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The Effect of COVID-19 and Dwelling Time on the Optimization of Import Tax Revenue: Case Study in DJBC Jakarta, Indonesia

Purwanto

Lecturer, Department of Economics and Business, Unjani Cimahi, Indonesia

Rizki Indrawan

Lecturer, Department of Economics and Business, Unjani Cimahi, Indonesia

Abstract:

Import tax is one of the state revenues under the responsibility of DJBC, which significantly contributes to total revenue in terms of customs and excise sector, standing at approximately 50.51%. In the previous 3-year of period from 2016 to 2018, this always rose; however, in 2019, there was a drop by 6.42% compared to 2018, which resulted in the optimization of import tax revenue unmerged with its target. This research aims to examine and analyse the effect of import tax revenue optimization on both COVID-19 and Dwelling Time as independent variables. This research was conducted by quantitative approach whereas primary data were collected by distributing a questionnaire using Google Form to 150 respondents consisted of importers and customs consultants. On the other hand, a literature review method through secondary information such as various books, journals and websites was also conducted. Furthermore, IBM SPSS 23.0 was used regarding statistic test to acquire validity, reliability, classical assumption test, T-test and R² value. The research result stated that partially, both COVID-19 and Dwelling Time had a significant negative effect on the optimization of import tax revenue. As COVID-19 pandemic has affected the entire economic activities worldwide, the growth of economic becomes negative. The government, on one hand, puts effort to curb the proliferation of COVID-19 and it is expected that vaccines will be distributed to society by the beginning of 2021. Another implication is the government's attempt involves all stakeholders to synergize in order to decrease Dwelling Time, which finally results in the effort to optimize import tax revenue.

Keywords: Covid-19, dwelling time, optimization of import tax revenue

1. Introduction

Globalization generates an impact on the decreases in barriers of economic activities either regionally, nationally or internationally, because there are no countries around the world that are able to produce all products and services to enhance their residents' needs (Hilal and Lisna, 2019). Hence, international trades, which also known as export and import activity, appear (Lindert, 1994). As flows of goods soar due to globalization, customs and excise revenue ought to increase as well. This research, meanwhile, focused on the optimization of import tax from processed data sourced from Renstra DJBC (2020) as follows:

Types of Revenue	2015	2016	2017	2018	2019
Import VAT	130.10	122.80	149.00	186.40	171.07
Import Luxury Goods Income Tax	4.10	4.40	3.80	4.11	4.73
Import Income Tax Article 22	40.30	38.00	43.20	54.72	53.68
Total	174.50	165.20	196.00	245.23	229.48

Table 1: Realization of DJBC Revenues from Import Sector Period 2015 - 2019 (IDR Trillion)

According to table 1, there was an increase in import tax revenue between 2016 and 2018 by 13.51% annually in average; while in 2019 it emerged a drop by 6.42% compared to 2018, accounting for IDR 245.32 trillion of 2018's total to IDR 229.48 trillion by 2019. In 2020, due to COVID-19 pandemic, it is predicted to significantly implicate the world's economic growth, including Indonesia, which at last will influence on the optimization of import tax revenue (Pryanka, 2020).

Research regarding import tax revenue had been examined by Muriithi (2013) in Kenya where the objective of this study was to determine the relationship between Government revenue and economic growth, adopted a descriptive research design. The study used secondary data collected from the Central Bank of Kenya, KNBS, KIPPRA, and Ministry of

Finance, Public libraries and National Budget and other Government records including import duty, excise duty, income tax and Value Added Tax (VAT) which comprised the tax revenue. The study concluded that there was an inverse relationship between economic growth and Import duty. As import duty is increases the economic growth declines and vice versa.

Kabbashi (2005) did study the impact of trade liberalization on revenue mobilization and stability in Sudan. The study examined the buoyancy and the elasticity of the Sudanese tax system paying particular attention to the impact of trade liberalization on revenue mobilization and the stabilization role of the fiscal sector. The liberalization reform of 1992 was comprehensive. Its main objectives as far as the fiscal sector is concerned were to improve the incentive system and to enhance the tax yield and equity as well as to liberalize trade. The expectations were that the reform would increase the level of investment and income growth and hence broaden the tax base. The findings showed that the Sudanese tax system as a whole was not buoyant or is elastic, Comparison of nominal measures of buoyancy and elasticity over the review period indicates that tax yield from import duties has improved as a result of the various tax discretionary changes.

Gacanja (2012) did an empirical case study of Kenya on tax revenue and economic growth. All the tax variables; income tax, import duties, excise duties and sales tax/VAT showed a positive effect on GDP with income tax posing the highest effect followed by sale tax/VAT, then excise duties and finally import duties showing the least effect.

Anware (2014) researched on the determinants of tax revenue performances in case of Ethiopian Revenues and Customs Authority. For the period 1990/91 to 2010/11 and identified six basic variables that determine tax revenue mainly; industry, agriculture, inflation, GDP per capital income, export and import he concluded that structural factors such as exports of goods and services (% of GDP) and import of goods and service (% of GDP) significantly affect tax revenue performance.

Hilal&Lisna (2019) analysed the effect of dwelling time on import tax revenue in Indonesia. The results from recursive equation system of Error Correction Model (ECM) by using data during January 2014 to November 2016 show that lower dwelling time will increase import tax revenue in Indonesia. Based on the parameter coefficient resulted, it can be concluded that in short-time, dwelling time which was 1 day faster will add import tax revenue to approximately IDR 270.08 billion.

According to research conducted above, the combination of COVID-19 and Dwelling Time as independent variables, and primary data usage regarding statistic processed data are still relatively less used. These, therefore, become a research gap for the author to examine further study.

2. Literature Review and Hypothesis Development

2.1. Import Tax

Import is an activity of bringing in belongings from outside the customs area into the customs area, and this activity will be subject to an obligation to pay import tax (Suryawan, 2013:11). Import tax is also known as Tax in the Context of Import (PDRI) which consisted of Import VAT, Import Luxury Goods Income Tax and Import Income Tax Article 22 (Ahsjar&Amirullah, 2002:43; PMK No. 199, 2019).

The study utilized a model of tax effort that was used by Teera (2002) in establishing the determinants of tax revenue share in Uganda. Annual time series data for the period 1970-2005 were used. The study employed Ordinary Least Squares (OLS) method to estimate the long-run co-integrating equation and also the short run error correction model. The main policy implications derived from the study were: that possible future direction of policy in Kenya lies on the above variables that determine the tax revenue share and hence policies should be formulated to influence their impacts. Of particular importance was for the government to use appropriate taxation policies to ensure that tax revenue productivity from imports is always positive.

Epaphra (2014) studied the impact of trade liberalization proxied by reduction in collected tariff rate and other determinants of tax revenue that are associated with trade liberalization and reforms. In estimating the import duty revenue model, cointegration analysis and error correction modeling were applied over the 1979/80-2009/10. The study findings showed that trade liberalization is a potential source of fiscal instability in Tanzania because it relies heavily on revenue from international trade. Trade liberalization eventually results in reduced import duty revenue.

Longoni (2009) empirically investigated the effect of trade liberalization on trade tax revenues applying panel-data methods to a large sample of African countries from the period 1970-2000. He found that there exists a large tradeoff between a greater degree of openness to international trade and the revenue collected from import and export taxation. Moreover, he also found that the relationship between trade taxes and trade tax revenues is nonlinear, giving credit to the existence of a Laffer effect.

Velaj&Prendi (2014) analyzed the determinants of tax revenue in case of in case of Albania by taking unemployment, inflation, GDP and Imports. Pearson correlation and regression analysis were applied, and the finding revealed that all the independent variables significantly affect tax revenue with the exception of import of goods and services.

2.2. COVID-19

Corona Virus Disease (COVID-19) is a disease caused by a virus infection namely SARS-CoV-2, which was initially identified in city of Wuhan, Province of Hubei, China in December 2019. COVID-19 has spread worldwide with the total number of positive cases confirmed in July 31st 2020 accounted for 20,730,456 people with 751,154 died. In Indonesia, 108,376 people were positive, 65,907 people recovered and death cases reached 5,131 people (www.covid19.go.id). The increase rate of COVID-19 has affected the world economy including Indonesia, particularly in some sectors such as health,

trade, employment, transportation, tourism and its derivatives.

In terms of taxation, Indonesia government issued a policy about incentives for PPhPasal 22 Impor (PMK No. 23/PMK.03/2020). In order to combat the proliferation of COVID-19, the government offers various ease in import activity regarding goods for the prevention and control of COVID-19, which is the exemption from import duties (Keputusan Presiden RI No.9, 2020).

COVID-19 had evolved to a contraction on domestic economy, and Ministry of Finance stated that there are eight drawbacks caused by this pandemic, one of which is Indonesia's import throughout January to March 2020 diminished by 3.7% year to date (ytd), and this directly impacted on its import tax revenue (Santoso, 2020).

Susilawati, et al (2020) conducted research related to an increased case of COVID-19 proved to have quite a significant impact on the economy globally which may have affected stability in Indonesia. This method of collecting data is a method of study literature with secondary data types. The results showed that there was a dip in import tax revenue. China's garlic import, for instance, dropped dramatically from 583,000 tonnes in 2019 to 23,000 tonnes by February 2020. Fruit commodity import too experiences a significant fall by 78.88% from USD 160,4 million to USD 33,9 million.

- Ha₁: COVID-19 has a significant negative effect on the optimization of import tax revenue.

2.3. Dwelling Time

Dwelling time is the amount of time that an import container sits at a marine terminal (terminal dwell time) or rail terminal (rail dwell time) before commencing its inland journey (Nicoll, 2007). This means that dwelling time is the total time required for imported containers during transit at container terminals (at the ports or train stations) before embarking on the land journey. The World Bank (2011) states that dwelling time is the time containers stay in the ports until they leave it. Too long dwelling time makes consumers more disadvantaged, as owner of the goods (importers) must pay more cost of accumulating containers per day. In other words, the longer the containers stay in the depots, the more Importir must pay, the excess cost is charged to consumers (Moini, et., al., 2012). These additional costs will ultimately be charged to end customers (Merck, 2005; Artakusuma, 2012). Another implication to mention is that on too long dwelling time results in unoptimisized import duties on the state. By contrast, the shorter dwelling time, the more efficient operational performance in ports, and will positively impact for related parties.

Dwelling time as a variable has been used by Supriono, et al (2017) whose study aims to identify the problems faced by Freight Forwarders in East Java in the application of dwelling time at the port. The research method is qualitative with descriptive analysis, with in-depth interviews on some Freight Forwarders and Association on Logistics and Forwarder of Indonesia (ALFI). Respondents are chosen through purposive sampling. The results of the study are the problems faced by the forwarders are the delay of NOA (Notice of Arrival) and DO (Delivery Order) bills from the shipping parties. Overlapping regulations related to the process of export and import documents due to differences of perception among ministries in charge. The next problem is the lack of knowledge of exporters and importers on export and import regulations. There are also problems related to interruption on INSW (Indonesia National Single Window) server and CEISA (Customs Excise Information System and Automation). The random system on imported goods after inspection at CEISA, limited importer warehouse, and no needs over imported goods are also the obstacles faced. The other problem is that importers tend to keep stockpile in containers in the depots because security assurance in the depots is much better than in the importer warehouse.

Kennedy (2019) studied about the causes contributing to the high price of logistic cost in Indonesia and the effectiveness of current logistic activities from dwelling time's point of view. The research was conducted by using qualitative method while literature review used was seeking for secondary information stemming from various books, journals and websites. The result emerged that the improvement in national logistics performances was not significant as the cost of moving goods was still very expensive; therefore, this obstructed Indonesia's competitiveness, with industry and trades in particular. Waty et al (2017) did research aiming for analysing the role of Customs in terms of dwelling time implication effectiveness in export and import activities in Tanjung Perak port. The research adopted descriptive method with qualitative approach. Data collecting method used was unstructured interview and documentation, whereas analysis method applied was data analysis model of Miles and Huberman consisted of some stages such as data reduction, data presentation and drawing conclusion or verification as well as data analysis. Results depicted that some obstacles occurring in every process in dwelling time were *Pre-Clearance*, *Custom Clearance* as well as *Post Clearance*, and the imposing of some new policies as a strategy regarding dwelling time handling was not consistently running.

Koley, Subhara, et., al. (2016) Their article traces the opportunities for reducing the dwell time taken during clearing of export and import (EXIM) goods at Kolkata sea and air ports. As observed in the Government of India reports, the dwell time in Indian airports is considerably higher than that of global benchmarks. Drawing from the literature, they figured out that reduction in dwell time can reduce opportunity cost and lead to increased productivity and higher efficiency of the ports and air terminals. In the first phase of the study, using the Ishikawa Fishbone diagram, they have analyzed the reasons behind the higher dwelling time in Kolkata air and seaports. In the second phase, following the value stream mapping process indicated by Barber and Tietje (2008), the current state map of the EXIM clearing process has been mapped and possible future state maps have been proposed for reduction in dwell time.

Anita and Asmadewa (2017) conducted study to examine what things became obstacles related to dwelling time import yellow line and green line, why these happened and how to combat them. By using theory of constraints, this research applied five-focusing steps to find out the solutions from the obstructions found. This qualitative research took place in Tanjung Priok port with the involvement from regulators, port operators and 10 service users. This study concluded that the main drawback found in dwelling time was in pre-clearance step, which processing time and issuance of import permit for prohibited and/or restricted goods (lartas) took a long time. Some causes related to the obstacle that can

be identified consisted of a lack of knowledge from importes about lartas, unintegrated issuance process with Indonesia National Window and issuance process involving many technical agencies (Utami, 2015 and Rafi, 2016).

Ha₂: Dwelling time has a significant negative effect on the optimization of import tax revenue.

3. Method

This research was conducted with a quantitative approach, primary data collection was carried out by distributing questionnaires using Google Form to 150 respondents consisting of Importers and Customs Consultants; with profiles of respondents based on gender between male and female 76% and 24%; with an age range of 25-50 years; education level is dominated by undergraduate as much as 73%; with a work experience of around 5 to more than 15 years. Importers are focused on import transactions through the Tanjung Priok port of Jakarta because this port is the main loading point for imported goods in Indonesia with a share of 49.77 percent or USD93,926.0 million (BPS, 2018). This research is also equipped with a literature review method through searching for secondary information from various books, regulations, journal articles and websites. Statistical tests were conducted using IBM SPSS 23.0 to obtain validity, reliability, classical assumption tests, t test and R² value.

4. Results and Discussion

Based on the tabulation of data obtained from distributing questionnaires to 150 respondents consisting of Importers and Custom Consultants, validity and reliability tests were carried out, classical assumption tests, t tests and finding the value of R², using the recapitulated IBM SPSS 23.0.

These are the results of testing the validity and reliability of the Covid-19 (X₁) variable, Dwelling Time (X₂) and the Optimization of Import Tax Revenue (Y)

Code	r Count	r Table	Explanation
X _{1.1}	0,562	0,3	Valid
X _{1.2}	0,570	0,3	Valid
X _{1.3}	0,778	0,3	Valid
X _{1.4}	0,849	0,3	Valid
X _{1.5}	0,807	0,3	Valid
X _{1.6}	0,496	0,3	Valid
X _{1.7}	0,698	0,3	Valid
X _{1.8}	0,768	0,3	Valid
X _{1.9}	0,785	0,3	Valid
X _{1.10}	0,518	0,3	Valid

Table 2: Validity Test of COVID-19 Variable
Source: Primary Data Processing Results, 2020

Variable	Cronbach Alpha Value	Explanation
Covid-19 (X ₁)	0,898	Reliable

Table 3: COVID-19 Variable Reliability Test
Source: Primary Data Processing Results, 2020

Code	r Count	r Table	Explanation
X _{1.1}	0,750	0,3	Valid
X _{1.2}	0,607	0,3	Valid
X _{1.3}	0,469	0,3	Valid
X _{1.4}	0,773	0,3	Valid
X _{1.5}	0,753	0,3	Valid
X _{1.6}	0,607	0,3	Valid
X _{1.7}	0,798	0,3	Valid
X _{1.8}	0,553	0,3	Valid
X _{1.9}	0,750	0,3	Valid
X _{1.10}	0,604	0,3	Valid
X _{1.11}	0,403	0,3	Valid
X _{1.12}	0,794	0,3	Valid

Table 4: Validity Test of Dwelling Time Variables
Source: Primary Data Processing Results, 2020

Variable	Cronbach Alpha Value	Explanation
Dwelling Time (X ₂)	0,871	Reliable

Table 5: Dwelling Time Variable Reliability Test
Source: Primary Data Processing Results, 2020

Code	r Count	r Table	Explanation
Y ₁	0,808	0,3	Valid
Y ₂	0,783	0,3	Valid
Y ₃	0,725	0,3	Valid
Y ₄	0,502	0,3	Valid
Y ₅	0,626	0,3	Valid
Y ₆	0,738	0,3	Valid
Y ₇	0,678	0,3	Valid
Y ₈	0,755	0,3	Valid
Y ₉	0,739	0,3	Valid
Y ₁₀	0,661	0,3	Valid

Table 6: Validity Test of Optimization of Import Tax Revenue (Y)

Source: Primary Data Processing Results, 2020

Variable	Cronbach Alpha Value	Explanation
Optimization of Import Tax Revenue (Y)	0,879	Reliable

Table 7: Optimization of Import Tax Revenue (Y) Variable Reliability Test

Source: Primary Data Processing Results, 2020

The classical assumption test consists of normality, multicollinearity and heteroscedasticity. In detecting a regression model with normal distribution or not, the Kolmogorov-Smirnov test is used, and the data is normally distributed if the sig value is above 0.05. Based on the test results, asymp.sig has a value of 0.090, greater than 0.05, and it can be said that the regression model has a normal distribution. The multicollinearity test is based on the provision if the tolerance value must be above 0.1 and the VIF value has a value less than 10. The test results obtained values 0.998 and 1.002, meaning that there is no multicollinearity problem in the regression model. Heteroscedasticity testing was done using the Spearman Correlation test. The variable is said to have no heteroscedasticity problem if the significance value is above 0.05; obtained significance results for x₁ and x₂ respectively 0.992 and 0.10, meaning that in the regression model there is no heteroscedasticity problem.

Multiple Regression Equations and partial hypothesis testing (t test) can be seen from Table 4.7, as follows:

Model		Coefficients ^a				Sig.	Correlations
		Unstandardized Coefficients		Standardized Coefficients	t		
		B	Std. Error	Beta			Zero-order
1	(Constant)	4.652	0.148		31.345	0.000	
	Covid-19	-0.637	0.049	-0.631	-12.923	0.000	-0.605
	Dwelling Time	-0.569	0.052	-0.534	-10.945	0.000	-0.504

Table 8: Multiple Regression Equations and Partial Hypothesis Testing (T Test)

a. Dependent Variable: Import Tax Optimization

b. Source: Primary Data Processed By SPSS, 2020

The multiple linear equation is $Y = 4,652 - 0,637X_1 - 0,569X_2 + e$

The regression coefficients for the independent variables X₁ and X₂ are negative (0.637 and 0.569), indicating a relationship that is not in the same direction as the variable Y; means that each additional Covid-19 (X₁) by one unit will cause a decrease in The Optimization of Import Tax Revenue (Y) by 0.637 units. The same thing for each addition of one unit of Dwelling Time (X₂) will cause a decrease the Optimization of Import Tax Revenue (Y) by 0.569 units. On the t test on x₁ and x₂, respectively, the results of t count 12,923 and 10,945 are greater than the t table (1,976), meaning that Ha₁ and Ha₂ are accepted, or in other words there is a significant influence between Covid-19 and Dwelling Time on Import Tax Revenue Optimization with negative direction. The coefficient of determination (R²) is used to see the magnitude of the influence of Covid-19 and Dwelling Time on Import Tax Revenue Optimization; resulting in a simultaneous correlation coefficient value of 0.807 and R² obtained a value of 0.651; This means that there is an influence between the Covid-19 and Dwelling Time variables on The Optimization of Import Tax Revenue of 65.1%, while the remaining 34.9% is the influence of other variables.

Related to the impact of Covid 19, The World Bank is projecting Indonesia's economic growth this year will be depressed at 2.1 percent; for the first quarter of 2020 economic growth was 2.97 percent, then contracted to a position of minus 5.32 percent in the second quarter. Meanwhile, in the third quarter, it is minus 3.49 percent (BPS, 2020); This has implications for taxation sector revenues, especially import duty revenues which only reached IDR 24.3 trillion or a contraction of 9.60 percent as of September 30th 2020 (Minister of Finance, 2020). This fact is in line with hypothesis testing, where the Covid-19 variable has a negative effect on import tax revenue, the higher the spread of Covid-19 the lower the import tax revenue. Therefore, the Government states that immunization is the key to economic recovery affected by the corona virus. Immunization will foster optimism with a positive impact on health management and economic recovery, with predictions that in 2021 the Indonesian economy will grow 4.5 - 5.5 percent which in turn will

increase state revenue in the tax / import tax sector (Hartato, Airlangga, 2020).

With dwelling time, it was confirmed from the spotlight of the President of the Republic of Indonesia since his visit to TanjungPriok Port in 2014 (Hilal, A.S. & Lisna, V., 2019). It takes 4.9 days to get out of the terminal door of TanjungPriok port, while in the United States it only takes 1.2 days, the Netherlands 1.1 days and Singapore 1.0 days (Kennedy, P.S.J., 2019). The process which determines the length of dwelling time at the port in general goes through the following stages: pre-clearance, custom clearance and post-clearance, as can be seen in the chart below (Kennedy, P.S.J., 2019):

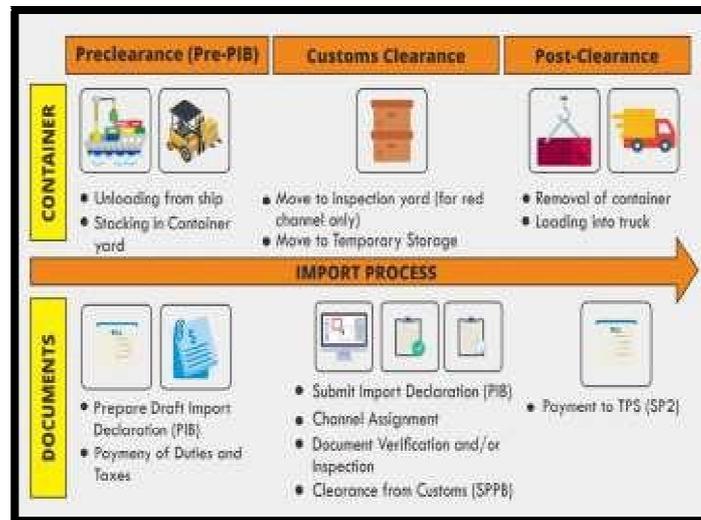


Figure 1: Dwelling Time Process at Tanjungpriok Port, Jakarta

Information:

- Pre-Customs Clearance is the time required from the time the container is unloaded from the ship until the importer makes an administrative delivery of the Import Declaration (PIB) to Customs.
- Customs Clearance is the time needed from the time the PIB is received until the issuance of the Approval Letter for the Release of Goods (SPPB) by Customs.
- Pre-Customs Clearance is the time required from the SPPB to the release of imported goods from TPS.

The current pattern so far shows an ineffective and inefficient process, so the following ways are suggested:

- Change the unloading pattern of imported containers that have been piled up in container yards (CY) to speed up the process so that export / repositioning containers can enter by immediately removing the containers to the nearest TPS depot from the port by using trucks under the shade associations or with trucks that are already owned by the port so as to reduce the number of containers in the port.

Current process:

Ship ----- → Stack CY port ----- → pick-up truck

Recommended process:

Ships ----- → Pick-up Truck ----- → Stack up at TPS

- The essence of this concept is the simplification of container unloading activities at the port.
- Adding and renovating container loading and unloading equipment at the port so that loading and unloading can be carried out more quickly.
- Processes related to customs can be shortened, namely by using a web system, considering that now is the industrial era 4.0. The internet and an integrated system can easily shorten the supply chain, so that goods / products can reach the user's place / destination quickly. Currently, what is happening is for the import / export / repositioning of containers, document processing takes 4 (four) to 5 (five) hours. This time is clearly too long and a convoluted process. Therefore, to shorten the process, all activities related to document issues can be submitted via the web / system. This will automatically accelerate the export / import / repositioning of containers.

The need for coordination in the logistics chain between the transportation, port and customs offices and associations related to the logistic process (ALFI, GINSI, APTRINDO ASDEKI).

5. Conclusion

COVID-19 pandemic, as a health problem globally as well as its economic growth implication in Indonesia, has experienced contractions from positive in first quarter to negative in second and third quarter, which affects the optimization of import tax revenue. The Government's effort is to provide vaccine that is expected to be available at the beginning of 2021. The same thing also occurred due to dwelling time influence while Indonesia was still lagging behind several neighboring countries such as Malaysia and Singapore, so that the optimization in those two variables has not been optimal yet, import tax in particular. Future researchers, on the other hand, may add other independent variables or wider study object (importers) outside TanjungPriok Port Jakarta.

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