

ABSTRACT

Customs Supervision System for Goods Imported

By

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The rapid development of industry and trade lead to public demands that the government can provide legal certainty in the business world. The government should be able to make a law of customs that can anticipate developments in society in order to provide services and supervision. In Indonesia, known as the implementing agency tax one of them is the Directorate General of Customs and Excise. Customs has the task of supervision in accordance with industry requirements and avoid the lack of launch flow of goods. Each customs administration shall conduct monitoring activities.

Issues raised in this thesis are (1) How is the system of import goods customs supervision conducted by the Office of Surveillance and Customs and Excise Service Bandar Lampung? and (2) What are the inhibiting factors in the process of customs control of imports of goods made Oversight Office and Customs and Excise Service Bandar Lampung?

The research method used is an empirical approach juridical law. The data used in the form of primary data and secondary data obtained through library research and interviews. Data processed through the editing proces, classification and systematization, then analyzed by qualitative descriptive.

From the research results can be seen that not only the effectiveness of customs controls carried out on goods that enter or exit the customs area, but also against the traffic of certain goods in the customs area of Indonesia. Inhibiting factors in the system of customs of customs supervision of goods imported divided internal factors and external factors. Internal factors are inhibiting factors in the supervisory activities arising from customs and excise officers, while the external limiting factor is the factor that emerges from the import players who misuse the system self-assessment, is the system notices to emphasize giving confidence to Notifier to calculate and pay its own import duties are payable by the importer or exporter. Administrative sanctions procedure begins with the issuance of the notice of administrative fine and then issued Letter of Imposition of Administrative Sanctions (SPSA). The imposition of administrative sanctions shall be established by a letter setting to satisfy the justice for the parties subject to administrative sanctions, so that the concerned have a clear provision that is violated.