



# Customs and Tax Cooperation in Indonesia

ASEAN PCA Workshop  
Jakarta, 1<sup>st</sup> – 3<sup>rd</sup> October 2019

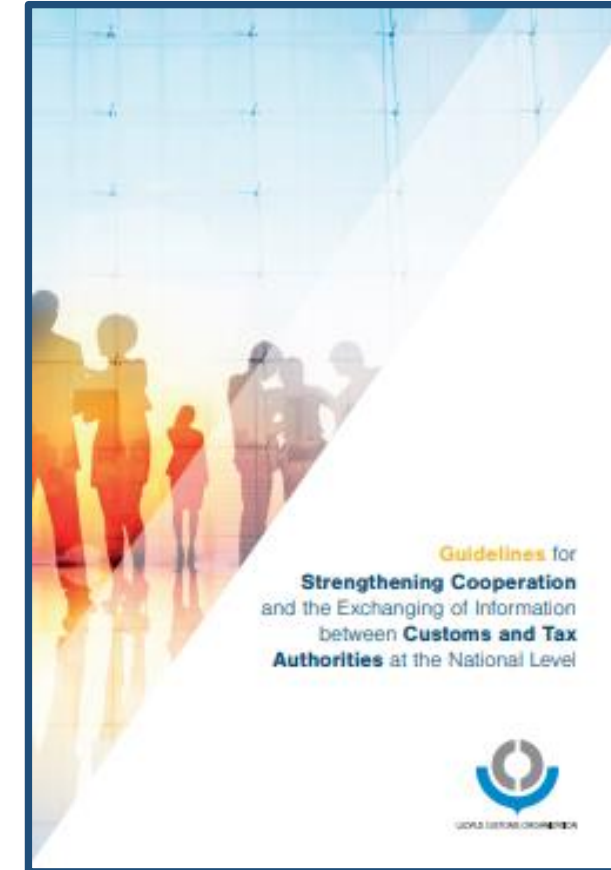






# REFERENCE

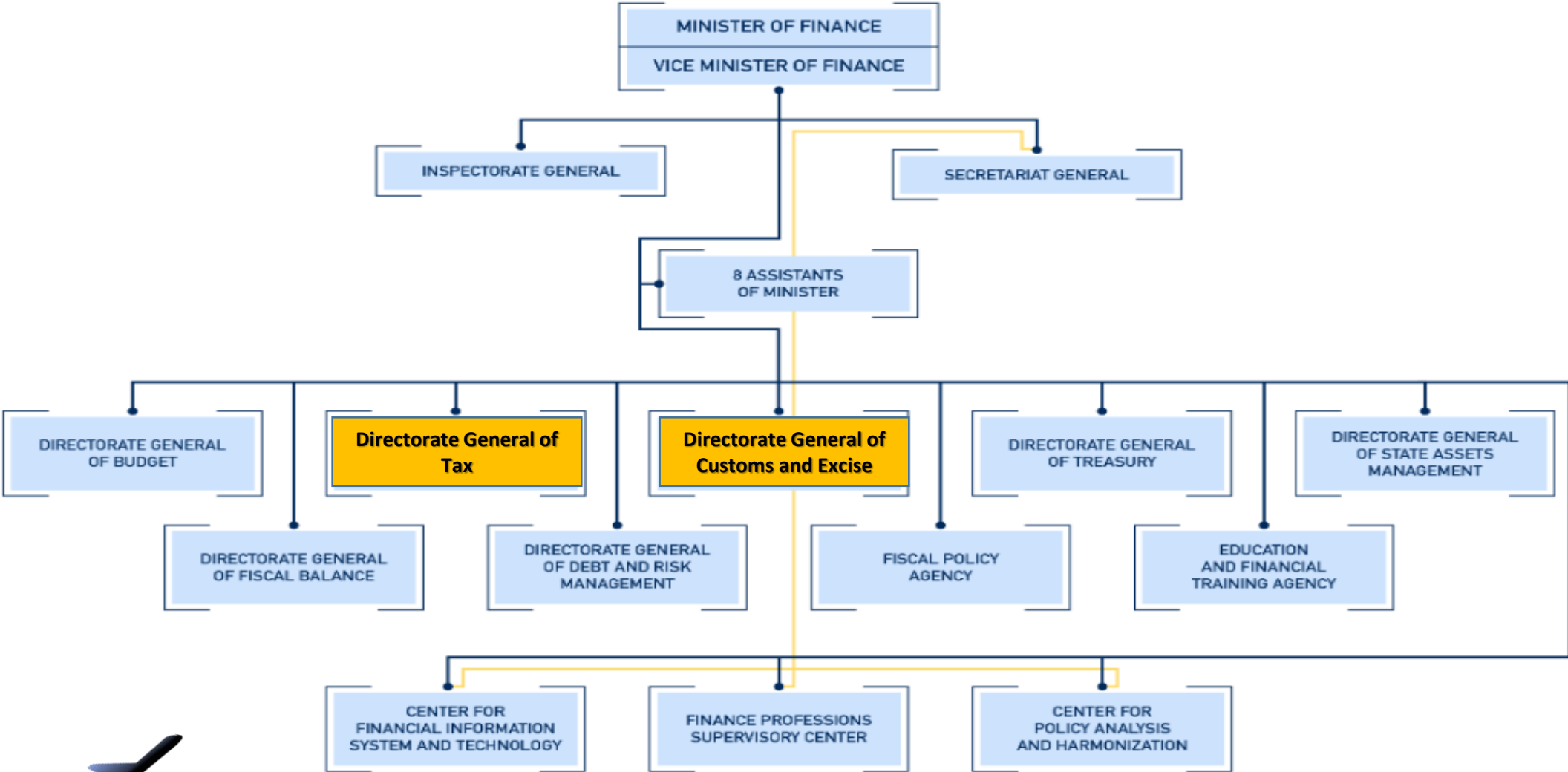
- ❖ WCO Guidelines for Strengthening Cooperation and the Exchanging of Information between Customs and Tax Authorities at the National Level
- ❖ Joint Customs – Tax activities may potentially include:
  - joint risk profiling/analysis,
  - joint investigation/examinations
  - Joint identification of measures and their application in the fight against duty/tax offences and transnational crime
  - joint audit,
  - coordination of control/compliance activities within Free Zone,
  - coordination and conduct joint controls
  - coordination on transfer pricing
  - joint research
  - Joint training/workshops
  - Secondment program







# ORGANIZATIONAL STRUCTURE OF MINISTRY OF FINANCE







# BACKGROUND

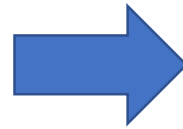
Not Ideal  
(Low Compliance)



Ideal  
(High Compliance)

## Causes:

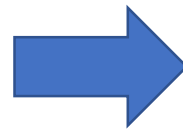
**1** The procedures to fulfil tax obligations are **complex and difficult** and the high cost of compliance causes the decline of Taxpayers compliance rate.



## Solutions:

**Simplification and services improvement** by Joint Business Process, Joint Profile, Single Submission (Single Entry, Single Lodgement), and Integrated Risk Management.

**2** There is a **gap between cost of being comply and not comply**



**Decreasing the gap for Taxpayers who choose not to comply**, by building single database and joint profile and reconciliation of all tax obligations (VAT, Income Tax, Import Taxes, Customs duty, and Excise).



Customs and Tax Cooperation to achieve ideal condition





# Why Do We Need This Cooperation



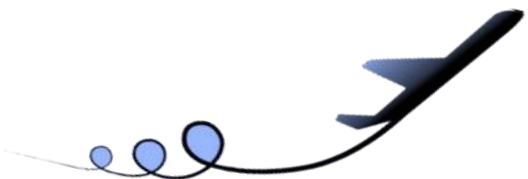
**We both have the same tax payer**



**We both have the data/information**



**We both have the sliced business process**





# THE GOALS OF CUSTOMS AND TAX COOPERATION

1

## Encouraging National Economic Growth

Law enforcement to create fairness, in order to support economic inclusiveness, encourage improvement in the investment climate and ease of doing business in Indonesia

2

## Increasing Competitiveness

Focus on improving integrated Business Processes and Information Systems to reduce the cost of compliance, improve service and administration for taxpayers

4

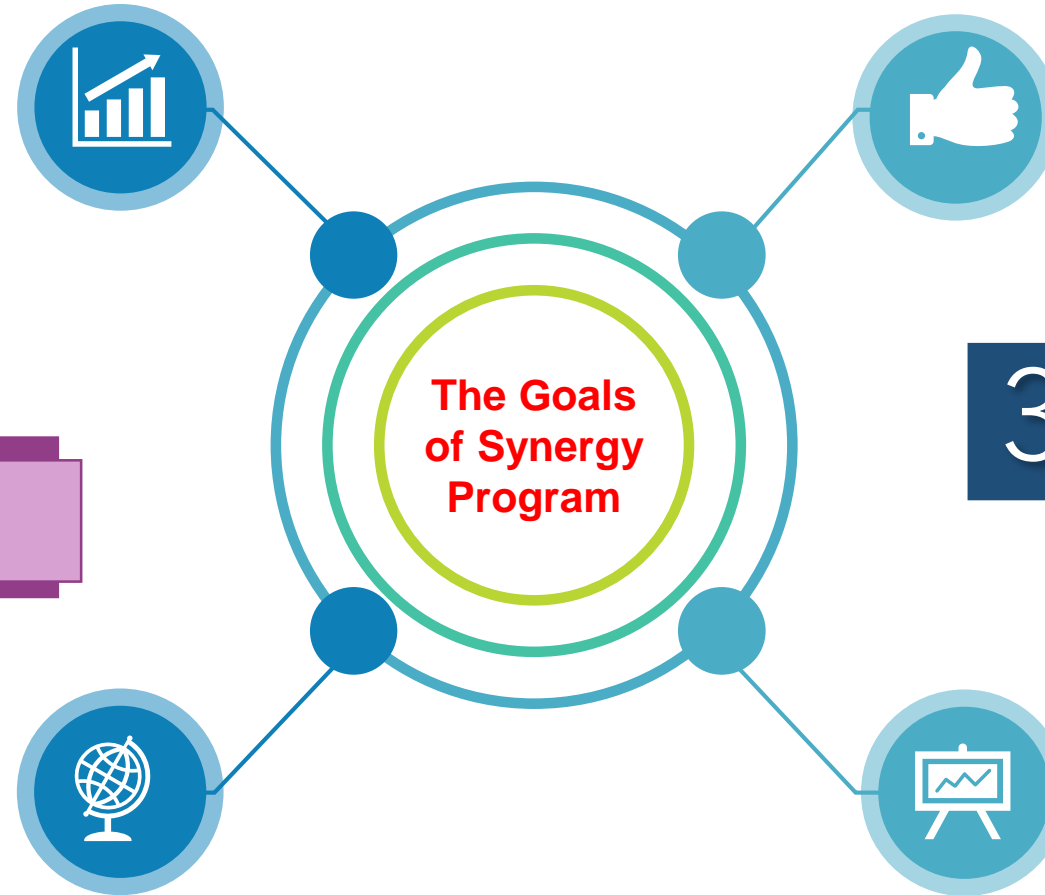
## Increasing the credibility and effectiveness of the state budget

Optimizing State Revenues in the State Budget to encourage national economic growth.

3

## Improving Indonesia's EODB ranking

The Synergy Program will have a positive effect on two EODB assessment indicators, namely “paying taxes” and “trading across borders” in order to facilitate entrepreneurs meeting tax reporting obligations, and simultaneously encourage and facilitate cross-border trade.





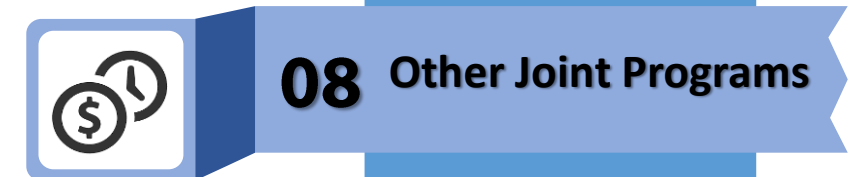
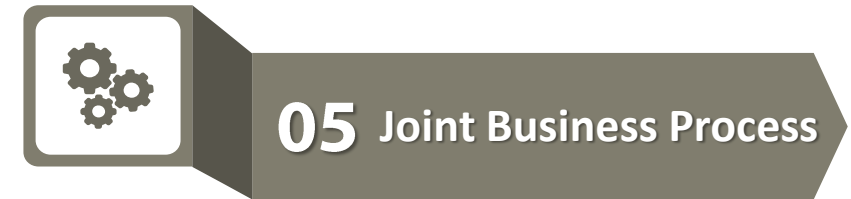
# MAIN AREAS OF THE COOPERATION

## OPERATIONAL APPROACH



**Target: generating additional revenue**

## SYSTEM APPROACH



**Focus: improvement of effectiveness in control and efficiency in services**

Continuous reforms are undertaken to achieve ideal condition, and to answer various challenges in revenue collection.

One of those reforms are by issuing KMK-481/KMK.01/2018 as the legal basis of the Cooperation (currently renewed by KMK-704/KMK.01/2019), that states 8 main areas of the Cooperation.







Area	Definition
Joint Analysis	Analysis together between Customs and Tax Authority by examining the fulfilment of tax obligations by Taxpayers.
Joint Audit	Conduct audit of tax and customs obligations of Taxpayers.
Joint Collection	Customs and Tax Authority collect revenue together, to increase the disbursement of tax receivables.
Joint Investigation	Enforcing law together by DGCE and DGT, in supervising the flow of goods (export/import) and Excise.
Joint Business Process and Single Profile	<ol style="list-style-type: none"> <li>1. <b>Integrating database</b> and building <b>Single Profile of Taxpayers (Customs, Excise, and Tax)</b> to give equal treatments to Taxpayers based on risk management.</li> <li>2. Simplifying entry of goods services into Free Area via <b><i>e-endorsement</i></b>.</li> <li>3. Simplifying reporting procedures by integrating data of Customs Declaration (PIB) and Tax Invoice (e-invoice).</li> <li>4. Changes in regulations to support services improvement in Free Area.</li> <li>5. Deregulation in Bonded Area to give certainty in Tax and Customs treatment.</li> <li>6. Simplifying services in Bonded Area by integration or <b><i>single document</i></b> of DGCE and DGT.</li> </ol>
Secondment	<b><i>Secondment</i></b> among employees of DGCE and DGT.

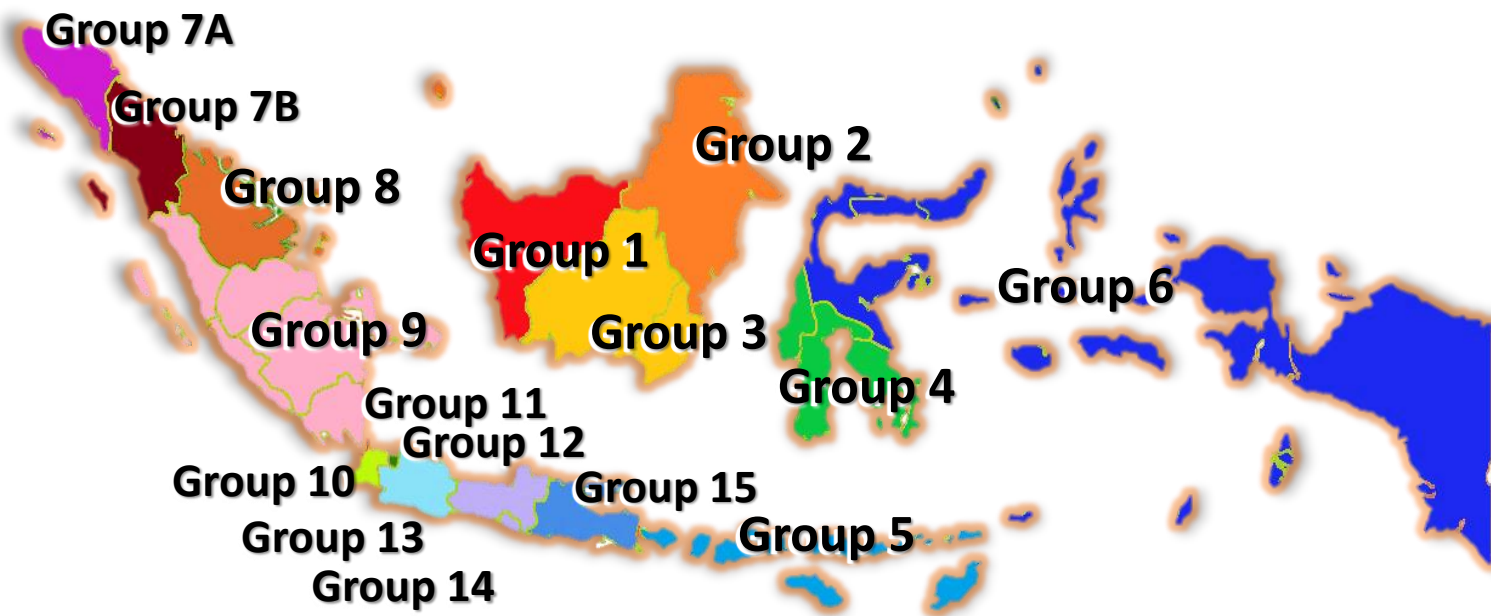




# THE STRATEGY TO IMPLEMENT THE COOPERATION IN VERTICAL UNITS

Every Regional Office has **different potential characteristics** that needed to be given **exploration spaces** for the potential of each region.

**To increase the effectiveness in boosting the Cooperation**, those Regional Offices then divided into groups based on the work area of both DJP and DJBC. After, the Cooperation teams in Regional Offices are further divided **into 15 groups** in accordance to each locale potentials which are specific and unique.



15

Groups of Regional Offices

**Number of Officers:**  
Tax = 45.011 Officers  
Customs = 16.570 Officers



# SYNERGY PROGRAM ACCELERATION

## MONITORING AND EVALUATION ACTIVITIES

### Site Visit

Monitoring and evaluation through site visit activities to **ensure that the pulse of the synergy program is truly felt in the regions.**

### Video Conference

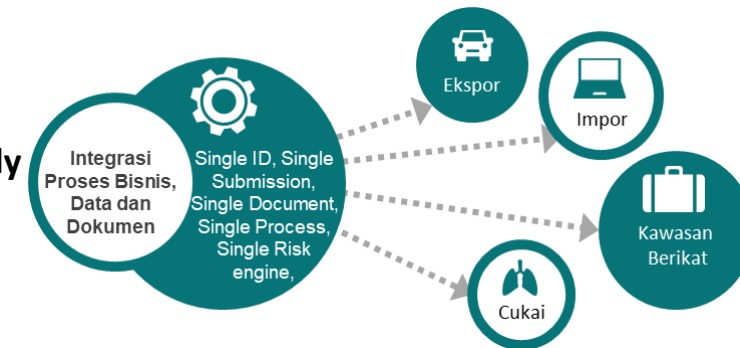
Monitoring and evaluation effectively and efficiently **by supporting the digital transformation of the Ministry of Finance** through Video Conference activities by utilizing the Ministry of Finance's ICT



### Purpose:

- **Increasing the morale of employees in the regions** by showing the seriousness and support of the Ministry of Finance leaders regarding the synergy program
- **Get feedback and a full picture** related to the challenges of managing state revenues in operational practice
- Ensuring that the synergy program **runs optimally** in all regions

### Urgently needs:







# CUSTOMS AND TAX COOPERATION IN MEDIA

## INVESTOR DAILY

### Sinergi Otoritas Pajak dan Pabean untuk Optimalisasi Penerimaan

Oleh Bagus Ariyanto dan Wahyu Wibowo

► Dalam mewujudkan visi sebagai penggerak pertumbuhan ekonomi Indonesia yang produktif, kompetitif, inklusif, dan berkeadilan di abad ke-21, Kementerian Keuangan berkomitmen untuk melakukan perbaikan menyeluruh proses bisnisnya yang diimplementasikan dalam Program Reformasi Birokrasi dan Transformasi Kelembagaan (RBTK) Kemenkeu.



Bagus Ariyanto



Wahyu Wibowo

Terkait penerimaan negara, RBTK Kementerian Keuangan mempunyai beberapa inisiatif strategis, di antaranya Program Sinergi (Joint Program) antara Otoritas Pajak Indonesia, Direktorat Jenderal Pajak (DJP), dan Otoritas Kepabean Indonesia, Direktorat Jenderal Bea dan Cukai (DJBC).

DJP dan DJBC merupakan dua otoritas besar atau penyumbang penerimaan negara di Indonesia dan merupakan dua elemen pemerintah yang sangat terkait dengan dunia perdagangan, industri, dan investasi di Indonesia. Oleh karena itu, program sinergi DJP-DJBC sangat penting untuk mendukung perkembangan globalisasi perdagangan, sistem keuangan, dan penguatan arus barang yang semakin masif. Program sinergi DJP-DJBC merupakan breakthrough di bidang perpajakan dan kepabean yang dapat memiliki dampak positif terhadap peningkatan kolaborasi berusaha dan iklim investasi yang pada akhirnya dapat meningkatkan pertumbuhan perekonomian Indonesia.

**Perkenalan Sinergi DJP-DJBC**

Jauh sebelumnya, sinergi antara otoritas pajak dan pabean di Indonesia tercatat dalam sejarah telah dimulai sejak 1997. DJP dan DJBC telah melakukan sinergi dalam bentuk pertemuan berkala dan pertukaran informasi sejak lebih dari dua dasawarsa, yang ditandai dengan diterbitkannya Keputusan Bersama Direktur Jenderal (Dirjen) Pajak dan Direktur Jenderal (Dirjen) Bea dan Cukai No. KEP-106/19/1997 dan KEP-70/BC/1997 tentang Pemeriksaan Bersama DJP-DJBC dan Tindak Melacak Informasi.

Tahun 2016, Kementerian Keuangan

**Jenis Sinergi DJP-DJBC**

Sejak 2018 program sinergi DJP-DJBC terbagi dan kelompok besar, yaitu pendekatan operasional dan pendekatan sistem. Pendekatan operasional ditujukan untuk optimalisasi penerimaan negara. Pendekatan operasional terdiri atas empat jenis sinergi DJP-DJBC, yaitu *Joint Audit*, *Joint Collection*, dan *Joint Investigation*. Pendekatan sistem ditujukan untuk peningkatan efisiensi pelayanan dan efisiensi pelayanan. Pendekatan sistem terdiri atas empat jenis sinergi, yaitu *Joint Business Process*, *Single Profile*, *Secondment*, dan program sinergi lainnya.

*Joint Audit* merupakan hasil sinergi program sinergi DJP-DJBC. Di dalam proses *Joint Audit* dilakukan pengolahan data pertukaran DJP-DJBC baik yang berasal dari dilakukan oleh kantor pusat untuk dapat dimanfaatkan oleh unit vertikal DJP-DJBC (*top-down*) atau sebaliknya (*bottom-up*). Saat ini, *Joint Audit* DJP-DJBC telah memanfaatkan teknologi informasi pertukaran data dan data *analytics* sebagai dasar untuk dilakukan tindakan selanjutnya, yaitu apakah dilakukan pemeriksaan dari atau pengawasan oleh DJP, audit, penelitian ulang, atau penindakan oleh DJBC, *joint audit*, *joint collection*, *joint investigation*, pemblokiran wajib pajak yang belum memenuhi kewajiban formal, dan lain sebagainya.

Saat ini, *joint audit* telah dilakukan di unit vertikal (kantor wilayah dan kantor Pelayanan Pajak atau Kantor Risk Management) yang dapat menilai beberapa indikator kepatuhan wajib pajak, seperti kepatuhan wajib pajak dalam melaporkan data keuangan, informasi laporan keuangan, informasi laporan transaksi, jumlah pelanggaran yang dilakukan oleh wajib pajak, serta indikator lainnya.

Bagus Ariyanto

tersebut berfasilita perijinan atau kepabeanan, bahkan hingga wilayah posdar dan perbatasan. Beberapa komoditas yang rentan menjadi bukti pemenuhan sinergi tidak pabean seperti *handphone*, rokok, makanan beralkohol, dan eras.

*Joint Business Process* dilakukan dengan cara memperbaiki, mengintegrasikan proses bisnis DJP dan DJBC yang berkaitan dan beresiko melalui mekanisme *single document*, *single process*, *single submission*, *single treatment* yang nantinya akan ada percepatan pelayanan, tetapi dengan pengawasan yang ketat. Siklus *joint business process* dilakukan dimulai dari penyusunan rencana kerja, identifikasi/analisis permasalahan dengan *root cause analysis*, redigasi proses bisnis, penyusunan peraturan dan sistem informasi, serta implementasi proses bisnis yang telah diubah atau ditransformasi. *Joint business process* DJP-DJBC yang telah berhasil dibuktikan, yaitu *joint endorsement* untuk pengawasan pemasukan barang dari tempat lain dalam daerah pabean (TLDTP) ke dalam Kawasan Bebas yang dapat mengurangi potensi kerugian negara dari adanya restitusi PPN yang tidak terpotong (PTZ Batas).

*Single profile* DJP-DJBC dilakukan dengan mengintegrasikan risk engine (*integrated data analytics*) yang memungkinkan penilaian secara lebih mudah aplikasi data *analytics* terpadu. Nilai berupa Sistem Kepatuhan Pengguna Jasa (SKPJ) dan *Customer Risk Management* yang dapat menilai beberapa indikator kepatuhan wajib pajak, seperti kepatuhan wajib pajak dalam melaporkan data keuangan, informasi laporan keuangan, informasi laporan transaksi, jumlah pelanggaran yang dilakukan oleh wajib pajak, serta indikator lainnya.

Wahyu Wibowo

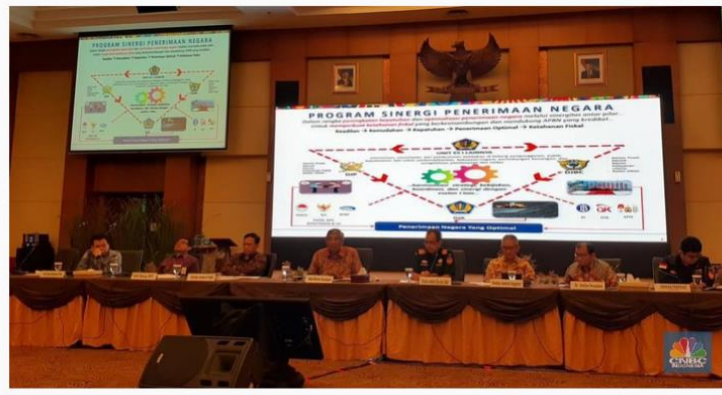
*Secondment* merupakan hasil sinergi program sinergi DJP-DJBC. Di dalam proses *Secondment* dilakukan pengolahan data pertukaran DJP-DJBC baik yang berasal dari dilakukan oleh kantor pusat untuk dapat dimanfaatkan oleh unit vertikal DJP-DJBC (*top-down*) atau sebaliknya (*bottom-up*). Saat ini, *Joint Audit* DJP-DJBC telah memanfaatkan teknologi informasi pertukaran data dan data *analytics* sebagai dasar untuk dilakukan tindakan selanjutnya, yaitu apakah dilakukan pemeriksaan dari atau pengawasan oleh DJP, audit, penelitian ulang, atau penindakan oleh DJBC, *joint audit*, *joint collection*, *joint investigation*, pemblokiran wajib pajak yang belum memenuhi kewajiban formal, dan lain sebagainya.

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### Rapatkan Barisan, Kemenkeu Kejar Tambahan Penerimaan Rp 50 T

NEWS - Lidyia Julita S, CNBC Indonesia | 25 June 2019 16:37

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### Ini yang Dilakukan Kementerian Keuangan untuk Dorong Kepatuhan Wajib Pajak

Kementerian Keuangan menyatakan setidaknya ada delapan program sinergi antara Direktorat Jenderal Pajak (DJP), Direktorat Jenderal Bea dan Cukai (DJBC), dan Direktorat Jenderal Anggaran (DJA) untuk menggerakkan kepatuhan wajib pajak.

Eti Suwiko - Bisnis.com  
25 Juni 2019 | 15:32 WIB



### Kemenkeu Sinergikan Program Pajak untuk Tingkatkan Penerimaan Negara

Penulis: Agatha Olivia Victoria  
Editor: Ratna Iskana  
© 25/6/2019, 17:37 WIB

Pemerintah berharap masyarakat menjadi lebih patuh dalam membayar pajak, bea cukai, dan Penerimaan Negara Bukan Pajak (PNBP).



### Buru Wajib Pajak yang Bandel, 3 Direktorat di Kemenkeu Bersinergi

Liputan0.com  
25 Jun 2019, 17:15 WIB

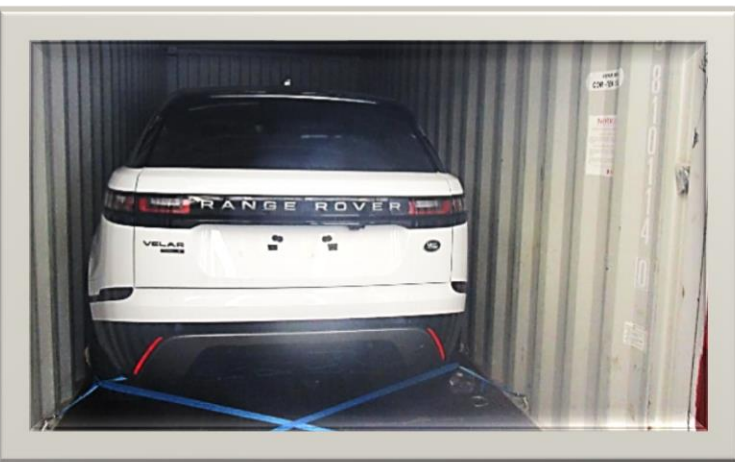
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# SUCCESS STORY OF JOINT ANALYSIS: PT XYZ (IMPORTER)



**16 Maret 2018**

Submitting PIB and getting profiled in Red High, goods declared as BRAND NEW LAND ROVER RANGE ROVER VELAR S 2.0 AT (Importer and Indentor in PIB are PT XYZ)

**09 Maret 2018**

- **Data in Customs:** Taxpayer is an importer of cars.
- **Clarifications:** Taxpayer is an import service provider; the owner of the goods was the one in contact with the supplier abroad; goods: a car
- **Follow-up:** requesting data of customers with no Taxpayers identification number and vehicle invoice.

**19 Maret 2018**

- Physical examination was carried out and stated in conclusion that value and type of goods are consistent with the Packing List
- Document examination officers requested Customs Value Information and KUB

**13 April 2018**

- PT XYZ at the moment hasn't been able to give the data of the real owners.
- PIB Status: not yet allowed to release goods from the port
- **Status Update: Investigation process**
- **Value of goods : Rp 2,400,000,000**

**20 Maret 2018**

- PT XYZ submitted Customs value Declaration and attached TT which states that transfer was done by PT XYZ
  - Document examination officers confirm to PT XYZ regarding the Clarification Statement in DJP which states that PT XYZ is an import service provider
- Document examination officers requested the data of the real owner







# SUCCESS STORY OF JOINT AUDIT: VAT AND THE INTEREST FOR IMPORTED MATERIAL OF FISH AND ANIMAL FEEDS



**SUPPLIER ABROAD**

**Importing Material of Fish and Animal Feeds**



**PT. MNOP**

**JOINT AUDIT**



**DJP - DJBC**



Auditors of DJBC categorizing Material of Fish and Animal Feeds based on HS code, to identify strategic taxable goods that are VAT-free

Auditors of DJP suggested to collect the deficiency of Import-VAT amounted to Rp 17,51B

Auditors of DJP suggested to collect the deficiency of VAT amounted to Rp 652,20B

Auditors of DJP calculating the interest of lateness in payment amounted to Rp 5,94B

There are data in DJBC of official stipulations paid by PT MNOP.

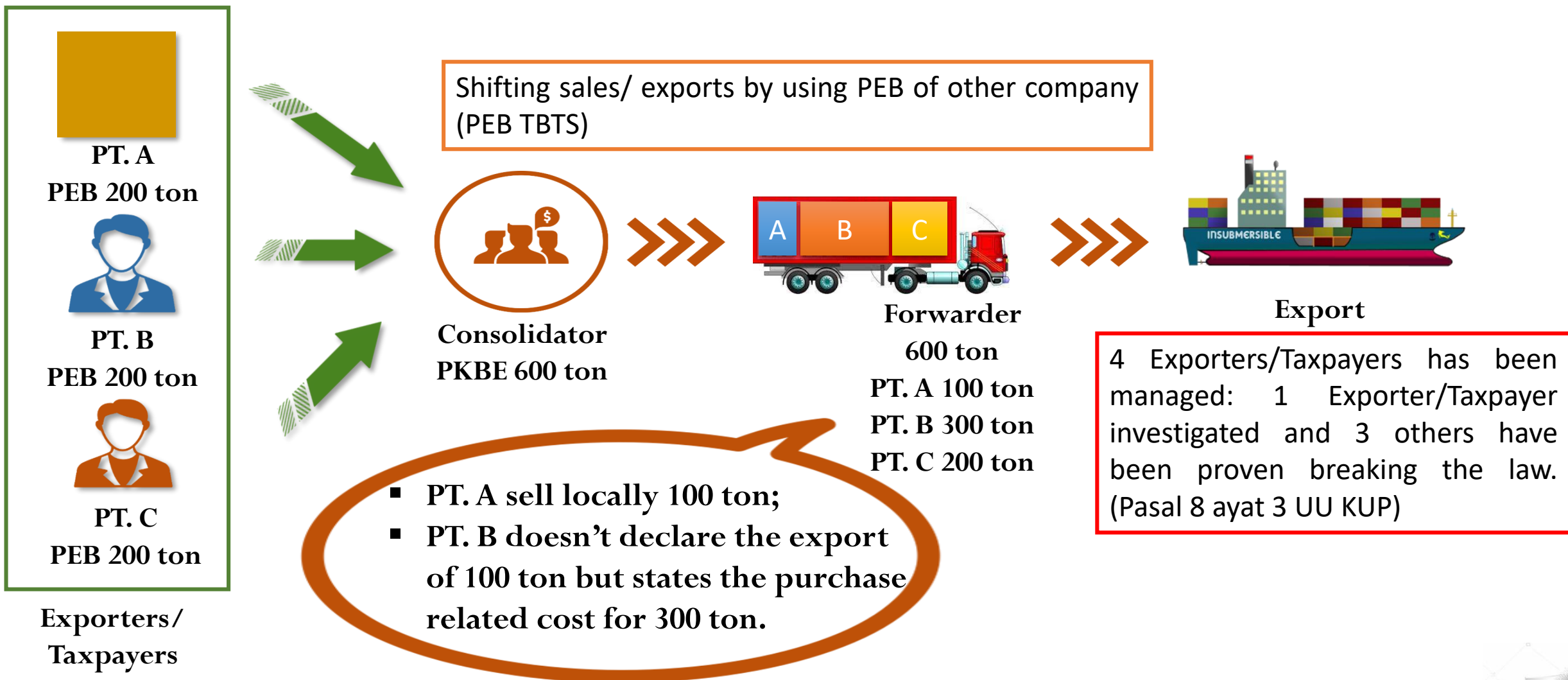
The result of the analysis used as a basis to collect Import-VAT.

**Total revenue collected  
Rp675,66B**





# SUCCESS STORY OF JOINT INVESTIGATION: ABUSE OF SERVICE OF EXPORT GOODS CONSOLIDATION







# KEY SUCCESS FACTORS







# Thank You

