

# **THE EFFECT OF IMPORT DUTY, EXCHANGE RATE, AND EXCISE RATES ON TOBACCO PRODUCT IMPORT DUTY RECEIPTS AT THE CUSTOMS AND EXCISE SUPERVISION AND SERVICE OFFICE OF INTERMEDIATE TYPE CUSTOMS C TEGAL**

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## **ABSTRACT**

Tax revenues in the form of import duties in international trade during Covid-19 will be more massively considered in the face of the threat of recession and economic depression whose economic subjects are the community.

The data analysis methods used are classical assumption testing, multiple linear regression testing, and hypothesis testing using simultaneous tests, partial tests, and coefficient tests. Secondary data was obtained from the monthly report of KPPBC TMP C Tegal for the period of 2020, 2021, 2022 with a sample of 32 time series data. This study uses three independent variables, namely Import Duty Rates, exchange rates, and excise on tobacco products and one dependent variable, namely import duty receipt.

The results of the study partially explained that the import duty rate variable had a significant effect on import duty receipts with a significance value of 0.000. The exchange rate variable had no effect on import duty receipts with a significance value of 0.335. The excise variable of tobacco products affects import duty receipts with a significance value of 0.000. From the research conducted, it can be concluded that there is a significant influence both partially and simultaneously between import duty rates, exchange rates, and excise on tobacco products on import duty receipts at the Customs and Excise Supervision and Service Office of TMP C Tegal.

**Keywords:** Import Duty Rates, Exchange Rates, Excise on Tobacco Products, Import Duty Revenue

## **A. INTRODUCTION**

### **Background of the Problem**

At the end of 2019, all countries felt a very significant negative impact with the emergence of a virus outbreak originating from Wuhan in China known as *Corona Virus Disease* or (Covid-19). The impact of this event is still felt today because the world is facing the threat of recession and depression which greatly burdens economic growth and development whose economic subject is the community. A recession is a situation in which economic activity slows down for a long period of time and economic growth is negative for two consecutive years (Dwi Widiarsih, 2020). Global problems are increasingly attracting the attention of governments and people around the world.

The Directorate General of Customs and Excise is a government agency whose main

task is to collect state budget revenues in the field of customs and excise taxes in the form of import duty rates, export taxes, and import taxes. (Puwana 2019:101). Based on PMK Number 188/PMK.01/2016 dated December 5, 2016 concerning the Organization and Work Procedures of Vertical Agencies, the Directorate General of Customs and Excise (DJBC) in Indonesia includes 114 agencies, control, supervision and inspection. among them the Customs and Excise Supervision and Service Office of Intermediate Type Customs C Tegal. In collecting the receipt, KPPBC TMP C Tegal based on target data, implementation rate and percentage of Import Duty implementation rate can be seen in Table 1.1 as follows:

**Table 1.1**  
**Targets and Realization of Import Duty Revenue Achievements**

Year	Target	Realization	Achievements
2020	731.763.614.000	751.987.716.605	102,764%
2021	802.715.706.000	820.137.756.875	102,17%
2022	880.000.000.000	920.885.057.700	104.65%

Source: KPPBC TMP C Tegal.

From the determination of the target and the realization of customs collection at the Customs and Excise Supervision and Service Agency of the Intermediate Type of Customs C Tegal, the average rate of import duty collection is 103.19%. This means that the implementation of import duty collection is within the expected range with the target that has been set. Import duty revenue always tends to increase proportionally in line with developments that are in accordance with the needs of state development. In international trade itself, this occurs due to differences in resources, especially the production factors of goods or raw materials, as well as differences in the quality and price of goods between countries.

Import duty rates are in the framework of the approval of a framework on comprehensive economic cooperation between national governments that states an agreement that by using the CEPT scheme as the main agreement. Quantitative restrictions and non-tariff barriers were also eliminated until the FTA (*FreeTrade Area*) status was achieved, which began in 2002. The decrease in import duty rates will result in an increase in import volume. This will have a bad influence on the development of the industry in Indonesia because domestically produced goods will be less competitive with imported products that are much cheaper.

The rupiah exchange rate, which was originally stable and dynamic, was set to float following international money market prices so that at any time the rupiah exchange rate has always fluctuated until now. In relation to the process of determining the State Budget, of course, this also complicates the budgeting planning process, both revenue and expenditure of state expenditure, which always uses the assumption of the benchmark value of the Rupiah currency which is estimated to apply for one fiscal year, even though within one year, within just one week, there can be a very sharp change in the value of the currency.

The government has also set the 2022 tobacco product excise rate policy to increase by an average of 12.5%. Nirwala Dwi Heryanto (2022), revealed several important things behind the decision. "The determination of this excise rate requires a long process, previously we have discussed with cigarette industry associations, the Ministry of Manpower, and the Ministry of Health, and others. Also, because the determination of this tariff meets the criteria of Presidential Regulation (Perpres) Number 68 of 2021, which includes policies that have an impact on many people, are strategic, and involve between ministries/institutions, it must be decided up to the President's limit, until it gets a weighted average figure of 12.5%,".

### **Problem Formulation**

1. Can the import duty rate affect the receipt of import duties at the Customs and Excise Supervision and Service Office of the Intermediate Type of Customs C Tegal?.
2. Can the exchange rate affect the receipt of import duties at the Customs and Excise Supervision and Service Office of the Intermediate Type of Customs C Tegal?.
3. Can tobacco excise affect the receipt of import duties at the Customs and Excise Supervision and Service Office of Customs and Excise Intermediate Type C Tegal?.

### **Research Objectives**

1. To find out how much the import duty rate affects the receipt of import duties at the Customs and Excise Supervision and Service Office of the Intermediate Type of Customs C Tegal.
2. To find out how much the exchange rate can affect the receipt of import duties at the Customs and Excise Service and Supervision Office of the Intermediate Type of Customs C Tegal.
3. To find out the magnitude of the influence of tobacco excise on import duty receipts at the Customs and Excise Supervision and Service Office of Intermediate Type Customs C Tegal.

## **B. LITERATURE REVIEW**

### **State Finance**

Ridwan and Inge (2003) explained that finance is the science and art of money management, which affects the life of every organization because finance involves processes, institutions, markets and instruments involving the transfer of money between individuals and between the business world and the government. Meanwhile, in monetary theory, the word money is always associated with banks in all their transactions and is a symbol of the demand and supply of money, which determines the level of money price.

According to Law Number 17 of 2003, it is explained that the definition of state finance includes all rights and obligations of the state that can be valued in money. As well as everything, both in the form of money and property, that can belong to the state in connection with the implementation of these rights and obligations. Therefore, state finances concern everything related to the monetary state of a country. State finance is often also called *Public Finance*. The term *public* or public is often understood as government. In a broad sense, the term public not only describes government activities but also includes public services that

meet the basic needs of many people. Such as railroad, telephone, electricity, drinking water, etc.

### **Import Duty as Tax Revenue**

The definition of import tax according to Burhanuddin.S (2018) in his book Legal Procedures for Customs and Excise Administration states that taxes come from the Sanskrit language which means postage. The term tax refers to the cost of importing and exporting goods. Import tax is a state tax levied on imported goods for customs purposes, which is regulated in Customs Law Number 10 of 1995. As the author has said before, to finance state spending, budget receipts in the form of money are actually needed. To get money, a country prints its own money or borrows it. And the government as the manager of state finances receives money determined by law, especially in the form of direct and indirect taxes, levies, donations, and other revenues such as state revenue (SOEs) and regional companies. companies whose products are owned and controlled by the government. One of the tax revenues assigned to the General Department of Customs and Special Consumption Tax is the collection of export tax and import tax.

### **Determination of Exchange Rate**

Currencies that are often used as a means of payment and a unit of calculation in international economic and financial transactions are referred to as *hard currency*, which is a currency whose value is relatively stable and sometimes experiences appreciation or appreciation of value against other currencies. *Hard currencies* generally come from industrialized countries, such as USD, JPY, DEM, GBP, FRF, AUD, and SFR.

Meanwhile, *soft currency* is a weak currency that is rarely used as a means of payment and a unit of calculation because its value is relatively unstable and often depreciates or decreases in value against other currencies. These *soft currencies* generally come from developing countries, such as the Indonesian rupiah, the Philippine peso, the Thai baht, and the Indian rupee.

As is the case with the trading of goods and services in the goods market, currencies can also be traded because there is a demand and supply for currencies in the money market. And actually, foreign exchange trading occurs as a result of the sale and purchase of goods and services in the goods market, investment activities between countries, and currency traffic between countries. Changes in demand and supply to foreign exchange affect the price or exchange rate of foreign exchange. The currency of each country that is recorded at the central bank and collected at the central bank or collected at the implementing banks, is a foreign exchange stock (foreign exchange) for a country. The foreign exchange stock was formed due to economic transactions between countries.

### **Excise**

Excise on Tobacco Products is one of the products of the agro-industry that takes an important role in the national economy through the cigarette industry (Suprihatin et al., 2019). Processed tobacco products that are subject to excise duty consist of cigarettes, cigars, leaf cigarettes/klobot, sliced tobacco and so on (Handaka, 2018).

According to Law No. 39 of 2007 concerning excise, "Excise is a state levy on those imposed on certain goods that are determined by law". Furthermore, Syawie et al (2016) interpreted that excise is a type of indirect tax imposed on the purchase of goods that have certain characteristics.

### **Previous Research**

Research by Anton (2003) entitled "The Effect of Average Price of Imported Goods, Rupiah Exchange Rate, BM Tariff and Import Volume on Indonesia's Import Duty Revenue from 2002-2003" The results of the study show that the average monthly import tariff does not always tend to decrease even though the government implements CEPT in the context of AFTA, because the tariff depends on the import tax model of goods based on category classification. Revenue from import taxes is not significantly affected by the average price of imports and exchange rate fluctuations.

Research by I Made Aryana. (2011). With the title "The Effect of Import Duty Rates, Exchange Rates, and Import Volume on Import Duty Receipts in Indonesia." The results show that the exchange rate of the rupee against the US dollar does not have a significant influence on import tax revenue, but the import tax rate has a significant influence on import tax revenue. Therefore, import tax revenues are mainly influenced by the import tax rate and the exchange rate of the rupee against the US dollar.

Research by Dwinta Mulyanti and Ananda Rendainy Fadilah (2021) entitled "The Impact of the Imposition of CHT and NMEA Excise on Regional Revenue at the West Java DJBC Regional Office" The results of the study show that there is a significant influence both partially and simultaneously between tobacco product excise and MMEA excise revenue on the realization of regional revenue at the West Java DJBC Regional Office.

## **C. RESEARCH METHODS**

### **Type of Research**

The type of research used is explanatory research with a quantitative approach, according to Sugiyono (2011:7) states that the quantitative method is called the positivistic method because it is based on the philosophy of *positivism*. Quantitative data is expressed numerically and shows the value of the magnitude or variable it represents. Meanwhile, *Explanatory* is a study to test the hypothesis proposed to explain the effect of import duty rates, exchange rates and excise on tobacco products on import duty receipts at KPPBC TMP C Tegal.

### **Population and Sample**

The population in this study is monthly data on the receipt of import duty, exchange rate, and excise rates for tobacco products which amounts to 36 time series data (12 months of report x 3 years representing the population). The sample represents the size and characteristics of the population which means that the sample used is a saturated sample. Based on this, in this study, the entire population was used as a sample.

### **Data Collection Methods**

In this study, data and information collection techniques through documents are used. According to Agung (2012:66). Documents used can be in the form of diaries, personal letters, meeting minutes, social work case records, the Internet, and other documents. The researcher used the recording method to collect data on import duty rates, exchange rates, and excise rates for tobacco products for the 2020-2022 period obtained from the Customs and Excise Supervision and Service Office of Intermediate Type Customs C Tegal.

## Data Analysis Methods

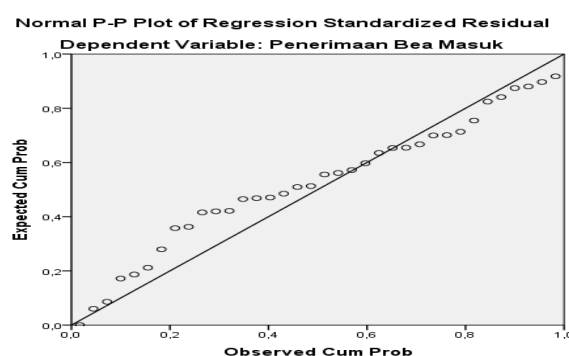
The statistical method used is multiple linear regression with the SPSS ver. 22. Data analysis is a technique that simplifies data into forms that are easy to read, understand, and interpret. The data analysis used to test the hypothesis in this study is classical assumption testing, multiple linear regression testing, and hypothesis testing using simultaneous tests, partial tests, and coefficient tests.

## D. RESEARCH RESULTS AND DISCUSSION

### Results of the Classic Assumption Test

#### Normality Test

Normality detection is carried out in two ways, namely by looking at the histogram graph and looking at the spread of data or points on the diagonal axis of the *Normal Probability Plot* graph.



Source : secondary data processed

Figure 1.1

#### Normal Chart *Probability Plot*

Based on the display of the histogram graph and the *Normal Probability Plot* graph, it is known that the histogram graph shows a normal distribution pattern, as well as the *Normal Probability Plot* graph shows that the data points are around the line, it can be concluded that the data of this study meets the assumption of normality.

#### Multicollinearity Test

Table 1.2  
Multicollinearity Test Results

Coefficientsa
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	Type	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,802	1,091		1,652	,108		
	Import Duty Rates	,205	,017	,133	11,979	,000	,453	2,206
	Exchange rate	-,253	,269	-,008	-,939	,355	,869	1,151
	Tobacco Excise	,773	,010	,900	79,862	,000	,442	2,263
a. Dependent Variable: Import Duty Revenue								

Source : secondary data processed

The Multicollinearity Test aims to find out whether each free is linearly related to each other. Testing can be done by looking at the *Tolerance* (TOI) and *variance Inflations Factor* (VIF) in each of its independent variables. From the table above, it is known that there are no independent variables that have a value of *tolerance* less than 0.1. Likewise, there is no independent variable that has a VIF value of more than 10. It can be concluded that the regression model in this study is free from multicollinearity.

### Heteroscedasticity Test

**Table 1.3**  
**Glejser Heteroscedasticity Test Results**

Coefficients <sup>a</sup>						
Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,146	,704		,207	,837
	Import Duty Rates	-,016	,011	-,326	-1,409	,168
	Exchange rate	,016	,174	,016	,095	,925
	Tobacco Excise	-,005	,006	-,186	-,793	,433
a. Dependent Variable: Abs Res						

Source : secondary data processed

From table 1.3, it can be seen that the significance value in the independent variable has a > value of 0.05. Therefore, it can be concluded that in this regression model there is no heteroscedasticity.

### Autocorrelation Test

**Table 1.4**  
**Autocorrelation Test Results**

Model Summary <sup>b</sup>					
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.999a	.998	.998	.02356	1.545
a. Predictors: (Constant), Tobacco Excise (x3), Exchange Rate (x2), Import Duty Rate (X1)					
b. Dependent Variable: Import Duty Revenue (Y)					

Source : secondary data processed

Autocorrelation Detection aims to test whether in a linear regression model there is a correlation between the perturbation error in the t-period and the t-1 (previous) period error.

Where if the D-W number is below -2 then there is a Positive Autocorrelation, if the D-W number is between -2 to +2 then there is no autocorrelation, and if the D-W number is above +2 it means there is a negative autocorrelation.

From table 1.4, it can be seen that the D-W value is 1 between -2 to +2, so it can be concluded that there is no autocorrelation in the regression model.

## Hypothesis Test Results

### Test t

**Table 1.5**  
**Test Results t**

Coefficients <sup>a</sup>						
Type		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.802	1.091		1.652	.108
	Import Duty Rate (x1)	.205	.017	.133	11.979	.000
	Exchange Rate (X2)	-.253	.269	-.008	-.939	.355
	Tobacco Excise (X3)	.773	.010	.900	79.862	.000
a. Dependent Variable: Import Duty Revenue (Y)						

Source : secondary data processed

This test was carried out to determine whether or not there was an influence of each independent variable individually on the dependent variable with a significance level of 0.05.

The results of the regression coefficient calculation show a constant coefficient value of 1.802. The results of partial hypothesis testing between independent and dependent variables can be analyzed as follows:

- 1) The effect of import duty rates on import duty receipts, the import duty rate variable shows a significance level of  $0.000 < 0.05$  which means that the import duty rate variable has a positive and significant effect on import duty receipts.
- 2) The effect of exchange rate on import duty receipts, the exchange rate variable shows a significance level of  $0.355 < 0.05$  which means that the exchange rate variable has no effect on import duty receipt.
- 3) The effect of tobacco excise on import duty revenue, the variable of tobacco excise value shows a significance level of  $0.000 < 0.05$  which means that tobacco excise has an effect on import duty revenue.

### Test f

**Table 1.6**  
**Test Result F**

ANOVA <sup>a</sup>						
Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	9.882	3	3.294	5935.676	.000b
	Residual	.018	32	.001		



	Total	9.900	35			
a. Dependent Variable: Import Duty Revenue (Y)						
b. Predictors: (Constant), Tobacco Excise (X3), Exchange Rate (X2), Import Duty Rate (X1)						

Source : secondary data processed

The results of the F test in table 1.6 above, obtained F calculated as 5935.676 with a significance level of 0.000 (less than 0.05), it can be concluded that the variables of import duty, exchange rate, and excise on tobacco products have a simultaneous and significant effect on customs revenue.

### Determination Coefficient Test (R2)

**Table 1.7**  
**Determination Coefficient Test Results**

Model Summary <sup>b</sup>				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.999 <sup>a</sup>	.998	.998	.02356
a. Predictors: (Constant), Tobacco Excise (x3), Exchange Rate (x2), Import Duty Rate (X1)				
b. Dependent Variable: Import Duty Revenue (Y)				

Source : secondary data processed

The output results of SPSS in table 1.7, in R show a multiple correlation between two or more dependent variables. The R value ranges from 0 to 1, if it is close to 1 then the relationship is getting closer. In table 4.8, the R value of 0.999 shows that the relationship between independent and dependent variables is close. The determination coefficient test shows how much independent variables (import duty rates, exchange rates, excise on tobacco products) can explain the dependent variable (import duty receipts). The table above also shows that the value of the *Adjusted R Square* coefficient of 0.998 or 99.8% indicates that the dependent variable can be explained by an independent variable. While the rest (100%-99.8% = 0.02%) are explained by other reasons outside the model or other variables that are not included in the study.

### Discussion

#### The Effect of Import Duty Rates on Import Duty Receipts

Based on table 1.5, a t-count value of 11.979 was obtained with a significance value of 0.000. The import duty rate has a positive effect on import duty receipts, because the significance value is less than 0.05. This is because the realization of import duty receipts from year to year during the observation period still shows an increasing trend even though the import duty rate is high. With an average increase per year of 103.19% percent. This phenomenon is caused because Indonesia still depends on imported products to meet the needs of the community. So that it is in accordance with the hypothesis that states a positive and significant relationship between import duties and customs revenues. Therefore, H1 is accepted.

This can be proven by the similarity of import duty variables with state revenues studied by Tiyas Intan, et al. (2016) whose research showed that the import duty and tax variables partially had a positive and significant effect on total revenue.

### **Effect of Exchange Rate on Import Duty Revenue**

Based on table 1.5, the t-value is calculated at -0.939 with a significance of 0.355. The exchange rate has no effect on customs revenue. Because the significance value is greater than 0.05. This shows that the value of the rupiah exchange rate against the United States dollar does not have a significant effect on customs revenue. This is because the increase or decrease in customs revenue is not determined by the size of the exchange rate, but rather by the number of products or goods imported into Indonesia. With the increase in imports, customs revenue will also increase. So the foreign exchange rate has no relationship with customs revenue. Therefore, H2 was rejected.

This is not in accordance with the similarity with the research conducted by Elynda Oktifani (2017) The results of the study show that the exchange rate of the rupiah against the US dollar has a significant influence on import tax revenues Therefore, import duty revenues are mainly influenced by the import tax rate and the exchange rate of the rupiah against the US dollar.

### **The Effect of Excise on Tobacco Products on Import Duty Revenue**

Based on table 1.5, a t-calculation value of 79.862 was obtained with a significance value of 0.000, then the excise on tobacco products has an effect on import duty revenue. Because the significance value is less than 0.05. This means that the higher the excise revenue from tobacco products, the higher the import duty revenue will increase. This is because the high demand for cigarette excise has caused the imposition of international trade taxes to also be higher, so that it will affect import duty revenues which have increased. The results of this study are in accordance with the hypothesis that tobacco excise has a positive and significant effect on import duty revenue. So that H3 is acceptable.

This is in line with the similarity with the research conducted by Dwinta Mulyani (2021), the results of her research show that the influence of tobacco excise has a positive and significant effect on import duty receipts.

## **E. CONCLUSIONS AND SUGGESTIONS**

### **CONCLUSION**

Based on the discussion that has been carried out previously. This research has the following basis for decision-making:

1. The variable import duty rate has a positive and significant effect on import duty receipts at the Customs and Excise Supervision and Service Office of Customs and Excise Intermediate Type C Tegal. This means that Indonesia still depends on imported products to meet the needs of its people.
2. The exchange rate variable has no effect on the receipt of import duties at the Customs and Excise Supervision and Service Office of the Intermediate Type of Customs C Tegal. This means that the purchase rate of imported goods has increased, which causes foreign goods to tend to be more expensive, thereby reducing people's purchasing power for imported goods.
3. The excise variable of tobacco products has a positive and significant effect on import duty

receipts at the Customs and Excise Supervision and Service Office of Intermediate Type C Tegal Customs. This means that the high demand for cigarette excise has caused the imposition of international trade taxes to be higher, thus affecting the increase in customs revenue.

4. The projection of import duty revenue in 2020 to 2022 is increasing. Namely in 2020 from 751,987,716,605 to 920,885,057,700 in 2022 with an average value of 11.26%.

### **Suggestion**

Based on the findings of the research that discusses the impact of the receipt of import duty rates, exchange rates, and excise on tobacco products on import duty receipts at KPPBC TMP C Tegal, the following assumptions can be made:

1. Import duty rates have a positive effect on import duty revenue, efforts that need to be made so that the import duty rate receipts remain positive and increase in the amount of revenue is advised for relevant agencies to provide a detailed explanation of the implementation of changes in the Finance Minister's policy on tax harmonization for entrepreneurs or importers on everything related to their business operations or imports.
2. The exchange rate has no effect on the receipt of import duties, the efforts that need to be made so that the purchase rate gets a positive value are recommended for related agencies to pay more attention to the procedures for collecting state revenue and check documents with the actual goods to be imported.
3. Excise on tobacco products has a positive effect on import duty revenue, efforts that need to be made so that excise revenues from tobacco products remain positive are recommended for relevant agencies to increase supervision of the entry and exit routes of customs areas so that there is no smuggling of cigarette excise which results in a decrease in state revenue.
4. From the findings of this study, it is hoped that the quality of time service can be improved so that the process of requesting data and information is completed faster.
5. In addition, the Customs and Excise Supervision and Service Office of the Intermediate Type of Customs C Tegal is expected to be able to synergize in carrying out its role. As an agency tasked with supervising the implementation of state revenue or import duties, DJBC needs to increase cooperation with other related parties to facilitate the implementation of its duties.

### **Limitations**

There are a number of obstacles that may have an impact on the output research during the research procedure, namely:

1. Data limitations: Due to the limited information provided by related parties, the author is only able to consider three factors. The model used in this study only uses three independent variables, namely import duty receipts, exchange rates and excise on tobacco products.
2. After going through statistical testing, it was stated that the bound variable could only be explained by the independent variable by 99.8%. Other factors not discussed in this study affect the remaining 0.02%.
3. Limitations of data collection: The method applied in the data collection process is only

through documentation so that there are fewer opportunities and more information in data collection directly in the field. Changes in government policies: Government policies regarding tax rates may change from time to time. If the time span of the study is carried out at a time when there is a policy change, the validity of the conclusions and the relevance of the study results to the current situation will be affected.

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