

Implementation of Bonded Zone Facilities in Indonesia

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Abstract--- This paper discussed the issue of efforts to increase users of bonded zone facilities and increase exports in the industrial sector by analyzing new regulations to create policies that facilitate and stimulate export activities. The Directorate General of Customs and Excise (*DJBC*) issued a new regulation on Bonded Zones aimed at increasing investment and encouraging export growth. This study was a normative legal research using a statute approach, carried out by examining all laws and regulations relating to the addressed legal issues. Through the Regulation of the Minister of Finance Number 131/PMK.04/2018 concerning Bonded Zones and the Regulation of the Director General of Customs and Excise Number PER-19/BC/2018 concerning Management of Bonded Zones, *DJBC* seeks to provide certainty and various facilities to users of export and import services.

Keywords--- Customs, Bonded Zones, Exports

I. INTRODUCTION

In order to increase the competitiveness of export products towards the global market, the government seeks to issue a series of favorable policies. In the fiscal policy provided by the government conceptually, there are two forms of understanding of the Special Economic Policy. First, Special Economic Policy can refer to one form of specificity in trade and investment activities, such as, bounded zones, free trade zones, Industrial Areas, Integrated Economic Development Areas (*KAPET*), Export Processing Zone, and High Tech Industrial Estate. Second, Special Economic Policy can also mean areas within a region (zone within zone). With these two understandings, a region can have more than one form of regional specificity¹. One of these policies is to establish a special area called Bonded Zone. According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 131/PMK.04/2018 concerning Bonded Zones, Bonded Zone is a Bonded Piling Place for stockpiling imported goods and/or goods originating from other places in the customs area to be processed or combined before being exported or imported for use.

Obviously, there are several issues in the implementation of a policy. The first issue is related to the permit. The permit of the entry and exit of goods is classified into 45 transactional permits as regulated in the Regulation of the Director General of Customs and Excise Number PER-08/BC/2016 concerning Online Procedures of transactional

permit services in bonded zones and Permit process of Establishment of Bonded Zones, namely 15 working days at The Customs Office and 10 working days at the headquarters of *DJBC* which are rated less efficient by bonded zone entrepreneurs so that there is a necessity to have simplification. The second issue is the limited subcontracting permits. There are limited time and cannot be implemented continuously and the permit must be made every time a sub-contract will be implemented so that it is considered inefficient. The third issue is that the bonded zone facilities are misused by entrepreneurs so that the State losses occur. An example of the case was rogue industrialists in Bonded Zones in Sukabumi and Bekasi. The mode used was the manipulation of reports on the documents of imports and exports in bonded zones.² The case of misuse of bonded zone facilities was also misused by PT. SPL in Bandung.³ Based on those issues, the Ministry of Finance is committed to overcome the issues with several new policies in the field of taxation and customs, which are expected to increase legal certainty, improve business convenience, and encourage efficiency in tax administration. Therefore, the author would describe and analyze the implementation of Bonded Zone Facilities in Indonesia and the efforts of the government to maximize Bonded Zone facilities.

II. METHOD

This study was a normative legal research. Legal research is conducted to solve the legal issues faced⁴. This research was prescriptive. It means that the legal study learns about legal objectives, values of justice, validity of the rule of law, legal concepts, and legal norms⁵. This research used a statute approach. Statute approach is carried out by examining all laws and regulations relating to the addressed legal issues⁶. The sources of this research consisted of primary legal materials and secondary legal materials. To obtain the accurate data, validity of the data was carried out. In this research, validity of the data was carried out towards secondary legal materials by examining critically (source criticism) whether secondary legal materials were feasible or

² <https://finance.detik.com/berita-ekonomi-bisnis/d-1157975/rugikan-negara-rp-786-juta-oknum-di-kawasan-berikat-diciduk>. Diakses 28 Februari 2019

³ <https://ekonomi.kompas.com/read/2017/11/02/193958526/terbongkar-perusahaan-tekstil-yang-selewengkan-fasilitas-di-kawasan-berikat>. Diakses 28 Februari 2019

⁴ Peter Mahmud Marzuki, *Penelitian Hukum* (Prenadamedia Group 2015) 60.

⁵ *Ibid* 59

⁶ *Ibid* 133.

¹ Syarif Hidayat dan Agus Syarif Hidayat, *Quo Vadis Kawasan Ekonomi Khusus* (Rajawali Press 2010) 3.

not to be used as research data. The technique of collecting the legal materials in this research was literature study. The technique of analyzing in this research was interactive analysis model. There are three main components in the process of analyzing data, such as, data reduction, data presentation, and conclusion or verification.

III. RESULT AND DISCUSSION

A. Implementation of Bonded Zones Facilities in Indonesia

To analyze the implementation of bonded zone facilities in Indonesia, the author used the theory of the application of law. A regulation is formed to be implemented. Lawrence M. Friedman stated that the effectiveness and success of the law enforcement depend on three elements of system of law, namely structure of law, substance of the law, and legal culture. Structure of law concerns law enforcement officials, substance of the law involves legislation and legal culture is the living law that is adopted in a society.⁷

Structure is pattern that shows how the law is implemented according to its formal provisions. This structure shows how the court, lawmaker and body and the legal process are implemented. If we talk about the structure of system of law in Indonesia, then it includes the structure of the institutions of law enforcement, such as police, judiciary, and court.⁸

Another aspect of system of law is its substance. Substance is rules, norms, and real behavior patterns of humans in the system. Thus, substance of law involves the applicable laws and regulations that have binding power and become guidance for law enforcement officials.⁹

Legal culture involves legal culture that is attitude of humans (including legal culture of the law enforcement officials) towards law and system of law. No matter how well the regulation of structure of law to carry out the stipulated legal rules and the quality of substance of the law made without the support of legal culture by the people involved in the system and society, law enforcement will not run effectively.

Based on the theory of the application of law, the author would analyze three elements of system of law:

- a. Structure of law in this research was the Directorate General of Customs and Excise.
- b. Substance of law in this research was laws and regulations which were related to customs law.

- c. Legal culture in this research was the Roles of the Directorate General of Customs and Excise towards Bonded Zones in industrial sector.

According to World Bank, Special Economic Zones in all their forms consist of, at least, areas that are geographically restricted to separate customs areas, are governed by a regulatory body, and the benefits can be felt by those located within the area.¹⁰ Basically, Special Economic Policy is formed to make the environment conducive to investment, export and trade activities to encourage the pace of economic growth and as a catalyst of economic reform. For this idea, it was inspired by the success of several countries that first adopted it, such as China and India. Even empirical data illustrates that Special Economic Policy in the country is able to attract investors, especially foreign investors to invest and create jobs. This is because the facilities obtained by investors are in the form of facilities in the fiscal, taxation and customs sectors. There are even in the non-fiscal field, such as the ease of bureaucracy, special arrangements in the field of labor and immigration, as well as efficient service and order within the region.¹¹

Special Economic Policy in China managed to attract investors and Special Economic Policy is an effort to develop economy in China. The leadership soon realized that reforms had to be extended to urban China, and that industrialization necessitated opening up China to foreign investments. This paper estimates the effect of SEZ (Special Economic Zone) on local economic performance. The results suggest that the establishment of SEZ (Special Economic Zone) has yielded large positive effects on GDP (Gross of Domestic) and GDP (Gross of Domestic) per capita for the cities in which these were located.¹²

Special Economic Policy in India is an economic strategy so that economy in India can develop fast and there is an increase in revenue. SEZ policy in India is designed along the lines of mainstream economic strategy for industrialisation of Washington Consensus that is an open economy with greater market freedom coupled with minimal government intervention leads to rapid economic growth and rising incomes.¹³ Study on SEZs in India, concluded that fresh

⁷ Lawrence M Friedman, *Sistem Hukum; Perspektif Ilmu Sosial The Legal System; A Social Science Perspectiv* (Nusa Media 2009) 5.

⁸ Achmad Ali, *Menguak Tabir Hukum: Suatu Kajian Filosofis Dan Sosiologis* (Gunung Agung 2002) 8.

⁹ Munir Fuady, *Perseroan Terbatas Paradigma Baru*, Cet. I (PT. Citra Aditya Bakti 2003) 40.

¹⁰ Akinci, G. & Crittle, J, *Special Economic Zones: Performance, Lessons Learned, and Implications for Zone Development*, Foreign Investment Advisory Service (FIAS) occasional Paper. World Bank: Washington, D.C (2008).

¹¹ Ayu Prima Yesuari, *Mengenal Kawasan Ekonomi Khusus* (2013) <http://tataruang.bpn.go.id/bulletin/upload/data_artikel/edisi3d.pdf> Diakses 01 Januari 2019.

¹² Simon Alder, Lin Shao, Fabrizio Zilibotti, *Economic Reforms And Industrial Policy In A Panel Of Chinese Cities* (2016) *Journal Of Economic Growth*, Vol. 21, No. 4, 345, 346.

¹³ Mohammad Amir Anwar, *New Modes Of Industrial Manufacturing: India's Experience With Special Economic Zones* (2014) *Bulletin of Geography Socio-economic Series*, No. 24, 7, 9.

investments in SEZs might help in generating huge employment potential in the national economy.¹⁴

Globalisation trend has been clearly rising in the last decades of the twentieth century. Besides this, the huge reforms occurred in the many economies all over the world. The special economic zone idea introduces a concept for new thinking about the economic policy. To sum all up, there is a space for construction of a special economic zone in Europe.¹⁵ On the other hand, in Indonesia, in order to support investment and exports, the government forms a number of Export Processing Zone (EPZ). The purpose of developing EPZ is to provide fiscal incentives for investors to improve the competitiveness of the export products they produce. The similar strategy has been carried out for a decade by a number of other countries in Asia. Export Processing Zone in Indonesia is developed by establishing Bonded Zones.¹⁶ The policy of development of Export Processing Zone (EPZ) and Bonded Zones is corresponded with the period of the rapid growth on the investment and exports in Indonesia, especially in the manufacturing sector.

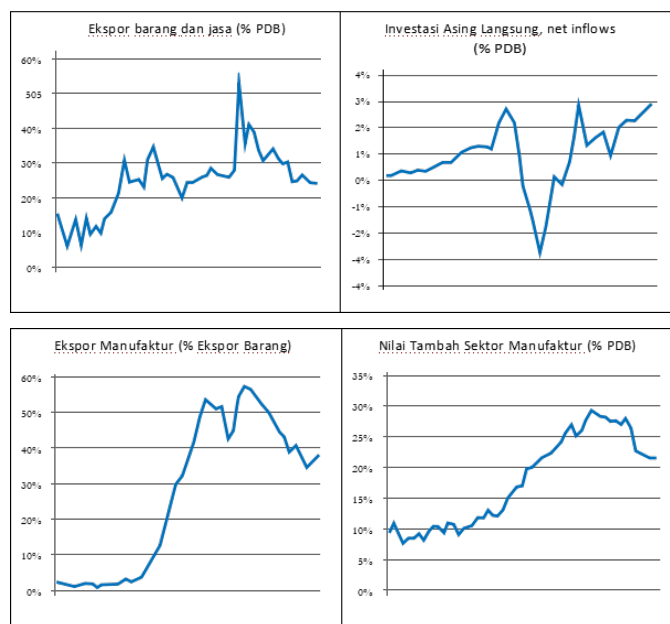


Fig. 1 Export indicators & manufacturing sector investment in Indonesia, 1960-2014

Source: World Bank Development Indicators 2014

The figure shows that this strategy managed to encourage the growth of manufacturing sector in Indonesia, as shown in the rapid growth of the ratio of the added value of

manufacturing sector, from 11.94% in 1982 to 26.79% in 1997. In addition, export structure reflected the similar thing. The growth of manufacturing sector was mainly due to the significant improvement on both domestic and foreign investment, export-oriented sectors, especially labor-intensives and resource-intensives exports. Manufacturing exports grew significantly resulting in accounting for more than 50% of total exports of Indonesia in 1996, compared to only 4% in 1965.

Nationally, this policy encouraged exports of Indonesia from only accounting for 19.49% towards GDP in 1986 to 27.86% from GDP. Meanwhile, net inflows of Foreign Direct Investment increased significantly since the change of export promotion strategy, from 0.25% of GDP in 1984 to reaching its peak before the crisis with 2.72% of GDP in 1996.

Most of the imports in Bonded Zones are used to bring in goods that can support the production process of exported goods. These items can be in the form of raw materials or capital goods/machinery or supporting equipment of production process.

In a research by Le Roux & Schoeman in a journal article entitling *A Comparative Analysis of the Design of Special Economic Zones*, Le Roux compared key aspects from the program of new Special Economic Zone (*KEK*) in South Africa to the programs in Malaysia and Indonesia because these two countries managed to establish *KEK* that has contributed in the development of these countries.¹⁷ Malaysia has been very successful in the establishment of SEZs as can be seen from the growth of the first SEZ, the Bayan Lepas SEZ in Penang and the fact that Penang has become one of the most successful states in Malaysia.¹⁸

B. The Efforts of the Government to Maximize Bonded Zone Facilities

Customs and Excise have the important roles to encourage the domestic industrial growth shown in real by providing the ease in the form of customs facilities to the domestic entrepreneurs. The facilities that have provided positive impacts are Import Facilities for Export (*KITE*) and Bonded Zones (*KB*). To improve the utilization of these facilities, Customs and Excise have measured the economic impact of customs and tax facilities provided by the government.

Based on the research results conducted by the Directorate General of Customs and Excise (*DJBC*), the Fiscal Policy Agency (*BKF*) and the Central Bureau of

¹⁴ Ardha Aggarwal, *Impact Of Special Economic Zones On Employment, Poverty And Human Development* (2007) Working Paper, New Delhi: ICRIER, No. 194, 45.

¹⁵ František Lipták, Slávka Klasová, Viliam Kováč, *Special Economic Zone Constitution According to Cluster Analysis* (2015) *Procedia Economics and Finance*, Vol. 27, 186, 186.

¹⁶ Yoze, David, dan Raymond, *Kawasan Ekonomi Khusus dan Strategi Indonesia: Tinjauan Atas Peluang dan Permasalahan* (PT. Kanisius 2015) 25.

¹⁷ Le Roux & Schoeman, *A Comparative Analysis Of The Design Of Special Economic Zones* (2016) *Journal of Economic and Financial Sciences*, Vol. 9 No. 3, Hal : 749, 752.

¹⁸ Sari Wahyuni, Anoviar, A.N & Santoso, A.J. (2012). The Key success factors of Penang as the Silicon Valley of the East. *SBS Journal of Applied Business*. Vol.1, No.1, 34, 46.

Statistics (BPS) stated that the results of measuring the economic impact of Bonded and KITE Zone facilities in 2016 included contributing to national exports of USD 54.82 billion or 37.76 percent of national exports, export ratio towards national imports of 3.04 times, attracting investment reaching Rp168 trillion, absorbing employment of 2.1 million people, equivalent to 13.5 percent of the national industrial labors, increasing state revenues (central tax) by Rp64.94 trillion and (local tax) of Rp8.7 trillion, and contribute to GDP of 3.59 percent.¹⁹

One of the government policies to ease and stimulate export activities is by carrying out Rebranding of Bonded Zones through the Regulation of the Minister of Finance Number 131/PMK.04/2018 concerning Bonded Zones and the Regulation of the Directorate General of Customs and Excise Number PER-19/BC/2018 concerning Procedures of Bonded Zones. With the ratification of the regulation, the Regulation of the Minister of Finance of the Republic of Indonesia Number 120/PMK.04/2013 concerning Third Amendment to the Regulation of the Minister of Finance Number 147/PMK.04/2011 concerning Bonded Zones and the Regulation of the Director General of Customs and Excise Number PER-35/BC/2013 concerning the third amendment to the Regulation of the Director General of Customs and Excise Number PER-35/BC/2011 concerning Bonded Zones is revoked and declared invalid. Rebranding of Bonded Zones has fundamental changes that aim to provide certainty and convenience to service users. Rebranding of bonded zones is the process of creating a new image of Bonded Zone facilities so that it is more attractive to investment and its economic impact can be measured.²⁰ Through the new regulation on the bonded zones, DJBC seeks to provide various facilities and ensure the Bonded Zones will not be misused by empowering Monitoring and Evaluation. The concept of supervision began to be developed using technology and information, not only limited to physical supervision²¹ in accordance with the provisions stipulated in the Regulation of the Director General of Customs and Excise Number PER-02/BC/2019 concerning Procedures of Monitoring and Evaluation of Recipients of Bonded Stockpiling Facilities and Recipients of Import Facilities for Export.

The author would describe several changes in the new rules:

1. Permit process

In rebranding of bonded zones, the Directorate General of Customs and Excise prunes the permit process to be faster than originally 15 working days at the Customs Office and 10 working days at the headquarters of DJBC to 3 working days at the customs office and 1 hour at the regional office. Thus, the company becomes more efficient in carrying out production schedules and increasing the amount of production.

2. Transactional permit

The amount of transactional permit is electronically pruned from 45 permits to 3 permits. The transactional permit is regulated in the Regulation of the Directorate General of Customs and Excise Number PER-08/BC/2016 concerning Online procedures of transactional permit services at bonded zones. There are 45 online permits accompanied by the approval of the head of the Customs and Excise Supervision and Service Office and the Head of the Regional Office of the Directorate General of Customs and Excise, but in the framework of rebranding of bonded zones, online permit is simplified into 3 types of transactional permits.

3. Validity period of bonded zone permit

Validity period of bonded zone permit applies continuously until the bonded zone permit is revoked so that it does not need to apply for an extension of the permit. According to Article 6 paragraph (4) the Regulation of the Minister of Finance Number 131/PMK.04/2018 concerning Bonded Zones that the determination of the place as a Bonded Zone and the permit of Bonded Zone Entrepreneurs, and the granting of Entrepreneurs in Bonded Zones (PDKB) permit are valid until the permit for the bonded zone is revoked.

4. Subcontracting convenience

Subtracting convenience is easier and not limited by time, by putting certain treatment in the attachment of the Decree of the Granting of the relevant Bonded Zone Permit.

5. Implementation of the principle of One Size Doesn't Fit All

Implementation of the principle of one size doesn't fit all is by providing the different fiscal and procedural facilities for each type of industry so that there is certain treatment in the permit of Bonded Zones for each entrepreneur of the bonded zone. To encourage the convenience and the improvement of service and supervision, the Head of the Regional Office or the Head of the Main Service Office

¹⁹ Deni Surjantoro, Pemerintah Luncurkan Program Perizinan Online (2018) Warta Bea Cukai Peluncuran Program Perizinan Online, Volume 50, Nomor 5, 18, 22.

²⁰ Bea dan Cukai, Rebranding Kawasan Berikat Ulaya Bea Cukai Dorong Investasi dan Ciptakan Dampak Ekonomi Positif (2017) <<http://beacukai.go.id/berita/rebranding-kawasan-berikat-upaya-bea-cukai-dorong-investasi-dan-ciptakan-dampak-ekonomi-positif.html>> diakses 2 Februari 2019.

²¹ Bea Cukai, Rebranding Kawasan Berikat Langkah Bea Cukai Dorong Geliat Ekspor Dalam Negeri (2018) <http://www.beacukai.go.id/berita/rebranding-kawasan-berikat-langkah-bea-cukai-dorong-geliat-ekspor-dalam-negeri.html> diakses 2 Februari 2019.

receiving delegation of authority on behalf of the Minister can add certain treatment in the permits of the Establishment of Bonded Zones, the Entrepreneurs of Bonded Zones, and/or the *PDKB*. The treatments are in the form of:

- a. tolerance of depreciation/evaporation/reduction in accordance with the company's business processes by attaching data from competent institutions or agencies;
- b. ease of entry and/or expenses on bulk goods;
- c. ease of entry and/or expenses on sample items;
- d. subcontracting convenience;
- e. procedures for importing and/or issuing goods in Bonded Zones that are different overlays in 1 (one) approval of permit of a bonded zone in the form of:
 - 1) expansion not in 1 (one) overlay for stockpiling of Raw Materials and Production Results
 - 2) factory location of Bonded Zone not in 1 (one) overlay in 1 (one) permit approval
- f. other certain treatments that still consider aspects of supervision and/or services.

6. Service synergy between *DJBC* and *DJP*

Service synergy of the Directorate General of Customs and Excise with the Directorate General of Tax (*DJP*). Synergy of *DJBC* and *DJP* is to optimize revenue.²² The main purpose of the synergy of these two agencies is to realize a procedural facility through the integration of systems and procedures. Some programs that have been designed by these two agencies include:

- a. Joint analysis is to exchange data, information and joint analysis of the potential for tax revenues, import duties, export duties and excise and to target high-risk taxpayers in the context of service, supervision and law enforcement. The joint analysis allows to exchange data in real time. The plan that will be carried out is the implementation of the single identity number, namely the fusion of identity of Customs Identity Number (*NIK*) and Taxpayer Identification Number (*NPWP*).
- b. Joint visit is a joint visit to several taxpayers engaged in the tobacco processing industry.
- c. Joint audit is to conduct cooperation for the purposes of audits and/or examinations in the fields of taxation, customs and excise.

d. Joint investigation is to cooperate in the process of handling criminal acts in the fields of taxation, customs and excise.

e. Joint assistance is implemented to provide guidance on the utilization of fiscal facilities in the fields of taxation, customs and excise. Assistance activities are carried out by facility agents on the *DJBC* and Account Representative (*AR*) at the *DJP*. Development of Information system technology (*IT*) is one of the ways to make it easy for service users to carry out tax obligations. Various improvements are announced in the field of taxation, including simplification of *NPWP* registration, ease of reporting *SPT*, expansion of office services like mobile tax units at *KPP*, for example at *KPP* Pratama South Malang and *KPP* Pratama Singosari, Piloting Mall Public Services by *KPP* Pratama Banyuwangi and accelerating the provision of Fiscal Certificate (*SKF*).

The synergy that has been built between *DJP* and *DJBC* will be continued with the synergy between the taxation team and agencies outside the Ministry of Finance and law enforcement as well as with business actors in the framework of collaborative compliance. With good and sustainable cooperation, it is expected that the State revenue target can be achieved so that it can strengthen the National Budget.

7. Mandiri services for bonded zones that meet the requirements

The Head of the Customs Office can determine entrepreneurs of bonded zones or *PDKB* to carry out self-service for operational activities in the Bonded Zones. The stipulation that is carried out based on the application of the Bonded Zone Entrepreneurs or *PDKB* and the authority of the Head of the Customs Office is given by considering:

- a. Entrepreneurs of Bonded Zones or *PDKB* have a low service risk profile;
- b. having the results of the taxpayer status confirmation in accordance with the application that shows valid;
- c. meeting the following criteria:
 - 1) having a certificate of Authorized Economic Operator (*AEO*) and/or other certification that shows good performance and/or company management issued by an authorized agency or institution;
 - 2) have utilized information technology to manage the entry and expenses of goods (*IT* inventory) in accordance with the criteria referred to in Article 19 and can be integrated with *SKP*;

²² Aries Suryantini, Sinergi *DJBC* dan *DJP* untuk Optimalisasi Penerimaan (2018) Warta Bea Cukai Peluncuran Program Perizinan Online", Volume 50, Nomor 5, 33, 36

3) having activities with high volume and requiring customs and excise services 24 (twenty four) hours 7 (seven) days; and/or

4) other considerations by the Head of the Customs Office based on Risk Management.

Bonded Zone Entrepreneurs or *PDKB* with a low service risk profile can use corporate guarantees as collateral to be delivered in the context of fulfilling the Regulation of the Director General concerning the procedures of bonded zones.

IV. CLOSING

A. Conclusion

Tax facilities provided to the entrepreneurs in the bonded zones are often misused resulting in losses to state finances. The Directorate General of Customs and Excise (*DJBC*) and the Ministry of Finance improve supervision by strengthening monitoring and evaluation, by empowering Monitoring and Evaluation. The concept of supervision began to be developed using technology and information, not only limited to physical supervision and evaluation of bonded zones with online system based on new rules in rebranding of bonded zones.

The new rules are the Regulation of the Minister of Finance Number 131/PMK.04/2018 concerning Bonded Zones and the Regulation of the Directorate General of Customs and Excise Number PER-19/BC/2018 concerning Procedures of Bonded Zones. The author could conclude some changes as follows:

1. Permit process is getting faster
2. Efficiency of online transactional permit
3. Validity period of bonded zone permit is valid until the permit is revoked
4. Subcontracting convenience
5. Implementation of the principle of One Size Doesn't Fit All
6. Service synergy between *DJBC* and *DJP*
7. Mandiri services for bonded zones that meet the requirements

B. Suggestion

With the existence of rebranding of bonded zones, it is expected that investors are attracted to invest in Indonesia so that it can lead to the improvement of exports and absorb more labors for the better economy of Indonesia.

Furthermore, the government needs to optimize the available human resources both in the terms of the ministry as the regulator and the industry as the entrepreneur, how to optimize local raw materials, and integration of regulations between the Ministry and the Institution that must be hastened.

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