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The Complexity of Proving Customs Value as an Obstacle to Law Enforcement Against Customs Crimes Based on Law Number 17 of 2006

Anggiat Ris Hardinata N¹, Megawati Barthos²

¹Universitas Borobudur, Jakarta, Indonesia, jaguartimor@gmail.com

²Universitas Borobudur, Jakarta, Indonesia, megawati_barthos@borobudur.ac.id

Corresponding Author: jaguartimor@gmail.com¹

Abstract: Law enforcement against customs crimes is a crucial instrument for maintaining fiscal stability and national economic justice. However, in practice, proving customs values often presents a major obstacle, hampering the effectiveness of the legal process. Customs values, which should reflect the actual transaction price as stipulated in Article 15 of Law Number 17 of 2006, are often manipulated through under-invoicing, document falsification, and price manipulation. The complexity of the evidentiary process arises because most transaction documents (invoices, contracts, and proof of payment) are issued outside Indonesian jurisdiction, making it difficult for law enforcement officials to obtain authentic evidence. Furthermore, administrative audits from the Directorate General of Customs and Excise do not yet have sufficient criminal evidence following Article 184 of the Criminal Procedure Code. Consequently, many customs crime cases end at the investigation stage or are resolved through administrative sanctions without criminal liability. This research uses a normative juridical method with a statutory approach and case studies to analyze the root causes and formulate normative solutions. The study's findings indicate the need to strengthen international cooperation mechanisms, reformulate evidentiary norms in customs law, and digitize cross-border trade data systems to ensure more effective, transparent, and legal certainty in law enforcement.

Keyword: Customs Value Verification, Customs Crimes, Law Enforcement.

INTRODUCTION

Customs law has a strategic function in the Indonesian economic legal system because it serves as the state's primary instrument for regulating the flow of goods entering and leaving the customs area in order to maintain fiscal stability and protect national economic interests. (Manalu, 2022) In this context, the Directorate General of Customs and Excise (DJBC) plays a central role not only as an implementer of state levies through import duties and import taxes, but also as a guardian of trade fairness by preventing fraudulent practices such as smuggling and manipulation of the value of imported goods that can harm the

domestic industry. (Yudhistira, 2025) Customs value is a key element in this entire system because it serves as the basis for imposing import duties and taxes on imports, as well as an indicator of the fairness of international transactions. The determination of precise and accurate customs value reflects the actual transaction price as stipulated in Article 15 of Law Number 17 of 2006, thus ensuring that importers' fiscal obligations are in accordance with real conditions and do not cause economic distortion. (Idris, 2024)

One of the most crucial issues in customs law enforcement in Indonesia is the widespread practice of systematic customs value manipulation by importers to evade the country's fiscal obligations. This practice is generally carried out through under-invoicing, which involves lowering the transaction value listed on a trade invoice to lower the actual customs value, thereby reducing the amount of import duties and taxes paid. (Rahmadani, 2025) On the other hand, over-invoicing is also used to disguise money laundering or the transfer of illegal funds across borders. This fraud is exacerbated by the practice of falsifying documents such as invoices, sales contracts, packing lists, and other shipping documents, which are often manipulated to exploit weaknesses in the international trade verification system. (Yusuf, 2025) In many cases, customs value manipulation involves collaboration between exporters and importers who deliberately create two versions of documents: a commercial invoice reflecting the actual transaction value and a customs invoice with an inflated value for reporting purposes to customs authorities. (Rahim, 2023) As a result, the data received by the Directorate General of Customs and Excise (DJBC) does not represent the actual transaction conditions, potentially causing significant losses to state finances. This practice has become a form of transnational economic crime that is difficult to detect, as it is carried out through a global trade network with a complex documentation system spread across various legal jurisdictions. (Situmorang, 2024)

The impact of customs value manipulation is felt not only fiscally but also on economic stability and governance. From a state revenue perspective, the practice of underinvoicing results in the loss of potential revenue that should be used to finance national development. From an economic perspective, the disparity in treatment between honest importers and those who manipulate imports creates price distortions in the domestic market, weakens the competitiveness of the domestic industry, and undermines a healthy business climate. (Tampubolon, 2024) Meanwhile, from a legal and institutional perspective, this phenomenon demonstrates the weak integrity of the supervisory system and the effectiveness of customs law enforcement, as law enforcement officials often struggle to obtain authentic evidence to prove the actual transaction value. (Lantu, 2022) This is further exacerbated by limited access to transaction documents issued abroad, as well as suboptimal international cooperation in terms of data exchange and mutual legal assistance. In fact, Article 15 of Law Number 17 of 2006 clearly states that customs values must be based on the price actually paid or payable, as further elaborated in Minister of Finance Regulation Number 160/PMK.04/2010, which has adopted the principles of the Agreement on Customs Valuation from the World Trade Organization (WTO). (Putri, 2022) However, in practice, proving the concept of "price actually paid" still faces various legal and technical obstacles, thus creating an imbalance between the ideal legal norm and the reality of its application in the field.

One of the most significant obstacles in the process of proving customs value is the limited access of law enforcement officials to transaction documents located outside of Indonesian jurisdiction. Most important documents, such as trade invoices, sales contracts, and proof of payment, are prepared and stored by exporters in the country of origin of the goods, so Indonesian officials do not have direct authority to verify the authenticity or validity of these documents without international legal cooperation mechanisms. (Parapat, 2025) The process of requesting mutual legal assistance is often slow and does not receive a response from trading partner countries due to differences in legal systems, bureaucracy, or

political interests. This situation causes the process of proving the actual transaction price to rely heavily on indirect evidence, such as the results of intelligence analysis, market price comparisons, or administrative findings that are indicative in nature. (Putra, 2025) However, legally, this evidence often does not have sufficient evidentiary force to indict perpetrators criminally as stipulated in Article 184 of the Criminal Procedure Code (KUHAP). Furthermore, the distinct nature of administrative evidence and criminal evidence creates new obstacles, as audit results from the Directorate General of Customs and Excise (DJBC) are considered only administrative documents and cannot automatically be used as evidence in court. (Satria, 2025) As a result, investigators must repeat the evidentiary process from the beginning to meet criminal evidence standards, resulting in slow, convoluted, and often stalled customs law enforcement processes without clear legal clarity.

These obstacles are further compounded by the weak legal and institutional aspects of the customs law enforcement system in Indonesia. To date, there are no explicit norms providing a legal basis for the evidentiary force of DJBC administrative audit results in a criminal context, even though these audit results often provide the most concrete evidence of indications of customs value manipulation. (Dewi, 2024) This lack of norms creates a gap between administrative law and criminal law, leading to overlapping authority between agencies and a lack of synchronization in case handling. In practice, the Directorate General of Customs and Excise tends to focus on recovering state losses through administrative sanctions, while investigators and prosecutors focus on fulfilling criminal elements that require a higher standard of proof. (Saputra, 2025) These differing perceptions regarding the limits of authority and legal approaches have led to weak coordination between law enforcement agencies, resulting in many customs crimes being resolved solely through administrative channels without criminal accountability for the perpetrators. This situation not only weakens the deterrent effect but also diminishes the credibility of the customs legal system as a whole. (Fahlepy, 2024)

Besides the lack of clear evidentiary norms in customs law, another major obstacle is the suboptimal international cooperation in trade law and data exchange. The mutual legal assistance (MLA) mechanism, which should be the primary means of obtaining evidence of cross-border transactions, remains hampered by lengthy bureaucratic procedures, limited bilateral agreements, and differences in legal systems between countries. (Widuri, 2023) As a result, Indonesian customs authorities struggle to verify the authenticity of documents such as invoices, contracts, and proof of payment issued abroad. Reliance on the good faith of foreign parties in providing data places Indonesia at a disadvantage in the evidentiary process, especially with countries that lack formal legal or customs cooperation agreements. (Lapian, 2024) Furthermore, the weakness of digital-based oversight systems further exacerbates the situation. Although the Directorate General of Customs and Excise has developed the Indonesian National Single Window (INSW) and the Customs-Excise Information System and Automation (CEISA), data integration between agencies and countries remains far from ideal. Existing digital systems are not yet capable of automatically cross-checking international prices, countries of origin, or export-import records of partner countries. (Prastya, 2023) As a result, the verification process remains manual, opening up opportunities for abuse of authority and reducing the effectiveness of early detection of customs value manipulation practices. (Mawira, 2021) In an era of increasingly complex global trade, this situation demonstrates that customs law enforcement cannot rely solely on national legal instruments but also requires economic diplomacy, harmonization of international policies, and modernization of an integrated information technology-based monitoring system.

Weaknesses in legal aspects, international cooperation, and the digital monitoring system have a direct impact on the effectiveness of customs crime law enforcement in Indonesia. Many cases ultimately end up at the investigation stage due to a lack of authentic

evidence to prove intent in customs value manipulation. This situation encourages cases to be resolved through administrative channels, such as imposing fines or adjusting import duty invoices, without firm criminal enforcement against perpetrators. As a result, the deterrent effect is weakened, and customs value manipulation practices tend to recur. Legal uncertainty and disparities in case handling also create the perception that customs law is negotiable, thus reducing public trust in the integrity of law enforcement officials. Furthermore, this inequality creates economic injustice between compliant business actors and those who exploit legal loopholes for personal gain.

The urgency of research into the complexity of proving customs value in customs law enforcement is crucial, given the urgent need to review applicable evidentiary norms to align them with the principles of criminal procedure law and the dynamics of international trade. The absence of regulations that explicitly regulate the evidentiary strength of administrative audit results in a criminal context has created a gap between administrative law and criminal law, hampering the law enforcement process for customs crimes. In the context of national economic law reform, this research has strategic relevance because it provides a conceptual and normative foundation for formulating policies that are more adaptive to global challenges, particularly in addressing the increasingly complex practice of cross-border customs value manipulation due to technological advances and the digitalization of trade. Furthermore, the results of this study are expected to make a tangible contribution to strengthening customs law enforcement policies in Indonesia through recommendations for legislative updates, increased international cooperation, and the development of a transparent and integrated digital-based evidence system. Therefore, this research is not only academic but also has practical significance in achieving legal certainty, economic justice, and effective law enforcement in the customs sector.

METHOD

This research uses a normative juridical method with a statutory approach and a conceptual approach, which focuses on the study of positive legal norms that regulate the proof of customs value in the Indonesian customs system and the legal concepts that underlie it. The statutory approach is carried out by examining various relevant laws and regulations, such as Law Number 17 of 2006 concerning Customs, Regulation of the Minister of Finance Number 160/PMK.04/2010 concerning Customs Value for Calculation of Import Duty, as well as provisions of the criminal procedure law in the Criminal Procedure Code that regulate evidence and proof in criminal cases. Meanwhile, the conceptual approach is used to understand in depth the concept of customs value, proof, and the relationship between administrative law and criminal law in the context of customs law enforcement. The data sources for this research consist of primary legal materials (statutory regulations, court decisions, and official government documents), secondary legal materials (scientific literature, legal journals, research results, and expert opinions), and tertiary legal materials (legal dictionaries and encyclopedias). The data collection technique is carried out through library research, namely by tracing, collecting, and reviewing legal materials relevant to the research topic. Next, the data is analyzed qualitatively using descriptive-analytical methods, namely by describing and interpreting applicable legal provisions, comparing them with existing theories and practices, and drawing normative conclusions that can be used as a basis for formulating recommendations for reforming customs law in Indonesia.

RESULTS AND DISCUSSION

Legal Review of Proof of Customs Value in Indonesian Customs Law

Customs value is one of the most fundamental components of the customs system, as it serves as the basis for determining import duties and other levies related to import

activities. According to Article 15 of Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs, the customs value for calculating import duties is the transaction value of imported goods, namely the price actually paid or payable by the buyer to the seller for the imported goods. Therefore, the concept of customs value is based on the "transaction value principle," which reflects the real value of international trade transactions. The function of customs value is highly strategic because, in addition to being used as a basis for imposing import duties and taxes, it also plays a crucial role in the cross-border goods traffic monitoring system. By determining accurate and transparent customs values, the government can ensure optimal state revenue from international trade and minimize the potential for manipulation that could harm the national fiscal sector. In addition to its fiscal function, customs values also play a role in upholding the principles of fair trade and protecting domestic industries. Determining customs values in line with international market prices ensures that imported goods do not enter the domestic market at excessively low prices due to under-invoicing practices used to avoid import duties. Such practices not only reduce state revenue but also create price distortions that harm local producers. In this context, monitoring customs values is part of a national economic policy instrument that supports competitive fairness among business actors and the country's fiscal stability. Thus, customs values are not merely administrative technicalities but also have legal and economic dimensions that are closely linked to national development goals, particularly in creating a fair, transparent, and competitive trading system.

The concept of customs values applied in Indonesia has been aligned with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (GATT) 1994, also known as the Agreement on Customs Valuation (ACV), adopted by the World Trade Organization (WTO). The main principle of ACV is the use of transaction value as the primary method in determining customs value, which is based on the price actually paid by the buyer to the seller. However, if the transaction value cannot be accepted due to indications of manipulation, a special relationship between the seller and the buyer, or the lack of adequate transaction evidence, then alternative methods are used, such as the transaction value of identical goods, similar goods, deductive methods, computational methods, and flexible repetition methods. Indonesia, through Law Number 17 of 2006 and Regulation of the Minister of Finance Number 160/PMK.04/2010, has adopted these principles to ensure the conformity of the national customs system with international standards, while strengthening legal legitimacy in global trade.

The legal basis for determining customs value in Indonesia is not only regulated by Law Number 17 of 2006 but is also elaborated more technically through a number of implementing regulations. Among these is Minister of Finance Regulation (PMK) Number 160/PMK.04/2010 concerning Customs Value for Calculating Import Duty, which stipulates that transaction value is the primary method for determining customs value, and may only be substituted for other methods if there are legitimate reasons to reject the reported transaction value. In practice, the Directorate General of Customs and Excise (DJBC) has operational guidelines governing how to examine and determine customs value based on transaction documents such as invoices, sales and purchase contracts, proof of payment, letters of credit (L/C), and transportation documents (bills of lading or airway bills). This provision clarifies that customs value is not determined solely by a single document, but through a series of mutually reinforcing pieces of evidence to ensure the validity of the transaction price.

However, not all transaction values are automatically accepted by customs authorities. Based on Article 7 of PMK Number 160/PMK.04/2010, customs and excise officials are authorized to reject a transaction value if they find indications that the value does not reflect the actual price paid, for example due to a special relationship between the seller and buyer that influences the price, or because the transaction documents are incomplete and cannot be

verified. In such cases, the Directorate General of Customs and Excise (DGCE) use alternative methods sequentially as stipulated in the WTO Valuation Agreement system, ranging from transaction values for identical goods, similar goods, to deductive or computational methods. This process demonstrates that proving customs value is not merely formalistic but also requires the ability to analyze economic and forensic documents to ensure the accuracy of the reported transaction value.

In the context of field implementation, the customs value investigation process is carried out through several stages, starting with the examination of import documents (post-clearance audit), clarification with the importer, and finally, the determination of the customs value by customs and excise officials. If the investigation results indicate a discrepancy between the reported transaction value and the prevailing international market price, the DGCE can adjust the customs value and impose additional import duties or administrative sanctions. However, if these indications point to elements of intent or manipulation that could potentially constitute a criminal offense, the case can be transferred to a custom's criminal investigation. At this stage, civil servant investigators (PPNS) within the Directorate General of Customs and Excise have the authority to conduct further investigations, including gathering evidence, interviewing witnesses, and collaborating with other law enforcement agencies such as the police and prosecutors.

The relationship between administrative examinations and criminal legal proceedings in the customs context often generates legal debate. Customs value examinations are essentially administrative actions aimed at verifying the validity of transaction values, while criminal investigations aim to prove intent or malicious intent (*mens rea*) in the manipulation of these values. In practice, the results of administrative examinations are often used as the initial basis for opening criminal investigations, but they lack sufficient evidentiary force in court because they are not included in the evidence regulated by Article 184 of the Criminal Procedure Code. As a result, the law enforcement process for customs crimes becomes lengthy and complex, as investigators must re-assess the evidence from the beginning to meet criminal procedural standards.

In Indonesian criminal procedure law, the provisions regarding valid evidence are expressly regulated in Article 184 of the Criminal Procedure Code (KUHP), which states that valid evidence includes witness testimony, expert testimony, letters, clues, and testimony from the defendant. These five types of evidence serve as the basis for judges to assess the material truth of a criminal case. In the context of customs crimes, proving the elements of the act and fault (*actus reus* and *mens rea*) depends heavily on the investigator's ability to present evidence that meets the qualifications stipulated in Article 184 of the KUHP. However, because most international trade activities involve administrative documents such as invoices, sales contracts, or customs audit reports, difficulties often arise in converting such administrative evidence into valid criminal evidence in court. This case presents a unique challenge for law enforcement officials to ensure that administratively obtained evidence has the force of proof in criminal proceedings.

The distinction between administrative evidence and criminal evidence is a major factor contributing to the complexity of customs law enforcement. Audit results, examinations, or research reports from the Directorate General of Customs and Excise (DJBC) are legally administrative in nature and serve to determine import duty obligations and customs values. This administrative evidence is primarily used for fiscal and supervisory purposes, not to prove criminal wrongdoing. Criminal evidence, on the other hand, requires a clear causal relationship between the act and the resulting legal consequences, as well as an element of intent on the part of the perpetrator. Therefore, when DJBC audit results are used as the basis for a criminal investigation, investigators must supplement them with other evidence, such as witness testimony, expert testimony, and verified documents. Without

strong criminal evidence, administrative audit results cannot stand alone before criminal law. The difference in the nature of these two types of evidence lead to many criminal cases being terminated at the investigation stage due to the failure to fully fulfill the requirements for criminal proof.

The problem becomes more complex when the evidence or documents used to determine customs values originates from abroad. In international trade, transaction documents such as invoices, contracts, proof of payment, and shipping documents are often issued by the exporter in the country of origin. According to Indonesian evidence law, foreign documents can only be recognized as valid documentary evidence if they have been legalized by a diplomatic or consular representative of the Republic of Indonesia. However, this legalization process is not always straightforward, as it relies on cooperation between the two countries and often takes lengthy diplomatic procedures. As a result, many documents are authentic but lack formal evidentiary force in Indonesian courts. Furthermore, if the document is not legalized or its authenticity is questionable, investigators cannot use it as valid evidence that meets the standards of the Criminal Procedure Code. This issue highlights the limitations of national law in reaching cross-jurisdictional evidence, which poses a serious obstacle to proving customs value involving foreign parties.

Furthermore, another major challenge in proving customs crimes is meeting the high standard of proof, namely the principle of "beyond a reasonable doubt." In the criminal justice system, a defendant can only be found guilty if the evidence presented convinces the judge beyond a reasonable doubt. This standard requires investigators to prove not only that customs values were manipulated, but also that the manipulation was deliberate to avoid paying import duties. Meanwhile, in customs cases, perpetrators often argue that differences in transaction values are due to exchange rate differences, recording errors, or pricing policies of foreign exporters. Without direct evidence of the perpetrator's intent and deliberation, proving this is difficult. Therefore, even if the Directorate General of Customs and Excise can prove a significant difference in transaction values from an administrative perspective, criminal prosecution may not necessarily meet the element of deliberate action, leading to cases often resulting in purely administrative enforcement. Institutionally, the Directorate General of Customs and Excise (DJBC) has the authority to act as a civil servant investigator (PPNS) under Law Number 17 of 2006, which grants it the authority to investigate customs violations. However, in practice, the DJBC must coordinate with police and prosecutors in handling criminal cases. This functional relationship often faces obstacles, particularly in the form of overlapping authority, differing evidentiary standards, and differing priorities between agencies. For example, the DJBC places greater emphasis on recovering state losses through re-determining customs values and imposing administrative sanctions, while the police and prosecutors focus on proving criminal elements, which require substantial evidence. The process of transferring case files from the DJBC to the police is often hampered because audit results are deemed not to meet the formal requirements for criminal evidence. This lack of synchronization between agencies slows investigations, creates duplication of work, and potentially weakens the effectiveness of law enforcement against perpetrators of customs value manipulation.

Normatively, the evidentiary system in customs law also remains fundamentally flawed. To date, there is no explicit norm governing the evidentiary value of DJBC administrative audit results in a criminal context. As a result, audit results, which should have high probative value because they are based on technical analysis and empirical data, are considered merely administrative audit tools. This gap demonstrates the rigid separation between customs administrative law and criminal procedural law, despite the interconnectedness of the two in the law enforcement process. Consequently, many customs criminal cases cannot be fully proven in court because administrative evidence lacks

sufficient criminal legitimacy. This lack of clarity in the norm also creates legal uncertainty, both for law enforcement officials and for business actors involved in international trade.

Analysis of the Complexity and Implications of Proving Customs Value in Customs Law Enforcement

The complexity of proving customs value in Indonesian law enforcement practices stems from various interrelated legal, technical, and institutional constraints. One major challenge is the difficulty in obtaining evidence of cross-border transactions because most documents, such as invoices, sales contracts, and proof of payment, are located outside Indonesian jurisdiction, thus preventing law enforcement officials from directly verifying them. The mutual legal assistance (MLA) mechanism, which should be a solution, is often ineffective due to lengthy bureaucratic procedures and limited legal cooperation agreements with major trading partners. Under these circumstances, investigators often rely on indirect evidence in the form of international market price comparisons or customs intelligence analysis. However, this type of evidence is often considered weak under criminal law because it does not meet the standard of proof beyond a reasonable doubt. Normative limitations also arise from the gap between customs administration law and criminal procedure law, particularly regarding the status of audit results from the Directorate General of Customs and Excise (DJBC), which lack independent criminal evidentiary force. On the other hand, unlegallyized foreign trade documents raise formal validity issues and are vulnerable to disputes in court.

Technical obstacles exacerbate the situation, such as the suboptimal digital system for verifying the authenticity of cross-border documents and data. Meanwhile, from an institutional perspective, coordination between agencies such as the Directorate General of Customs and Excise, the Police, and the Prosecutor's Office still faces overlapping authority and the lack of a unified mechanism that integrates administrative evidence with criminal proceedings. This situation has a serious impact on the effectiveness of customs law enforcement, with many violations resolved through administrative channels without further criminal action. As a result, the deterrent effect on perpetrators is weakened, legal certainty is compromised, and an imbalance in economic justice arises between compliant importers and those who manipulate customs values. Furthermore, a weak evidentiary system opens up potential for corruption and undermines public trust in the integrity of law enforcement officials and the effectiveness of the national customs system.

Legal reform in the customs sector, particularly regarding the verification of customs value, is an urgent need to address the complex legal, economic, and technical challenges currently faced. The evidentiary norms applicable in Indonesian customs law are still not fully aligned with the principles of criminal procedure law, particularly regarding the recognition of the evidentiary force of administrative audit results as valid evidence in court. Therefore, a reformulation of evidentiary norms is needed that explicitly legitimizes the results of inspections or audits by the Directorate General of Customs and Excise (DJBC) in the context of customs criminal law enforcement. This reformulation must be carried out by considering the principles of due process of law and the principle of legal certainty, so that every audit result based on objective data and electronic verification can be legally recognized without having to repeat the evidentiary process from the beginning. Thus, the relationship between the administrative and criminal evidentiary systems can be harmoniously integrated and promote efficiency in law enforcement.

In addition to normative aspects, strengthening international cooperation is also a crucial component in improving the customs value verification system. Indonesia needs to expand its network of mutual legal assistance (MLA) agreements with major trading partners and strengthen international trade data exchange agreements to ensure expeditious and legal

cross-border document verification. International cooperation is not merely legal in nature but also requires an economic diplomacy approach that prioritizes trade transparency and accountability as a shared agenda between countries. Through this mechanism, Indonesian law enforcement officials can gain access to original transaction data, including invoices, contracts, and proof of payment issued abroad. Furthermore, cooperation with international organizations such as the World Customs Organization (WCO) can be leveraged to build a trusted trade network that enables real-time information exchange and prevents customs value manipulation from the outset.

In the digital era, strengthening information technology-based oversight systems is key to increasing the validity of evidence and accelerating the verification process. Systems such as the Indonesian National Single Window (INSW) and the Customs-Excise Information System and Automation (CEISA) need to be optimized not only as service delivery tools but also as legal instruments with the power of digital evidence. Through data integration across agencies and countries, every trade transaction can be automatically tracked using a cross-border data matching system. This will minimize the possibility of document forgery or under-invoicing, as all incoming data has been validated by an independent source. Furthermore, by utilizing blockchain technology and artificial intelligence, the customs system can build an immutable digital footprint, strengthening the position of law enforcement officials in presenting authentic evidence in court. Digitization can also accelerate the investigation process, increase transparency, and reduce the potential for abuse of authority by officials.

Another equally important aspect is improving human resource capacity, both within the Directorate General of Customs and Excise (DJBC) and other law enforcement agencies such as the police and prosecutors. Proving customs value requires technical expertise in document forensics, trade intelligence analysis, and technology-based investigative audits. Therefore, it is necessary to develop an integrated training program oriented towards improving analytical skills and the use of digital forensic tools. For example, Directorate General of Customs and Excise (DJBC) officers need to be equipped with the skills to detect electronic document forgery, analyze cross-border financial flows (trade-based money laundering), and understand global commodity price dynamics. This way, the evidence obtained will not only be administrative but also have strong and measurable legal force. Furthermore, inter-agency coordination can be strengthened through the formation of a joint investigation task force that allows DJBC investigators, the police, and the prosecutor's office to work within a single, integrated investigative framework.

In the broader context of customs law reform, proving customs value must be viewed not merely as a technical administrative issue, but as a crucial instrument for maintaining economic justice and national fiscal stability. Manipulation of customs value creates economic inequality that harms honest business actors and reduces the competitiveness of the domestic industry. Therefore, a robust and modern evidentiary system will serve as a bulwark of economic justice, guaranteeing equal treatment among business actors. Synchronization between administrative law, criminal law, and international law is essential for effective and consistent law enforcement mechanisms. In addition, transparent proof of customs value will strengthen Indonesia's position in international trade as a country with a credible and high-integrity legal system.

Overall, the direction of Indonesian customs law reform must be toward the establishment of a digital data-based law enforcement system, integrated across borders, and supported by a robust international legal framework. The results of this analysis provide an important contribution to national economic law reform, particularly in building a modern, efficient, transparent, and accountable customs system. By strengthening evidentiary norms, optimizing digital supervision, and enhancing human resource capacity, customs law

enforcement can transform to become more responsive to global challenges and capable of providing legal certainty for all trade actors. This reform will ultimately not only increase state revenue but also strengthen Indonesia's image as a firm, just, and just nation oriented towards clean and highly competitive economic governance.

CONCLUSION

Based on the analysis of the complexity of proving customs value in customs law enforcement in Indonesia, it can be concluded that the main problem lies in the lack of synchronization between customs administration law and criminal procedure law, the weak evidentiary power of administrative audit results, and limited access to cross-border transaction documents. The absence of explicit norms governing the status of Directorate General of Customs and Excise (DJBC) audit results in the context of criminal evidence causes many cases of customs value manipulation to end without criminal sanctions but rather are resolved administratively. Furthermore, limited mutual legal assistance (MLA) mechanisms, slow exchange of international trade data, and suboptimal digital monitoring systems add to the complexity of obtaining valid and authentic evidence. This situation has a serious impact on the effectiveness of customs law enforcement, reducing the deterrent effect on perpetrators and creating inequality in the application of the law. Weak coordination between law enforcement agencies also exacerbates the situation, due to the absence of an integrated working mechanism that systematically integrates administrative and criminal evidence. As a result, customs law enforcement has not fully guaranteed legal certainty, economic justice, and the integrity of the national trade system.

As a strategic step, comprehensive customs law reform is needed, focusing on strengthening evidentiary norms, digitizing the oversight system, and enhancing international cooperation. Reformulation of evidentiary norms must ensure that the results of DJBC administrative audits can be recognized as valid criminal evidence, provided they meet standards of objectivity and data verification. Furthermore, the government needs to expand mutual legal assistance agreements and international trade data exchange with major trading partners to accelerate access to evidence of cross-border transactions. Strengthening digital systems such as the Indonesia National Single Window (INSW) and the Customs-Excise Information System and Automation (CEISA) through cross-agency integration and the application of blockchain-based or artificial intelligence-based verification technology is necessary to enhance the validity of electronic evidence. Furthermore, increasing human resource capacity in document forensics, intelligence analysis, and investigative audits is also a key factor in supporting the professionalism of law enforcement officials. With these steps, it is hoped that the customs value verification system in Indonesia can become stronger, more transparent, and more effective, thereby strengthening customs law enforcement while maintaining national economic justice in an increasingly complex era of global trade.

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