

Legal Aspects of Import Management of Palm Fiber and Coconut Fiber by an importing company in Indonesia

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Abstract

This study intends to find out on how the mechanism in importing commodity such as coconut fiber and palm fiber. This is expected to provide an overview to readers, especially importers, not to mention the company that being the object of the authors research is the first company that imported this kind of commodity. This research was compiled and carried out with qualitative research methods. The data is collected through copies of documents, open information and information obtained from interviews, observation and notes that have been provided. The result of this study illustrate that the Perusahaan Pengimpor of the commodity that discussed must go through various procedures ranging from obtaining import permits, obligations in customs aspects, managing plant & quarantine permits, to tax obligations arising from importation activities carried out.

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1. INTRODUCTION

International trade is an exchange activity carried out by one country with another country with the legal consent of both parties. Activities carried out in international trade are better known as exports and imports. Exports refer to the activity of selling goods and services from within the country to abroad, while imports are the activity of buying or bringing goods and services from abroad into the country (Ahmad Suhardi et al., 2023). The value of Indonesia's import activities in 2022 will reach USD 223,447.1 million (Central Statistics Agency, 2022).

In order to realize a just country life, export and import activities in Indonesia are regulated in Law no. 17 of 2006 concerning Amendments to Law no. 10 of 1995 concerning Customs (Silano et al., 2023). Supervision of the traffic of goods leaving and entering Indonesia must be completed with legal documents through synergy between the Directorate General of Customs and Excise and related agencies in supervising the traffic of goods (Silano et al., 2023).

The imported products that are the focus of discussion in this article are coconut fiber and palm fiber. Palm fiber is a by-product of the palm oil industry. This material can be used as a bio composite for automotive, electronics and building materials (Agustina et al., 2018). Meanwhile, one of the by-products of coconut is coconut fiber waste, which when the coconut fiber is decomposed will produce fiber fiber (*coco fiber*) and fibrous powder (*coco coir*). Some products that can be produced from coconut by-products include rope, mats, coconut fiber pots and so on (Abdullah Azzaki et al., 2020).

In relation to the above, the author is interested in discussing the legal aspects of import management for the above products, where the activity observed is the import

activity of Coconut Fiber and Palm Fiber commodities carried out by a company which will hereinafter be referred to as the Importing Company. This research is limited only in relation to the laws applicable in Indonesia.

2. RESEARCH METHOD

The research method used by the author is the Qualitative Method. In Qualitative Research, theory is needed to help researchers in formulating questions or tools for researchers in the field. So theory in qualitative research is not determined standardly from the start, but develops through search or is completed while in the field (Firmansyah et al., 2021). Data collection in this research was carried out through copies of documents, information and notes that were provided.

3. RESEARCH RESULTS AND DISCUSSION

The import actors in this research are importing companies that receive requests from local companies in Indonesia to procure coconut fiber and palm fiber. Importing companies purchase coconut fiber and palm fiber from foreign companies domiciled in Malaysia. The process for purchasing coconut fiber and palm fiber will be described as follows:

1. Importing Company purchases/imports coconut fiber and palm fiber from Malaysian Companies;
2. Malaysian companies agree to sell/export coconut fiber and palm fiber to importing companies;
3. Coconut fiber and palm fiber are sent from the Malaysian Company Warehouse to the Port in Indonesia, in this case the Port of Tanjung Priok Jakarta;
4. The Importing Company carries out the process *clearance* customs (permit) for the release of goods from Tanjung Priok Port which have been sent by the Malaysian Company;
5. The Importing Company sends coconut fiber and palm fiber from Tanjung Priok Port to the Warehouse of a local Company in Indonesia which is the Importing Company's consumer
6. If delivery to the importing company's consumer warehouse from Tanjung Priok Port is carried out by sea, an inter-regional plant quarantine permit is required, known as **Inter-Area Plant Health Certificate**.

A. Requirements Related to Import Licensing of Coconut Fiber

The following are the steps taken in implementing permits for imports of coconut fiber and palm fiber:

1. Determine the classification of imported goods through HS Code (*Harmonized System Code*) for the import of coconut fiber and palm fiber commodities sourced from the latest 2022 Indonesian Customs Tariff Book (BTKI) from the Directorate General of Customs and Excise, for these commodities the closest HS Code is:
 - a) **HS 53050021 : coconut fiber (coir), raw;** or
 - b) **HS 53050022: other coconut fiber**

The screenshot shows the INSW website interface. At the top, there is a navigation bar with the logo of the Ministry of Finance and the text 'LEMBAGA NATIONAL SINGLE WINDOW'. Below this, there is a search bar containing the text 'serat kelapa'. To the right of the search bar is a button labeled 'Ketentuan Umum Untuk Menginterpretasi Harmonized System'. Below the search bar, it indicates 'Sekitar 200 hasil pencarian (0.624 detik)'. The main content is a table with the following columns: 'HS Code', 'Uraian Barang (Bahasa)', 'Uraian Barang (English)', and 'Action'. The table contains three rows of data, each with a 'Detail' button.

HS Code	Uraian Barang (Bahasa)	Uraian Barang (English)	Action
53050010	- Sisal dan serat tekstil lainnya dari genus Agave; tow dan sisa dari serat ini (termasuk limbah benang dan garnetted stock)	- Sisal and other textile fibres of the genus Agave; tow and waste of these fibres (including yarn waste and garnetted stock)	Detail
53050021	-- Serat kelapa (coir), mentah	-- Coconut fibres, raw	Detail
53050022	-- Serat kelapa lainnya	-- Other coconut fibres	Detail

2. Based on the results of the classification of goods, the permits required by the Importing Company to carry out import activities of Coconut Fiber and Palm Fiber commodities are as follows:

a) **NIB**

Based on the provisions in the NIB (Business Identification Number), the NIB also applies as a General Importer Identification Number (API-U), Customs Access Rights, registration of health social security (BPJS Health) and employment social security (BPJS Ketenagakerjaan), as well as proof of report fulfillment. Firstly, the Mandatory Employment Report at the Company (WLKP).

b) **NPWP**

The Importing Company's NIB and NPWP must be received by *Indonesia National Single Window* (INSW) and then INSW via an integrated system sends to *Customs-Excise Information System and Automation* (CEISA)

c) **Plant Quarantine Permit**

Regulasi Impor (Tataniaga Border/Lartas)	
Nama Izin	(KT.2.KT.9.SP-5 atau KT-13)
Kode Izin Kepabeanan	942
Komoditi	[Tumbuhan]
Regulasi	PP 14 Tahun 2002 Tentang Karantina Tumbuhan
Deskripsi	Serat Kelapa, Abaca (Serat Pisang Manila Atau Musa Textilis Nee), Rami Dan Serat Tekstil Nabati Lainnya, Tidak Dirinci Atau Termasuk Dalam Pos Manapun, Mentah Atau Dikerjakan Tetapi Tidak Dipintal; Tow, Noil Dan Sisa Dari Serat Itu (Termasuk Sisa Benang D)

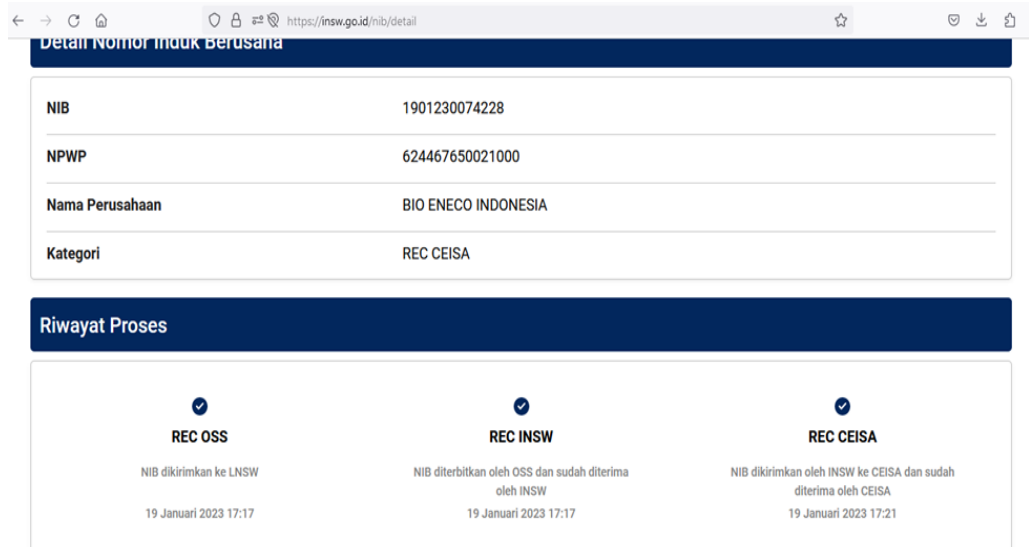
According to *corporate legal documents* which are owned by the Importing Company, it can be said that **Plant Quarantine Permit** This is the main prerequisite needed before carrying out coconut fiber and palm fiber commodity import activities.

d) **Inter-Area Plant Health Certificate**

Required in connection if the transportation of the imported commodity in question from Tanjung Priok Port to the Importing Company's consumer warehouse is carried out by sea.

3. Application process and licensing process

- The importing company already has an NIB and NPWP, which were received by INSW on January 19 2023. The next step is to register on the CEISA 4.0 portal
- The time required for Importing Companies to register on the CEISA 4.0 portal is approximately 1 (one) week, provided that the basic import licensing process has been completed



4. List of supporting documents and completeness required to obtain the above permits:

- Articles of Association and Decree of the Ministry of Law and Human Rights of the Importing Company
- Importing Company NIB
- Importing Company NPWP
- KTP and NPWP of Importing Company shareholders
- KTP and NPWP of directors and commissioners of the Importing Company
- Importing Company's active email address
- Account access *One Single Submission* (US)

In processing permits for import activities carried out by Importing Companies there are no official fees or Non-Tax State Revenue (PNBP)

B. Import Mechanism

Based on information traced from the Directorate General of Customs and Excise – Ministry of Finance of the Republic of Indonesia, the following is the flow of the mechanism for importing coconut fiber and palm fiber in Indonesia:

- Every business actor who will import goods or services from outside the customs area is required to have a permit in the form of an NIB, obtained through the OSS issued by the Investment and Coordinating Board (BKPM) and a NPWP which is used for tax administration in carrying out import activities.
- The company's NIB and NPWP must be received by INSW, then the data from INSW is systemically forwarded to CEISA.
 - Importing companies already have NIB and NPWP

- b) The Importing Company's NIB and NPWP have been received by INSW on January 19 2023
- c) INSW has systematically forwarded it to CEISA dated January 19 2023
- 3. After the NIB and NPWP are received by INSW and then forwarded to CEISA, the Importing Company is required to register on the CEISA 4.0 portal, via the page <https://portal.beacukai.go.id/>
- 4. After the registration process is complete, the Importing Company management is obliged to determine the classification of goods to be imported into the appropriate HS Code. This HS Code determination is carried out individually *self-assessment* by the importer, apart from the importer, the authority to determine the HS code for goods imported by the importer is the Customs Services Management Entrepreneur (PPJK) who has been authorized by the importer.
- 5. HS Code can be searched through the page <https://insw.go.id/intr>, based on the results of the author's analysis which is based on information on commodities that will be imported by importing companies that will import coconut fiber and palm fiber, the HS Code for these goods is as follows:
 - a) 53050021 with description of coconut fiber goods (*coir*), raw

HS Code	Uraian Barang (Bahasa)	Uraian Barang (English)	Action
53050021	-- Serat kelapa (coir), mentah	-- Coconut fibres, raw	Detail

Uraian Barang / Description of	
<p>Bahasa</p> <ul style="list-style-type: none"> • BAGIAN XI TEKSTIL DAN BARANG TEKSTIL • BAB 53 SERAT TEKSTIL NABATI LAINNYA; BENANG KERTAS DAN KAIN TENUNAN DARI BENANG KERTAS; • 5305 Serat kelapa, abaca (serat pisang manila atau Musa textilis Nee), rami dan serat tekstil nabati lainnya, tidak dirinci atau termasuk dalam pos manapun, mentah atau dikerjakan tetapi tidak dipintal; tow, noil dan sisa dari serat itu (termasuk sisa benang dan garnetted stock). 	<p>English</p> <ul style="list-style-type: none"> • SECTION XI TEXTILES AND TEXTILE ARTICLES; • CHAPTER 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; • 5305 Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). • 53050021 -- Coconut fibres, raw

- b) 5305002 with descriptions of other coconut fiber goods

HS Code	Uraian Barang (Bahasa)	Uraian Barang (English)	Action
53050021	-- Serat kelapa (coir), mentah	-- Coconut fibres, raw	Detail

Uraian Barang / Description of	
<p>Bahasa</p> <ul style="list-style-type: none"> • BAGIAN XI TEKSTIL DAN BARANG TEKSTIL • BAB 53 SERAT TEKSTIL NABATI LAINNYA; BENANG KERTAS DAN KAIN TENUNAN DARI BENANG KERTAS; • 5305 Serat kelapa, abaca (serat pisang manila atau Musa textilis Nee), rami dan serat tekstil nabati lainnya, tidak dirinci atau termasuk dalam pos manapun, mentah atau dikerjakan tetapi tidak dipintal; tow, noil dan sisa dari serat itu (termasuk sisa benang dan garnetted stock). 	<p>English</p> <ul style="list-style-type: none"> • SECTION XI TEXTILES AND TEXTILE ARTICLES; • CHAPTER 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; • 5305 Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). • 53050021 -- Coconut fibres, raw

- 6. CEISA 4.0 account functions
 - a) Make *id billing* or payment ID for tax obligations that will arise

- b) Uploading top payment *id billing* which has been paid
- c) Upload required permits such as Plant Quarantine Permits and other permits from the country of origin of imported commodities
- d) Verification and examination of required documents by customs authorities
- e) Monitor the status of inspections being carried out by customs authorities
- f) Issuance of receipt for inspection of documents for the purpose of taking imported goods

C. Plant Quarantine Licensing Mechanism

Referring to the obligations regarding prerequisite permits for import activities of coconut fiber and palm fiber, it is known that the main prerequisite permit is a Plant Quarantine Permit

Regulasi Impor (Tataniaga Border/Lartas)	
Nama Izin	(KT, KT 9, SP-5 atau KT-13)
Kode Izin Kepabeanan	942
Komoditi	[Tumbuhan]
Regulasi	PP 14 Tahun 2002 Tentang Karantina Tumbuhan
Deskripsi	Serat Kelapa, Abaca (Serat Pisang Manila Atau Musa Textilis Nee), Rami Dan Serat Tekstil Nabati Lainnya, Tidak Dirinci Atau Termasuk Dalam Pos Manapun, Mentah Atau Dikerjakan Tetapi Tidak Dipintal, Tow, Nool Dan Sisa Dari Serat Itu (Termasuk Sisa Benang D)

Based on information received from the Indonesian Ministry of Agriculture through the Agricultural Quarantine Agency (Barantan) regarding Plant Quarantine permits as explained by the Barantan Public Information Service and Legal Analyst Officer, Sub-Coordinator of Animal and Plant Quarantine Regulations, the following is the mechanism for processing Plant Quarantine permits:

1. Through the latest one-stop system, all Plant Quarantine Permit applications are submitted online via the INSW page, which has been integrated with the OSS account which is also connected to the INATRADE and/or CEISA 4.0 pages. In practice, the Plant Quarantine Permit is processed from filling in the form onwards until obtaining the final document in the form of **Plant Quarantine Release Certificate** carried out at the local Agricultural Quarantine Center (BKP) under Barantan, in the case of the Importing Company it is BKP Tanjung Priok Port
- 2.



Caption:

- **MP** : Carrier Media
- **PC** : *Phytosanitary Certificate* (Serifikat Quarantine)
- **Place of Entry**: in this case it is Tanjung Priok Port
- **KT** : Plant Quarantine

- a) The process of KT activities in Indonesia is regulated in Law Number 21 of 2019 concerning Animal, Fish and Plant Quarantine (UU Quarantine). In this case, based on confirmation from Mr. Muchtar, it is known that Indonesia has never imported coconut fiber or palm fiber
- b) So, based on Article 6 of the Quarantine Law, a Risk Analysis must be carried out by the Ministry of Agriculture's Barantan if the import of coconut fiber and palm fiber is indeed the first time it will be carried out in Indonesia by the importing company.

Meanwhile, additional information regarding the legal flow of Plant Quarantine procedures based on the Imported Plant Quarantine Action Procedure obtained from BKP Class II Medan is as follows:

- 1) The importing company/its attorney reports the income/plan for importing the MP to the KT officer regarding the inclusion of something **Form DP-2** from the port/airport into the territory of the Republic of Indonesia by filling in **Form SP-1** that is **Income Report**.
- 2) The officer checks the completeness and validity of the entry requirements documents, and the results are stated in **Form DP-2**
- 3) The Functional Coordinator makes a response to the results that have been outlined in **Form DP-2** to determine further quarantine measures.
- 4) For MPs that are not equipped with administrative requirements, namely:
 - (a) Not equipped with a PC from the country of origin; and/or
 - (b) Not equipped with *Phytosanitary Certificate for Re-Ekspor* (PCR) from transit countries; and/or
 - (c) Not equipped **Minister of Agriculture Import Permit Letter** specifically for plants and plant seeds;

So, the next process flow is:

- (a) The functional coordinator will create/publish KT8 ie **Detention Letter** and the quarantine action process will continue if the owner/proxy has completed the required documents within a 14-day grace period against which the owner is issued SP3, namely **Order to Complete Plant Quarantine Documents**, however, if these requirements cannot be met, it will be imposed **Rejection Action** (KT-13) with a grace period of 14 days. If an action of rejection occurs, the MP must be returned to the country of origin (*re-export*) The costs are borne by the importer. If process *re-export* cannot be fulfilled, then action is taken **Destruction** (KT-14) namely the minutes of destruction, if this happens then the costs of destruction are also borne by the importer.

- (b) As a follow-up to the results of checking the completeness and validity of the required documents, the functional coordinator manages the assignment of quarantine officers in groups/individuals, with a letter of assignment from the head of the UPT/official appointed by him through the issuance of DP-1, namely **Letter of assignment**, which contains assignments within units/teams to carry out MP health checks.
 - (c) The results of physical examinations and examinations in the laboratory are reported individually/teamly within the operational framework as well as the obligation to collect credit figures as documentation of physical evidence as outlined using Form DP-5.
 - (d) If the results of the physical examination and laboratory examination are found to be free from attack by quarantine plant pest organisms ("OPTK") then publication can be carried out with the **Plant Quarantine Release Certificate** (KT-9). If they are not free from OPTK, they will be given treatment. If the results can be released from OPTK, a **Plant Quarantine Release Certificate** (KT-9) can be issued.
 - (e) If unable to be released from OPTK or MP taken OPTK Group I, destruction is carried out.
- 5) Especially for imported plants that have been completed with administrative requirements, the implementation of KT measures is carried out at the place of isolation and observation is then issued **Letter of Approval for Implementation of Plant Quarantine Measures** (KT-2). The carrier media is charged **Sealing** (DP-15)
- 6) Imported plants can be removed from the port area with the following conditions:
- (a) With knowledge and/or with escort from the port/airport to the inspection/exile location by officers in accordance with the provisions of the risk analysis results for plant pests (OPT).
 - (b) It is ensured that there will be no leaks / spills of the carrier media during the transportation journey.
 - (c) The place where the examination is carried out must be in an open/loose/free place, far from crowds, allowing for the examination and sampling to be carried out. Inspection measures outside the port/airport are at the location of government-owned plant quarantine installations and private plant quarantine installations.
 - (d) The functional coordinator coordinates initial inspection activities in the field which include:
 - (1) Supervise the unloading/loading of OPT/OPTK carrier media;
 - (2) Checking the correctness of the type, volume and number of OPT / OPTK carrier media;

- (3) Observation/examination of symptoms of OPT/OPTK attacks
 - (4) Sampling (examples) of OPT / OPTK carrier media in accordance with the techniques and sampling methods that have been determined based on considerations of scientific validity for the purposes of macroscopic and microscopic examination in the laboratory
 - (5) Morphological observation/macroscopic examination of OPT/OPTK
- (e) If there is a discrepancy in the results of the examination between reality and the information stated in **PC country of origin** and/or **PCR transit country**, then the functional coordinator reports to the head of the UPT to issue **DP-16**, that is *Notification of Non-Compliance*, and send to NPPO (*National Plant Protection Organization*) Country issuing PC and/or PCR.

In processing the Plant Quarantine permit, the required time period cannot be determined with certainty, this depends on the work methods and practices of each BKP. According to the author's analysis, since the initial process of Tambahan Quarantine, namely the inspection by KT officers from the Tanjung Priok Port BKP, then the prerequisite documents have been declared complete, until the final document is issued in the form of: **Plant Quarantine Release Certificate** It takes a maximum of 1 (one) month.

The complete documents required as a prerequisite for issuing a Plant Quarantine permit are based on the Quarantine Law, Minister of Agriculture Regulations, and the information shared by Mr. Muchajar S.H., are as follows:

- a) Health Certificate from Country of Origin or *Phytosanitary Certificate* (Quarantine Certificate) from the country of origin for Plants and/or Plant Products
- b) Letter of Approval for Implementation of Plant Quarantine Measures
- c) Approval for Loading and Unloading Transport Equipment
- d) Notification Letter Not Required for Plant Quarantine Actions or Notification Letter for Plant Quarantine Actions
- e) Plant Quarantine Release Certificate

Meanwhile, in more detail, based on Article 9 of Minister of Agriculture Regulation 1/2001, there are types of quarantine documents, but not all of them must be issued and are not prerequisite documents, this depends on the route the importer will go through, the importer's compliance, and the conditions commodities imported after KT inspection. In a legal context, there is a kind of "procedural legal document" or formal document in the process flow of "Plant Quarantine Procedural Law" which is as follows:

- 1) Transit Certificate;
- 2) Letter of Approval for the Implementation of Plant Quarantine Measures;
- 3) Approval for Loading and Unloading Transport Equipment;

- 4) *Fumigation Certificate / Fumigation Certificate;*
- 5) *Certificate of Disinfestation/Disinfection;*
- 6) Treatment Certificate;
- 7) Detention Letter;
- 8) Plant Quarantine Release Certificate;
- 9) *Phytosanitary Certificate;*
- 10) *Phytosanitary Certificate for Re-Export;*
- 11) Inter-Area Plant Health Certificate;
- 12) Rejection Letter;
- 13) Destruction Event News;
- 14) Carrier Media Entry/Expenditure/Transit Report;
- 15) Transport Equipment Arrival Report;
- 16) Notification Letter to Complete Plant Quarantine Requirements Documents;
- 17) Treatment Action Notification Letter;
- 18) Notification Letter of No Plant Quarantine Measures Required;
- 19) *Notification For No Phytosanitary Measures Required;*
- 20) Letter of assignment;
- 21) Administrative Inspection Result Report;
- 22) Carrier Media Sampling Report;
- 23) Minutes of Handover of Carrier Media;
- 24) Report on the Results of Health Checks / Carrier Media Identity Checks;
- 25) Report on the Implementation of Isolation and Carrier Media Observation;
- 26) Implementation Report / Monitoring of Carrier Media Treatment;
- 27) Carrier Media Detention Implementation Report;
- 28) Minutes of Rejection;
- 29) Destruction Order Letter;
- 30) Transport Equipment Inspection Result Report;
- 31) Report on the Results of Supervision of Loading and Unloading of Transport Equipment;
- 32) Implementation Report/Supervision of the Implementation of Treatment of Transport Equipment;
- 33) Plant Quarantine Check Sticker;
- 34) Plant Quarantine Seal;
- 35) *Notification of Non-Compliance;* and
- 36) Carrier Media Traffic Monitoring Result Report

Plant Quarantine Permit Processing Fees

Payment of Plant Quarantine service fees is in accordance with the applicable rates based on service fees guided by Government Regulation no. 35 of 2016 concerning Tariffs for Types of Non-Tax State Revenue that apply to the Ministry of Agriculture. Tariffs for types of dead plant products that are not processed or have been processed in the form of seeds, granules, flour, powder, dust, **fiber**, pellets, slabs/cakes are:

- | | |
|---|-------------|
| 1) Import (per ton) | = Rp1.000,- |
| 2) Between areas in Indonesia (per ton) | = Rp250,- |



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JENIS PENERIMAAN NEGARA BUKAN PAJAK	SATUAN	TARIF
c) Berbentuk biji, butiran, tepung, bubuk, serbuk, serat, pelet, lempengan /cake		
(1) Impor	per ton	Rp 1.000,00
(2) Ekspor	per ton	Rp 500,00
(3) Antar area	per ton	Rp 250,00

D. Tax Obligations

In import activities, there are several tax obligations that must be fulfilled by the importer, namely:

1. Import duty

Import duties are imposed on import transactions carried out by importers where the tariffs imposed depend on the classification of imported goods based on the HS Code in BTKI, in this case for commodities imported by the Importing Company which are classified in HS Code 53050021 with a description of coconut fiber goods (*coir*), raw is subject to an import duty rate of 5% (five percent) and HS Code 5305002 with descriptions of other coconut fiber goods is subject to an import duty rate of 5% (five percent) as well

2. Income Tax (PPh)

Import transactions are subject to Income Tax Article 22 as regulated in the Income Tax Law at a rate of 2.5% (two and a half percent) because the importing company already has an Import Identification Number (API), if it does not have an Import Identification Number (API) then the Article PPh rate applies. 22 with a rate of 7.5% (seven and a half percent)

3. Value Added Tax (VAT)

According to the VAT Law, article (4), imports are the object of VAT, so that for sales and purchase transactions of coconut fiber and palm fiber from Malaysia to Indonesia carried out by the Importing Company, it is obliged to pay VAT at a rate of 11% (eleven percent).

4. CONCLUSION

Researchers conclude that governance in the implementation of imports of palm fiber and coconut fiber, especially from a legal aspect, is quite good. Entire *stakeholder* In import activities, these activities carry out their roles in accordance with their respective main tasks and functions. Even though the imported commodity is a commodity that has been imported

for the first time, this does not discourage people *stakeholders* in carrying out their respective obligations, such as a risk analysis must be carried out by the Ministry of Agriculture. The importing company has also fulfilled all obligations dutifully, such as obtaining various required permits. An integrated inter-agency system also facilitates synergy between authorized government agencies, namely between the Directorate General of Customs and Excise and INSW. In the author's opinion, things that can be improved regarding the governance of commodity imports, especially from a legal perspective, are the simplification of bureaucratic processes in Indonesia, such as one-stop service that can reach all relevant Ministries and/or Institutions that have authority. Apart from that, what is an anomaly according to the author is why importing companies import palm fiber and coconut fiber commodities even though it is generally known that coconut and palm oil production in Indonesia itself is greater than in other countries, especially countries in the ASEAN environment.

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