

Implementation of Digital-Based Customs Policy: The Taplink.cc Approach

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Received : March 7, 2026
Revised : March 19, 2026
Accepted : March 31, 2026

Keywords:

Customs; Implementation; Taplink.cc; Juanda; Policy

ABSTRACT

This study aims to analyze the implementation of digital-based customs policies through the use of the taplink.cc platform at the Juanda Customs and Excise Supervision and Service Office in Sidoarjo. Digital transformation in customs services is becoming crucial due to the increasing flow of international trade and the demand for effective, transparent, and accountable public services. This study uses a qualitative method with a descriptive approach, through data collection techniques such as interviews, observation, and documentation. Informants were selected using purposive sampling and snowball sampling techniques. The research analysis is based on George C. Edward III's policy implementation model, which includes aspects of communication, resources, disposition, and bureaucratic structure. The results show that the use of taplink.cc has helped improve access to information and facilitate the public in obtaining digital customs services. However, there are still obstacles in optimizing the use of technology, especially related to socialization to service users. Therefore, it is necessary to strengthen policy communication and adjust the bureaucratic structure so that the implementation of digital-based customs policies can run more effectively and sustainably.

INTRODUCTION

Minister of Finance (Minister of Finance for the 2024 period) Sri Mulyani Indrawati revealed the Ministry of Finance's success through the Directorate General of Customs and Excise (DJBC) in its efforts to enforce and supervise illegal trade activities from January to November 2024, totaling 31,275 enforcement actions. This was conveyed at a press conference at the DJBC Headquarters in Jakarta on Thursday, November 14, 2024. Furthermore, the Minister of Finance explained that import enforcement actions were dominated by textiles and textile products (TPT) commodities, with 12,495 enforcement actions worth 4.6 trillion rupiah.

In the export sector, there were 382 enforcement actions against flora and fauna commodities worth 255 billion Rupiah. Maritime patrol operations successfully thwarted the smuggling of lobster seeds and tin sand. Meanwhile, 178 cases of textile and textile exports were prosecuted, worth 38 billion Rupiah. In the excise sector, 18,225 enforcement actions were taken, primarily against cigarettes, totaling 710 million items worth 1.1 trillion Rupiah. The Minister of Finance stated that since the beginning of 2024, 183 smuggling cases have been under investigation, with 193 individuals being named suspects. These data indicate that the Indonesian market remains heavily inundated with illegal and pirated goods. Although the government has attempted to reduce the number of counterfeiters, the implementation of existing laws has not been effective in curbing the growth of the counterfeit or illegal goods business. The increase in counterfeit goods is also closely related to consumer behavior, particularly how they make decisions about obtaining and using goods or services to meet their daily needs. (Ministry of Finance, 2024).

In regions with high economic activity, the Customs and Excise sector plays a crucial role in ensuring the smooth flow of exports and imports within the customs area. In accordance with Law No. 17 of 2006, which revised Law No. 10 of 1995,

the purpose of government oversight is to increase state revenue or foreign exchange, protect local products, and regulate the flow of goods entering and leaving the Indonesian market or customs area. To avoid violations, every shipment of imported and exported goods at the port must be accompanied by valid official documents. This procedure is carried out through collaboration between Customs and Excise and related institutions, such as port and airport managers, to ensure the proper management, maintenance, and protection of the flow of goods and prevent smuggling practices that are detrimental to the state.

The destroyed goods, which are categorized as state-owned goods (BMMN), have been destroyed by Juanda Customs and Excise. The destruction process carried out in 2024 involved goods worth up to Rp. 86,953,183,000, and caused a loss to the state of Rp. 14,476,530,954. Sumarna, Head of the Juanda Middle Class Customs and Excise Supervision and Service Office, stated that goods that do not comply with the provisions of import prohibitions or restrictions must be destroyed, including goods subject to excise but not in accordance with existing regulations. During the period from January to November 2024, Juanda Customs and Excise successfully handled 422 illegal goods with a total value estimated at more than Rp. 86,953,183,000, consisting of various types of goods. These types of goods include alcoholic beverages, cigarettes without excise stamps, and narcotics and psychotropic substances.

These items will be destroyed along with hazardous materials such as methamphetamine, narcotics, and other products that do not meet legal standards. The destruction process is being carried out with the assistance of waste processing company PT Hijau Alam Nusantara (PT HAN) to ensure environmentally friendly implementation. This action also aims to create a deterrent effect for perpetrators of illegal trade that can harm the national economy and endanger public health.

Juanda Customs and Taxation also affirmed its ongoing commitment to monitoring the movement of imported and exported goods that violate regulations. According to Sumarna, as Head of the Juanda Customs and Taxation Supervision and Services Office, it is his responsibility to maintain the integrity of the customs system and ensure that goods circulating within the municipality comply with applicable regulations. (detikjatim.2024)

Table 1. Items Destroyed by Juanda Customs for the Period 2021-2024

Year	Target	Items Successfully Destroyed
2021	6.194.005	Illegal Cigarette Sticks
2022	1.455.548.790	Illegal Cigarettes, Mobile Phones (HP), Snake Skin, Weapon Parts, Drugs, etc
2023	1.889.195.200	Illegal Cigarettes, Cell Phones, Weapon Parts, Drugs, Plants, etc
2024	86.953.183.000	Alcohol, Illegal Cigarettes, Textiles, Narcotics, Psychotropics, Crystal Meth, etc

Source: www.beacukai.go.id

The Head of Customs at the Juanda Customs and Excise Middle Type Supervision and Service Office has a primary focus on overseeing the flow of goods, both imports and exports, and ensuring compliance with customs and excise regulations. The role of Customs and Excise also includes monitoring, evaluating, and reporting related to customs activities in the Juanda area, as well as optimizing state revenue through import and excise levies. At Juanda Customs and Excise, services can be provided in person or through the taplink.cc page to facilitate its users. Taplink.cc is a tool that allows for the creation of mini landing pages in a single link for social media profiles. The goal is to collect various important links in one place, making it easier for followers or customers to access the information they need without having to look at many different links.

Based on the provisions of Law Number 17 of 2006 concerning Customs, the implementation of customs services and supervision is expected to be effective, transparent, and accountable through the use of information technology to support the smooth flow of goods and increase public compliance. Normatively, the digitalization policy of customs services is expected to provide easy access to information, accelerate the service process, and minimize administrative errors through an integrated system that is easy for service users to understand. In this context, the use of digital platforms such as taplink.cc at Juanda Sidoarjo Customs is expected to become a means of policy communication that can bridge the information needs between the government and the public quickly and accurately.

However, in practice, the implementation of this digital policy has not been fully optimal. Obstacles encountered in the field include a lack of public understanding of customs procedures, limited public awareness of the use of digital services, and differing levels of technological literacy among service users. Furthermore, the numerous prohibitions and restrictions issued by various agencies have complicated the information received by the public, potentially leading to errors in the import and export processes. This situation demonstrates a gap between the policy's stated objectives, which envision easy, fast, and transparent services, and the reality of implementation, which still faces various technical and communication barriers.

The gap between expectations and reality shows that the implementation of digital-based customs policies still requires in-depth evaluation, especially in the aspects of policy communication, resource availability, implementer disposition, and bureaucratic structure as stated in the George C. Edward III policy implementation model. Therefore, research on the implementation of digital-based customs policies through the taplink.cc platform at the Juanda Sidoarjo Customs and Excise Supervision and Service Office is important to determine the extent to which the policy has been implemented in accordance with the stated objectives and to identify the factors that influence its success.

RESEARCH METHOD

The research method used is qualitative with a descriptive focus to provide a comprehensive and detailed understanding of the phenomenon or problem being studied. As defined by Moleong (Setyawan, 2019), qualitative research aims to explore various components experienced by study subjects, such as behavior, views, motivations, and responses, by conducting a thorough analysis and conveying them through words in a natural context. Both context and descriptive research, according to Moleong (Setyawan, 2019), involve collecting information in the form of words and images, not numerical values, because it uses qualitative methods. It is important to note that all information collected has potential significance for ongoing research.

The data collection techniques used were observation, interviews, and documentation. The informant selection techniques in this study were purposive sampling and snowball sampling. The selection of this research location was determined based on the phenomenon that became the background of this research, namely Juanda Customs has a role in increasing state revenue through customs and excise, and plays an important role in monitoring the flow of goods entering and leaving the country, and also in supervising goods that have special properties or characteristics. The informants in this study were the PLI (Extension and Information Services) section and the community who carry out exports and imports as well as passengers.

This study uses primary data obtained from interviews with individuals who have insight into the Implementation of Customs and Excise Policies in the Freight Traffic Services at Juanda Airport, Sidoarjo. In addition, secondary data was collected from various sources such as documents, reports, archives, and others. In this particular context, secondary data can include books, news articles, websites, and other similar sources. This study will use data analysis techniques according to Miles et al. (2014), which include data collection, data condensation, data presentation, and drawing or verifying conclusions. This study uses data validity techniques from Zuchri Abdussamad (2021), validity testing in qualitative research involves four components: credibility, transferability, dependability, and confirmability.

RESULT AND DISCUSSION

Customs and Excise is an institution under the Ministry of Finance, this institution has the task of monitoring the flow of goods entering and leaving Indonesia, including certain goods with special characteristics. In addition, this institution also has the authority to collect taxes such as import duties, export duties, and excise for certain goods. The legal basis for customs in force in Indonesia is Customs Law Number 10 of 1995, which was subsequently amended by Law Number 17 of 2006. In addition, provisions regarding customs are also regulated in more detail in a number of implementing regulations, such as Government regulations, Regulations of the Minister of Finan-

ce, and Regulations from the Director General of Customs and Excise. Customs and Excise also implements regulations set by various ministries, such as the Ministry of Defense, the Ministry of Education and Culture, the Ministry of Industry and Health, and other institutions, including in the tax sector. The priority target group is the community who will import or export.

The focus of this research adheres to Edward III's theory, where there are four indicators that determine the success of a policy, namely as follows:

1. Communication

Communication is a crucial variable that determines the success or failure of a policy. Communication serves as a bridge between policymakers, implementers in the field, and the public as service recipients. Successful implementation depends heavily on the extent to which information regarding the policy can be conveyed clearly, accurately, and consistently to all parties involved. Communication not only emphasizes the importance of information delivery but also encompasses three crucial aspects: transmission, clarity, and consistency. These three are interrelated and serve as the primary foundation for ensuring efficient policy implementation. (Herawati et al., 2025). In this regard, information transmission plays a very strategic role in supporting service standards at Juanda Customs and Excise in Sidoarjo. Successful implementation of service standards depends not only on the availability of regulations and supporting resources, but also on effective communication, staff understanding of procedures, and consistent service delivery to the public.

Juanda Customs and Excise's Taplink.cc serves as the primary digital platform for delivering information on import and export services, including the procedures and requirements that must be met by service users. Through this platform, the public and businesses can gain an overview of customs service mechanisms without having to visit the Customs office in person. This finding demonstrates Juanda Customs and Excise's systematic efforts to implement digital-based customs policies to increase transparency, ease of access to information, and efficiency of public services. Juanda Customs and Excise's Taplink.cc also serves as a bridge between the government, as policymakers, and the public, as policy targets. The digital provision of information on import and export procedures and requirements reflects an effort to clarify policy messages so that they can be uniformly understood by service users.

a. Clarity

In this context, messages conveyed to the public must be structured clearly, concisely, and easily understood to avoid misinterpretation. Juanda Customs demonstrates a real commitment to openness and transparency of information through taplink.cc. Juanda Customs' taplink.cc is presented as a means of explaining import and export requirements and procedures centrally, thereby helping the public and business actors understand the provisions that must be met before engaging in international trade activities. The presence of taplink.cc also represents Juanda Customs' strategic effort to simplify and centralize policy information in a single digital platform for easier access and understanding by the wider public.

However, challenges remain, particularly for the public, whose limited understanding of the types of goods that may and may not be imported or exported remains a major issue in the implementation of customs services. This situation is caused by the numerous regulations in Indonesia, particularly

prohibitions and restrictions issued by various ministries and technical institutions. As a result, the public is prone to making mistakes in import and export activities.

b. Consistency

In this context, the implementation of customs policies regarding passenger baggage at Juanda Airport has utilized the All Indonesia/SID system as the primary instrument for service and oversight. Passengers arriving from abroad are required to complete a baggage declaration before arrival, including information regarding the items carried and the need for IMEI registration. This declaration data then serves as the basis for Customs officers in determining the inspection route, namely the green or red lane, and directing passengers to the IMEI registration service if necessary. This finding reflects a shift in customs service patterns from a manual system to a more structured, digital data-based system.



Figure 1. Juanda Customs Taplink.cc Page

Source: Taplink.cc Juanda Customs, 2025

The All Indonesia System (SID) serves as a policy communication medium that conveys declaration obligations to passengers while simultaneously outlining the administrative consequences of their choices. Furthermore, the use of digital technology, separate inspection lanes, and IMEI registration services at airports demonstrate the availability of supporting resources to enable the policy's operational implementation. Critically, however, the effectiveness of this policy's implementation still depends on passengers' level of digital literacy and understanding, so potential data entry errors and unfamiliarity with customs regulations remain challenges.

2. Resource

The implementation of a policy is not only determined by the clarity of regulations and the accuracy of information delivery, but also depends heavily on the availability of supporting resources. Without adequate resources, policy implementation will encounter obstacles, even if conceptually well-designed. These resources include human resources, budgetary resources, and equipment resources. Without sufficient support from these various aspects, including competent personnel, proportional budget allocation, supporting infrastructure, and available time, a policy, even if ideally designed, will face serious difficulties in optimal implementation. (Yusnalia et al., 2025)

a. Human Resources

In the context of implementing public services, particularly export-import services, the availability of adequate, competent, and evenly distributed staff is a key factor in determining the sustainability and effectiveness of services to the public. Each staff member has clear responsibilities according to their functions and expertise, both in technical, adminis-

trative, and customer service areas. This arrangement not only strengthens coordination between departments but also creates work effectiveness that impacts increased service efficiency. A planned assignment process demonstrates that the agency has optimized its human resources so that the implementation of export-import services can run smoothly, on time, and in accordance with established standard operating procedures.

The implementation of customs services and supervision at Juanda Airport involves a clear division of roles between the PKC section, which handles customs and excise services, and the P2 section, which is responsible for enforcement and investigation. This division of duties reflects the organizational structure of Juanda Customs and Excise, which separates service and law enforcement functions, allowing each unit to work more focused and professionally. These findings indicate that the implementation of customs policies, including digital-based ones, depends not only on systems or applications but also on clear organizational arrangements for their implementation.

b. Budget Resources

The budget is the primary instrument supporting all operational aspects, from providing service facilities and infrastructure, strengthening information technology systems, increasing human resource capacity, to implementing customs oversight and enforcement functions. Budgetary constraints can hamper the provision of information technology infrastructure, improving human resource quality, and effectively monitoring the flow of goods. Therefore, targeted and efficient budget management is a critical indicator in assessing the performance and failure of service standards within Customs.

Customs provides an unlimited exemption facility for passenger baggage up to a value of 500 USD for certain types of goods, including electronics and consumer goods such as luxury bags, as long as the total value does not exceed the specified limit. This policy is supported by the implementation of a self-assessment system, where passengers and service users are responsible for reporting the value and type of goods honestly, as well as the provision of 11% VAT for shipments with an FOB value of up to 3 USD. These findings reflect Customs' efforts to provide ease of service while maintaining legal certainty and state revenue through clear fiscal regulations.

From Edward III's policy implementation theory, clear information regarding the USD 500 exemption limit, self-assessment mechanism, and tax provisions are key to ensuring the policy is understood and complied with by the public. The implementer's attitude of trusting service users through self-assessment demonstrates a disposition that supports policy effectiveness, but critically still requires ongoing monitoring and socialization. In the context of implementing digital-based customs policies through *taplink.cc* Juanda Customs, this platform plays a crucial role as a policy communication medium to increase public understanding and encourage compliance, thereby achieving the goal of efficient and transparent service.

c. Equipment Resources

In this context, all forms of physical equipment, infrastructure, and tools used to support policy implementation. The existence of physical facilities, such as scanners, serves to support the continuous supply and distribution of exports and imports. Therefore, the quality and condition of these facilities directly impact the effectiveness of the service received by customers.

Juanda Customs and Excise uses scanners as a key component in monitoring passenger baggage potentially categorized as prohibited or restricted. Through screen imaging, officers can initially identify suspicious items, such as discrepancies between the outer packaging and the actual contents, such as a magic com that turns out to contain several mobile phones or an unusual number of cosmetics. These findings indicate that surveillance is selective and risk-based, with physical inspections only performed on items that truly require follow-up. The service system utilizes CEISA, EXCIS, or other standalone applications.

To address these issues, Customs and Excise has strong reasons to strengthen the integration of digital-based customs policies through *taplink.cc* Bea Cukai Juanda. This platform is used to improve policy communication to the public regarding *lartas* provisions, thereby reducing violations stemming from ignorance. Internally, Customs and Excise also needs to increase human resource capacity through continuous training and upgrading scanning technology to ensure more accurate inspection results. Thus, the implementation of digital-based customs policies serves not only as a means of information but also as a preventive and corrective strategy to support efficient, transparent, and accountable supervision.

When analyzed using Edward III's policy implementation theory, the availability of scanning technology and officers' ability to interpret imaging results are critical resources that determine the effectiveness of oversight. Furthermore, the existence of a clear workflow, from scanning and image analysis to physical inspection decisions, demonstrates that the bureaucratic structure supports the systematic implementation of customs policies. Critically, however, the limitations of technology in detecting all types of goods and the potential for misinterpretation by officers remain challenges that can impact oversight accuracy.

3. Disposition

The third factor influencing the success of a program according to Edward III, is disposition, which is the attitude and commitment of the implementer towards the policy or program that must be implemented because every policy requires implementers who have a strong desire and high commitment to be able to achieve the expected policy objectives. In the implementation of the Juanda Sidoarjo Customs policy, the implementation of Juanda Customs' duties is based on the commitment and integrity of the apparatus in carrying out the state's mandate, especially in implementing customs policies that involve various cross-sectoral interests. Customs not only implements internal regulations, but also acts as an implementer of entrusted rules from other ministries and institutions. This finding confirms the position of Customs as a strategic institution that bridges various sectoral policies in one service and supervision door in the customs area.

Viewed from Edward III's policy implementation theory, the commitment and integrity of the apparatus reflects the implementer's positive attitude towards the policy being implemented, which is an important prerequisite for the effectiveness of cross-sector policy implementation. Externally, the implementation of digital-based customs policies through Juanda Customs' *taplink.cc* has had a significant impact on the public and business actors as service users. This platform serves as a means of transparency and public education by presenting information on various cross-ministerial regulations in a single, easily accessible digital plat-

form. Critically, however, the level of external success is still heavily influenced by digital literacy and public legal awareness. Therefore, although taplink.cc has supported open policy communication, ongoing outreach and strengthening of service user understanding are needed so that the implementation of digital-based customs policies can truly improve compliance, public protection, and the quality of customs services overall.



Figure 2. Disposition

Source: Juanda Customs, 2025

4. Bureaucratic Structure

The final factor influencing policy implementation, according to Edward III, is bureaucratic structure, which relates to the suitability of the bureaucratic organization responsible for implementing public policy. Bureaucratic structure defines the tasks and implementers of policies, breaks them down into specific tasks, and establishes standard operating procedures. There are two main characteristics of bureaucracy: Standard Operating Procedures and fragmentation.

a. Standard Operating Procedure (SOP)

SOP is a written guideline containing technical and procedural steps to carry out certain tasks according to established policies, with the aim of ensuring consistency, efficiency, and accountability in the implementation of customs duties at Juanda Customs and Excise, which are carried out consistently by referring to the Standard Operating Procedures (SOP) established by the Directorate General of Customs and Excise. SOP is the main reference in every service and supervision action, including the issuance of a Prevention Certificate (SBP) for goods classified as prohibited or restricted (lartas). Prevention is carried out as a temporary administrative measure, not an arbitrary action, because the owner of the goods is still given the opportunity to complete permits from related agencies, such as BPOM for cosmetics with certain recommended limits. This finding shows that Customs and Excise prioritizes legal certainty, proportionality, and protection of public rights in carrying out its duties.

From the perspective of Edward III's policy implementation theory, the Customs and Excise officers' stance of providing the public with space to complete permit applications reflects the implementers' commitment and integrity in implementing the policy fairly and non-repressively. Critically, however, the effectiveness of this SOP implementation remains highly dependent on the consistency of officers in the field and the public's understanding of the applicable personal use provisions and lartas regulations.

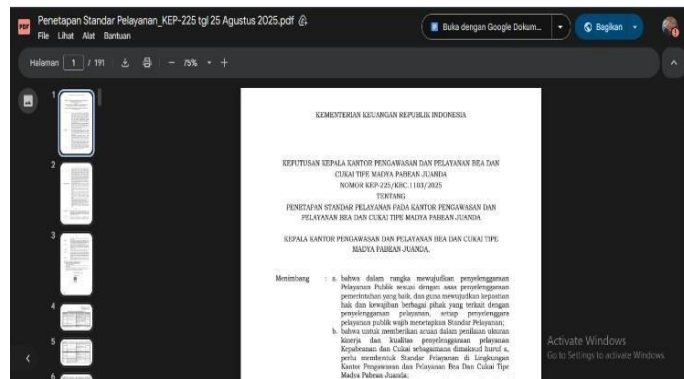


Figure 3. SOP Procedures

Source: Taplink.cc Juanda Customs, 2025

b. Fragmentation

In this context, fragmentation is a condition where the duties, authority, and responsibility for implementing the policy are distributed among various units, institutions, or different levels of bureaucracy, but are not coordinated efficiently. Customs has the primary task of collecting import and export duties, protecting the public from the circulation of illegal goods, and facilitating trade. To support the implementation of these duties, a functional and segmented customs organizational structure has been established, such as the PKC which plays a role in import-export document services, inspection of shipments and passengers, and licensing management; P2 which handles patrols, intelligence, and enforcement; the treasury which manages the administration of state revenues and guarantees; and the internal compliance and counseling section which carries out employee ethics supervision and outreach to service users. In the airport environment, the workflow begins with the PKC as the frontline of service and initial inspection, then continued by P2 if indications of violations are found, which indicates the existence of a hierarchical and structured work mechanism.

CONCLUSION

The study's conclusions indicate that the implementation of digital-based customs policies through Taplink at Juanda Customs and Excise in Sidoarjo has been quite effective, but several improvements are still needed to achieve optimal performance. Successful implementation is supported by clear communication, adequate resources, high commitment from implementers, and a bureaucratic structure with well-defined operational standards. These factors enable consistent policy implementation and support improved service and oversight quality. Nevertheless, the study found that challenges persist, including differences in understanding between implementers and service users, limited personnel in certain situations, potential inconsistencies in decision-making, and sometimes complex bureaucratic procedures. These conditions indicate that successful implementation is not yet fully stable and requires strengthening coordination, increasing human resource capacity, and simplifying procedures without compromising legal certainty. Therefore, possible solutions include strengthening ongoing policy dissemination, improving technical training for officers, optimizing the use of digital technology to support work efficiency, and improving coordination mechanisms between units. With these improvements, it is hoped that policy implementation will be more consistent, responsive, and able to provide faster, more transparent, and more accountable services.

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