

**CRIMINAL RESPONSIBILITY FOR PERPETRATORS OF THE
CRIMINAL ACT OF UNLOADING IMPORTED GOODS OUTSIDE
THE CUSTOMS AREA OR OTHER PLACES WITHOUT PERMIT
FROM THE HEAD OF THE CUSTOMS OFFICE**

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ABSTRACT

Import can be interpreted as the activity of importing goods from one country (abroad) to the customs area of another country. In Indonesia, the source of state revenue consists of tax revenues, non-tax state revenues, and grants. Imported goods carried by passengers, transport crew, or border crossers into the customs area upon arrival must be notified to customs and customs officers, or imported goods sent by post or deposit service may only be issued with the permission of customs and customs officers. Import duty is a levy or import duty on imported goods collected by the Directorate General of Customs and Excise (DJBC). The purpose of this study is to find out how criminal liability for perpetrators of the crime of dismantling imported goods outside the customs area or other places without the permission of the head of the customs office, to find out the factors that affect criminal liability for the perpetrators of the crime of dismantling imported goods outside the customs area or other places without the permission of the head of the customs office, To find out the legal consequences for the perpetrators of the crime of dismantling imported goods in the outside the customs office, to find out the legal consequences for the perpetrators of the crime of dismantling imported goods outside the customs office or other places without the permission of the head of the customs office. The type of research used in this thesis is the normative juridical method.

Keywords: Criminal liability, Demolition, Import.

A. Introduction

In international trade, there are export and import activities. The existence of export and import activities greatly influences the economic growth of a country. Import is the activity of bringing goods into a customs area. Import can be interpreted as the activity of bringing goods from one country (overseas) into the customs area of another country. This definition means that import activities involve two countries. In this case, it can be represented by the interests of two companies between the two countries, which are different and of course also have regulations and act as suppliers and the other acts as the recipient country.

In order to meet its needs, at least there must be one thing that makes the country have to build good relations with other countries. One of them is in this economic activity. Another purpose of import activities is to strengthen the balance of payments and reduce the outflow of

foreign exchange abroad. The benefits of import activities themselves are that they allow a country to obtain raw materials, goods and services for a product that is limited in number domestically or that cannot be produced domestically. This indirectly supports the stability of the country's products that are limited in number domestically or that cannot be produced domestically.

In Indonesia, sources of state revenue consist of tax revenue, non-tax state revenue, and grants. Tax revenue itself is the main source of state revenue taken from income tax, value added tax, land and building tax, sales tax on luxury goods, export tax, international trade tax and import duties and excise. One of the sources of tax revenue that plays an important role and provides quite rapid development in the field of industry and trade is international trade tax on imports or activities of bringing goods into the customs area and is subject to import duties.

Based on the provisions of Law No. 10 of 1995 as amended by Law No. 17 of 2006 concerning customs (Customs Law), the provisions contained in Article 102 letter (b) state that "Unloading imported goods outside the customs area or other places without permission from the head of the customs office" is a criminal act where this provision is intended for imported goods that are still under customs supervision in the form of imported goods whose customs obligations have not been completed.

B. Research Methods

A study cannot be called research if it does not have a research method.¹ Research methods are one of the factors of a problem that will be discussed.² The study was conducted using secondary data which was analyzed qualitatively using the Desk Research Method.³ The literature materials used in writing this research are several references originating from research results, studies, and reviews of several writings which are then summarized into a scientific paper.⁴

C. Discussion

¹ Koto, I., Hati, L. P., Manurung, A. S., & Siregar, A. S. (2024). Islamic Holy Days: The Contention of Rukyatul Hillal and Hisab Hakiki Wujudul Hilal Disputes for Muslims in Indonesia. *Pharos Journal of Theology*, 105(2).

² Hanifah, I., & Koto, I. (2025). Legal Protection for Workers with Fixed-Term Employment Agreements Before and After the Job Creation Law. *Kosmik Hukum*, 25(2), 245-256.

³ Simatupang, R. S. A. (2024). Pelaksanaan Sistem Peradilan Pidana Anak Di Indonesia Perspektif Nilai Keadilan. *Jurnal Yuridis*, 11(1), 54-63.

⁴ Perdana, S., & Koto, I. (2024). Providing Legal Protection for Consumers Against Standard Clauses/One-sided Agreements Made by Business Actors. *DE LEGA LATA: Jurnal Ilmu Hukum*, 9(1), 23-30.

1. Criminal Responsibility for Perpetrators of Criminal Acts of Unloading Imported Goods Outside Customs Areas or Other Places Without Permission from the Head of Customs Office

Unloading imported goods outside the customs area or other places without permission from the head of the customs office is one form of customs crime. Unloading imported goods outside the customs area or other places without permission from the head of the customs office can be categorized as smuggling to avoid paying import duties as regulated in Article 1 point 15 of Law No. 17 of 2006 concerning customs.

With the imposition of import duties, many people choose to avoid paying import duties by doing various things, one of which is by smuggling or smuggling in order to avoid paying import duties. The consequences of this act of avoiding paying import duties can harm state finances in a not insignificant amount.

Imported goods that are still under customs supervision mean imported goods whose customs obligations have not been completed. For example, unloading or storing them in a place other than the specified or permitted destination, namely goods with the destination of the storage place are unloaded or stored outside the storage place. The application of criminal sanctions in the context of sentencing has progressed where the purpose of sentencing and sentencing guidelines have been formulated clearly and in detail as part of determining the limit of sentencing and determining the weight of sentencing. The provisions in this sentencing are emphasized by determining the types of sanctions that provide alternatives for the court to determine appropriate sanctions for the perpetrator based on the level of crime, the condition of the perpetrator and other circumstances, so that there is no equalization (indiscriminately) in the imposition of criminal penalties.⁵

Law enforcement is a process that can guarantee legal certainty, order and protection by maintaining harmony, balance and harmony between civil morality based on actual values in a civilized society. As a process of activities that include various parties including the community within the framework of achieving goals, it is a must to see criminal law enforcement as a criminal justice system.

2. Factors Influencing Criminal Responsibility for Perpetrators of the Crime of Unloading Imported Goods Outside the Customs Area or Other Places Without Permission from the Head of the Customs Office

⁵ Barda Nawawi Arief.2009. *RUU KUHP Baru Sebuah Restrukturisasi/ Rekonstruksi Sistem Hukum Pidana Indonesia*. Halaman 24

Criminal law is a legal regulation that regulates or explains what actions or actions can be imposed on people who commit crimes or violations. Criminal law is actually also a law of sanctions (het strafrecht is wezenlijk sanctierecht). Responsibility or the concept of liability in terms of legal philosophy, Roscoe Pound in his book *Romli Atmasasmita* states that: I..use the simple word "liability" for the situation whereby one may be exactly legal and the other is legally subject to the excaxtion" Criminal liability is interpreted by Pound as an obligation to pay the retaliation that the perpetrator will receive from someone who has been harmed. According to him, the responsibility carried out is not only related to the problem.

Theoretically, it is possible to routinely send surveillance task forces from regional offices, but technically it is difficult to do if the coverage area is too wide. It would be easier if intelligence activities were also carried out by service offices because they tend to be close to the source of information. In general, what is considered information for the layman is a notification from a person or agency in writing or verbally that there will be smuggling activities carried out either individually or in groups.

This mature information is then commonly referred to as intelligence results or positive intelligence. In fact, information is not only limited to mature information but there is a lot of raw information scattered in customs documents and their supporting documents, this information if processed will also produce mature information (positive intelligence) that can be used to detect smuggling or customs violations.

D. Conclusion

Based on the discussion above, it can be concluded that the application of sanctions against perpetrators who dismantle imported goods outside the customs area or other places without permission from the head of the customs office prioritizes criminal sanctions which can make perpetrators of dismantling imported goods subject to criminal penalties and also administrative sanctions, namely processing perpetrators of dismantling imported goods outside the customs area or other places without permission from the head of the customs office to complete tax/import duty obligations on imported goods entering the Indonesian customs area. The purpose of implementing criminal sanctions is so that perpetrators of dismantling imported goods receive sanctions that have a deterrent effect so that they will not repeat their actions again, while the purpose of implementing administrative sanctions against perpetrators

of dismantling imported goods is to obtain state levies on taxes/import duties on goods from abroad entering Indonesian territory. This is because state levies on import duties have a significant impact on state revenue/income. So administrative sanctions are prioritized. The application of these administrative sanctions is in accordance with the principle of ultimum remedium, namely criminal sanctions are applied as the last alternative to perpetrators of dismantling imported goods outside the customs area or other places without permission from the head of the customs office.

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