LEGAL ISSUES REGARDING IMPOSITION OF E-FORM D AS A BASIS FOR DETERMINATION OF PREFERENTIAL TARIFFS IN ATIGA

Aditya Subur Purwana[1], Wahyu Hidayat[2], Mursal Maulana[3]

[1]*Department of Customs and Excise, Polytechnic of State Finance STAN.*
[2]*Indonesia's Customs and Excise Inspector, Tanjung Priok Port.*
[3]*Lecturer and Resercher at Faculty of Law, Universitas Padjadjaran.*

E-mail: adityasp@pknstan.ac.id

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***ABSTRACT*:**

Submission of Certificate of Origin (e-Form D) is conducted through a three-layer system named ASW Gateway, LNSW, and CEISA has raised issues related to the period/time of receipt of e-Form D given by customs authorities for the purposes of charging preferential tariffs in the ATIGA scheme. This article aims to analyze the legal certainty in submitting e-Form D to the customs authorities in the importing country, in this case the Directorate General of Customs and Excise for the purpose of charging preferential tariffs, so that it can be in line with the presentation principle based on the ATIGA OCP and Indonesian domestic legal provisions. The research method used is normative juridical approach with descriptive analysis and normative qualitative to draw conclusions. Based on the research, it was concluded that regard to the submission of e-Form D, Customs and Excise Officials must have confidence based on factual evidence to determine whether the principle of submission of e-Form D has been accomplished or refused when interruption in the ASW Gateway, LNSW or CEISA happened so the Customs Officer and Excise can determine tariffs based on OCP as well as domestic law in force in Indonesia.

Keywords: *ATIGA, Customs Authority, Directorate General of Customs and Excise, e-Form D, Tariffs Preference.*

ABSTRAK:

Penyerahan SKA e-Form D dilakukan melalui tiga layer system yakni ASW Gateway, LNSW, dan CEISA memunculkan permasalahan terkait dengan jangka waktu/saat diterimanya e-Form D oleh otoritas kepabeanan untuk kepentingan pengenaan tarif preferensi dalam skema ATIGA. Penelitian bertujuan menganalisis kepastian hukum dalam penyerahan e-Form D ke otoritas kepabeanan di negara importir, dalam hal ini Direktorat Jenderal Bea dan Cukai untuk kepentingan pengenaan tarif preferensi, sehingga dapat sejalan dengan prinsip presentasi berdasarkan OCP ATIGA dan ketentuan hukum domestik Indonesia. Metode penelitian dilakukan dengan pendekatan yuridis normatif secara deskriptif analisis dan penarikan kesimpulan secara normatif kualitatif. Berdasarkan penelitian, disimpulkan bahwa berkenaan dengan penyerahan e-Form D, Pejabat Bea dan Cukai harus memiliki keyakinan berdasarkan bukti faktual untuk menentukan apakah prinsip penyerahan e-Form D sudah dipenuhi/tidak ketika terjadi gangguan pada ASW Gateway, LNSW atau CEISA sehingga Pejabat Bea dan Cukai dapat menentukan tarif berdasarkan OCP maupun hukum domestik yang berlaku di Indonesia.

Kata Kunci: *ATIGA, Direktorat Jenderal Bea dan Cukai, e-Form D, Otoritas Kepabeanan, Tarif Preferensi.*

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1. Introduction

Rapid development of industry and commerce attracts people to conduct business. Responding to such development, the government of Indonesia acting as regulator, requires to provide legal certainty in dealing with business-oriented activities. As one of the regulatory bodies regulating such activity, the Directorate General of Customs and Excise (DGCE) of Indonesia whose function is to facilitate export-import procedure is urged to be able to formulate customs regulations that can control the flow of goods and services by providing faster, better and cheaper services and supervision.[1] Customs activities which are the main economic driven activity between Indonesia and other countries still face various obstacles, both internal and external obstacles affecting the competitiveness ability of the various Indonesian products in the global market economy (Nugraha, 2006).

One of the main functions of DGCE is to collect import duties including Import Duty, Import VAT, Income Tax and Sales Tax on Luxury Goods. These functions relate to the authority of DGCE in carrying out customs supervision regulated in Article 6 Paragraph (1) of the Customs Law, which states that goods that are imported or exported apply all provisions as regulated in this law.

The article implies that everything related to the settlement of customs obligations on imported or exported goods must be based on the provisions of Customs Law whose enforcement is carried out by the DGCE. The Customs Law also forms the basis for DGCE to play a pivotal role in international trade, including being the main guard in determining the eligibility of business entities to obtain preferential rates in the Free Trade Agreement (FTA) scheme agreed by Indonesia. The existence of FTA has raised the perception that imported goods will easily enter Indonesia with the cheapest possible tariffs, even up to zero percent (free tariff).

The international agreement ATIGA has been ratified by the Government of the Republic of Indonesia through the Presidential Regulation of the Republic of Indonesia Number 2 of 2010 so that the agreement of ASEAN member countries is bound to facilitate the flow of goods in Indonesia territory.

To anticipate legal problem related to the implementation of international agreements including agreements in FTA such as ATIGA, Indonesia Customs Law has governed those issues in Article 12 paragraph (1), Article 13 paragraph (1), and Article 13 paragraph (2) which forms the basis for imposition of import duty tariffs. Furthermore, there is another implementing law for the ATIGA scheme, namely in the Minister of Finance Regulation Number 229/PMK.04/2017 concerning Procedures for Import Duty Tariffs on Imported Goods Based on International Agreements or Treaties (PMK 124/2019) and Regulation of the Minister of Finance Number 25/PMK.010/2017 concerning Stipulation of Import Duty Tariffs under the ATIGA (PMK 25/2017).

With the enactment of the Ministry of Finance Regulation number 229/2017, a Certificate of Origin (COO) is implemented and e-Form D becomes the main instrument in manifesting the implementation of free trade in the ASEAN region. In order to obtain the preferential tariffs, all provisions stipulated in the ATIGA will be applied, including the technical issuance and verification of e-Form D. Preferential tariff claims are given if the import using e-Form D meets the conditions of origin criteria, consignment criteria, and procedural provisions that apply cumulatively, meaning that if one of the conditions is not fulfilled, Preferential tariff claims cannot be given and applied so that the general import tariff based on Most Favored Nation/MFN still prevails.

Implementation of e-Form D document submission is expected to accelerate the delivery of documents through electronic means. By doing so, the authority of importing country will grant ATIGA preference rates immediately. However, the submission of e-Form D still faces some problems, there are three system layers that must be passed, namely ASEAN Single

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Window (ASW) Gateway, National Single Window Agency (LNSW), and Customs and Excise Information System and Automation (CEISA) applications that cause problems including technical delivery which is not in accordance with the format as agreed by ASEAN members and the determination of the time received by the customs authority to translate the provisions regarding the fulfillment of the principle of e-Form D presentation. The role of member countries is very important here because e-Form D as a manifestation document to get preferential tariffs depends not only on the smooth flow of information but also on the commitment of member countries to make each e-Form D in accordance with the e-ATIGA Form D Process Specification and Message Implementation Guideline.

This study is conducted to determine the legal position of e-Form D as a Legal Document for the Preference Tariff in the ATIGA Scheme.

2. Literature Review

Before WTO was officially established in 1994, economic integration was only motivated by geographical proximity. Examples of such integration could be seen as European countries initiative which established European Communities (EC), European Free Trade Areas (EFTA). In other regions, such as North American countries established NAFTA (North America Free Trade Agreement), ASEAN member states also established ASEAN Economic Community, Latin American Countries among Argentina, Brazil, Paraguay, and Uruguay setting up MERCUSOR (Common Market of the South, Common Market of the Caribbean) as a forum to realize trade liberalization.

Then this approach begins to shift where geographical proximity is not the only underlying factor. Now countries are starting to form a cross-region preference model or what is called the Preferential Trade Agreement (PTAs).

Although a structured and institutionalized multilateral trading system through the WTO forum has been established, this does not mean that countries have begun to abandon bilateral or regional trade systems through the Preferential Trade Agreement (PTAs).

In general, the concept of regulating international trade in the multilateral system of the WTO and PTAs has a similar objective, namely to encourage trade by reducing and removing various trade barriers, or in other words, these two regimes seek to accelerate the realization of the process of trade liberalization. Nevertheless, the two systems have different ways of realizing the intended liberalization. The WTO version of liberalization is based on the principles of non-discrimination for both member states and non-members. Whereas in PTAs liberalization is applied selectively and even in certain cases is discriminatory.

Some think that the purpose of PTAs is to complement the deficiencies found in the WTO multilateral trading system. For example, PTAs have made several breakthroughs that were not previously covered and became a topic on the agenda in the WTO multilateral system. With the increasing number of PTAs, the assumption was no longer in line with what was expected. On the contrary, the increasing number of PTAs has transformed into a threat to the existence of the WTO multilateral trading system itself (Crawford, 2004).

Pascal Lamy Former Director-General of the WTO stated that: "the increasing number of trade agreements at the regional level has triggered Policy Fragmentation so that it has overlapped international trade arrangements. Pascal Lamy further stated that the relationship between the multilateral trading system and regional is not always harmonious (synchronous) and complementary, therefore he suggested that the multilateral trading system (specifically the provisions of Article XXIV GATT) should be revised so that a coherent trading system could be created. [2]

Not only does PTAs poses a threat to the multilateral WTO trade system, but also the proliferation of PTAs has become a threat to countries that do not join it (excluding states). In responding to this phenomenon, Jean-

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Pierre Chauffour and Jean-Christophe Maur stated that:

> "*Although PTAs may promote development, they necessarily discriminate against non-members and can therefore lead to trade diversion in way that hurts both member countries and excluded countries" (Chauffour & Maur Eds, 2011)*

Likewise, Jagdish Bhagwati, in responding to this phenomenon showed his skepticism towards the existence of PTAs by questioning whether trade cooperation with this selective preference would become a "building block" or just the opposite "stumbling block" towards multilateralism? In addition to the terms building block and stumbling block, the increasing number of PTAs is also likened to the phenomenon of "spaghetti bowl", a condition in which a country engages in several PTAs so that the country faces overlapping of international trade rules (Bhagwati, 2008).

Based on the observations of the scholars mentioned above, it can be concluded that the proliferation of PTAs has become a controversial phenomenon. Instead of completing the WTO multilateral trading system as expected before, the formation of PTAs has caused various other problems. These problems include (1) differences in the regulation of agricultural population, (2) differences in the application of trade remedies and (3) complexity of the application of the rules of origin (Rule of Origin).

The problem in question is related to differences in interpretation and application of the provisions of Article XXIV GATT which is the legal basis for the formation of PTAs themselves.

Article XXIV: 5 expressly states that each member state has the right to form trade cooperation whether through the establishment of a Free Trade Area (FTA), Customs Union (CU) or Interim Agreement. In contrast to the provisions of Article XXIV: 5 which explicitly determines the right of member countries (Contracting Parties) to form PTAs. Article XXIV: 8 has not provided legal certainty related to the extent of the rights granted to exclude or not apply some WTO agreements to fellow PTAs member countries.

Economic integration through the establishment of Preferential Trade Agreements (PTAs) is a phenomenon that has, is and will continue to develop. The proliferation of PTAs has resulted in countries starting to ignore the WTO multilateral trading system. Various debates then arose regarding whether PTAs could synergize with the WTO multilateral trading system or in fact PTAs could threaten the existence of the WTO itself.

Based on the provisions of Article XXIV: 5 GATT, PTAs are categorized into 3 forms namely Customs Union, Free Trade Area and Interim Agreement:

> *"Accordingly, the provisions of this Agreement shall not prevent, as between the territories of contracting parties, the formation of a customs union or of a free-trade area or the adoption of an interim agreement necessary for the formation of a customs union or of a free-trade area"*.

The imposition of preferential tariffs in Indonesia is based on PTAs signed and ratified by Indonesia's government. Some of the preferential tariff agreements ratified by Indonesia are applicable in Indonesia include: ASEAN *Trade In* Goods *Agreement* (ATIGA), ASEAN-China *Free Trade Area* (ACFTA), ASEAN-Korea *Free Trade Area* (AKFTA), Indonesia-Japan *Economic Partnership Agreement* (IJEPA), ASEAN-India *Free Trade Area* (AIFTA), ASEAN-Australia-New Zealand *Free Trade Area* (AANZFTA), Indonesia -Pakistan *Preferential Trade Agreement* (IPPTA), ASEAN-Japan *Comprehensive Economic Partnership* (AJCEP), and Indonesia-Chile *Comprehensive Economic Partnership Agreement* (IC-CEPA).

Those PTAs are then incorporated into Indonesian domestic law through the Ministry of Finance Regulation number 229/PMK.04/2017 Regarding Procedures for

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the imposition of Tariffs on Imported Goods on Imports Based on International which was amended several times, most recently with the Ministry of Finance Regulation number 124/PMK.04/2019.

In term of ATIGA scheme, this PTAs has been ratified by the Government of the Republic of Indonesia through Presidential Decree of the Republic of Indonesia Number 2 of 2010.

Also, the regulation of Import Duty Tariffs under the ATIGA scheme has also been accommodated in Indonesia Customs Laws.[3] Customs Law has regulated imposition of tariffs based on Article 12.[4]

With regard to Law No. 7 of 1994 concerning Ratification of the Agreement on Establishing the World Trade Organization, the maximum tariff in this paragraph is set at a maximum of forty percent including the Additional Import Duty which at the time of enactment of this Law is still imposed on certain items. However, due regard to the competitiveness of the domestic industry, general policy in the area of tariffs must always be aimed at reducing the level of existing tariffs with the aim:

a. *to increase the competitiveness of Indonesian products in the international market;*
b. *to protect domestic consumers; and*
c. *to reduce barriers in international trade in order to support the creation of free trade*.

Furthermore, the basis for setting the preferential tariffs that differ in magnitude from the rates outlined in Article 12 paragraph (1) of the Customs Law is stipulated in Article 13.[5]

Whereas one of the procedures stipulated in the ATIGA OCP is related to the original Certificate of Origin (COO/Form D) sheet as stated in Rule 13 as follows or known as the principle of presentation. Pursuant to Annex 8 of the Operational Certification Procedures for the Rules of Origin under Chapter 3, provisions governing importers' obligations to submit certificates of origin to customs authorities at the time of import with reference to the importing country's domestic regulations are as follows:

PRESENTATION
Rule 13

> *"For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Member State at the time of import, a declaration, a Certificate of Origin (Form D) including supporting documents (i.e. invoices and, when required, the through Bill of Lading issued in the territory of the exporting Member State) and other documents as required in accordance with the laws and regulations of the importing Member State".*

In essence, Rule 13 of the OCP regulates that in the framework of claiming preferential tariffs, importers are obliged to submit COO Certificate at the time of import accompanied by supporting documents according to the domestic laws and regulations of the importing country. Because the ATIGA OCP states that the COO Certificate submission must be in accordance with the import country's domestic legislation, it is fitting that the OCP regulation be defined as all forms of legislation, regulations, and other administrative provisions applied by each member country in determining whether an item has fulfilled the principle of presentation and is eligible for a special tariff based on the ATIGA agreement that aims to get a preferential rate.

Therefore, the fulfillment of procedures, conditions and juridical implications is automatically subject to Article 13 paragraph (1) jo paragraph (2) Customs Law jo PMK 25/PMK.010/2017 jo PMK 229 PMK.04/2017 as already amended the last few times with PMK 124/PMK.04/2019.

Since the entry into force of Ministry of Finance Regulation Number 229, importers have the option to use e-Form D in addition to COO Certificate in hard copy form for the process of claiming customs duty preferences. The Presentation Principle also applies to e-Form D which will be used as the basis for a claim of preferential rates, the arrangement

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regarding the presentation principle for e-Form D has been set in the ATIGA OCP. e-Form D is COO Certificate Form D prepared in accordance with e-ATIGA Form D Process Specification and Message Implementation Guidelines, and sent electronically between ASEAN Member Countries via ASW in accordance with the provisions regarding information security and confidentiality.[6]

In order to obtain the preferential tariff, ANNEX 8: OPERATIONAL CERTIFICATION PROCEDURE FOR THE RULES OF ORIGIN UNDER CHAPTER 3 regulates the provisions for obtaining preferential tariffs, the importer must submit to the customs authorities of the importing member country at the time of import in the form of an import declaration containing information related to the Electronic Reference Number Certificates of Origin (e-Form D).

Furthermore, the e-Form D arrangement based on the OCP above must be conveyed to the customs authorities in the importing country at the time of importation in accordance with the laws and regulations in the importing country (Indonesia). To further understand the arrangements for delivering e-Form D based on Indonesian laws and regulations, we will be confronted with several laws and regulations which complement each other and complete the norms so that they must be understood as a single system to determine an e-Form D submitted to meet the principle of presentation.

Referring to the provisions of Rule 30 OCP which basically regulates that the submission of e-Form D is at the time of importation and follows the importing country's domestic rules, and in accordance with the Article 13 paragraph (2) of the Customs Law, the procedure for the imposition and the amount of import duty is based on the agreement international regulations are further regulated through ministerial regulations, as follows:

In the Minister of Finance Regulation Number 25/PMK.010/2017, the principle of presentation for e-Form D is not explicitly regulated. However, according to Article 2 paragraph (2) of the PMK, the procedures for imposing import duty rates include the mechanism for e-Form submission D is regulated separately in PMK 229/PMK.04/2017 as amended several times, the latest by PMK 124/PMK.04/2019.

Broadly speaking, based on the domestic laws above, it should be interpreted that all provisions of the laws and regulations including administrative provisions governing both the magnitude of the preferential tariff and the mechanism or procedure for obtaining the preferential tariff. Actually, the above domestic laws are manifestations of the contents of the ATIGA agreement itself, it's just that there are some regulations that are not specifically regulated in the agreement but the OCP gives the parties to regulate themselves certain things one of which is the procedural provisions on the fulfillment of the principle presentation of COO submission either COO in hard copy or COO in electronic form.

E-Form D, which is a manifestation of whether an import is worthy of obtaining a preferential tariff, must meet the provisions of the origin of the goods consisting of origin criteria, consignment criteria, and procedural provisions. The Customs Authority in this case the Customs and Excise Official will inspect the provisions of the origin of the goods on the e-Form D submitted by the importer so that it can determine whether or not a preference rate is given. Specifically, e-Form D must also comply with procedural requirements specifically the fulfillment of the presentation principle, so that every submission of e-Form D should be bound by the domestic laws governing it.

Since Indonesia, Malaysia, Thailand, Singapore and Vietnam declared their readiness to initiate the live operation of e-Form D, businesses from the five countries have been able to submit import COO documents electronically (e-Form D) to obtain ATIGA preference rates. While five Other ASEAN member countries are asked to accelerate the development of their respective National Single Window (Gultom, 2019). At present, 7 (seven) out of 10 (ten) ASEAN

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member countries can use e-Form D for submitting preference import duty claims, namely Indonesia, Singapore, Malaysia, Thailand, Vietnam, Brunei Darussalam and Cambodia.

Speaking of the ATIGA e-Form D business process, we will be confronted with a system that supports the operation of e-Form D which consists of a three-layer-systems, namely the ASEAN Single Window (ASW) Gateway, the National Single Window Agency (LNSW), and the CEISA application. The purpose of elaborating ATIGA e-Form D Business Process Specification is nothing but to describe the implementation of the ATIGA e-Form D information flow in the ASW environment to the customs authority system in the importing country to determine whether a COO issued by the Issuing Authority can be given or not.

Some published studies related to ATIGA:

Table 2.1 Previous Research Related to ATIGA

No.	Author	Methodology	Focus	Result
1.	Geraldi (2018)	Normative legal research	Maritime Connectivity in ATIGA	AFTA is a major driver in the ASEAN free trade sector through the Common Effective Preferential Tariff mechanism. ASEAN Trade in Goods Agreement was then born focusing on reducing and abolishing ASEAN trade tariffs. As for ASEAN connectivity is the relationship between countries that facilitate the flow of capital, goods, services, and people within the region to become a barrier-free trade route for trade liberalization by sea.
2.	Suryandari, *et al*. (2018)	The approach used consists of analysis of market share and balance of trade	Wood-based product	Trade liberalization in ASEAN market has an effect on the performance of trade in Indonesian wood products, especially when the ASEAN Trade in Goods Agreement (ATIGA) scheme was implemented in 2010.
3.	Firlianita (2016)	Normative legal research	Trade Case Study Sugar in Indonesia and Fruit Trading in Vietnamese	Based on our preliminary review, it is possible that the emergence of new problems in the field of trade that exists among ASEAN member countries, is due to their cultural non-confrontational bargaining and informal cooperation adopted by member states in resolving trade issues. Furthermore, through the framework established by the community concept, the concept of rule-based and historical materialist theory, the research results obtained to answer this question is the problem of trafficking emerged as a

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				result of the implementation of a culture of non-confrontational bargaining and informal cooperation among ASEAN countries.

From the description above, this research is focused on the period of submission of e-Forms to Indonesian customs authorities using three (3) layer systems namely ASW Gateway, LNSW, and CEISA in the framework of applying Indonesian preference tariffs using normative legal research.

3. Methodology

The research method used in this research is normative legal research based on secondary data (Soekanto and Mamudji, 2003). In doing so, it emphasizes the purpose of law, the values of justice, the validity of the rule of law, legal concepts, and legal norms (Marzuki, 2007). Secondary data relating to the object of research include primary legal materials, namely to the laws relating to the research object.

Meanwhile, secondary legal materials used include literature related to research objects, research results, as well as scientific work of scholars and tertiary legal materials, such as encyclopedias, dictionaries, magazines or newspapers, writings and articles mainly through official websites belonging to related institutions that can support understanding of the material regarding the object of research.

The research specification used in this study is descriptive analysis, which connects the applicable laws and regulations with legal theories and the practice of implementing positive law concerning the above problems. Analysis of all data that has been collected is done qualitatively juridical, namely an analysis without using numbers (mathematics or statistics), but arranged in the form of sentence descriptions (Rasidji and Rasidji, 2005).

4. Finding

4.1 Manifestation of e-Form D as the Basis for Charging Preference Rates in the ASEAN TRADE IN GOODS AGREMENT Scheme.

Based on Rule 1 (f), Annex 8, Operational Certification Procedure for The Rules of Origin Under Chapter 3, ASEAN Trade in Goods Agreement:

> *"Electronic Certificate of Origin (e-Form D) means a Certificate of Origin (Form D) that is structured in accordance with the e-ATIGA Form D Process Specification and Message Implementation Guideline, and is transmitted electronically between Member States via the ASW in accordance with the security provisions specified in Article 9 of the PLF."*[7]

Based on the Electronic Certificate of Origin (e-Form D) definition above, it can be ensured that an e-Form D can be manifested to get preferential rates arranged according to the e-ATIGA form D Process Specification and Message Implementation Guideline, and sent in a manner electronics between ASEAN Member Countries through ASW in accordance with the provisions regarding information security and confidentiality. The thing that we need to emphasize here is that the OCP requires the terms and conditions to be "cumulative" meaning that all must be fulfilled so that an e-Form D meets the criteria agreed upon by members who are members of ATIGA so that examination can be carried out by the Customs Authority in the Importing Country.

This research focuses on how an e-Form D has been prepared in accordance with the Process Specification and Message Implementation Guidelines (MIG). It should be made clear that based on Rule 27 (Electronic Certificate of Origin (e-Form D)) Annex 8, the Operational Certification Procedure for the Rules of Origin Under Chapter 3, the ASEAN Trade in Goods Agenda is regulated as follows:

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"In order to ensure interoperability, Member States shall exchange Electronic Certificates of Origin (e-Form D) in accordance with the e-ATIGA form D Process Specification and Message Implementation Guideline, as may be updated from time to time".

Having been understanding the provisions contained in Rule 27 Annex 8, Operational Certification Procedure For The Rules Of Origin Under Chapter 3 above, then there are two important things that need to be the focus of attention, among others:

1) The role of the state (member state) is very decisive because the State must ensure that the flow of e-Form D data exchange is in accordance with the Process Specification and Message Implementation Guidelines (MIG);
2) The State must update the ATIGA D-MIG e-Form from periodically. This means that each version of the D MIG e-Form must be updated based on the timeframe agreed upon by the member States.

In general, the role of the State is to determine an entity whether it is an individual, a business entity or even a legal entity that will commit a preference tariff clause in the ATIGA scheme in accordance with the provisions in the Message Implementation Guideline (MIG) which is required by the ATIGA OCP. In practice, the role of the State here is imposed on NSW institutions in each Member State which is also the institution responsible for managing the ASW gateway. The Import State Customs Authority will conduct research on an e-Form D that has been approved by the NSW agency in the event that the e-Form D meets the provisions in MIG. E-Form D that is in accordance with MIG and is available in the NSW portal and the Customs Authority import application is then assessed based on the origin of the goods including origin criteria, consignment criteria and procedural provisions.

The imposition of preferential tariffs using e-Form D is expected to accelerate the flow of data information so that customs authorities can evaluate it more quickly without having to wait for a hard copy to arrive at an importing country. However, in practice the complexity of the problem may occur because in addition to the flow of information e-Form D must be in accordance with shipping specifications also must comply with the provisions in the MIG which is an agreement of the delegations of member countries. Only then after the e-Form D has been available in the portal both the NSW institution and the import application of the importing State Customs Authority, the Official at the Customs Authority conducts a feasibility study of an e-Form D entitled to or not getting a preferential tariff.[8]

Behind the expectation of speed and accuracy in giving preference tariffs using e-Form D, it turns out it is not as easy as turning the palm of the hand, how can the issue of e-Form D certainly not be separated from the layers and layered provisions that must be passed by an e-Form D in order to arrive and executed by customs authorities in the Importing Country. First, it needs to be underlined that the parties have agreed to implement the ASEAN Rules of Origin in accordance with the Operational Certification Procedure set out in annex 8 starting from the issuance mechanism of e-Form D to the provisions in the domestic laws and regulations on importing parties, meaning agreements made the parties must interpret that all statutory provisions including administrative provisions governing both the magnitude of the preferential tariff and the mechanism or procedure for obtaining the preferential tariff are also part of the agreement.

Second, the content of the agreement set out in Rule 27 OCP above an e-Form must follow the Process Specification and Message Implementation Guidelines and be sent electronically. This implies that the party charged with the responsibility of an e-Form D in accordance with the agreed mechanism is the burden of the member countries represented by the institution that has the responsibility to communicate in the ASW environment while representing the State in

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the exporting country or the State. importer, for example that in Indonesia which has authority as part of ASW environment is the National Single Window Agency (LNSW) and in some member countries it is represented by related institutions or ministries (eg Ministry of International Trade and Industry/MITI Malaysia). Third, the State which has the role to ensure all processes in the e-Form D flow in good condition must also ensure that the provisions in Ruke 27 OCP above are fulfilled, especially updating the latest version of the ASIG The ATIGA e-Form D MIG agreed from time to time.

In the event that all the processes do not run in accordance with the agreed matters, there is a system disruption or negligence from the State that has not taken action in accordance with the agreed agreement (for example updating the D-ATIGA e-Form in the latest version), the burden of proof of the provisions the origin of the goods is indirectly transferred to the importer and the mechanism for submitting Form D in hard copy to the customs authority must be carried out in accordance with the provisions of the domestic import country.[9]

Case Study

In practice, the authors try to provide examples of problems or cases related to importation from ATIGA member countries and use e-Form D. Importation begins with the filing of Import Declaration documents to Indonesian Customs[10] authorities originating from Malaysia with the chronology as follows:

a. on July 23, 2019, based on the notification of imported goods being submitted and included the number and date of e-Form D (Number xxx dated July 17, 2019)
b. based on checks made by the Importer in the LNSW system of the e-Form D, the status is "NOT" with the date of Shipment 17 July 2019;
c. the next checking is done by the Importers, it is known that the delivery date has changed to 02 August 2019 with the status being "REC - e-COO is available in the Customs system of Importing Country";
d. based on the attachment correspondence between the supplier in Malaysia and the Ministry of International Trade and Industry (MITI) of Malaysia, the reason for the difference was stated because MITI had sent it back on August 2, 2019 after successfully correcting the error.

Based on the chronology of the submission of the preferential tariff claim, then the Officials at the Indonesian Customs Authority conducted an investigation on the Import Declaration accompanied by e-Form D, but after tracing the LNSW system for the e-Form D it was not available as evidenced by the "NOT" status. which means e-Form D cannot be forwarded to the Customs and Excise Import system because there is a format that is incompatible with the agreement in the ASEAN forum. Then the Customs and Excise Official determines the import using the Most Favored Nation (MFN) tariff in accordance with domestic laws and regulations. The logical consequence of not fulfilling the presentation principle of the submission of COO (e-Form-D or COO form D) based on Article 13 paragraph (2) PMK 229/PMK.04/2017 as amended several times, the latest with PMK 124/PMK.04/2019 because the results of the study did not meet the procedural provisions (procedural provisions), the COO was rejected and the imported goods referred to were subject to the applicable general import tariff (Most Favored Nation / MFN).

If examined in great detail on that case, from the beginning process of the filing of e-Form D in the country of origin the determination conducted by the Customs Authority Officials in Indonesia will correlate with the exposure that has been stated above, among others:

a. Fulfillment of e-Form D According to the rules in the ATIGA OCP (Process Specification and Message Implementation Guideline)

According to the case, it should be emphasized that the e-Form D referred to must be in accordance with the Process Specification and Message Implementation Guideline. The process of sending e-Form D

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will be carried out in accordance with the ATIGA e-Form D flows that have been described above, then there will be a flow of e-Form D information from the issuance of e-Form D to the response from Indonesian customs authorities back to the issuing authority e-Form D in the exporting country. That the receipt of e-Form D data from exporting countries to Indonesia passes through three layers, namely ASW Gateway, LNSW, and CEISA where there are several types of statuses that describe the position of e-Form D data at each of these layers, namely:

1) AS2, i.e. Data e-Form D has been received at ASW Gateway Indonesia;
2) AS3 i.e. Data e-Form D has been received in the LNSW system
3) REC, i.e. Data e-Form D has been received in the CEISA system and is available for the process of claiming customs duty preferences;
4) NOT, the e-Form D data structure does not meet the standards agreed by all ASEAN countries

Then, if an e-Form D meets the requirements in MIG, to prove that what must be done is to conduct an examination or research to ensure an e-Form D is in accordance with the agreement at the forum between member countries. The submission of the e-Form D needs to be ensured that the status of the document is in the CEISA system and the LNSW system. At first e-Form D had the status "NOT" with July 17, 2019 (the date of e-Form D is the same as the date for sending e-Form D), but then on August 2, 2019 the status became "REC - e-COO is available in the Customs system of Importing Country "means that the e-Form D document is available in the Customs Authority system. Then what has happened with the change in status? The main thing to note is that there is a possibility that the e-Form D does not meet the provisions in the Message Implementation Guideline/application integration guidelines that are required under the ATIGA OCP and agreed upon by the members.

To ascertain the conditions that occur in this case, the role of LNSW will play a major role in conducting searches on the LNSW system as well as communicating with MITI Malaysia to ascertain the conditions that occur. In this case, there was an error caused by MITI Malaysia because it had not implemented the provisions in Rule Annex 8, Operational Certification Procedure For The Rules Of Origin Under Chapter 3, ASEAN Trade In Goods Agreement that caused e-Form D to enter the LNSW system with the status "NOT".[11] In an Interview from 2019, Fachry Rozi Oemar (Head of Indonesian Delegates for the Working Group on Technical Matters of the ASEAN Single Window) stated: this was reinforced by the agreement at the Forty-Seventh Meeting of the Working Group on Technical Matters for the ASEAN Single Window, which was held in Singapore on 7-10 May 2019 that member countries, including Indonesia and Malaysia, had to "deploy" the ATIGA e-Form D MIG V 0.15 on June 21, 2019. Furthermore, the e-Form D data flow is not a guarantee that every process and every form and element of e-Form D data will always be in accordance with the Process Specification and Message Implementation Guidelines because this requires commitment from member countries as well as understanding and caring of the member countries in providing legal certainty for service users who will conduct international trade activities by making e-Form D a manifestation of obtaining preferential tariffs.

Then how difficult each country to meet the Message Implementation Guideline which is an umbrella agreement of the member countries that are also outlined in the ATIGA OCP?. It is really simple that the commitment and concern of the State in implementing each item of agreement in each forum in the framework of ATIGA. The main point in the case above is the negligence of the member country where the goods are sent (MITI Malaysia), this is evidenced by the communication between LNSW as an institution mandated to carry out system integration with other NSW institutions within the scope of the ASEAN Single Window with MITI Malaysia which contains the content of an apology from MITI

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Malaysia because the new child deployed the ATIGA e-Form D MIG V 0.15 on July 31, 2019. Based on Summary Report The Forty-Seventh Meeting Of The Working Group On Technical Matters For The Asean Single Window, as it is known that MITI Malaysia should "deploy" the ATIGA e-Form D MIG V 0.15 on June 21 2019, but the opposite is true and this shows the indifference of member countries to the agreement in the ASEAN forum and affected exporters/business entities who should have the opportunity to get preferential tariffs.

The important part is how does an e-Form D meet the requirements in the Message Implementation Guideline? When traced chronologically in this case, First MITI Malaysia has not deployed "the ATIGA e-Form D MIG V 0.15 when exporters submitted the e-Form D (July 17, 2019). Secondly, MITI Malaysia did not fulfill the rules in the Message Implementation Guideline especially regarding errors in the use of unit codes that were not in accordance with the Message Implementation Guidelines/Application Integration Guidelines version 0.15 agreed in the Live Operations of all ASEAN member countries. This is evidenced by the "NOT" response to the LNSW system so that the e-Form D cannot be continued on the CEISA Import System for Imported Customs State Authorities (DGCE). Unit code is one of the codes set in the MIG, where if there is a unit code that is not listed in the MIG list, the system will automatically detect the e-Form D does not meet the agreed format. In this case the error is in the use of the unit code submitted by MITI Malaysia by using the code "AG" where the AG code cannot be detected by the system because based on the ATIGA Form D Guideline MIG for the unit code refer to appendix A.8. In appendix A.8 there is no code for "AG" so that the system will be detected that e-Form D does not meet the provisions in the Message Implementation Guideline/Application Integration Guidelines version 0.15. Thus in fact the e-Form D law submitted on July 17, 2019 did not follow the rules in Rule 27 Annex 8, Operational Certification Procedure For The Rules Of Origin Under Chapter 3 jo. appendix A.8 Message Implementation Guideline/Application Integration Guide version 0.15.

b. Obligation to fulfill e-Form Presentation Principle D As Claim Requirement Tariff preference.

Then what is the status of the e-Form D which failed to be submitted by MITI Malaysia because it does not comply with Rule 27 Annex 8, Operational Certification Procedure For The Rules Of Origin Under Chapter 3 jo. appendix A.8 Message Implementation Guideline/Application Integration Guide version 0.15, to then be re-submitted with the same number on August 2, 2019 (a month later)?. Back to the chronology that MITI Malaysia just deployed the ATIGA e-Form D MIG V 0.15 on July 31, 2019, so that if the same e-Form D was resubmitted, this would be done because MITI Malaysia had implemented an agreement between ASEAN countries to updating MIG V 0.15, this is proven by the status of "REC" in the LNSW system and CEISA Importing Import Customs Authority (DGCE). However, upon notification of the import of goods submitted on July 23, 2019 with information on e-Form D on July 17, 2019, an official had been determined by the Indonesian Customs Authority (DGCE) by not considering e-Form D because it was not available in the LNSW system and CEISA Import ("NOT status").

To answer that question, it is better if we depart from the understanding of e-Form D itself based on Rule 1 Operational Certification Procedure For The Rules Of Origin Under Chapter 3, OCP explicitly regulates it as follows:

> *"Electronic Certificate of Origin (e-Form D) means a Certificate of Origin (Form D) that is structured in accordance with the e-ATIGA Form D Process Specification and Message Implementation Guideline, and is transmitted electronically between Member States via the ASW in accordance with the security provisions specified in Article 9 of the PLF".*

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Meanwhile the law in Indonesia also regulates the definition of e-Form D as follows:

> *"Certificate of Electronic Origin Form D, hereinafter referred to as e-Form D, is COO Form D compiled in accordance with e-ATIGA Form D Process Specification and Message Implementation Guideline, and sent electronically between ASEAN Member Countries via ASW in accordance with the provisions concerning security and information confidentiality".*

From the above understanding, it can be concluded that e-Form D is a supplementary customs document issued by the issuing agency compiled based on the Process Specification and Message Implementation Guideline and sent electronically between member States. Furthermore Rule 27 Annex 8, Operational Certification Procedure For The Rules Of Origin Under Chapter 3 emphasizes the general understanding that e-Form D can be used must meet MIG and update the version of M-D e-Form from time to time in accordance with the agreement of the parties. ASEAN member countries as described above. Thus, it is clear that the position of e-Form D is as a document of origin of goods as a manifestation to get a preferential tariff as long as the e-Form D meets the criteria and conditions in the ATIGA OCP.

Then, if an e-Form D meets the provisions in the ATIGA OCP vide Message Implementation Guideline that has been updated with the agreed version, we will move on the principle of presentation that must be fulfilled so that an e-Form D can be examined by officials at the Customs Authority of Importing Country. In Annex 8: Operational Certification Procedure For The Rules Of Origin Under Chapter 3, the provisions for obtaining importer's preferential tariffs must be conveyed to the customs authorities of the importing member countries at the time of importation in the form of import declarations containing information related to the Electronic Certificates of Origin reference number (e-Form D) as follows:

Rule 30
Presentation of the Electronic Certificate of Origin (e-Form D)

1. *For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Member State at the time of import, an import declaration containing information on the Electronic Certificate of Origin (e-Form D) reference number, supporting documents (i.e. invoices and, when required, the Through Bill of Lading issued in the territory of the exporting Member State) and other documents as required in accordance with the laws and regulations of the importing Member State.*
2. *The customs authority in the importing Member State may generate an electronic Customs Response indicating the utilisation status of the Electronic Certificate of Origin (e-Form D) in accordance with the message implementation guideline for Customs Response specified in the e-ATIGA Form D Process Specification and Message Implementation Guideline. The utilisation status, if generated, shall be transmitted electronically via the ASW to the issuing authority either soon after the import or as and when it has been generated, within the validity period of the Electronic Certificate of Origin (e-Form D).*

The Presentation Principle was then delegated by Rule 30 Annex 8: Operational Certification Procedure For The Rules Of Origin Under Chapter 3 above "in accordance with the laws and regulations of the importing Member State". This is in line with Indonesia's customs legal framework which provides a legal basis for the regulation of the procedure for the imposition and amount of import duty tariffs based on international agreements or agreements in accordance with Article 13 paragraph (1) jo paragraph (2) of the Customs Law jis PMK 25/PMK.010/2017

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jis PMK 229/PMK.04/2017 as amended several times, the latest with PMK 124/PMK.04/2019. Thus the obligation that must be carried out by the importer in the framework of claim of preferential tariffs in the ATIGA scheme, besides fulfilling the provisions in MIG, it must also fulfill the principle of presentation so that Customs and Excise Officials can conduct research and determination of preferential tariffs in the form of fulfilling the origin criteria, consignment criteria, and procedural requirements. provision.

If identifying the cases or problems above which are essentially Imported through green line examination based on the log on the ASW Gateway on the e-Form D a quo (July 17, 2019) the first time you enter the LNSW database with the status "NOT", above the error is then sent back by MITI so that the data can be received in the Customs and Excise CEISA system with the status "REC - eCOO is available in the Customs system of Importing Country" on August 2, 2019. That NOT status means the e-Form data is D cannot be forwarded to the Customs and Excise CEISA system because the format is not in accordance with MIG (message implementation guidelines) version 015 in the ASEAN agreement. Up to the date the tariff was determined by the official of the Customs Authority (July 31, 2019) on the e-Form D, it was not found at the ASW Gateway Indonesia, so the e-Form D was never received in the Indonesian system, and did not submit the COO hard copy that should have been done at the most. no later than 3 (three) days after imported goods declaration (PIB) gets a letter of notification of release of goods (SPPB).

Whereas for the first example of the case that e-Form D did not meet the provisions in MIG (message implementation guideline) version 015 due to negligence from MITI Malaysia, then for negligence from the e-Form D issuing agency, the exporter could not fulfill the provisions in Article 10 paragraph (1) and paragraph (3) of PMK 229/PMK.04/2017 as amended several times, the latest by PMK 124/PMK.04/2019 as follows:

> *(1) In order to be able to use Preference Rates as referred to in Article 2, Importers must:*
> *a. submit the original COO or Invoice Declaration;*
> *b. .....*
> *(3) For Importers included in the green belt category, the submission of COO or Invoice Declaration along with the Customs Supplementary Documents for COO Research to the Customs Office is carried out with the following conditions:*
> *a. for Customs Offices that have been designated as Customs Offices providing customs services 24 (twenty-four) hours a day and 7 (seven) days a week, submission of COO or Invoice Declaration along with the Supplementary Customs Document of COO Research to the Customs Office s conducted no later than 3 (three) day; or*
> *b. ...counted since the imported goods declaration (PIB) getting a letter of notification of release of goods (SPPB).*

Based on the provisions of the article above, the juridical consequences of not fulfilling the presentation principle of the submission of COO (e-Form-D or COO form D) based on Article 13 paragraph (2) PMK 229/PMK.04/2017 as amended several times, the latest with PMK 124/PMK.04/2019 because the results of the study did not meet procedural provisions (procedural provisions), the COO was rejected and the imported goods referred to were subject to the applicable general import tariff (Most Favored Nation/MFN). In the absence of e-Form D in the CEISA system because it does not meet MIG requirements, then e-Form D is legally deemed non-existent and preference tariff claims cannot be given because at the same time COO in hard copy form is also not submitted according to the time period determined so that the principle of presentation is not fulfilled and then the tariff given is the Most Favored Nation (MFN) tariff/generally accepted tariff.

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The question is whether in the domestic provisions the regulation of the principle of e-Form D presentation is adequate. Before moving on to Indonesian domestic law provisions, it is better than the provisions in Rule 30 of the ATIGA OCP be examined first, especially the content of the regulatory provisions for submitting e-Form D "at the time of import" and "in accordance with the laws and regulations of the importing Member State". The sentence "at the time of import" itself is not further elaborated in the OCP so that by paying attention to the entire contents of the regulation in Rule 30 there is the sentence "in accordance with the laws and regulations of the importing Member State" then Indonesian law will play a role here. The definition of "import" can also be interpreted "to transfer (files or data) from one format to another usually within a new file", so based on that understanding when it is connected with the provisions in Indonesian domestic law "file or data" can be analogized as "notification import". Thus the notion "at the time of submission of import customs declaration", the ATIGA agreement requires that e-Form D be submitted at the time of submission of imported goods declaration (PIB), which is based on customs practices prevailing in the Republic of Indonesia, when submitting PIB is at the time of submission/PIB data in the Importer/PPJK module because the submission of PIB is now fully carried out electronically (Electronic Data Exchange/PDE).

Meanwhile Based on PMK 229/PMK.04/2017 as amended several times lastly with PMK 124/PMK.04/2019, it seems that there is no relaxation of the principle of e-Form D presentation so that it refers to Rule 30 OCP ATIGA e-Form D deemed to be easily fulfilling the principle of presentation at the time of submitting customs notification. In reality, the principle of presentation in certain conditions such as the example of legal problems above will actually become a double-edged knife because it will not actually become a double-edged sword because once the e-Form D does not meet the MIG, the principle of presentation will not be fulfilled which causes claims Automatic preference rates cannot be given.

Domestic provisions also do not relax the conditions if the e-Form D does not meet the MIG, then in the next time span again submitted after MIG updating. There are two possibilities why the regulation is not set forth in the PMK, the first is that the obligation to fulfill the MIG (message implementation guidelines) application rests with the member country as the subject responsible not to the person, individual or business entity and the second possibility legal drafter has not yet regulated these provisions because they have been regulated in the ATIGA OCP, although not specifically. The ATIGA OCP also does not explicitly regulate the conditions if the e-Form D does not meet the presentation principle, but there is a regulation that the Customs Authority assesses e-Form D in accordance with the message implementation guidelines for Customs Response specified in the e-ATIGA Form D Process Specification and Message Implementation Guideline. Furthermore, the provisions of the mechanism for delivering rejection through an electronic mechanism through the ASW gateway are accompanied by reasons for the rejection of the e-ATIGA preference tariff Form D Process Specification and Message Implementation Guideline.

The provisions in PMK 229/PMK.04/2017 as amended several times, the latest by PMK 124/PMK.04/2019 only provide relaxation when the computer system at the local customs office is not available, there is interference or system failure, then the Acting Authority The importing customs country requests printouts or scans of e-Form D from the importers with a period of no later than 12.00 the following day For the Customs Office that has been designated as a Customs Office that provides customs services 24 (twenty-four) hours a day and 7 (seven) days a week or 12.00 working days for the Customs Office that have not been designated as a Customs Office that provides customs services 24 (twenty- four) hours a day and 7 (seven) days the following week.

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Based on the foregoing matters, it is clear that the role of the state in this case the competent authority (for example LNSW or MITI) plays a big role so that the claim of preferential tariffs in the ATIGA scheme from importers can be assessed by officials at the Indonesian Customs Authority. E-Form D must meet the provisions in the Operational Certification Procedure for the Rules of Origin Under Chapter 3 jo. Message Implementation Guideline/Application Integration Guidelines version agreed upon by ASEAN member countries, so that the commitment and follow-up of any agreement in negotiations relating to procedures, mechanisms or new matters regarding the imposition of preferential tariffs needs to be prioritized. From the Importer's side as an interested party in claiming preferential tariffs, an important thing to do is to ensure that e-Form D data received from the exporting country has entered the LNSW system as well as the system at the Directorate General of Customs and Excise. The importer must ensure that the status of the e-Form D has the status of "REC" before submitting the Import Declaration so that the principle of presentation can be fulfilled, but in the case of obstacles such as the problem above where the status of the e-Form D "NOT" communication needs to be made with the LNSW institution or even submit a problem to the exporter to then be forwarded to MITI (e-Form issuing agency D). Finally, the role of the Officer in the Customs Authority (Customs and Excise) who will conduct an assessment of an e-Form D becomes the last bastion of whether or not a claim on preferential rates can be given. Customs and Excise Officials must ensure that an e-Form D meets the origin rules of goods consisting of origin criteria, consignment criteria and procedural provisions where one of the procedural provisions that must be met is the principle of presentation which requires that e-Form D be submitted at the time of submitting Import Declaration. Tracing e-Form D in the CEISA and LNSW systems also absolutely needs to be done to determine the status of the e-Form D in the interests of checking preference rates. In the case that e-Form D does not meet the provisions of the principle of presentation, the formality of the submission of the refusal and the reasons for the refusal are also required to comply with the provisions stipulated in the OCP as well as Indonesian domestic provisions.

5. Conclusion and Recommendation

Conclusion

E-Form D as a basis for claiming preferential tariffs needs to go through a series of conditions both technically and legally. e-Form D to arrive at a study by the Customs Authority must meet the Operational Certification Procedure for The Rules of Origin Under Chapter 3. Message Implementation Guidelines/Application Integration Guidelines version which has been agreed by ASEAN member countries as well as domestic provisions of importing countries. e-Form D is also bound by the provisions of the principle of presentation to be available in the import system at the Customs Authority in Indonesia, the problem of an e-Form D does not meet the Message Implementation Guideline is fully the burden of the country so it requires commitment from each country to implement every agreement of ASEAN member country. The Customs Authority in conducting an assessment of Import Declaration that includes e-Form D must conduct an in-depth study of both the fulfillment of the MIG and the domestic provisions so that it can maximally determine the collection of provisions for the origin of the goods**.**

Recommendation

The importer as an interested party must be able to ensure that e-Form D has been sent through the ASW gateway portal, LNSW portal and has been available in the Customs Authority import system in order to claim preferential tariffs by coordinating with exporters, tracing e-Form D on LNSW portal and coordinating with LNSW as an authorized institution in Indonesia that handles the flow of document information

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especially e-Form D. LNSW and the Directorate General of Customs and Excise must coordinate and communicate related to the need for socialization to importers on the fulfillment of the provisions for sending e-Form D and the provisions related to the principle of e-Form D presentation and the implementation of commitments with other member countries to implement each agreement that has been decided including the provisions of the Message Implementation Guideline/Application Integration Guidelines.

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[1] Law Number 10 of 1995 Concerning Customs Amended by Act Number 17 of 2006.

[2](https://www.wto.org/english/news_e/sppl_e/sppl_e.htm).

[3] Law Number 10 of 1995 Concerning Customs as amended by the Law Number 17 of 2006 concerning Amendment to Law Number 10 of

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1995 Concerning Customs, Elucidation of Article 12 paragraph (1).

[4] Article 12 paragraph (1): Imported goods are levied on Import Duty based on tariffs as high as forty percent of the customs value for the calculation of Import Duty.

[5] Article 13 paragraph (1) Import duty can be imposed based on a rate that is different from what is intended in Article 12 paragraph (1) for: (a) imported goods which are subject to import duty tariffs based on international agreements or treaties. Article 13 paragraph (2): The procedure for the imposition and amount of the import duty as referred to in paragraph (1) shall be further regulated by ministerial regulation.

[6] Article 1 number 35, PMK 229 PMK.04 / 2017 as amended several times, the latest by PMK 124 / PMK.04 / 2019.

[7] *Annex 8, Operational Certification Procedure for The Rules of Origin Under Chapter 3, ASEAN Trade in Goods Agreement* Rule 1 (f), *Definition*

[8] The feasibility study of an e-Form D is conducted based on Article 3 paragraph (2) of PMK 229 / PMK.04 / 2017 as amended by PMK 124 / PMK.04 / 2019, including research on Provisions on Origin of Goods including 3 cumulative criteria, namely: criteria origin of goods (origin criteria), direct delivery criteria (consignment criteria), and procedural provisions (procedural provisions).

[9] Based on Article 11 paragraph (2) and paragraph (3) PMK 229 / PMK.04 / 2017 as amended several times, the latest with PMK 124 / PMK.04 / 2014, in the event of a system failure or failure the Customs and Excise Official requests print results or scan e-Form D to the importer no later than 12.00 working days or the following day, starting from the date of the request for printouts or scanning of e-Form D submitted.

[10] The Customs Authority in Indonesia which has the authority to supervise the traffic of imported and exported goods is the Directorate General of Customs and Excise based on Law Number 10 of 1995 concerning Customs as amended by Law Number 17 of 2006.

[11] The "NOT" status based on the Ack Guideline -MIG Related Document means that the custom response status is "not processed".

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