



Analysis of the Limitation of the Attribution Authority of the Director General of Customs and Excise in the Redetermination of the Classification of Imported Goods Based on the Customs Law

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Abstract: This study analyzes the limits of the attribution authority of the Director General of Customs and Excise in the redetermination of the classification of imported goods based on Law Number 10 of 1995 concerning Customs as amended by Law Number 17 of 2006 (hereinafter referred to as the Customs Law). The classification of goods is an important element in customs administration that determines the amount of import duties, taxes, and potential licensing. The authority of the Director General of Customs and Excise in re-establishing the classification of imported goods, especially as stipulated in Article 17 of the Customs Law, has significant implications for legal certainty and compliance of business actors. This study aims to identify the scope, limitations, and legal implications of attribution authorities. Using normative legal research methods with legislative and conceptual approaches, this study examines various relevant laws and regulations and legal literature. The results of the study show that the attribution authority of the Director General of Customs and Excise in the reclassification of imported goods comes from Article 17 of the Customs Law, which provides a legal basis for making classification adjustments if there are differences. However, this authority is not absolute and is limited by the principles of administrative law. The implications of the reclassification include potential changes in import duty rates and the emergence of customs disputes. The study recommends the need for further clarity on the implementation of Article 17 of the Customs Law, as well as strengthening the monitoring mechanism.

Keywords: Authority, Customs, Imports.

1. Introduction

Customs administration plays a strategic role in supervising the flow of goods across borders and optimizing state revenue through the collection of import duties and taxes in the context of imports. One of the crucial aspects of the customs system is the classification of imported goods, because the accuracy of the determination of tariff posts not only has an impact on the amount of state levies, but also on the fulfillment of import prohibitions and restrictions. In international trade practices, errors or differences in the interpretation of the classification of goods have the potential to cause non-compliance, customs disputes, and legal uncertainty for business actors. Therefore, the Harmonized System (HS)-based classification system of goods maintained by the World Customs Organization (WCO) is designed to provide uniform and predictable international standards.

Within the framework of national law, the authority to assess and determine the classification of imported goods lies with the Directorate General of Customs and Excise (DJBC). Article 17 of Law Number 10 of 1995 concerning Customs as amended by Law Number 17 of 2006 provides a legal basis for DJBC to re-establish the classification of goods if the classification notified by the importer is considered not to be in accordance with the applicable provisions. This authority normatively qualifies as attribution authority, which is an authority given directly by law and attached to the position of Director General of Customs and Excise (Dimiyati et al., 2021). However, the regulation of

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Article 17 of the Customs Law does not explicitly outline substantive or procedural limitations in the exercise of the authority to reclassify imported goods. The absence of such detailed arrangements creates a wide discretionary space for customs authorities, which in practice has the potential to lead to differences in interpretation, inconsistent application, and disputes between DJBC and importers. This condition raises fundamental legal problems, especially related to the extent to which attribution authority can be exercised without violating the principles of legality, legal certainty, and the protection of the rights of business actors.

Based on these problems, this study specifically examines the scope and limitations of the attribution authority of the Director General of Customs and Excise in redetermining the classification of imported goods based on Article 17 of the Customs Law. The main focus of the research is directed at the normative analysis of the basic normative of authority, the legal limitations that bind its implementation, and the juridical implications of the reclassification of imported goods. Thus, this research is expected to make an academic contribution in clarifying the legal construction of DJBC's attribution authority and encouraging the creation of customs practices that ensure legal certainty, justice, and balance between the interests of the state and business actors.

2. Materials and Methods

This research is a normative legal research that examines law from a normative perspective by examining the applicable principles, rules, norms, and laws and regulations, especially which is related to the attribution authority of the Director General of Customs and Excise in the reclassification of imported goods. The approach used includes a legal approach by examining Law Number 10 of 1995 concerning Customs as amended by Law Number 17 of 2006 and its implementing regulations, as well as a conceptual approach by examining the concepts of attribution authority, classification of goods, and legal certainty based on doctrine and expert opinions. The source of legal material consists of primary legal material in the form of relevant laws and regulations, secondary legal material in the form of legal literature, scientific journals, and related research results, as well as tertiary legal material in the form of legal dictionaries and encyclopedias. The collection of legal materials is carried out through library research (Salam et al., 2021) by browsing various written sources, both print and digital. Furthermore, the collected legal materials were analyzed using qualitative descriptive analysis techniques (Disantara, 2021) through legal interpretation and systematic assessment to answer the formulation of the problem and produce comprehensive conclusions.

3. Results and Discussion

3.1. Attribution Authority of the Director General of Customs and Excise in the Determination of the Classification of Imported Goods

The attribution authority of the Director General of Customs and Excise (DJBC) in the reclassification of imported goods is an authority given directly by the lawmakers, as stipulated in Article 17 from Law Number 10 of 1995 concerning Customs as amended by Law Number 17 of 2006 (Sitompul & Nawawi, 2022). Normatively, this provision provides legal legitimacy to DJBC to make corrections to the classification of goods notified by the importer if it is considered not in accordance with the applicable provisions. This authority places DJBC not only as a technical implementer of customs administration, but also as an authority that has an interpretive function on the norms of classification of goods. In the context of implementing the self-assessment system, this interpreting authority is a vital instrument for DJBC to conduct supervision to optimize state revenue and ensure compliance with the provisions of the law.

From the perspective of state administrative law, attribution authority is the original authority that is born directly from the law and is attached to public office (Risal & Munawir, 2021). In contrast to delegated authority or mandate, attribution authority does not depend on delegation from other officials, but is established directly by the legislator. As a result, this authority has a strong legitimacy, but at the same time demands a high

level of accountability in its implementation. DJBC is fully responsible for the use of this authority, both in terms of legality, rationality, and protection of citizens' rights.

In customs practice, the implementation of the authority to reclassify goods is realized through a series of administrative actions, ranging from the examination of customs notification documents, physical inspection of goods, requests for data or additional information from importers, to technical analysis of the characteristics of goods. Technical analysis may involve laboratory tests, technical specification studies, or comparisons with similar items that have been previously classified. This entire process aims to determine the most appropriate tariff post based on the Harmonization System (HS). This determination process is based on Law Number 10 of 1995 concerning Customs as amended by Law Number 17 of 2006, which is the legal basis for DJBC in supervising goods traffic to optimize state revenue (Jamal, 2022). This is in line with the objectives of customs regulation to ensure legal certainty, justice, transparency, and support national economic development in global trade (Sitompul & Nawawi, 2022).

In addition, the DJBC attribution authority has interrelated fiscal and non-fiscal dimensions. From the fiscal side, the classification of goods determines the amount of import duties and taxes in the context of imports that are a source of state revenue. From a non-fiscal perspective, the classification of goods is closely related to the implementation of trade policies, including import control through prohibition and restriction provisions. Therefore, the reclassification of goods cannot be seen as a purely technical administrative act, but rather as a public policy instrument that has far-reaching implications. However, the breadth of this scope of authority also opens up potential legal problems, especially if the reclassification is carried out unilaterally without an adequate basis for argumentation. In this context, the analysis of the limitations of the DJBC's attribution authority is important to prevent abuse of authority and maintain a balance between state interests and legal certainty for importers.

3.2. Limitation of Attribution Authority of the Director General of Customs and Excise

Although Article 17 of the Customs Law gives attribution authority to the DJBC, the exercise of this authority is not absolute. Under the rule of law, any administrative authority must be limited by legal norms and general principles of good governance (Marwiyah, 2023). The principle of legality is the main boundary that requires that any action to reclassify goods has a clear, rational, and juridically testable legal basis.

In addition to the principle of legality, the determination of the classification of goods must be guided by the internationally applicable Harmonization System. The General Rule of Interpretation (GIR) is the main instrument in determining the classification of goods. The GIR provides a systematic and hierarchical methodological framework, so the DJBC does not have the flexibility to determine the classification subjectively. Any deviation from the GIR has the potential to cause classification inconsistencies and undermine the uniformity of the HS system. In addition to the GIR, the Explanatory Note published by the World Customs Organization serves as an authoritative interpretive guideline. Although not officially categorized as a national law regulation, the Explanatory Note is internationally recognized as a primary reference in the practice of classification of goods. Therefore, the disregard of the Explanatory Note can be seen as a deviation from international standards and potentially undermines the legitimacy of the classification determination by the DJBC. Another limitation relates to the principles of proportionality and fairness, whereby the reclassification of goods must not cause an unbalanced burden for importers, especially if the difference in classification is based on an insubstantial technical interpretation (Kurniawan, 2019).

Another limitation relates to the principles of proportionality and justice. The reclassification of goods should not burden unequal importers, especially if the difference in classification is based on an insubstantial technical interpretation. The principle of fairness also requires equal treatment for similar goods, so the DJBC must maintain consistency in the practice of determining classification. The prohibition of abuse of authority is an important boundary in the exercise of attribution authority. The authority to

redefine classifications should not be used for purposes beyond the legal intent, such as unlawful nonfiscal interests or discrimination against certain business actors, so that implementing regulations such as the Minister of Finance Regulation and DJBC technical regulations serve as instruments of internal control to ensure that such actions remain within the legal corridor and general principles of good governance (Valantiejus & Katuoka, 2019).

In addition to internal supervision, the objection and appeal mechanism through the Tax Court functions as external supervision. This mechanism provides room for correction to the decision of the DJBC and reflects the principle of checks and balances in the state administrative law. The Tax Court is authorized to test the DJBC's decision regarding the determination of customs values and import duty rates, so that the decision is final and binding (Kurniawan, 2019).

3.3. Administrative Discretion in Determining the Classification of Imported Goods

The reclassification of imported goods by the Director General of Customs and Excise (DJBC) is basically inseparable from the use of administrative discretion. Discretion is necessary because the development of types of goods in international trade is very fast and complex, while laws and regulations are not always able to regulate in detail every variation of the characteristics of goods. In this context, discretion is an administrative instrument that allows the DJBC to make decisions based on professional judgment to fill gaps or ambiguities in legal norms. Differences in the perception of the placement of tariff posts often occur due to the complexity of the characteristics of goods that are not covered in detail in the provisions of laws and regulations and regulations (Kurniawan, 2019).

In state administrative law, discretion is understood as the authority of state administrative officials to make decisions or actions based on their own judgment in the event that laws and regulations provide choices, do not regulate, or regulate incompletely (Jamal, 2022). Thus, wisdom does not a an authority that stands alone, but is part of the exercise of the attribution authority that has been granted by law. Therefore, the discretion of the DJBC in determining the classification of goods must still be rooted in the legitimate authority as stipulated in Article 17 of the Customs Law. The attribution authority also includes the determination of customs values and import duty rates that are the object of dispute if they are not in accordance with the value notified by the importer (Kurniawan, 2019). In this context, discretion is an administrative instrument that allows the DJBC to make decisions based on professional judgment to fill gaps or ambiguities in legal norms (Jamal, 2022). However, the use of discretion must not be contrary to the provisions of laws and regulations and must still pay attention to the purpose and intent of the internationally applicable Harmonic classification system (Jamal, 2022). Under the law, the accountability of government officials is a must, so exceptions to the principle of legality through discretion must still be accounted for to prevent potential abuse of authority (Juliani, 2021).

Although discretion is required, its use must be subject to the principle of legality. This principle demands that every Verdict Taken through discretion still has a clear legal basis and does not conflict with higher laws and regulations. In the reclassification of goods, the principle of legality requires that DJBC's discretion does not deviate from the framework of the Harmonization System, including the General Interpretation Rules (GIR) and Explanatory Notes. Discretion should not be used to ignore or invalidate clearly established normative provisions. This is reinforced by the doctrine of state administrative law which states that discretion must not conflict with higher laws and regulations, because basically discretion is present to complement the principle of legality, not to replace it (Nurmayani & Farida, 2021).

In addition to the principle of legality, the use of discretion must also pay attention to the principle of legal certainty. Legal certainty is one of the basic principles in the legal situation that guarantees that every legal subject can predict the legal consequences of an administrative action. Discretion used inconsistently or without clear parameters has the

potential to create legal uncertainty for importers, especially in cost planning, pricing, and business strategy. Therefore, DJBC's discretion must be carried out consistently and accountably. From the perspective of the legal situation, the law regulates the requirements for the application of the law whose principle is impartiality, provides an opportunity for the convicted party to be heard, and produces consistent decisions when there are individual cases (Rissy, 2022).

In addition to technical arguments, discretion in determining the classification of goods must also be supported by adequate juridical arguments. DJBC needs to explain the legal basis used, including references to HS provisions, implementing regulations, and principles of state administrative law. Documentation of this juridical argument is important, especially if the decision to reclassify the goods is objected to or appealed by the importer. With good documentation, the DJBC's decision can be objectively tested in the dispute resolution mechanism. This transparency not only serves as a form of accountability, but also as a means of education for importers to be able to classify goods more accurately in the future. In addition, the application of discretion must pay attention to the General Principles of Good Governance as a normative limit to prevent abuse of power and keep the authority exercised by officials under control (Nurmayani & Farida, 2021). This transparency ensures that every step of decision-making is accessible and understood by stakeholders, thereby reducing the potential for abuse of authority that is often associated with discretionary practices without adequate oversight (Bowta & Hufon, 2022).

Transparency is an important element in the use of administrative discretion. DJBC needs to ensure that the reclassification process of goods is carried out openly and informatively, so that importers understand the reasons and legal basis for the decisions taken. This transparency not only serves as a form of accountability, but also as a means of education for importers to be able to classify goods more accurately in the future.

In the context of supervision, administrative discretion in determining the classification of goods must also be tested through internal and external supervision mechanisms. Internal supervision is carried out through administrative hierarchy and compliance with technical guidelines, while external supervision is carried out through the objection and appeal mechanism in the Tax Court. The existence of this mechanism is an important instrument to ensure that discretion is not used arbitrarily and remains within the legal corridor. The Tax Court acts as a judicial institution that examines customs administrative decisions, thus ensuring that the discretion applied does not exceed the limits of authority determined by laws and regulations (Setiawan & Istinah, 2023).

Thus, administrative discretion in the reclassification of imported goods is a necessity in modern customs practice, but its use must be limited by the principles of legality, legal certainty, proportionality, and accountability. Discretion that is done appropriately can increase the effectiveness of customs administration, while uncontrolled discretion has the potential to cause legal uncertainty and customs disputes. Therefore, the regulation and supervision of the use of discretion is an important element in ensuring a balance between state authority and the protection of importers' rights.

3.4. Implications of Reclassification of Imported Goods

The reclassification of imported goods by the Director General of Customs and Excise (DJBC) has broad and complex implications, not only from the fiscal aspect, but also from the legal and administrative dimensions. The classification of goods is the main foundation in the customs system because it is the basis for determining import duty rates, taxes in the context of imports, and the implementation of other trade policies. Therefore, any change in classification has direct consequences for the rights and obligations of importers. This change not only affects the financial burden, but also determines the obligation to comply with the prohibitions and restrictions (Iartas) provisions that apply to certain types of goods (Pentanurbowo et al., 2022).

From a fiscal perspective, the most obvious implication of the reclassification of goods is a change in the amount of state levies. If the classification set by DJBC has a

higher rate of import duty or tax, the importer is obliged to pay the deficiency of the levy along with administrative sanctions in the form of interest. Conversely, if the new classification results in a lower tariff, the importer is entitled to apply for a refund of the overpayment. This condition shows that the classification of goods has a direct impact on cash flow and financial planning of business actors.

In addition to import duties and taxes, changes in classification can also have an impact on other levies related to imports, such as excise or certain regional taxes related to that type of goods. Thus, the reclassification of the classification does not only have implications for one type of levy, but can affect the overall cost structure of imports. This requires importers to have an accurate understanding of the characteristics of the goods and the applicable classification provisions.

From an administrative perspective, the implications of redefining the classification of goods are no less significant. A change in classification may cause goods that were previously excluded from a particular category of goods to be subject to import prohibition and restriction provisions. As a result, importers must meet additional licensing requirements, such as technical recommendations from relevant ministries or agencies. This licensing process often requires a lot of time and additional costs. This condition requires importers to anticipate the risk of delays that can affect supply chains and trade contracts with overseas buyers (Sujendro et al., 2023). This administrative implication has the potential to hinder the smooth flow of goods and extend the length of stay at the Port (Rizkyta & Ningsih, 2022). Delays in the issuance of goods may incur additional logistical costs, such as stacking and demurrage costs (Rizkyta & Ningsih, 2022). In the context of international trade that demands efficiency and speed, this condition can reduce the competitiveness of national business actors.

From a legal perspective, the reclassification of goods is often a source of customs disputes between DJBC and importers. Differences in the interpretation of the characteristics of goods and the application of the rules of the Harmonization System are the main factors that arise disputes. This dispute reflects the tension between the state's authority in customs supervision and the importer's interest in obtaining legal certainty. These differences in interpretation are often triggered by the complexity of the characteristics of developing goods and fluctuations in the assessment of state levies that cannot be fully charged to the selling price, thus creating additional burdens and a sense of injustice for importers (Agustina & Abbas, 2025).

Customs disputes arising from differences in the classification of goods are usually resolved through administrative objections and appeal mechanisms in the Tax Court. The dispute resolution process takes a relatively long time and costs a lot, both for importers and countries. Therefore, the dispute over the classification of goods has an impact not only on the parties to the dispute, but also on the effectiveness of the customs system as a whole. The legal uncertainty caused by the reclassification of goods can also affect the investment and trade climate. Importers who face the risk of unilateral classification changes tend to be more cautious in carrying out import activities, which in the long run can reduce investment interest and hinder the growth of the international trade sector (Rizkyta & Ningsih, 2022).

In addition, the re-establishment of proper classification can increase state revenues and support the effectiveness of trade surveillance policies, as seen in the case of import duty tariff disputes that require importers to pay shortfalls in levies (Jamal, 2022). This dispute resolution mechanism takes a relatively long time and costs considerably, creating additional financial risks and operational burdens for importers (Agustina & Abbas, 2025). Legal uncertainty caused by the reclassification of goods can also affect the investment and trade climate, where importers who face the risk of unilateral classification changes tend to be more cautious in carrying out import activities (Firmansyah & Wijaya, 2022). In the long run, this condition can reduce investment interest and hinder the growth of the international trade sector. In addition, the re-establishment of appropriate classifications can increase state revenues and support the effectiveness of trade surveil-

lance policies, as seen in the case of import duty tariff disputes that require importers to pay shortfalls (Aji et al., 2022).

This payment obligation often creates a liquidity burden for importers, especially for a limited category of importers who face high tax rates so that they tend to delay the payment of levies to the state treasury (Rizkyta & Ningsih, 2022). This condition has the potential to cause customs disputes that lead to litigation proceedings in the tax court, where settlement through legal channels takes a long time and costs a lot of money (Aprice, 2022). Legal uncertainty caused by the reclassification of goods can also affect the investment and trade climate, where importers who face the risk of unilateral classification changes tend to be more cautious in carrying out import activities (Agustina & Abbas, 2025). In the long run, this condition can reduce investment interest and hinder the growth of the international trade sector (Nuraini & Yunanto, 2023). However, the implications of the reclassification of goods are not necessarily negative. If authority is exercised consistently, professionally, and transparently, reclassification can encourage increased importer compliance. Importers will be encouraged to classify goods more carefully and in accordance with the applicable provisions from the beginning of the import process.

3.5. Goods Classification Disputes in the Perspective of Tax Courts

In one of the most common types of disputes filed with the Tax Court. This dispute generally arises due to differences in interpretation between the Directorate General of Customs and Excise (DJBC) and importers regarding the characteristics of goods and the application of the Harmonization System (HS) rules. These differences reflect the technical complexity of the classification of goods as well as the limitations of written norms in accommodating all the variations of goods that develop in international trade. This is in line with various court rulings that show that code classification and description rules can be interpreted differently by practitioners (Grainger, 2024).

Disputes over the classification of goods are often rooted in differences in understanding the nature, function, and composition of imported goods. Importers tend to interpret classifications based on economic interests, such as lower import duty rates, while DJBCs interpret based on fiscal and supervisory interests. This difference in perspective shows that there is a structural tension between the interests of the state and the interests of business actors in the customs system. The Tax Court has the authority to examine and decide customs disputes, including disputes over the classification of imported goods. Through its ruling, the Tax Court emphasized the need for legal certainty and justice in determining import duty rates, as seen in various disputes filed by importers against the fiscal policy applied (Jamal, 2022).

In examining goods classification disputes, the Tax Court generally assesses two main aspects, namely the technical aspect and the juridical aspect. The technical aspect is related to the physical characteristics and function of the goods, while the juridical aspect is related to the application of HS rules, General Interpretation Rules (GIR), and implementing regulations in the field of customs. This dual approach suggests that goods classification disputes cannot be resolved solely with formal legal considerations, but also require an in-depth technical understanding. The judge must be able to test the conformity between the technical description of the goods and the applicable tariff provisions in the Indonesian Customs Tariff Book (Khifni et al., 2025).

Tax Court rulings in goods classification cases have an important role in establishing legal precedents. Although the Indonesian legal system does not formally adhere to the doctrine of precedent, the Tax Court's rulings are often used as a reference in similar cases in the future. Thus, the ruling contributes to the creation of consistency and uniformity in the practice of determining the classification of goods. The Tax Court in deciding the case of classification of goods is still guided by the Indonesian Customs Tariff Book which refers to the Harmonization System, but still considers related regulations to prevent the occurrence of dualism in the determination of tariffs between importers and DJBC (Jamal, 2022).

In addition to building a precedent, the Tax Court's decision also serves as a normative correction to the administrative practices of DJBC. A decision that cancels or modifies the determination of the classification of goods by the DJBC indicates that the authority of attribution is not absolute and can be tested juridically. This strengthens the principle of the rule of law and provides legal protection for importers against possible errors or abuse of authority. The existence of the Tax Court also encourages the improvement of the quality of administrative decision-making by the DJBC. Knowing that the decision on the reclassification of goods can be tested in the Tax Court, the DJBC is required to prepare more careful and comprehensive technical and juridical arguments, so that the judicial mechanism functions as an instrument of indirect control over the quality of customs administration (Situmeang, 2022). However, the settlement of goods classification disputes through the Tax Court also faces challenges related to institutional structure, given that the Tax Court is still under a "dual roof" system under the Supreme Court and the Ministry of Finance (Situmeang, 2022).

This "dual roof" structure has the potential to cause a conflict of interest, considering that the Ministry of Finance as the DJBC coaching agency also has the authority to develop organizational, administrative, and financial coaching for the Tax Court, so institutional repositioning is needed so that the Tax Court is under the Supreme Court in accordance with judicial power to eliminate the potential for intervention from the executive (Situmeang, 2022). This is in line with the Constitutional Court Decision No. 10/PUU-XVIII/2020 which encourages the independence of the Tax Court under the Supreme Court and independence from the Ministry of Finance as a need that must be realized immediately (Situmeang, 2022). This condition shows that there is a missynchronization between the Tax Court Law and the Judicial Power Law, considering that normatively the Tax Court is declared as the executor of judicial power but structurally it is still in the executive environment (Basri & Muhibbin, 2022). This is because the existence of the tax court is still based on two places, namely the judicial environment and the executive environment, because institutionally the tax court is still in the development of organization, administration and finance by the ministry of finance whose position is outside the scope of judicial power (Sa'adah & Wibawa, 2023).

However, the settlement of goods classification disputes through the Tax Court also has limitations. The examination and trial process takes a relatively long time and costs a lot of money. This condition can be a burden for importers, especially for small and medium business actors. Therefore, the effectiveness of dispute resolution through the Tax Court needs to be balanced with dispute prevention efforts from the initial stage of determining classification. In the context of dispute prevention, transparency and consistency in determining the classification of goods are key factors. DJBC needs to provide clear and accessible classification guidelines, as well as improve communication with importers (Trisnawati & Nuryanah, 2022). This effort is expected to reduce differences in interpretation and minimize the potential for customs disputes. In addition, the strengthening of alternative dispute resolution mechanisms through administrative objection channels needs to be optimized to reduce the judicial burden, considering that the appeal process and lawsuits to the court often take a long time so that it can cause legal uncertainty for the parties (Jamal, 2022). These limitations suggest that while the judicial pathway provides protection of rights, the process does not fully meet the principles of fast, simple, and low-cost justice (Jamal, 2022).

In the context of dispute prevention, transparency and consistency in determining the classification of goods are key factors. DJBC needs to provide clear and accessible classification guidelines, as well as improve communication with importers. This effort is expected to reduce differences in interpretation and minimize the potential for customs disputes. In addition, the strengthening of alternative dispute resolution mechanisms through administrative objection channels needs to be optimized to reduce the judicial burden, considering that the appeal process and lawsuits to the court often take a long time so that it can cause legal uncertainty for the parties (Devano et al., 2025).

Thus, the dispute over the classification of goods in the perspective of the Tax Court shows that the judicial mechanism has a strategic role in maintaining a balance between the authority of attribution of the DJBC and the protection of legal certainty for importers. Tax Court rulings not only resolve concrete disputes, but also contribute to the development of fairer, more consistent, and accountable customs practices. This is reflected in how jurisprudence built through court decisions can fill regulatory gaps and provide more appropriate interpretation guidelines for the parties, thus preventing similar disputes from occurring in the future (Aji et al., 2022). The establishment of consistent jurisprudence is essential to reduce the complexity and uncertainty that is often inherent in tax disputes, as also shown by the various variables that influence the outcome of court decisions (Rosid & Yulianto, 2023).

3.6. The Relevance of Article 17 of the Customs Law in the Context of Limitation of Authority

Article 17 The Customs Law is the main normative basis that gives attribution authority to the Director General of Customs and Excise (DJBC) to reclassify imported goods. This provision affirms the position of DJBC as an authority that has legal legitimacy to correct the classification of goods notified by importers if they are not in accordance with applicable provisions. Thus, Article 17 becomes the juridical basis for the implementation of the customs supervision and allocation function. This authority also includes the obligation to verify the correctness of customs notices to ensure compliance with state rights to state duties and other levies (Jamal, 2022).

However, the character of Article 17 is general and does not contain detailed regulations regarding mechanisms, procedures, or substantive parameters in the implementation of reclassification of goods. The absence of this detailed arrangement creates a wide enough discretionary space for DJBC in exercising its authority. On the one hand, this discretionary space is necessary to deal with the complexity and dynamics of international trade, but on the other hand it has the potential to create legal uncertainty if not adequately controlled. In the context of state administrative law, general authority must be operationalized through derivative norms so that its implementation remains within the corridor of the principle of legality. Therefore, the relevance of Article 17 cannot be separated from the existence of implementing regulations, such as the Regulation of the Minister of Finance and technical regulations issued by the DJBC. The implementing regulations serve to describe the authority of attribution operationally and provide more concrete limits in practice. This regulation is necessary considering the complex substance of customs law because it covers a wide scope of regulations regarding all aspects of state life, and dynamic because it must always adapt to the development of the legal needs of the community (Salsabila & Najicha, 2022).

In addition to implementing regulations, customs technical guidelines also have an important role in filling the gaps left by Article 17. This technical guideline is a reference for customs officers in assessing and determining the classification of goods. With clear guidelines, it is hoped that the implementation of DJBC's attribution authority can be carried out more consistently and measurably. The application of discretion in the state administrative law requires that the actions of officials must not contradict the applicable laws and regulations (Mahardika, 2022).

The relevance of Article 17 must also be seen in relation to the principles of state administrative law such as the principle of legality, the principle of legal certainty, the principle of proportionality, and the principle of accountability. These principles serve as normative constraints that control the use of attribution authority. Without the application of these principles, Article 17 has the potential to be interpreted too broadly and opens up the possibility of arbitrary administrative action. To prevent this, more detailed implementing regulations are needed to provide an adequate understanding of the exercise of this authority (Nurmayani & Farida, 2021).

The test of the implementation of Article 17 through the objection and appeal mechanism at the Tax Court shows that the attribution authority of the DJBC is not ab-

solute. Tax Court decisions often assess whether the reclassification of goods has been carried out in accordance with the provisions of applicable laws and administrative principles. Thus, the judiciary acts as an instrument of control over the implementation of Article 17. The principle of proportionality serves as the main controller to ensure that the actions of officials are not arbitrary and remain within the limits of reasonableness determined by law (Mudrecki, 2021). In this context, the application of **freies ermesen** by customs officers cannot be done indiscriminately, but must be based on clear reasons and objectives and must not conflict with the general principles of proper governance (Fasyehhudin, 2023).

The relevance of Article 17 can also be seen from its role in maintaining a balance between the interests of the state and the protection of the rights of importers. On the one hand, Article 17 provides space for the state to ensure compliance and optimization of state revenue. On the other hand, the application of this article must pay attention to the right of importers to obtain legal certainty and fair treatment. This balance requires a strict oversight mechanism so that the exercise of discretionary authority does not exceed the permissible limits and still refers to the general principles of good governance (Fasyehhudin, 2023). The testing of the actions of officials in this context is in line with the testing parameters of state administrative lawsuits, where decisions can be overturned if they conflict with the general principles of good governance (Sa'adah & Wibawa, 2023). The application of these general principles of good governance aims to prevent abuse of power and ensure that any administrative action is constitutionally accountable (Fasyehhudin, 2023).

Within the framework of the broader legal system, Article 17 cannot be understood in isolation from other norms in the Customs Law or related laws and regulations. A systemic approach is needed so that Article 17 is not interpreted partially, but rather as part of an overall integrated customs law regime. This approach ensures that the use of **freies ermesen** by officials does not conflict with the principles of legality and the state's goal of providing public welfare (Nurmayani & Farida, 2021). The use of attribution authority basically aims to streamline government administration and address legal gaps in the public interest and interest (Fasyehhudin, 2023).

Thus, Article 17 of the Customs Law has a very important relevance as a normative mandate from the attribution authority of the DJBC. However, in order for this authority not to exceed the limit and still ensure legal certainty, Article 17 must be carefully operated through implementing regulations, technical guidelines, and the consistent application of state administrative legal principles. The application of these principles is essential to prevent abuse of authority that could lead to the annulment of a judgment by the courts, given that any action of a government official must be subject to the principles of accountability and the prohibition of arbitrary action (Fasyehhudin, 2023).

4. Conclusion

Based on the results of the analysis, it can be concluded that the attribution authority of the Director General of Customs and Excise in redetermining the classification of imported goods comes directly from Article 17 of the Customs Law and includes the authority to test, verify, and determine the classification of goods that are considered not in accordance with the importer's notification. This authority is an inherent attribution to the position of the DJBC as the establishment of authority by law, not just the delegation of administrative authority. However, the exercise of this authority is not absolute because it is limited by the principles of legality, obligations influenced by the rules of interpretation of the Harmonization System including the General Rules of Interpretation and Explanatory Notes, the principles of proportionality and justice, the prohibition of abuse of authority, and compliance with implementing regulations. The reclassification of imported goods also has legal and economic implications for importers, especially related to changes in the amount of import duties and taxes, the fulfillment of import licensing provisions, and potential customs disputes. Therefore, although Article 17 of the Customs Law is the normative basis of the authority of the DJBC, its implementation

must be carried out transparently, consistently, and based on the principles of state administrative law to ensure legal certainty and justice for the parties.

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