

SURVEILLANCE OF ILLEGAL LIQUOR AT THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF CUSTOMS OF RIAU PROVINCE

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Abstract

The Regional Office of the Directorate General of Customs and Excise of Riau Province is one of the agencies authorized to carry out liquor supervision in the Riau Province area. The phenomenon that researchers encountered was the weak supervision of illegal liquor in the Riau Province area so that there were still many cases of illegal liquor smuggling. Riau Province has a large enough water area so that it is used as a route for illegal liquor smuggling, the high excise tariff on liquor, which makes the smuggling increase. This study has the aim of determining the supervision of illegal liquor at the Regional Office of the Directorate General of Customs of Riau Province as well as the factors that become obstacles in the supervision of illegal liquor. The theoretical concept that researchers use is the theory of supervision according to Sondang P. Siagian (2014: 115). By using qualitative research methods with a descriptive approach and data collection techniques based on interviews and documentation. The results of the research that the author got, namely the supervision of illegal liquor at the Regional Office of the Directorate General of Customs and Excise of Riau Province have not run optimally, this is due to several inhibiting factors such as lack of human resources, lack of facilities and infrastructure, and lack of operational budget.

INTRODUCTION

Indonesia is a developing country that needs assistance from developed countries to build Indonesia in the field of economy and foreign trade, because Indonesia is one of the countries that is a member of the WTO (World Trade Organization). International trade through imports and exports is becoming more

and more rapid in its development along with the increasing world population and the increasing diversity of human needs.

Indonesia as a developing country also has customs institutions organized by the Directorate General of Customs and Excise as an area of economic activity, so the Customs and Excise sector is an agency from the government that is very supportive in the smooth flow of export and import traffic of goods in the Customs area. The purpose of the government in conducting supervision is to increase the country's income or foreign exchange, as a tool to protect domestic products and as a supervisor so that not all imported goods come in and out freely in the Indonesian market or customs areas.

To avoid this, it is necessary to enter and exit goods through cooperation between Customs and Excise and other port management agencies to manage, maintain, maintain the security and smooth flow of goods traffic in and out of the customs area with a view to preventing smuggling actions that harm the state.

Based on Article 1 paragraph (1) of Law Number 39 of 2007 concerning amendments to Law Number 11 of 1995 concerning Excise that state collection is imposed on certain goods that have properties or characteristics. Article 2 paragraph (1) Certain goods that have properties or characteristics, namely:

1. Its consumption needs to be controlled
2. Its circulation needs to be monitored
3. Its use can have a negative impact on society or the environment
4. Its use needs to impose state levies for the sake of justice and balance

Excise tape is a sign of repayment of excise duty in the form of paper that has properties with certain specifications and designs that are used as evidence of excise repayment and at the same time as a supervisory tool in the context of securing state revenues, where from the production of liquor that is widely circulated in the middle of the community is liquor that is not attached to the excise tape.

Liquor or what is often called miras is an alcoholic beverage, which is a drink containing ethanol. Ethanol is one of the psychoactive chemicals that can cause a decrease in consciousness for the person who consumes it. In customs terms and excise on alcoholic beverages, it is called MMEA (Beverages containing ethyl alcohol) and every business entity that will produce MMEA must have an NPPBKC (Principal Number of Excisable Goods Entrepreneurs), in Indonesia itself sales are also restricted.

In Presidential Regulation Number 74 of 2013 article 3 concerning the Control and Supervision of Alcoholic Beverages is grouped into the following groups:

- a. Group A alcoholic beverages are drinks containing ethyl alcohol or ethanol (C₂H₅OH) with levels up to 5% (five percent);
- b. Group B alcoholics are drinks containing ethyl alcohol or ethanol (C₂H₅OH) with a content of more than 5% (five percent) to 20% (twenty percent); and

- c. Group C alcoholic beverages are drinks containing ethyl alcohol or ethanol (C₂H₅OH) with a content of more than 20% (twenty percent) to 55% (fifty-five percent).

Alcoholic beverages as referred to above are designated as goods under supervision, including supervision of the procurement of Alcoholic Beverages derived from domestic production or import origin as well as their circulation and sale. This is based on the Presidential Regulation of the Republic of Indonesia Number 74 of 2013.

Illegal liquor smuggling is also caused by the large excise tariff imposed so that individuals commit acts of misappropriation of illegal liquor smuggling, the following is the amount of tariffs charged according to the Regulation of the Minister of Finance of the Republic of Indonesia Number 158 / PMK.010 / 2018 concerning Excise Tariffs on Ethyl Alcohol, Beverages containing Ethyl Alcohol and Concentrates Containing Ethyl Alcohol:

Table 1.1
Excise Rates on Beverages Containing Ethyl Alcohol

Group	Ethyl Alcohol Levels	Excise Rate (Per Liter)	
		Domestic Production	Import
A	Up to 5%	IDR 15,000.00	IDR 15,000.00
B	More than 5% to 20%	IDR 33,000.00	IDR 44,000.00
C	More than 20%	IDR 80,000.00	IDR 139,000.00

Source: Regulation of the Minister of Finance of the Republic of Indonesia

From Table 1.1 above, it can be seen that the amount of excise rate is determined based on per liter where the higher the ethyl alcohol content in liquor, the higher the excise rate, this is what results in many certain individuals increasingly committing acts of smuggling illegal liquor that do not have excise tape, for this reason, supervision in the field of customs and excise must continue to be increased.

Riau Province consists of a land and water area with an area of 87023.66 Km². Its existence stretches from the slopes of Bukit Barisan to the Strait of Malacca located between 01° 05° 00° South Latitude 02° 25° 00° North Latitude or between 100° 00°-105° 05° 05° East Longitude. In Riau Province, there are many ports that are often used as places for unloading illegal goods such as illegal liquor that is not attached to excise tape, such as liquor which is often imported from the Batam free area with various types of brands. Its strategic location, which is pulled over by a river, makes certain individuals often smuggle illegal goods by sea and stop at the port.

Table 1.2
Recap of Illegal Liquor Enforcement at the Regional Office of the Directorate General of Customs of Riau Province in 2018-2021

No.	Year	Commodity	Enforcement Location	Enforcement	Total Enforcement	Amount (Liters)	Amount of potential state losses (RP)
1	2018	Drinks Containing Ethyl Alcohol	② Pekanbaru ② Dumai ② Tembilahan ② Bengkalis	② 4 ② 7 ② 3 ② 5	19	7,457.0 Liters	IDR 11,630,327,715
2	2019	Drinks Containing Ethyl Alcohol	② Pekanbaru	② 11	11	6,686.9 Liters	IDR 11,012,639,947
3	2020	Drinks Containing Ethyl Alcohol	② Dumai ② Pekanbaru ② Bengkalis ② Tembilahan	② 8 ② 3 ② 1 ② 2	14	7,405.0 Liters	IDR 5,528,385,610
4	2021	Drinks Containing Ethyl Alcohol	② Long strait ② Dumai ② New Syahbandar Port Guntung River, Kateman, Indragiri Hilir	② 2 ② 1 ② 1	4	1,479.16 Liters	IDR 1,559,258,980
Total					48	23,028.06 Liters	IDR 29,730,612,252

Source: Regional Office of the Directorate General of Customs and Excise of Riau Province

Based on table 1.2 of the data above, it can be seen that liquor smuggling from 2018 to 2021 has increased and also decreased. The enforcement of illegal liquor from 2018 to 2021 was 48 times the enforcement with a total number of enforcement results of 23,028.06 liters of illegal liquor, with a potential state loss of idr 29,730,612,252.

Smuggling is a serious problem in the implementation of the country's economy, this is because if smuggling increases in various forms both physically, and administratively, it will cause more and more state money that is not collected so that it will hinder both the targets set by the state through customs and excise levies

which are expected to increase every year. The agency authorized to carry out supervisory duties in the customs sector is the Directorate General of Customs and Excise (DJBC). The supervision carried out by the DGT is a step to optimize State revenues originating from the customs sector.

The form of supervision carried out by the Regional Office of the Directorate General of Customs and Excise of Riau Province is to supervise the customs area, carry out data collection tasks, data processing, analyze reports on inspection of transportation facilities, reports on unloading and stockpiling of goods, carry out inspection services for transportation facilities, sea and land patrols in customs areas that are the area of their authority and calculate import duties, excise taxes in the context of imports, and administrative fines and investigations of criminal acts in the field of customs and excise.

Supervision is basically directed entirely to avoid the existence of possible misappropriation or deviation of the goal to be achieved. Through supervision, it is hoped that it can help implement the policies that have been set to achieve the goals that have been planned effectively and efficiently.

Through supervision, an activity is created that is closely related to the determination or evaluation of the extent to which the implementation of work has been carried out. Supervision can also detect the extent to which leadership policies are carried out and to what extent deviations occur in the implementation of the work.

Proper surveillance can prevent the smuggling of illegal liquor. The occurrence of illegal liquor smuggling can reduce the amount of excise receipts of liquor products by the government. Customs and Excise surveillance can prevent illegal liquor smuggling.

RESEARCH METHODS

This research uses qualitative research methods, namely research that produces descriptive data in the form of written or spoken words from people and observable behaviors or research that intends to understand the phenomenon of what the research subject experiences, for example behavior, perception, motivation, action, etc., holistically and by means of descriptions in the form of words and language in a special context that is natural and with utilizing a variety of natural models (Moleong 2007). This method is able to analyze the Surveillance of Illegal Liquor at the Regional Office of the Directorate General of Customs of Riau Province. In this study, the authors used qualitative descriptive data analysis. According to (Hubberman and Miles, 1992) in (Idrus, 2009), qualitative descriptive data analysis uses an approach through three procedures, including: data reduction, data presentation, conclusion drawing/verification. The location of this study is at the Regional Office of the Directorate General of Customs and Excise of Riau Province. The location of this study was chosen at the Regional Office of the Directorate General

of Customs and Excise of Riau Province based on consideration of the object and subject of the study which allowed researchers to explore more information at the research site.

RESULTS AND DISCUSSION

SURVEILLANCE OF ILLEGAL LIQUOR AT THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF CUSTOMS OF RIAU PROVINCE

In this analysis process, the author used supervisory indicators according to Sondang P. Siagian (2014: 115) including direct supervision and indirect supervision. Each of these criteria is explained through the presentation of data and information that the author obtained when conducting research and then an analysis of the data and information that has been obtained from research informants with the aim of determining the supervision of illegal liquor at the regional office of the Directorate General of Customs of Riau Province and the inhibiting factors in the supervision of illegal liquor at the regional office of the Directorate General of Customs of Riau Province.

Direct Surveillance

Direct supervision is if the leader of the organization carries out their own supervision of the activities that are being carried out by their subordinates. Direct supervision means supervision carried out by visiting and conducting on-site inspections of the supervised object.

Direct supervision carried out by the Regional Office of the Directorate General of Customs of Riau Province is supervision carried out by visiting and conducting inspections in places prone to illegal liquor smuggling. Direct supervision is carried out by conducting direct monitoring and inspection in places that are prone to illegal liquor circulation practices.

Live Observation (Monitoring)

In carrying out illegal liquor surveillance, the Regional Office of the Directorate General of Customs of Riau Province conducts direct monitoring/patrols in places that are prone to illegal liquor circulation practices. The implementation of monitoring/patrols carried out by the Regional Office of the Directorate General of Customs of Riau Province against illegal liquor smuggling so that there is no more illegal liquor smuggling practice. In addition, to support the implementation of good supervision, the Regional Office of the Directorate General of Customs of Riau Province must be able to supervise and divide tasks according to their respective functions.

Surveillance of Illegal Liquor in the form of monitoring or direct patrols in the Riau Province area has been carried out by the Regional Office of the Directorate General of Customs of Riau Province. However, in its implementation, there are still shortcomings where monitoring / patrols that are carried out only once a month are not routine. How do you want to stop the smuggling of illegal liquor if the patrol alone

is not carried out regularly, while when patrols are carried out, there are still many people who smuggle illegal liquor, especially not carried out routinely.

Monitoring or patrolling activities should be carried out regularly considering that there are still many illegal liquor smuggling found in the Riau Province area, if allowed to continue, the smuggling of illegal liquor will increase and will certainly cause great losses to the state.

Direct Infection (Examination)

Conducting inspections is an activity in the context of implementing Illegal Liquor Surveillance carried out by the Regional Office of the Directorate General of Customs of Riau Province. The purpose of conducting the inspection itself is to check in the field related to the circulation of illegal liquor and to take actions that will be carried out next.

In carrying out the supervision of illegal liquor smuggling, those responsible for conducting checks in the field in the event of illegal liquor circulation practices are the Enforcement and Investigation Division and subordinates and are also assisted by relevant agencies such as the TNI and POLRI. The Enforcement and Investigation Division and its subordinates conducted an examination of the location of the illegal liquor smuggling practice based on reports from the intelligence department, if it is true that illegal liquor smuggling practices are found, arrests and detentions of dealers are carried out and also secures evidence and for further proceedings followed up in accordance with applicable law.

However, in the process of implementing this supervision, it is still not running optimally because to carry out inspections in the field, adequate facilities and infrastructure are needed to go to the location where illegal liquor smuggling practices occur, but the available facilities and infrastructure are very limited so that the inspections carried out are hampered. And also the process of implementing this supervision is still not running optimally because to carry out inspections in the field requires considerable funds, while the available funds are limited. The limited funds budgeted by the Regional Office of the Directorate General of Customs and Excise of Riau Province hampered inspections in the field. Because when conducting inspections in the field, the Regional Office of the Directorate General of Customs and Excise of Riau Province not only worked alone but also cooperated with the TNI and POLRI.

Indirect Surveillance

Indirect surveillance is remote surveillance. What is meant by indirect supervision is supervision that is carried out without visiting the place of implementation or the object being supervised. This supervision is carried out through reports submitted by subordinates. These reports can be both written and oral.

Written

Written reports intended in this indirect supervision are in the form of documents concerning the supervised object submitted by the supervisory executor or other sources. This supervision is carried out by analyzing documents related to the implementation of Illegal Liquor Surveillance at the Regional Office of the Directorate General of Customs of Riau Province.

Indirect supervision in the Supervision of Illegal Liquor at the Regional Office of the Directorate General of Customs and Excise of Riau Province is in the form of a written report or letter submitted by the Enforcement and Investigation section to the Head of the Riau Customs Office. This indirect supervision has been carried out quite well.

Oral

Oral submission of reports is the delivery of messages and the like through voice or speaking directly by saying the information to be conveyed. Indirect supervision of reporting in oral form is carried out by face-to-face meetings / meetings. The meeting discussed the issue of illegal liquor smuggling that occurs in the Riau Province area based on reports from subordinates who carry out supervision and later what actions must be taken in order to stop the practice of smuggling Excisable Goods (BKC), especially the smuggling of illegal liquor in the Riau Province area.

However, the obstacle faced in this indirect supervision is that the supervision process lasts a long time, because supervision should be carried out by knowing the real situation, if there is an illegal circulation of liquor, it can immediately take action in accordance with applicable laws and regulations. Actions in the Supervision of Illegal Liquor must be carried out firmly and quickly because the longer it takes, the more illegal liquor smuggling will occur and will certainly cause great losses to the country.

INHIBITING FACTORS IN THE SURVEILLANCE OF ILLEGAL LIQUOR AT THE REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE OF RIAU PROVINCE

It is known that this study aims to determine the inhibiting factors in the supervision of illegal liquor at the regional office of the Directorate General of Customs of Riau Province. After conducting a series of activities in the form of interviews, the author explained several inhibiting factors in the supervision of illegal liquor at the regional office of the Directorate General of Customs of Riau Province.

The inhibiting factors in the supervision of illegal liquor at the regional office of the Directorate General of Customs and Excise of Riau Province are as follows:

Lack of Human Resources

In carrying out the Supervision of Illegal Liquor carried out by the Regional

Office of the Directorate General of Customs of Riau Province, one of the obstacles is Human Resources. Supervision of Illegal Liquor at the Regional Office of the Directorate General of Customs and Excise of Riau Province can be carried out optimally if it is supported by the availability of adequate human resources, with adequate human resources it can certainly produce synergistic supervision for relevant agencies.

Based on the results of the interview, it is known that the inhibiting factor in the Supervision of Illegal Liquor at the Regional Office of the Directorate General of Provincial Customs is the lack of officers who monitor and check illegal liquor smuggling in the Riau Province area considering the vast area of Riau Province.

Inadequate human resources in number and ability result in the inability to implement the program perfectly because they cannot carry out supervision properly. The number of officers in monitoring and checking illegal liquor is limited, so the thing that must be done is to improve the ability of the officers to monitor and check the smuggling of illegal liquor. For this reason, it is necessary to have good human resources in order to improve supervisory performance.

The quality and number of supervisory personnel is one of the main capitals for conducting supervision, this is the key to the successful implementation of good supervision. The success of supervision is largely determined by the quality and number of human resources who play an important role in planning and implementing supervision. A serious problem from the Regional Office of the Directorate General of Customs of Riau Province is regarding the limited human resources in carrying out the supervision of illegal liquor, for this reason, more attention is needed from the Regional Office of the Directorate General of Customs of Riau Province to overcome this so that control over the supervision of illegal liquor is in accordance with applicable regulations.

Lack of Facilities and Infrastructure

In terms of the implementation of supervision, complete facilities and infrastructure are needed to facilitate officers in carrying out their duties such as making it easier for customs officers who monitor and inspect locations that are prone to illegal liquor smuggling practices.

Based on the results of the interview, the facilities and infrastructure in the supervision of illegal liquor are insufficient in carrying out supervisory duties. The facilities and infrastructure available are used to carry out the task of checking the spaciousness to supervise Excisable Goods (BKC), especially illegal liquor.

Lack of Operating Budget

In order for the implementation of illegal liquor supervision to run smoothly, of course, it requires an adequate budget in every activity. The lack of budget has caused the implementation of surveillance of illegal liquor has not run optimally.

Based on the results of the interview, the budget can be an obstacle factor in the implementation of supervision of Excisable Goods (BKC), especially illegal liquor. The budget factor in supervision plays a very important role in the smooth process in order to achieve the goals that have been determined to be achieved optimally as desired. An adequate budget largely determines the successful implementation of supervision. If the budget is inadequate, the implementation of supervision becomes hampered and the implementation of supervision becomes less than optimal.

CONCLUSION

Based on the results of the study as described in the previous chapter, research related to the Supervision of Illegal Liquor at the Regional Office of the Directorate General of Customs of Riau Province can be concluded that:

1. Supervision of Illegal Liquor at the Regional Office of the Directorate General of Customs of Riau Province has not been running optimally. Although the Regional Office of the Directorate General of Customs and Excise of Riau Province has carried out supervision according to its duties and functions, there are still many practices of smuggling Excisable Goods (BKC), especially the smuggling of illegal liquor. This is in accordance with the implementation of direct supervision where the Regional Office of the Directorate General of Customs and Excise of Riau Province has carried out Direct Observation (Monitoring) and Direct Inspection (Inspection) in the Riau Province area, the monitoring carried out has not run optimally which in conducting monitoring / patrols only once a month is not routinely carried out. In addition, another cause is the inadequacy of officers to disembark. Meanwhile, Direct Inspection (Examination) has also not run optimally. Because to carry out the inspection, adequate facilities and infrastructure are needed to go to the inspection location, while the available facilities and infrastructure are very limited. And also another cause is the limited budget available while to carry out the examination requires considerable funds. For indirect supervision, it has been carried out quite well, as can be seen from the reports given by subordinates to the head of the enforcement and investigation division in the form of documents and letters containing reports on the results of monitoring and examinations and can also be in the form of face-to-face meetings conducted. However, the obstacle faced in this indirect supervision is that the supervision process lasts a long time, because supervision should be carried out by knowing the real situation, if there is illegal liquor smuggling, it can immediately take action in accordance with applicable laws and regulations.
2. Inhibiting Factors in the Supervision of Illegal Liquor at the Regional Office of the Directorate General of Customs of Riau Province, namely the Lack of Human Resources who monitor and inspect illegal liquor in the Riau Province area, while the area of Riau Province that is supervised is very large. Lack of Facilities and Infrastructure, in the implementation of supervision, complete facilities and

infrastructure are needed to make it easier for officers to monitor and check related to illegal liquor smuggling, while the available facilities and infrastructure are inadequate and very limited. The lack of an Operating Budget, in carrying out supervision, certainly requires a large amount of funds, but the lack of available budget causes the implementation of supervision of illegal liquor has not run optimally.

SUGGESTION

1. It is necessary to increase human resources so that supervision can be carried out optimally. And the need to improve performance in carrying out supervision so that the supervision carried out can run optimally.
2. It is necessary to pay attention to the standards used to carry out supervision of illegal liquor so that the supervision carried out achieves optimal results.

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