

## Analyzing the Effectiveness of Import Goods Release from Customs Areas in the Indonesian Logistics Sector

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### ABSTRACT

**Objective:** This research is based on recurring issues in the process of releasing imported goods from bonded zones, as well as discrepancies between the quality (grade) of goods delivered and those ordered by importers. These issues significantly impact the effectiveness and efficiency of the import logistics supply chain. The objective of this study is to analyze the effectiveness of the handling process for the release of imported goods from bonded zones by PT. Mitra Kargo Indonesia. **Method:** This research employs a descriptive qualitative method, with data collected through interviews, observations, and documentation. Informants were selected using purposive sampling and consist of four employees of the company and one importer who collaborates with the company. The data analysis technique follows several stages: data collection, data reduction, data presentation, and drawing conclusions. **Results:** The release of imported goods can be effective when each stage, such as document submission, PIB preparation, customs clearance, delivery order processing, and release from the bonded zone, is carried out according to standard procedures with complete documentation. However, challenges arise from both internal and external factors, including data entry errors, document issues, procedural delays, port congestion, and inspection holds. **Novelty:** To ensure a smoother process, better coordination, accuracy, and system preparedness are essential.

## INTRODUCTION

International trade plays a vital role in the global economy, serving as a bridge that connects nations in fulfilling their respective needs through the exchange of goods and services. The World Trade Organization (WTO) acts as the central pillar in regulating a fair, transparent, and predictable international trade system. Through a series of agreements and regulations such as the General Agreement on Tariffs and Trade (GATT), the General Agreement on Trade in Services (GATS), and the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS), the WTO establishes fundamental principles aimed at ensuring that member countries treat their trading partners in a non-discriminatory manner and accord equal treatment to imported and domestically produced goods. These principles are designed to create an open and equitable trading system, while facilitating sustainable and inclusive global trade growth [1], [2], [3], [4], [5].

In practice, however, the international trade system faces various challenges. For instance, protectionist policies adopted by some countries often hinder the free and fair flow of trade. Additionally, geopolitical tensions and differing national interests among member states may complicate the negotiation and implementation of international trade agreements. A notable example is the United States' decision to block appointments to

the WTO Appellate Body, which has significantly undermined the effectiveness of the WTO's dispute settlement mechanism.

In Indonesia, export and import activities are integral components of international trade and contribute significantly to national economic growth. Regulatory frameworks, such as Law No. 29 of 2021 concerning Trade Implementation, define importation as the process of bringing goods from abroad into the customs territory. This process involves various components, including customs clearance and taxation, all of which are intended to ensure the smooth and secure flow of goods across borders.

Despite the implementation of the Indonesian National Single Window (INSW) system, which is intended to enhance the efficiency and transparency of import procedures, challenges remain in its practical application. According to 2024 data from PT Mitra Kargo Indonesia, out of a total of 927 import projects, 92 experienced operational disruptions. These issues included data entry errors, delays in customs processing, procedural adjustments, unloading delays, and cargo held for inspection. This indicates that, although the INSW system has been established, there are still considerable obstacles in its execution.

As the number of logistics service providers engaging in partnerships continues to increase, logistics collaboration is regarded as one of the most effective strategies for companies seeking to optimize logistics efficiency and achieve sustainable operational goals—both environmentally and economically. Such collaboration enhances economic continuity among cooperating partners and strengthens the broader supply chain.

Based on the aforementioned background, this study aims to describe the effectiveness of import goods clearance from the customs area at PT Mitra Kargo Indonesia and to identify the obstacles that hinder the efficiency of these clearance processes. The primary focus is to examine the key factors influencing the smooth clearance of imported goods and to provide recommendations for improving both efficiency and effectiveness. Therefore, this research is expected to contribute to the enhancement of logistics service quality in Indonesia and to support sustainable economic growth.

## RESEARCH METHOD

This study adopts a qualitative descriptive research approach to explore the effectiveness of the import goods clearance process from the customs area at PT. Mitra Kargo Indonesia. The qualitative method is employed to gain an in-depth understanding of social phenomena through non-numerical data such as interviews, observations, and document analysis. According to Moleong, qualitative research aims to understand complex realities and the interrelated factors shaping them through close interaction between researchers and informants. The use of this method is appropriate because the study seeks to gather direct insights from individuals involved in the operational activities of import clearance, particularly those who possess contextual knowledge and relevant experiences [6], [7], [8], [9], [10].

The focus of the research lies in two primary areas: (1) the effectiveness of the import goods clearance process from the customs area at PT. Mitra Kargo Indonesia, and (2) the internal and external obstacles encountered during the clearance process. The study was conducted at the company's main office located at Jl. Kepodang No. 17, Semarang, Central Java. These two focal areas were chosen due to the recurrent operational challenges recorded by the company in handling import documentation and clearance procedures, as indicated by the 2024 import handling report.

The participants in this study include five key individuals selected through purposive sampling, based on their involvement and knowledge of the import clearance process. These participants are: the operational manager (A-1), assistant manager or PPJK staff (A-2), two operational staff members (A-3 and A-4), and one importer as a client representative (A-5). The operational manager, who serves as the key informant, provides strategic and technical insights regarding the clearance procedures, while other informants offer detailed operational perspectives and firsthand experiences.

Data collection was carried out using three primary techniques: observation, interviews, and documentation. Observations were conducted on-site to understand the real-time constraints in the import clearance process, while face-to-face structured interviews were employed to obtain consistent and focused responses regarding key operational issues. Structured interviews were chosen to ensure that all informants addressed the same core themes, such as document verification, customs clearance, and delivery procedures. Additionally, supporting documentation—including invoices, packing lists, bills of lading, and customs forms—was analyzed to validate and triangulate findings from interviews and observations.

The research instrument centers on the researcher as the primary tool, supported by interview guides, observation sheets, and document analysis frameworks. This structure enables the researcher to interact adaptively with the data and respond to emerging themes during the investigation. To ensure data credibility, triangulation of sources was applied by comparing data obtained from multiple informants and cross-referencing it with physical documents and field notes.

Data analysis followed the interactive model proposed by Miles and Huberman, involving four stages: data collection, data reduction, data display, and conclusion drawing/verification. During the data collection phase, information from interviews, field notes, and document analysis was organized systematically. In the data reduction phase, the researcher filtered relevant information by summarizing and categorizing key concepts aligned with the research objectives. Data display was done through textual narratives and visual representations, such as flowcharts, to illustrate procedural sequences and identify bottlenecks in import clearance. Finally, conclusions were drawn based on patterns and consistencies in the data, and verification was conducted continuously to ensure the reliability and validity of the findings.

To further enhance the validity of the data, source triangulation was applied, comparing responses from different informants involved in the clearance process. For example, operational insights provided by the manager were cross-examined with

documentary evidence and observations from the field. This method allows for a comprehensive and balanced understanding of the challenges and effectiveness of the import clearance process at PT. Mitra Kargo Indonesia.

In conclusion, this methodology is structured to generate a thorough and systematic investigation of the operational dynamics in import handling, while also providing replicable procedures for future research. The combination of field-based inquiry, structured interviews, and document analysis ensures that the study presents a robust and credible account of the issues surrounding import goods clearance in the Indonesian logistics context.

## RESULTS AND DISCUSSION

### *Results*

This study was conducted to evaluate the effectiveness of import goods release handling from the bonded zone at PT. Mitra Kargo Indonesia Semarang. The findings indicate that the company has implemented a structured and systematic procedure in accordance with applicable regulations to manage the release of imported goods. The process involves multiple stages, including the receipt of import documents, preparation of the Import Declaration (PIB), customs clearance, delivery order (DO) management, and the final release of goods from the bonded area. These procedures are carried out by several departments and in coordination with related agencies, such as the Customs and Excise Office, TPKS, and shipping companies, based on the provisions outlined in Ministry of Finance Regulation No. 190/PMK.04/2022. The main procedural stages are as follows:

#### **1. Receipt of Import Documents**

Import documents are received by customer service via email or direct delivery. Upon verification of completeness, which includes the invoice, packing list, bill of lading (BL), certificate of origin, and other relevant documents, the data is input into the system and forwarded to the documentation staff for PIB preparation.

#### **2. Preparation of Import Declaration (PIB)**

This involves data entry into CEISA or SSM systems, document verification by the importer, and PIB submission via the INSW system to obtain billing and the Import Goods Release Permit (SPPB).

#### **3. Customs Clearance**

After PIB submission, the importer proceeds with import duty payment, followed by data verification by the Customs Office. The inspection channel is determined (green, yellow, or red). If no discrepancies are found, the Customs Office issues the SPPB.

#### **4. Delivery Order Management**

DO is obtained after payment to the shipping company and is handed over to the EMKL. This process includes the exchange of the original BL for the DO and updating the shipping and TPKS systems.

## 5. Release of Imported Goods

Goods are released after the issuance of the job order, and containers are transported from TPKS to the designated destination. Upon unloading, empty containers are returned to the depot, followed by the invoicing process to the importer.

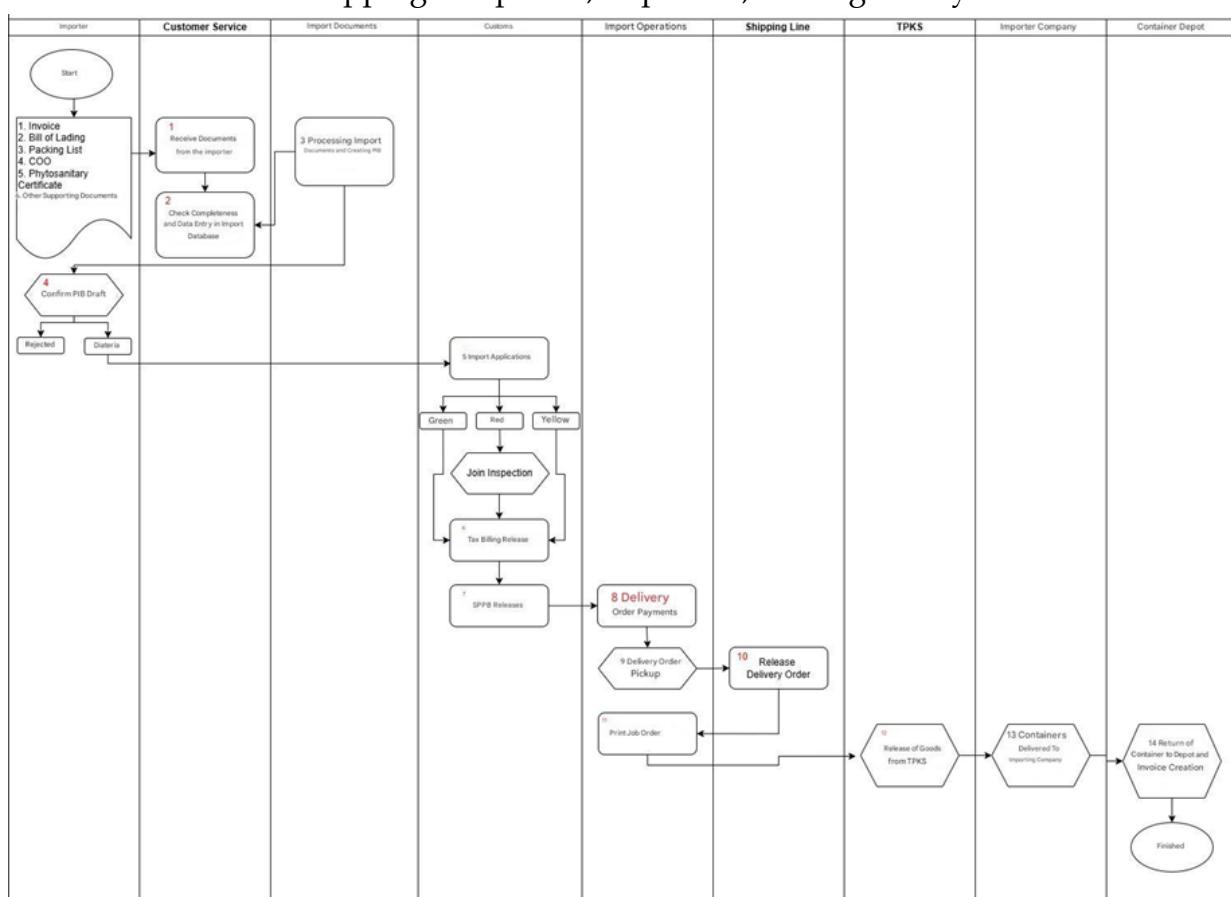
### Involved Institutions

The process involves several stakeholders, including PT. Mitra Kargo Indonesia (EMKL), importers, exporters, the Customs and Excise Office, TPKS, shipping companies, and Pelindo.

Despite the structured approach, several challenges were identified that affect the effectiveness of the import release process. Internal obstacles include data entry errors by staff, delays in clearance due to system errors, and the need for adjustments to updated procedures. External factors include delays in unloading due to inaccurate vessel arrival times and adverse weather conditions, port operational delays, late document submission by importers, and discrepancies between the physical goods and documentation, leading to further inspections.

### Implemented Solutions

To mitigate these challenges, PT. Mitra Kargo Indonesia has implemented strategies such as enhanced internal coordination, multi-layer document validation, and improved communication with shipping companies, importers, and regulatory bodies.



**Figure 1.** Process Flowchart for Handling the Release of Imported Goods.

Source: Field Data Result, 2025.

## **Discussion**

The findings reveal that although PT. Mitra Kargo Indonesia has established Standard Operating Procedures (SOPs) for handling the release of imported goods; several aspects remain ineffective in practice. Inefficiencies are predominantly caused by human factors, such as frequent data entry errors and a lack of thorough document verification by staff. These human errors are recurrent and directly impact the import process, as each stage is interdependent and highly reliant on the accuracy of the initial data.

In addition to internal issues, external challenges significantly hinder process effectiveness. System interruptions—such as outages in CEISA, INSW, and TPKS platforms—caused by high traffic volumes disrupt document submission and validation. This indicates that while digital transformation is underway, it must be supported by a robust IT infrastructure. Furthermore, evolving regulations, such as PMK No. 190/PMK.04/2022 and PER-02/BC/2023, demand swift adaptation from EMKL personnel. Inadequate internal training and dissemination of these regulatory changes often hinder seamless implementation.

Unpredictable weather and inaccurate estimated time of arrival (ETA) of vessels complicate logistics and document preparation. Reliance on data from shipping companies—often delayed or imprecise—leads to importers and EMKL being unable to align document submission and fee payments in a timely manner. These issues are compounded when exporters delay sending key documents to importers, resulting in late PIB and DO processing and, ultimately, the delayed release of goods.

Another critical barrier is the inconsistency between the goods and the accompanying documents, which triggers additional inspections and possible confiscation. Such discrepancies not only delay the process and increase costs but also pose a risk to state revenue by potentially enabling customs duty evasion. If the actual value or nature of goods exceeds what is declared, the state could lose significant tax income.

To address these challenges, this study proposes a **business process simplification** strategy visualized through a detailed flowchart. This flowchart serves as a visual guide to enhance staff comprehension regarding their respective tasks and responsibilities. It offers greater transparency, documentation, and measurable processes, thus minimizing errors and expediting service delivery. Moreover, the flowchart facilitates better communication with external stakeholders such as importers, improving overall coordination. This approach is expected to enhance effectiveness comprehensively and serve as an adaptive strategy amid the fast-evolving dynamics of global trade [11], [12], [13], [14], [15].

## **CONCLUSION**

**Fundamental Finding :** Based on the findings of this study, the effectiveness of import activities at PT. Mitra Kargo Indonesia is highly dependent on the compliance of importers and exporters with established procedures and government regulations, as

outlined in sales contracts and national policies. The import goods handling process involves several systematic stages, including document receipt, PIB preparation, customs clearance, DO processing, and physical release from the bonded area. **Implication :** Both internal challenges (such as data entry errors and procedural delays) and external challenges (such as ship delays, weather issues, and document mismatches) hinder optimal performance. The study highlights the importance of strengthening internal operational accuracy through training and procedural checks, as well as improving coordination with external stakeholders like shipping lines and importers. **Limitation :** A single company in Semarang and focusing on qualitative analysis, the findings suggest the potential benefits of a standardized, simplified process model or flowchart **Future Research :** Recommended to include comparative studies across different logistics contexts and explore the development of integrated digital systems to enhance transparency and efficiency in import operations.

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