



Impact Analysis Of Implementation Of Bonded Warehouse Policy In Makassar Port New Port On Logistic Costs

*Muhammad Firdaus bin Yusup

University Of Education Sultan Idris, Tanjung Malim, Perak, Malaysia

*Correspondence author: firdausyusup378@yahoo.com; Tel.: +60 3456 353 786

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Abstract

The level of industry dependence on imported goods is still very high while logistics costs in Indonesia reach 24 % of total GDP. Therefore, the need for bonded warehouses to improve logistics management inefficiencies. Bonded warehouse according to PMK RI No. 155/PMK.04/2019 is a Bonded Stockpiling Place (TPB) for stockpiling imported goods, may be accompanied by 1 (one) or more activities in the form of packaging/repackaging, sorting, kitting, packing, setting, cutting, for goods certain goods within a certain period to be reissued. The advantages of implementing this bonded warehouse are minimizing the distance between business actors and raw materials to reduce *dwelling time*, making the price of raw materials and production more affordable, obtain exemption or deferral facilities from import duties, excise and taxes. However, some areas with great potential do not have bonded warehouses such as Makassar New Port. The analysis of this study is to compare the logistics costs of importing sugar from Thailand with a bonded warehouse in Tanjung Priok with the implementation of a bonded warehouse in Makassar New Port, which can save costs of Rp. 11,062,648,783. So that the placement of a bonded warehouse in Makassar New Port is the right solution.

Keywords: Bonded Warehouse, Logistics Cost, Dwelling Time, Makassar New Port

1. Introduction

In the world of international trade, logistics activities are closely related to export and import activities. The level of industry dependence on imported goods is still very high. Until now, imports of raw materials for industrial needs still dominate the national import structure from year to year. The bonded zone is a bonded storage area to store imported goods and or goods originating from other places within the customs area to be processed and combined, the results of which are mainly for export. Releasing goods from bonded zones intended for persons who obtain exemption or deferral of import duty, excise, and tax facilities in the context of imports, are granted exemption from import duty, imposition of excise, free of PPN, PPnBM, and PPh article 22 imports. As for what is

included in the definition of Bonded Storage, namely Bonded Zone, Bonded Warehouse, and Bonded Logistics Center [1].

Bonded warehouse according to the Regulation of the Minister of Finance of the Republic of Indonesia No. 155/PMK.04/2019 concerning bonded warehouses are Bonded Storage Places (TPB) for stockpiling imported goods, may be accompanied by 1 (one) or more activities in the form of packaging/repackaging, sorting, kitting, packing, adjustment, cutting, certain goods within a certain period to be reissued [2]. Meanwhile, Bonded Logistics Center (PLB) is a place for storing goods from outside the Customs area and/or goods originating from other places within the Customs area within a certain period and can be accompanied by one or more simple activities.



Fig. 1. Bonded Warehouse Facility (GB) [2]

Industrial competitiveness is highly dependent on the accuracy of logistics system management. The current practice is that the majority of raw materials, capital goods, and auxiliary materials needed by domestic industries are imported from stockpiles in Singapore and Malaysia. Including export commodities that must also be stockpiled there. This causes transport inefficiency.

Inefficiency causes logistics costs to increase. The Indonesian Chamber of Commerce and Industry (Kadin) stated that logistics costs in Indonesia, which reach 24% of total GDP or Rp. 1,820 trillion per year, are the highest logistics costs in the world. The logistics cost component consists of

transportation costs of Rp 546 trillion, transportation costs of Rp 1,092 trillion, and administrative costs of Rp 182 trillion [3].

Therefore, the need for bonded warehouses to improve logistics management inefficiencies. By minimizing the distance between business actors and raw materials to reduce waiting costs or dwelling time, the prices of raw materials and production are more affordable. However, until now PLB has been established in several locations throughout Indonesia. Given the advantages of PLB, more PLB is needed. Some areas with great potential do not yet have BLP. Here are 10 of the 28 bonded warehouses spread across Indonesia.

Table 1. Business Actors of PLB [1]

No.	Company Name	Location	Industrial	Description
1	Adhiraksa Tama	Balikpapan	Oil and Gas and Mining	PDPLB
3	Bina Sinar Amity	Jakarta	Chemical	PLB
4	Bumimerak Terminalindo	Banten	Chemical	PLB
5	Dahana	Subang	Oil and Gas and Mining (Explosives)	PLB
6	Dunia Express	Jakarta, Kerawang	Textile	PLB
7	GMF Aeroasia	Jakarta	Aviation Industry	PLB
8	Indra Jaya Swastika	Surabaya	Commodity	PLB
9	Kamadjaja Logistics	Jakarta	Food and Beverage	PLB
10	Khrisna Cargo	Kuta, Denpasar	Small and Medium Industry	PLB

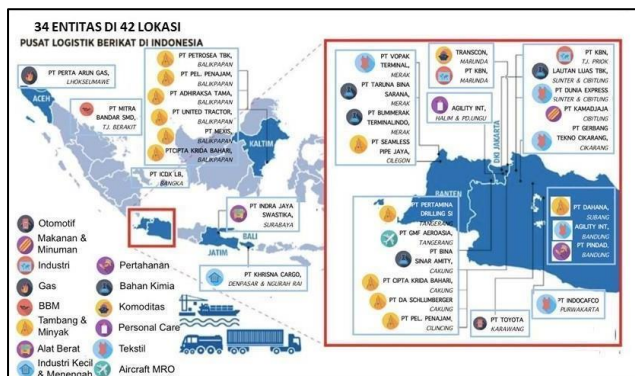


Fig. 2. Bonded Logistics Center in Indonesia[1]

2. Review of Literature Review

2.1 Import

Based on Law no. 17 of 2006 in conjunction with Law no. 10 of 1995 concerning Customs is the activity of entering goods into the Customs Area, namely the territory of the Republic of Indonesia which includes land, waters, and airspace above it, as well as certain places in the Exclusive Economic Zone and continental shelf in which this Law applies. Therefore, imported goods are goods originating from outside the customs area which is entered into the customs area whose circulation is supervised by Customs and Excise [4].

Based on Article 3 paragraph 2 of the Customs Law, customs inspection of imported goods is carried out by examining documents and physical inspection of goods. Inspection of imported goods is carried out by tracking which is classified into 4 lines as follows:

1. The Red Line is the process of service and supervision of the release of imported goods by conducting a physical inspection and examining documents before the issuance of the Letter of Approval for the Release of Goods (SPPB).
2. The Green Line is the process of servicing and supervising the release of imported goods by not carrying out a physical inspection, but examining documents after the issuance of the Letter of Approval for the Release of Goods (SPPB).
3. The Yellow Line is the process of servicing and supervising the release of imported goods by not carrying out a physical inspection, but examining documents before issuing SPPB.
4. The Non-Priority MITA route continues to be inspected for re-imported goods, goods subject to random inspection, high-risk goods, and temporarily imported goods.
5. MITA Priority Line is the service and supervision of the release of imported goods by directly issuing SPPB without physical inspection and document research.
6. Customs and Excise require the fulfillment of customs obligations by submitting customs notifications, namely statements made in the context of carrying out customs obligations in the form and conditions stipulated in the customs law. The customs notification shall state the quantity, type, and HC Code of the goods to be imported [5].

Table 2. Customs Declaration[1]

No.	Code	Name Notification
1	BC 1.0	Notification of planned arrival of transportation means/schedule of arrival of transportation means (rksp/jksp)
2	BC 1.1	Manifest notification of arrival/departure of transportation means
3	BC 1.2	Notification of release of imported goods from the customs area to be transported to a temporary storage place in the customs area other

No.	Code	Name Notification
4	BC 1.3	Notification of transport of goods from the customs area from one place to another via outside the customs area
5	BC 1.6	Customs notification of importation of imported goods for stockpiling in bonded logistics centers
6	BC 2.0	Notification of import of goods (pib)
7	BC 2.1	Notification of import of special goods (pibk)
8	BC 2.2	Notification of personal goods of passengers and crew of transportation means (customs declaration)
9	BC 2.3	Notification of imported goods for stockpiling in bonded piling places
10	BC 2.4	Notification of completion of goods from import that gets the ease of import for export purposes (kite)
11	BC 2.5	Notification of import of goods from stockpiles bonded
12	BC 3.0	Notification of export of goods (peb)
13	BC 3.2	Notification of carrying cash and/or other payment instruments out of the customs area
14	BC 4.0	Notification of importation of goods from other places in the customs area to bonded storage
15	BC 4.1	Notification of re-issuance goods from other places in the customs area from bonded storage within the customs area of a bonded storage

2.2 Logistic Costs

Based on Roland Berger's report, it is stated that Indonesia's logistics costs reach 26% of GDP. The low performance of Indonesia's logistics is indicated by the decline in Indonesia's Logistic Performance Index position in 2016 compared to 2014. *The Logistic Performance Index* is used as a performance benchmark for logistics costs, customs procedures, infrastructure quality for tracking shipments, timeliness to destination, and competence of the national logistics industry. . Indonesia is ranked 63 out of 160 countries with a score of 2.98.

One of the objectives of the PLB facility is to provide support to domestic industries in the form of logistics cost efficiency such as:

1. Cost Efficiency of Stockpiling Goods
2. Speed of Acquisition of Goods by Domestic Industries
3. The efficiency of Production Costs for Producers

2.3 Dwelling Time

World Bank (2011), mentions Dwelling Time is the average time Containers are in the Terminal since the Container is unloaded from the ship (*discharge*) until it leaves the Terminal (*Gate Out*), which means that all obligations related to importation (Quarantine, Customs, etc.) are completed so that they can be fully controlled by the owner of the goods.



Fig. 3. Dwelling Time [6]

Dwelling time is declared good if the time is less than 2 days (green color) Dwelling time is declared quite good if the period is 2.1 to 2.9 days (yellow color). Dwelling time is said to be lacking if the period is 3 to 29 days (red color).

3. Sugar Commodity In Indonesia

One of the strategic commodities that have become a concern for the Indonesian government besides rice is sugar. This is based on the reality that

sugar consumption in Indonesia continues to increase while the increase in domestic sugar production is unable to meet the increase in sugar consumption (Sawit et al, 2003).

Over the last 10 years, sugar consumption in Indonesia has increased by 53.33% while production has decreased by 11.1%. As a result, to meet domestic sugar needs for both household and industrial consumption, Indonesia must import sugar. The volume and value of Indonesian sugar

imports continue to increase from year to year.

4. The Case Of Sugar Imports From Thailand

Sugar production in Indonesia tends to decline, this results in Indonesia not being able to meet the needs of its population for sugar commodities, as a result, Indonesia has to import sugar from sugar-producing countries such as Thailand.

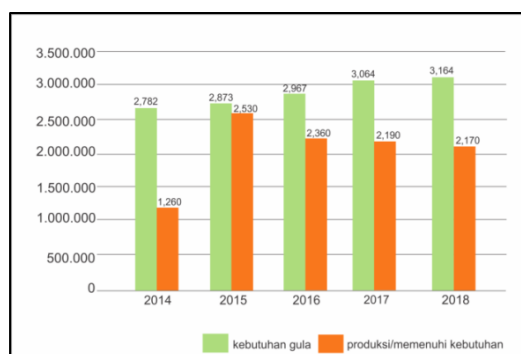


Fig 4. Sugar Needs and Indonesia's Ability to Meet Sugar Needs [7]

Figure 4. above shows that the amount of sugar demand in Indonesia is increasing every year while Indonesia's ability to meet domestic sugar

needs tends to decrease every year and cannot meet the needs sugar imports are urgently needed to meet national sugar needs.

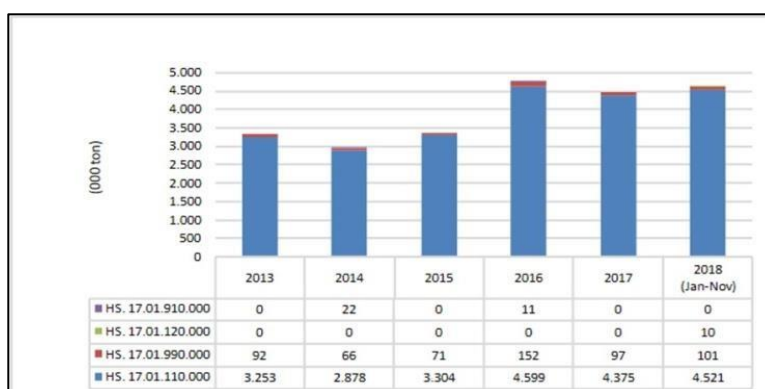


Fig. 5. Development of Sugar Imports in Indonesia [7]

Figure 5. above shows that the number of sugar imports for Indonesia from 2014 to 2018 has increased. The average import of sugar into

Indonesia from 2014 to 2018 was 3.7 million tons.

Table 3. Indonesia (Tons) Country [7]

No.	Countries	2014	2015	2016	2017	2018
1.	Thailand	47.139	1.792.359,000	2.255.606,000	2.428.904,000	4.037.528,000
2.	Australia	5.100	1.020.214,000	896.431,000	646.850,000	922.897,000
3.	Brazil	-	458.167,000	1.311.232,000	1.079.177,000	60.000,000
4.	Korea	6.969	4.320	6.605	7.084	7.190
5.	Malaysia	3.765	3.086	4.517	815	760

5. Study Of PLB Before and After PLB Lines



a) Before the Application of a Bonded Warehouse



b) After the Application of a Bonded Warehouse

Fig. 6. The Imports of Sugar from Thailand

Advantages after using PLB facilities:

1. Permits with related agencies can be completed after the cargo is released from the port and while the cargo is in the warehouse of the Bonded Logistics Center
2. Import duties and import taxes are suspended
3. If there is a quarantine inspection the cargo can still leave the port and quarantine inspection activities can be carried out in the PLB
4. costs Storage or port charges are smaller and business waste goes down.
5. If the customer runs out or lacks raw material and packing material, they can take or order from PLB which has a shorter period, not weeks or months compared to ordering from suppliers

overseas

6. From the results of the PLB implementation, it was found that the clearance time decreased from 4 days to 1.8 days after using the PLB facility and using the BC 1.6, BC 3.1, and BC 2.8 forms to use the PLB facility.

7. Costs Of Container Hooking In Tanjung Priok

7.1 Bonded Warehouse Costs at Tanjung Priok Port

From the process of sending sugar imports from Thailand, ships transit at Tanjung Priok Port and carry out stacking so that the costs before the bonded warehouse at Makassar New Port Port are obtained as follows:

Table 4. Warehouse Costs at Tanjung Priok Port

Cost	Prize	Unit
THC	Rp 51.153.682.535	Rp/Tahun
Sailing	Rp 105.680.510.768	Rp/Tahun
Port	Rp 10.270.731.816	Rp/Tahun
Hoarding	Rp 1.868.837.355	Rp/Tahun
Unloading	Rp 44.418.150.630	Rp/Tahun
Trucking	Rp 13.684.623.372	Rp/Tahun
Total	Rp 227.076.536.476	Rp/Tahun

7.2 Bonded Warehouse Fee at Makassar New Port Port

longer transit at Tanjung Priok Port but directly at Makassar New Port Port so the following costs are obtained :

After the Bonded Warehouse at Makassar New Port Port, sugar import shipments from Thailand no

Table 5. Cost of Warehouse at Makassar Port New Port

Cost	Price	Unit
THC	Rp 51.153.682.535	Rp/Tahun
Shipping	Rp 105.680.510.768	Rp/Tahun

Cost	Price	Unit
Port	Rp 10.270.731.816	Rp/Tahun
Stockpiling	Rp 1.868.837.355	Rp/Tahun
Unloading and Loading	Rp 44.418.150.630	Rp/Tahun
Trucking	Rp 2.630.499.304	Rp/Tahun
Total	Rp 216.022.412.408	Rp/Tahun

7.3 Sugar Prices before Bonded Warehouses at Makassar New Port The

The price of sugar imported from Thailand is stacked at the Tanjung Priok Port with a longer

distance so it greatly affects the price of sugar. Based on this, it is reviewed the number of imports and the price of imported sugar are reviewed each year as follows:

Table 6. Sugar Price before the Bonded Warehouse at Makassar New Port Port

Year	Quantity (tons)	Price (Forecast) (Rp/Ton)
2017	4.500.000	Rp 13.791.724
2018	5.000.000	Rp 14.444.790
2019	4.100.000	Rp 15.097.857
2020	2.020.000	Rp 15.750.923
2021	3.100.000	Rp 16.403.990
Total	18.720.000	Rp 75.489.284

7.4 Sugar Price after the Bonded Warehouse at the Port Makassar New Port

After the existence of a bonded warehouse at

the Port of Makassar New Port, minimizing the path until it reaches the consumer so that the total cost can be minimized as follows:

Table 7. Sugar Price after the Bonded Warehouse at the Port of Makassar New Port

Tahun	Quantity (ton)	Harga (Forecast) (Rp/Ton)
2017	4.500.000	Rp 11.672.965
2018	5.000.000	Rp 13.249.677
2019	4.100.000	Rp 13.870.254
2020	2.020.000	Rp 12.598.497
2021	3.100.000	Rp 15.573.176
Total	18.720.000	Rp 66.964.569

7.5 Cost Comparison Before and After the Bonded Warehouse is implemented at the Makassar New Port Port by Path

To find out the difference in costs after the bonded warehouse is implemented at the Makassar New Port Port, based on the path taken, the cost difference is obtained as follows:

Table 8. Cost Comparison Based on

Cost	of Non-Bonded	Warehouse	Unit
THC	Rp 51.153.682.535	Rp 51.153.682.535	Rp/Tahun
Sailing	Rp 105.680.510.768	Rp 105.680.510.768	Rp/Tahun
Port	Rp 10.270.731.816	Rp 10.270.731.816	Rp/Tahun
Hoarding	Rp 1.868.837.355	Rp 1.868.837.355	Rp/Tahun
Unloading and Load	Rp 44.418.150.630	Rp 44.418.150.630	Rp/Tahun
Trucking	Rp 13.684.623.372	Rp 2.630.499.304	Rp/Tahun
Total Cost	Rp 227.076.536.476	Rp 216.022.412.408	Rp/Tahun
Cost Difference	Rp 11.054.124.068		Rp/Tahun

7.6 Cost Comparison Before and After the bonded warehouse is implemented at the Makassar New Port Port Based on Price

After the bonded warehouse is implemented at the Makassar New Port Port, the price of sugar will be reduced because of the convenience of reduced lanes is as follows:

Table 9. Comparison of Costs Based on Sugar Price

Year	Quantity	Non-Grounded Warehouses Bonded	Warehouses
2017	4.500.000	Rp 13.791.724	Rp 11.672.965
2018	5.000.000	Rp 14.444.790	Rp 13.249.677
2019	4.100.000	Rp 15.097.857	Rp 13.870.254
2020	2.020.000	Rp 15.750.923	Rp 12.598.497
2021	3.100.000	Rp 16.403.990	Rp 15.573.176
Total Cost	18.720.000	Rp 75.489.284	Rp 66.964.569
Cost Difference		Rp 8.524.715	

7.7 Final Cost Comparison

To find out the cost comparison between the

cost difference based on the route and the cost difference based on the sugar price so that the final cost difference is obtained as follows:

Table 10. Comparison of Final Costs Based on Line and Sugar Prices

Cost	of Non-Bonded	Warehousing
Costs of Bonded Warehouse at the Port Tanjung Priok	Rp 227.076.536.476	-
Bonded Warehouse Fee at Makassar Port New Port	-	Rp 216.022.412.408
Sugar Price before Bonded Warehouse in Makassar New Port	Rp 75.489.284	-
Sugar Price after Warehouse Bonded at Makassar New Port	-	Rp 66.964.569
Total Cost	Rp 227.152.025.760	Rp 216.089.376.977
Cost Difference	Rp 11.062.648.783	

8. Conclusion

Based on the analysis that has been carried out in this study regarding the policy of implementing bonded warehouses at the Makassar New Port Port with the object of imported sugar commodities from Thailand which previously had to transit at Tanjung Priok Port but after the bonded warehouse at Makassar New Port, there was a significant cost difference of IDR 11,062,648,783/year. Therefore, reducing these costs can reduce the price of sugar until it reaches consumers.

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