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The Advantage of Bonded Zone Facility for Import Process in Manufacture Company at PT Dayup Indo

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Abstract: Many companies import raw materials to ensure that the produced goods meet export standards. The Indonesian government provides facilities for export and import activities. One of the facilities related to customs is the Bonded Zone, which granted to export-oriented manufacturers. This study aims to determine the import process within the Bonded Zone and analyze its impact on companies. The research employs a qualitative descriptive methodology and triangulation for data validity checks. This research was conducted from January to June 2023 at PT Dayup Indo, located in Kawasan Berikat Nusantara (KBN) Cakung. The study aims to investigate the benefits acquired by manufacturing companies during the import process through the Bonded Zone facility. The result of this study are PT. Dayup Indo benefits from facilities and ease in the import process, which leads to cost reduction by allowing them to not pay import duties, accelerate material procurement, and avoid random physical inspections.
Keywords: *Import, Customs Facility, Bonded Zone*

1. Introduction

The economic growth of a country is closely intertwined with international trade. International trade is the exchange of goods and services across national borders, involving bilateral, regional, or global agreements or membership in organizations. International trade is driven by differences in the ability and specialization of countries to produce goods and commodities. Therefore, a country must trade with other nations in order to meet its domestic needs for products or goods that are not produced domestically (Vijayasri, 2013). International trade drives companies across countries to compete in the global marketplace through exports and imports.

International trade requires an important source of financing, which is the foreign exchange reserve. MC Griffin, as defined by Halim, describes International trade as trade between two countries. The population involved may consist of individuals, companies, non-profit organizations, or other types of entities. International trade involves more than just commercial relations between two countries, but extends to encompass the communities and organizations within them (Gumilar Gilang;Suyadi Imam & Rachma, 2015).

International trade plays a significant role in the value of exports and imports in Indonesia. According to the non-oil and gas export and import development report published by the Ministry of Industry in 2023, the trade balance surplus in July 2023 was \$1.31 billion,

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significantly lower than the previous month's $3.45 billion and compared to the previous year's $4.23 billion. This is Indonesia's 39th consecutive surplus, and the surplus was accompanied by a significant amount of international trade.

Compared to April 2023, the import value of the non-oil and gas processing industry surged by 48.30% to US$16.51 billion in May 2023 from US$11.13 billion. The import value rose by 20.08% in May 2023 as compared to May 2022. The non-oil and gas processing industries' export volume in May 2023 was 8.98 million tons, up 42.85% from the previous month's import volume of 6.29 million tons.

Problems commonly encountered during the import process, as highlighted by Helwiyanti, S., Sahnan, R., & Al, (2022) include the length of time it takes to process documents and the length of time it takes for the document status to be complete from one process to another. The company's ability to achieve its target is compromised by the slow customs clearance process and the additional time required to store containers (imported goods) in temporary storage facilities (TPS) or container yards in the port area. In addition, the delay in submission of documents by importers to EMKL/PPJK creates a bottleneck in the customs clearance process by preventing EMKL from entering data into PIB. According to Handoko, C., & Firdausy (2022) research, which included an interview with a warehouse manager, a recurring issue involves Customs randomly declaring a red line (SPJM) which affect to longer duration of custom clearance process. Hidayati et al., (2020) further explains that the length of time waiting for an official to inspect goods is due to the lack of inspecting Customs and Excise officer compared to the number of containers that must be inspected, laboratory facilities for testing samples of imported goods are inadequate, and also if laboratory results indicate that the imported goods contain restricted items that were not declared in the PIB, the clearance process will be suspended until the importer fulfills the import permit.

Some of the literature suggests that there are advantages to importing materials for companies in the manufacturing sector. Importing new and higher quality goods will solve/reduce some of the constraints in the production process, thus having a positive impact on the company (Halpern et al., 2006). Bas & Strauss-Kahn (2014) suggest that increasing the use of imported goods as inputs can lead to a better diversity of input materials for companies, which can subsequently improve their productivity. This increase in firm productivity also stimulates the companies export activities, as they are able to manage the export costs and withstand the competitive export market.

In order to support domestic companies in their export and import activities, various Indonesian ministries provide facilities that will ease the process for companies to import materials or machinery/equipment, to arrange for licenses, and to optimize production efficiency. In the area of Customs and Excise, Customs Facilities are facilities in the form of incentives provided by the Directorate General of Customs and Excise (DJBC) related to exporting and importing activities, and one of the facilities provided is the Bonded Zone Facility.

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PT Dayup Indo is one of the manufacturing companies under the Bonded Zone Facility, located in Kawasan Berikat Nusantara (KBN) Cakung, North Jakarta. PT Dayup Indo, which is a foreign investment company (PMA) from South Korea, produces sports gloves and other sportswear for international brands, so all of its products are exported to other countries such as the US, Canada, Japan, China, and other EU countries. In order to comply with international standards, PT Dayup Indo imports a variety of raw materials including textiles and leather, from China, Taiwan, Thailand, and Korea. The company has been registered as a bonded zone since 2000 and operates under the exclusive supervision of KPPBC TMP A Marunda.

Based on the explanation above, the author is interested in studying the above mentioned problems, especially regarding the import facilities in the bonded zone, the procedures of the import process in the bonded zone, and the comparison of the import process with the non-bonded zone. The author is also interested in discussing the impact of bonded zone on PT Dayup Indo, both in terms of benefits and obligations while importing as a company under Bonded Zone facilities.

2. Literature review

2.1. Import

According to Deyanputri (2020), imports refer to purchasing and selling goods across international borders, which must comply with a range of customs and excise regulations before they can legally enter the country. Meanwhile, as per the Regulation of the Minister of Trade of the Republic of Indonesia Number 20 of 2021 regarding Import Policy and Regulation, importing is defined as the activity of entering goods into the customs territory of a country.

In Indonesia, supervision of the entry and exit of goods is carried out by the Directorate General of Customs (DJBC) under the Ministry of Finance. Asri (2021) has stated that the fulfillment of customs obligations by importers and exporters, commonly referred to as Customs Clearance, consists of a process of customs declaration, payment of state taxes, and release of goods, which includes the declaration of the line of imported goods.

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According to the Minister of Finance Regulation number 175/PMK.04/2014, Customs Declaration is a statement made by a person in order to fulfill customs obligations in the form and conditions stipulated in the Customs Law. Customs declarations in the context of importing goods include:

Table 1

Import Customs Declaration Documents

Code	Name of the Document
BC 2.0	Notification of Import of Goods (PIB)
BC 2.1	Notification of Import of Special Goods (PIBK)
BC 2.2	Notification of personal belongings of passengers and crew of the transportation facility
BC 2.3	Notification of import of goods to be stockpiled in Bonded Stockpile Site (TPB)
BC 2.4	Notification of clearance of goods of imported origin that obtain KITE facility
BC 2.5	Notification of import of goods from TPB
BC 2.6.1	Notification of Goods Release from TPB with Guarantee
BC 2.6.2	Notification of re-entry of goods from TPB with guarantee
BC 2.7	Notification of Releasing goods to be transported from TPB to other TPBs

Source : DJBC Regulation number P- 22/BC/2009 regarding Import Customs Declaration

In addition to supervising the flow of goods entering and outgoing of Indonesia, the DJBC is also responsible for optimizing government revenue through the collection of import duties and taxes associated with importation (PDRI) on imported goods with the purpose of reducing and controlling imports, ensuring the availability of domestic industrial raw materials, and collecting government revenue to be used for the development of Indonesia (Sari, 2020). PDRI that is charged on imported goods consists of VAT, PPh ps.22, and PPnBM (Sales Tax on Luxury Goods).

The Customs Clearance process declares the line of released imported goods based on risk management from the assessment of the company's customs compliance and the potential risk of the imported goods. According to DJBC Regulation number PER-2/BC/2023 regarding the Implementation Guidelines for the Release of Imported Goods for Usage, the release lines of imported goods are categorized as follows:

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Table 2

Lines for Released of Imported Goods

Line	Procedure
Red Line	Physical inspection and document examination are performed prior to the issuance of the Goods Release Approval Letter (SPPB)
Green Line	No physical inspection is required, but a document examination is conducted after the SPPB is issued

Source: DJBC Regulation number PER-2/BC/2023

2.2. Bonded Zone

According to Prihwaskito et al. (2016) The Bonded Zone is a specific area within Indonesia's customs territory that serves as an economic development support facility by utilizing its location to enhance export-oriented manufacturing industries, which receive special incentives such as exemption from customs duties and other state taxes. According to Igo Maulanatazi & Adi Pratama (2023), The Bonded Zone is a customs area that receives special treatment from the government through the Directorate General of Customs and Excise (DJBC), which is managed by a legal entity in the form of a company to process goods, processing and manufacturing with the aim of producing export oriented products.

Based on the Minister of Finance Regulation number 131/PMK.04/2018 regarding Bonded Zone , Bonded Zone is a Bonded Stockpiling Site (TPB) to stockpile imported goods and/or goods originating from other places within the customs territory in order to be processed or assembled before being exported or imported for usage. Bonded Zone is one of six types of Bonded Stockpile Site under the supervision of DJBC. Those regulation further explains that goods imported from outside the customs territory into bonded zone are given suspension of Import Duty, given an exemption from Excise, and are not charged with Taxes Associated with Importation (PDRI).

Forms of facilities provided in Bonded Zone is categorized to fiscal and non-fiscal facilities. Non-fiscal facilities include ease of permitting, suspension of import restriction regulations, partial release of goods, automatic customs declaration, customs inspection at the importer's factory/warehouse (TPB), and subcontracting work with other Bonded Zone companies or outside the bonded zone. Meanwhile, fiscal facilities in the form of facilities in the field of taxation provided include suspension of import duties, excise exemptions, not charged VAT, PPNBM, and PPH ps.22, domestic shipments of taxable goods into bonded zones can be processed without VAT and PPNBM, and the entry of taxable goods from other Indonesian customs territories is exempt from the excise (Pramukty et al., 2022).

Based on the Minister of Finance Regulation number 131/PMK.04/2018, the release of production output to other places in the Indonesian customs territory by Bonded Zone companies can be made at a maximum of 50% of the accumulated realization amount of the

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previous year which includes export value, sales value of production output to other Bonded Zone, sales value of production output to free zones, and sales value of production output to other economic zones determined by the government. If the Bonded Zone company exceeds the limit on the release of production output with the destination of other customs territories outside the bonded zone, a reduction in the percentage amount of sales to other places in the customs territory will be applied for the following year period.

3. Research method

This research uses a descriptive qualitative method. The study was conducted between January 2023 and June 2023 at PT Dayup Indo, which is located in Nusantara Bonded Zone (KBN) Cakung Cilincing, North Jakarta. This research aims to analyze Bonded Zone facilities, analyze the import process in manufacturing companies at Bonded Zone and its comparison with the import process outside the bonded zone, analyze advantages of bonded Zone Facilities at PT Dayup Indo, and analyze company's obligation on Bonded Zone facilities.

3.1. Methods of Data Collections and Data Sources

The study was conducted through observation and interviews. Primary and secondary data sources were used for analysis. Primary data is obtained from interviews conducted with employees including staff and supervisor of PT Dayup Indo and the Customs Supervisory Officer. Meanwhile, the secondary data sources used are import data and documents belonging to PT Dayup Indo, relevant previous literature, and government regulations.

3.2. Data Analysis Methods

Data analysis was carried out qualitatively with data obtained in the form of observation findings, interviews, document substance, recordings and did not use mathematical or statistical calculations as an analytical tool. Miles & Huberman (1992) suggested that the qualitative data analysis process consists of data collection, data presentation, data reduction, and conclusion drawing.

3.3. Data Analysis Tools

Data analysis tools using triangulation is a data validity checking technique that utilizes something else in comparing the results of data collection on the object of research (Sugiyono, 2013). Triangulation can be done using different techniques, namely interviews, observation and document literacy. Besides providing a validation of the accuracy of the data, triangulation is also used to enrich the data obtained. Furthermore, triangulation can also be valuable in investigating the researcher's interpretation of the data's validity. The triangulation used in this research is source triangulation, where data is obtained from multiple sources using interview techniques and Focus Group Discussion (FGD) with 5 interested parties.

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4. Results and discussion

4.1.Relevant Literature

The following references were used in the literature review for comparison and support of the data collected :

Title	Author	Conclusion
Analysis of Import Handling Process By Freight Forwarders at PT. Surya Cemerlang Logistics	Muhammad Syahrizal; Baby Sri Murniati Poernomo.MA; Redjeki Agoestyowati SH, M.Sas	The import process at PT Surya Cemerlang Logistics Forwarding consists of the forwarding agent sending House B/L and Master B/L, and then PT Surya Cemerlang Logistics gives a delivery order to the consignee. The next process is creating PIB, releasing goods (customs clearance) which include of billing payments and determining the line of imported goods, and delivering goods to the consignee's warehouse.
The Advantages of Applying the Bonded Logistic Center (BLC) to Streamline the Logistics Process in The Company at PT. Agility	Rama Nurdewanto, Davrinda Widi Farrasiga, Raden Didiet Rachmat Hidayat, Widiyanto, Sekar Widiyastuti Pratiwi	The Advantages of using Bonded Logistics Center (BLC) are reduce dwelling time; reduce shipping process; reduce logictics cost; streamline the costs to be paid (such as taxes); Eliminating Prohibition and Restrictions checks that should be done overseas; Simplify the process at the port by eliminating the demurrage process, detention, transfer of goods to another terminal; Improve the inventory control function; simple re-export process; creating greater logistical business opportunities for BLC; minimizes the risk of violations during a Customs audit; and Improve Customs Compliance.

Compared to the previous literature by Muhammad Syahrizal et al., (2022), there are differences between the import customs clearance process for regular importers using the customs declaration Notification of Import Goods (PIB) and the import process in the bonded zone at PT Dayup Indo.

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The benefits of the bonded zone facility identified in this study are consistent with previous research conducted on similar Bonded Stockpile Sites, known as Bonded Logistic Center (BLC). According to Nurdewanto et al., (2019), Bonded Logistics Centers offer significant advantages, such as reduced shipping time, lower logistics costs, streamlined re-export processes, and enhanced customs compliance enforced by inventory management systems and CCTV access.

4.2. Bonded Zone Facilities according to Minister of Finance Regulation number 65/PMK.04/2021

Every company in the Bonded Zone has advantages and is granted flexibility in the process of shipping and receiving goods. This is supported by several facilities provided by the Directorate General of Customs and Excise in accordance with Minister of Finance Regulation number 65/PMK.04/2021 including suspension of Import Duty, given an exemption from Excise, and are not charged with PDRI (Taxes Associated with Importation).

Suspension of import duty applies to imported goods that enter bonded zones to be processed into finished goods with export purpose. The suspension of import duties is also applied to the Safeguard Measures Import Duty (BMTP) for several commodities with certain HS codes, including several HS codes for textile commodities. The import process in the Bonded Zone uses the customs declaration BC 2.3, which is a notification of import of goods to be stored in the Bonded Stockpile Site (TPB). BC 2.3 specifies the amount of suspension of import duties, exemptions of excise, and PDRI that are not charged. If customs finds any discrepancies between the physical goods and BC 2.3 documents, or any indications of misuse of the Bonded Zone facility, the importer is required to pay the suspended Import Duty.

Jenis Pungutan		Ditangguhkan (Rp)	Dibebaskan (Rp)	Tidak Dipungut (Rp)
40.	BM	6.759.000	0	0
41.	BMT	3.893.000	0	0
42.	Cukai	0	0	0
43.	PPN	0	0	6.129.000
44.	PPnBM	0	0	0
45.	PPh	0	0	1.393.000
46.	TOTAL	10.652.000	0	7.522.000

Fig. 2. Description of Duties, Excise, and PDRI on customs declaration BC 2.3

Taxes Associated with Importation (PDRI) is a tax charged based on Law No. 42 of 2009 on the Third Amendment of Law No. 8 of 1983 on Value Added Tax (VAT), PPh 22, PPnBM.

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Table 3

Total value of import duty suspension and PDRI not charged at PT. Dayup Indo for the period January - June 2023

Period	Suspension of Import Duty	PDRI that is not charged
January	Rp 1.063.448.000,00	Rp 1.579.182.000,00
February	Rp 1.544.802.000,00	Rp 2.051.398.000,00
March	Rp 1.046.223.000,00	Rp 1.243.655.000,00
April	Rp 364.273.000,00	Rp 588.617.000,00
May	Rp 1.561.022.000,00	Rp 2.193.198.000,00
June	Rp 319.760.000,00	Rp 600.743.000,00
Total	Rp 11.799.056.000,00	Rp 16.513.586.000,00

Source: PT Dayup Indo (processed by the author), 2023

4.3. Import Process at Companies in Bonded Zone and Comparison with Import at Non-Bonded Zone Companies

The import process typically begins with the procurement of raw materials and verification of import documents. Next, goods are shipped by sea or air, followed by the customs clearance process. Finally, the goods are released from the port and received by the importer.

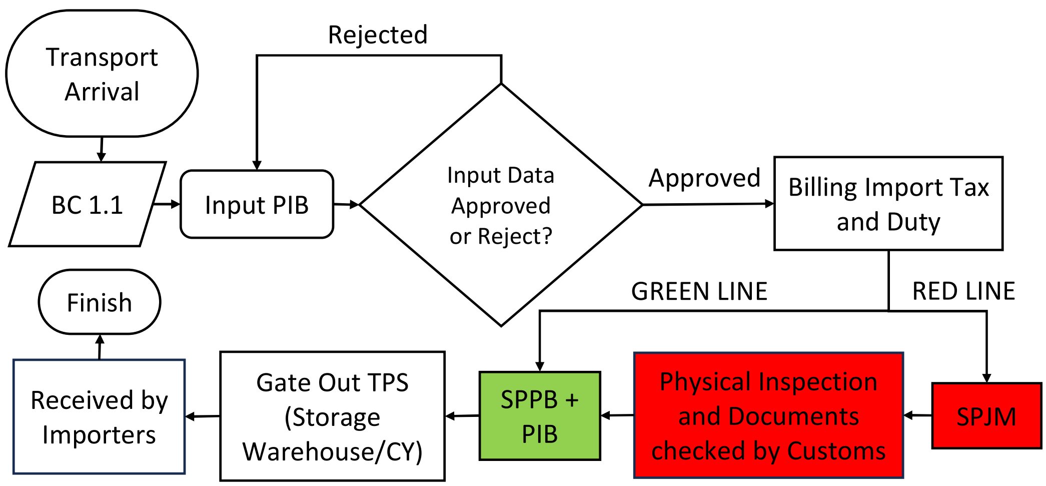

Fig. 4. Import custom clearance using the customs declaration of Notification of Import Goods (PIB)

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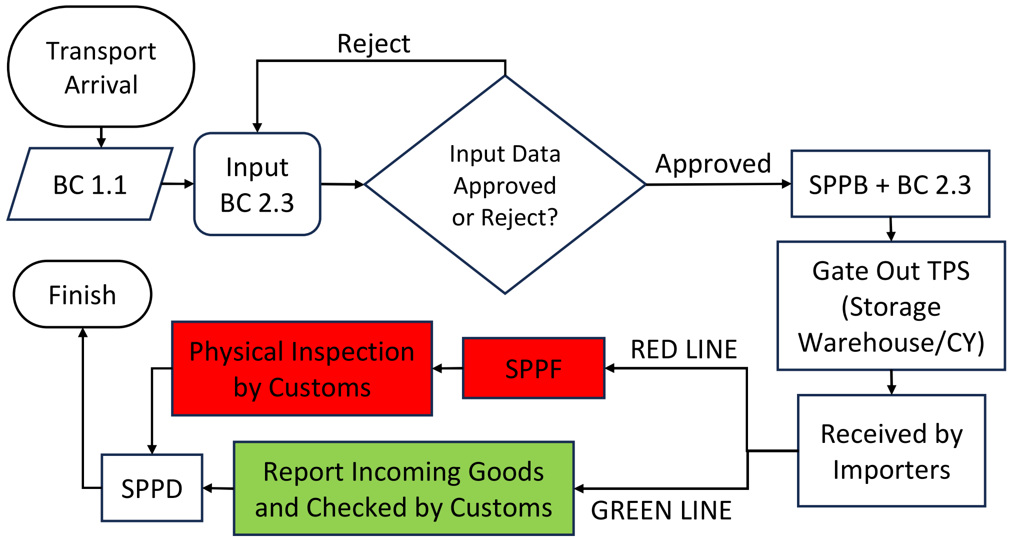

Fig. 4. Import custom clearance in Bonded Zone using customs declaration of BC 2.3

In the import process at PT Dayup Indo, the freight forwarder initiates the procedure by sending an import schedule along with the draft Bill of Lading (B/L) or Airway Bill (AWB), commercial invoices, and packing lists. The documents are then reviewed and verified with the purchasing data. Prior to the scheduled arrival of the ship or plane, the final AWB/BL is sent by the freight forwarder, and they request confirmation of the draft inward manifest to ensure it matches with the final AWB/BL. Upon arrival of the ship or airplane in Jakarta, the freight forwarder will send BC 1.1 (Inward Manifest) and the TPS location. Afterwards, the data from the Commercial Invoice, Packing List, BL/AWB, and BC 1.1 will be inputted into the TPB module or CEISA 4.0 website as a draft BC 2.3. Prior to submission, all inputted data will be checked and if it is consistent with other documents, the data will be submitted. If the status in CEISA (Customs-Excise Information System and Automation) is "Gate Out Unloading Area" then the SPPB (Goods Release Approval Letter) is issued. If the status is "Reject", then the data must be revised according to the instructions on the Rejection Notification Note (Reject) until the SPPB is issued. The SPPB and BC 2.3 are emailed to the freight forwarder for processing the release of goods from Temporary Stockpile Site (TPS). Once the process is complete, the status of the document in the CEISA system will change from "Gate Out Unloading Area" to "Gate In TPB" and a customs seal will be attached to the door of the box truck or container. And then, the goods are transported from TPS to PT Dayup Indo. When the goods arrive, PT Dayup Indo's staff reports the arrival of the goods to the customs supervising office by handing over BC 2.3 and supporting documents. The customs officers will check the seal number and packaging quantity of the incoming goods. If the goods are in accordance with the documents, the goods can be loaded into the material warehouse and the document status will change to SPPD (Document Completion Approval Letter). If the goods do not match the documents, the

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head of the customs supervising office will conducts a further inspection. Imported goods that have been stored in the warehouse has to be recorded in the IT inventory system based on the information provided in the BC 2.3. The import procedure at PT Dayup Indo is in accordance with the Director General of Customs and Excise Regulation No. PER-13/BC/2016 regarding The Procedure for The Release of Imported Goods from The Customs Area to be Stored In Bonded Stockpile Site (TPB)

For the import process in others import company non bonded zone, as mention by previous literature (Audric Gian Fikri, Muhammad Alham Walla, Gatot Wibisono, 2021) document settlement activities on import process non bonded zone are carried out by Customs and Excise with the consignee/freight forwarder through pre-clearance, custom clearance, and post-clearance processes. Pre-clearance is the processing time when the container is unloaded from the ship until the importer submits the Notification of Import of Goods (PIB) to the Customs and Excise and inspection of goods carried out by 18 Ministries/Agencies. Custom clearance is the processing time since PIB is received, document and physical inspection, until the issuance of the Goods Release Approval Letter (SPPB) by the Directorate General of Customs and Excise. Post-Clearance is the processing time since the SPPB is made, payments are made to the port operator until the release of imported goods from the Temporary Storage (TPS).

Table 4

Comparison of import process in Bonded Zone with import outside Bonded Zone

Manufacturing Companies with Bonded Zone Facilities	Non-Bonded Zone Importers
Suspension of import duties, exemption from excise, and are not charge with PDRI (PPN, PPh 21 and PPnBM)	Importers are subject to import duties, excise duties, and PDRI that must be paid according to the HS Code and customs value of imported goods.
Customs documents using BC 2.3, namely Notification of import of goods to be stockpiled in Bonded Stockpile Site (TPB)	Customs documents using BC 2.0, namely Notification of Import of Goods (PIB)
Faster custom clearance process because BC 2.3 can directly release SPPB without Billing process	The process of custom clearance is time-consuming due to the requirement of processing billing and import duty payment before proceeding with the SPPB release and gate out process.
Inspection of imported goods is conducted at the TPB. Although BC 2.3 is declared as red line, physical inspection is not	Inspection of imported goods is carried out at the TPS if the imported goods are declared as red line or subject to random

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conducted at the TPS.	inspection.
Customs declaration can be made by a company, does not require a Licensed Customs Service Provider (PPJK).	Customs declaration must be made by a person with a Licensed Customs Service Provider (PPJK).
Customs seal must be attached to goods leaving the TPS and can only be removed by the assigned customs supervisory officer.	No customs seal is attached when imported goods finish customs clearance at the TPS.

4.4.The Advantages of Bonded Zone Facilities at PT Dayup Indo

The import duty suspension facility and PDRI exemption in accordance with Minister of Finance Regulation number 65/PMK.04/2021 have a positive impact on manufacturing companies. Firstly, there is no process of issuing Billing in the BC 2.3 process from the system and billing payment by the importer, so the system will automatically issue an SPPB if the submitted BC 2.3 is not rejected. Then, the SPPB can be processed for the release of goods from the TPS. Another bonded zone facility listed in the regulation is the inspection of imported goods conducted at TPB. With these two facilities, companies not only save costs by not paying import duty and PDRI, but also can reduce storage costs. With customs inspections carried out at TPB, imported goods do not have to be stored at the TPS for long periods while waiting for the customs clearance process to be completed at the TPS. The faster the customs clearance process at the TPS, the lower the fees will be. Moreover, the sooner the imported goods arrive in the warehouse, the more efficient the procurement of materials, especially for urgent materials. PT Dayup Indo generally ships more urgent goods by air freight with the earliest schedule. In this way, the customs clearance process at TPS can be completed as early as 4 hours (working hours) after the arrival of the airplane at Soekarno Hatta Airport.

Second, PT Dayup Indo has always been declared as a green line for BC 2.3 documents since 2020. According to DJBC regulation number PER-13/BC/2016, the determination is based on the company's service category and randomization by the system (random). The company's service category is determined based on the company's risk profile by considering the company's compliance with the use of goods in customs documents, the results of the physical inspection of BC 2.3, the frequency of amandments and/or cancellations of BC 2.3, and compliance with the implementation of reporting.

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PROFIL PERUSAHAAN

Nama Perusahaan : **PT. DAYUP INDO**

NPWP :

Data Perusahaan TPB / PLB

No.	SKEP	Tgl SKEP	Kantor Awas	Hanggar	PFPD	Gate Mandiri	Kategori Layanan
1.			KPPBC TMP A MARUNDA	CAK 8		Tidak	Hijau

Fig. 5. Service Categories of PT Dayup Indo on CEISA system

PT Dayup Indo's service category has been rated as "Green" for its compliance performance over the past few years. This minimizes the risk of BC 2.3 being declared as Red Line. PIB documents (for non-bonded zone imports) that are declared as Red Line cannot be released from the TPS until the customs officer conducts a physical inspection at the TPS, completes the inspection report, and then issues an SPPB response. This results in longer release of goods from TPS and increased storage costs. Meanwhile, BC 2.3 documents declared as red line must undergo physical inspection of goods by customs supervisors at the importer's warehouse (TPB) after a physical inspection order (SPPF) is released. BC 2.3 documents declared as Green Line can be entered directly into the warehouse after the seal is removed by Customs without an intensive inspection by Customs. This accelerates the arrival of imported goods into the warehouse, resulting in more efficient material procurement.

Third, companies in bonded zones are excluded from the Minister of Commerce's Regulation No. 77/2019 on the Second Amendment to the Minister of Commerce's Regulation No. 85/M-DAG/PER/10/2015 on Import Requirements for Textiles and Textile Products (TPT). The regulation regulates textile import restrictions, so importers must apply for a one-year textile import plan in order to acquire a textile import quota. As an accountability for the granted import quota, importers are required to report the implementation of imports, where the amount of imported textile goods may not exceed the quota applied for. As a glove manufacturer, PT Dayup Indo imports all major raw materials in the form of textile fabrics that are included in the HS code whose import is restricted in the regulation. With the exception of companies within bonded zones, PT Dayup Indo does not need to apply for textile import quotas, which simplifies the administration of the import process.

Fourthly, companies in the bonded zone are given a simple reimportation process. Re-importation is the process of importing goods that were previously exported for the purpose of repair, additional processing, and testing. For re-importation outside the bonded zones, importers must apply for import duty exemption by providing supporting documents such as PEB, NPE, surveyor's report, sales contract, importer's declaration authorizing re-importation, BL/AWB, and commercial invoice. Customs officials will then conduct a physical inspection and document examination when the reimported goods arrive at the TPS. When re-importing into bonded zones, importers do not need to apply for import duty exemption as the bonded zones have already obtained import duty suspension facilities. Importers only need to report the reimportation process to the customs supervising officer and indicate the category of goods as

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"Re-imported Goods" in the BC 2.3. The re-import process in the bonded zones makes it easier for PT Dayup Indo to return the finished goods that are rejected by the buyers.

The advantages of Bonded Zone Facility described above are consistent with research conducted on other Bonded Stockpile Site (TPB), namely Bonded Logistics Centers (PLB). According to Nurdewanto et al., (2019), Bonded Logistics Centers can offer significant advantages, such as reduced shipping time, lower logistics costs, streamlined re-export processes, and improved customs compliance through mandatory monitoring using inventory management systems and CCTV access.

4.5.Company's obligation on Bonded Zone facilities

Apart from the above-mentioned benefits, companies that obtain bonded zone facilities must fulfill the obligations specified in the Minister of Finance's Regulation No. 65/PMK.04/2021. These obligations include managing IT inventory, providing CCTV access, conducting stock opname, submitting financial reports/annual company reports to the Head of the Customs Office and filing amendments of the Bonded Zone Permit if there are changes in the business licenses and NIB.

Bonded Zone companies must account for the import duty suspension and PDRI exemption facilities, especially for raw materials imported under these facilities. Therefore, Bonded Zone Companies are fully under the supervision of the General Directorate of Customs and Excise (DJBC) to prevent the misuse of bonded zone facilities. To support this supervision, PT Dayup Indo provides real time CCTV access to the Customs Supervision Office which covers the material warehouse area, finished goods warehouse area and loading/unloading area to monitor each of incoming and outgoing goods of the companies. Then, every customs document that lists the incoming and outgoing goods must be recorded in the IT inventory, which can also be accessed by the customs officers. In addition, PT Dayup Indo is required to conduct Stock Opname at least once a year, which is directly supervised by Customs supervisory officers to check the conformity between the amount of stock in the IT inventory and the physical goods in the warehouse.

PT Dayup Indo is also required to report the release of rejected raw materials, the return of rejected finished goods, and the destruction of scrap to customs officers. Imported raw materials that are declared rejected will be exported back to the origin country, while raw materials originating from domestic suppliers will be returned to the shipper with customs declaration BC 4.1. Reporting the release of rejected goods attaches customs documents for the entry of these goods and is examined by customs officers. Meanwhile, the finished goods rejected by the buyer will be reimported to PT Dayup Indo in accordance with the reimportation procedure of the bonded zone. The returned finished goods will be repaired at PT Dayup Indo and then re-exported to the buyer. For the remaining use of raw materials (scrap) will be destroyed together with B3 waste with a permit submitted to the Head of the Marunda Customs Office. The release of scrap and B3 waste will be supervised and documented by customs officers.

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In some cases, customs officers may find discrepancies between BC 2.3 documents, supporting documents, and physical imported goods during the inspection of incoming goods, and the disputed imported goods will be resealed. PT Dayup Indo must be able to explain to the customs officer the chronology of the incident, the cause of the discrepancy and the corresponding evidence. The head of the Customs and Excise Supervisory Office will decide on the resolution of the problem, including the cancellation of the BC 2.3 document, the amendment of the BC 2.3 document, or the importer must pay the suspended import duty in the amount stated in the BC 2.3 document.

5. Conclusion

Bonded Zone Facilities according to Minister of Finance Regulation number 65/PMK.04/2021 including suspension of Import Duty, given an exemption from Excise, and are not charged with PDRI (Taxes Associated with Importation). There are differences between bonded zone imports using BC 2.3 documents and non-bonded zone imports using PIB documents. Bonded zone imports do not go through the process of paying import duty and PDRI, so the cargo can be released from the TPS after receiving an SPPB response and sealed by Customs. Furthermore, the declaration of import line of BC 2.3 occurs upon receipt of an SPPB response, and the inspection of imported goods is only carried out at the TPB, so they are not subject to random physical inspection at the TPS. The customs and excise supervisory office directly supervises the incoming and outgoing goods in bonded zones, including imported goods. PT Dayup Indo benefits from import facilities by reducing company expenses through exemption from import duties and PDRI, as well as accelerating logistics in raw material procurement with a shortened customs clearance process. Additionally, non-fiscal facilities are provided in the form of exemption from restrictions on the importation of textile goods and administrative simplification of the re-importation process of rejected goods. Companies under bonded zones facility are required to fulfill various obligations including managing IT inventory, providing CCTV access, conducting stock opname, submitting annual financial reports and company reports to the head of the customs office, reporting re-export of rejected raw materials and re-import of rejected finished goods, applying for permission to dispose of scrap, and resolving discrepancies in BC 2.3 documents according to the instructions of the head of the customs and excise supervisory office.

6. Implications

Based on the research findings, this study has theoretical and practical implications. Theoretically, this research suggests that manufacturers who have the majority of their products exported and would like to gain bonded zone facilities can register their companies as bonded zone companies. Additionally, companies must keep track of the changes in ministry and customs regulations and develop company SOPs based on government regulations. The practical implication of this research is that companies under strict customs surveillance must

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emphasise to their suppliers that goods must always be shipped in accordance with the documents. In addition, the company must be able to establish a good relationship with the customs.

7. Research limitations

Due to time and data limitations, this research mainly focuses on discussing the import process of bonded zones from the aspect of customs clearance to achieve logistics efficiency. Unfortunately, we are unable to explore the impact of third-party logistics (3PL) performance on logistics efficiency in the import process of bonded zones, which might be a valuable area for future researchers to explore in more detail.

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