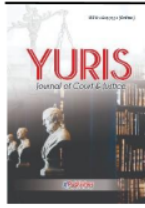


The Juridical Analysis Against Document Falsification in Export Activities of The Dangerous Goods Category

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**The Juridical Analysis Against Document Falsification in Export
Activities of The Dangerous Goods Category
A Case Study of Court Decision on Cassation No. 294
K/PID.SUS/2018**

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ABSTRACT

The objective of this research is to examine the causes of document falsification in export activities based on primary legal sources, that is Law No. 10/1995 Article 103 Letter A which has been amended by Law No. 17/2006 concerning of Customs. The scope of this research is self-assessment system that opens a gap in document falsification in customs export activities. The method used in this research is juridical-normative method which include law regulation or it commonly known as statute approach in the applicable export activities and it regulated as norms in Criminal Code which combined with alternative approach used case approach in accordance with the topic of this research, the crime of falsifying export documents under the customs law. Based on the result of this research, it concludes that the self-assessment system is useful to support the speed of the process in increasing the competitiveness of export commodities in Indonesia. Unfortunately, the self-assessment system does not provide a control function on the correctness of document contents, especially for export commodities of dangerous goods.

Keywords: Customs, Dangerous Goods, Document Falsification, Export, Self Assessment

INTRODUCTION

Falsification of documents or letters is a crime that called *valschheid in geschriften* which described about the norms in Chapter XII, Criminal Code Book II concerning of crime, it begin with Article 263 until Article 276 and Article 103 of Law No. 17/2006 regarding Amendments to Law No. 10/1995 concerning customs, hereinafter referred to as the Customs Law.¹

One of the customs activities is removing goods from the customs area or commonly known as exports, which is an international trade activity with a very high level of complexity. The slow movement of export activities in international trade is one of the inhibiting factors for achieving national economic development in Indonesia.

It has been written from the purpose of establishing legislation on customs No. 10/1995 on the subject of considering letter (b), a reform strategy is needed. The existence of self-assessment aims to provide convenience and acceleration in the process of export activities, especially in fulfilling the completeness of documents in the PEB (Notice on Export of Goods). The PEB (Notice on Export of Goods) is a customs document that intended for notification of commodity export processes which can be in the form of writing or electronic media.²

The violation due to errors in writing of goods descriptions or mis declared in export activities, either by name of goods, goods categories, goods types in the harmonized system (HS) code, and the quantity of goods is compared to the actual physical goods sent is a a serious violation that deserves to be examined its causes, its objectives, especially its impact on export activities by observing the implementation of self-assessment system in the customs system.

Unfortunately, there are still many violations in the goods description, especially in goods export which there is a special requirements and complicated flows, such as charcoal which is included in the dangerous goods category, but now it is the largest export commodity from Indonesia.

Self-assessment, which should be an option for implementing a system to facilitate the export process, has instead become an opportunity for a falsification crime. Therefore, the government through the Directorate General of Customs and Excise must have a prevention and control system to avoid intentional acts of document falsification, especially in the export activities of major commodities in the category of dangerous goods, for example: charcoal.

The objective of this research is to examine the causes of document falsification in export activities based on primary legal sources, that is Law No. 10/1995 Article 103 Letter A which has been amended by Law No. 17/2006

¹ Ardi Chazav¹⁹ Adami & Ferdian, *Tindak Pidana Pemalsuan*, 1st ed. (Jakarta: Rajawali Pers, 2015).

² Boediono Menteri Keuangan Republik Indonesia, *Keputusan Menteri Keuangan Republik Indonesia No. 557/KMK.04/2002 Tentang Tatalaksana Kepabeanandi Bidang Ekspor* (Jakarta, 2002), <https://jdih.kemenkeu.go.id/fulltext/2002/557~KMK.04~2002Kep.Htm>.

concerning of Customs. There are two problem statement of this research, these are (1) how juridical analysis regarding document falsification in export activities under positive law in Indonesia; (2) how juridical analysis against document falsification in export activities, category of dangerous goods, such as charchoal exporting, which those are reviewed under Customs Law and existing implementing regulations.

RESEARCH METHODOLOGY

The method of this research used juridical-normative method which include law regulation or it commonly known as statute approach in the applicable export activities and it regulated as norms in Criminal Code which combined with alternative approach used case approach in accordance with the topic of this research, the crime of falsifying export documents under the customs law. The juridical-normative is a research by raising an issue and describing it into a research by focusing on the application of existing rules as well as some existing norms in positive law.³ Meanwhile, statute approach is review all laws and regulations related to the legal issue under discussion.⁴ Case approach is an approach about case decisions by judges who have the authority to understand the practical application of legal norms and rules. There are some steps of collecting data in this research, these are research discussion by summarizing, classifying, and sorting out the associated components in raw materials from positive legal rules in Indonesia which are used to solve existing problems from brief observations in the field. The approach to the legislation used is Law No. 10/1995 concerning Customs and its amendments as stated in Law No. 17/2006 and the Criminal Code (KUHP).

RESULT AND DISCUSSION

Document Falsification Crime

Generally, criminal law can only be imposed on people, which means that only human actions can lead to criminal prosecution. An action can be called a criminal act if it has sufficient requirements, including the existence of a human act which the act has been described in the legal provisions, the action is proven to be

³ Nuraini, Juli & Kartika Sari, "The Copyright Infringement in Using Famous Artists Names as Fan-Fiction Novels' Characters: A Juridical Analysis, Based on Law No. 28/2014 Regarding of Copyrights," *Yuris-Journal of Court & justice* 1, no. 3 (2022): 10–24, <https://journal.jfpublisher.com/index.php/jcj/article/view/137/127>.

⁴ Bachtiar, *Metode Penelitian Hukum*, ed. Oksidelfa Yanto (Tangerang Selatan: Unpam Press, 2018), http://eprints.unpam.ac.id/8557/2/MIH02306_MODUL_UTUH_METODE_PENELITIAN_HUKUM.pdf.

an act against the law and can be accounted for it, that is the criminal threat that has been regulated in the applicable law.⁵

The term of crime is used as a term for *strafbaar feit* or delict. According to Pompe, in theoretically *strafbaar feit* means norms violation that intentionally or unintentionally has been committed by a perpetrator, in which the prosecution of the perpetrator is necessary for the maintenance of law and guarantee legal interests.⁶ Delict is divided into two elements group, these are (1) subjective element (*mens rea*); and (2) objective elements (*actus reus*). Meanwhile, subjective element in delict is divided into five types such following below:

- a. An intentionally act (*dolus*) or unintentionally act (*culpa*),
- b. The intention (*voornemen*) of such experiments (*poging*) in accordance with Article 53 paragraph (1) of Criminal Code,
- c. Some types of intention (*oogmerk*), such as the offense of theft, fraud, extortion, falsification, etc.,
- d. In advance planning (*voorbodachte raad*), in the offense of murder or planning to kill someone which regulated in Article 340 of Criminal Code, and
- e. *Reces* or it can be called as fear, which regulated in the requirements for the formulation of a criminal offense in Article 308 of Criminal Code.

Meanwhile, objective element in delict is divided into three types such following below:

- a. *Wederrechtelijkheid* or illegitimacy.⁷
- b. Perpetrator characteristics, for example is the condition as a civil servant in a malfeasance and the situation as a manager or commissioner in a limited liability company as regulated in article 398 of Criminal Code.
- c. Causality, the relationship between an action as a cause and reality as an effect.

The factors of regulations or law violation (*wederrechtelijkheid*) must always be considered as required in the entire offense formula, although that factor is not clearly explained by the legislator as an element in the offense. In addition, if elements of law violation (*wederechtelijkheid*) is clearly explained as an element in an offense, then whether or not this element can be proven in court may cause an effect that is the judge being obliged to determine the acquittal (*vrijspraak*). On the

⁵ Mahkamah Agung Republik Indonesia, *Himpunan Peraturan Perundang-Undangan Yang Memuat Ketentuan Pidana Di Luar KUHP Jilid 2* (Jakarta: Mahkamah Agung, 2005), [https://perpustakaan.mahkamahagung.go.id/assets/resource/ebook/Himpunan](https://perpustakaan.mahkamahagung.go.id/assets/resource/ebook/Himpunan%20Undang-Undang%20Pidana%20di%20Luar%20KUHP-Jilid%202.pdf)

⁶ Tanto Effendi, *Hukum Pidana Indonesia Suatu Pengantar* (Bandung: Refika Aditama, 2014).

⁷ Satriya Nugraha, "Konsep Penyalahgunaan Wewenang Dalam Undang-Undang Tindak Pidana Korupsi Di Indonesia," *Socioscientia* 8, no. 1 (2016): 15–22, <https://jurnal.111.ristekdikti.go.id/jurnal/pdf/d3246e7b-3092-11e8-9030-54271eb90d3b/>.

other hand, if elements of law violation (*wederrechtelijkheid*) is not clearly explained as an element in the offense, then the failure to prove that element in court may cause an effect that is the judge being obliged to determine the decision of acquit him of all criminal prosecutions (*ontslag van alle rechtsvervolging*).⁸

Falsification offense is a crime that contains a system of untruth or falsehood in an object matter, which is something looks true from the outside, but is actually contrary to the actual reality. The act of falsification has violated two basic norms, there are (1) the norm of truth or belief which can be classified as a fraud offense group, and (2) the norm of public order, in which the violation is included in the group of state crimes or public order.⁹ Making a fake letter or document is making the contents of a letter or document incorrect, in other words making a letter or document then it indicates that the source of the letter or document is wrong. Meanwhile, document falsification is replacing the contents of a letter or document and it provides its content becomes different from the original. The documents to be falsified also have certain characteristics such following below:

- a. It can lead to rights, for example is a diploma, admission ticket.
- b. It can lead to an agreement, for example is a debt agreement, a sale and purchase agreement, or a lease agreement.
- c. It can lead to an exemption from debt, for example is a receipt or something similar.
- d. A letter or document that containing information on an act or event, for example a proof of birth certificate, a cash register, a savings book at a bank, a letter regarding bonds, and others.¹⁰

These are the contents of Article 263 of Criminal Code states that the act of falsifying a document or letter in general form such following below:

1. All who make a fake letter or falsify a letter that can result in a right, engagement or debt relief, or which is intended as evidence of something with the intention of using or ordering someone else to use the letter as if the contents were true and not falsified, threatened if such use can cause losses, due to falsification of letters, with a maximum imprisonment of six years.

²⁶ A.F. Lamintang, *Dasar-Dasar Hukum Pidana Indonesia* (12th edung: PT. Citra Aditya Bakti, 2013).

⁹ Jonaedi Gunadi, Ismu & Efendi, *Cepat Dan Mudah Memahami Hukum Pidana* (Jakarta: Kencana Prenada Media Group, 2014).

¹⁰ Tim Redaksi BIP, *3 Kitab Undang-Undang : KUHPer Kitab Undang-Undang Hukum Perdata, KUHP Kitab Undang-Undang Hukum Pidana, KUHP Kitab Undang-Undang Hukum Acara Pidana Beserta Penjelasannya*, ed. Saptono Rahardjo (Jakarta: Bhuana Ilmu Populer, 2017).

2. Threatened with the same punishment to all who intentionally uses a falsified document as original one, then the use of that letter can cause harm.

If paragraph (1) is described in detail, the elements will be found as follows:

- a. The element have objective characteristic and these are some characteristics such following below:
 1. Behavior: creating something to be fake
 2. Object: the letter can lead to rights, the binding right, debt free, and a letter that can be used to prove something.
 3. It causes losses to users.
- b. The element have subjective characteristic and these are some characteristics such following below:
 1. The mistake: *ogmerk* or it means that using or giving instructions to other parties as if the contents are true and not falsified.¹¹

The criminal incident (delict) in Article 263 paragraph (1) is named falsification against a letter (*valsheid in geschriften*). Meanwhile, in paragraph (2) it is explained through the use of a falsification letter or a document. Although two kinds of offenses are connected, but each part is independent, the difference is in the *tempos* and *locus* of the offense and conducted by different person.

While in customs activities the prohibition of falsification letters or documents is regulated in Article 103 letter (a), any person who submits a false or falsified customs notification or complementary customs document, that person will be sentenced to a minimum imprisonment of two years and a maximum imprisonment of two years, eight years or a minimum fine of IDR 100,000,000.00 (one hundred million rupiah) and a maximum of IDR 5,000,000,000.00 (five billion rupiah).

The category of dangerous goods has been regulated in the Law of the Republic Indonesia No. 10/1995 Article 66 paragraph 3b No. 3 regarding Customs describes about commodities that are flammable, explosive, or hazardous to health.¹²

Self-Assessment System in Export Customs Activities

Nowadays, Customs and Excise is implementing self-assessment procedures in the customs method. This situation causes service users to be convenience to consider and express their own customs obligations.

¹¹ Sagung Wirasila, Ngurah; Darmadi, Ngurah Yusa; Putri, *Buku Ajar Tindak Pidana Tertentu Dalam KUHP* (Bali: Fakultas Hukum Universitas Udayana, 2017).

¹² Soeharto President of Republic Indonesia, *Undang-Undang Republik Indonesia No. 10 Tahun 1995 Tentang Kepabeanan* (Jakarta, 1995), <https://www.bphn.go.id/data/documents/95uu010.pdf>.

The purpose of legislation establishment on customs No. 10/1995 Letter b, then a self-assessment system is implemented in customs activities in the export sector as a renewal strategy in order to keep the rapid development of national development running in harmony as emphasized in the outlines of state policies as well as to create legal certainty and ease of administration related to customs activities, operational procurement practices for international trade activities and also anticipation of economic globalization.¹³

According to Law No. 10/1995 Article 4 stipulates that in certain cases related to physical inspection of export commodities, it is mandatory to strive for export commodities are only examined on their documents in generating export activities, especially related to increasing the competitiveness of export commodities in Indonesia on world markets. Therefore, it required the acceleration and certainty for export actors. It is also influenced by the situation of the geographical extent of Indonesia, which is a country with a large number of islands, making it difficult to deploy customs and excise officials along the coast with the aim of maintaining all commodities that come in and out of the Indonesian customs territory, customs implement the applicable rules.¹⁴

The self-assessment system in the customs system is supervising and law enforcement effort for taxpayer compliance through tax audit.¹⁵ Actually, the importance of the self-assessment system in the customs system in accordance with the existing laws and regulations as a form of legal order in export activities conducted by all internal domestic parties, whether the exporter as shipper or cargo owner who needs ship space for deliver the goods to the buyer.¹⁶ The forwarding and EMKL (Naval Sea Cargo Company) serves as an intermediary for exporters or shippers in the management of export-import goods delivery services. Shipping as the carrier, the company owns the transport ship that transports the ship to destination port, and the customs and excise officials as the owner of the authority always maintain that economic development through export activities can implement in accordance with national development policies.

In general, the rule of law serves to organize some special materials to solve a problem that exists in society. The general function is that each rule of law also has the same special function as the rule of law itself. On the other hand, the function of legislation, both in general and in specific functions, is not really a reason for inhibiting public activities in export activities with all industries,

¹³ Ibid.

¹⁴ Adrian Sutedi, *Aspek Hukum Kepabeanan*, ed. Suryani Tarmidzi (Jakarta: Sinar Grafika, 2012).

¹⁵ Khusnul Khotimah, "Analisis Penerapan Joint Audit Oleh Dirjen Bea Cukai Dan Dirjen Pajak Sebagai Bentuk Pengawasan Self Assessment System Serta Upaya Meningkatkan Kualitas Dit Dalam Rangka Mengoptimalkan Penerimaan Negara," *ejournal unesa* 2, no. 2 (2014): 1–24, <https://ejournal.unesa.ac.id/index.php/jurnal-akuntansi/article/view/7260/3615>.

¹⁶ Muhammad N. Jakim, Kurnia & Satar, "Prosedur Pelaksanaan Kegiatan Ekspor Barang," *Indept* 5, no. 2 (2015): 16–21, <https://jurnal.unnur.ac.id/index.php/inddept/article/view/155/126>.

marketing and distribution, but in fact the laws and regulations on customs and all existing implementing regulations are supporting in regulating every export-import economic activity for the smooth and regularity of its implementation through law. Based on previous discussion, every violation that violates the law in all customs activities in the export-import sector can be interpreted as an action that constrains the export-import economic activity itself. Unfortunately, there are still many violations in the goods description, especially in goods export which there is a special requirements and complicated flows, such as charcoal which is included in the dangerous goods category

Freight forwarding companies as consultants, proxies, intermediaries, and field coordinators in export activities at customs that have relationships with foreign partners, which are in direct contact with all related parties ranging from goods owners, trucking or packaging companies, PPJK (Customs Service Management Company), stevedore parties, cargo surveyors, shipping companies, insurance or banks, and government agencies become the sole authority through the self-assessment system built by the Indonesian Directorate General of Customs and Excise in terms of reporting customs documents. Therefore, freight forwarding companies must know about the documents against export commodity goods, so that if there is an error in the letter or document, the freight forwarding company can be held directly responsible for it.

Actually, the implementation of self-assessment system established by the government in customs activities has many weaknesses in the control function, although it can accelerate the process of export-import activities, for example charcoal export activities which are included in the dangerous goods category, and some constraints in the field were found as follows:

1. There is a lot of demand for charcoal exports from various countries similar with the level of productivity of Indonesian producers which produce charcoal, especially coconut products, which should be encourage for the country's economic development through its foreign exchange earnings from exporting these goods.
2. There are not many shipping companies that accept shipments of charcoal through their ships for overseas shipments, considering not only the risk of flammability, but also other risks such as the contents of the container becoming dirty, therefore special treatment costs are required after transporting the charcoal to be accepted back into export-import goods in the next ship route. This is in direct contrast with promising export potential. If there is a shipping company that accepts the shipment, certainly that the exporter must fulfil the requirements for completeness of customs documents in the category of dangerous goods which are quite large, difficult and cost a lot of money, such as Material Safety Data Sheet (MSDS) documents, Certificate of Analysis (COA), Factory Audit from

especially appointed institutions such as *Carsurin*, Special Handling Codes (SHC), and also Vanning Certificate.

3. Lack of supervisory staff from the Directorate General of Customs and Excise in maintaining security, discipline, and the smooth operation of the export process so that it runs in accordance with existing customs regulations.

Based on these constraints, it can be seen that the self-assessment system allows freight forwarding companies, exporters or producers to intentionally and consciously commit acts against the law by registering an export notification of goods in which the contents of the document and the contents of the cargo are not the same (misdeclared). This is accomplished for the smooth and efficient of goods export, especially goods with a special category, that is dangerous goods category, such as charcoal. Therefore, the manufacture and transfer of PEB registration data (Notice on Export of Goods) through a self-assessment mechanism which in its export activities is mostly implemented by freight forwarding companies as if ignoring existing customs laws, especially in terms of preventing documents falsification.

Meanwhile, freight forwarding companies have a very important position and influence. According to Petkevičiūtė-Stručko and Yauhen statement, freight forwarding companies is active participants in the transportation process, especially those related to the transport of goods.¹⁷ They may also be able to freely commit the crime of falsifying customs letters or documents. The exporting company as a consultant or export advisor must provide advice or even the initiative to report suspicious goods. Another weakness of the self-assessment system is the limited human resources in the supervision system owned by the Directorate General of Customs and Excise. They only rely on notes from intelligence results and customs implementation procedures tend to be used as supporting tools to conduct these falsification actions.

There are several advantages that freight forwarding companies get due to this crime, including (1) the freight forwarding can easily claim the goods are not belong to them, (2) packaged goods can also be a strong reason to avoid large material losses, and (3) freight forwarding also receive a very high nominal payment due to service fees for dangerous goods. An example of the application of the law in the falsification of letters or documents can be seen as in the decision of the cassation level case no. 294 K/PID.SUS/2018.¹⁸ Based on the Intelligence

¹⁷ 35 nika Petkevičiūtė-Stručko and Ivanou Yauhen, "The Complexity Effect of Freight Forwarding of Instruments in Project Logistics," *Intellectual Economics* 1, no. 12 (2018): 47–58, <https://repository.mruni.eu/bitstream/handle/007/15571/4938-11113-1-SM.pdf?sequence=1&isAllowed=y>.

¹⁸ Putusan Mahkamah Agung Nomor 294 K/PID.SUS/2018 (Jakarta, n.d.), https://putusan3.mahkamahagung.go.id/direktori/download_file/8d2fb17ba83e140c54a8ebf865e5070b/pdf/5e44549d30f3a0df875932ef872eba21.

Result Note (NHI) on August 24, 2015 from the Intelligence of the Directorate General of Customs and Excise, a retest of samples of export goods belonging to PT. BCMG Tani Berkah conducted by the Enforcement Section III of the Tanjung Priok Customs and Excise Commission at the Jakarta BPIB Laboratory. Based on the results of the re-test of the sample, it only resulted in a zinc concentration content of between 13.15% - 20.76%, which was written based on Laboratory Test Results from BPIB (Pancasila Ideology Development Agency) Jakarta No. 0926/SHPIBIWBC.07/BPIB/2015 on September 8, 2015. The results of the sample re-test is under minimum feasible requirement of Zn 51% for export and the results of the initial sample test of 54.01% conducted by PT. Indonesian Surveyor at PT Permata Cipta Buana Laboratory. In the trial examination, the actions of the Director of Operations at PT. BCMG Tani Berkah has been proven guilty and has been given a sanction that has fulfilled the criminal elements as stipulated in Law No. 10/1995 Article 103 letter a concerning Customs as amended by Law No. 17/2006 in conjunction with Article 55 Paragraph (1) of the 1st Criminal Code.

In the decision of the cassation level case No. 294 K/PID.SUS/2018 for the falsification of customs letters or documents used in this research, especially such regulated in Law No. 10/1995 Article 103 Letter A which has been amended by Law No. 17/2006 it has been proven that if the material act has fulfilled the bestanddeel delict, that is submitting a customs notification, false or falsified customs supplementary document even though the element of Article 103 Letter A is only contained about submitting a false or falsified customs notification or complementary customs document, but the documents discussed is the document content does not match the original.

There are some of the impacts that can occur if documents are found to be incompatible with exported goods or commonly known as mis declared, such following below:

- a. The shipper or exporter can lose goods, trust from business partners, pay fines for mis-declared dangerous goods categories which are very large which are calculated per day with additional interest penalties, as well as handling costs to the port until the goods arrive at their destination, such as stacking, *lo-lo*, and so on.
- b. The shipping party as the owner of the ship also suffered heavy losses, especially when the mis-declared was only discovered by the port of the transit country (for example, Singapore, Brazil, and others). The losses received are fines for mis-declared which are imposed directly on him, these are the container cannot be used to receive other cargo due to being detained, the container is being damaged due to not being able to take special care after transporting dangerous goods category such as charcoal, and the good name of the company due to negligence destroyed.

- c. The importer failed to receive the goods because the imported goods were being detained, then their business processes were inhibited.
- d. The Directorate General of Customs and Excise of Indonesia has tarnished their name in front of the competent authority of the country where the port of transit. The possible consequence in the future is that all shipments from Indonesia will experience special supervision when crossing the country again, so that the export process will also be inhibited.

CONCLUSION AND SUGGESTION

Conclusion

The general function is that each rule of law also has the same special function as the rule of law itself. On the other hand, the function of legislation, both in general and in specific functions, is not really a reason for inhibiting public activities in export activities with all industries, marketing and distribution, but in fact the laws and regulations on customs and all existing implementing regulations are supporting in regulating every export-import economic activity for the smooth and regularity of its implementation through law.

The self-assessment system allows freight forwarding companies, exporters or producers to intentionally and consciously commit acts against the law by registering an export notification of goods in which the contents of the document and the contents of the cargo are not the same (mis declared). This is accomplished for the smooth and efficient of goods export, especially goods with a special category, that is dangerous goods category, such as charcoal.

In the decision of the cassation level case No. 294 K/PID.SUS/2018 for the falsification of customs letters or documents used in this research, especially such regulated in Law No. 10/1995 Article 103 Letter A which has been amended by Law No. 17/2006 it has been proven that if the material act has fulfilled the *bestanddeel delict*, that is submitting a customs notification, false or falsified customs supplementary document even though the element of Article 103 Letter A is only contained about submitting a false or falsified customs notification or complementary customs document, but the documents discussed is the document content does not match the original.

Suggestion²

The Directorate General of Customs and Excise is required to rethink the application of self-assessment system which adopted from the self-assessment system in tax reporting because it is not appropriate to apply in customs activities, especially exports. The self-assessment system does not provide a control function on the correctness of document contents, especially for export commodities of dangerous goods and it only relies on NHI which is sometimes implementing in random and unstructured. The function of self-assessment control in taxation is for each taxpayer to be handled by an Account Representative (AR), an employee who is appointed and also assigned to the Tax Service Office. The Account Representative (AR) is one of the spearheads in relation to extracting the potential for state revenue in the taxation sector, which has the task of providing guidance or

advice, consultation, analysis, and supervision of taxpayers.¹⁹ Meanwhile, in the Customs and Excise office, they do not have the equipment. Even though in reality, it is found that one person can own and implement several freight forwarding companies and EMKL (Naval Sea Cargo Company), it can be manipulated with different names.

Strict sanctions are needed for all parties if it is found that Customs and Excise officers violate customs procedures, both administratively and in the field process so that export and import activities can run well. In this case, it is also necessary to consider Article 165 of the Criminal Code which stipulates the obligation for everyone to report to the police if they know that a crime has occurred, such as the case of PT. Surveyor Indonesia who know the process of falsifying letters or documents. Although in Article 165 of Criminal Code is only mentions several articles of crime, this is a prevention way if a crime occurs, because if it is not reported immediately, it means that the person give someone the opportunity to commit a crime.

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¹⁹ Dini Wahyu Hapsari, "Penerapan Account Representative Terhadap Kegiatan Intensifikasi Perpajakan Pada Kantor Pelayanan Pajak (KPP)," *NeO-Bis* 6, no. 1 (2012), <https://journal.trunojoyo.ac.id/neo-bis/article/viewFile/550/520>.

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