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Customs Valuation Disputes in Export-Import: Evaluating Objection and Appeal Procedures for Business Certainty

Erwan Bagja Erawan¹, Riswadi²

¹Universitas Borobudur, Jakarta, Indonesia, erwanbagja72@gmail.com

²Universitas Borobudur, Jakarta, Indonesia, riswadi@borobudur.ac.id

Corresponding Author: erwanbagja72@gmail.com¹

Abstract: Accurate customs valuation underpins fair taxation and equitable trade practices, yet disputes frequently emerge during the assessment process, particularly in export-import transactions. This article investigates the legal and practical dynamics of objection and appeal against customs valuation, with a focus on their implications for business certainty. Drawing on empirical observations, regulatory analysis, and interviews with practitioners, the study identifies several recurring causes of disputes, including valuation adjustments by customs authorities, lack of clarity in evidentiary requirements, and limited access to consistent legal guidance. Despite the availability of objection and appeal as statutory remedies, exporters and importers report challenges such as high administrative burdens, delays in adjudication, and financial risks during the resolution process. These obstacles undermine predictability in cross-border trade and may discourage investment. The findings underscore the importance of reforming dispute settlement mechanisms by introducing time-bound procedures, enhancing transparency in decision-making, and aligning national practices with international valuation standards. The article concludes that strengthening objection and appeal procedures not only protects the rights of traders but also reinforces trust between businesses and customs administrations, thereby contributing to smoother trade facilitation and more resilient international commerce.

Keywords: Customs valuation disputes, export-import, objection and appeal, business certainty, trade facilitation, regulatory compliance, procedural reform, international trade law

INTRODUCTION

Customs valuation is a crucial pillar of the international trade system as it serves as the basis for imposing import duties, import taxes, and other state levies (Fardiansyah et al., 2023). Customs value determines the financial obligations that importers must fulfill, so the accuracy of its calculation has direct consequences for fiscal fairness and state revenue (Hidayat et al., 2023). Inaccuracy in determining customs value can impose a disproportionate burden on businesses or even cause losses to the state treasury. A non-

transparent valuation process can also create distrust between businesses and customs authorities, leading to tensions in the implementation of customs obligations (Suharto, 2021). This aspect demonstrates the vital importance of a credible valuation system in maintaining a balance between the interests of the state and economic actors.

Export-import trade practices are inextricably linked to the potential for disputes between importers and customs administration (Siwiyanti et al., 2024). These disputes generally arise from differing perceptions of the transaction value used as the basis for determining customs value. Importers often assume that the reported transaction value reflects the actual price, while customs officials may judge otherwise based on comparative data or indications of undervaluation (Thalib, 2017). This disagreement is not only technical but also touches on legal aspects and trust between parties. As a result, the resolution process is often protracted and incurs additional administrative costs that disrupt trade flows. This situation demonstrates the strategic role of legal certainty in customs valuation in ensuring the smooth flow of cross-border economic activity.

Accurate customs valuation reflects the application of the principle of fiscal justice (Yusuf & Tjandra, 2025). A fair tax system not only collects obligations according to regulations but also ensures that the determination of the value of imported goods is carried out objectively and proportionally (Satriya et al., 2024). When the valuation mechanism fails to meet this principle, business actors face the risk of uncertainty that impacts business efficiency and investment planning. The uncertainty can reduce national economic competitiveness, especially when companies must bear additional costs due to unexpected customs corrections (Rinawati & Rakhman, 2025). Consequently, an open and competitive trading system becomes hampered by administrative factors that should be minimized.

The accuracy of customs assessments also reflects the state's commitment to good governance. Enforcement of customs regulations should not solely be oriented towards increasing state revenues but must also consider aspects of fairness and transparency (Ratnasari & Ardiansyah, 2024). Businesses complying with procedures require assurance that state administration operates to high professional standards (Kusnaedy et al., 2025). When customs policies are perceived as inconsistent or overly interpretive, trust in customs institutions can significantly decline. The events demonstrate that the integrity of the customs system is directly related to a country's investment image globally.

The importance of legal certainty in customs assessments is also related to national economic stability. Every country involved in international trade requires a customs system that provides predictable import and export costs (Rais, 2024). Uncertainty in determining customs values can hinder the flow of goods, prolong document processing times, and increase logistics costs. The ripple effect of these inefficiencies can lead to inflation, disrupt supply chains, and erode investor confidence. Structuring a valuation system that aligns with the principles of fairness and legal certainty is an urgent need for the sustainability of global economic activity.

Customs valuation is legally defined as the process of determining the value of goods used as the basis for calculating import duties. The customs value must reflect the true value of the transaction between the seller and buyer, as reflected in international trade documents. The primary principle used is transaction value, which is the price actually paid or to be paid for goods exported into the customs area (Kurniawan, 2019). The concept is universally recognized through the Agreement on Implementation of Article VII of the GATT 1994, which emphasizes the importance of uniform valuation methods across WTO member countries. This arrangement ensures that each country applies the principles of transparency and non-discrimination in determining the value of imported goods (Suherman, 2022).

The customs valuation system includes various alternative methods if the transaction value is unacceptable. These methods include the value of identical goods, the value of

similar goods, the deductive value, the computational value, and the reserve method. The order in which these methods are used is hierarchical and must be followed according to regulations. Correct application of these methods requires careful analysis of documents, including invoices, sales contracts, and proof of payment. When there is a discrepancy between the transaction value and the comparative data, customs officials have the authority to adjust the value based on applicable regulations (Sudarmadi et al., 2022). This requires both technical expertise and integrity from officers to ensure the assessment results are not subjective.

Transparency in customs assessment is crucial to avoid misunderstandings. Importers must have access to the basis for calculating the customs value determined by the customs authority. Lack of information can create discriminatory perceptions and open up the opportunity for disputes (Prihandono et al., 2025). Therefore, countries need to ensure that all parties understand the criteria and mechanisms for determining customs value. Adequate knowledge of valuation principles also helps businesses comply with administrative obligations correctly and reduces the risk of corrections.

Customs valuation serves not only as a fiscal tool but also as a monitoring instrument for trade practices. Through accurate valuation, countries can prevent undervaluation practices aimed at reducing import duties or evading taxes. On the other hand, this system also serves to protect honest business actors from unfair competition caused by the manipulation of transaction values (Harjo & Milleano, 2025). The accuracy of the assessment system thus has broad implications for economic justice and the integrity of the domestic market.

Legal certainty is an essential element in every modern legal system, including customs administration. Business actors require assurance that customs administration decisions are predictable, fair, and not subject to arbitrary changes (Tampubolon, 2024). When customs laws are consistently applied, public trust in the trading system increases. Legal certainty also creates stability for economic actors to plan costs, prices, and business strategies more accurately. In competitive international trade, this certainty factor often determines the feasibility of cross-border investment.

The principle of fiscal justice is closely related to the concept of legal certainty. Justice in the context of customs assessment requires that each importer be charged a burden commensurate with the actual value of the imported goods (Hafizd et al., 2024). Unreasonable differences in treatment between one business actor and another have the potential to violate the principle of legal equality. Determining disproportionate customs values can trigger legal challenges and hinder the smooth flow of trade. When the customs system fails to meet the principle of fairness, the impact is felt not only by businesses but also by the country's credibility in the eyes of international trading partners.

Modern free trade also demands the application of the principle of non-discrimination in customs policies. Countries are not permitted to differentiate the treatment of goods based on the country of origin or the identity of the business actor. This provision is the foundation of the multilateral trading system regulated within the WTO framework. When customs assessments are applied discriminatorily or inconsistently, the goal of fair trade becomes difficult to achieve. The application of the principle of non-discrimination ensures that all parties have an equal opportunity to carry out export and import activities without unreasonable administrative barriers.

Legal certainty and justice are also related to the efficiency of state administration. Simple, fast, and legally accountable customs processes will reduce transaction costs and expedite the flow of goods. This efficiency not only provides economic benefits but also strengthens national competitiveness in the global market. Countries that successfully create fair and certain customs assessment systems generally have better trade performance and

attract more foreign investment. This relationship demonstrates that legal justice and regulatory certainty are not merely ideals but also determining factors in economic development.

Administrative disputes in the customs sector essentially arise when there are differing interpretations of administrative officials' decisions. In the context of customs assessment, disputes often arise from differing interpretations of transaction value, assessment methods, or the completeness of supporting documents. Importers may feel disadvantaged by corrections made by customs officials, while customs authorities may consider these adjustments necessary to protect state revenues (Prabowo et al., 2025). This conflict demonstrates the tension between the interests of public administration and individual rights.

Administrative disputes differ from civil disputes. The subject of the dispute is not a civil relationship, but rather a concrete, individual, and final decision by a government official. In customs law, decisions regarding customs value are included in this category because they directly impact the financial obligations of business actors. Their administrative nature requires internal oversight and correction mechanisms to prevent injustice (Yudhistira & Yusuf, 2025). Modern legal systems provide administrative dispute resolution tools to ensure a balance between government power and citizen rights.

Customs disputes are characterized by their technical complexity, requiring specialized expertise. Differences in customs value relate not only to law but also to economics, accounting, and international trade. Examining invoices, contracts, and proof of payment often requires a deep understanding of global business practices (Idris & Permatasari, 2024). Therefore, customs dispute resolution cannot be based solely on written legal norms but must also consider commercial logic and relevant empirical data.

The concept of administrative disputes in the customs sector also demonstrates the importance of the principle of proportionality. Customs officials have extensive authority to assess and determine the value of goods, but this authority must be exercised cautiously to avoid exceeding the bounds of justice. Every administrative decision must be subject to both procedural and substantive scrutiny to achieve a balance between state interests and the rights of customs officials (Widyartika & Ardiansyah, 2025). An objective scrutiny mechanism underpins a transparent and accountable customs system.

METHOD

The research method used in this paper is a normative juridical method with a statutory approach and a conceptual approach. The statutory approach is conducted by examining various regulations that serve as the legal basis for determining customs values and resolving customs disputes, including Law Number 17 of 2006 concerning Customs, Law Number 14 of 2002 concerning the Tax Court, and Regulation of the Minister of Finance Number 144/PMK.04/2022 concerning Customs Value for Calculation of Import Duty. Through this approach, the research focuses on the consistency, hierarchy, and relationship between applicable legal norms to assess the extent to which the objection and appeal system in customs reflects the principles of legal certainty and justice. Meanwhile, the conceptual approach is used to examine legal ideas and theories related to administrative justice, the effectiveness of law enforcement, and the harmonization of the customs system with international standards such as the Agreement on Implementation of Article VII of GATT 1994 (WTO Valuation Agreement). This approach helps understand the legal values and objectives underlying the formation of regulations, and provides an argumentative basis for formulating solutions to the discrepancy between administrative practices and ideal legal principles. By combining these two approaches, this study seeks to provide a comprehensive analysis of the customs legal framework, from both normative and conceptual perspectives, to generate relevant recommendations for reforming the customs legal system in Indonesia.

Discussion

1. Legal Provisions and Customs Assessment Mechanisms in Indonesia

Law Number 17 of 2006 concerning Customs, specifically Article 15, serves as the primary legal basis governing customs value as the basis for imposing import duties and taxes on export-import activities. This regulation emphasizes that customs value must reflect the actual price or value that should be paid for imported goods, as stipulated in international regulations. The government subsequently updated its technical provisions through Minister of Finance Regulation Number 144/PMK.04/2022 concerning Customs Value for Calculation of Import Duties, which replaces PMK Number 160/PMK.04/2010. This update is intended to align Indonesia's customs valuation system with global best practices and standards established by the World Trade Organization (WTO). This harmonization strengthens Indonesia's position as a WTO member committed to transparency and equality in international trade. Minister of Finance Regulation Number 144/PMK.04/2022 concerning Customs Value for Calculating Import Duty, specifically Article 2 paragraph (1) and Article 3 paragraphs (1) and (2), emphasizes that the primary method for determining customs value is based on the transaction value, namely the price actually paid or payable by the buyer to the seller for imported goods. If this method cannot be used, customs officials are authorized to apply alternative methods sequentially, starting with the transaction value of identical goods, the transaction value of similar goods, and the deductive, computational, and fallback methods. Each method has strict requirements and a hierarchy of application to ensure that the value determination process is not carried out arbitrarily. The structure of these methods aligns with the provisions of the Agreement on Implementation of Article VII of the GATT 1994, which serves as the global reference for customs valuation systems. Implementation of this system requires high competence from customs officials and compliance from importers to provide accurate and complete data.

Determination of customs value begins with an examination of documents submitted by the importer, such as invoices, sales contracts, proof of payment, and shipping documents. Customs and excise officials will assess whether the transaction value meets the criteria for acceptance as a basis for calculating import duties. If any indication of price irregularities, a special relationship between the seller and buyer, or incomplete documentation is found, the transaction value may be rejected and an alternative method used. This process reflects the fiscal control function inherent in customs authorities in safeguarding state revenues and preventing manipulation of the value of imported goods. The evaluation must also consider the principles of fiscal justice and equal treatment between business actors.

The customs value determination method stipulated in PMK 144/PMK.04/2022 requires hierarchical application and cannot be applied haphazardly. When the transaction value is unacceptable, officials are required to switch to the next valuation method, namely the transaction value of identical or similar goods. Only if these methods are also inapplicable are deductive, computational, or backup methods used. This provision aims to maintain consistency and accountability in administrative decision-making. This principle ensures that every decision to correct customs values has a rational basis and can be justified, both legally and economically.

Customs value adjustments are often a source of disputes because they involve differing opinions between importers and customs authorities regarding the fair value of goods. Importers may adhere to the actual transaction price, while the authorities deem this price to be inaccurate. In such situations, customs officials may make adjustments based on comparisons with similar transactions or available reference data. This step is often considered to create legal uncertainty because importers do not always know the basis for the calculations or the source of the comparative data used. This information imbalance can undermine the sense of fairness in valuation practices.

Customs valuation disputes can also arise from differing interpretations of submitted transaction documents. For example, differing interpretations regarding which price components should be included in the transaction value, such as freight, insurance, or royalties. In some cases, importers may omit these additional costs because they are considered irrelevant to the price of the goods. However, customs authorities may determine that these components are mandatory based on the cost, insurance, and freight (CIF) principle. This misunderstanding can lead to customs value adjustments, which are then further disputed.

Proving transaction value presents a unique challenge because it involves commercial documents and is often difficult to verify directly. Customs and excise authorities require strong evidence that the stated price is the result of an open transaction and is not influenced by any special relationship between the parties involved. However, in international trade, many companies have legitimate business affiliates. This makes it difficult to determine whether the price used reflects fair market value. The tension between state fiscal protection and global business flexibility is often at the root of such disputes.

Limited access to guidelines or comparative data used by customs authorities exacerbates perceptions of unfairness in assessments. Importers often lack the opportunity to understand the detailed basis for adjustments made by customs officials. Limited transparency makes it difficult for businesses to prepare a proportionate defense against corrections. In the long term, such practices can erode trust between the business community and the government and impact business certainty. Efforts to increase information transparency are crucial to strengthening the legitimacy of customs administration decisions.

Customs assessment disputes resulting in appeals to the Tax Court demonstrate the complexity of this issue in practice. Several decisions highlight the importance of consistency between customs audit results and international regulations ratified by Indonesia. For example, disputes involving differing interpretations of royalties or license fees in determining customs values often become central points of contention. Courts in many cases emphasize that customs value corrections must be accompanied by strong evidence and transparent analysis. Such decisions serve as important references for improving assessment practices at the administrative level.

A comprehensive understanding of customs assessment laws and mechanisms is a prerequisite for creating a fair and efficient customs system. The demarcation of the authority of customs officials and the rights of importers is crucial to ensure a balanced relationship between the state and businesses. Clear regulations and transparent procedures will strengthen trust in the trading system and encourage voluntary compliance from businesses. Customs assessment reform is not merely a technical fiscal issue but also reflects the extent to which the state ensures legal certainty and fairness in cross-border economic activity.

2. Objection and Appeal Procedures in Customs Assessment Dispute Settlement

The objection procedure against customs value determination is an administrative tool provided by law to provide importers or exporters with the opportunity to challenge decisions made by customs and excise officials deemed detrimental. Law Number 17 of 2006 concerning Customs, specifically Articles 93 to 96, establishes a formal mechanism for submitting objections to the Directorate General of Customs and Excise (DJBC). Objections can be filed against decisions regarding tariff determinations, customs values, or the classification of goods used as the basis for imposing import duties. Importers are required to submit written objections within thirty days of the date the decision is issued. The application must be accompanied by clear reasons, supporting evidence, and collateral for the amount of import duties and taxes on the disputed import.

DJBC officials are obliged to review and reassess the objection decision, taking into account the evidence presented by the applicant. The objection examination is conducted administratively and in private, without requiring a public hearing like a court proceeding. The results of the examination are outlined in the form of an objection decision, which must be issued within a specified period, usually no later than sixty days from the date the complete application is received. If the specified time period passes without a decision, the objection is deemed accepted. This principle demonstrates that the objection system is designed to provide certainty and avoid unnecessary delays, although in practice, delays often occur due to high administrative burdens.

Objections serve as the first preventive and corrective legal remedy before disputes proceed to the appeal stage at the Tax Court. This stage is crucial to ensure that each dispute is resolved at the administrative level first to avoid burdening the judicial system. Authorized officials must possess sufficient technical skills to assess customs aspects, particularly regarding the method of determining transaction value. Evaluations conducted at the Directorate General of Customs and Excise (DGCE) level are expected to be more than just formalities but also substantive, reflecting the objectivity and professionalism of the state's fiscal administration. Successful resolution at the objection stage will shorten the dispute chain and increase business confidence in the government.

The appeal procedure at the Tax Court is the next legal step if an importer or exporter is dissatisfied with the objection decision from the DGCE. The legal basis for this appeal process is regulated in Law Number 14 of 2002 concerning the Tax Court. Appeals must be submitted in writing within thirty days of receipt of the objection decision, enclosing a copy of the decision and proof of payment of the disputed import duty. The Tax Court has full authority to examine and decide disputes based on facts, evidence, and applicable legal provisions. This process provides the parties with the opportunity to present evidence directly through documents, witnesses, or experts.

The panel of judges at the Tax Court consists of career judges and ad hoc judges with expertise in taxation and customs. The examination is conducted openly to the public and led by a panel independent of the previous administrative agency. The resulting decision is final and binding, and cannot be further appealed except through judicial review to the Supreme Court on specific legal grounds. This stage emphasizes the Tax Court's role as a specialized judicial institution that bridges the gap between fiscal authorities and business actors. The independence and professionalism of the panel of judges are key to maintaining justice and legal certainty in the resolution of customs disputes.

The effectiveness of the objection and appeal mechanisms is often questioned due to various obstacles encountered in their implementation. Importers face a heavy burden of proof, requiring them to provide complete and convincing transaction documents to ensure their proposed customs value is accepted. Furthermore, Directorate General of Customs and Excise (DGCE) officials often use internal comparative data that is not fully transparent, creating information gaps between disputing parties. The lengthy objection examination process is also a major complaint among business actors. This situation creates business uncertainty as importers must bear the financial risk of goods being detained or delayed in returning collateral.

These procedural weaknesses directly impact legal certainty and the investment climate. When dispute resolution processes are lengthy and non-transparent, business actors perceive the customs administration system as unable to provide effective legal protection. Compliance costs increase as companies must bear additional burdens in the form of legal fees, interest, and lost time during the settlement process. The predictability of cross-border transactions also decreases, raising the risk of foreign investors expanding their trade in

Indonesia. A slow dispute resolution system can ultimately hamper the government's efforts to strengthen national economic competitiveness.

Evaluation of the effectiveness of the objection and appeal mechanisms must also include institutional aspects. The centralized organizational structure of the Directorate General of Customs and Excise (DJBC) can lead to a backlog of cases at the central level and prolong resolution times. Human resource capacity in customs audits still needs to be strengthened, particularly in understanding valuation principles based on WTO standards. Continuous training and digitization of administrative processes can improve the accuracy and efficiency of decision-making. Data integration between customs, taxation, and banking systems can also reduce errors in verifying transaction documents. These steps will support a faster, more transparent, and evidence-based objection process.

International standards stipulated in the WTO Valuation Agreement and World Customs Organization (WCO) guidelines emphasize the importance of transparency, speed, and fairness in resolving customs valuation disputes. Countries such as Singapore and Japan have implemented a time-based objection and appeal system, where each stage must be completed within a specified time limit without administrative delays. Digital mechanisms are used for real-time case tracking, while the public can access previous decisions as legal references. This approach increases business confidence and strengthens the country's reputation as a reliable trading partner. This model provides inspiration for Indonesia to improve its customs dispute resolution system to be more adaptive to the demands of global trade.

A comparative analysis shows that reform of Indonesia's objection and appeal procedures needs to be directed toward implementing the principles of time-bound resolution and information transparency. More detailed regulations regarding deadlines, publication of decisions, and access to customs value reference data would improve perceptions of fairness. Strengthening specialized judicial institutions by increasing the number of expert customs judges and digitizing court proceedings is also an urgent need. These changes are not merely about administrative efficiency but also part of a national commitment to fair and modern trade practices. An effective dispute resolution system will strengthen Indonesia's position in the global supply chain while providing tangible legal protection for businesses.

CONCLUSION

Customs valuation disputes reflect the tension between the state's fiscal interests and business actors' rights to fairness in international trade transactions. The misalignment between administrative practices and fair legal principles often leads to differing perceptions of customs values, particularly when customs officials apply alternative methods without adequately considering the evidence presented by importers. The objection and appeal mechanisms stipulated in Law No. 17 of 2006 and Law No. 14 of 2002 provide scope for the pursuit of administrative and judicial justice, but their effectiveness depends on the speed of the process, the quality of the arguments, and the transparency of the decisions. Protracted resolution processes have the potential to increase compliance costs and disrupt trade flows, so reforms are needed to ensure these mechanisms are truly corrective tools, not merely legal formalities. Strengthening the capacity of customs law enforcement officers and integrating valuation data are also crucial elements in reducing subjectivity and strengthening the credibility of the national customs system.

Advancements to the customs valuation dispute resolution system need to be directed at time efficiency, procedural clarity, and harmonization with international standards stipulated in the WTO Valuation Agreement. Tighter time limits for objections and appeals will promote legal certainty for businesses, while the public publication of decisions can serve as a source of learning and encourage consistent legal application. Customs valuation

guidelines, as stipulated in the Minister of Finance Regulation No. 144/PMK.04/2022, must be implemented uniformly to avoid differences in interpretation between officials and taxpayers. Closer coordination between the Directorate General of Customs and Excise, the Ministry of Finance, and the Tax Court is also needed to ensure that the principle of substantive justice coexists with administrative certainty. These reforms will not only enhance the integrity of the national customs system but also strengthen investor confidence and facilitate Indonesia's integration into a transparent and equitable global trading system.

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