

The Impact Of Granting Facilities Import Duties Borne By Government Against The Import Volume Of Raw Materials Industry Through Intervening Costs Of Import Duties Value For Cost Reduction Logistics

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Abstract

The sector of non-oil and gas processing industry in Indonesia is currently still depend on imported raw materials. In order to facilitate companies to improve competitiveness to meet the needs in the country, the Government published a number of policies related to the import of industrial raw materials, one of which, namely the policy import duties Borne The Government. This research will look at the impact of the utilization of the grant of facilities import duties Borne by certain sectors of the Government against the import volume of raw materials industry. The methods used for this research is the analysis of the path (path analysis) to find the direct and indirect influences between variables. The results obtained from this research is the grant of facilities import duties borne by Government (X 1) against the import volume of raw materials (Y) the direct effect of significantly through the intervening cost of import duties import value (X 2) of 25.7%. The rest i.e. 74.3% of influences coming from other factors which are not examined.

Keywords: Facilities import duties borne by the Government; the value of imports; import duties and the Volume of Imports of raw materials.

Introduction

Facilities generally means convenience. According to Syaiful Anwar (2015:28) facilities available in the customs system (customs system) is a facility available on the process of activities incorporating the goods by sea or air and (from outside the customs area) and pull out the goods the goods from the customs area (custom jurisdiction) for the purposes of the customs area of Indonesia came out (abroad).

The customs facilities provided with regard to the logistic efficiency viewpoints (chain of distribution efficiency) with emphasis on aspects of economic added value over convenience distribution chain goods and transport tools in the

area of the country (with interterritory / customs area) the dominant region of the sea such as Indonesia (archipelagic state), as well as international/overseas and provided the States rights in the form of the State tax.

The high share of imports of these raw materials will certainly affect the import cost incurred by the company or industry that do import raw materials. Amiti and Konings (2007) stated that the usage of imported raw materials cheaper due to the decline in rates will have an impact on improved productivity, increased variation in raw materials, as well as the effect of the quality of imported raw materials. In order to facilitate companies to import raw materials and costs cheaper imports and also improves the performance of industrial productivity.

In order to improve the performance of the domestic industry, the Government of the Republic of Indonesia provide a fiscal incentive policy in the form of exemption facilities import duty borne by Government to a certain sector of industry that was under the patronage of the Minister Of finance and the Ministry of industry. The granting of this import duty borne by Government facility backed by the desire for real sector and helped push the industry that these submarines need imported raw materials. Facilities import duties borne by Governments is the import duties payable are paid for by the Government with a specific budget and launched the convenience provided by the Government in the field of customs in the form of exemption, dispensation or suspension of customs entry.

Import duties borne by Government awarded against the importation of goods and raw materials used to produce goods and services or the assessment criteria that goods and such material is capable of:

- a. Meet the provision of the goods and/or services to the public interest, is consumed by the public, and protect the interests of consumers,
- b. Improving the competitiveness of industry,
- c. Increase the absorption of labor, and
- d. Increase the State revenue.

The Government also requires regarding the provisions of the specification of goods and raw materials are getting facilities import duties borne by Government are obliged to fulfill the provisions in question:

- a. Has not been produced in the country,
- b. Already produced domestically but do not meet the required specifications, and
- c. Already produced domestically but the amount has not yet been sufficient industry needs.

Competitiveness which seeks improved is through excellence efficient production costs, including the cost of raw materials. By providing fiscal incentives in the form of exemption of import duties borne by Government for business development in the field of industry. Through the Ministry of Finance (Kemenkeu) exempting import duties upon importation of goods and materials for construction or industrial development in the country. Industrial companies or companies who already have a business license to process raw materials, raw materials, semi-finished and/or finished goods, being goods with higher value.

Goods and raw materials including parts and components that are processed, assembled, or mounted to produce finished goods. The granting of facilities is done starting in 2008 to the present, but for each year still requires the endorsement of the regulation of the Minister of finance, because it still needs evaluation against the granting of fiscal incentives. The granting of the facility is fully supervised by the Government through the SOES (State-owned enterprises), namely PT Surveyor Indonesia designated through regulation of the Minister of industry no. 75/M-IND/PER/10/2008 about On the Appointment / Designation as a Surveyor Implementation Verification Industry within the Framework of The Awarding of Import Duties Borne by Government. Upon The Import of Goods for Industry, which is under the auspices of the Ministry of Finance.

The procedure for getting a import duty borne by Government facility that is doing the filing to PT. Surveyor Indonesia, with outlines the magnitude of the needs of raw materials during the period of facilities, production capacity, the

company cooperated in the process of processing materials. After that it will be done by the application data verification PT. Surveyor Indonesia. If the data submitted is complete and meets the applicable provisions, then the next initial verification performed by PT Surveyor Indonesia to ensure that imported goods used for production purposes and not for commercial use. The verification is done in 3 stages, namely:

1. An initial verification before getting the facility,
2. Verification of Production in the mid period of the facility or if the realization of import has reached more than 50%, and
3. The final verification at the end of the period of the facility.

After verification and meets the requirements of the applicable regulations, PT Surveyor Indonesia will issue a certification in the form of verification Results poured in upon the Industry Verification Affidavits of liberation Import Duties Borne by Government, and Plan Import Goods. The document requires endorsement from the Ministry of industry as the Builder of the sectors designated by the Ministry of finance. After the confirmation is done by Ministry of industry, then subsequently carried out an endorsement from the Ministry of finance in this case represented by the Directorate General of customs duties as trustees for the import of goods that get facilities.

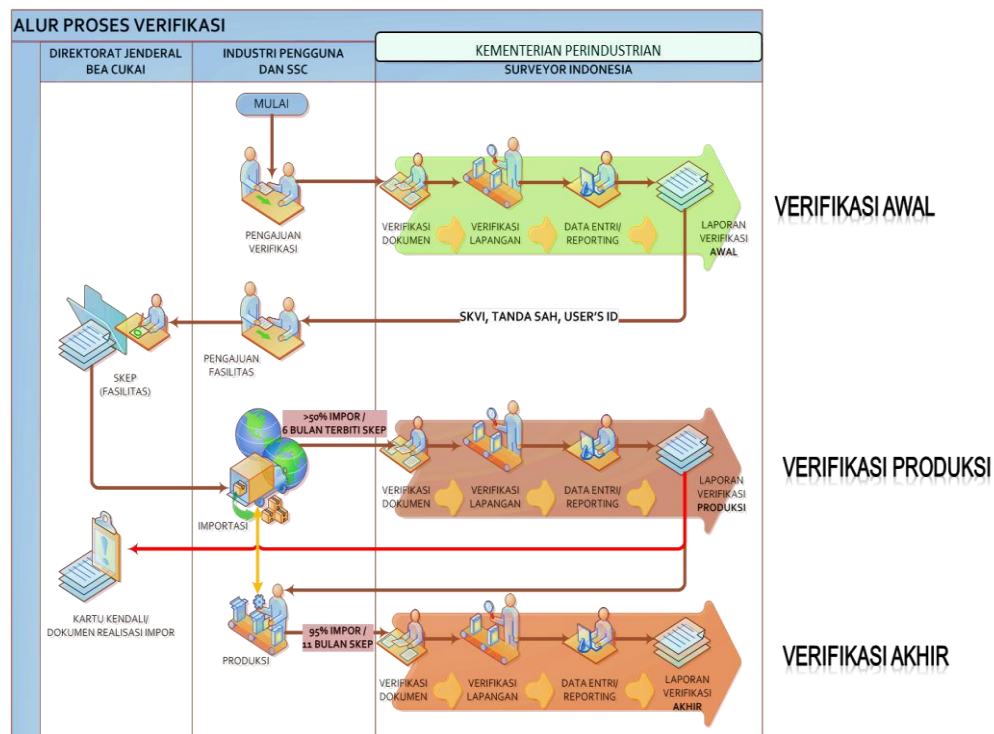


Figure 1. Process Flow Verification of Import Duties Borne

Source: Ministry of industry

But in fact there are companies that could not utilize the awarding of import duty exemption facilities because the industry could not meet the requirements stipulated in the verification activities of the industry. The industry could not complete the documents lack at the moment of filing the initial verification sehingga will fail to get the certificate verification industries for import duty exemption. The failure of the industry who proposed facilities to gain Verification Affidavits industry. May affect the estimate of realization and utilization of budgetary import duty borne by Government launched. Also affects the Volume of imports, the value of imports, import duties and the value of the industrial sector. So the company is not getting an industry exemption fee import import duties against the import volume over facilities exemption import duty borne by Government.

This can have an impact on the influence of the utilization of the import duty borne by Government budget launched import and value of import duties

against the import volume of raw materials industry. Related Government policy of granting facilities import duty borne by Government raw materials to some industrial sectors in line with the Government's aim to increase the competitiveness of the industry through increased productivity. Although the application of the policy import duty borne by Government have a common goal which is almost the same as other government policies such as KITE and other international trade policy that is lowering the price of imports, there is still no academic research that explores the impact of of specific policies in this import duty borne by Government against the increased productivity of industry sectors in Indonesia. Of exposure on import duty borne by Government and policy related to economic theories such as international trade and industry productivity, then it can be reviewed a relationship between import duty borne by Government policy utilization by certain industrial sectors against the performance of the industry the potential problems that might come up is the position of the import duty borne by Government policy are substitution with other related Government policy import industrial raw material such as KITE, FTA, MFN, and so on. This means that without utilizing any actual import duty borne by Government the industry can still do the import of raw materials by using a wide range of other import facilities. So the question is whether the proposed research with the establishment of a policy of import duty borne by Government will give a significant impact towards productivity growth in certain industrial sectors which make use of this facility.

METHOD

Statistical analysis used in this study is the analysis of the path (Path analysis). In path analysis the influence of exogenous variables are endogenous variables can be either against the influence of direct and indirect (direct and indirect effect), or in other words the path analysis takes into account the existence of a direct and indirect influence. According to the (Riduwan and Engkos, 2017:116-118) test with path analysis (Path Analysis) on the diagram the line used two kinds of arrows:

- a. one-way arrows stating direct influence of an exogenous variable [variable causes (X)] against an endogenous variable [variable result (Y)], for example $X_1 \rightarrow Y$.
- b. two-way arrows that States the relationship between correlation of variables exogenous e.g. $X_1 \leftrightarrow X_2$

Steps to test the path analysis as follows:

- 1) Formulate hypotheses and structural equation of structure:

$$\text{Structure: } Y = \rho_{yx1} X_1 + \rho_{yx2} X_2 + \rho_y \varepsilon$$

- 2) Compute the coefficients of the path that is based on a regression coefficient
 - a) To draw a diagram of the full path, specify the sub-sub structure and deduce their structural similarities corresponding hypothesis is proposed.
Hypothesis: Rising turunya endogenous variable (Y) is significantly influenced by exogenous variables (X_1 dan X_2).
 - b) Calculate the regression coefficient for the structures that have been formulated.

Calculate the regression coefficient for the structures that have been formulated using the SPSS Version 23.

Description:

Basically the path coefficients are the coefficients of the regression coefficients of the regression i.e. standardised calculated from databases that have been set in raw numbers/Z-score (the data set with average value = 0 and standard deviation = 1). A standardised line coefficient (the component's path) is used to describe the magnitude of influence (not predicting) the free variables (exogenous) against other variables which are imposed as a related variable (endogenous)

Specific to the program SPSS Regression analysis menu, indicated by the output path coefficient called the's in the States as a Component's value also known as **Beta**. If there is a diagram of a simple line contains one element of

the relationship between the endogenous exogenous variables with variables, then his path coefficient is the same as the correlation coefficient R is simple.

1) Calculate coefficient of simultaneous lines (whole)

The overall hypothesis test statistics were formulated as follows:

$$H_a: \rho_{yx_1} = \rho_{yx_2} = \dots = \rho_{yx_k} \neq 0$$

$$H_o: \rho_{yx_1} = \rho_{yx_2} = \dots = \rho_{yx_k} = 0$$

a. Significance testing Rule manually: Use Table F

$$F = \frac{(n - k - 1) R_{yx_k}^2}{k (1 - R_{yx_k}^2)}$$

If $F \geq F$ count table, then reject H_o means significant computational and

$F \leq F$ table, thank H_o meaning not significant

With the significant level $(\alpha) = 0.05$

Look for the value F_{table} using Table F with the formula:

$$F_{table} = F_{\{(1 - \alpha) (dk = k), (dk = n - k - 1)\} \text{ atau}}$$

$$F_{\{(1 - \alpha) (V1 = k), (V2 = n - k - 1)\}}$$

How to find F_{table} : value $(dk = k)$ or the value of the V_1 called numerator value $(dk = n - k - 1)$ or the denominator value called V_2 .

b. Significance testing Rule: SPSS Program

- If 0.05 probability value is less than or equal to the value of the probability of the Sig or $[0.05 \leq \text{Sig}]$, then H_o accepted and H_a was rejected, meaning that it is not significant.
- If 0.05 probability value is greater than or equal to the value of the probability of the Sig or $[\geq 0.05 \text{ Sig}]$, then H_o denied and H_a was accepted, meaning significant.

2) Calculate the coefficient line individually

Research hypothesis to be tested is encapsulated into statistical hypothesis as follows:

$$H_a : \rho_{yx_1} > 0$$

$$H_o : \rho_{yx_2} = 0$$

Individual statistical tests used was calculated with the t-test formula:

$$t_k = \frac{P_k}{se_{pk}} \quad (dk = n - k - 1)$$

Statistical Computing results of p_k se on SPSS for regression analysis after the data is transformed into ordinal interval.

Next to find out the significance of path analysis comparison between value probabilities 0.05 probability value Sig with the basic decision-making as follows:

- If the value of 0.05 probability less than or equal to the value of the probability of the Sig or $[0.05 \leq \text{Sig}]$, then H_o accepted and H_a was rejected, meaning that it is not significant.
- If the value of 0.05 probability greater than or equal to the value of the probability of the Sig or $[\geq 0.05 \text{ Sig}]$, then H_o denied and H_a was accepted, meaning significant.

Summarize and conclude

The framework of empirical causal relationships between line (X_1 , X_2 Y against against Y and X_1 , X_2 against Y) can be made via structural equation as follows:

$$Y = \rho_{yx_1} X_1 + \rho_{yx_2} X_2 + \rho_y \varepsilon$$

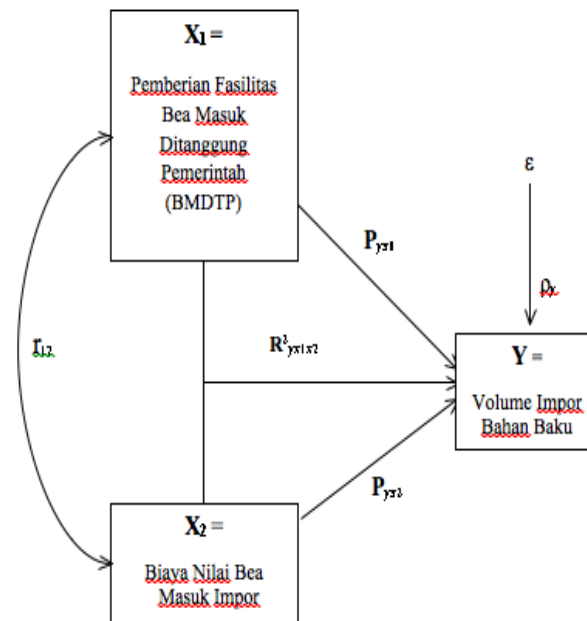


Figure 2. Structure of causal relationships X_1 , X_2 , and Y

Source: Author

Discussion and Result

This is an industry research data users a import duty borne by Government facility in may from PT. Surveyor Indonesia year 2016 at the Business Unit Government and institutions. The number of industrial facilities at user import duty borne by Government in this research as much as 58 industries. The industrial sector which mendapatkn facilities import duty borne by Government based on a copy of the decision letter of the Minister of Finance. In this research it turns out that the data obtained from Government and institutions Business Unit PT Surveyor Indonesia (Persero) in 2016 is comprised of industries sector component of the motor vehicle, the shipping sector, electronics sector, sector tools large telecommunications sector, sectors, manufacturing of stationery, fiber-optic sector, sector of manufacture of carpets, plastic packaging manufacturing sector, synthetic resins, and sector sector fertilizer.

PT Surveyor Indonesia to verify and validate the document according to the requirements of the industry while asking the completeness of the documents to get the publication Industry Verification Certificate and the decision letter of the Minister of finance to get facilities import duties borne by the Government.

1. Formulate a hypothesis and the structural Equations

Hypothesis:

the granting of facilities BMDTP (X_1) against the import volume of raw materials (Y) influential simultaneous direct and significant through the intervening cost of import duties import value (X_2).

Structure: $Y = \rho_{yx1} X_1 + \rho_{yx2} X_2 + \rho_y \varepsilon$

2. Calculate the coefficient of correlation and regression in SPSS Version 23

Correlation and regression testing results from SPSS 23 as follows:

Tabel 1
Correlations

		Volume Impor Bahan Baku Industri (Y)	Pemberian Fasilitas BMDTP (X1)	Biaya Nilai Bea Masuk Impor (X2)
Pearson Correlation	Volume Impor Bahan Baku Industri (Y)	1.000	-.231	.477
	Pemberian Fasilitas BMDTP (X1)	-.231	1.000	.125
	Biaya Nilai Bea Masuk Impor (X2)	.477	.125	1.000
Sig. (1-tailed)	Volume Impor Bahan Baku Industri (Y)	.	.041	.000
	Pemberian Fasilitas BMDTP (X1)	.041	.	.175
	Biaya Nilai Bea Masuk Impor (X2)	.000	.175	.
N	Volume Impor Bahan Baku Industri (Y)	58	58	58
	Pemberian Fasilitas BMDTP (X1)	58	58	58
	Biaya Nilai Bea Masuk Impor (X2)	58	58	58

Source: Output SPSS Version 23, 2018

3. Calculate the coefficient of Simultaneous hypothesis testing Line (whole)

From the results of the data processing program SPSS version 23 above, the attached Table that the Correlations, Summary, Model Anova Coefficients, and indicated by the Coefficients Component (Beta), while the Unstandardized regression Coefficients coefficient, is the usual. Based on the results of the processing of data in the Appendix. the path coefficients obtained are tested as follows:

The overall test is indicated by Table 2 Anova. Statistical hypothesis is formulated as follows:

$$H_a: \rho_{yx_1} = \rho_{yx_2} \neq 0$$

$$H_o: \rho_{yx_1} = \rho_{yx_2} = 0$$

Tabel 2
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	930180096.190	2	465090048.095	9.529	.000 ^b
Residual	2684486699.608	55	48808849.084		
Total	3614666795.798	57			

a. Dependent Variable: Volume Impor Bahan Baku Industri (Y)

b. Predictors: (Constant), Biaya Nilai Bea Masuk Impor (X2), Pemberian Fasilitas BMDTP (X1)

Source: Output SPSS Version 23, 2018

Anova table is retrieved the value F of the value with probability 9.529 (sig) = 0.000. Because the value of the sig smaller 0.05, then its decision is Ho denied and Ha received significant meaning. Therefore, testing can be done on an individual basis.

Tabel 3

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.507 ^a	.257	.230	6986.333021

a. Predictors: (Constant), Biaya Nilai Bea Masuk Impor (X2), Pemberian Fasilitas BMDTP (X1)

b. Dependent Variable: Volume Impor Bahan Baku Industri (Y)

Source: Output SPSS Version 23, 2018

The description, if the value of F is calculated with the formula manually f. based on the coefficient R^2 in table 3 Summary Model, the value of F can be computed as follows:

$$F = \frac{(n - k - 1) R_{yx_i}^2}{k (1 - R_{yx_i}^2)}$$

$$F = \frac{(58 - 2 - 1)(0,257)}{2 \cdot (1 - 0,257)}$$

$$F = \frac{14,135}{1,486} = 9,512$$

After manually calculated values of F can be obtained with 9.512 value probability (sig) = 0.000. Because the value of sig 0.000 smaller than 0.05 probability values or value 0.05 larger 0.000, then its decision is Ho denied and Ha received significant meaning.

4. Compute the coefficients of the line hypothesis testing on an Individual basis

- Granting facilities import duties borne by Government (X₁) influential directly significantly towards the cost of the value of import duties import (X₂) industry.

Tabel 4

Coefficients^a X₁ terhadap X₂ - Uji T

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2130208087	610622342.6		3.489	.001
Pemberian Fasilitas BMDTP (X ₁)	.006	.006	.125	.943	.035

Dependent Variable: Biaya Nilai Bea Masuk Impor (X₂)

Source: Output SPSS Version 23, 2018

Individual statistical tests used were test t is calculated by the formula:

$$t_{x1} = \frac{P_{x1}}{SE_{px1}}$$

$$t_{x1} = \frac{0.125}{0.1325556734} = 0.943$$

Description:

Statistical Computing results of pk se on SPSS for regression analysis after the data is transformed into ordinal interval.

Look at that column Sig (significant) Coefficients in table 4, the obtained value sig. 0.035. Then the value of the sig. 0.035 smaller than 0.05 probability value 0.035 or a value larger 0.05, then Ho denied and Ha received mean coefficient of path analysis is significant. So, granting facilities import duties borne by Government (X₁) influential directly significantly towards the cost of the value of import duties import (X₂) industry. Correlation in the granting of facilities import duties borne by Government (X₁) and the value of import duties import (X₂). The second of

the above variables in the relationship, the more the granting of import facility will be influential in the value of import duties import. Industrial facilities would be better than do the importation of raw materials of its own.

- b. Granting facilities import duties borne by Government (X_1) has no effect significantly to the volume of imports (Y) the raw material industry.

Tabel 5

Coefficients^a X_1 terhadap Y - Uji T

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2888.556	2115.925		1.365	.178
Pemberian Fasilitas BMDTP (X_1)	-2.824E-8	.000	-.174	-1.486	.143

a. Dependent Variable: Volume Impor Bahan Baku Industri (Y)

Source: Output SPSS Version 23, 2018

Individual statistical tests used were test t is calculated by the formula:

$$t_{x1} = \frac{P_{x1}}{SE_{px1}}$$

$$t_{x1} = \frac{-0.174}{0,1170928668} = -1.486$$

Description:

Statistical Computing results of pk se on SPSS for regression analysis after the data is transformed into ordinal interval.

Look at that column Sig (significant) Coefficients in table 5, the obtained value sig. 0.143. Then the value of the sig. 0.143 is greater than the value of the probability 0.05 or smaller 0.143, then Ho denied and Ha accepted means that the coefficient of path analysis is not significant. So, granting facilities import duties borne by Government (X_1) is not a direct effect of significantly against the import volume of raw materials (Y) industry. Correlation in the granting of facilities import duties borne by the Government with the import volume of raw materials. In a relationship the two variables above, increasing the grant of facilities to Government import duties borne by the domestic industry was further followed by the low volume of imports of raw materials. Because the industry chooses to use the facilities of other import requirements are easier.

- c. The cost of import duties import value (X_2) effect significantly to directly import volume (Y) obtaining an industrial raw material facilities.

Tabel 6

Coefficients^a X_2 terhadap volume impor bahan baku (Y) - Uji T

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2888.556	2115.925		1.365	.178
Biaya Nilai Bea Masuk Impor (X_2)	1.631E-6	.000	.455	3.887	.000

a. Dependent Variable: Volume Impor Bahan Baku Industri (Y)

Source: Output SPSS Version 23, 2018

Individual statistical tests used were test t is calculated by the formula:

$$t_{x1} = \frac{P_{x1}}{SE_{px1}}$$

$$t_{x1} = \frac{0.455}{0,1170568562} = 3.887$$

Description:

Statistical Computing results of pk se on SPSS for regression analysis after the data is transformed into ordinal interval.

Look at that column Sig (significant) Coefficients in table 6, the obtained value sig. 0.000. Then the value of the sig. 0.000 smaller than 0.05 probability values or value 0.05 larger 0.000, then Ho denied and Ha received mean coefficient of path analysis is significant. So, the cost of the value of import duties import (X₂) effect significantly to directly import volume (Y) obtaining an industrial raw material facilities. The correlation values of the import duty of imports to the volume of imports of industrial raw materials. The second of the above variables in the relationship, the more the value of import duties import will be influential in the import volume of raw materials utilized in the industry. Industries that use the ease of any import facilities provided by the Government will better industry utilizing these facilities than do the importation of raw materials to use at their own expense.

The framework of empirical causal relationships between X₁ and X₂ lines against Y can be made via structural equation as follows:

Struktur : $Y = \rho_{yx1} X_1 + \rho_{yx2} X_2 + \rho_y \varepsilon$

$$Y = -0.174 X_1 + 0.455 X_2 + 0.743 \varepsilon$$

$$R^2_{y.x1.x2} = 0.257$$

$$\rho_y \varepsilon = 1 - R^2_{y.x1.x2} = 1 - 0.257 = 0.743 = 74.3 \%$$

Hasil Path Analysis Struktur Hubungan Kausal X_1 , dan X_2 , terhadap Y

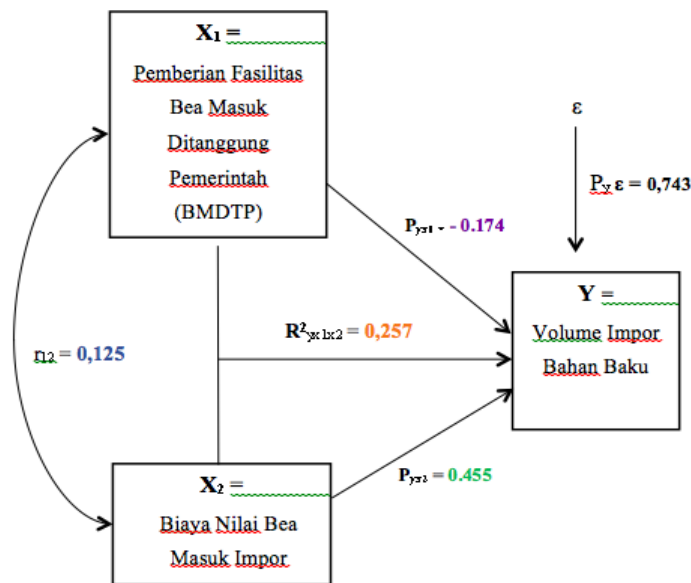


Figure 3

Source: Author

- d. Granting of facilities BMDTP (X_1) against the import volume of raw materials (Y) a direct and significant effect through the intervening cost of import duties import value (X_2).

The influence of joint or the coefficient of X_1 and X_2 against Y or determinan coefficient and residual factor is calculated as follows the magnitude of X_1 and X_2 joint contribution towards Y is:

$$\begin{aligned}
 R^2_{y(x1x2)} &= \sum(\rho_{yx_k}).(ry_k) = (\rho_{yx_1}).(ry_{x_1}) + (\rho_{yx_2}).(ry_{x_2}) \\
 &= (-0,174).(-0,231) + (0,455).(0,477) \\
 &= (0,040) + (0,217) \\
 &= 0,257 (R_{square})
 \end{aligned}$$

Tabel 7
Model Summary^a - Sig. F Change

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.507 ^a	.257	.230	6986.333021	.257	9.529	2	55	.000

a. Predictors: (Constant), ~~Biaya Nilai Bea Masuk Impor~~ (X₂), ~~Pemberian Fasilitas BMD TP~~ (X₁)

b. Dependent Variable: Volume ~~Impor Bahan Baku Industri~~ (Y)

Source: Output SPSS Version 23, 2018

Based on Table 7 Model Summary retrieved value Sig F Change of 0.000. It turns out that 0.05 bigger 0.000, then its decision is Ho denied and Ha received significant meaning. So it is evident that the granting of facilities BMDTP (X₁) against the import volume of raw materials (Y) influential simultaneous direct and significant through the intervening cost of import duties import value (X₂).

5. Summarize and conclude

The results of the above studies can be summarized as Table 9 as follows:

Table 8.

The Coefficient on line, direct influence, influence indirectly, influence of the Total, and the influence of Joint awarding of Facilities Import Duties Borne by Government (X₁) against the import Volume of raw materials (Y) simultaneously and Significantly through the Intervening cost of Customs Value The Import Entry (X₂)

Variabel	Koefisien Jalur	Pengaruh			Pengaruh Bersama (R ² ydx ₁₂)
		Langsung	Tidak Langsung	Total	
X ₁ terhadap X ₂	0,125	0,125	-	1,56 %	-
X ₁ terhadap Y	-0,174	-	-0,174	-3,03 %	-
X ₂ terhadap Y	0,455	0,455	-	20,70%	-
ε	0,743	0,743	-	74,3%	-
Y, X ₁ dan X ₂	-	-	-	-	0,257 = 25,7%

Source: Author

Based on table 8 above, then research results calculation path analysis the structure provide information objectively that:

- the granting of facilities import duties borne by Government (X_1) as measured by the cost of import duties import value (X_2) has a direct and significant influence of import duties import. Thus high low value import duties import described by granting facilities Import Duties Borne by Government. The magnitude of the influence the granting of facilities import duties borne by Government (X_1) that directly affect the cost of import duties import value (X_2) = 0.125 industries is 0.015625 or 1.56%. Correlation in the granting of facilities import duties borne by Government with a value of import duties import. The second of the above variables in the relationship, the more the granting of import facility will be influential in the value of import duties import. Industrial facilities would be better than do the importation of raw materials of its own.
- The granting of facilities Import Duties Borne by Government (X_1) as measured by the volume of imports of raw materials (Y) does not have a direct influence and insignificant against the import volume of raw materials. Thus the high to the low volume of imports of raw materials is explained by granting facilities Import Duties Borne by Government. The magnitude of the influence the granting of facilities Import Duties Borne by Government (X_1) that indirectly affect the import volume of raw materials (Y) is the industry-raw materials - 0.174 = -0.030276 or -3.03%. Correlation in the granting of facilities Import Duties Borne by Government with the import volume of raw materials. In a relationship the two variables above, increasing the grant of facilities Import Duties Borne by Government to domestic industry followed with the increasing the low volume of imports of raw materials. Because the industry chooses to use the facilities of other import requirements are easier.
- The cost value of import duties import (X_2) as measured by the volume of imports of raw materials (Y) has a direct and significant influence against

the import volume of raw materials. Thus the high to the low volume of imports of raw materials is explained by the cost of the value of import duties import. The magnitude of the influence of the cost value of import duties import (X_2) that directly affect the volume of imports (Y) raw material industries that get facilities is $0.455 = 0.207025$ or 20.70%. The correlation values of the import duty of imports to the volume of imports of industrial raw materials. The second of the above variables in the relationship, the more the value of import duties import will be influential in the import volume of raw materials utilized in the industry. Industries that use the ease of any import facilities provided by the Government will better industry utilizing these facilities than do the importation of raw materials to use at their own expense.

In the grant of facilities Import Duties Borne by Government (X_1) against the import volume of raw materials (Y) the direct effect of significantly through the intervening cost of import duties import value (X_2) sebesarnya 25.7%. The rest i.e. 74.3% of influences coming from other factors. For example: the industry failed to get Explanation Letter Industry Verification over Import Duties Borne by Government, requirements that are too difficult and documents the verification time is too much, the early stages until the final stage which takes long enough, time published the rules of Finance Ministers who are not in earlier this year, the industry prefers to follow the convenient import other Import Export Destination as much ease (KITE), Most Favoured Nation (MFN), Free Trade Area (FTA) and other more. The industry will prefer importing raw materials imports other schemas through earlier in the year so that it can continue to produce so it is not included into the Import Duties Borne by Government policy. In addition, some sectors are already getting amenity related facilities like other raw materials import facilities Ease Import for the purpose of export (KITE), FTA, MFN, and so on. It can be seen from the value of the coefficient of the variable price of the raw material of MFN.

It shows that the impact of imports of raw materials with MFN imports greater than use the facilities Import Duties Borne by Government. Further analysis is variable interactions between MFN rates of raw materials with utilization Import Duties Borne by Government not significant its effects on the volume of imports of raw materials. It shows that the performance of the import of industrial raw materials are not affected by the existence of a policy of Import Duties Borne by Government. This means that any Import Duties Borne by Government policy applied by the industry can still do an import using MFN schemes.

Some industry sectors also have some specific problems that cause the low utilization of Import Duties Borne by Government in the sector. On the shipping industry to the low utilization of Import Duties Borne by Government also because most of the production ship takes more than one year (multi years) and more job orders or production is carried out if there are any orders. So companies in the shipping industry prefer import schemes more flexible raw materials other than Import Duties Borne by Government. It can be seen from the utilization of Import Duties Borne by Government shipping industry average only 1 that gets Explanation Letter Industry Verification. While the railways Industry also have the same problem with the shipping industry in terms of production-based order. So industrial railways also prefer the import scheme in addition to the Import Duties Borne by Government. Industrial railways are recorded in no way utilizes the facilities of Import Duties Borne by Government which has been given by the Government. Other factors thought to affect growth in the industrial sector is capital intensity. This indicates that either all of the raw materials used for production in a firm or industry has the technology that are likely to be unchanged so as not to be able to do production efficiently.

Conclusion

Based on the results of research that has been done and data analysis as it was described then it can be submitted to the following conclusion, the

simultaneous granting of facilities Import Duties Borne by Government (X_1) against the import volume of raw materials direct effect (Y) significantly through the intervening cost of import duties import value (X_1) sebesar 25.7%. The rest i.e. 74.3% of influences coming from other factors. For example: the industry failed to get Explanation Letter Industry Verification Import Duties Borne by Government, time published the Rules of Finance Minister that are not in the industry's early years, which follow the convenient import other like KITE, MFN, FTA and others. The correlation values of the import duty of imports to the volume of imports of industrial raw materials. The above variables in the relationship, the more the value of import duties import will be influential in the import volume of raw materials utilized in the industry. Industries that use the ease of any import facilities provided by the Government will better industry utilizing these facilities than do the importation of raw materials to use at their own expense.

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