

Abstrak

Penelitian ini membahas tentang penerapan konsep pengawasan terhadap kegiatan mutasi ekspor Barang Kena Cukai Hasil Tembakau tujuan Ekspor khususnya rokok pada wilayah kerja Kantor Pelayanan dan Pengawasan Bea Cukai Tipe Madya Cukai Malang (KPPBC TMC Malang). Tujuan dari penelitian ini adalah meninjau kesesuaian pelaksanaan proses pengawasan yang dilakukan oleh KPPBC TMC Malang terhadap proses mutasi BKC HT tujuan Ekspor mengingat, adanya pandemi Covid-19 pasti akan memberikan dampak pada kegiatan pengawasan yang dilakukan. Dengan menggunakan metode penelitian kualitatif berdasarkan pengamatan dan wawancara yang dilakukan, dapat disimpulkan bahwa pengawasan yang dilakukan oleh Kantor Pelayanan dan Pengawasan Bea Cukai Tipe Madya Cukai Malang secara umum sudah sesuai dengan prosedur yang ada. Namun, dalam penerapannya masih terdapat penyesuaian prosedur pengawasan berdasarkan keadaan yang ada serta beberapa hambatan yang harus dihadapi dalam melakukan proses pengawasan mutasi Barang Kena Cukai Hasil Tembakau Tujuan Ekspor di wilayah kerjanya yang meliputi Kota Batu, Kota Malang, dan Kabupaten Malang.

Kata kunci: Pengawasan Ekspor, Cukai, Barang Kena Cukai, Mutasi Barang, Prosedur Pengawasan Cukai

Abstract

This study discusses the application of the concept of supervision of the export mutation activities of Excisable Goods of Tobacco Products for Export purposes, especially cigarettes, in the work area of the Malang Intermediate Type Customs Service and Supervision Office (KPPBC TMC Malang). The purpose of this study is to review the suitability of the implementation of the supervision process carried out by KPPBC TMC Malang on the mutation process of BKC HT for Export purposes considering that the Covid-19 pandemic will have an impact on the supervision activities carried out. Using qualitative research methods based on observations and interviews can be concluded that the supervision carried out by the Customs Service and Supervision Office of Intermediate Customs and Excise in Malang is generally under existing procedures. However, in its implementation, there are still some adjustments to the supervision procedures based on existing conditions as well as several obstacles faced in carrying out the process of supervising the mutation of Excisable Goods for Export of Tobacco Products in their working areas which include Batu City, Malang City, and Malang Regency.

Keywords: Export Control, Excise, Excisable Goods, Movement of Goods, Excise Control Procedure