

**LEGAL AWARENESS OF USER ONLINE PERSONAL SHOPPER  
SERVICE FROM ABROAD IN MALANG CITY REVIEW OF LAW  
NUMBER 17 OF 2006 CONCERNING CUSTOM**

**THESIS**

**BY:**

**ROIHANATUL JANNAH**  
**Student ID Number 16220097**



**SHARIA ECONOMIC LAW STUDY PROGRAM (MU'AMALAH)**  
**SYARIA FACULTY**  
**THE STATE ISLAMIC UNIVERSITY MAULANA MALIK IBRAHIM**  
**MALANG**  
**2022**

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MALANG  
2022**

## STATEMENT OF AUTHENTICITY

*Bismillahirrahmanirrahim,*

In the name of Allah SWT, with awareness and responsibility for the development of knowledge, the author stated that the thesis with the entitled:

### **LEGAL AWARENESS OF USER ONLINE PERSONAL SHOPPER SERVICES FROM ABROAD IN MALANG CITY REVIEW OF LAW NO. 17 OF 2006 CONCERNING CUSTOMS**

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Malang, 21<sup>st</sup> of April 2022

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The Supervisor state that this thesis has done with scientific requirement to be proposed and to be test by the Thesis Board of Ezaminers.

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## MOTTO

مَثَلُ الَّذِينَ يُنْفِقُونَ أَمْوَالَهُمْ فِي سَبِيلِ اللَّهِ كَمَثَلِ حَبَّةٍ أَنْبَتَتْ سَبْعَ سَنَابِلٍ فِي

كُلِّ سُنْبَلَةٍ مِائَةٌ حَبَّةٌ وَاللَّهُ يُضْعِفُ لِمَنْ يَشَاءُ وَاللَّهُ وَاسِعٌ عَلِيمٌ

*“The parable of those who spend their wealth in Allah’s Way is as the parable of a grain; it grows seven ears, and in each ear there are a hundred grains. Allah gives manifold increase to whom He wills. And Allah is All-Embracing, All-Knowing.”*

(Q.S Al-Baqarah [2]:261)

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3. Dr. Fakhruddin, M.H.I., as Head of Syaria Economic Law Study Program Maulana Malik Ibrahim of Malang.
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Malang, 21<sup>st</sup> of April 2022

Author,

A handwritten signature in black ink, appearing to be 'Roihanatul Jannah', with some illegible characters below it.

Roihanatul Jannah

Student ID Number 16220097

## TRANSLITERATION GUIDENCE

Transliteration is a system of writing sound symbols by moving Arabic writing to Latin (Indonesian) writing. According to the Great Dictionary Indonesian Transliteration is copying by switching from one alphabet to another. Among other things, transliterations are used in this thesis by changing the writing from Arabic to Indonesian writing with the aim to facilitate in understanding this thesis.

There are types and options of transliteration that can be used in the writing of scientific papers, the Sharia Faculty of State Islamic University Malik Ibrahim of Malang uses EYD plus transliteration guidelines, namely transliteration based on the Joint Decree (SKB) of the Minister of Religious Affairs and Culture of the Republic of Indonesia, January 22, 1998 Number 159/1987 and Number 0543.b/U/1987 as written in the Guidelines for Transliteration of Arabic (A Guide Arabic Transliteration), INIS Fellow 1992.

### A. Consonants

Huruf Arab	Name	Latin letters	Name
ا	Alif	not symbolized	not symbolized
ب	Ba	B	Be
ت	Ta	T	Te
ث	Tsa	Tsa	Es (with the point above)
ج	Jim	J	Je
ح	H{a	Kh	Ha (with the point above)
خ	Kha	D	Ka and Ha
د	Dal	Z	De

ذ	Zal	D	Zet (with the point above)
ر	Ra	R	Er
ز	Zai	Z	Zet
س	Sin	S	Es
سّ	Syin	Sy	Es and Ye
ص	S{ad	S{	Es (with the point below)
ض	D{ad	D{	De (with the point below)
ط	T{a	T{	Te (with the point below)
ظ	Z{a	Z{	Zet (with the point below)
ع	'Ain	' _____	Reverse apostrophe
غ	Gain	G	Ge
ف	Fa	F	Ef
ق	Qof	Q	Qi
ك	Kaf	K	Ka
ل	Lam	L	El
م	Mim	M	Em
ن	Nun	N	En
و	Wau	W	We
ه	Ha	H	Ha
ء	Hamzah	_____'	Apostrophe
ي	Ya	Y	Ye

*Hamzah* (ء) which is usually represented by *alif*, if it is located at the beginning of the word then in transliteration it follows the vowel, it is not symbolized, but if it is in the middle or end of the word, it is symbolized by a comma above (') to replace the symbol “ع”.

## B. Vowels, Long and Diphthongs

In every writing in Arabic text in the form of vowel *fathah* is written with "a", *kasrah* with "i", *dlommah* with "u" while each long reading is written with:

Elongated (a) vowel = â for example قل become qâla

Elongated (i) vowel = î for example قيل become qîla

Elongated (u) vowel = û for example دون become duna

Especially for the pronunciation of *ya' nisbat*, it cannot be replaced with "i" but still written with "iy" in order to describe the *ya' nisbat* at the end. diphthongs, *wawu* and *ya'* sounds after *fathah* are written with "aw" and "ay". Consider an example:

Diftong (aw) = او for example قول become qawlun

Diftong (ay) = اي for example خير become khairun

## C. Ta' Marbûthah (ة)

*Ta' Marbuthah* (ة) is transliterated with "i" if it is in the sentence, but if *ta' marbuthah* is at the end of the sentence then it is transliterated using "h" for example الرسالة المدرسة becomes *al-risalati al-madarrisah*, or if it is in the middle a sentence consisting of the composition of *mudhof* and *mudhof ilayh*, then it is transliterated by using "t" which is connected to the next sentence, for example في رحمة الله becomes *fî rahmatillah*.

## D. Articles and Lafadh Al-Jalalah

The article in the form of "al" is written in lowercase, unless it is located at the beginning of the sentence, while "al" in *lafadh jalalah* which is in the middle of the sentence it is leaning on (*idafah*) is omitted. Example:

1. Al-Imâm Al-Bukhriy said...
2. Al-Bukâhriy in his book *Muqaddimah* explains...
3. *Billâhi 'azza wa jalla*

### E. Word Writing

Basically every word, whether *fi'il* (verb), isim or letters is written separately. Only certain words that are written in Arabic letters are commonly combined with other words, because the Arabic letters or vowels are omitted, in this transliteration the writing of the word is also combined with other words that follow it.

Example:      وان الله لهو خير الرازقين =      *Wainnallaha lahuwa khairar-raziqin.*

Although the Arabic writing system does not recognize capital letters, in this transliteration these letters are also used. The use of capital letters as applicable in EYD, including capital letters are used to write the article, so what is written with a capital letter is still the beginning of the name, not the initial letter of the article.

Example:      وما محمد الا الرسول      =      *Wa maa Muhammadun illa Rasul*  
                  ان اول بيت وضع الدرس      =      *Inna awwala baitin wudli'a linnasi*

Using capital letters for Allah only applies if in Arabic writing is complete, if the writing is united with other words so that there are letters or *harakat* omitted, then capital letters are not used.

Example: نصر من الله فتح قريب      =      *Nasrun minallahi wa fathun qarib*  
                  الله الامر جميعا      =      *Illahi al-amru jami'an*

For those who want fluency in reading, transliteration guidelines are an integral part of tajwid science.

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## ABSTRACT

Roihanatul Jannah, 16220097, 2022. *Legal Awareness of User Online Personal Shopper Services from Abroad in Malang City Review of Law Number 17 of 2006 Concerning Customs*. Thesis, Sharia Economic Law Program Study, Syaria Faculty, State Islamic University Maulana Malik Ibrahim Malang, Supervisor: Dwi Fidhayanti, S.HI, M.H.

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**Keyword:** Legal Awareness, Online Personal Shopper Service, Customs.

In the era of the industrial revolution as it is today the business and trade sectors are considered to be the most influential factors on the economic development of a country. The easier access to buying and selling from each country encourages entrepreneurs to make transactions aimed at maximizing profits and minimizing losses. Distance is not an obstacle for a person to make a transaction, either within the customs area or outside the customs area. One form of transaction made to make transactions that pass through the customs area is the practice of online personal shopper service. Namely, the transaction of purchasing products by providing services to buyers by offering a number of goods in the store and then offered at a certain price in accordance with the wishes of consumers. In this case, use the online system. Overseas services are becoming more specialized because goods are ordered through the customs area but with small amounts when compared to import practices. The party responsible for overseeing the customs area is the Customs and Excise party either in terms of the service of goods entering the customs area or providing active socialization to the community about the rule of law and obligations charged to users of service transactions.

This research discusses how legal awareness for users of online services abroad in the city of Malang review Law number 17 of 2006 on Customs. This type of research uses empirical juridical research with qualitative and quantitative research approaches. Data sources are used in the form of primary, secondary, and tertiary data with data collection techniques such as interviews, questionnaires, literature studies. The research focused on calculating data derived from questionnaires given to 100 people in Malang City who had conducted online personal shopper service transactions at least one time. The research also involved the authorities overseeing customs, namely the Malang City Customs and Excise Office.

The results of this study showed that the average legal awareness of user Online personal shopper in Malang City reviewed from Law number 17 of 2006 on concerning Customs is 85.64% in the category of good awareness. Users of online personal shopper services abroad in Malang City are aware and knowledgeable about the legal rules that apply to minimize violations, especially goods that will enter the territory of Indonesia. But still often encountered the mode of violation that is the smuggling of prohibited goods, still lack of more specialized socialization about the imposition of import duty taxes. Customs and Excise have been socializing about the rules and laws of truth, and they have tried to do it as effectively as possible, both directly through seminars and socialization directly to the community, students (Goes to Campus), counseling, and prospective foreign workers. As for the obstacles faced by Customs and Excise, the difficulty of communication data supporting the delivery of goods from abroad because it takes a long time to investigate, the many stigmas are wrong and deeply rooted in the public's thinking that Customs has been considered a party that often detains goods. Even though, Customs carries out its duties with a record of problematic goods will be investigated first, the number of fraud cases on behalf of customs.

## ABSTRAK

Roihanatul Jannah, 16220097, 2021. **Kesadaran Hukum Pengguna Jasa Titip Online Luar Negeri Di Kota Malang Tinjauan Undang-Undang Nomor 17 Tahun 2006 Tentang Kepabeanan.** Skripsi, Program Studi Hukum Ekonomi Syariah (Mu'amalah), Universitas Islam Negeri (UIN) Maulana Malik Ibrahim Malang, Pembimbing: Dwi Fidayanti, S.HI, M.H.

---

**Kata Kunci:** Kesadaran Hukum, Jasa Titip *Online*, Kepabeanan.

Pada zaman revolusi industri seperti sekarang ini sektor bisnis dan perdagangan dinilai menjadi faktor paling berpengaruh terhadap perkembangan ekonomi suatu negara. Semakin mudah akses jual beli dari setiap negara mendorong pengusaha melakukan transaksi yang bertujuan memaksimalkan keuntungan dan meminimalkan kerugian. Jarak bukan menjadi penghambat untuk seseorang melakukan transaksi, baik dalam wilayah pabean atau di luar wilayah pabean. Salah satu bentuk transaksi yang dilakukan untuk melakukan transaksi yang melewati wilayah pabean adalah praktik jasa titip *online* yakni transaksi pembelian produk dengan memberikan pelayanan terhadap pembeli yakni dengan menawarkan sejumlah barang yang ada di toko kemudian ditawarkan dengan harga tertentu sesuai dengan keinginan konsumen yang dalam hal ini menggunakan sistem *online*. Jasa titip *online* luar negeri menjadi lebih khusus karena barang yang dipesan melewati wilayah kepabeanan namun dengan jumlah sedikit jika dibandingkan dengan praktik impor. Pihak yang bertanggung jawab untuk mengawasi wilayah kepabeanan adalah pihak Bea dan Cukai baik dalam hal pelayanan barang yang masuk ke wilayah pabean atau memberikan sosialisasi aktif kepada masyarakat tentang aturan hukum dan kewajiban yang dibebankan kepada pengguna transaksi jasa.

Penelitian ini membahas mengenai bagaimana kesadaran hukum bagi pengguna jasa titip *online* luar negeri di Kota Malang tinjauan Undang-Undang nomor 17 tahun 2006 tentang Kepabeanan. Jenis penelitian memakai penelitian yuridis empiris dengan pendekatan penelitian kualitatif dan kuantitatif. Sumber data yang digunakan berupa data primer, sekunder, dan tersier dengan teknik pengumpulan data dengan wawancara, angket, studi kepustakaan. Penelitian difokuskan kepada penghitungan data yang berasal dari angket yang diberikan kepada 100 masyarakat Kota Malang yang pernah melakukan transaksi jasa titip *online* setidaknya 1 kali. Penelitian juga melibatkan pihak yang berwenang mengawasi kepabeanan yaitu Kantor Bea dan Cukai Tipe Madya Malang.

Hasil penelitian ini menunjukkan bahwa rata-rata kesadaran hukum pengguna jasa titip *online* luar negeri di Kota Malang ditinjau dari Undang-Undang nomor 17 tahun 2006 tentang Kepabeanan adalah sebesar 85,64% dalam kategori kesadaran yang baik. Para pengguna jasa titip *online* luar negeri di Kota Malang sudah sadar dan mengetahui tentang aturan hukum yang berlaku untuk meminimalisir pelanggaran terutama barang yang masuk ke wilayah Indonesia. Namun masih sering ditemui modus pelanggaran yaitu penyelundupan barang terlarang, masih kurangnya sosialisasi yang lebih khusus tentang pengenaan pajak Bea masuk. Pihak Bea dan cukai telah melakukan sosialisasi tentang aturan dan hukum kepabeanan telah berusaha dilakukan seefektif mungkin, baik secara langsung melalui, seminar dan sosialisasi langsung ke masyarakat, mahasiswa (*Goes to Campus*), penyuluhan dan calon tenaga kerja luar negeri. Adapun kendala yang dihadapi pihak Bea dan Cukai adalah sulitnya komunikasi data pendukung pengiriman barang dari luar negeri karena membutuhkan waktu yang cukup lama untuk investigasi, banyaknya stigma yang keliru dan mengakar di pemikiran masyarakat bahwa Bea Cukai selama ini dianggap sebagai pihak yang sering melakukan penahanan terhadap barang padahal pada kenyataannya Bea Cukai melaksanakan tugasnya dengan catatan barang yang bermasalah akan dilakukan investigasi terlebih dahulu, banyaknya kasus penipuan yang mengatasnamakan pihak Bea Cukai.

## مستخلص البحث

ريحانة الجنة, ١٦٢٢٠٠٩٧, الوعي القانوني لخدمات المتسوقين الشخصيين عبر الإنترنت في مدينة دراسة برنامج الشريعة الاقتصادية, اطروحة مالاغ مراجعة القانون رقم 17 لعام 2006 بشأن الجمارك جامعة الدولة الإسلامية مولانا مالك إبراهيم مالاغ. ناظر: دوي فيدهياتني

في عصر الثورة الصناعية كما هو الحال اليوم، يعتبر قطاع الأعمال والتجارة أكثر العوامل تأثيراً على التنمية الاقتصادية لبلد ما. ويشجع تيسير الحصول على الشراء والبيع من كل بلد أصحاب المشاريع على إجراء معاملات تهدف إلى زيادة الأرباح إلى أقصى حد وتقليل الخسائر إلى أدنى حد ممكن. المسافة ليست عقبة أمام الشخص لإجراء معاملة، سواء داخل المنطقة الجمركية أو خارج المنطقة الجمركية. أحد أشكال المعاملات التي تتم لإجراء المعاملات التي تمر عبر المنطقة الجمركية هو ممارسة خدمة المتسوق الشخصي عبر الإنترنت. أي معاملة شراء المنتجات من خلال تقديم الخدمات للمشتريين من خلال تقديم عدد من السلع في المتجر ثم عرضها بسعر معين وفقاً لرغبات المستهلكين. في هذه الحالة، استخدم النظام عبر الإنترنت. وأصبحت الخدمات الخارجية أكثر تخصصاً لأن السلع تطلب من خلال المنطقة الجمركية ولكن بمبالغ صغيرة بالمقارنة مع ممارسات الاستيراد. الطرف المسؤول عن الإشراف على المنطقة الجمركية هو الطرف الجمارك والمكوس إما من حيث خدمة السلع التي تدخل المنطقة الجمركية أو توفير التنشئة الاجتماعية النشطة للمجتمع.... حول سيادة القانون والالتزامات المفروضة على مستخدمي معاملات الخدمة

يناقش هذا البحث كيفية الوعي القانوني لمستخدمي الخدمات عبر الإنترنت في الخارج في مدينة مالاغ بمراجعة القانون رقم ١٧ لعام ٢٠٠٦ بشأن الجمارك. ويستخدم هذا النوع من البحوث البحوث القانونية التجريبية مع نهج بحثية نوعية وكمية. وتستخدم مصادر البيانات في شكل بيانات أولية وثانوية وثانوية وثلاثية مع تقنيات جمع البيانات مثل المقابلات والاستبيانات ودراسات الأدب. وركز البحث على حساب البيانات شخص في مدينة مالاغ الذين أجروا معاملات خدمة المستمدة من الاستبيانات التي أعطيت ل ١٠٠ المتسوق الشخصي عبر الإنترنت مرة واحدة على الأقل. وشمل البحث أيضاً السلطات المشرفة على الجمارك، وهي مكتب الجمارك والمكوس في مدينة مالاغ.

وأظهرت نتائج هذه الدراسة أن متوسط الوعي القانوني للمستخدمين في الخارج في مدينة مالاغ استعرض من القانون رقم ١٧ لعام ٢٠٠٦ على الجمارك هو ٦٤, ٨٥٪ في فئة الوعي الجيد. مستخدم خدمات المتسوق الشخصي عبر الإنترنت في الخارج في مدينة مالاغ على علم ومعرفة بالقواعد القانونية التي تنطبق لتقليل الانتهاكات، وخاصة السلع التي ستدخل أراضي إندونيسيا. ولكن كثيراً ما واجهت طريقة الانتهاك التي هي تهريب السلع المحظورة، لا تزال تفتقر إلى التنشئة الاجتماعية أكثر تخصصاً حول فرض ضرائب على رسوم الاستيراد. وقد تم الجمارك والمكوس التنشئة الاجتماعية حول قواعد وقوانين الحقيقة، وحاولوا أن يفعلوا ذلك على نحو فعال قدر الإمكان، سواء مباشرة من خلال الحلقات الدراسية والتنشئة الاجتماعية مباشرة إلى المجتمع، والطلاب (يذهب إلى الحرم الجامعي)، وتقديم المشورة، والعمال الأجانب المحتملين. أما بالنسبة للعقبات التي تواجهها الجمارك والمكوس، وصعوبة بيانات الاتصال التي تدعم تسليم السلع من الخارج لأن التحقيق يستغرق وقتاً طويلاً، فإن الوصمات العديدة خاطئة ومتجذرة في تفكير الجمهور بأن الجمارك تعتبر طرفاً يحتجز السلع في كثير من الأحيان. على الرغم من أن الجمارك تنفذ واجباتها مع سجل من السلع إشكالية سيتم التحقيق أولاً، وعدد من حالات الاحتيال نيابة عن الجمارك.

# **CHAPTER I**

## **INTRODUCTION**

### **A. Background of Research**

The development of the current industrial revolution, the business and trade sectors are considered to be the most influential factors on the economic development of a country. The easier access to buying and selling from each country encourages entrepreneurs to make transactions aimed at maximizing profits and minimizing losses. Distance is not an inhibitory factor in making any type of transaction. Whether still in the domestic and foreign customs area, all parties have the right to make transactions regardless of whether they occupy urban areas or inland areas. Often the goods needed by the community are not found in the territorial sector of the country, the amount of interest in all commodity goods gives rise to the way of availability and availability of goods to several regions that then transactions between countries emerged.

Various efforts are made to attract the attention of the public through social media. Social media was originally used as a site to expand friendships from different parts of the world, as well as a center for information sharing but is now increasingly being used to provide transaction information. In Regulation Law Number 11 of 2008 concerning Information and Electronic Transactions means electronic transactions to be part of legal acts carried out

using computers, computer networks, and/or other electronic media.<sup>1</sup> The function of social media increases over time to become the marketing center of an online-based product either for small business products or large-scale to bring together sellers and buyers to make transactions. Social media can be used as a means of transaction. But still, stick to the rules that apply.<sup>2</sup> Instagram and Twitter are considered the most effective marketing mediums. Instagram has a fast, practical and efficient performance in spreading information. The information transmitted is automatically received by the public. Then it becomes public consumption. The use of social media is an open business opportunity for buying and selling transaction actors, one of which is online personal shopper services.

Personal shopper service is one of the product purchase transactions by providing services to buyers, namely by offering some goods in the store and then offering them at a certain price coupled with service fees. Goods offered can be taken from anywhere, usually from malls or wholesalers with certain brands following the wishes of consumers. The goods sought are not limited to local products but also foreign demand. The personal shopper service business actors only buy goods ordered by consumers, but some providers provide their goods that can be ordered. Between the personal shopper service provider and personal shopper service users, both know about the goods to be ordered. Namely, the goods even exist though they are still in the area of shops or shopping centers. And in Islam, it is allowed this kind of thing, but if the goods

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<sup>1</sup> Mulawarman, and Aldila Dyas Nurfitri, "Perilaku Pengguna Sosial Media beserta Implikasinya Ditinjau dari Perspektif Psikologi Sosial Terapan", *Jurnal Psikologi*, Vol.25 (2017): 41

<sup>2</sup> Addition State Gazette of the Republic of Indonesia Number 4843 Article 1 paragraph (2) Law Number 11 of 2008 Concerning Information and Electronic Transactions.



are still unclear their existence, then this is declared invalid, as stated by Allah SWT in Surah An-Nisa verse 29:

يَا أَيُّهَا الَّذِينَ آمَنُوا لَا تَأْكُلُوا أَمْوَالَكُمْ بَيْنَكُمْ بِالْبَاطِلِ إِلَّا أَنْ تَكُونَ تِجَارَةً عَنْ تَرَاضٍ مِّنْكُمْ وَلَا تَقْتُلُوا  
أَنْفُسَكُمْ إِنَّ اللَّهَ كَانَ بِكُمْ رَحِيمًا

*“O you who have believed, do not consume one another's wealth unjustly but only business by mutual consent. And do not kill yourselves [or one another]. Indeed, Allah is Merciful to you.” (Q.S An-Nisa: 29).<sup>3</sup>*

In accordance with the paragraph, it is permissible for all types of transactions with the condition that the goods are clear, which are carried out by several parties with the principle of consensual and not allowed to buy and sell by means of fraud that can cause one party or the other party to suffer losses.

Some of the main types of products sought by users or consumers of personal shopper services are women's fashion, packaged food, household furniture, ceramic trinkets, electronic products and others. Countries that are the main destinations include Japan, South Korea, Singapore, Thailand, Western countries such as America to Europe. In terms of it was shown that 70% of users of personal shopper services are women, and the rest are men.

Personal shopper products are of two types namely: domestic or local and foreign products. The problem of the personal shopper service business arises when it comes to imported products abroad, it is because it can trigger

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<sup>3</sup> Ministry of Religion Republic Indonesia, *Al-Qur'an dan Terjemahannya*, (Jakarta: CV. Darus Sunah, 2017), 84.

the emergence of problems related to customs and import duties. According to Law Number 17 of 2006 on Concerning Customs, Customs is the authority to carry out security in terms of the entry of goods into a country of similar nature and its effect on goods in Indonesia that will compete directly it has several shortcomings, among others: it can cause serious losses to similar goods produced in Indonesia with these goods will later compete, threatening serious losses for similar industries produced in Indonesia because there are similar products in Indonesia. These securities and import duty measures are expected later. These security measures can overcome losses with import duties which can enter the state treasury.<sup>4</sup>

Malang city was chosen by researchers to be a research place because it occupies the second position as the largest city in East Java supported by an economic sector consisting of several fields: farms, farms, factories, hospitality, etc. The existence of a Customs office in Malang City which is the party responsible for import transactions, one of which is in terms of personal shopper service permits, namely related to the entry of goods into the country, smuggling, and the collection of import duties, and the imposition of taxes in the framework of imports for the benefit of state financial receipts. In the Malang City itself throughout January to May 2019 there are at least 190 items of shipments seized by the Office of Supervision and Customs Services Type Malang because it is considered dangerous if it escapes and circulates in the community. These goods are believed to be goods from foreign goods.

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<sup>4</sup> Constitution of Law number 17 of 2006 Concerning Customs.

Problems in the field of online personal shopper service transactions arise because it is believed that there is a splitting technique (solver) used to deal with import duties and taxes in carrying out their business to reduce the total import duty tax that must be paid. There are also personal shopper services that use couriers and use postal service lines to avoid inspection. Through the implementation of the detection of luggage belonging to the perpetrators of personal shopper services that carry goods that exceed the applicable provisions that often exceed the threshold of exemption at customs. Until September 2019 alone at Soekarno-Hatta Customs, Customs has detected as many as 422 cases of violations of personal shopper service transactions that exceed the applicable rules with an estimated total state loss of 4 billion Rupiah.<sup>5</sup>

The user of personal shopper services also found various complaints, namely related to the value of the total tax charged by the user who uses services abroad, without paying customs taxes business actors can sell or make personal shopper service transactions cheaper compared to personal shopper service actors who already have permission first because they are required to pay customs taxes in customs.

Based on the issues that have been raised above regarding the use of duties on customs services above, the researcher will research with the title Of Legal Awareness of Users Personal Shopper Services in Malang City Abroad Review of Law Number 17 of 2006 on Concerning Customs who will see how far the level of public awareness in Malang city is about the rule of law that

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<sup>5</sup> Safir Makki, "Bea Cukai Tindak 422 Pelanggaran Jasa Titipan", *CNN Indonesia*. 27<sup>th</sup> September 2019, accessed on 10<sup>th</sup> October 2019, <http://m.cnnindonesia.com/ekonomi/20190927171426-434725/bea-cukai-tindak-422-pelanggaran-usaha-jasa-titipan>

applies to import duties for online services abroad and its application in the community itself.

## **B. Problem Formulation**

Based on this background, the formulation of the problems presented in this study is:

1. How is the legal awareness of users of online services in Malang from abroad city reviewed from Law Number 17 of 2006 on Concerning Customs?
2. What are the efforts of The Customs and Excise of Malang City from abroad to Increase Legal Awareness of Online Personal Shopper Service Users in Malang City?

## **C. Objective of Research**

In general, the purpose of this study is:

1. Measuring and knowing the legal awareness of users of online services abroad in Malang City reviewed from Law Number 17 of 2006 on Concerning Customs;
2. Explaining the Efforts of Customs and Excise of Malang City to Increase Legal Awareness of Online Personal Shopper Service Users from abroad in Malang City.

## **D. Benefits of Research**

The benefits of this study are seen from two aspects. These benefits are:

1. Theoretically

The author hopes that this research can be useful and provide additional knowledge about the enforcement and development of legal science related to foreign transactions in this case in the field of customs, especially personal shopper in the city of Malang.

2. Practically

It is expected that with this research the author is to add insight and knowledge in the field of service transactions, especially in online personal shopper service transactions, know the correct and appropriate regulations related to it. The benefits for the community are expected that this research can provide information for the public about the importance of legal awareness related to the rules of online services from abroad review from Law number 17 of 2006 on Concerning Customs and the correct application following these rules.

## **E. Operational Definition**

As an illustration to better understand the discussion, it is necessary to provide a description or definition of the title that is operational in the writing of this research so that it is easily understood clearly about its direction and purpose. With the title "Legal Awareness of Users Online Personal Shopper Services from abroad in Malang City Review of Law Number 17 of 2006 Concerning Customs". Several terms need to be described from the title, including:

1. Legal Awareness according to Soerjono Soekanto, Legal Awareness is an epiphany or values that still exist in every human being regarding the rule of law or the rule regarding the existence of laws that are expected to exist emphasized on the value of the function of the rules and is not an evaluation of the rule of law because of concrete events in the community concerned with it.<sup>6</sup>
2. The personal shopper is a job in the form of going to a store, mall, or a wholesaler and looking at certain brands or products according to the wishes of the market and offering to customers who will later get paid from the job whose base is online.<sup>7</sup> Personal Shopper services can also be done for transactions in the country, but there are also transactions or purchases of goods from abroad. The Personal Shopper services are carried out by individuals or with a small and limited number of goods.<sup>8</sup>
3. Customs is everything related to the supervision of the traffic of goods entering and exiting the customs area, as well as the collection of import duties and exit duties. The Customs Act applies to all areas of the Unitary State of the Republic of Indonesia, covering land, water, and air areas above it including certain places of the Exclusive Economic Zone (EEZ) and the Continental Shelf. Areas with certain boundaries at seaports, airports or

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<sup>6</sup> Soerjono Soekanto, *Kesadaran Huku dan Kepatuhan Hukum*, (Jakarta: Rajawali, 1982), 152.

<sup>7</sup> Zurifah Diana Sari, "Analisis Fiqih Muamalah terhadap praktik jasa titip beli online dalam akun instagram @Storemurmursby", (*Undergraduate thesis*, Sunan Ampel State Islamic University Surabaya, 2018).

<sup>8</sup> Ahmad Usamah Rievzqy, "Pemberlakuan Pajak terhadap Barang Hasil Transaksi Jasa Titip Online", *Jurnal Suara Hukum* Vol. 2 No. 1 (March, 2020), 73.

other places designated for freight traffic are fully under the supervision of the Directorate General of Customs and Excise.<sup>9</sup>

4. Law number 17 of 2006 on Customs is an Act that regulates everything related to the supervision of the traffic of goods entering or exiting customs areas as well as the collection of import duties and exit duties. This Act was enacted on November 15, 2006 by the House of Representatives and the President, which is an update or change to Law number 10 of 1995 on Customs.

## **F. Discussion Structure**

Systematic writing is a plan for the preparation of report writing based on research methods, while researchers limit the systematic arrangement to 4 chapters consisting of sub-chapters that have the following arrangements:

**Chapter I** INTRODUCTION, researchers explain about: background problems, problem formulation, research objectives, research benefits, operational definitions, previous research, and systematic writing.

**Chapter II** LITERATURE REVIEW, which contains previous research, literature review contains juridical thoughts and/or concepts as a theoretical basis for the study and analysis of problems. The study of theory is adapted to the problems in the field as a place of research. So the theory can be used as a reference to analyze based

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<sup>9</sup> Constitution of Law the Republic of Indonesia number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning customs.

on existing data. Among others, it is about the understanding of legal awareness, understanding online transactions, understanding personal shopper services, the Law on customs and customs rules.

**Chapter III RESEARCH METHODS**, which discuss methods to help researchers to obtain data such as interview methods, and observations. Research methods are important for producing accurate research data regarding research types, research approaches, research locations, data types and sources, data collection methods, and data processing methods.

**Chapter IV RESEARCH RESULTS AND DISCUSSIONS**, which contain exposure and analysis of data that explains general exposure, research places, and results obtained from interviews and observations. It is then analyzed using the theory that has been included in chapter II. More focused on the results of the analysis of legal awareness of personal shopper online services in the city of Malang review of Law number 17 of 2006 on truth.

**Chapter V CLOSING**, which contains the conclusions of this research that contains answers to the formulation of problems in the research as well as suggestions for all parties related to the theme of this research that can be used for future research.



## CHAPTER II

### REVIEW AND LITERATURE

#### A. Previous Research

Previous research is an inseparable part of the preparation of scientific work. One of them is to avoid plagiarism, which is a crime in the academic field. Previous research is also important to distinguish research between researchers to maintain the authenticity of scientific work. Previous research was used as reference material. The author found several scientific papers that have similarities with this study. The previous written or research related to this research is:

*1. Analisis Fiqih Muamalah terhadap praktik jasa titip beli online dalam akun instagram @Storemurmursby.*

This research was written by Zurifah Diana Sari (2018), from the Faculty of Sharia and Law, Sunan Ampel State Islamic University of Surabaya. This research is the result of field research on Instagram accounts using data collection methods, namely observation methods, interviews, and documentation. Data analyzed with descriptive methods with inductive mindsets. The results showed that the practice of online buying services on @storemurmursby Instagram account has not been implemented properly because of the provisions outside the initial agreement done by the seller unilaterally when the goods ordered by the buyer do not exist or run out of stock. Then the money for the service is still taken in part. One party if you

feel objected if one party feels compelled, then the contract is not valid. Goods ordered if it turns out to be out of stock, then the money for its services can be taken in part which in *Fiqh Muamalah*, the practice has not met one of the conditions of *Ijarah* or the provisions of *Ujrah* that are mutually satisfied, because there is one party who feels objected to in practice.<sup>10</sup>

## ***2. Kesadaran Hukum Konsumen dalam Memperjuangkan Hak-Haknya atas Kerugian yang dialami dalam Melakukan Transaksi Elektronik.***

This research was written by Antonius Dwickly Cahyadi (2014), Faculty of Law, Atma Jaya University Yogyakarta. This research uses empirical methods by looking back and analyzing primary data. By looking at how much damage consumers receive when using online transactions. Data was obtained by sharing questionnaires in the Sleman area of Yogyakarta to find out the losses received by comments in the area regarding losses or damages received in conducting buying and selling transactions. The conclusion of this study shows that the concerns of buyers are to get relief from sellers, if the damages or losses are not very large, they think that giving rules under the applicable law is too risk, and buyers do not know that their rights have been protected in consumer protection laws. There are several factors that can lead to weak legal protections in granting their rights in electronic transactions.

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<sup>10</sup> Zurifah Diana Sari, “Analisis Fiqih Muamalah terhadap praktik jasa titip beli online dalam akun instagram @Storemurmursby”, (*Undergraduate thesis*, Sunan Ampel State Islamic University Surabaya, 2018).

The factors that cause consumers to experience losses when making electronic or online transactions is:

- a. There is a sense of pessimism on the part of consumers to know the truth of transactions to track the existence of business actors because the agreement exists without face-to-face so that there is no confidence in making these electronic transactions.
- b. The value of losses is considered small because the price of the goods offered is not too high. Items include clothing, mobile phones, accessories, transportation tickets and, more. This perceived small loss makes consumers choose not to follow through with legal channels because it is feared to add other costs.
- c. The consumer knowledge that is considered lacking in the rules of the Act that protects consumer rights is the Consumer Protection Law. Still, the lack of socialization of consumer protection law to the public and the lack of public awareness of the applicable law by being indifferent is considered to be a factor in the lack of public understanding of the law.
- d. The assumption that the resolution of disputes through legal channels is troublesome and takes a short time with the costs incurred in the trial process is what makes the community reluctant to continue the process to the legal path.<sup>11</sup>

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<sup>11</sup> Antonius Dwiki Cahyadi, "Kesadaran Hukum Konsumen dalam Memperjuangkan Hak-Haknya atas Kerugian yang dialami dalam Melakukan Transaksi Elektronik", (*Undergraduate thesis*: Atma Jaya Yogyakarta University, 2014)

### **3. *Perlindungan Hukum Terhadap pengguna Jasa Titip Online.***

This research was written by Elisabeth Mustika Situmorang (2019), Faculty of Law, University of North Sumatra. This research uses this type of normative juridical research and empirical juridical research. The conclusion of this study is the legal view of the origin of leaving online groceries to someone or the services of online personal shopper users is allowed because it refers to the engagement.

Legal protection against online transactions under Law Number 8 of 1999 concerning consumer protection in article 4. Online buying and selling transactions in principle are similar to buying and selling directly the difference is only limited to the use of the internet or electronic means that result in online buying and selling. It is called more difficult or more criminal if there is a dispute feared criminal in the form of fraud. The nature of the side in conducting a transaction electronically or online can likely make to disguise or hide or falsify the identity in the transaction of both sellers and buyers in making a transaction either a buying or and selling agreement.<sup>12</sup>

### **4. *Pemberlakuan Pajak terhadap Barang Hasil Transaksi Jasa Titip Online.***

This research was written by Usamah Rievzqy Ahmad (2020), Surabaya State University. This research uses Normative Juridical methods that focus on literature studies and Law number 11 of 2008 on Information and Electronic Transactions. The conclusion of this study is that online personal

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<sup>12</sup> Elisabeth Mustika Situmorang, “Perlindungan Hukum Terhadap pengguna Jasa Titip Online”, (*Undergraduate thesis*: Faculty of Law, North Sumatera University, 2019).

shopper services can be used as tax objects because of the benefits obtained from the transaction and the need to maximize tax collection and maximize the results that are in accordance with the income capabilities of the taxpayer. Business people as online personal shopper service actors should be taxed because they adhere to the principle of balance and justice where workers and employees who carry out import activities are also taxed. The enactment of taxes for online personal shopper service businesses must be based on the Law because there are strict sanctions for those who violate the protection against domestic products so as not to lose competitiveness with foreign products.<sup>13</sup>

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<sup>13</sup> Usamah Rievzqy Ahmad, “Pemberlakuan Pajak terhadap Barang Hasil Transaksi Jasa Titip Online”, (*Undergraduate thesis*: Faculty of Law, Surabaya State University, 2020).

Table I: Comparison with previous research

No.	Name and Year of Research	Title	Similarities	Difference
1.	Zurifah Diana Sari/ State Islamic University Sunan Ampel of Surabaya / 2018	<i>Analisis Fiqh Muamalah terhadap praktik jasa titip beli online di akun Instagram @storemurmursby</i>	Object of study of the practice of titip services	The discussion is according to the principle of Islamic law/ <i>Fiqh Muamalah</i> based on the agreement, the cancellation of the condition results in the cancellation of the transaction.
2.	Antonius Dwickyc Cahyadi/Atma Jaya University Yogyakarta/ 2014	<i>Kesadaran Hukum Konsumen dalam Memperjuangkan Hak-Haknya atas Kerugian yang Dialami dalam Melakukan Transaksi Elektronik</i>	Discussion of legal awareness in transactions.	The subject is about losses in electronic transactions to find out losses in efforts to protect the law and grant rights to consumers.
3.	Elisabeth Mustika Situmorang/ North Sumatera University/ 2019	<i>Perlindungan Hukum terhadap Pengguna Jasa Titip online.</i>	The users of online personal shopper service transactions.	About legal protection for consumers and their equalization with the law of engagement because both are considered permissible.

				The legal basis used is Law Number 8 of 1999 on consumer protection.
4.	Usamah Rievzqy Ahmad/University of Indonesia/ 2020	<i>Pemberlakuan Pajak terhadap Barang Hasil Transaksi Jasa Titip Online</i>	Examine the use and enactment of rules in the community as demand for online personal shopper entrepreneurs.	The imposition of provisions for the perpetrators of online personal shopper services. The study focused on the imposition of taxes and their conformity with laws that apply in the community and are generally accepted not centered within a particular city. His research is based more on normative research and bibliography.

## **B. Theoretical Framework**

### **1. General Concept of Legal Awareness**

#### a. Understanding legal awareness

Consciousness is the state of a person who understands and the understanding that arises from the values contained in man according to the existing Law. According to Soerjono Soekanto, indicators of legal awareness are rules that have relatively concrete nature about the level of legal awareness. In the development of history it is known that the development of law is carried out for a relatively long time and realized because of several roles. This role can be divided into the following groups:<sup>14</sup>

1. There is a reflection of the law belonging to primitive people, the existence of the previous book as a teaching provider to distinguish good and bad things that are then filtered and taken good things to be applied in everyday life.
2. Scholastic understanding, this understanding is believed to be the highest understanding because of its connection to God as the owner of nature and the importance of following God's commandments. This could be the basis for a country that could have embraced certain beliefs.
3. Modern natural law (18th and 19th centuries), in this stage man has understood the surrounding situation poured out through his own thinking. Humans as intelligent creatures and have the ability to think about life then give birth to many thoughts that are two-shouldered for other humans.

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<sup>14</sup> Munir Fuady, *Sosiologi Hukum Kontemporer, Interaksi Kekuasaan Hukum, dan Masyarakat* (Bandung: Citra Aditya Bakti, 2007), 80.



4. Sociology (late 19th and early 20th centuries). Legal awareness at this level can be said to have been complex because of the existence of more detailed legal arrangements, namely about genealogy, relationships, basis, intent, and others.

Primitive societies from the beginning had known the importance of the law reflected in the knowledge of the previous book and knew that the rules had to be obeyed. This is called the earliest legal stage. Then it grows since man knows about the existence of God (scholastic understanding) God is the one who has a universe with people who must follow His commands. Increasingly developed with the times and more and more people who understand the nature of the law itself than the law of thought or ratio of humans that adjusts to the circumstances to fit and on target to be obeyed, this is called modern law.<sup>15</sup>

Wahbah Zuhaili in his book puts forward the presence of maqashid sharia as a law, which is contained with content and purpose by glorifying the existence of the law itself or as the ultimate goal of Islamic sharia and the things that Shari'a has established in the established law itself.<sup>16</sup>

Allah SWT said in surah Al-Maidah verse 16:

يَهْدِي بِهِ اللَّهُ مَنِ اتَّبَعَ رِضْوَانَهُ سُبُلَ السَّلَامِ وَيُخْرِجُهُم مِّنَ الظُّلُمَاتِ إِلَى النُّورِ بِإِذْنِهِ وَيَهْدِيهِمْ  
إِلَى صِرَاطٍ مُسْتَقِيمٍ

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<sup>15</sup> Munir Fuady, *Sosiologi Hukum Kontemporer, Interaksi Kekuasaan Hukum, dan Masyarakat* (Bandung: Citra Aditya Bakti, 2007), 80.

<sup>16</sup> Busryo, *Maqashid al syariah*, (East Jakarta: Pramedia Group, 2019), 27.

*"With that book that God points those who follow His pleasure to the path of salvation, and (with that book also) God brings those people out of the pitch black to a bright light with His permission, and points them to the straight path."*

Allah Almighty as the maker of Shari'a is not by burdening mukallaf but to bring benefit and goodness for the sustainability of human life. Islamic law dates as a lantern after the Jahiliyah storm of darkness.<sup>17</sup> The content of this law is to lead to the path of salvation and the straight path.

b. Stages of Legal Awareness

Legal Awareness in the community is not a thing that just happens, but there are several processes so that the law can be transferred to the community layer. As for the following stages:<sup>18</sup>

1. The stage of legal knowledge is the stage of how much a person knows about the law, especially for written law, namely about the permissible and prohibited rules and the existence of sanctions for violators.
2. Legal Understanding Stage, this stage is about how far one understands the content of the rule related to the content, benefits, purpose, and related things in the rule.
3. Legal attitude stage, in this stage a person's choice when knowing the rules. If someone understands the purpose and purpose of the rules, then

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<sup>17</sup> Misbahul munir and Djalakuddin, *Ekonomi Qur'ani* (Malang: UIN Maliki Press, 2014), 8.

<sup>18</sup> Soerjono Soekanto, *Faktor-faktor yang Mempengaruhi Penegakan Hukum*, (Jakarta: Raja Grafindo Persada, 2004), 8.

it will more easily accept and follow the existing rules and the belief that the thing he does is truth and in order to uphold the truth. It is purely from his own understanding to follow the applicable laws.

4. The Stage of Legal Behavior Pattern, in this stage applies a more developed mindset, that is if clearly applicable a rule in the community. It can be measured the extent of people's compliance with these rules. If the majority follows the rules, it means that the community has applied the law into itself, so that it can be said as a law-abiding society.

Of the four indicators, it can be written that there is a level of legal society into several layers. The bottom layer is someone who knows about the law just know and this can be said if awareness of the law is still low. But if it is known if someone has followed the law and is characterized by his application to life then it can be ascertained if the person has a high legal awareness.<sup>19</sup>

Legal awareness has a correlation with legal compliance. Compliance involves several important actors including the community, who make the rules, and Law graduate students.<sup>20</sup> People who themselves have legal awareness are more likely to comply with the provisions of the law that someone has realized themselves which is a manifestation of the awareness of the law itself because a person who already has legal awareness is not followed by actions to obey the law, then it can be ascertained that the awareness of the law is only considered a value. The

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<sup>19</sup> Munir Fuady, *Sosiologi Hukum Kontemporer, Interaksi Kekuasaan Hukum, dan Masyarakat*, 80.

<sup>20</sup> Sunaryati Hartono, *Peranan Kesadaran Hukum Masyarakat dalam Masa Transisi*, (Jakarta: Bina Cipta, 1975), 89.

idea of the awareness of citizens as the basis for the validity of positively written law is found in the teachings on *Rechtsgefühl* or *Rechtbewutzijn* whose essence is that there is no law that binds citizens except on the basis of legal awareness, another aspect is that legal awareness is often associated with the enforcement of the law, the establishment of the law, and the effectiveness of the law. The issue of legal awareness is also within the scope of legal issues and social values. When viewed from modern theories about law and the opinions of jurists about the binding nature of the law, various problems arise about the existence of a gulf between the basic assumptions of the validity of written law, and the reality of obeying the law. There is an opinion that the binding of law depends on primarily on one's beliefs. This is called the *rechtbewustzijn* theory. Kutchinsky presented a picture of the interrelationship between the rule of law and the pattern of society's behavior.<sup>21</sup> The rules that apply in society will have the interrelationship and tendency of people who are aware of the law impacting on the pattern of thinking about the importance of the law finally born a pattern of behavior that reflects law-abiding itself.

#### c. The Interconnectedness of Legal Awareness

Legal awareness has a relationship with one of them with legal compliance. People who themselves have legal awareness are more likely to comply with the provisions of the law that he has realized himself which is a manifestation of the awareness of the law itself. If a person who already

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<sup>21</sup> R. Otje Salman, *Beberapa Aspek Sosiologi Hukum* (Bandung: 2012), 49.

has legal awareness is not followed by actions to obey the law, then it can be ascertained that the awareness of the law is only considered a value.<sup>22</sup>

In general, legal awareness is associated with the observance of the law or the effectiveness of the law. In other words, legal awareness concerns whether certain legal provisions function or not in society. About the factors that cause society to comply with the law, it is:

Compliance is defined as compliance that is based on the expectation of a reward and efforts to avoid penalties or sanctions that may be imposed if someone violates the provisions of the law. This compliance is not based on a belief in the purpose of the relevant legal rules, and based more on the control of the holder of the power. As a result, legal compliance exists if there is strict supervision of the implementation of these legal rules. Internalization, means the expectation of rewards for performing legal compliance. Finally, the interests of the community are borne by the roof of the law.<sup>23</sup>

In line with the observance of the law, it is mentioned in the book of Mustashfa that the purpose of sharia is fivefold: namely the maintenance of religion, soul, reason, posterity, and property. Every potential to be able to apply protection will result in a *masalahah*.<sup>24</sup> The description is:

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<sup>22</sup> Sudikno Mertokusumo, *Meningkatkan Kesadaran Hukum Masyarakat*, (Yogyakarta: Liberty, 1981), 3.

<sup>23</sup> Achmad Ali, *Menguak Hukum Teori Legal, Peradilan, termasuk interpretasi Undang-Undang*, (Jakarta: Kencana, 2009) h. 348.

<sup>24</sup> Busryo, *Maqashid al syariah*, (East Jakarta: Pramedia Group, 2019), 41.

### 1. Maintain Religion (*Hifzh Din*)

Maintaining and maintaining religion is maintaining and carrying out obligations to the main religion, carrying out religious provisions to avoid hardship, and maintaining religion by upholding human dignity.

### 2. Nurture the Soul (*Hifzh Nafs*)

Every soul belongs to Allah Almighty and will return to Him. Similarly, in Islam it is forbidden to treat the human soul as a trifle. The human soul is as precious as one's existence and eliminating it is inappropriate and a thing hated by Allah Almighty. Therefore there is an obligation to protect the soul of either oneself or others.

### 3. Nurture Reason (*Hifzh Aql*)

Human is the most perfect creature of the earth with the presence of reason to distinguish from animals. As the most important thing owned by human, Allah SWT has given rules whether it is a command or a prohibition to maintain and protect human reason.

### 4. Keeping offspring (*Hifzh Nasb*)

Islam can continue its existence by being passed on to later generations. In line with this, it is mandatory for the law to maintain offspring, namely to perform marriage between men and women in accordance with Islamic Law by maintaining offspring in accordance with the commands of Allah SWT.

### 5. Keeping Possessions (*Hifzh Mal*)

As a human being who strives to meet the needs of life, Allah Almighty commands to work in order to have property to get something needed by way according to Shari'a.

## **2. General Study of Online Personal Shopper Services**

In the era of globalization, various aspects of people's lives, especially in the field of trade, are heavily influenced by the advancement of information and communication technology. Business activities that are generally done conventionally begin to switch electronically by using a network of computer networks. The internet is known as Electronic-Commerce or abbreviated as E-Commerce.<sup>25</sup> Many aspects of life are helped by the existence of online services, whether realized or not, but it cannot be denied the importance of using the internet network as it has become a daily consumption coupled with the proliferation of a business that targets many markets in its business. Businesses doing business online usually utilize social media applications such as Facebook, Instagram, Twitter, and blog. Instagram is one of the most widely used social media apps for marketing goods. The ease of use of the application significantly affects attitudes that affect the interest of consumers to use Instagram in making purchases online.

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<sup>25</sup> Abdul Halim and Teguh Prasetyo, *Bisnis E-Commerce*, (Yogyakarta: Pustaka Pelajar, 2005), 10.

a. Understanding of Online Personal Shopper

The Personal Shopper is an informal service to provide offers in the form of services to people who need or want to buy an item but cannot go to buy it themselves for various reasons.<sup>26</sup> Personal shopper service is one of the product purchase transactions by providing services to buyers by offering some goods in the store and then offering them at a certain price coupled with service fees. Goods offered can be taken from anywhere, usually from malls or wholesalers with certain brands according to the wishes of consumers. The goods sought are not limited to local products but also foreign demand. A Personal Shopper buying service is a service to buy goods from one of the bookers by using social media as a place to market their products.<sup>27</sup> The way of work that is generally done by the service provider is buying personal shopper buy by coming to a certain mall or shopping center, taking pictures of the products to be offered then uploading to social media accounts. Followers of the account who are interested in buying products can order the service provider personal shopper buy, and then this businessman will buy the ordered goods and send them to the booker with additional purchase fees and postage. Buying a business is in demand by business people because the product can be offered first without having to provide the previous item. Goods that are commonly traded in

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<sup>26</sup> Intan Siti Muslichah and Irwanshah, "Instagram dan Fenomena Jastip di Indonesia", *Jurnal Communication Spectrum: Capturing New Perspectives in Communication*, Vol. 9 No. 2 (January, 2019).

<sup>27</sup> Halimi Purnamasari, "Penyelesaian Kasus Pembatalan Sepihak Setelah Pemesanan yang dilakukan Pembeli dalam Perjanjian Jual Beli melalui Toko Online @naads\_shop", (*Undergraduate thesis: Gajah Mada University*, 2020).



buying services are very diverse, ranging from fashion products such as bags, watches, shoes, sandals, clothing, and so on.

When viewed from the elements of the agreement in the buying and selling services, then the purchase personal shopper service agreement is a form of ordinary buying and selling agreement. The essence of the buying and selling agreement is goods and prices, as well as the delivery of goods. Buying and selling are considered to have taken place between the seller and the buyer when they have agreed on the price and the goods that are then carried out the delivery of the goods in question. Similar to the buying and selling agreement, wherein the agreement on buying services there is also a delivery of goods after the price agreed between the buyer and the seller of the personal shopper buy service provider accompanied by additional personal shopper service rates and shipping costs.

The main party in the personal shopper service industry is the netizen, namely non-formal individuals, but with many opportunities open to online business, especially personal shopper services and has promising potential, the more individuals who offer personal shopper services, and the better the impact for buyers because they no longer have to visit the store to buy an item especially to avoid long queues during transactions. Buyers only need to use a mobile phone with social media and order the goods they want. Payment is made by paying each item or the total of each transaction, but some services tend to pay for the service of the personal shopper of the total transaction.

Personal shopper services in Indonesia are classified into transactions or more precisely a new phenomenon, then the concept of personal shopper services themselves is still being developed, socialized, and educated to the community in terms of concepts, mechanisms of purchase through services, and the existence of negative or positive impacts of personal shopper services which is certainly a challenge for business people who are mostly netizen and classified in the form of individual businesses. Business people are also maintained to always be careful to take endorsements that will do promotions for the products offered because choosing the appropriate endorser can provide reciprocity and can target the market to the maximum get profits in line.<sup>28</sup>

Personal shopper services can be done both between cities and between countries. Generally, many Indonesian people as users of personal shopper services buy goods from abroad.<sup>29</sup> This is different from import if the import is the process of transporting commodities from one country to another with a large amount and legally in trade transactions. The difference between personal shopper and import services is the difference in terms of the quantity or number of goods used for transactions and transaction actors. Personal shopper service actors are usually done by individuals or individuals while the import process is generally carried out by companies engaged specifically in the field of exports and imports.

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<sup>28</sup> Intan Siti Muslichah and Irwanshah, "Instagram dan Fenomena Jastip di Indonesia", *Jurnal Communication Spectrum: Capturing New Perspectives in Communication*, Vol. 9 No. 2 (Januari, 2019), 152.

<sup>29</sup> Amir, *Ekspor-Impor* (Jakarta: Pustaka Binaman Pesindo), 43.

b. Difference between Online personal shopper services and Online Transaction

The difference between personal shopper services with other online businesses is in the average buying and selling of goods sold is imported goods such as food, cosmetics, clothing, shoes from abroad. However, if you make an order through online shopping services will only be charged for personal shopper services and postage in Indonesia only. This means that we only need to ask someone who happens to be abroad to buy a product according to our wishes. No wonder that Indonesian people who had to be traveling or indeed live abroad, many who offer business services to buy online. Therefore, people tend to prefer to shop using personal service media. In addition to saving time and energy, people also get relatively cheap prices and good quality of goods.

c. Legal Basis for Online Transaction

1. Legal Basis of Online Transactions

Trading through electronic systems is regulated based on Law Number 19 of 2016 on Electronic Information and Transactions and Government Regulation Number 82 of 2012 on the Implementation of Electronic Systems and Transactions. With the word agreed by both parties to the transaction, there has been an electronic contract, it is characterized by the word agreeing on various provisions that are regulated online as a form of electronic contract. Based on Article 47 paragraph (2) of the

Government Regulation on the Implementation of Electronic Systems and Transactions, it is considered valid if:<sup>30</sup>

- a. The existence of the agreement of the parties, the agreement is held at the beginning of the transaction usually about the amount to be paid at the beginning but can also be paid in full. Defects or nonconformities of the ordered goods result in a reduction in the value of the goods depending on the agreement at the beginning.
- b. Conducted by a capable or authorized legal subject in accordance with the laws and regulations. A person who goes abroad must have an exit permit. For those who do live abroad, there must be a guarantee that can guarantee the authenticity of identity so that later it is not considered a fraudulent transaction.
- c. The object of the transaction shall not be contrary to the laws and regulations, decency, and public order. Goods ordered from abroad will later be sorted and checked again whether or not it is appropriate and can be traded, is not prohibited and detrimental.

The things that must be included in online transactions are:<sup>31</sup>

- a. The identity of the parties, especially from the seller as a form of accountability of the services offered to be considered valid and avoid fraud.

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<sup>30</sup> Government Regulation No. 82 of 2012 concerning Implementation of Electronic Systems and Transactions, Article 47 paragraph (2).

<sup>31</sup> Regulation of Law number 11 of 2008.

- b. Objects and specifications, this applies to goods sold in the store and must match the details of the goods, both size, model, shape, and so forth.
- c. Electronic transaction requirements, all electronic information created, forwarded, transmitted, received, or stored into analog, digital, electromagnetic, optical, and other forms can be seen, displayed, or heard with a network of electronic systems and not limited to writing but can be through images, codes, letters, numbers or others that have certain meanings that can be understood by others.
- d. Prices and fees, the seller usually directly provides information about the price owned by the goods that will later be paid or related to service fees if it relates to transactions in the field of services.

The rules on online services have not been explained directly and in writing in the Act. But there are some rules that are equated for online personal shopper services because they have the similarity or suitability of online personal shopper services with buying and selling in general.

## 2. Law Number 17 of 2006 on Customs

Every item that passes through the borders of Indonesia is required to carry out the examination stage, in Law number 17 of 2006 article 3 paragraph 1 for imported goods or goods entering the territory of Indonesia must be checked, there are:

*“Customs is everything related to the supervision of the traffic of goods entering or leaving the customs area as well as the collection of import and exit duties.”*

The customs area referred to the territory of the Republic of Indonesia includes land, water, and other air space areas as well as within the territory of the Exclusive Economic Zone and the boundary of the continental shelf. Meanwhile, certain boundary areas include sea ports, airports, or other places that are still under the supervision of the Directorate General of Customs and Excise.

Law number 17 of 2006 article 3 paragraph 1 states that imported goods or goods entering the territory of Indonesia must be checked, there are:

1. Examination and research of documents and physical examination;
2. Related examinations are carried out collectively.

Goods imported from abroad in small quantities are called personal shopper services that are required to pay import duties or levies on imported goods. Inspection activities carried out by customs and excise parties on imported goods in accordance with Law number 17 of 2006 article 1 paragraph 20 are related to financial inspections, books, records, documents, incoming business letters, and letters related to activities.

### 3. Online Personal Shopper In Islam

Islam itself does not have a specific term for personal shopper services, but a transaction similar to titip services is an ijarah contract. DSN MUI Fatwa number 112/DSN-MUI/IX/2017 concerning Ijarah financing, which is a lease agreement for someone's services or work that will later get benefits in the form of goods or services either with a legal entity or not a

legal entity.<sup>32</sup> *Ijarah* is allowed in Islam as long as it remains bound and sticks to the rules of Islam based on consensual principles. This is in accordance with the word of Allah in surah Al-Baqarah verse 275:

... وَأَحَلَّ اللَّهُ الْبَيْعَ وَحَرَّمَ الرِّبَا<sup>33</sup>

It means: "And Allah has allowed buying and selling and forbidding usury" (Al-Baqarah: 275)<sup>33</sup>

The verse explains that God allows the widest possible way to make transactions of any kind on a consensual basis, but it is not allowed until usury and causes harm to others.

*Ijarah* or *al-ujrah* is an activity after a transaction is carried out, namely in the form of wages for services that have been performed. Islam recommends that payment for services made must be made quickly and without delaying time to pay the service fee.<sup>34</sup>

The conclusion is that wages or rewards can vary, which are carried out by a person to another person, agency, institution or other party as wages for the work that has been done as long as it does not violate the established provisions. This refers to the rewards or services provided by buyers or users of online personal shopper services. The concept of reward for services is allowed in Islam.

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<sup>32</sup> Fatwa DSN MUI number 112/DSN-MUI/IX/2017.

<sup>33</sup> Ministry of Religion RI, *Al-Qur'an dan Terjemahannya*, (Jakarta: CV. Darus Sunah, 2007), 48.

<sup>34</sup> Zurifah Diana Sari, "Analisis Fiqh Muamalah terhadap praktik jasa titip beli online di akun Instagram @storemurmursby", (*Undergraduate thesis*: Sunan Ampel Surabaya State Islamic University, 2018).

### **3. General Review of Customs**

#### **a. Understanding of Customs**

According to law number 17 of 2006, Customs is everything related to all supervision about the traffic of goods entering or exiting the area from customs and the collection of import duties and exit duties.<sup>35</sup> So everything that has entered or exited a territory is mandatory for him supervision or rules that include especially goods that will later be taxed either import duties or duties because passing through a territory is related to supervision both for goods that will enter or exit across the borders of a country.

The boundary or customs area is the territory of the Republic of Indonesia which includes land area, waters, and airspace above it and certain places that cross the border of the Exclusive Economic Zone (EEZ) and the continental shelf boundary in which the Law applies. Passing through the customs area, areas or regions with certain limits, be it at seaports, airports, or other places designated for goods traffic or all of them are under the supervision and regulation of the Directorate General of Customs and Excise. All matters concerning customs affairs are taken care of at the Customs office, which is an office located in the Directorate General of Customs and Excise of an area whose obligations and all have been regulated by law. It's the same with other security places, There are several parts that regulate supervision, namely through customs control posts as a place in a region used by customs and excise officials who will be tasked with monitoring the traffic of imported and exported goods.

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<sup>35</sup> Regulation Law number 17 of 2006 concerning Customs.



## **b. Purpose**

According to Law Number 17 of 2006 on Truth, as a body under the auspices of the Minister of Finance of the Republic of Indonesia Protection, which includes customs areas, among others, has the purpose of:<sup>36</sup>

1. Ensure legal certainty, fairness, transparency, and accountability of public services. That every citizen has the right to be treated fairly in relation to the provision of public services. In this case, the party handling customs is the customs as one of the public services.
2. Support efforts to improve and develop national economies related to global trade. International trade is very influential on a country's economy because customs as a body manages customs as a gateway from trade to and from abroad. In-and-out taxes will also provide additional state revenue.
3. Support the smooth flow of goods and increase the effectiveness of traffic control over certain goods that will enter or exit certain customs areas. As a party that oversees the customs area, many things are anticipated before a certain item enters or country.
4. Optimizing the prevention and enforcement of smuggling, clear regulations are needed to regulate the Law on customs. This rule will later become guidelines that must be obeyed by the community, and there are strict sanctions for those who violate the rules.

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<sup>36</sup> Regulation Law number 17 of 2006 concerning Customs.

### **c. Provisions of Imported Goods**

Every item that passes through the borders of Indonesia must be checked, in Law number 17 of 2006 article 3 paragraph 1 for imported goods or goods entering the territory of Indonesia must be checked, related to:

- a. Examination and research of documents and physical examinations;
- b. Related examinations are conducted collectively.<sup>37</sup>

Before making a transaction for people who will make transactions through the customs area to meet the requirements, it is mandatory to register with the Directorate General of Customs and Excise to get access to customs. In addition, the party transporting goods passing through customs is obliged to notify the plan of the arrival of transportation to the customs office. After arriving at the office, there will be a separation of the goods carried.

Imported goods that have reached the customs area will be stockpiled in certain places, in temporary hoarding or elsewhere, will also get the same treatment that is stockpiled first. As for imported goods that can be removed from the customs area after performing all the obligations of the, there are:<sup>38</sup>

- a. Imported for use, goods that enter the customs area aim to be later used or owned by someone domiciled in Indonesia that is if all obligations have been carried out.

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<sup>37</sup> Article 3 paragraph 4 of the Law of the Republic of Indonesia number 17 of 2006 concerning Customs.

<sup>38</sup> Article 10 B Regulation Law of the Republic of Indonesia number 17 of 2006 concerning Customs.

- b. Imported for a while; that is if the goods are properly intended to be re-exported within no later than 3 (three) years and can be granted waivers or even exemptions of import duties that amount to 5% of the import duties that should be paid.
- c. Stockpiled in bonded hoarding places; It has the purpose, among others, as a form of intensity in the field of customs, namely to stockpile imported goods that will be processed, exhibited, and/or provided for resale to avoid excessive investment to foreign parties needing legal certainty.
- d. Transported in another customs area at a temporary hoarding site;
- e. Continue to be transported or further transported; or
- f. Re-exported; is the delivery of imported goods that have reached the customs area is not by the provisions ordered.

The methods carried out in the calculation of import duties use deduction and computational methods. The deduction, which is one method to calculate the customs value of imported goods based on the selling price of the imported goods, identical imported goods or goods that are still similar in the customs market minus the cost or expenditure, that is between commissions profits, insurance used, transportation costs, import duties, and taxes. While the computational method is a useful method for calculating the customs value of imported goods based on the total or amount of raw material prices or initial costs, costs during the process of

making goods, and the cost or total of other distributions until the goods arrive in the region or customs area.<sup>39</sup>

#### **d. Penalty**

The provisions apply to parties who transport imported goods that violate the rules, namely in the form of sanctions, the following

1. Parties who carry imported goods without reporting to customs are subject to administrative sanctions of at least Rp5.000.000.00 (five million rupiahs) and at most Rp50.000.000.00 (fifty million rupiahs).
2. For those who transport imported goods if they do not carry out demolition for inspection will be penalized in the form of fines of at least Rp10.000.000.00 (ten million rupiahs) and at most Rp100.000.000.00 (one hundred million rupiahs).
3. For importers if it turns out that the number is less than notified and found guilty of having to pay import duties on imported goods that have not been dismantled is subject to administrative sanctions in the form of fines of at least Rp25.000.000.00 (twenty-five million rupiahs) and at most Rp250.000.000.00 (two hundred and fifty million rupiahs).

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<sup>39</sup> Article 15 Regulation Law of the Republic of Indonesia number 17 of 2006 concerning Customs.

## **CHAPTER III**

### **RESEARCH METHOD**

Research methods are derived from the word Method, which means a proper way to do or get things, so a method is a way to do things by using the human mind carefully to get a purpose. Then from this in the form of results in the form of contextual or conceptual that can be poured into work of writing, research writing. "Research" is an activity that contains the activity of finding, recording, formulating, and analyzing a problem until a report is obtained from the results of research.<sup>40</sup> Researchers use several ways or research methods that are in accordance with research methods to get maximum results and can be accounted for.

#### **A. Type of Research**

This type of research aims to explain the type or type of research used in research.<sup>41</sup> The type of research used in this study is empirical legal research that examines legal reviews in the Law on customs with circumstances that occur in the field. Empirically, the truth can be proven in nature or the results can be felt by the five senses related to public legal awareness of foreign services according to Law number 17 of 2006 on customs.

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<sup>40</sup> Choli and Abu Achmad, *Metodologi Penelitian*. (Bandung: PT Bumi Aksara, 2007), 1.

<sup>41</sup> Guidelines for Writing Scientific Papers of the Faculty of Sharia on 2019.

## **B. Research Approach**

The approach method used in this research is qualitative research, which is an approach by analyzing the results of interactions that occur when the enactment of the rule is carried out in the community with the results of interviews with customs and excise authorities in the city of Malang to produce an overview of the research object as research conducted. Quantitative Method through questionnaires to find out the results in the form of concrete numbers and percentage of field results which will be more focused on the percentage of public Legal Awareness in transactions in the city of Malang is reviewed from Law number 17 of 2006 on Customs.

## **C. Research Locations**

A research location is a place that researchers used to get the desired data, valid and can be accounted for credibility. Therefore, researchers chose the Customs and Excise Office in the city of Malang at Surabaya Street Number 2 Malang followed by posts that are still under the auspices of the Customs and Excise of Malang city. This is based on this research to obtain data, answers, and documentation from the sources. The customs office is an important community facility and is devoted to managing the rate of entry of goods from outside the country. The researchers will also use the concept of sampling, Taking several people related to the discussion of researchers to get information by targeting people who have or have done the process of online services abroad, especially in the city of Malang, to

measure how well the community understands the rule of law that applies related to online services abroad according to Law number 17 of 2006 on Truth.

#### **D. Data Source**

Retrieved data is obtained from several data sources including: primary data sources, and secondary data sources.

##### **a. Primary data sources**

The primary data source was obtained directly from filling out a questionnaire of 100 abroad online personal shopper service users in Malang City with the requirement that they have carried out overseas online personal shopper service transactions at least one time and interviews with Customs and Excise as the authority to handle the supervision of the customs and excise area to find out how the legal awareness of online personal shopper service users in Malang city from abroad is reviewed from Law Number 17 of 2006 concerning Custom. All data and public survey results collected are combined and analyzed and then combined with existing laws in accordance with this study.

##### **b. secondary data source**

Secondary data sources are obtained from literature studies by applying sources such as books, scientific papers, journals, documents, and other written sources as well as legal sources related to discussions in

research.<sup>42</sup> Through this research, the author uses secondary data sources derived from books, journals, scientific papers, and Law number 17 of 2006 concerning Customs.

## **E. Methode of Data Collection**

Data collection methods are strategies used by researchers to collect data needed in their research<sup>43</sup>. The technique carried out by researchers is to analyze the results of public surveys and then compare with existing laws, also based on the results of expert interviews, and references from books and journals.

### *1. Interview*

Is a data retrieval technique conducted by researchers by directly dialogue with respondents to dig up information<sup>44</sup>. There are two types of interviews: structured interviews and unstructured free interviews. A structured interview is an interview that is arranged in detail. An unstructured interview is an interview that contains an outline that will be asked.

The researchers will conduct interviews with Malang City Customs staff in this case as the authorities oversee and regulate the course of foreign transactions, especially online personal shopper services to obtain data as

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<sup>42</sup> Amiruddin and Zainal Asikin, *Pengantar Metode Penelitian Hukum*, (Depok: Raja Grafindo, 2018), 30.

<sup>43</sup> Eko Putro Widoyoko, *Teknik Penyusunan instrument Penelitian*, (Yogyakarta: Pustaka Pelajar, 2012), 33.

<sup>44</sup> Suharsimi Arikunto, *Prosedur Penelitian Suatu Pendekatan Praktik* (Jakarta: PT. Rineka Putra, 2006), 227.



they occur in the field, also equipped with documentation so that they can be understood through images, diagrams, etc.

## 2. Questionnaire

The questionnaire is a data collection technique that is done by giving a set of statements to 100 respondents to answer<sup>45</sup>. The questionnaire used by researchers in this study was a closed questionnaire that was shared using online links for parties who were considered eligible to fill out questionnaires, namely those who had or had done online services abroad, especially in Malang City.

## 3. Documentation

The author uses documentation techniques, namely through the collection of information derived from field research in the form of transaction documents, and photo interview evidence.

## **F. Data Processing Method**

The data processing method describes the processing procedure of analysis the approach used. The method of data processing that will be used in this study is to first examine the data (editing), then classify it after it is verified, analyze, and make conclusions.

a) Editing is a re-examination of data obtained mainly from its completeness, clarity of meaning, conformity, and perfection. So that researchers can find conclusions that occur in the community with existing theories, then achieve the desired results for this study.

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<sup>45</sup> Suliyanto, *Metode Riset Bisnis*, (Yogyakarta: CV Andi Offset, 2006), 137.

- b) Classifying, it is the process of collecting similar data and choosing which ones include data or not data. Classifying data will be presented into the arrangement of chapters, namely between the results of interviews with sources, the results of the percentage of questionnaires to get results to answer the formulation of problems that have been written.
- c) Verifying, is the the process of re-examining data that has been obtained from research that has been done to find out the truth of the data. By matching back the data that has been obtained from the results of interviews with sources and questionnaire results that have been submitted by researchers.
- d) Analysis is the process of arranging the sequence of data, organizing it into a pattern to get the desired results. This is done to find out the equality or conformity between one data with another.
- e) Conclusion  
Conclusion is the final step taken by researchers to get results or draw conclusions from problems that have been studied from several processes, including from interviews, questionnaires, or from some literature that has been used in this study so that later it can provide benefits both for researchers and the general public to be applied in everyday life.

## CHAPTER IV

### RESULTS OF RESEARCH AND DISCUSSION

#### A. Overview of Research Locations

##### 1. The area and geographical location of Malang city

Malang city area is in East Java and is the second-largest city after Surabaya. With an area of 110.06 km<sup>2</sup> in coordinate points 07.06°-08.02° south latitude and 112.06° - 112.07° east longitude.<sup>46</sup> Malang city is considered as a favorite tourist destination city in East Java, many agrotourism in Malang city is always crowded with travelers from various domestic and even international regions. In addition, Malang city benefits from the natural beauty in the area not infrequently Malang city is used as a place to stop, tourist destinations as well as shopping places. Based on the natural conditions of Malang city is at an altitude of 445-526 meters above sea level and cool air conditions with an average temperature of 1,883 mm per year. As for the boundaries of Malang city area, as follows: The boundaries of Malang City include: the north is bordered by Karangploso District and Singosari District, Malang Regency. The Southern Boundary is bordered by Pakisaji District and Tajinan District, Malang Regency. The Eastern Boundary is bordered by Dau District (Batu City) and Wagir District, Malang Regency. The Western Boundary is bordered by District and Tumpang District, Malang Regency.<sup>47</sup>

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<sup>46</sup> Central Bureau of Statistics, *Kota Malang dalam Angka: Municipality in Figures 2021*, p. 3.

<sup>47</sup> *ibid*, 4.

**Table 2. Subdistrict broad in Malang city**

<b>No.</b>	<b>Subdistrict</b>	<b>Broad (km<sup>2</sup>)</b>
1	Kedungkandang	36,89
2	Klojen	8,83
3	Blimbing	17,77
4	Lowokwaru	22,60
5	Sukun	20,97
<b>result</b>		110,06

Malang city include 5 subdistrict on it: Kedungkandang, Klojen, Blimbing, Lowokwaru, Sukun and 57 Neighborhoods. The right strategic city is on a transit trajectory for local and regional transportation activities, surrounded by several mountains: Mount Bromo, Mount Arjuna, Mount Welirang, Mount Semeru, Mount Kawi, Mount Kelud, Mount Anjasmoro, and Mount Panderman.<sup>48</sup> Malang City area is also an area dominated by hilly and highland areas with a spread of large and small rivers that are in it.

## **2. Economy**

Malang city has many sectors that support the economy in Malang city, trade, hotels, restaurants, transportation, communication, finance, agriculture, services, processing industry, mining, quarrying and others.

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<sup>48</sup> Malang city government website (<https://malangkota.go.id/sekilas-malang/geografis>) access on 31 March 2021.

**Tabel 3. Business Growth Rate Malang City**

No	Business field categories	Business Growth Rate (in percent (%))
1	Agriculture, Forestry, and Fisheries	0,46
2	Mining and quarrying	3,97
3	Processing Industry	0,48
4	Electricity and Gas Procurement	1,82
5	Water Procurement, Waste Management, Waste and Recycling	2,08
6	Construction	0,63
7	Trade, Repair of Cars and Motorcycles	6,30
8	Transportation and Warehousing	13,11
9	Provision of Accommodation and Drinking Meals	10,99
10	Information and Communication	12,05
11	Financial Services and Insurance	1,71
12	Real Estate	1,65
13	Company Services	0,94
14	Administration of Government, Defense, and Social Security	0,98
15	Educational Services	3,09
16	Health Services and Social Activities	9,36
17	Other Services	13,65
18	Gross Regional Domestic Product	2,26
19	Regional Domestic Product without Gross	2,26

Based on data collected from the agricultural statistics center in collaboration with the Directorate General of Food Crops, the Ministry of

agriculture most of the largest income in Malang City is through the productivity of food crops that include rice, corn, beans, soybeans, tubers produced from field fields with waters managed by private and irrigation services.<sup>49</sup>

### **3. Profile of The Office of Supervision and Service of Customs and Excise Type Of Malang City**

In accordance with the decision of the director-general of customs and excise number KEP-46/BC/2008 on July 14, 2008, that the Office of Supervision and Service of Customs and Excise Type Madya is as the Office of Supervision and Customs And Excise Service Type A3. The Office of Supervision and Customs Services is located at st. Surabaya number 2 Malang. Being under the responsibility of the head of the regional office has the task of carrying out the services and supervision of customs and excise in his authority based on the applicable law.<sup>50</sup>

The function of the Office of Supervision and Customs Services is:

- a. Carrying out intelligence, patrol, and investigation functions in the field of customs and excise;
- b. Management and maintenance of operating facilities, communication facilities, and weapons;
- c. Implementing functions in technical implementation within the Department of Customs and Excise;

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<sup>49</sup> Central Bureau of Statistics, *Kota Malang dalam Angka: Malang Municipality in Figures 2021*, 181.

<sup>50</sup> Malang city customs and excise website, <http://www.beacukai Malang.com/profil/kppbc-tmc-malang/>, access on 31 March 2021.

- d. Issuing permits and facilitating access in facilities in the field of Customs and Excise;
- e. Apply import taxes, consumption taxes, excise duties, and other costs by regulations;
- f. Access to the receipt, storage, maintenance, and distribution of customs and excise documents;
- g. Perform data management functions, presentation of data, and reports related to correctness and excise;
- h. Conducting supervision over the implementation of tasks and performance evaluation;
- i. Administrative functions of the Office of Supervision and Customs and Excise Services.

In practice in the field, the Office of Customs Services and Supervision of Malang City recognizes and implements 4 special functions, there are:<sup>51</sup>

- a. *Revenue Collector*: The Customs and Excise Office is a fiscal apparatus that collects state revenues in the customs, excise, import, and export taxes. In the framework of domestic industrial development, taxes from abroad are raised, especially for footwear, textile products, and bag products so that domestic industries are more developed and not less competitive.
- b. *Community Protector*: The Customs and Excise Office serves to protect the public from the entry of illegal goods related to prohibited goods (B3 waste,

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<sup>51</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> of February 2021.

used clothing, ozone-depleting materials, sex toys, pornography) and goods due to restrictions with licensing (narcotics and alcohol are allowed access but with special permits and certain limits).

- c. *Trace Facilitator*: Facilitate trade, serve service users related to exports and imports the provisions of the legislation. One of them provides incentives to facilitate and help MSMEs (Micro, Small Medium Enterprise) who want to export in the form of tax breaks.
- d. *Industrial Assistance*: License domestic industries to have an export orientation and can compete with foreign products through consultation procedures to export to get tax incentives. The Customs and Excise Office is in synergy with the National Export and Banking Agency.

By the Decree of the Head of the Office of Supervision and Customs and Excise Service Number KEP-1662/WBC.12/KPP. MC.01/2018 on December 28, 2018, to provide the best service to service users in the area of the Malang Customs Supervision and Service office which is also a form of realization of the Ministry of Finance program there are several elements applied: elements of transparency, corruption-free, professionalism, effective and efficient.<sup>52</sup>

The office of supervision and customs and excise services in carrying out its duties has visions and mission. The vision of the office of supervision and customs and excise services is to be the best modern office in terms of supervision and service in the field of customs and excise. This

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<sup>52</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> February 2021.



vision is reflected in the mission applied. The mission of the office of service and supervision of the customs office in Malang city is to perform the best service to the industry, trade, and the community.<sup>53</sup>

Regulations related to the supervisory function have been in accordance with Law number 17 of 2006 on imported goods are required to carry out inspections, namely inspection and research on documents and physical examinations.<sup>54</sup> Customs officials are authorized to conduct an examination of documents entering the treasury area.

## **B. Research results**

Based on the results of interviews conducted by researchers in Malang City, which is a city with a level of public consumption and a practical lifestyle. Even though there are abundant factories, plantations, and seafood, the lifestyle of the people of Malang city cannot be separated from the use or consumption of foreign products that have brand value. Whether like shoes, clothes, slippers, watches, bags and so on.

The researcher outlined a questionnaire containing 14 multiple-choice statements and 1 supporting question. Each research indicator represents four indicators of legal awareness that have been spelled out at the beginning in detail to distinguish the indicators of the question. Each multiple choice answer has a point, that is, if you choose Yes, it is worth 1, if you choose to hesitate the points are 0.5 and 0 points if you answer no.

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<sup>53</sup> Malang City Government. "Sekilas Malang: Geografis", Accessed 10 April 2022 <https://malangkota.go.id/sekilas-malang/geografis>

<sup>54</sup> Regulation Law of the Republic of Indonesia number 17 of 2006 concerning customs.

Each answer will represent an answer that will later be used as a reference for research on the extent of legal awareness of online personal shopper service users in Malang City.

**Table 4. Legal Awareness of Online Personal Shopper Service Users in Malang City**

Questions Number	Amount Respondents	Poin			value	Percentage	Category
		1	0,5	0			
1	100	73	11	16	78,5	78,5%	Enough
2	100	84	10	6	89	89%	Well
3	100	89	8	3	93	93%	Well
4	100	30	29	41	44,5	44,5%	Less
5	100	97	2	1	98	98%	Well
6	100	84	11	5	89,5	89,5%	Well
7	100	71	18	11	80	80%	Well
8	100	78	15	0	85,5	85,5%	Well
9	100	66	28	6	80	80%	Well
10	100	63	34	3	80	80%	Well
11	100	98	2	0	99	99%	Well
12	100	93	6	1	96	96%	Well
13	100	86	12	2	92	92%	Well
14	100	91	6	3	94	94%	Well
Amount					1199		
Average legal awareness					85,64	85,64%	Well

From the table that has been calculated above obtained legal awareness of online personal shopper service users in the city of Malang

is 85.64% in the percentage of the number has been categorized with a good predicate, meaning that users of online titip services in the city of Malang have mostly known, understood and chose the right treatment acting legally. This number, although not covered in its entirety, represents the sample taken. Sources to find out the most information related to online services come from social media (Instagram, Twitter, Facebook) followed by advice from relatives and lastly from print media. Fees paid to pay for various services with the most average amounting to Rp50.000-Rp100.000.

As for related to open questions about the importance of understanding and enforcing rules about online personal shopper services, the majority of online personal shopper service users have known and understood the importance of knowing the existing rules but there are also some users who are confused because they have never heard the rules about online personal shopper services from the customs itself. Users who already know the rules add suggestions that the rules on online services can keep up with the times and further try to prevent the entry of prohibited goods into Indonesia, less agree to the search of packages because they consider checking goods through tools have been considered effective because this can violate the right of consumer comfort, this rule is also an effort to reduce online fraud which is considered very vulnerable. The following diagram illustrates the legal awareness of online personal shopper users in the city of Malang from abroad.

**Picture 1. Diagram of legal awareness of online personal shopper services abroad in Malang City.**



Through the tables and diagrams above, the indicators used to measure legal awareness of online personal shopper users use 4 supporting indicators, namely legal knowledge, legal understanding, legal attitudes, and legal behavior.<sup>55</sup>

The first is an indicator of legal knowledge, which is how a person knows the actions of the law that are regulated and must be followed according to the applicable rules. Researchers asked 4 questions related to knowledge of Law Number 16 of 2007 on freedom in general. This question is asked to find out how far the user knows and has read the rules issued by Customs and Excise as the competent authorities, about the territorial limits of authority and responsibility of Customs and Excise in supervising the entry and exit of goods from abroad, and the importance of knowing the rules of truth according to

<sup>55</sup> Munir Fuady, *Sosiologi Hukum Kontemporer, Interaksi Kekuasaan Hukum, dan Masyarakat*, (Bandung: Citra Aditya Bakti), 80.

Law number 17 of 2006 on customs, as well as about the minimum exemption of foreign imported luggage transactions. The first point question is how to know and understand the tax-imposition information that any item that passes through the right is taxed. Service users had 73% knowing the imposition with 11% answering still doubtful and 16% answering never get information. The Second Point is more emphasized about the knowledge of transactions that cross the line according to Law number 17 of 2006, as many as 84% answered Yes, and 10% hesitated and 6% answered no. The third question is the question of the importance of knowing the rules about goods entering Indonesia based on the provisions of customs rules 89% answered already know, 8% doubted, and 3% answered do not know. While in the last question closely related to transportation luggage in the Regulation of the Minister of Finance number 203/PMK.04/2017 on the provisions of Export and Import of goods as much as 30% answered to have known the rules, 29% are still in doubt and 41% say they don't know. Of the 4 questions of the knowledge, the category obtained an average legal awareness value of 76.25% which is categorized in sufficient predicates. This is because the rules of granting minimum restrictions are still not widely known by the public and are always changing according to the times and the lack of socialization of information to the public directly mentions the nominal minimum tax that is emphasized. Information about taxes more specifically usually relates

to parties who jump directly into the calculation and tax transactions themselves.

Indicators of Legal Understanding occupy the next position with 4 questions asked by researchers related to legal understanding, namely that humans have been judged to understand that legal actions carried out have been regulated by law. Researchers emphasized Law Number 17 of 2006 on Truth to be asked questions around understanding the law. The first question is to understand that the supervision carried out by the relevant part to achieve the safety and comfort of consumers 97% voted in undecided and 2% chose to hesitate and only 1% chose not to understand. The second question in this indicator is about the understanding that goods entering abroad must be checked to reduce violations. 84% supported this statement by voting yes, 11% voted in doubt and 5% voted no. Then the next question about understanding electronic transactions in article 9 of the ITE Act, the approval and agreement of online transactions is marked by the agreement of both parties. A total of 71% of respondents answered yes, 18% answered doubtfully and 11% answered No. The last question in this section of understanding is about the understanding that sanctions for business actors if proven to commit negligence and online fraud can be punished either by users or service providers. 78% answered, 15 percent doubted while 7% answered no. Thus if taken the average legal understanding of this category is as much as 88.25% and understanding is in a good category.

The third indicator is the legal attitude, respondents answering questions about the rule of law if answering yes means having taken the attitude that the law should be enforced. There are 3 questions that represent a statement about this legal stance. First, whether users of online personal shopper services always follow the latest information and developments with online buying and selling and legal rules. 66% said they had taken a yes stance, 28% were in the undecided category and 6% said no. The next question of legal attitude is related to the attitude taken by users of online personal shopper services to support the government's efforts in enforcing rules on the sale and purchase of online personal shopper services. 63% have said yes, 34 percent voted hesitantly while 3% voted no. The attitude taken in value is that online personal shopper service users take a vigilant attitude to choose and transact online. 98% said they agreed with this statement, and 2% answered doubtfully. So if taken the average value of legal attitude obtained a value of 86.33% with a good category.

A statement of legal conduct as a final indicator means that a human being has obeyed and behaved in accordance with the rules of law. There are 3 questions that support indications of legal behavior towards online personal shopper transactions abroad. The first question about the participation of users in the truth and clarity of goods purchased as much as 93% answered yes and doubt as much as 6% while answering not as much as 1%. Furthermore, about the participation of buyers to be responsible for goods purchased if later found violations

with a percentage of 86% choosing yes, 12% choosing a hesitant attitude and 2% choosing no. The last question in the legal behavior section is the relationship of online personal shopper service users if one day there has been a violation on the part of the online personal shopper service provider. A total of 91% were willing to answer yes, followed by 6% and 3% voting no. Thus it obtained an average value of 94%. This is because many service users have been aware to follow up on fraud and as a lesson for other buyers to avoid fraud similar to looking at the mode and characteristics. Users who do not want to be questioned are those who think that fraud does not need to be magnified and consider the fraud as a disaster.

### **C. Discussion**

#### **1. Legal Awareness of Users of Online Personal Shopper Services in Malang City from abroad According to Law number 17 of 2006 concerning Customs**

Legal awareness among the community needs to be strengthened in order to create a society that complies with applicable regulations. Legal awareness must be familiarized and started from each individual without having to take precedence with punishment by law enforcement for violations. Legal awareness urgently needs to be realized so that security and order are maintained.

Researchers have surveyed 100 users of overseas online personal shopper services to measure the level of legal awareness of overseas online



personal shopper service users against Law number 17 of 2006 concerning customs through the following elements:

#### 1. Legal Knowledge

Legal knowledge is when a person already knows that certain aspects of the act are regulated by law.<sup>56</sup> The stage in the stage of legal knowledge is the stage of how high a person's knowledge of the law is, especially for written law, namely about what is allowed and prohibited rules and the existence of sanctions for violators.<sup>57</sup> It is intended that it is governed by law as to what is prohibited and what is allowed. Legal knowledge for users of online personal shopper services in Malang City from abroad is very important and must be started to find out the things that are obligations and rights for users in accordance with article 3 paragraph 1 of Law number 17 of 2006 that all imported goods entering the territory of Indonesia must be checked.<sup>58</sup> This is in accordance with Law article 3 paragraph 1 on Customs, below:

“For imported goods or goods entering the territory of Indonesia, inspections must be carried out, namely related to:

- a. Examination and research of documents and physical examination;
- b. Related checks are carried out collectively.”<sup>59</sup>

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<sup>56</sup> Soerjono Soekanto, *Kesadaran dan Kepatuhan Hukum*, (Jakarta: CV Rajawali, 2019),160

<sup>57</sup> Munir Fuady, *Sosiologi Hukum Kontemporer, Interaksi Kekuasaan Hukum, dan Masyarakat*, (Bandung: Citra Aditya Bakti), 80.

<sup>58</sup> Ardi Ashari, (officers at the Malang Middle Type Customs Office) *Interview result*, 25<sup>th</sup> of February 2021.

<sup>59</sup> Article 3 paragraph 4 of the Law of the Republic of Indonesia number 17 of 2006 concerning Customs.

This law can be a right and obligation for both parties, namely the obligation for Malang City Customs and Excise to provide socialization and education while the right owned by users of overseas online personal shopper services, especially the people of Malang city, is to get information about Customs. Regarding this, legal knowledge for users of online personal shopper services in Malang City from abroad is knowing that transactions that pass through the Kepabeananan area are the authority and responsibility of the Customs and Excise of Malang city and knowledge of the taxes imposed.

As many as 84 people of 100 users of overseas online personal shopper services in Malang city have learned that all goods passing through the customs area must be checked by Customs and Excise and documents that are also checked. This level can be said to be a good category, but from the many levels of knowledge it has not been balanced with the attitude that is said to be a society that has legal awareness.

## 2. Understanding of The Law

The stage of legal knowledge, in the stage of legal knowledge is the stage of how high a person's knowledge of the law is, especially for written law, namely about what is allowed and prohibited rules and the existence of sanctions for violators. This stage becomes the initial stage of a person to understand the essence of the law itself.<sup>60</sup> Legal Understanding according to Soerjono Soekanto is someone who understands very well

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<sup>60</sup> Munir Fuady, *Sosiologi Hukum Kontemporer, Interaksi Kekuasaan Hukum, dan Masyarakat*, (Bandung: Citra Karya Bakti), 80.

some information from existing regulations related to the content, purpose and benefits of the regulations which will then be reflected in the understanding of the individual which will then cause instinctual awareness.<sup>61</sup> The purpose of understanding the law needed for users of overseas online personal shopper services is to avoid negative things, one of which is fraud that harms online personal shopper service users. The understanding of Law number 17 of 2006 concerning Customs is intended that there is a sanction for an actor, either a user or an online personal shopper service provider if proven to have committed negligence, can be punished in accordance with applicable regulations. Users of overseas online personal shopper services have an obligation to report these omissions and violations. Even if the goods ordered by overseas online personal shopper service users are not reported, then the Customs and Excise will impose administrative sanctions, namely at least IDR 5,000,000.00 (five million rupiah) and a maximum of IDR 50,000,000.00 (fifty million rupiah).<sup>62</sup> Researchers have conducted research from 100 users of overseas online personal shopper services in Malang City as many as 78 of 100 people claim to have understood the existing procedures should have been included in the good category. However, in reality, there are still many frauds and omissions that affect users of overseas online personal shopper services themselves.

### 3. Legal Attitude

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<sup>61</sup> Soerjono Soekanto, *Kesadaran dan Kepatuhan Hukum*, (Jakarta: CV Rajawali, 2019), 160

<sup>62</sup> Article 7A Law of the Republic of Indonesia number 17 of 2006 concerning customs.

Legal attitude at this stage, a person's choice applies when knowing the rules. If a person understands the purpose and purpose of the rules then more easily he will accept and follow the existing rules and there is a belief that what he is doing is a truth and in order to establish the truth. This is purely from his own understanding to follow the applicable law.<sup>63</sup> It can also be called accepting or rejecting the law because of the value that a rule of law can be useful or not in social life. The legal attitude shown by users of overseas online personal shopper services in Malang is shown by the value that applies to existing rules to be followed and obeyed. This needs to be done by increasing vigilance and choosing to transact overseas online personal shopper services in the city of Malang to minimize fraud and violations. Based on a survey conducted by researchers to 100 users of overseas online personal shopper services in Malang City, it can be concluded that 98 people of 100 people have tried to choose and are aware in reducing fraud and violations in order to support law enforcement officials and the government to eradicate counterfeit and prohibited goods from entering Indonesian territory, especially in the Malang city area. However, sometimes there are still rogues who try to violate the applicable rules. Goods that have been clearly prohibited from circulation in Indonesia, or in other words including prohibited goods, Customs and Excise officials are authorized to carry out restrictions or sanctions in the form of these goods must be returned or destroyed under the supervision

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<sup>63</sup> Soerjono Soekanto, *Kesadaran dan Kepatuhan Hukum*, (Jakarta: CV Rajawali, 2019), 160.

of Customs and Excise officials in accordance with the provisions of article 27 of Law number 17 of 2006 concerning Customs.

#### 4. Patterns of Legal Behavior

Through this stage, a more developed mindset applies, namely if it is clear that a rule applies in society. It can be measured the extent of people's compliance with the rules. If the majority follow these rules, it means that the community has applied the law to itself so that it can be regarded as a law-abiding society.<sup>64</sup> It is said that the pattern of legal behavior is intended when society has complied with existing rules.<sup>65</sup> Research conducted by researchers to 100 users of overseas online personal shopper services in Malang city can be concluded that 93 people choose to be responsible for goods ordered from overseas online personal shopper services in Malang city and are willing to report to Customs if violations are found. It can be concluded that overseas online personal shopper service users have been in a good stage because they have realized the importance of accountability in order to improve the security and convenience of online transactions, especially in online personal shopper services in the city of Malang, which means users of online personal shopper services in Malang city has obeyed customs rules in the Malang City area. Based on interviews conducted by researchers on 100 users of overseas online personal shopper services in Malang city and the Customs

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<sup>64</sup> Soerjono Soekanto, *Faktor-faktor yang Mempengaruhi Penegakan Hukum*, (Jakarta: Raja Grafindo Persada, 2004), 8.

<sup>65</sup> Soerjono Soekanto, *Kesadaran dan Kepatuhan Hukum*, (Jakarta: CV Rajawali, 2019), 159.

and Excise of Malang city, legal awareness manifested from legal behavior patterns has been assessed as good and legally aware.

Through the various aspects described above, it shows that the awareness of users of online personal shopper services in the city of Malang from abroad towards Law number 17 of 2006 concerning Customs has been considered good. This is reflected in the question that leads to 4 aspects of legal awareness that have been answered by respondents namely in the aspect of legal knowledge as many as 84 of 100 people have known that goods ordered through overseas online personal shopper services in the city of Malang in this case because they pass through the customs area must be checked by Customs and Excise. Although there are still users who doubt the check. Regarding legal understanding, as many as 78 of 100 users of overseas online personal shopper services in Malang city claim to have understood the applicable procedures so that their legal awareness can be said to be in sufficient categories. The category of legal attitudes for users of overseas online personal shopper services in the city of Malang to always be vigilant and always responsible for getting as many as 98 of 100 people so that the value of legal awareness is very good. Meanwhile, in the aspect of legal behavior patterns, it can be seen that the people of Malang city as users of overseas online personal shopper services as many as 93 of 100 people claim to have complied with regulations and are considered very good.

## **2. Efforts of The Customs and Excise Of Malang City to Increase Legal Awareness of Online Personal Shopper Service Users in Malang City from abroad**

Through this research, the researcher conducted a direct interview with Ardi Ashari as a representative of the Malang Municipality Customs and Excise Supervision Office. Ardi Ashari said that the Malang City Customs and Excise Supervision and Service Office has tried to take several steps to minimize or prevent violations through several procedures:

### **1. Check submission documents**

Certain goods entering the customs territory must be notified to the customs office. The intended examination is to include research on documents and physical examination of goods.<sup>66</sup> Especially for goods with the category of mandatory document shipments that must be included in the shipment named consignment note, namely documents that contain the name of the sender, the name of the recipient, price description, an information of the goods sent.<sup>67</sup> Ardi Ashari said that authorities are authorized to reprimand the completeness of the sender, especially shipments originating from abroad because it is considered more prone to be found abused by smuggling goods that are considered prohibited in Indonesia.<sup>68</sup> Other completeness included in the consignment note is the weight of the goods, the type of goods shipped,

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<sup>66</sup> Article 3 Regulation of the Law of the Republic of Indonesia number 17 of 2006 concerning customs.

<sup>67</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> February 2021.

<sup>68</sup> *Ibid.*

the number of goods, and the price of goods (if any). Customs reserves the right to return shipments deemed to violate the rules or shipments that are less clear delivery because it will slow down the investigation and delivery of such goods. While the goods whose descriptions and information are different from those written by the sender, the customs and excise will check and ensure the correctness of the data and will be updated according to the clarity of the goods including the actual weight of the goods, the type of goods, the price of goods (if they are transactions), the data of the sender and recipient by contacting the sender or seller again according to the data listed on the shipment. But if there is no reply or no good faith from the seller or shipper, then the item will be returned or sent to the original sender.<sup>69</sup>

Customs notification as described in Law number 17 of 2006 article 5A is in the form of several documents that have been packaged in writing on the form or in the form of electronic data without being printed.<sup>70</sup> There are 2 options that can be applied to carry out customs notifications. However, at the Customs and Excise Office of the Malang municipality, it emphasizes more on printed documents than electronic or without printing, this is according to Ardi Ashari because the Customs Mobile application has just been launched and there are

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<sup>69</sup> Malang city customs and excise website, <http://www.beacukai Malang.com/profil/kppbc-tmc-malang/>, access on 31 March 2021.

<sup>70</sup> Article 5A Law of the Republic of Indonesia number 17 of 2006 concerning customs.



still many people in Malang city who do not know about the mobile-based application.<sup>71</sup>

Law number 17 of 2006 is a customs regulation that contains obligations and prohibitions between business actors, both service providers and users of online personal shopper services. This is one of the manifestations of the government to protect the lives of users or consumers when reviewed in Islamic law, which is a form of protection for the soul (*Hifzh Nafz*).<sup>72</sup>

This life protection relates to products or goods offered by overseas online personal shopper service providers that online personal shopper service providers must include supporting documents and information about the product in real time. If there is an error or mistake in the product information, it can be life-threatening or endanger the users of the online personal shopper service itself.

Based on the results of interviews conducted by researchers, it can be known that 4 of 100 people already know the importance of knowing the information on the product. Therefore, the level of legal awareness falls into the good category.

## 2. Sorting of goods

Sorting means choosing, choosing (something or something necessary, and removing unnecessary items. While sorting has a meaning related to doing the process, way, manufacture, sorting,

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<sup>71</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> of February 2021.

<sup>72</sup> Busryo, *Maqashid al syariah*, (East Jakarta: Pramedia Group, 2019), 125.

selection. In customs, the sorting process is sorted to be grouped into specific types. After the goods have passed in the process of checking the completeness of the documents then enter the sorting stage carried out by special officers on duty in the sorting process.<sup>73</sup> The goods are classified and categorized based on the amount, size, and type of goods. Larger items are placed in larger boxes, small items are placed in smaller boxes, and so on. Types of goods are selected based on 2 types: documents and goods. Documents are divided into special boxes for documents, this makes it easier for delivery personnel to be without sorting.<sup>74</sup>

Sorting can be included in the category of physical examination, in Law number 17 of 2006 article 3 physical examination must be carried out by the relevant Customs and Excise official selectively and always consider the risks inherent in the goods.<sup>75</sup>

### 3. X-ray examination

In Dictionary of Indonesian called X-ray is a device taken using X-rays by penetrating the desired item or object. Physical inspection of imported goods effectively wastes a lot of time wasted and hinders transaction activities. Import activities are closely related to foreign transportation, therefore inspections must always adhere to efficient

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<sup>73</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> February 2021.

<sup>74</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> February 2021.

<sup>75</sup> Paragraph 3 article 3 of the Law of the Republic of Indonesia number 17 of 2006 concerning customs.

time effectiveness because goods must be pursued as quickly as possible in conducting research, both documents and physically, so that transactions can be carried out quickly.<sup>76</sup>

New goods coming from abroad are sorted by providing X-rays to find out the contents in the package. If a suspicious item is found, it will then be acted upon, either returned or facilitated. During this time the prohibited items detected in Customs and Excise in X-ray examinations are mostly sex toys (sex dolls) and drugs.<sup>77</sup> The accuracy of X-rays is considered higher than the ability of metal detectors so that the item does not need to be opened to check the goods in it. Goods are only simply placed on a walking track that runs the goods towards the center of the detector. Any goods coming from abroad in ordinary transactions or shipments can be monitored effectively and quickly. The item can be tracked and known because there is a color spectrum that explains the types of goods. Orange color is a sign that goods have organic properties derived from nature such as clothes, paper, leather, and others. The color green indicates that the item in question has inorganic properties and is not of natural origin, for example, plastic, aluminum, and others. While the dark blue color will show items that have metal properties such as iron.<sup>78</sup>

The inspection is carried out to identify or clarify that the goods are suitable for entry into Indonesia in order to avoid unlawful goods, so the

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<sup>76</sup> Article 4 Law number 17 of 2006 concerning Customs.

<sup>77</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> of Februari 2021.

<sup>78</sup> *Ibid.*

inspection should be known by Customs and Excise officials.<sup>79</sup> Customs and Excise officials in this case still have the obligation to protect and maintain the confidentiality of the owner of the goods, either information goods or technological information in it. Therefore, inspections are only allowed physically and can carry out technology that can help speed up the inspection but still stick to maintaining the confidentiality of the goods.<sup>80</sup> The development of technology which includes customs activities requires the existence of a means or tool to recognize service users from the Customs and Excise, namely by having a personal identity number to be recognized by the Customs information technology system.<sup>81</sup>

In accordance with the contents of Law number 8 of 1999 explains that one of the obliged, one of which is Customs as a legal officer has a role in consumer protection by making efforts to provide protection for consumers or the public who use services related to legal certainty.

Consumer protection is regulated in Article 4 of the Consumer Protection Law concerning the right for consumers, namely about the right to security, the right to comfort, and the right to safety in consuming goods and/or services.<sup>82</sup>

#### 4. Socialization directly to the community

Socialization directly to the community as a provision of knowledge for the community which will be applied in everyday life.

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<sup>79</sup> Article 58 Law number 17 of 2006 concerning Customs.

<sup>80</sup> Article 58 Law number 17 of 2006 concerning Customs.

<sup>81</sup> Article 6A Law number 17 of 2006 concerning Customs.

<sup>82</sup> Article 4 Law number 8 of 1999 concerning consumer protection.

The Malang City Customs often organizes socialization starting from the school and university levels with a program called PDKT which provides general information about customs. The Malang City Customs also socialized to the public the importance of customs law awareness. The most effective parties to receive this socialization are Indonesian immigrants or overseas workers.<sup>83</sup> The socialization method in practice is equated with counseling in order to improve the quality of community understanding at the village level to the national level to realize a legally aware community group delivered by professionals who are capable in their fields. Legal counseling is considered important because it will greatly affect the output to achieve public legal awareness.<sup>84</sup> The widely chosen method of counseling is direct legal counseling as carried out by the Customs and Excise as a party or authorized agency in the field of Treasury.

##### 5. Information in offline and online media.

The dissemination of information is intended as a means of interaction with the community with media intermediaries.<sup>85</sup> The Office of Supervision and Customs and Excise Services of Malang city itself has a website that can be accessed through <https://www.bcmalang.beacukai>. This website contains information about customs office service information, profiles, contacts, application

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<sup>83</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> of February 2021.

<sup>84</sup> Yul Ernis, "Implikasi Penyuluhan Hukum Langsung terhadap Peningkatan Kesadaran Hukum Masyarakat", *Jurnal Penelitian Hukum De Jure*, Vol. 18 No. 4 (Desember, 2018), 485.

<sup>85</sup> Winarto, Firya Oktaviani, "Kesadaran Hukum dalam penggunaan media sosial", *Jurnal Hukum Rio*, Vol. 1 No. 2

system information, complaint services, latest news, and FAQ. Malang City Customs is also considered active in the use of social media applications so that the dissemination of information is faster and more thorough.<sup>86</sup>

Based on the results of interviews conducted by researchers about overseas online personal shopper services in Malang City, it can be seen that the Malang City Customs and Excise has tried to socialize and educate the public because it is considered necessary.<sup>87</sup> This is in accordance with Customs regulation number 17 of 2006 concerning objectives, namely as a body under the auspices of the Minister of Finance of the Republic of Indonesia Protection covering the customs area, among others, has the aim of ensuring legal certainty, justice, transparency and accountability of public services. That every citizen has the right to be treated as fairly as possible in relation to the provision of public services in this case the party dealing with customs is customs as one of the public services.<sup>88</sup>

Socialization through print, electronic media is the most efficient way of providing Customs information. Customs and Excise has tried its best through easy access to technology. However, the Customs and Excise side did not see much reciprocity from the public.<sup>89</sup> Violations

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<sup>86</sup> A Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> of Februari 2021

<sup>87</sup> Intan Siti Muslichah and Irwansyah, "Instagram dan Fenomena Jastip di Indonesia", *Jurnal Communication Spectrum: Capturing New Perspectives in Communication*, Vol. 9 No. 2 (January, 2019), 152.

<sup>88</sup> Regulation Law of the Republic of Indonesia number 17 of 2006 concerning Customs.

<sup>89</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> of February 2021.

often occur in the inspection of goods entering from abroad. There are still many cases that occur in Malang City, for example cases of smuggling prohibited goods such as narcotics, sex toys, whose circulation is prohibited in Indonesia.<sup>90</sup> In some cases, Customs and Excise in Malang City itself often experiences fraud reporting from the public, especially fraud on behalf of Customs about online shipping bills from abroad.

Law number 17 of 2006 article 3 paragraph reads:

*"For goods entering the territory of Indonesia, it is mandatory to check and research documents and physical examination. This means that before making a transaction for people who make transactions through the customs territory to meet the requirements, they are required to register with the Directorate General of Customs and Excise to get access to customs. The office of the ministry carried out the banning of the goods carried."*<sup>91</sup>

If it is proven that the party carrying imported goods does not report the goods to the customs authorities, they are subject to administrative sanctions, namely at least Rp5,000,000.00 (five million rupiah) and a maximum of Rp50,000,000.00 (fifty million rupiah).<sup>92</sup> The importer or party who has ownership of the goods if an error in the customs notification data is found, they can apply for an oversight made, but the application can be rejected because:

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<sup>90</sup> Ibid.

<sup>91</sup> Article 3 paragraph 4 of the Law of the Republic of Indonesia number 17 of 2006 concerning Customs.

<sup>92</sup> Article 7A Law of the Republic of Indonesia number 17 of 2006 concerning customs.

- a. The goods have been removed from the customs area;
- b. Error is a finding on the part of Customs and Excise;
- c. Has been determined by an authorized official (Customs and Excise).<sup>93</sup>

In accordance with Law number 17 of 2006, the Customs is tasked with optimizing the prevention and enforcement of smuggling. If it is a prohibited item, the Customs and Excise official is authorized to carry out restrictions or sanctions in the form of the goods must be returned or destroyed under the supervision of Customs and Excise officials.<sup>94</sup>

This can also be related to Islamic Law, namely maintaining property (*Hifdz Mal*) by protecting goods entering from outside the Indonesian customs territory through transactions, especially online personal shopper services. Then it can be optimized to prevent or crack down on the smuggling of these property or goods.

Based on research conducted by researchers, it was found that every user of online personal shopper services will take the first prevention of the goods to be purchased. So the legal awareness of jsa users online in Malang City is in a good category. This is in line with Islamic law against *Hifdz Mal*, which is to preserve human property.

Through Law Number 17 of 2006 concerning Customs, it has objectives and impacts that are expected to be better and without harming any party in using transactions and to reduce fraud in order to

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<sup>93</sup> Article 10C Law of the Republic of Indonesia number 17 of 2006 concerning Customs.

<sup>94</sup> Article 27 Law of the Republic of Indonesia number 17 of 2006 concerning Customs.



create comfort, security and safety of consumers who are considered to have good legal awareness in accordance with applicable regulations.

Although the legal awareness of users of online personal shopper services in Malang city has been said to be in a good category, based on interviews conducted by researchers, it was found that the problem that had occurred at the Malang City Customs Office was complaints about goods that were detained at the Customs and Excise Office. Being stuck at Customs can be due to NPD (Document Request Note). Customs and Excise publishes an NPD response through an application to track the location of goods on the Customs mobile. If the goods are still on hold until the recipient brings proof of purchase, Customs waits for confirmation because the information does not match the fear of tax miscalculation. If in accordance with the procedure the case of goods held at Customs and Excise becomes nil, unless the goods themselves are prohibited goods, then the Customs and Excise Party issues documents of restricted goods or prohibited goods.<sup>95</sup>

Researchers can conclude that the legal awareness of overseas online personal shopper services in Malang city based on Law number 17 of 2006 concerning Customs is considered good. However, there are several things that need to be considered so that they become a concern in the future so that the service and use of overseas online personal shopper service transactions in Malang City will be better. Researchers

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<sup>95</sup> Ardi Ashari (officers at the Malang Middle Type Customs Office), *Interview result*, 25<sup>th</sup> of February 2021.

concluded from several respondents related to the problems and obligations of law enforcement officials so that foreign transactions in Malang City are more comfortable and safer to do, including:

1. Lack of thorough socialization

Although the efforts of the Malang City Customs and Excise are to socialize according to procedures, there are still people who do not know and feel confused about the rules, provisions and tax rates whose procedures change quickly every time.

2. Goods held at Malang City Customs and Excise

Users of overseas online personal shopper services complain that their ordered goods that have come from abroad exist through a long selection process that ends up being stuck at Customs and Excise. Although this often happens and is purely due to the negligence of the users of the online personal shopper service itself because it does not meet the completeness of the documents.

3. Fraud in the name of Customs and Excise

Malang City Customs and Excise often receives reports of the imposition of additional taxes, but after being traced this is a fraud. The public is urged to be more vigilant to avoid fraud.

## CHAPTER V

### CLOSING

#### A. Conclusion

From the material that has been presented by the researchers, the researcher concluded the following conclusions:

1. Legal Awareness of overseas users of online services in Malang city according to the Law on Customs in this study uses 4 stages of legal awareness: the legal knowledge stage, the legal understanding stage, the legal attitude stage, and the stage of legal behavior patterns applied in the question of choice between agreeing, Doubt or disapproval which is then presented in the form of questions amounting to 14 with 1 question description of the reasons for the existing regulations and their relation to legal awareness. The results of the 4 stages can be seen what percentage of legal awareness. The average legal awareness of online personal shopper service users in the city of Malang obtained a value of 85.64% which is still in the good category. A lot of information about the truth is found easily either through print or newspaper media, social media, or can be asked directly to the Staff. Knowing the laws and rules is important to minimize violations, especially goods that will enter the territory of Indonesia. Rules and systems should keep up with the times because the increasingly advanced technology is also compared to the mode carried out to carry out acts of violation. The determination of the exit goods tax as opposed to the entry tax, entry tax is very important to be enforced to increase the country's foreign exchange otherwise the

exported goods are increasingly facilitated to advance domestic business. Increasingly sophisticated technology does not necessarily lead to lag, because the wisdom then returns to its people for example increasing knowledge about the needs of import exports that are not only useful for the people struggling with it but also for ordinary people.

2. According to Ardi Ashari socialization, about the rules and laws of truth has been tried to be done as effectively as possible, both directly through seminars and socialization directly to the community, students (Goes to Campus), counseling, and prospective foreign workers. The goal is to create an understanding of the law and patterns of legal behavior of the community that obeys the rule of law, especially in the field of Truth. As for complaints or obstacles received by the authorities: the difficulty of communication between the parties sending or receiving if the supporting data of shipping goods from abroad is incomplete and will take a long time for investigation, The many stigmas that are wrong and deeply rooted in the public's thinking that Customs has been considered as a party that often conducts detention of goods that enter the country even though Customs only carries out its duties with a record of problematic goods will be investigated first, the number of fraud cases on behalf of customs who take personal profits when they have no official affiliation with customs is high then the tools used by customs are very high risk to the safety of employees because of the radiation produced, Furthermore, the willingness of the public to seek information about buying goods from abroad to be more careful considering the

many levels of fraud and if prosecuted will find it difficult because other parties are in distant places.

## **B. Suggestion**

In research that has been conducted by researchers, researchers found some suggestions that can be considered for the development of the customs world:

1. The need for direct involvement with law enforcement in charge of following up on cases of violations, especially with the local government of Malang city so that the awareness of custom law can be implemented optimally.
2. Users to be more critical and careful in conducting foreign transactions, especially online personal shopper services, and the need for evidence documents that can be legally authorized if later found indications of fraud can prevent the occurrence of it.
3. There is clarity on the cost of goods in a certain price range, if you still see the weight of goods, it will be less effective because goods that have brands will have different prices to ordinary goods on the market.
4. It takes a safer tool that is environmentally friendly but sophisticated for employees and workers in the Office of The Ministry, the existing tools are quite sophisticated but still less safe because of such high radiation. Using this tool can save time sorting faster than always having to use human hands to sort.

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## ATTACHMENT

### A. Interview with Customs and Excise representatives Malang City

No	Pertanyaan	Jawaban
1	Whose name are you??	My name is Ardi Ashari
2	The position of the father in the Customs and Excise office?	I am the Head of the Malang City Customs and Excise hangar which is directly related to the foreign export-import process at the Malang City Customs and Excise
3	What do you think about the legal awareness in Malang, especially related to overseas online personal shopper services?	The public should all understand Because we as the authorities in this case from the government have been socializing since the rules were passed even before the rules were published 3 months earlier have been socialized in print, electrified, social media and the whole country has also been the same. In relation to the legal principle of ignorance on the part of society we do not know whether or not it can be understood as true or not it goes back to society itself. Especially in an era where all technology is easily accessed, people should be literate about this rule. We also put up banners, banners and announcements in the hope that they will be read, understood and applied in the community.
4	What are the efforts of customs and excise to minimize the entry of prohibited goods that will enter the customs territory?	Inspection of consignment items is all mandatory at x-rax. If the goods are checked (searched) not all are done. Because we will only select and open shipments because we apply risk management principles. Goods that do not pass will be destroyed because they are not in accordance with the rules of goods that can be circulated. The goods that come can be up to thousands in 1 day so we use x-rays. We facilitate all transportation activities, especially

		exports abroad and maximize the protection of imported goods from abroad.
5	In accordance with Law number 17 of 2006 concerning Goods entering the customs territory is the responsibility of Customs and Excise, how is the process of entering goods from abroad so that goods shipped from abroad can be declared passed through the treasury area?	In the management of imported goods, the buyer will initially buy the goods and agree to finally ship or raise the aircraft. Then entering Indonesia, a custom clearance is carried out, namely when goods entering from abroad into the country are matched with transportation documents (manifest) by customs both from aircraft, ships and land, it is calculated whether it is in accordance with the amount informed. After checking and accordingly, a trailing is carried out to determine the path of the goods. There are 2 kinds of trailing: the red line and the green line. The red line is when the item must be further inspected by being opened in a physical examination mechanism (the item is opened, photographed, published minutes). In fact, this violates privacy, but our party is legally allowed with a record that it must be witnessed by the postal officer as the representative of the owner of the goods. For certain conditions, further inspection can also be carried out if the item is smuggled in an unexpected place. Meanwhile, the green line is considered safe and has escaped. However, all goods still go through the x-ray scanner process first so that an overview of the goods containing the goods is obtained whether they are suspicious or not. If the green line goes directly to the tax-fixing official who sets the amount of tax. The exit tax is then issued a response agreeing this item is issued by paying a certain amount of tax.
6	Are there any cases of violations of online transactions in the city of Malang, especially in buying and	Actually a lot of cases but I'll tell you 1 only. A woman from Malang buys goods online to a personal shopper service

	<p>selling goods whose goods are sent online?</p>	<p>account on social media, so there is a Malang jastip to a Caucasian person and the item will be passed through a courier service so a receipt number is photographed which turns out to be fake. Now anything can be edited so it's made as similar as possible it says it's been submitted. Then there was a person who claimed to be from the customs informed that the goods were detained at customs because the goods were suspected to contain luxury goods that had not been calculated for taxes and told to take care of documents by the central Customs in Jakarta even though his mother was in Malang. Their party provided documents similar to ours via chat and requested a transfer then while also communicating with the caucasian jastip party earlier and was directed to do as requested by the party on his behalf from Customs. The requested goods did not come to the end of the woman came to the Malang Customs and it was nil because there was no rescission. The resinya is not listed. This woman was cheated 2 times. Being tricked and tricked by someone claiming to be Customs apparently none of our officers had ever chatted with this woman.</p> <p>Our advice is that this does not happen directly to the Customs office, Payment is only the tax concerned and the payment is also at the Bank or the perception post pays as written on the official receipt.</p>
7	<p>Are there many cases of violations, such as smuggling at Customs, especially related to online transactions?</p>	<p>Smuggling of many kinds is often in the form of prohibited goods such as sex toys, narcotics are not allowed to enter Indonesia.</p>
8	<p>What sanctions are given by Customs and Excise if customs violations are found?</p>	<p>So far, smuggling for consignments is rarely solved with a criminal offense because some smuggling does not have to be criminal, not arrested but in the form of</p>

		<p>confiscation, fines, or can be imprisoned if you have entered the realm of smuggling narcotics. For items that are indeed in the prohibited category, we will destroy them, usually liquor and alcohol, sex toys and the like are destroyed regularly once a week by burning, buried so that they are not used.</p> <p>Goods that are left behind and not taken for a long time will usually be waited for within a certain deadline, given a warning, if they are still not taken, we will auction them to the public at low prices as a deterrent effect.</p>
9	Has customs clearance been socialized to the public directly, other than through electronic media or social media?	<p>Once, if you want to be clearer, you can directly come to the Customs office in the Extension and information services, customs and excise public relations section. Merka has a program related to socialization to the community. You can also see the information on Instagram Customs and Excise all socialization has been published.</p> <p>For direct socialization from our side, it is usually socialization by embarkation in collaboration with BNP2TKI. The National Agency when dispatching contract migrant workers abroad, before they leave, they are given knowledge about the customs and excise department as a speaker to know customs obligations.</p> <p>We also have a Goes To Campus event, at UIN we've been in the middle of us, huh?</p> <p>So we introduced Customs and Excise, the provisions of civility and solved the false stigma that develops in society.</p>
10	If for example, an indication of the goods that came was found to be different from the actual situation, what did the Customs and Excise do?	<p>The price of the goods is taxed based on the transaction value i.e. the price that should have been paid or actually paid by the importer. Sometimes prices vary so</p>

		we have a comparison of prices based on the market then there is such a thing as document research to ensure the correctness of the data.
11	I often hear complaints about goods being held at Customs and Excise is that really the case?	<p>Being stuck at Customs it could be due to NPD (Document Request Note). We publish the NPD response.</p> <p>We have an application to track the location of goods at mobile customs. We send the NPD to the recipient if the goods are still on hold until the recipient brings proof of purchase, waiting for confirmation because the information does not match the fear of incorrect taxes.</p> <p>If in accordance with the procedure there should be no cases of goods being held at Customs and Excise unless the goods themselves are prohibited goods, then we issue a document of restricted goods or prohibited goods.</p>
12	Because recently there is a pandemic, what is the process of import activities in the city of Malang?	It has a great effect on people's purchasing power, and it refrains from buying from abroad. Many countries are in lockdown so that logistics are so stuck, shopping from abroad has decreased for up to 3 months only a little shipment. We even abolished the cost of shipping medical devices from abroad.
13	What is the input from Customs and Excise to the public who will make online transactions?	Consumers or in this case buyers should be careful when transacting online. Especially if the relationship with foreign transactions is very vulnerable. Never trust a party on behalf of Customs and Excise who collects taxes arbitrarily without clear calculations and documents because we never collect taxes outside the goods concerned and the account belongs to the state and not private property.

		Stay up to date with the latest information related to customs because customs rules and many things can be obtained easily.
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## A. Research Questionnaire

← ↻ 🏠 <https://docs.google.co...> 🔍 ⭐ 📌 👤

(New) 🔄 ↶ ▶ ⋮

Pertanyaan Jawaban **100** Setelan

### (new) PENELITIAN TENTANG KESADARAN HUKUM JASA TITIP ONLINE LUAR NEGERI

Nama Saya Roihanatul Jannah mahasiswa semester akhir Jurusan Hukum Ekonomi Syariah di UIN Maulana Malik Ibrahim Malang. Mohon bantuannya untuk mengisi kuesioner berikut.

**PETUNJUK PENGISIAN**

1. Mohon saudara/i membaca dan memahami dengan cermat setiap butir pernyataan sebelum memberikan jawaban.
2. Isilah pernyataan berikut yang menurut jawaban yang dianggap paling benar atau menggambarkan pendapat saudara/i.
3. Pengisian Kuisisioner dilakukan dengan cara memberikan tanda centang dengan memilih atau mengeklik pilihan yang merupakan jawaban saudara/i.
4. Kuisisioner berikut bertujuan mengukur sejauh mana kesadaran hukum jasa titip online oleh karena itu mohon untuk dijawab sejujurnya dan sesuai dengan keadaan.
5. Hal-hal yang kurang jelas dapat ditanyakan kepada peneliti.
6. Pilihan jawaban berupa 2 kategori yakni pertanyaan dengan jawaban Iya, Ragu-ragu, atau Tidak, serta 1 pertanyaan Uraian.

⋮

Nama  📎

Jawaban singkat ▾

Teks jawaban singkat

⊕ 📄 Tr 📄 📄 📄



Dimanakah anda mengetahui informasi tentang jasa titip online? \*

- Instagram, Twitter, Facebook (sosial media)
- Surat kabar/media cetak
- Teman atau saudara
- Lainnya

Berapa kisaran biaya jasa yang harus dibayar setiap transaksi penyedia jasa titip online? \*

- < 50.000
- 50.000-100.000
- 100.000-300.000
- > 300.000

Bagian 2 dari 5

1. Pengetahuan Hukum



Deskripsi (opsional)

Apakah anda pernah mendapatkan informasi terkait tentang pengenaan pajak luar negeri untuk barang import dari pihak bea dan cukai? \*

- Ya
- Ragu-ragu
- Tidak

Apakah anda mengetahui bahwa setiap transaksi yang melewati batas wilayah kepabeanaan merupakan wewenang dan tanggung jawab Bea dan Cukai sebagai pihak yang berwenang untuk melakukan pengamanan dalam hal masuknya barang ke dalam negeri? \*

- Ya
- Ragu-ragu
- Tidak

Tahukah anda bahwa penting untuk mengetahui aturan tentang memasukkan barang ke wilayah pabean Indonesia berdasarkan ketentuan kepabeanan, cukai dan pajak atas barang import kiriman? \*

- Ya
- Ragu-ragu
- Tidak

Tahukah anda bahwa dalam Peraturan Menteri Keuangan nomor 203/PMK.04/2017 tentang ketentuan Ekspor dan Impor barang yang dibawa oleh penumpang, dan awak sarana pengangkut tentang pembebasan barang import bawaan sampai dengan nilai US\$500? \*

- Ya
- Ragu-ragu
- Tidak

Bagian 3 dari 5

## 2. Pemahaman Hukum



Deskripsi (opsional)

Memahami tentang pentingnya pengawasan barang yang masuk adalah demi tercapainya keamanan, dan kenyamanan pembeli sebagai konsumen. \*

- Ya
- Ragu-ragu
- Tidak

Memahami dalam Undang-Undang nomor 17 tahun 2006 tentang Kepabeanan bahwa setiap barang yang melewati wilayah pabean atau masuk ke wilayah Indonesia wajib dilakukan pemeriksaan dan penelitian demi mengurangi adanya pelanggaran barang-barang terlarang. \*

- Ya
- Ragu-ragu
- Tidak

Memahami transaksi elektronik dalam pasal 9 Undang-Undang ITE tentang informasi dan transaksi elektronik adalah salah satu transaksi yang dapat dipertanggungjawabkan yakni dengan adanya persetujuan dan kesepakatan dalam transaksi elektronik, ditandai dengan adanya suatu pernyataan persetujuan atas syarat dan ketentuan secara online. \*

- Ya
- Ragu-ragu
- Tidak

Memahami sanksi jika pelaku usaha terbukti melakukan kelalaian dan penipuan terkait dengan transaksi jasa titip online dapat dipidana. \*

- Ya
- Ragu-ragu
- Tidak

#### Bagian 4 dari 5

### 3. Sikap Hukum

Deskripsi (opsional)



Pengguna jasa titip online selalu mengikuti informasi terbaru tentang jual beli online dan aturan hukumnya. \*

- Ya
- Ragu-ragu
- Tidak

Pengguna atau pembeli selalu mendukung pemerintah dalam pemberlakuan aturan tentang jual beli online jasa titip online \*

- Ya
- Ragu-ragu
- Tidak

Pengguna atau pembeli bersikap waspada dalam memilih dan bertransaksi online untuk menghindari penipuan dan pelanggaran. \*

- Ya
- Ragu-ragu
- Tidak

Setelah bagian 4 Lanjutkan ke bagian berikut

Bagian 5 dari 5

#### 4. Perilaku Hukum



Deskripsi (opsional)

Pengguna atau pembeli ikut serta berperan dalam kebenaran dan kejelasan barang yang dibeli secara online. \*

- Ya
- Ragu-ragu
- Tidak

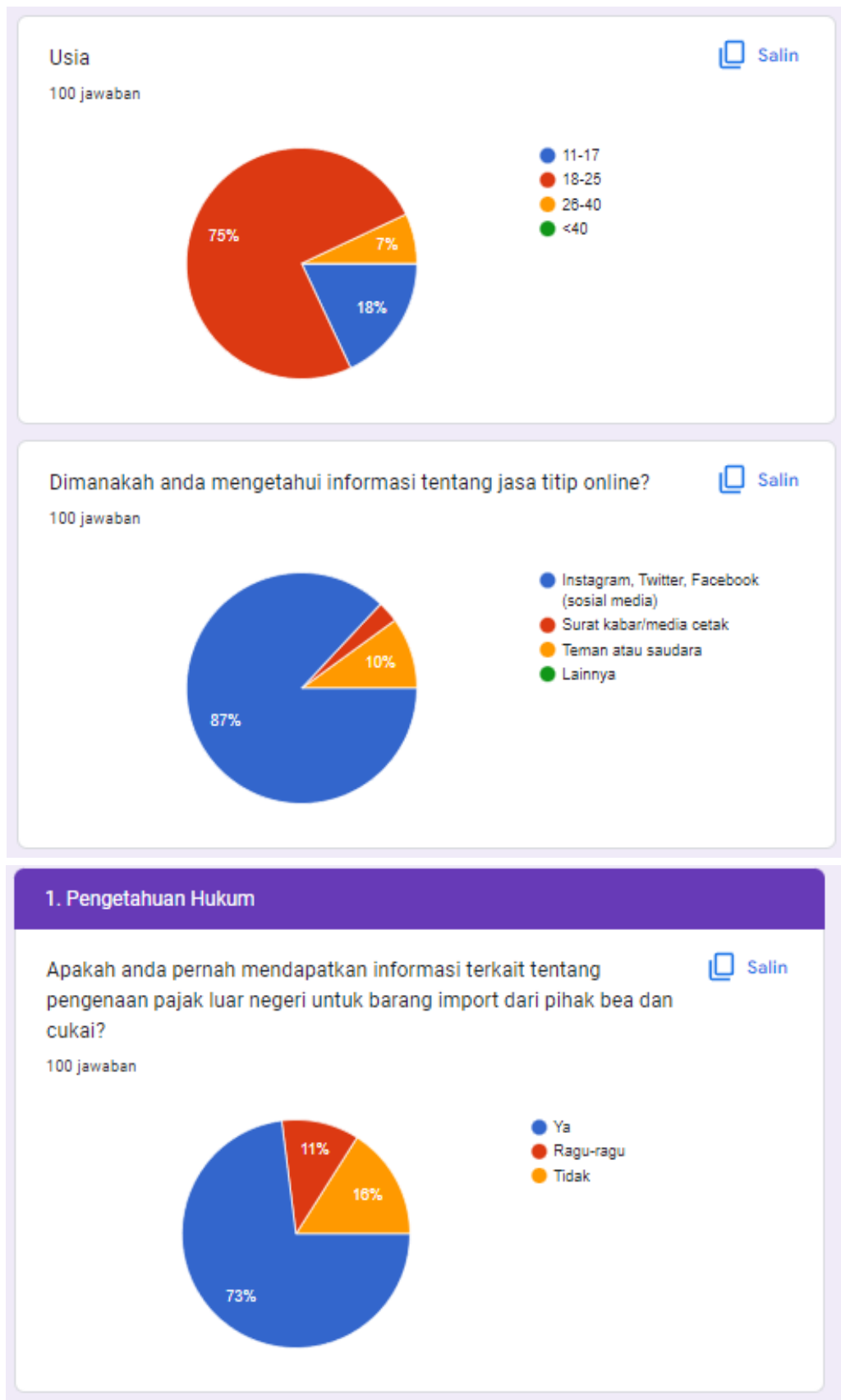
Pengguna atau pembeli ikut berperan serta bertanggung jawab jika nantinya ditemukan hal yang diindikasikan sebagai pelanggaran. \*

- Ya
- Ragu-ragu
- Tidak

Pengguna atau pembeli bersedia dimintai keterangan apabila suatu hari memang dibenarkan pelaku usaha jasa titip online melakukan pelanggaran atau penipuan dalam bertransaksi. \*

- Ya
- Ragu-ragu
- Tidak

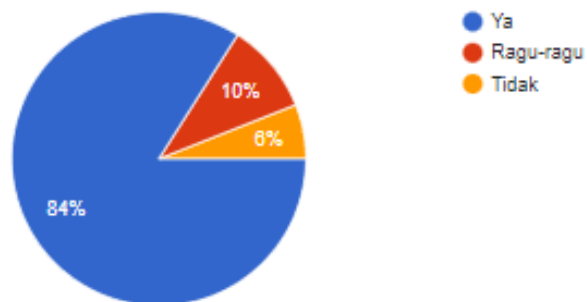
## B. Research questionnaire answers



Apakah anda mengetahui bahwa setiap transaksi yang melewati batas wilayah kepabeanan merupakan wewenang dan tanggung jawab Bea dan Cukai sebagai pihak yang berwenang untuk melakukan pengamanan dalam hal masuknya barang ke dalam negeri?

 Salin

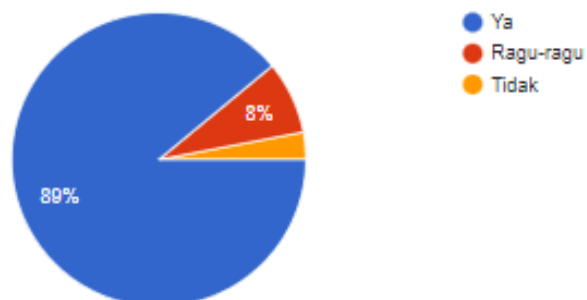
100 jawaban



Tahukah anda bahwa penting untuk mengetahui aturan tentang memasukkan barang ke wilayah pabean Indonesia berdasarkan ketentuan kepabeanan, cukai dan pajak atas barang import kiriman?

 Salin

100 jawaban

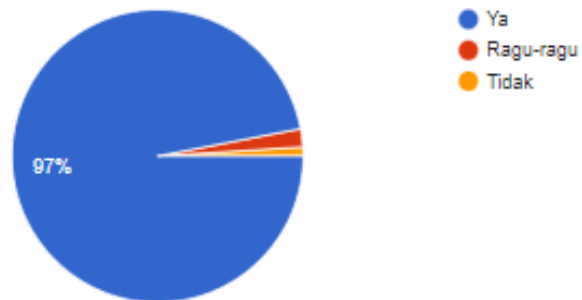


## 2. Pemahaman Hukum

Memahami tentang pentingnya pengawasan barang yang masuk adalah demi tercapainya keamanan, dan kenyamanan pembeli sebagai konsumen.



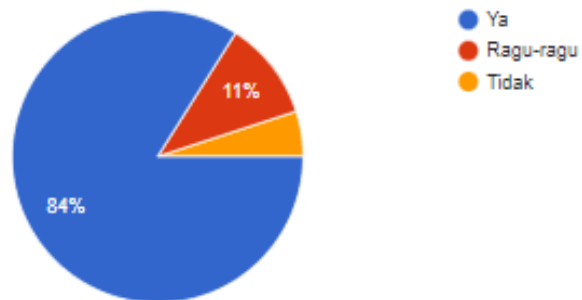
100 jawaban



Memahami dalam Undang-Undang nomor 17 tahun 2006 tentang Kepabeanan bahwa setiap barang yang melewati wilayah pabean atau masuk ke wilayah Indonesia wajib dilakukan pemeriksaan dan penelitian demi mengurangi adanya pelanggaran barang-barang terlarang.



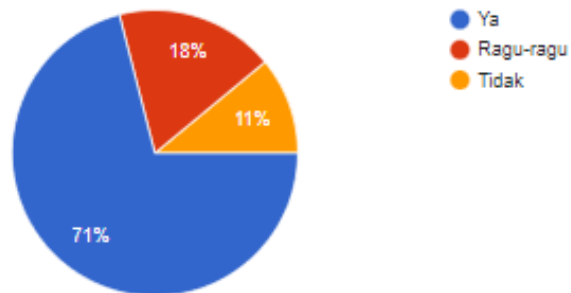
100 jawaban



Memahami transaksi elektronik dalam pasal 9 Undang-Undang ITE tentang informasi dan transaksi elektronik adalah salah satu transaksi yang dapat dipertanggungjawabkan yakni dengan adanya persetujuan dan kesepakatan dalam transaksi elektronik, ditandai dengan adanya suatu pernyataan persetujuan atas syarat dan ketentuan secara online.

 Salin

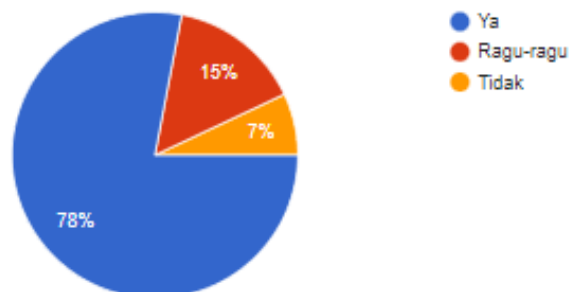
100 jawaban



Memahami sanksi jika pelaku usaha terbukti melakukan kelalaian dan penipuan terkait dengan transaksi jasa titip online dapat dipidana.

 Salin

100 jawaban



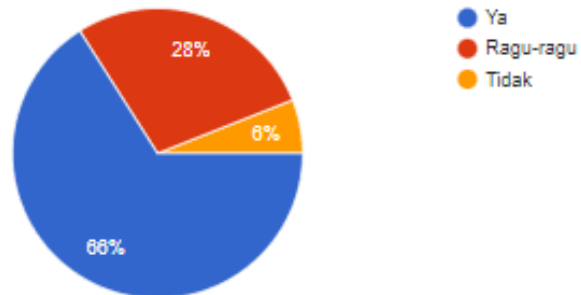


### 3. Sikap Hukum

Pengguna jasa titip online selalu mengikuti informasi terbaru tentang jual beli online dan aturan hukumnya.

 Salin

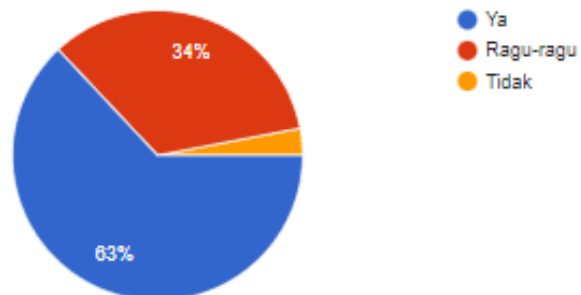
100 jawaban



Pengguna atau pembeli selalu mendukung pemerintah dalam pemberlakuan aturan tentang jual beli online jasa titip online

 Salin

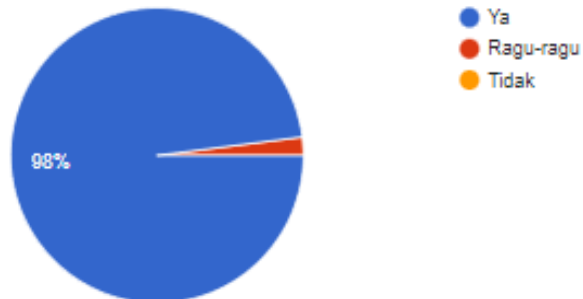
100 jawaban



Pengguna atau pembeli bersikap waspada dalam memilih dan bertransaksi online untuk menghindari penipuan dan pelanggaran.

 Salin

100 jawaban

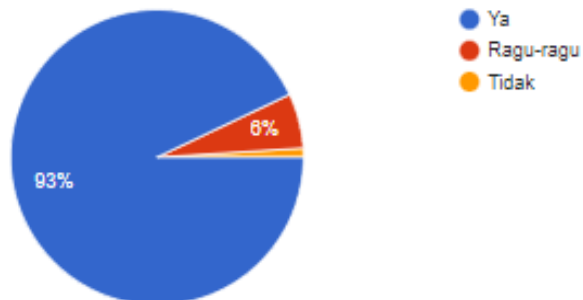


#### 4. Perilaku Hukum

Pengguna atau pembeli ikut serta berperan dalam kebenaran dan kejelasan barang yang dibeli secara online.

 Salin

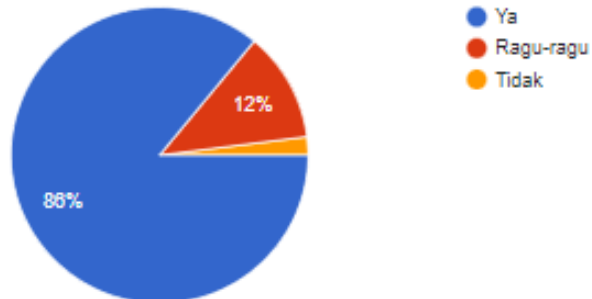
100 jawaban



Pengguna atau pembeli ikut berperan serta bertanggung jawab jika nantinya ditemukan hal yang diindikasikan sebagai pelanggaran.

 Salin

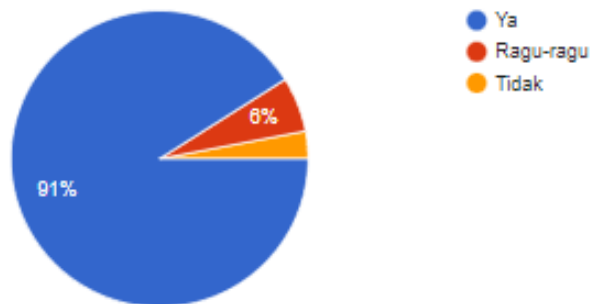
100 jawaban




Pengguna atau pembeli bersedia dimintai keterangan apabila suatu hari memang dibenarkan pelaku usaha jasa titip online melakukan pelanggaran atau penipuan dalam bertransaksi.

 Salin

100 jawaban



## Proof of research permission

**KEMENTERIAN KEUANGAN REPUBLIK INDONESIA**  
**DIREKTORAT JENDERAL BEA DAN CUKAI**  
**KANTOR WILAYAH JAWA TIMUR II**  
**KANTOR PENGAWASAN DAN PELAYANAN BEA DAN CUKAI**  
**TIPE MADYA CUKAI MALANG**

JALAN SURABAYA NOMOR 2, MALANG – 65145  
TELEPON (0341) 651638 FAKSIMILE (0341) 654193 SITUS [www.beacukai.go.id](http://www.beacukai.go.id) - [www.beacukaimalang.com](http://www.beacukaimalang.com)  
PUSAT KONTAK LAYANAN : 1500225 SURAT ELEKTRONIK : [info@customs.go.id](mailto:info@customs.go.id)

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Nomor : S- 85 /WBC.12/KPP.MC.0101/2021 13 Februari 2021  
Lampiran :-  
Hal : Persetujuan Izin Penelitian

Yth. Wakil Dekan Bidang Akademik Fakultas Syariah  
Universitas Islam Negeri Maulana Malik Ibrahim Malang  
Jalan Gajayana Nomor 50, Malang


Sehubungan dengan surat Saudara Nomor B- /F.Sy/TL.01/01/2020 Tanggal 03 Februari 2020, dengan ini disampaikan bahwa kami menerima Mahasiswa Saudara atas nama:

No.	Nama Mahasiswa	NIM
1	Roihanatul Jannah	16220097


untuk melaksanakan kegiatan pra penelitian untuk tugas skripsi dengan judul "Analisis Kesadaran Hukum Pengguna Jasa Tiip Online Luar Negeri Kota Malang Tinjauan Undang-Undang Nomor 17 Tahun 2006 tentang Kepabeanan" di Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Cukai Malang dengan ketentuan sebagai berikut:

1. Mengikuti ketentuan yang berlaku di lingkungan Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Cukai Malang;
2. Menjaga etika dan tata krama dalam kegiatan sehari-hari;
3. Mengikuti dan mematuhi petunjuk yang diberikan Petugas Bea dan Cukai kepada yang bersangkutan;
4. Informasi lebih lanjut dapat menghubungi pegawai kami di nomor 085691385764 (Andri).

Demikian kami sampaikan agar menjadi maklum.

a.n Kepala Kantor  
Kepala Subbagian Umum,  
  
Darmansyah

Tembusan: Kepala Kantor

Kp.:KPP.MC.01/KPP.MC.0101/2021 Tanggap Melayani, Tegas Mengawasi 

Picture 2. Research Permission

## Research Documentation



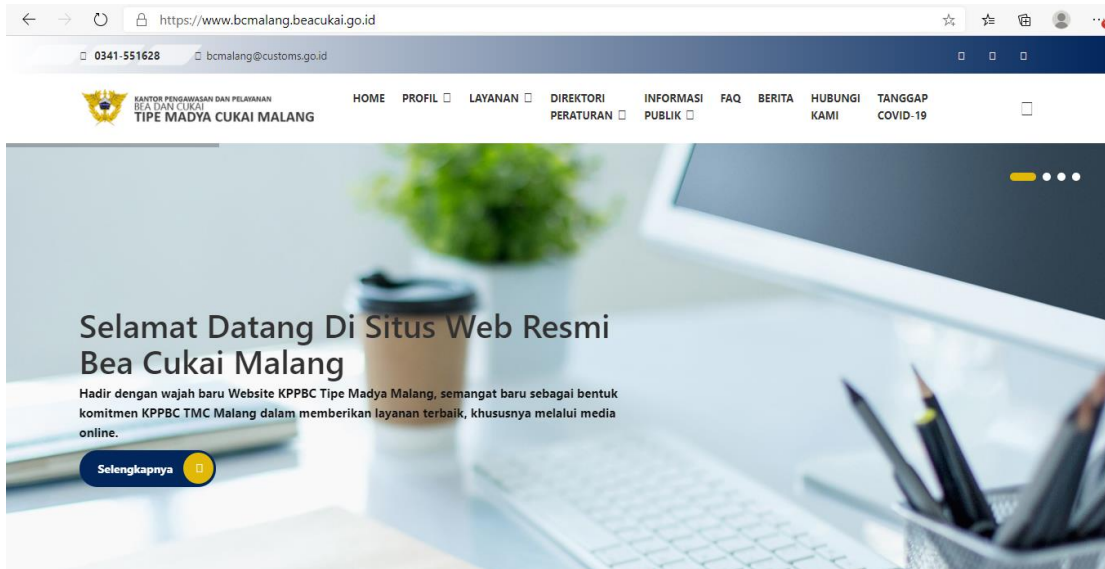
Picture 3. Document concinent note



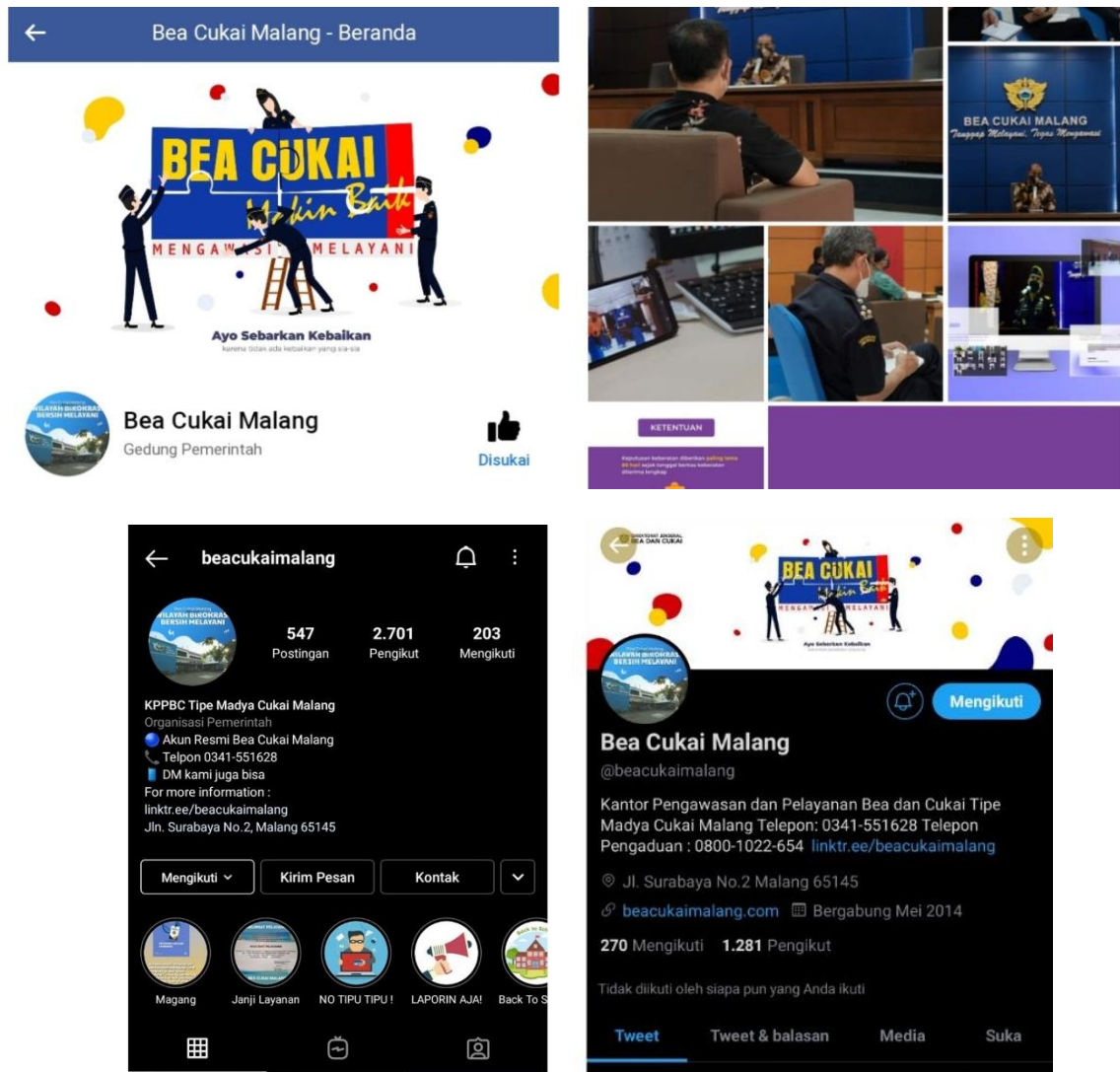
Picture 4. Sorting goods from abroad sorted into baskets



Picture 5. X-ray inspection of goods coming from abroad



Picture 6. Customs official website Malang City



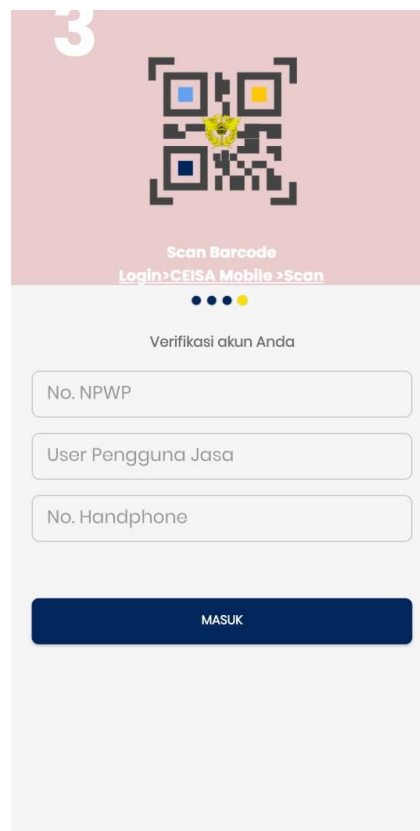
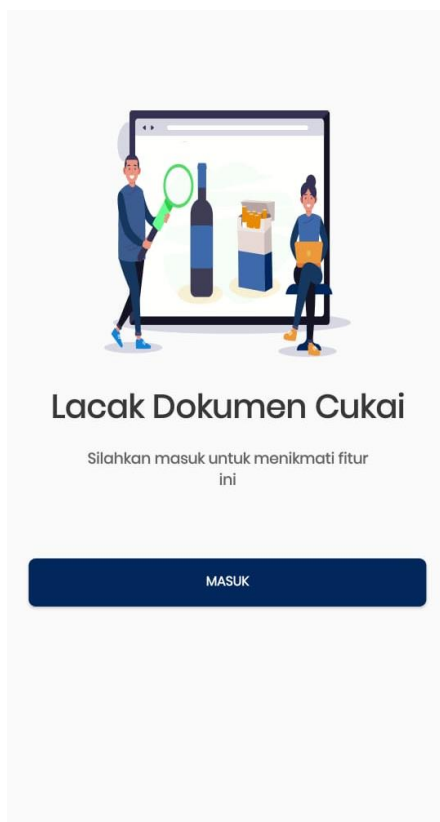
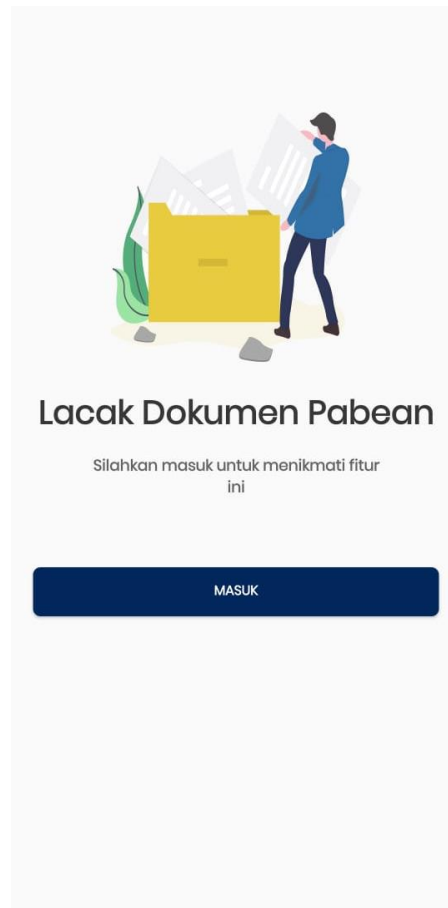
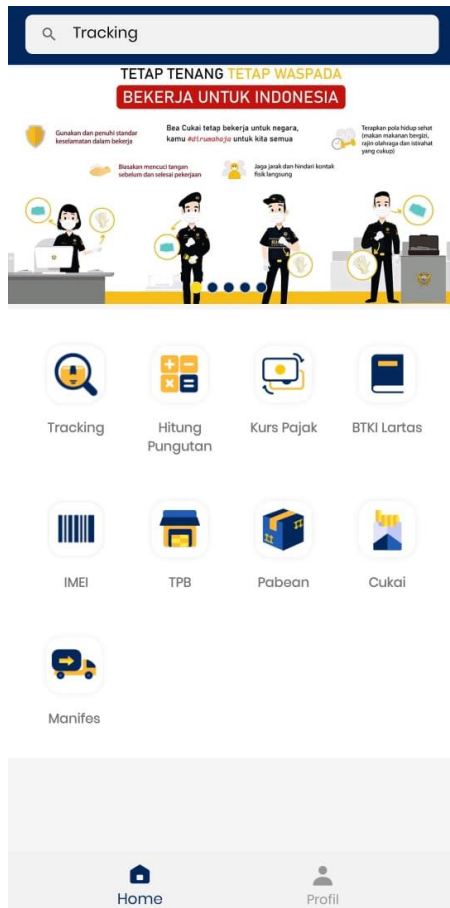
Picture 7. Social Media Official



**Picture 8. Socialization about customs and excise and customs to students and foreign workers.**



**Picture 9. Interview with Customs and Customs authorities Malang City**



Picture 10. Mobile Appliation of Customs And Excise



## CURRICULUM VITAE

### A. Identity

Name : Roihanatul Jannah

Sex : Female

Place, date of birth : Bangkalan, 22<sup>nd</sup> of November, 1997

Religion : Islam

University : The State Islamic University Maulana Malik Ibrahim Malang

Faculty : Sharia Economic Law

Address : Jl. Pocokan I No. 102 Yayasan Darul Hasan, Lajing Arosbaya  
Bangkalan.

E-mail : roihanatuljannah22@gmail.com



### B. Formal Education

No	Education	Institution	Departement	Year
1	Primary School	State Primary School of Lajing 02	-	2010
2	Junior High School	Islamic Junior School Darul Hasan Bangkalan	-	2013
3	Senior High School	Islamic Senior High School Nurul Ulum Bangkalan	IPS	2016
4	Collage	The State Islamic University Maulana Malik Ibrahim Malang	Sharia Economic Law	2022

### C. Non Formal Education

<b>Periode (Year)</b>	<b>Instantitution</b>
2016-2017	Boarding School Center Al-Jami'ah Sunan Ampel Al-Aly UIN Malang

### D. Organizational experience

<b>Year</b>	<b>Institutions</b>
2016-2019	Member of Ikatan Mahasiswa Bangkalan UIN Maulana Malik Ibrahim
2018-2019	Member of Komisariat IPPNU PAKPT "Wahid Hasyim" Syaria Faculty UIN Maulana Malik Ibrahim Malang