



DOI: <https://doi.org/10.31933/unesrev.v6i4>

Received: 1 July 2024, Revised: 13 July 2024, Publish: 16 July 2024

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Suspicious Financial Transactions from Initial Evidence of Customs Offenses

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Abstract: This study focuses on the critical issue of suspicious financial transactions related to customs offenses in Indonesia. The research aims to analyze the evidence system for customs offenses, the utilization of suspicious financial transactions as initial evidence, and strategies to enhance the evidence system. Using a normative legal methodology, the study examines Indonesia's legislative frameworks and empirical case studies to interpret legal principles and regulations governing customs-related financial transactions. Results indicate that increased trade volume correlates with a rise in customs-related financial irregularities, leading to significant financial losses for the state. Effective monitoring and enforcement by customs authorities are crucial in combating these offenses. Recommendations include refining the regulatory framework for identifying suspicious transactions, enhancing the capabilities of customs and law enforcement agencies through training and technology, and strengthening international cooperation to effectively address cross-border financial crimes.

Keyword: Suspicious Financial Transactions, Customs Offenses, Evidence System.

INTRODUCTION

The customs area in Indonesia is essential to the control of products coming into and going out of the nation. For the nation's economy to remain stable and intact, effective customs surveillance and enforcement are crucial. The government depends heavily on customs duties for both imports (bea masuk) and exports (bea keluar), and any noncompliance with regulations can lead to large financial losses. This essay examines the significance of customs oversight, the effects of collecting customs duties on Indonesia's economy, and the financial ramifications of noncompliance with customs laws. For a number of reasons, the supervision of products coming into and going out of Indonesia's customs area is important. Primarily, it guarantees that every item complies with both domestic and global requirements. Second, it aids in the precise collection of customs duties to the nation's financial stability. Smuggling and other illegal operations are stopped by effective monitoring, which can have negative social and economic effects.

The amount of imports and exports has a direct impact on the amount of customs duties collected. Increased customs income from an increase in the flow of products can make a substantial contribution to the national budget. On the other hand, if trade declines, customs income also declines, which impacts the nation's income. The government of Indonesia receives a large portion of its revenue from customs charges, which must be collected effectively in order to fund infrastructure projects and other services.

Law Number 17 of 2006 concerning Amendment to Law Number 10/1995 on Customs defines customs as everything related to monitoring over flow of goods in or out of customs area and collection of import duty and export duty. The Directorate General of Customs and Excise (DGCE) has a role in both overseeing and delivering services (Purwana & Negara, 2023). The DGCE oversees customs operations within the customs jurisdiction of Indonesia, encompassing the land, waters, and airspace of the country, along with specific regions within the Exclusive Economic Zone and continental shelf where the Customs Law is enforceable.

Indonesia's import-export trade has grown significantly. In November 2023, Indonesia's export value amounted to US\$22.00 billion (Statistics Indonesia, 2023). The value of non-oil and gas exports was US\$20.72 billion. Between January and November 2023, Indonesia's overall exports amounted to US\$236.41 billion. Notably, non-oil and gas exports experienced reach of US\$221.96 billion. Per November 2023, China continued to be the primary recipient of Indonesia's non-oil and gas exports, totaling US\$5.41 billion. India and the United States had exports valued at US\$2.01 billion and US\$1.94 billion, respectively. Collectively, these three nations represented 45.16 percent of the overall exports excluding oil and gas. The value of exports to ASEAN countries amounted to US\$3.78 billion, while exports to the European Union, consisting of 27 countries, reached US\$1.29 billion. The top provincial exporters from January to November 2023 were Jawa Barat with exports worth US\$33.76 billion, Kalimantan Timur with exports worth US\$25.78 billion, and Jawa Timur with exports worth US\$20.33 billion.

The value of Indonesia's imports amounted to US\$19.59 billion, representing a 4.89 percent increase compared to October 2023 and a 3.29 percent increase compared to November 2022. The value of oil and gas imports reached US\$3.49 billion, reflecting an increase of 8.79 percent compared to October 2023 and 24.41 percent compared to November 2022. The value of imports excluding oil and gas reached US\$16.10 billion, representing a 4.08 percent growth compared to the previous month, but a marginal decline of 0.37 percent compared to the same period last year. The category of iron and steel witnessed the most significant growth in non-oil and gas imports, with an increase of US\$138.7 million or 16.34 percent.

The attempt by certain importers and exporters to avoid paying taxes is one of the major obstacles to the collection of customs duties (Prasetya & Purwna, 2021). This is frequently accomplished by not adhering to the prescribed customs procedures. In addition to reducing revenue, these acts stifle market competition by placing law-abiding companies at a competitive disadvantage with tax evaders. There are several ways that customs processes are broken, such as underreporting the value of the items, misclassifying them to get a reduced duty rate, or outright smuggling. The state suffers large losses as a result of these actions. Enforcing customs rules and stopping fraudulent acts is the responsibility of Indonesia's Directorate General of Customs and Excise, or Direktorat Jenderal Bea dan Cukai. Underreporting the value of goods, misclassifying products to take advantage of cheaper duty rates, and outright smuggling are just a few examples of non-compliance with customs regulations. For the state, these behaviors mean huge losses. The enforcement of customs regulations and the suppression of fraudulent operations are the responsibilities of the Directorate General of Customs and Excise (Direktorat Jenderal Bea dan Cukai) in Indonesia (Mardana, et al, 2021). The financial costs of noncompliance are high. The Financial

Transaction Reports and Analysis Center (PPATK) in Indonesia released a report claiming that smuggling and tax evasion cost the nation billions of rupiah per year.

The variability in import and export figures has a significant influence on customs-related illicit activities. With the growth of trade volumes, there is a corresponding increase in the complexity and potential for smuggling and customs violations. This requires customs authorities to strengthen their monitoring and enforcement efforts. According to the Indonesian Prosecutor's Office, in 2023, the handling of criminal cases related to customs, excise, and money laundering amounted to IDR 5,138,146,370 (Kejati Jatim, 2024). Specifically, there were 210 cases in the pre-prosecution phase, 239 customs and excise cases, along with 15 money laundering cases in the prosecution phase, and 210 cases in the execution phase. Additionally, the recovery of state finances from criminal offenses related to taxation, customs, excise, and money laundering included fines totaling IDR 13,103,684,273.32, replacement money amounting to IDR 211,377,000, auction proceeds reaching IDR 1,520,419,356, and case fees of IDR 671,500.

METHOD

This study utilizes a normative legal methodology to specifically examine and interpret the legislative frameworks in Indonesia that pertain to suspicious financial transactions associated with customs-related criminal offenses (Soekanto & Mamudji, 2015). The normative approach is selected due to its appropriateness in analyzing the legal principles and regulations that govern these matters, with a focus on interpreting and implementing statutory provisions and court rulings.

The main sources of data consist of an extensive examination of legal literature, such as academic articles, books, and government publications, that clarify the complex legal aspects related to customs offenses and the monitoring of financial transactions. This literature review aims to establish a fundamental comprehension and theoretical structure for tackling the inherent intricacies of the topic. The research incorporates empirical evidence from well-documented case studies, which offer practical examples of how legal principles are implemented in real-life situations. The research will also analyze court judgments, investigative reports, and regulatory papers.

RESULT AND DISCUSSION

Customs involves the process of controlling goods entering a customs territory (for example, a country), as well as goods leaving that territory. This supervision aims to ensure that the goods comply with applicable regulations, such as import, export and other prohibitions or restrictions. Customs also includes the activity of collecting import (import) and export (export) duties on goods entering or leaving the customs area. These import and export duties are a source of income for the government from import and export activities. Apart from physical control of goods, customs also include administrative and regulatory aspects related to the management and implementation of customs policies, such as the application of import duty rates, inspection procedures, and regulation of certain goods that require special permits or approvals. With this law, the government has a legal basis to regulate and manage all activities related to imports, exports and control of goods in the customs area, to maintain security, justice and order in international trade as well as state revenues from the customs sector.

According to Article 13 paragraph 1 letter an of Law No. 15 of 2002 on Money Laundering Crimes ("**Law No 15/2002**"), Financial Service Providers ("**FSPs**") such as banks, financing institutions, securities companies, mutual fund managers, custodians, trustees, storage and settlement institutions, foreign exchange traders, pension funds, and insurance companies are required to notify the Financial Transaction Reports and Analysis Center ("**PPATK**") of any Suspicious Financial Transactions. This is done in order to

identify and prevent money laundering activities at an early stage. Additionally, as stated in Article 26 letter (e) of Law No 15/2022, PPATK has the responsibility to provide guidelines that aid FSPs in identifying abnormal financial transactions conducted by their clients. In light of the difficulties encountered by FSPs in this regard, it is necessary for the PPATK to develop specific guidelines for the identification of suspicious financial transactions by FSPs. These guidelines are an extension of the General Guidelines for the Prevention and Elimination of Money Laundering Crimes for Financial Service Providers.

The Law No 15/2022 employs the term 'Suspicious Financial Transactions'. The term 'suspicious' indicates that the financial transaction in question seems to be linked to illegal activities, which can create difficulties in reporting such transactions. The term "Suspicious Financial Transaction" refers to transactions that deviate from the established patterns or exhibit unusual characteristics, without necessarily being directly associated with specific criminal activities (Rahma, 2022). The phrase 'suspicious transaction' was initially introduced by the Financial Action Task Force on Money Laundering ("FATF") to address and prevent money laundering offenses. Practically, each country may employ distinct terminology (Jamaan & Armanda, 2015). In addition to the term "suspicious transactions," alternative phrases such as "transactions that diverge from the standard" or "atypical transactions" are also employed.

Refers to financial transactions that do not comply with transaction patterns or standards usually carried out by business actors or individuals. This may include large amounts of cash withdrawn or transferred, unusual frequency of transactions, or types of transactions that occur infrequently in daily activities. Refers to financial transactions that depart from patterns or norms that are considered normal or usual in financial activities. This standard can refer to transactions based on volume, frequency, purpose, or type of financial instrument used. This term highlights financial transactions that raise suspicion based on certain financial aspects, such as transactions with large amounts that do not match the perpetrator's financial profile or transactions involving parties with a high-risk profile. The use of these alternative phrases helps to describe the variety of situations where financial transactions require further evaluation to ensure compliance with the law and identify potential illegal activities such as money laundering or terrorist financing.

Article 1 number 6 of Law No. 15/2022 outlines the elements that constitute Suspicious Financial Transactions (SFTs). These include transactions that deviate from the profile, characteristics, or habitual transaction patterns of the customer. Such deviations raise flags under the law, signaling potential irregularities that financial service providers (FSPs) are mandated to scrutinize. Additionally, transactions suspected of being conducted to evade mandatory reporting requirements by FSPs are classified as SFTs. Furthermore, financial transactions where the origin of funds is suspected to involve criminal activities fall within this category. Suspicious Transactions to Avoid Reporting (SFT - Suspicious Financial Transaction). This includes financial transactions allegedly carried out with the aim of defrauding or evading financial transaction reporting obligations regulated by law. Examples include transactions that are divided into smaller amounts (structuring), or unusual transactions to avoid detection.

Transactions with Funds Suspected of Involving Criminal Offenses: This refers to financial transactions carried out using funds suspected of originating from or involved in illegal activities or criminal acts such as money laundering, corruption, drug trafficking, or other financial crimes. These kinds of transactions are a focus for law enforcement to combat financial crime and trace the flow of illegal funds. This classification is important in prevention and law enforcement efforts against financial crimes, where authorities use certain criteria and indicators to identify transactions that require further follow-up, such as in-depth investigation or reporting to the competent authorities. Thus, strict implementation of the

reporting and monitoring of suspicious financial transactions is key in maintaining the integrity of the financial system and preventing the misuse of funds for criminal purposes. In the context of this supervision, notifying parties (such as Importers, Exporters, PPJK) are required to report goods to be imported or exported in the Goods Import Notification (PIB) or Goods Export Notification (PEB) documents. Apart from that, they also must calculate the amount of import duties and taxes for import/export themselves based on existing complementary customs documents. The party who reported this is given freedom in reporting, but they still must take full responsibility for what they report. This means that they must be prepared to prove the correctness of the information provided in the Goods Import Notification/Goods Export Notification and other complementary customs documents during future audits.

Indicators of SFTs encompass various transactional behaviors that warrant attention. Cash transactions are scrutinized when conducted in unusually large amounts by a customer or involve relatively small amounts but occur with high frequency, a practice known as structuring. Transactions using multiple accounts under different names for the benefit of a single person, termed smurfing, also draw scrutiny. Similarly, significant cash purchases of traveler's checks or multiple insurance products within a short time frame followed by policy liquidation before maturity are considered indicators of suspicious activities. Moreover, the cash purchase of securities under someone else's name is flagged as potentially suspicious.

Action against goods and/or transportation facilities as well as buildings or other places is an administrative customs authority. This action is carried out to guarantee the rights of the state and ensure compliance with prohibitory and restrictive provisions. By understanding and complying with customs regulations, goods owners can minimize the risk of prosecution and ensure the smooth process of importing and exporting goods. Customs and Excise officials who carry out enforcement actions must fulfill several requirements and obligations to ensure that their actions are based on adequate instructions and carried out professionally. Customs and Excise officials can carry out enforcement actions fairly, effectively and transparently, as well as provide high levels of certainty and service to the owners of goods and parties subject to enforcement actions.

The collection, processing, presentation and delivery of information and intelligence results in the customs and excise sector is a very important process to support effective law enforcement and supervision. Economically irrational transactions further raise concerns under the law. Transactions that do not align with the stated purpose of opening an account or are unrelated to the customer's business activities are monitored closely. Unusually large or frequent transactions that seem disproportionate to normal business operations are flagged as potential indicators of illicit financial activities.

Fund transfers also serve as indicators of SFTs. Transfers to and from high-risk offshore financial centers without clear business reasons are closely examined. Patterns such as receiving fund transfers in stages that accumulate to a significant amount, followed by a lump-sum transfer out, or the receipt and sending of funds in nearly equal amounts within a short timeframe (known as pass-by transactions) are scrutinized. Furthermore, payments related to import-export activities lacking complete documentation or involving high-risk countries or entities are subject to regulatory scrutiny. Additionally, fund transfers using multiple accounts, whether under the same name or different names, or transfers involving accounts under the name of FSP personnel in unreasonable amounts, are flagged as potentially suspicious.

Economically irrational transactions increasingly raise legal concerns. Transactions that are not in accordance with the purpose of opening the account or are not related to the customer's business activities are closely monitored. Transactions that are very large or occur frequently and appear disproportionate to normal business operations are flagged as potential indicators of illicit financial activity. This means that financial institutions and other related

parties must be alert to suspicious transaction patterns. They must conduct in-depth analysis to identify transactions that do not make sense from an economic and business perspective. This supervision is carried out to prevent and detect possible illegal activities, such as money laundering or terrorist financing.

The Task Force for Handling Money Laundering Crimes is tasked with identifying, investigating and acting against suspected customs and tax criminal violations, especially in cases of suspicious transactions. The TPPU Task Force seeks to detect and handle criminal customs and tax violations effectively, maintain the integrity of the financial system, and ensure the security and welfare of the community. The TPPU Task Force carries out in-depth analysis of financial transactions involving large amounts of money or unusual transaction patterns, such as large cash withdrawals, transfers between accounts without a clear purpose, or the use of complex financial instruments. Use of Money Laundering Identification Methods: Using sophisticated analysis techniques and methods, such as transaction network analysis, transaction pattern mapping, and comparison with transaction profiles that are already known as indications of money laundering. By effectively identifying suspicious transactions, the TPPU Task Force plays an important role in preventing and reducing the impact of money laundering activities, as well as maintaining the security and integrity of the national financial system.

Customer behavior is another critical aspect in identifying SFTs. Unusual behavior during transactions, such as nervousness, haste, or lack of confidence, may indicate attempts to conceal illicit activities. Providing false information regarding identity, the source of income, or business activities is a significant indicator of potential money laundering or terrorist financing. Customers using identity documents suspected to be false or questionable, including inconsistent signatures or non-matching photos, also raise suspicions. Refusal or reluctance to provide requested information or documents to FSP personnel without valid reasons further heightens suspicions of illicit activities. Attempts by customers or their representatives to influence FSP personnel not to report transactions as SFTs through coercion or other means are also noted.

Short-term account openings without clear business purposes or customers unwilling to provide accurate information or swiftly terminating business relationships upon request for transaction details are additional indicators of potential SFTs. These behaviors and transactional patterns outlined by Law No. 15/2022 serve as tools for financial institutions and authorities in Indonesia to detect and prevent financial crimes effectively. By adhering to these regulations and remaining vigilant in monitoring and reporting suspicious activities, FSPs play a pivotal role in safeguarding the integrity of the financial system from illicit activities.

Indicators of Suspicious Financial Transactions (SFT) are signs or transaction patterns that indicate potential illegal financial activity, such as money laundering, terrorism financing, or fraud. Opening short-term accounts without a clear business purpose or customers who are unwilling to provide accurate information, as well as immediately ending a business relationship after requesting transaction details, are additional indicators of potential Suspicious Financial Transactions (SFT). Financial institutions are expected to closely monitor these indicators and report suspicious activities to competent authorities, such as financial intelligence units (FIUs) in their respective countries, in order to prevent and address illicit financial activities.

Identifiable patterns frequently accompany suspicious financial transactions, aiding in their detection. A frequent occurrence is the occurrence of significant cash transactions that differ from a customer's typical financial behavior. For instance, a customer who usually engages in minor transactions may suddenly make a substantial deposit or withdrawal. Another technique involves dividing transactions into smaller amounts in order to avoid reporting thresholds, a practice commonly referred to as "smurfing." This entails the

fragmentation of a substantial transaction into smaller, inconspicuous ones distributed throughout numerous accounts. Another common occurrence involves transactions that are economically illogical, such as those that do not align with the intended purpose of the account or are unrelated to the customer's known business operations. Moreover, the act of transferring funds to and from offshore financial hubs that are considered high-risk, and when there is no evident legitimate business motive, is indicative of suspicious activity. Another suspicious pattern is the gradual accumulation of funds in stages, which are eventually moved out as a big sum.

Financial institutions and affiliated organizations have a vital responsibility in identifying and reporting potentially suspicious financial transactions. Under Article 13 paragraph 1 letter (a) of Law No. 15 of 2002 on Money Laundering Crimes, financial service providers (FSPs) such as banks, financing institutions, securities companies, mutual fund managers, custodians, and insurance companies are required to inform the Financial Transaction Reports and Analysis Center (PPATK) about any financial transactions that appear suspicious (Kusheri, 2015).

The reporting system comprises multiple sequential steps. Initially, FSPs are required to diligently observe transactions for any abnormal behavior that diverges from a customer's customary transaction pattern. Upon identification of such actions, FSPs are required to promptly file a Suspicious Transaction Report (STR) to the PPATK. The PPATK subsequently examines these reports to discern patterns and correlations with probable illicit actions.

The PPATK collaborates closely with the Directorate General of Customs and Excise, the police, and the prosecutor's office to conduct investigations and bring legal action against those involved in financial crimes (Kusheri, 2015). Inter-agency collaboration is needed for the exchange of information, coordination of investigations, and the full investigation and prosecution of financial crimes. Customs authorities have a critical role in monitoring the movement of commodities across borders. This is important because it helps to discover smuggling activities that often occur alongside suspect financial transactions. Once an ample amount of evidence is collected, the legal proceedings are entrusted to the police and the prosecutor's office.

Indonesian law clearly defines the idea of adequate initial evidence in the context of corruption investigations. As per the definition provided in Article 1 Criminal Procedure Code, "initial evidence" pertains to evidence that suggests the occurrence of a criminal act with a high probability. According to Article 1, "initial evidence" is employed to indicate the occurrence of a crime. Article 17 elaborates that a suspect is an individual who, based on their actions or circumstances, is reasonably suspected of being the perpetrator of a crime, as indicated by the initial evidence.

The concept of preliminary evidence is explained in detail in the Decision of the Chief of the Indonesian National Police No. Pol.SKEEP/04/I/1982, which was issued on February 18, 1982. Initial evidence is defined as information and data found in at least two of the following sources: a police report, an official report from the crime scene (BAP di TKP), an investigation report, witness or expert testimony, and physical evidence. In practical terms, the initial evidence required under Article 17 of the Indonesian Criminal Procedure Code (KUHAP) must match the criterion of "minimal evidence" as established in Article 184 (1) of KUHAP.

Regarding corruption crimes, Law No. 31 of 1999 on the Eradication of Corruption Crimes provides specific details on the required evidence. Article 26 of this law outlines that the investigation, prosecution, and trial processes for corruption offenses must adhere to the existing criminal procedure law. Therefore, any preliminary evidence indicating an individual's involvement in a corruption offense must comply with the regulations outlined in Article 184 of the Indonesian Criminal Procedure Code (KUHP).

In order to enhance the effectiveness of current regulations in dealing with suspicious financial transactions associated with customs offenses, it is necessary to make enhancements to regulations. Initially, it is imperative that rules provide a more comprehensive and explicit delineation of suspicious financial transactions to prevent any potential misinterpretations or uncertainties. Furthermore, there is a requirement for enhanced measures for the reporting and retention of suspicious transaction data by financial institutions. This rule should mandate financial institutions to promptly report suspicious transactions and guarantee that the reported data is accessible to relevant entities for subsequent investigation.

Sufficient capability of the relevant agencies is essential for the efficient implementation of the new regulations. It is imperative to provide ongoing training and teaching to customs and law enforcement agents regarding the detection and proper handling of suspicious financial transactions. Moreover, allocating resources towards advanced analytical technology for identifying suspicious transaction patterns can enhance the efficiency of monitoring.

In order to effectively address the issue of questionable financial activities, particularly those involving international networks, it is imperative for Indonesia to enhance its collaboration with other nations. An effective measure to consider is forging alliances with the FATF and other global organizations. By engaging in this collaboration, Indonesia can have access to a wider range of sophisticated resources and cutting-edge technology, as well as exchange intelligence information with other nations.

CONCLUSION

The customs area in Indonesia has a crucial function in overseeing the movement of commodities in and out of the country, ensuring adherence to both national and international regulations. This supervision is essential for preserving the economic stability of the nation, as customs duties make up a substantial amount of government revenue. Efficient customs enforcement not only protects against smuggling and illicit activity but also promotes fair market competitiveness. Nevertheless, the endeavors are hindered by obstacles such as tax evasion and unscrupulous operations, leading to significant financial losses. The primary responsibility of the Directorate General of Customs and Excise (DGCE) is to enforce regulations, handle violations, and maintain the integrity of customs operations in Indonesia.

The economic significance of import and export activity in Indonesia is highlighted by the country's heavy dependence on customs duties. In 2023, the country had significant expansion in its export industry, specifically in non-oil and gas exports, amounting to billions of dollars. However, in addition to legal trade flows, there is an ongoing and chronic problem of illicit financial transactions that are intended to avoid paying customs charges. Engaging in practices such as deliberately declaring lower values for items or misclassifying them to pay reduced duty rates not only results in the state losing income, but also creates an unfair market environment.

In order to optimize the efficiency of these measures, many suggestions might be taken into account. Initially, enhancing the regulatory framework to establish more precise criteria on suspicious financial activities will aid in reducing uncertainty and ensuring uniform implementation across various financial sectors. Furthermore, it is crucial to enhance the capacities of pertinent organizations by providing ongoing training and implementing technology advancements. This will lead to improved abilities in detecting and responding to various situations, while also reducing response times. Ultimately, enhancing global collaboration, specifically with entities such as the Financial Action Task Force (FATF), will streamline the sharing of information and foster joint endeavors in countering transnational financial offenses.

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