

Handling of Imported Household Furnishings from China which Caught Intelligence Result Notes

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Article Info

Article history:

Received May, 2024

Revised May, 2024

Accepted May, 2024

Keywords:

Customs Intelligence Note

Import

PT. Ngupit Asasta Logistik

ABSTRACT

This research aims to investigate the handling of the Intelligence Result Note (NHI) case regarding imports of household furniture from China at PT. Ngupit Asasta Logistik. This research uses a qualitative descriptive approach with triangulation analysis. Primary data was obtained through interviews, observation, and documentation, while secondary data came from relevant literature sources. The results show that imports of household furniture from China are subject to NHI and are suspected of violating the traffic law so imported goods are blocked by Customs and Excise officials in the customs area. The obstacles faced are costs, time, and energy. The results of the research carried out provide recommendations for enforcing company SOPs in resolving NHI as well as developing special SOP for handling imports affected by NHI at PT. Ngupit Asasta Logistik.

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1. INTRODUCTION

Import is purchasing goods from abroad following government regulations which are paid for using foreign currency with the consequence that the goods must first pass through the customs area of a country so that the imported goods are considered official imports following existing laws and regulations [1]. Import is one of the cross-border trade activities by purchasing or importing products from outside a country's customs area into the country's customs area [2].

The role of government agencies under the Ministry of Finance, in this case the Directorate General of Customs and Excise (DJBC), is very necessary to be responsible for monitoring the traffic of goods entering or leaving a country. This aims to take action if in the process of import activities, there are indications of document violations or system harmonization, in which case the DJBC internal units involved in supervision are the intelligence unit, enforcement unit, and investigation unit.

Based on DJBC Regulation P-2/BC/2022 article 1 concerning instructions for

implementing the release of imported goods for use, there are 2 types of routes, green route and red route [3]. The green route is the process of rout goods that can be directly removed from the port to be stored in the importer's warehouse without physical inspection, while the red route is the route of goods that must undergo a physical inspection before the goods are stored in the importer's warehouse. This is reinforced by the opinion of [2] that if imports hit the red line, Customs and Excise officers will carry out physical inspections and research documents. Concerning procedures for monitoring imported goods, physical inspections are still carried out on the red or green routes if the Intelligence Result Note (NHI) is published by Customs and Excise [4].

According to (Regulation of the Directorate General of Customs and Excise, 2010) article 15 of the NHI which contains information regarding strong indications of specific and urgent customs and/or excise violations from the Intelligence Unit, for immediate action by the Service Office Enforcement Unit [4]. The NHI case is very sensitive in the customs sector because it can result in financial losses or a good image for the company. The Intelligence Results Note (NHI) contains information regarding strong indications of specific and urgent customs and/or exact violations from the Intelligence Unit, for immediate action by the Service Office Enforcement Unit [5].

As is the case with PT. Ngupit Asasta Logistik carrying out importations for imports of household furniture from China as the proxy of PT. Dawey Etech Indonesia. However, when the customs clearance was almost complete and the SPPB had been obtained, the Tanjung Priok Customs and Excise Main Office issued the NHI and Customs Value Tariff Determination Letter (SPTNP) so that the gate pass used as a condition for releasing goods from the TPS could not be issued via the website. or manual at PT JICT I, PT JICT 1 is a Temporary Storage Place (TPS) in the Tanjung Priok area.

The issuance of NHI by Customs and Excise causes all goods listed in the Goods Import Notification (PIB) document to be

treated as temporary detention and gate passes cannot be printed. Then, the goods will be physically inspected according to the time and place in the NHI publication report. The location for inspection of goods is carried out at PT. Graha Sagara, PT. Graha Sagara is a private warehouse that has been appointed by the government as a place for inspection of goods, or what many people call a place for carrying out *behandel*.

From the description above, the researcher wants to know the actions taken by PT. Ngupit Asasta Logistik in handling imported household furniture from China that was affected by NHI, to know the factors causing imported household furniture from China to be affected by NHI, and to know the obstacles faced by PT. Ngupit Asasta Logistik in handling imports affected by NHI. So, this research will discuss "Handling of Imported Household Furnishings from China Affected by NHI by PT. Ngupit Asasta Logistik.

2. LITERATURE REVIEW

2.1 *Import*

Based on the regulation of the Minister of Finance of the Republic of Indonesia number 190/Pmk.04/2022 concerning the release of imported goods for use, the definition of import is an activity of bringing goods into the customs area [6]. The definition of import according to [1] is buying goods from abroad following government regulations which are paid for using foreign currency, with the consequence that the goods must first pass through the customs area of a country so that the imported goods are considered official imports by with existing laws and regulations.

2.2 *Customs*

Customs is everything related to the supervision of the traffic of goods entering or leaving the customs area as well as the collection of import and export duties. The Directorate General of Customs and Excise (DJBC) has an important role in supervising and servicing the entry and exit of goods because it can minimize the occurrence of

things that result in losses to certain parties.

2.3 Regulations

In the Big Indonesian Dictionary, regulation is defined as a rule. In more complete terms, regulation is a way to control humans or society with rules or other restrictions. This definition explains that regulation is a rule made to control humans or society. Meanwhile, according to [10] regulation is a rule made to control and limit humans or society to achieve predetermined goals in living together or in a country.

2.4 Import Route

By the Customs Law, every import activity is required to go through the stages determined by Customs and Excise to be recognized as a legal import. [7] Said that determining routes is part of an action that cannot be separated from administrative activities. Determination of the release route for imported goods is based on the importer profile, which is created by the prevention section, and/or the commodity profile which is prepared based on developments in the importation of types of goods where there are many violations. Following is the import route:

1. The Red Route is a service and supervision mechanism for the release of imported goods by carrying out physical inspection and document research before issuing the SPPB for the red route criteria:
 - a. New importer
 - b. Importers who are included in the high-risk category
 - c. High-risk importers who import high-medium commodities
 - d. Low-risk importers who import high commodities
 - e. Imported goods with deferral of payment of import duties, excise, and taxes in the context of PDRI imports), except by priority MITA
 - f. Temporary Imported Goods
 - g. Random checks

- h. Certain imported goods are determined by the government
2. The yellow route is a service and supervision mechanism for the release of imported goods without physical inspection, but document research is carried out before issuing the SPPB. The Yellow route is designated in terms of:
 - a. Risk importers who import low-risk commodities
 - b. Medium-risk importers who import medium-risk commodities
3. The Green Route is document research only. In the green route, no physical inspection is carried out if the goods are not subject to NHI and are not subject to random checks. According to [8] the green route is a service mechanism and supervision of the release of imported goods without physical inspection. Document research is carried out after the SPPB is issued. Determination in terms of:
 - a. Low-risk importers who import low-risk commodities
 - b. Low-risk importers who import low or medium-risk commodities.

2.5 Intelligent Results Note

Based on the Regulation of the Directorate General of Customs and Excise, 2010 article 15 concerning supervision procedures, an Intelligence Result Memorandum is information regarding strong indications of specific and urgent customs and/or excise violations from the Intelligence unit for immediate action by the enforcement unit of the relevant service office. Intelligence activities include several things:

1. Collection of data or information
2. Assessment and analysis of data or information
3. Distribution of data or information
4. Evaluation and updating of data or information

2.6 Customs Service Company (PPJK)

Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 219/PMK. 04/2019) Concerning Simplification of Customs Registration, Customs Service Management Entrepreneurs abbreviated as PPJK are business entities that carry out activities to fulfill customs obligations for and under the authority of importers. Since April 1, 1997, the customs services company (PPJK) has been a service company required for the smooth processing of export and import documentation in the customs area. This service company also plays a role in the smooth process of loading goods into containers (stuffing) at the exporter's warehouse and the process of unloading the cargo from the container (stripping) at the importer's warehouse.

3. METHODS

3.1. Research design

Explains that qualitative research methods are research that is used to investigate, discover, describe, and explain the qualities or features of social influence that cannot be explained, measured, or described using a quantitative approach [9]. Meanwhile, [10] explains that qualitative research is a type of research whose findings are not obtained through procedures or other forms of calculation and aims to reveal symptoms holistically-contextually through collecting data from natural settings using the researcher's self. Research on the handling of imported household furniture from China that was subject to an intelligence note using non-probability sampling techniques.

3.2. Data collection technique

In research on the handling of imported household furniture from China affected by NHI, documentation, observation, and interviews were used as tools to obtain data. The type of interview conducted was a structured interview because it was relevant to the conditions experienced by the

researcher. The interview method was carried out with three employees of PT. Ngupit Asasta Logistik who has experience related to resolving NHI cases during importation. Including 1 Supervisor and 2 staff export import. Triangulation is an attempt to check the validity of data or information from different points of view by reducing ambiguity and double meanings that occur during data collection and analysis. Technical triangulation is a tool for testing the credibility of data against the same source through different techniques.

3.3. Technical data analysis

Data analysis techniques are the process of systematically searching and compiling data obtained from interviews, field notes, and other materials so that they can be easily understood, and the findings can be informed to other people [9]. Data presentation is an activity in which a collection of information is arranged to provide the possibility of drawing conclusions and taking action. Narrative analysis techniques are used in research on the handling of imported household furniture from China that is affected by NHI as a form of data presentation because the results of interviews will be identified in field notes.

4. RESULTS AND DISCUSSION

4.1. NHI Settlement Mechanism

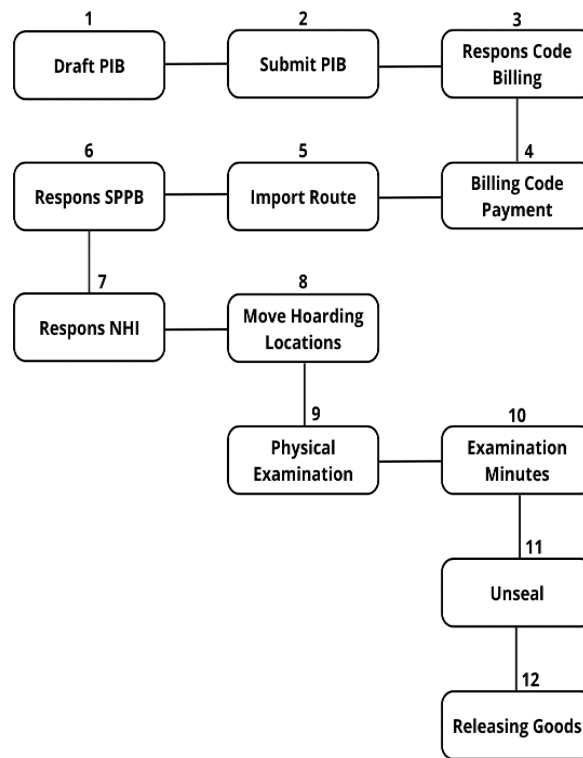


Figure 1. NHI settlement mechanism

Source: PT. Ngupit Asasta Logistik

1. Draft PIB

Collection The initial stage is that PIC employees will draft the PIB. After the PIB draft process is complete, the draft results will be sent to the importer for detailed checking of the suitability of the data with the imported goods. Next, PIC Exim employees will check again in more depth on the results of the PIB draft. Several aspects of important information that are always emphasized so that there are no mistakes are customs value, tax rate, quantity of goods, type of goods, container number, B/L number, COO number, HS Code, incoterm, etc.

2. Submit PIB

PIB submission is carried out if the PIB data is deemed to be by the supporting documents and has received approval from the importer.

PIB submission is carried out via the Customs Computer System (SKP).

3. Response code billing

Receiving the billing code by PIC Exim employees, the Billing Code is a bill for import duties and import taxes (PDRI).

4. Billing code payment

Payment of the Billing Code must be made by the importer because it is a condition for the document to enter the import route process

5. Import route

Based on customs law, there are two types of import routes, the green route and the red route. The green route does not undergo a physical inspection to obtain SPPB documents, but under certain conditions, goods must undergo a physical inspection, for example, if they are exposed to NHI. Red Route goods must undergo

- a physical inspection first to obtain the SPPB document.
6. *Response SPPB*
Receiving SPPB documents by PIC Exim employees, so that during general importation of goods they can be removed from the Customs Area. However, in this imported case, the gate pass printing process in the TPS system cannot be done because there is information that the goods/containers are held by Customs and Excise (P2) so the goods cannot be removed from the customs area. So, the operational employees of PT. Ngupit Asasta Logistik is obliged to ask the Customs and Excise office about this problem.
 7. *NHI response*
From the results of the questions that were asked, Customs and Excise (P2) gave the answer that imported goods for household furniture from China showed that the goods were suspected of violating Law Number 17 of 2006 Article 53 regarding traffic. So, the goods must be processed further by the provisions of the law which regulates goods leaving the area, so that the issuance of the NHI letter is carried out by Customs and Excise officials.
 8. *Move hoarding locations*
Following the NHI letter issued, the goods must be moved to the storage location for a physical inspection. In the case of imported household furniture from China, the goods were originally at PT JITC 1 and moved to PT. Graha Sagara.
 9. *Physical examination*
The physical inspection process was carried out by P2 officials and accompanied by operational employees of PT. Ngupit Asasta Logistik. In this case, 2 containers had to be physically checked, all the goods in the containers were removed and samples were taken for lab testing.

The process of releasing goods was assisted by 8 PT. Graha employees immediately due to time effectiveness, starting preparations for goods inspection at 09.00, and finishing at 20.00.

10. *Examination Minutes*

After the physical inspection is complete, the Customs and Excise official (P2) issues the Minutes of Inspection (BAP), Letter of Proof of Action (SBP), Minutes of Taking Samples of Goods (BAPCB), Minutes of Deterrence, Minutes of Sealing. The official report contains that the physical inspection of the goods has been completed, information that the goods have been processed following applicable regulations and information on taking samples.

11. *Unseal*

In the case of imports of household furniture from China, the lab test results show that the goods do not violate Law Number 17 of 2006 Article 53 concerning lartas, so the goods can be removed from the customs area. So, the steps taken by PT. Ngupit Asasta Logistik employees submitted a request to open the seal so that the goods could be removed from the customs area.

12. *Releasing goods*

The goods are removed from the customs area to be transferred to the importer's warehouse, then the importer pays the Customs Tariff and Value Determination Letter (SPTNP) issued by Customs and Excise.

4.2. *Problem encountered*

1. *Time*

Time is a serious problem in handling imported household furniture from China. Because the customs and excise mechanism have several long stages, so even though the importer carries out the work quickly, the final result is the Customs and Excise Decision.

Table 1. NHI Settlement Time

Published NHI	22-09-2023
Minutes of Physical Examination	29-09-2023
Lab Test	03-10-2023 to 10-10-2023
Unseal	13-10-2023
Exit Container	13-10-2023
Total NHI Settlement	22 Day

Source: PT. Ngupit Asasta Logistik

Based on Table 4.1, it can be seen that the NHI case at PT. Ngupit Asasta Logistik requires quite a long time. This happens because several processes cannot be done instantly, for example, the process of publishing the Minutes of Physical Examination approximately 7 days after the NHI is published, lab test results are published 10 days after the lab test is carried out, it takes 3 days for the seal to be opened and the release process

goods since the lab test results were published. So, in total, it takes 22 days to process the goods from the customs area. This is very different from green route imports which are not subject to NHI and immediately receive SPPB, which takes approximately 1 day for the goods to be released from the customs area because after the SPPB is issued you can print the gate pass. Then, the goods can come out.

2. Cost

Table 2. Comparison of the Costs of Importing Household Furnishings from China Before Being Affected by the NHI and Affected by the NHI

Cost	Import of Household Furnishings are not subject to NHI	Import of Household Furnishings are not subject to NHI
Import Clearance	Rp. 1,150,0000	Rp. 1,150,0000
Read Line		Rp. 1,750,0000
Agency Fee		Rp. 12,000,0000
Additional Worker		Rp. 6,000,0000
Trucking	Rp. 3,800,0000	Rp. 3,800,0000
DO	Rp. 5,670,400	Rp. 5,670,400
Extend DO		Rp. 49,814,560
Behandle		Rp. 5,253,640
Storage	Rp. 531,431,82	Rp. 54,260,714
Lift Off	Rp. 910,200	Rp. 910,200
SPTNP		Rp. 7,597,000
Total	Rp. 12,063,832	Rp. 152,676,946

Source: PT. Ngupit Asasta Logistik

A comparison test of the costs of importing household furniture from China that is subject to NHI and Green Route imports that are not subject to NHI has quite significant differences in costs. Green route imports that are not subject to NHI only cost IDR 12,063,832. Meanwhile, importation affected by NHI costs IDR 152,676,946. This is due to additional costs that arise in processing NHI. The additional costs

in question are Read-line fees, Agency fees, Additional Worker fees, Extended DO fees, and Storage fees with a nominal value of IDR 54,260,714.

From the explanation in the table above, it can be concluded that the handling of imported household furniture from China which is subject to NHI results in high costs that must be paid by importers. Data can be taken for green route imports without

NHI. The total cost paid for two containers is IDR 12,063,832. Meanwhile, imported goods subject to NHI cost IDR 152,676,946. If taken large, the percentage increase in payments is estimated to reach 630%.

5. CONCLUSION

From this research, it shows that handling NHI is quite complicated, and requires a long time and high costs, so it is recommended that PT. Ngupit Asasta Logistik needs to implement SOP carefully and sequentially in the process of importing household goods from China that are affected by NHI. All employees need to comply with this SOP to minimize errors in decision making which could result in new problems during importation. Apart from that, employees must also be proactive in communicating with related parties such as Customs and Excise and Importers. Good

communication can speed up the process of exchanging information and reduce misperceptions. Employees are also expected to be ready to carry out orders quickly based on the latest updates provided by related parties, to prevent protract NHI processing and reduce high processing costs.

ACKNOWLEDGEMENTS

I, Rizal Abdul Azis, would like to thank Mrs. Eva Yuniarti Utami who played an important role in writing this article. The achievement and success of this article cannot be separated from the extraordinary contribution and commitment of Eva Yuniarti Utami. I would like to thank him for his guidance in various stages starting from preparation, planning, selecting the theme and title of the article, preparing the outline, collecting reference literature, preparing the draft article, refining the article, to completing the article.

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