THE ROLE OF EXCISE CUSTOMS IN CONDUCTING SUPERVISION OF PUBLIC SERVICES

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Abstract

East Timor as a newly independent country in the XXI century, with a population of more than one million people or 1,167,242 from the results of the 2015 East Timor population census, entered East Timor as the 191th member of the United Nations on September 27, 2002 and as a member of the World Customs Organization or the 162th, in July 2003. In connection with the entry of East Timor as a member of the World Customs Organization. So all the activities of the East Timor Customs Office which are related to import and export, especially in terms of supervision and public service always adhere to the International rules and standards recommended by the World Customs Organization to all member countries, namely to increase the quality of control and a professional service system to the public, but East Timor itself still has many shortcomings and criticisms in the implementation and supervision of duties in the field.

Theories used in this study are: Role, Employee, Trade, International Trade Models, Benefits of international trade, International Trade Factors, Understanding Exports and Imports, Service Theory, Customs and Excise Concepts, Duties and Functions, Taxation Concepts, Supervision Theory.

Researchers use descriptive qualitative research to understand phenomena or problems related to data that will be collected from research objects. Data collection techniques, namely: observation, interviews and documentation studies. Researcher data analysis uses the process of collecting data, presenting data reduction and drawing conclusions The results showed that the handling of international trade flows in exports and imports was basically in accordance with government policies and decisions. But there are still limitations in human resources and supporting facilities for services.

Conclusion that the role of Customs in the process of service to the import and export of goods in East Timor through the flow of National and International trade, is in accordance with the needs and interests of the community and government as actors of international trade.

Keywords: Role, Supervision and Public Services
BACKGROUND

Timor-Leste as new country independent in the millennium and as United Nation members to 191 on September 27, 2002 and as a member of the World Customs Organization or Word Customs Organization that to 162 in July 2003. In connection with the entry of East Timor as a member World Customs organization. So all the activities of East Timor Customs and Imports relating to imports and exports, especially in terms of supervision and service always adhere to international rules and standards recommended by the worldwide Customs Organization to all Word Customs Organization member countries to improve the quality of supervision and the service system. professional to the public, but in the process of supervision and service there are still many complaints and criticisms, shortcomings and weaknesses in the service process at the Customs.

In addition to the Word Customs Organization rules, East Timor Customs and Excise also has its own Government Decree statute no. 14/2017 which regulates all activities related premises and Customs either process supervision and process services, due to the role of Customs is very crucial in the process of delivery and receipt of goods service concerning fees charged according to the type and number of goods.

Word Customs Organization is a World organization between independent governments whose mission is to encourage the effectiveness and efficiency of public administration in achieving its objectives, namely providing convenience and trade and protection to the community, revenue revenue for the government, to increase national income to support the national development process, to meet the needs of governments and communities of rice national to the village or remote area.

Word Customs Organization as a well-known organization in the world, has been asked for help by the Word Trade Organization to harmonize the provisions regarding the origin of goods in order to facilitate trade. Such requests among others is based Refresh on the consideration that the Word Customs Organization has professionalism that is relatively free from political influence, both national and international political influence affecting the system of government and economy that includes activities economic society and the government.

However, seen from the context of the real situation, Customs and Excise agencies in the country of Timor-Leste are in sharp contrast to the principles advocated by the Word Customs Organization. Timor-Leste has a system of multi-party and democratic so that in the general election the party got trust of the society, to form a government that dominant to occupy in the seat of parliament but it also will change the organizational structure in the institution of government in this orientation to the agency Bea Excise itself, so it can not dip unleft that political intervention is always there, causing bureaucratic and administrative system does not run with the good, the consequences on the effectiveness and efficiency of Customs service got resistance and challenges.

The Word Customs Organization is the only international organization that has the competence and skills of the Secretariat on various technical and advisory committees to achieve this. The Secretariat consists of 100 international officials, technical experts and support staff from several countries. As a forum for dialogue and exchange of experience between national customs delegations, the Word Customs Organization offers its members in various international conventions and instruments, as well as technical assistance and technical assistance either directly by the Secretariat, or with its participation. The Secretariat also actively supports its members in the effort to modernize and build capacity in the national customs administration. Besides the role of an important played by the Word Customs Organization in stimulating growth harbor international trade, efforts to reduce fraudulent activities are also recognized internationally.

With Timor-Leste being a member of the World Customs Organization, Timor-Leste is also involved in international trade activities. For trading activities International Timor-Leste establish a very good

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relationship with countries import of goods into East Timor and states export of goods. International trade activities in Timor-Leste are inseparable from the rules of international standards that apply to the World Customs Organization. This is seen especially in the system of supervision, service and procedure in accordance with applicable international standards.

Related with supervision and services to export and import, done by the Department of the Customs Directorate is interesting to choose a title: Role of Customs in conducting supervision over the performance Public in Timor-Leste.

2 | PROBLEM FORMULATION

Based on the description of the background, can be formulated the research of problem as follows:

- How the Role of Customs in conducting oversight of the Public Service in Timor-Leste.

3 | THEORETICAL BASIS

3.1 | Understanding the Role

The role is very important for everyone in carrying out their duties both in government institutions and private institutions in their daily activities to realize the goals set.

Kantaprawira, (1989), gives the definition of roles in general that role is a set of behaviors expected of actors who can be either as an individual to the group, both small and large, all of which run a variety of roles, behavior of the individual as well as plural can be expressed as a structure.

3.2 | Understanding Employees

Employee country are people who have been recruited or appointed at fixed positions in the public administration, in accordance with the rights and obligations to carry out the task, and has been established in Act Timorese personnel 8/2004 dated June 16 article 3. Whereas in the work of the Administrative Research Agency, employees are defined as those who carry out work for employers in an employment relationship with a salary. Whereas in terms of wages, including wages with goods or other forms, (BPA-UGM, 1992). An element highlighted in the work of the Administrative Research Agency, is that an employee is a person who works for someone else by receiving wages as a result of an employment relationship between the two.

When linked to the context of this study the employee in question is: are those who have entered the conditions stipulated in the laws and legislation in force and civil servants appointed by the government and stipulated in laws and legislation applicable.

Wursanto, 1989, employees are "Those who are full of loyalty and obedience to the State and the government, which are united, have good mentality, are efficient, effective and of high quality.

3.3 | Definition Trade

In fulfilling the necessities of life as simple as any level of life of a group of people can be ensured there is always trading activities. Bakri explained that:"

"Trade or Commerce are activities to exchange goods or services or both. In the early days before money was discovered, exchanging goods is called barter, that is, exchanging goods for goods. In modern times trading is carried out by exchanging money. Each item is valued by a certain amount of money. The buyer will exchange goods or services for the amount of money the seller wants, (Bakri, 2006).

While the Suhartiningsih to interpret fish words of the trade as "economic activity has long taken place, and commerce is one specific study fields of economics macro history about activity commerce already take place since time immemorial hence it is a ring with increased levels of human needs and human excess production activities, (Suhartiningsih, 1992).

It seems that activity commerce most primitive form is the activity of the exchange of goods in the form of barter, namely the exchange of goods between people or groups. Meanwhile, in its modern form, trade is a transaction activity of goods and services.
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When compared with implementation in domestic trade, international trade is highly complicated and the complex. The complexity is partly due to their political boundaries and the state to curb the trade, for example with their duties, tariffs, or quota goods imports. In addition, other difficulties arise because of differences in culture, language, currency, estimates, and law in trade, (Bakri, 2006).

From the explanation above, it can be concluded that international trade is the process of exchanging goods or commodities and also services carried out by residents of a country with residents of other countries, both between individuals (individuals and individuals), between individuals with the government of a State or a government Countries with other State governments based on mutual agreement.

Mulyani provide an understanding of the facility’s work something physical means be anything that can support the work of the employees in carrying out and completing the work (Mulyani, 1998).

Meanwhile, Mohammad in Mulyani gave an explanation related to everything, whether in a light or heavy form that was able to serve employees in operating the work they were carrying, William in Mulyani gives the sense that the work facilities are all forms of easiness that is given by a company or institution that is given to the employees in order to support the employee’s performance in carrying out the work yes, (Mulyani, 1998).

While Toleng in Mulyani meaningful work facilities as a means of physical support such as transportation, computer equipment and other physical facilities that are deliberately given by the party leadership in order to optimize the performance of employees in improving the overall productivity of the organization, (Mulyani, 1998).

In nature, it provides the significance of work facilities and infrastructure as follows:

Every organization must have work facilities and infrastructure. Without adequate facilities, the capabilities of the human resources cannot be maximally distributed. The ownership of sufficient and good equipment means that every object or tool used must be able to facilitate the activities of the organization and the facilities must be practical and efficient.
for example office equipment, transportation, and communication, (Salam, 2004).

From the above, it can be concluded that the infrastructure work is all work supporting facilities that had been given by the organization to provide convenience for employees to carry out and complete the work for the achievement of organizational goals proficiency level.

3.4 | The International Trade Model.

Regarding the international trade model, Bakri elaborated as follows:

1. The Ricardian model focuses on comparative advantage and is perhaps the most important concept in international trader theory.

In a Ricardian model, the State specializes in producing what they consider best to produce. Unlike other capital, the framework of this model predicts that countries will become more fully specialized rather than producing a variety of commodity goods. Also, the Ricardian model does not directly include supporting factors, such as the relative amount of new and capital in the State.

1. The Hecsgcher-Ohlin model was

2. The gravity model of trade presents a more empirical analysis of trading patterns than the more theoretical capital above. Gravity model, in its basic form, guess trading based on the distance a n tar State and interaction between countries in the size of the economy. This model mimics Newton’s law of gravity which also calculates physical distance and size between two objects. This model has been proven to be empirically strong by econometric analysis. Other factors such as income levels, diplomatic relations, and trade policies are also included in a larger version of this model, (Bakri, 2006).

Observed from the expert opinion above, it is seen from the context of Timor-Leste that currently it has not become a permanent member for the WTO, but as an observer country while waiting for the decision to become a member of the WTO, but the government must commit to improving the quality of domestic production.

3.4.1 | Benefits of international trade

According to Sukirno in Bakri explained the benefits of international trade are as follows:

1. Obtain goods that cannot be produced in the State alone.

Many factor the factors that influence differences in production in each country. Factor of these factors include: geography, climate, level of mastery of science and technology and others. With the existence of international trade, each country is able to meet the needs that are not in its own production.

1. Benefit from specialization

The main reason for foreign trade activities is to obtain the benefits realized by specialization. Even though a country can produce goods of the same type as those produced by other countries, there are times when it is better if the country imports such goods from abroad.

1. Expanding the market and adding profits

Sometimes, entrepreneurs do not run their machines (production tools) to the maximum because they are worried about overproduction, which results in a fall in their product prices. With international trade, entrepreneurs can run their machines to the full, and sell the excess products abroad.

1. Transfer of modern technology

Foreign trade allows a country to learn more efficient production techniques and more modern management methods, (Bakri, 2006).

By thus to Timor-Leste government must endeavor to improve the quality of human resource development so that Timor-Leste can also compete with other countries whose economies more up.
3.4.2 Drivers of International Trade

Whereas the international trade factors, Bakri gives the explanation that the factors that encourage a State to do international trade, among them are:

1. To meet the needs of domestic goods and services

2. The desire to obtain profits and increase state revenues

3. There is a difference in the ability to master science and technology in managing economic resources.

1. The existence of excess domestic products that need new markets to sell these products.

1. There are differences in conditions such as natural resources, climate, labor, culture, and population that cause differences in production results and the existence of production limitations.

1. There is a common taste in an item

2. The desire to open cooperation, political relations and support from other countries.

1. The era of globalization so that no countries in the world live alone, (Bakri, 2006).

4 DEFINITION OF EXPORT AND IMPORT

Then regarding the definition of exports and imports Suhartiningsih gave his explanation, as follows:

Export is the process of transport of goods or commodity from one State to another country legally, generally in the trade process. The export process in general is an act of removing goods or commodities from within the country to include them in another country, exports of goods in general generally require interference from Customs in the sending and receiving countries. Exports are an important part of international trade, the opposite is imports, (Suhartiningsih, 1992). Whereas related to the understanding of imports, Suhartiningsih explained that imports are: The process of transporting goods or commodities from one country to another legally, generally in the trade process. The general import process is the act of importing goods or commodities from other countries into the country. Large imports of goods generally require interference from Customs in the sending and receiving countries. Imports are an important part of international trade, the opposite is Exports (Suhartiningsih, 1992).

"The import of goods includes basic needs (food, clothing and housing needs), secondary (electronic goods), and tertiary goods (cars and so on). As for the import of services, we can see from the number of foreigners who work both in the formal sector such as government, embassies and non-formal sectors such as international NGOs, and so on.

Suhartiningsih further stated that charcoal or commodities in economic terms, are:

"An object or service that has value. The value of an item will be determined because the item has the ability to be able to meet needs. In macroeconomic and accounting, an item is often opposed to a service. Goods are defined as a physical product (tangible, tangible) that can be given to a buyer and involves a transfer of ownership from the seller of the customer, as opposed to a service (tangible, intangible). The term "commodity" is often used in microeconomics to distinguish goods and services, (Suhartiningsih, 1992).

Seeing Suhartiningsih’s opinion on the notion of import and export, this makes men to recall the
process of international trade through imports and exports in Timor-Leste, where the real situation of Timor-Leste is always very dominant import and export activities, the question is how we can compete in the world of international trade while all basic needs are imports, for it all depends on the efforts of the government in development planning, especially in the agriculture and fisheries sector in the future.

5 | SERVICE THEORY

Services are often seen as a phenomenon that complicated. Words service itself has many meanings, ranging from personal care to service as a product. Various concepts regarding the many services advanced by experts such as (Haksever et al. 2000), states that the service or services is defined as an economic activity that generates the time, place, form and psychological usefulness. According to (Edvardsson et al., 2005), service or services is also an activity, processes and interactions as well as a change in the condition of the person or thing in the possession of the customer.

(Sinambel, 2010), basically every human needs service, even in the extreme it can be said that service cannot be separated from human life. According to Kotlern in Sampara Lukman, service is every beneficial activity in a collection or unity, and offers satisfaction even though the results not physically attached to a product. Furthermore Sampara argues, service is an activity that occurs in direct interaction between someone with another person or machine physically, and provides customer satisfaction.

Meanwhile, the term public comes from public English, which means general, community, country. The public word has actually been accepted as Standard Indonesian to be Public which means general, multitude, crowded. Inu and his friends define the public is a number of people who have together thought, feelings, hopes, attitudes or actions that are right and good based on the values of norms that feel they have. Therefore, public service is defined as any activity carried out by the government of a number of people who have every beneficial activity in a collection or unit, and offer satisfaction even though the results are not bound to a product physically.

If seen from the agency government of East Timor in general and in particular the Customs is still no complaints from still public, but from the Directorate of Customs has been correcting and hope the future will be better to answer complaints that little is still there, because everything applied with modern technological systems.

6 | THE CONCEPT OF CUSTOMS AND EXCISE

The Directorate General of Customs and Excise is the name of a government agency that serves the public in the field of customs and excise. During the Dutch colonial period, customs and excise were often referred to as douane. Along with the era of globalization, Customs and Excise often use the term customs.

6.1 | Job and function

Duties and functions of Director General Custom is closely related to the financial management of the state, among others picked duties following taxes in order to import and excise. As we know that the largest income (often called the reception) to the state coffers is the sector of tax and including the customs and excise managed by D IG B ea and C Ukai.

In addition, the duties and functions of the Inspector General of Customs and Excise are overseeing export and import activities, overseeing the distribution of beverages containing alcohol and the circulation of cigarettes or other tobacco processing goods. Along with the times, the Director General of Customs and Excise has increased its functions and duties as a trade facilitator, who has the authority to postpone or even exempt tax on certain conditions.

7 | TAXATION CONCEPT

Soemitro: Tax is people’s contribution to the state treasury based on the law (can be forced) with no service of lead (contra) which can be directly shown
and used to pay public expenses.

"Soeparman" Soemahamidjaja: Tax is a mandatory contribution, in the form of money and goods, which is levied by the authorities based on legal norms, to cover the cost of producing collectible goods and services in achieving public welfare.

8 | MONITORING THEORY

George R. Tery (2006) defines supervision as determining what has been done, which means evaluating work performance and if necessary, by implementing corrective actions so that the work results are in accordance with the plans that have been set.

T. Hani Handoko (1996) states that supervision is a process to ensure that organizational and management objectives are achieved where a very close relationship between planning and supervision.

Siagian (1990) said supervision is the process of observation rather than the implementation of all activities of the organization to ensure that all work is being carried out as planned that has been defined previously.

9 | RESEARCH METHODS

In this research, the writer uses descriptive qualitative research to understand the symptoms or phenomena or problems related to data collected from the object of research. In essence, with this kind of research, the researchers wanted to explore and describe about the role of Customs in doing Oversight was to the public service.

Hadari Nawawi, provides an explanation of the descriptive approach as "the problem solving procedure that is investigated by describing or describing the state of the subject or object of research (a person, institution, community, etc.) at the present time based on facts that appear or as they are, ".

Masri Singarimbun and Sofyan Effendi, that: "Descriptive research is intended to make a careful measurement of certain social phenomena, such as divorce, unemployment, nutritional conditions, preferences for certain politics and others thus, researchers develop concepts and gather facts but do not do hypothesis testing."

9.1 | Research sites

This research was conducted in Dili and Border Mota-ain Batugade with research sites in Kant or the Director General of Customs and Excise, or in other words Autoridade Aduaneiro. Because B ea Excise as government agency directly under the coordination and authority of the finance ministry of the duty to serve and supervise all work in both export and imports. Also the task Custom closely related to manage end of the financial odd States such as, duty imported goods as well as overseeing the export and import activities.

9.2 | Data collection technique

In terms of data collection methods, researchers use the method of observation, interview methods and study documentation.

Data collection by Sugiyono (2007) can be done in a variety of settings, a variety of sources, and the various ways in an effort to collect data. Meanwhile, Moh.Nazir (2005) stated the same thing about data collection, which is a systematic and standardized procedure for obtaining the required data.

9.2.1 | Observation

Is a technique that is done through a process of systematic observation and recording of the symptoms, events or events on the object being studied, (Sutopo, 2006: 75 ) " . In observation or observation is done directly on the object research in order to complete the required data.

Corresponding with the results of observation of the researcher’s own during at the study site in accordance with the title of the thesis and the problems be identified very relevance. Such as supervision, service and other agency interventions on Customs workers.
9.2.2 | Interview

Interview Method is a method that is done by holding the responsibility directly to the various parties in order to obtain data that needed, Moleong, (2002) " . In carrying out the interview, the researcher uses instruments or supplementary tools such as tape recorders, cameras, note books and pencils with the intention to record and record information provided by respondents, namely key informants.

9.2.3 | Documentation Study

Literature, is a technique that emphasizes on the reviewer’s top existing documents, both published and unpublished. Activities carried out in study library is me MPEL a finger literature used such as, books and documents and data base used in writing Proposals thesis of this. Literature study can also be called documentation study. In this documentation study the researcher will focus more on documents relating to the Role of Customs and Excise in supervising public services in Timor-Leste.

9.3 | Analytical Techniques a Data

"Qualitative data analysis is an effort made in line with the data, organizing it with data, breaking it down into manageable units, synthesizing it, searching and finding patterns, discovering what’s important and what’s learned, and deciding what can be told to people others, (Moleong, 2002) .

10 | PRESENTATION OF RESEARCH RESULTS.

From results of research and discussion, it can be said that the very important role for every staff in providing service to the community. This can be done because the leadership gives direction to all Customs Staff in carrying out their duties carefully and responsibly. It motivates the work of all the staff which is supported by a wide range of facilities and infrastructure available for Implementation assignment. As well as the necessary attention and responsibility are balanced in accordance with the work in done for the benefit of the state and society.

Facilities also a factor determinant for doing a good job, it needs serious attention by the government in times to come to carry out the task properly. With the facilities and assertiveness of the leadership is very important to be done with the intention of controlling all staff activities every day as motivation in carrying out the tasks according to the existing rules and procedures.

Leadership responsibility to the staff is always carried out properly. In this case the responsibility of carrying out duties in the Customs and Excise office in order to protect the good name of the State of Timor-Leste, but the attention and responsibility of the government is needed. The government must try and set the right policy in checking the goods entering from other countries, the method used is the manual method and using X-Ray but it is very suitable for our country. With existing policies the government can complete the service process that often requires the intervention of several related government agencies, on the one hand the Customs and Excise Department in carrying out their duties there is always intervention from other institutions in government institutions.

Cooperation important in creating a good relationship so that it can handle the current trade there. As officers really expect support from all parties in accordance with the rules set by the government. Increased Import duty rates could increase state revenue and broaden the tax base for the purpose of national development.

Customs employee in performing duties, are not easy to implement given the tendency faced today from the government side can pay attention to trade flows which occur through a place of international standards as a place to carry out export and import transactions within a country.

The staff always carry out their duties in serving the community well. Although no shortage of facilities are not adequate but that is not a constraint in carrying out duties as a servant of the country. For this reason, trade that has been taking place in our country can receive a variety of imported and exported goods in accordance with existing regulations.
Government regulation is one mechanism or rules to restrict all. The activation has to do with exports and imports of goods within a country. With government regulations, a determination may restrict any goods that can be imported from abroad into the country, and what items can be exported from the country abroad. In exports and imports should be no taxes for the sake of adding foreign exchange. From the country’s foreign exchange, it can be used for national development. Development itself is a process of change from a state that does not exist to exist, from less good to better. Customs - Customs took contribute through taxes in order to enhance state revenue to expand the network of national development for the welfare of society.

11 | CONCLUSIONS, FROM THE DISCUSSION CAN AT NODE K’S THAT:

1. The Role of Customs leaders and staff have carried out their duties and responsibilities as a government institution in accordance with applicable regulations, although still lacking supporting facilities to check hidden goods.

2. The staff of Customs & Excise less attention to trade flows are seriously thus causing many consumers to be less pleasant over services, this can hamper the smooth flow of trade in Timor-Leste.

3. Employee salaries not in accordance with the duties and responsibilities in the area of the border that duties as right.

12 | SUGGESTIONS

From the conclusions above, the researcher gives the following advice:

1. To Director General Customs in order to bring the Expert Customs through the World Customs Organization or the Organization of Customs of the world in order to provide training and exercises for improve right skills in the supervision of staff, about the way the attention trade flows are national in accordance with the standards international as well as the means and infrastructure of a so staff Bea- Customs can carrying out tasks in accordance with applicable rules.

   1. To government through the Ministry of finance to send staff for training course in parent organization Customs globally is Word Custom Organization are always launched a program of Capacity Building every year that is centered in Thailand through ROCB (Regional Office of Capacity Building) for Asia, Pacific and Africa.

   1. For the government of Timor-Leste, especially the Minister of Finance, to pay attention to staff salaries according to standards, as well as other benefits in accordance with the rights and obligations in the area that is placed.

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