garment manufacturers. Garment companies can vary in size, from small producers making clothing on a small scale to large companies producing mass-market branded clothing.

Based on a preliminary study of the issues faced by companies, one problem encountered by 8 out of 10 garment companies receiving bonded zone facilities from the KPPBC TMP A Bogor is a decline in company profits due to increased death stock of rejected finished goods and difficulties in fulfilling BMTP obligations for these goods due to high import duty percentages. Most of the bonded zone garment companies are those providing services to produce finished garments for export. However, due to production errors, the finished goods are rejected and stored in the company's warehouse. The accumulation of rejected finished goods in the warehouse leads to death stock, where the goods that could have been resold (imported for use) are hindered by high BMTP obligations. The full capacity of the warehouse with rejected finished goods results in decreased production of finished goods, which in turn leads to a reduction in company profits. The BMTP imposition and the amount of tariff that must be paid on the finished goods of garment companies are determined based on the Harmonized System Code (HS Code) 2022 and the ASEAN Harmonized Tariff Nomenclature 2022, as outlined in the Minister of Finance Regulation Number 142/PMK.010/2021.² The BMTP calculation method involves identifying the tariff classification and the BMTP tariff amount according to the Minister of Finance Regulation Number 142/PMK.010/2021. The number of pieces of goods according to the tariff classification is then multiplied by the tariff amount to obtain the BMTP amount that must be paid by the company. For example, in October 2023, the rejected jacket goods from Tradewind Indonesia with HS Code 62024090, totaling 1,436 pieces, were subject to BMTP of Rp. 59,850 per piece, resulting in a total BMTP obligation of Rp. 85,944,600. In November 2023, the

² Minister of Finance Regulation Number 142/PMK.010/2021 on the Imposition of Import Duty of Safeguard Measures on Imports of Clothing Products and Clothing Accessories

rejected finished goods from the company, with HS Code 62024090, totaling 420 pieces, were subject to BMTP of Rp. 56,858 per piece, resulting in a total BMTP obligation of Rp. 23,880,360. In December 2023, the same finished goods, totaling 1,337 pieces, were subject to BMTP of Rp. 56,858 per piece, resulting in a total BMTP obligation of Rp. 76,019,146. It can be concluded that the total BMTP incurred by Tradewind Indonesia over the three months was Rp. 185,844,106.³ Information obtained from the company indicates that the BMTP imposed on rejected finished goods is high, affecting the company's profit. For rejected finished goods, besides being sold with BMTP payment obligations, destruction by the company is also an option, though it results in no profit. The application of BMTP is not only a solution for state revenue but can also be a solution for the company's sustainability. The BMTP policy set by the government aims to protect domestic industries from unfair competition or sudden increases in imports. The application of the BMTP policy must be based on taxation principles, which include equity/equality, revenue productivity, neutrality, and ease of administration. The research problem in this study is: How can the implementation of BMTP policy on finished goods from garment companies at KPPBC TMP A Bogor, West Java, ensure state revenue while also ensuring the sustainability of garment companies in the area and how can the government ensure the application of BMTP based on taxation principles, including equity/equality, revenue productivity, neutrality, and ease of administration.

B. Research Methodology

This research is a juridical-empirical legal study with a descriptive nature. The types of data used in this study include primary and secondary data. Primary data consists of information from interviews conducted with respondents selected based on specific criteria. Additionally, primary data includes observations from document analysis related to the implementation of BMTP. Secondary data includes primary legal materials such as laws, government regulations, ministerial

³ Interview with Yusuf Isa, Functional Officer of Customs and Excise Inspector, First Expert at the Treasury Section of KPPBC TMP A Bogor, on January 20, 2024

decrees, and other regulations related to BMTP, as well as secondary legal materials such as textbooks, scientific journals, and previous research findings.

Data collection methods include interviews, observations, and document or literature review. Interviews are conducted with garment companies as respondents. Sampling in this research uses non-probability sampling with purposive sampling technique. Purposive sampling means that the researcher uses their own judgment, based on adequate knowledge about the population, to select sample members.⁴ The sample is determined based on the criterion of garment companies receiving bonded zone facilities. According to preliminary study data, there are 142 bonded zones in the working area of KPPBC TMP A Bogor, West Java. However, only 98 of these bonded zones are garment companies.⁵ The sample size is set at 30% of 98, which amounts to 30 garment companies. The respondents involved in this study are Export-Import (Exim) Managers/Staff from each garment company. Observations are made to collect data related to BMTP imposition on garment companies and the BMTP revenue reports of KPPBC TMP A Bogor. Document or literature review is conducted to gather secondary data, including primary legal materials such as laws, government regulations, ministerial decrees, and other regulations related to BMTP, and secondary legal materials such as textbooks, scientific journals, and previous research on BMTP.

The analysis of the results in this study is performed using qualitative juridical-empirical data analysis methods presented descriptively, with a deductive approach. The deductive method involves explaining general concepts, legislation, or public policies related to BMTP first, and then linking these to the application of policies in the field and the research findings, to draw conclusions that address the research problems.

C. Research Findings and Discussion

⁴ Ibid, p. 23

⁵ Interview with Yusuf Isa, Functional Officer of Customs and Excise Inspector, First Expert at the Treasury Section of KPPBC TMP A Bogor, on January 20, 2024

1. Implementation of BMTP Policy on Finished Goods of Garment Companies at KPPBC TMP A Bogor, West Java: Ensuring State Revenue and Company Sustainability

The BMTP tariff is applied to each unit of finished goods that will be sold locally. All BMTP charges are based on the quantity of finished goods produced and to be released from the company. The following are the research findings obtained from interviews and observations of 30 (thirty) garment companies, summarized in Table 1.

Table 1. Overview of Local Selling Prices and BMTP Tariff Imposition on Garment Companies in the Working Area of KPPBC TMP A Bogor

No	Company	Goods subject to BMTP			BMTP charged per pcs	Selling price per pcs
		HS Code	Type	Quantity		
1	PT. Busana Indah lobal	61012000	shorts	241	Rp. 63.000	Rp. 25.000
		61034200	celana panjang	85	Rp. 58.500	Rp. 20.000
		61033990	t-shirt	11	Rp. 59.850	Rp. 25.000
2	PT. Doo San Dunia Busana	61044900	women's dress	3.095	Rp. 59.400	Rp. 113.828,10
		61045900	blouse	4.143	Rp. 58.500	Rp. 86.555,77
3	PT. Tradewindo Indonesia	62024090	jacket	3.717	Rp. 52.000	Rp. 40.000
4	PT. PPF Indonesia	No finished goods are subject to BMTP because 100% of the finished goods are exported to the destination country (no rejected finished goods).				
5	PT. Tiga Gunung Internasional	No finished goods are subject to BMTP because 100% of the finished goods are exported to the destination country (no rejected finished goods).				
6	PT. Nitya Nandha	61046200	jacket-vest	40	Rp. 58.500	Rp. 47.750
		61091010	Women's shorts	22	Rp. 27.900	Rp. 30.000
		62092030	Women's t-shirt	87	Rp. 19.260	Rp. 30.000
7	PT. Blue Rose Narado Bogor	No finished goods are subject to BMTP because 100% of the finished goods are exported to the destination country (no rejected finished goods).				
8	PT. GA Indonesia	62034290	Men's long pants	307	Rp. 58.500	Rp. 120.000
		62019090	jacket	701	Rp. 63.000	Rp. 114.100
9	PT. Ziben Indonesia	61051000	Cotton t-shirt	401	Rp. 36.360	Rp. 33.554,45

No	Company	Goods subject to BMTP			BMTP charged per pcs	Selling price per pcs
		HS Code	Type	Quantity		
10	PT. Citra Abadi Sejati Cileungsi	62043290	jacket	942	Rp. 63.000	Rp. 60.000
		61034200	long pants	2.374	Rp. 58.500	Rp. 50.000
		62045300	skirt	375	Rp. 58.500	Rp. 35.000
		62046200	shorts	380	Rp. 58.500	Rp. 35.000
		61033990	t-shirt	240	Rp. 63.000	Rp. 60.000
11	PT. Doo San Global	62045300	skirt	618	Rp. 58.500	Rp. 78.570
		62046300	women's pants	258	Rp. 58.500	Rp. 83.662,50
		61033990	t-shirt	2.049	Rp. 36.360	Rp. 44.508,21
12	PT. Yongjin Javasuka Garment II	62023090	jacket hoodie	724	Rp. 63.000	Rp. 70.000
		61041300	long pants	135	Rp. 59.400	Rp. 50.0000
		61033990	t-shirt	118	Rp. 19.260	Rp. 15.000
13	PT. Mulia Cemerlang Abadi	61022000	jacket knit	1.957	Rp. 63.000	Rp. 66.946,05
		61102000	sweater knit	985	Rp. 63.000	Rp. 91.922,51
14	PT. Woo Shin Garment	61044900	dress	1.204	Rp. 59.400	Rp. 46.000
		61099030	long pants	5.970	Rp. 27.900	Rp. 15.000
		61046900	jumpsuit	1.128	Rp. 58.500	Rp. 18.000
		61112000	Women's t-shirt	5.654	Rp. 27.900	Rp. 18.500
15	PT. HJ Busana Indah	61044900	dress knit	156	Rp. 59.400	Rp. 40.000
		61069000	t-shirt knit	652	Rp. 36.360	Rp. 40.000
16	PT. TA Global	61041920	Garmen sample	1.846	Rp. 59.400	Rp. 40.000
17	PT. Minu Garment Sukses	61119090	jacket	42	Rp. 19.260	Rp. 25.000
		61091020	tank top	56	Rp. 27.900	Rp. 20.000
		61091010	Women's t-shirt	503	Rp. 27.900	Rp. 25.000
18	PT. L&B Indonesia	61012000	shorts	1.513	Rp. 63.000	Rp. 15.500
		61033990	t-shirt	195	Rp. 63.000	Rp. 15.500
19	PT. Dae Dong International	61019000	jacket	7	Rp. 63.000	Rp. 25.000
		61034200	long pants	2	Rp. 58.500	Rp. 20.000
20	PT. Citra Abadi Sejati Kedunghalang	62043290	jacket	541	Rp. 63.000	Rp. 60.000
		61034200	long pants	1.384	Rp. 58.500	Rp. 45.000
		62045300	Women's skirt	415	Rp. 58.500	Rp. 35.000
		62046200	shorts	208	Rp. 58.500	Rp. 35.000
		61033990	Women's t-shirt	1.130	Rp. 63.000	Rp. 40.000
21	PT. KNH Garmindo jaya	61029000	jacket	211	Rp. 63.000	Rp. 20.000
		61045900	blouse	365	Rp. 58.500	Rp. 15.000
		61062000	pants wanita	242	Rp. 36.360	Rp. 4.000
		61099030	Women's t-shirt	6.819	Rp. 27.900	Rp. 4.000

No	Company	Goods subject to BMTP			BMTP charged per pcs	Selling price per pcs
		HS Code	Type	Quantity		
22	PT. Daehan Global	62029090	jacket	2.488	Rp. 63.000	Rp. 45.000
		62046200	pants	4.060	Rp. 58.500	Rp. 35.000
		61033990	t-shirt	1.282	Rp. 63.000	Rp. 25.000
23	PT. Fasic Indonesia	61033990	t-shirt	2.180	Rp. 63.000	Rp. 25.000
24	PT. Dasan Pan Pasific	62043290	jacket	1.878	Rp. 63.000	Rp. 15.500
		61034200	long pants	3.186	Rp. 58.500	Rp. 50.000
25	PT. Notos	No finished goods are subject to BMTP because 100% of the finished goods are exported to the destination country (no rejected finished goods).				
26	PT. Muara Tunggal	No finished goods are subject to BMTP because 100% of the finished goods are exported to the destination country (no rejected finished goods).				
27	PT. Laxmirani Mitra Garmindo	62024090	jacket Loc Ven	8.909	Rp. 63.000	Rp. 78.000
		61042900	long pants Loc Ven	5.001	Rp. 59.400	Rp. 58.500
		61091010	t-shirt Loc Ven	4.293	Rp. 27.900	Rp. 40.000
28	PT. Busana Prima Global	No finished goods are subject to BMTP because 100% of the finished goods are exported to the destination country (no rejected finished goods).				
29	PT. Glostar Indonesia	No finished goods are subject to BMTP because 100% of the finished goods are exported to the destination country (no rejected finished goods).				
30	PT. Fotexco Busana Internasional	61103000	cardigan	821	Rp. 63.000	Rp. 9.009,01
		61091010	Women's t-shirt	296	Rp. 27.900	Rp. 6.531,53

Based on Table 1, there are 7 companies (23.3%) that are not subject to BMTP because 100% of their finished goods are exported to the destination country (no locally sold finished goods) or because there are no rejected finished goods produced by the company. Goods that are not removed from the bonded zone for local sale are not subject to BMTP. This aligns with the policy related to bonded zones. Companies designated as bonded zones receive deferral of import duties for storing imported goods for use, for release to another bonded storage facility, or for export. Additionally, they have the right to store goods from

customs areas for auction before export or re-entry into customs areas; or to store imported goods for recycling before export or use.⁶

Furthermore, 17 companies (56.6%) have a local selling price lower than the BMTP tariff applied. A local selling price lower than the BMTP tariff results in the company not making a profit. According to the research findings, only 6 companies (20%) have a local selling price higher than the BMTP tariff applied. A selling price higher than the BMTP tariff allows the company to profit from sales. However, based on interviews, the profit obtained is not maximized due to operational costs.

Based on observational data from the state revenue reports on BMTP payments by thirty garment companies in the KPPBC TMP A Bogor area, the total state revenue for the 2022-2023 period was Rp. 6,278,138,000.00. Thus, companies paying BMTP indirectly also pay other charges on imported goods, thereby increasing state revenue. This aligns with Sari et al. (2016), which found that import duties and taxes have a significant impact on total state revenue, accounting for 31%.⁷

From the perspective of profit or gain from the sale of finished goods, the imposition of BMTP at the set tariff causes losses and does not guarantee the sustainability of garment companies. Seventeen companies (56.6%) out of 30 are subject to high BMTP tariffs, exceeding the selling price of goods. This results in decreased sales and no profit for the companies. According to interviews with garment companies regarding their view on BMTP tariffs, the following points were noted:

1. The BMTP tariff is set too high for surplus production finished goods.
2. The BMTP tariff imposes a burden on companies.
3. The imposition of BMTP results in reduced profits for companies.
4. BMTP should be exempted for bonded zone companies and applied only to general importers.

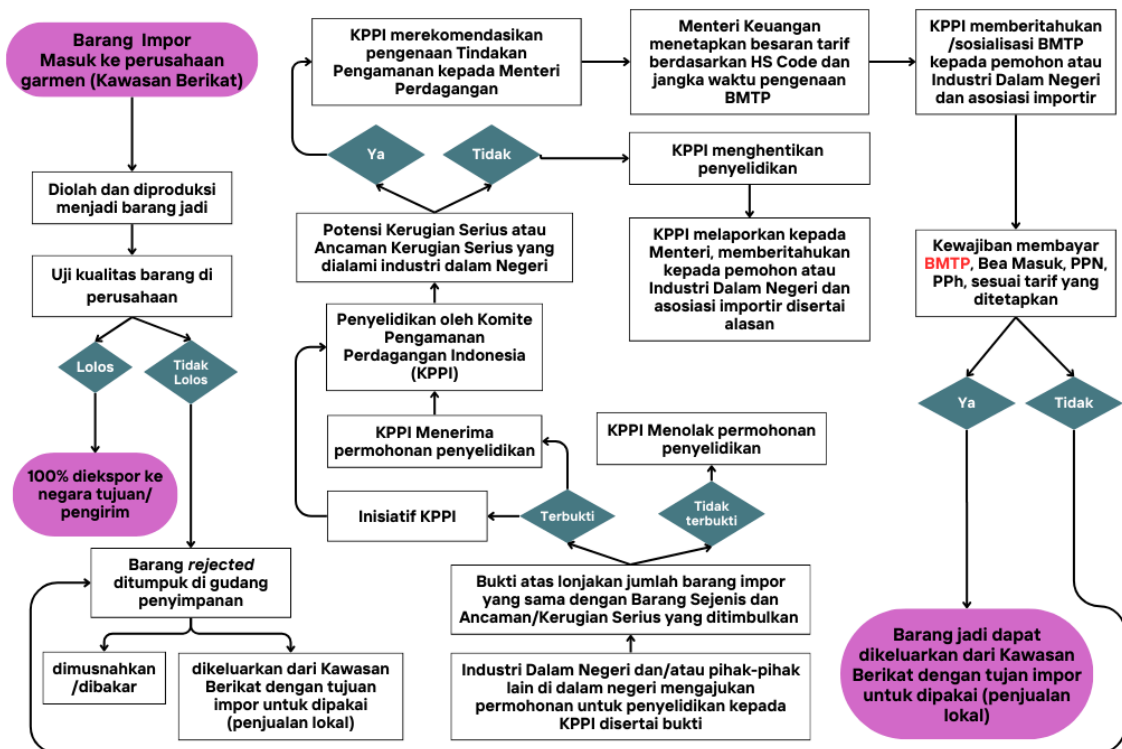
⁶ Article 44, paragraph 1 of Law No. 17 of 2006 on Amendments to Law No. 10 of 1995 on Customs

⁷ Sari, T.I.P., Hidayat, K., Setyawan, A., "The Impact of Import Duties and Taxes (BM and PDRI) on Total State Revenue", *Tax Journal (JEJAK)*, Volume 10 Number 1, 2016.

5. The government needs to adjust BMTP tariffs based on actual conditions and impacts observed in the field.

The imposition of BMTP on finished goods has been in effect since November 2021 as set forth by the Minister of Finance Regulation of the Republic of Indonesia. This policy also outlines the tariffs for each finished good removed from the bonded zone based on HS Codes. The benefit of BMTP on finished goods that do not pass quality tests or are rejected includes protecting domestic industries and ensuring state revenue. In addition to BMTP, these goods are also subject to other import-related charges such as Import Duty, Value Added Tax (VAT), and Income Tax (PPH). From the perspective of garment company sustainability, it can be said that no benefit is gained from the BMTP tariff. The perceived high BMTP tariffs are seen as burdensome regulations that create losses for garment companies, thus not guaranteeing their sustainability.

The imposition of BMTP can be seen in Scheme 1.



Scheme 1. Flow of Import Duty of Safeguard Measures (BMTP)

2. Government Guarantees in the Application of BMTP Based on Taxation Principles, which include the principles of equity/equality, revenue productivity, neutrality, and ease of administration.

a. Application of BMTP Based on the Principle of Equity/Equality

The principle of equity or fairness suggests that taxes should be fair and equitable. In the imposition of BMTP rates on garment companies, the rates are not based on the company's ability to pay these taxes. This is evident from the uniform rate set for all similar types of goods produced by garment companies. For example, for HS Code 61042900, a rate of Rp. 53,609 is set for all types of finished goods in the form of trousers produced by the company. This rate is set regardless of the company's ability to meet payment obligations.

The principle of equity is the basis and consideration in choosing policy options in building a tax system. In the same conditions and circumstances, taxpayers should be treated equally, and in different conditions and circumstances, taxpayers should be treated differently.⁸ Fairness in income tax consists of horizontal equity and vertical equity. A tax collection is said to fulfill horizontal equity if taxpayers in similar conditions or situations are treated the same (equal treatment for equals). Meanwhile, vertical equity is said to be fulfilled if a company with different additional economic capabilities is treated differently. In the BMTP policy, the BMTP rate is set uniformly for all types of finished goods produced and released by garment companies. For example, for finished goods in the form of T-shirts with HS Code 61091010, a BMTP rate of Rp. 25,180 per piece is applied, and this is applied to all companies, regardless of the company's profit or economic capability. Therefore, the imposition of BMTP can be said to fulfill the principle of horizontal equity.

In the implementation of BMTP policy, there is no exemption based on the condition of the garment company. For example, in the garment company PT. Doo San Global, rejected goods were destroyed by burning due to the

⁸ Suandy, Erly., 2017, Hukum Pajak, Penerbit Salemba Empat, Jakarta, p. 25

inability to meet the high BMTP obligations when trying to release the goods from the bonded area for local sale. The BMTP policy is imposed without exception and does not consider the company's economic capability. Therefore, the imposition of BMTP can be said not to fulfill the principle of vertical equity. The government's guarantee in the application of BMTP is only based on the principle of horizontal equity rather than vertical equity in terms of equal treatment of BMTP imposition on garment companies that receive bonded area facilities.

b. Application of BMTP Based on the Principle of Revenue Productivity

A tax collection system cannot be considered successful in fulfilling the principle of revenue productivity merely by looking at the amount of tax revenue collected, as it must be calculated after deducting collection costs.⁹ The tax revenue from fulfilling BMTP obligations in full is received by the State, as there are no collection costs. The BMTP rates imposed on companies as taxpayers are considered high by the companies. For example, the selling price of rejected finished goods in the form of trousers produced by the company is Rp. 50,000, while the BMTP rate is Rp. 53,609, and the company is also required to pay other taxes besides BMTP, so the profit the company obtains from selling one pair of trousers is not maximized. Given the high BMTP rate and other tax obligations imposed on the company, it can be said that the BMTP policy is based on the principle of revenue productivity. The government guarantees the implementation of this revenue productivity principle through uniform rates for garment production across all companies without exceptions and without collection costs, thus maximizing the revenue productivity received by the State.

c. Application of BMTP Based on the Principle of Neutrality

The principle of neutrality can be met if tax collection does not create a tax incidence that causes the price of local or domestic products to be uncompetitive with imported products, resulting in market inefficiency or distortion.¹⁰ The high BMTP rate has caused the selling price to increase and sales to decrease. Compared to the selling price of rejected goods, the selling price of local or domestic production is still relatively low, increasing the possibility that local goods will sell better than rejected goods. For example, at PT. Tradewindo Indonesia, which produces T-shirts. Rejected T-shirts, when released from the bonded area for local sale, are subject to a BMTP rate of Rp. 52,000. However, the local selling price for these rejected goods is Rp. 40,000.

⁹ Ibid, p. 26.

¹⁰ Ibid, p. 27

This causes the company to increase the selling price of rejected goods, making it higher than the selling price of local products. This situation leads to a decline in sales of rejected goods and an increase in sales of local goods. The government's guarantee in the application of BMTP lies in the imposition of high rates so as not to disadvantage domestically produced goods.

d. Application of BMTP Based on the Principle of Ease of Administration

The principle of ease of administration encompasses the principles of certainty, efficiency, convenience of payment, and simplicity. The imposition of taxes must be certain, both for the taxpayer and the tax authorities. The party subject to tax, the goods, objects, or services that are taxed, and the amount of tax to be paid and the payment mechanism must have written and legal certainty.¹¹ The BMTP policy is very clear, including the determination of the BMTP rates imposed according to the HS Code of the goods, as seen from the results of interviews where 30 (thirty) respondents stated that they were aware of the rules, procedures, rate determination, and types of goods subject to BMTP. It can be said that the BMTP policy has fulfilled the principle of certainty. Additionally, all companies are aware of the BMTP collection system and the documents required for the release of rejected goods. However, the high BMTP rates are considered inefficient for the company's sustainability, so it can be said that the BMTP imposition does not fulfill the principle of efficiency from the company's perspective as the taxpayer.

BMTP payment obligations are imposed when a company wants to release finished goods that fail quality control or rejected goods with the intention of local sale. The imposition of BMTP has not fulfilled the principle of convenience of payment. The principle of convenience refers to the ease and comfort experienced by taxpayers during tax collection. For example, tax collection is done when receiving a salary or when receiving interest from deposits.¹² However, in the imposition of BMTP, there is no specific time or

¹¹ Pohan, Chairil Anwar., 2017, *Pembahasan Komprehensif Pengantar Perpajakan: Teori dan Konsep Hukum Pajak*, Mitra Wacana Media, 2nd Edition, Jakarta, pp. 46-47

¹² Mulkan, Hasanah., Aprita, Serlika., *Op.cit*, p. 33.

convenience given to the company. All companies are aware of and understand the BMTP imposition administration. The BMTP rates set according to the KPPI study provide convenience in calculating BMTP obligations imposed on the company. However, the high BMTP rates are seen as burdensome for the company, leading to a decrease in the company's profits. Even though the rates are considered high by the company as the taxpayer, the BMTP imposition can be said to fulfill the principle of simplicity, as it is clear and straightforward in the explanation of the technical rules for BMTP imposition, providing ease for tax officials and taxpayers in fulfilling tax obligations. Of the four tax principles that form the basis of tax collection, the BMTP policy fully meets 2 (two) of the four principles, namely the principles of neutrality and revenue productivity. As for the principle of equity, only the horizontal equity principle is met, and for the principle of ease of administration, only 2 (two) principles are met, namely certainty and simplicity. Thus, it can be concluded that the BMTP policy does not fully meet the principles of equity/equality and ease of administration. The unfulfilled principles indicate that the BMTP policy does not fully protect the interests of taxpayers.

D. Conclusion

Based on the analysis results, the following conclusions can be drawn:

1. The imposition of BMTP increases state revenue but burdens garment companies, indicating the need for a review of the tariff determination based on the types of finished goods released. Companies that pay BMTP indirectly also pay other levies imposed on these imported goods, thereby increasing state revenue. According to observation data from state revenue reports on BMTP payments by thirty garment companies in the KPPBC TMP A Bogor area, the total state revenue for the 2022-2023 period amounted to Rp. 6,278,138,000.00. The imposition of BMTP at the established rates results in losses and does not guarantee the sustainability of garment companies, where 17 companies (56.6%) out of 30 were subjected to high BMTP rates that

exceeded the selling price of the goods. This led to a decrease in sales and a lack of profit for the companies.

2. The BMTP policy fully meets 2 (two) of the four principles, namely the principles of neutrality and revenue productivity. However, for the principle of equity, only the horizontal equity principle is met, and for the principle of ease of administration, only 2 (two) principles are fulfilled, namely certainty and simplicity. Therefore, it can be concluded that the BMTP policy does not fully meet the principles of equity/equality and ease of administration. The unmet principles indicate that the BMTP policy does not fully protect the interests of taxpayers and demonstrates that the government has not fully ensured the implementation of BMTP in accordance with taxation principles.

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