

Burdening PPJK, Article 31 of Customs Law Needs Amendments


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State levy in imports may include import cost, duty, VAT, luxury goods tax, and income tax. All activities related to goods import through customs have to be reported through customs notification, because imported goods can be discharged from customs areas as imported goods after the notification has been submitted and fees and import taxes have been paid.

Article 31 of Customs Law regulates that Customs Services Arrangement Businessman (PPJK) who becomes the proxy of importer in import activities has to be responsible for import cost debts if the importer who should pay the import cost turned out to be not found. Then, customs officers will transfer the charging of indebted import cost from importers to the PPJK.

In fact, not a few importers should act as obligated import cost, but when the importer is unable to be found, the PPJK becomes the import cost guarantor. "Remembering the decision of charging the importer is limited up to 2 years since the import, the transfer to PPJK should be limited to 3 years since import. In this long duration through amendments to Customs Law, Article 31 needs to be reviewed for removal," said Budi Nugroho, SE., M.Hum., in his doctoral promotion at Faculty of Law UGM on Friday (12/10).



Budi Nugroho said the state levy in the framework of imports in the form of import cost needs to be fulfilled whichever the payer. But in the Law it is stated that the responsible one is PPJK if the importer is not found. He opined Article 31 is not in line with the principle of responsibility in power of attorney, because the PPJK who works as receiver of power from importer bears the risk that exceeds his position as receiver of power as stated in civil laws.

Budi added Article 31 also placed PPJK who is actually inferior to the importer has to bear the mistake he did not make. "This makes the PPJK in a very weak position compared to that of the importer," he said.

According to Budi Nugroho, to ensure certainty in deciding transfer of indebted import cost from importer to the PPJK, charging the PPJK needs to be made well related to timing. "For the long term, amendment to Article 31 is needed for it to be removed," he said.

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