ABSTRACT

The Directorate General of Customs and Excise is a government institution under the Minister of Finance and is the main executor of the main functions and duties of the Ministry of Finance in the field of customs and excise. The main functions and duties of the Directorate General of Customs and Excise is in the form of overseeing the traffic of goods and collection of customs and excise as a source of state revenue.

This study uses Empirical research methods by conducting interviews and collecting data from resource persons. The resource persons in this study were customs and excise officials at the main customs and excise service office in Batam and the head of sub-directorate of trafficking goods in Batam Business Entity Agency (BP Batam). After obtaining the data and the results of the interview, the authors tested and analyzed and correlates said data with legal theory with the intention of drawing conclusions about law enforcement over the implementation of the function of supervising imported goods traffic by the Directorate General of Customs and Excise in Batam.

The results of this study are providing the technique and method on the implementation of the function of traffic control of imported goods by the Directorate General of Customs and Excise in Batam and find out the factors inhibiting said function. The information obtained is expected to help law enforcers regarding crimes of imported goods trafficking in Batam.

Keywords: Directorate General of Customs and Excise, Goods Traffic, Imports, Overseeing Function, Law Enforcement