

Customs Enforcement and IMEI Registry Integrity Against Black Market Mobile Phones at an Indonesian Airport

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ABSTRACT

Mobile phones that enter Indonesia outside the official import procedure cost the state duties and taxes and weaken the IMEI control designed to stop them. This study examines the role of Bea Cukai Juanda in enforcing the law against black market mobile phones and assesses whether the rules it enforces are effective. It uses a normative-empirical legal design that combines statute, case, and conceptual approaches with a single case study of Bea Cukai Juanda. Primary data come from semi-structured interviews with officers, and legal materials and enforcement documents supplement them. The analysis applies the five factors of legal effectiveness developed by Soerjono Soekanto. The study finds that Bea Cukai Juanda acts as a front-line enforcer that inspects passengers and consignments, collects duties and taxes, and registers the IMEI of phones bought abroad, while the registry and blocking powers sit with other ministries. The rules are adequate on paper but only partly effective. Two cases explain why. In 2023, insiders uploaded 191,995 IMEI numbers into the registry with an estimated loss of 353 billion rupiah. In 2025, jockeys in Batam registered phones with residents' identity data to avoid duties and taxes. The enforcer and facility factors are the weakest, so registry integrity matters more than the wording of the rules. The study recommends stricter registry access control, identity verification at registration, shared data across agencies, platform cooperation, and officer training.

Keywords: *Bea Cukai, Black Market, IMEI, Legal Effectiveness, Registry Integrity*

Penegakan Hukum Kepabeanaan dan Integritas Pangkalan Data IMEI terhadap Telepon Seluler Ilegal di Bandara Indonesia

ABSTRAK

Telepon seluler yang masuk ke Indonesia di luar prosedur impor resmi merugikan negara dari sisi bea masuk dan pajak serta melemahkan kontrol IMEI yang dirancang untuk mencegahnya. Penelitian ini mengkaji peran Bea Cukai Juanda dalam menegakkan hukum terhadap telepon seluler pasar gelap (black market) dan menilai efektivitas aturan yang ditegakkannya. Penelitian menggunakan desain hukum normatif-empiris yang memadukan pendekatan perundang-undangan, kasus, dan konseptual dengan studi kasus tunggal di Bea Cukai Juanda. Data primer berasal dari wawancara semiterstruktur dengan petugas, dan bahan hukum serta dokumen penindakan melengkapinya. Analisis memakai lima faktor efektivitas hukum dari Soerjono Soekanto. Hasil penelitian menunjukkan bahwa Bea Cukai Juanda berperan sebagai penegak hukum garis depan yang memeriksa penumpang dan barang kiriman, memungut bea masuk dan pajak, serta mendaftarkan IMEI ponsel yang dibeli di luar negeri, sedangkan pangkalan data IMEI dan kewenangan pemblokiran berada pada kementerian lain. Aturan tersebut memadai secara normatif tetapi baru efektif sebagian. Dua kasus menjelaskan hal ini. Pada 2023, orang dalam mengunggah 191.995 nomor IMEI ke pangkalan data dengan perkiraan kerugian negara 353 miliar rupiah. Pada 2025, para joki di Batam mendaftarkan ponsel dengan data identitas warga untuk menghindari bea masuk dan pajak. Faktor penegak hukum dan sarana merupakan faktor terlemah, sehingga integritas pangkalan data lebih menentukan daripada rumusan aturan. Penelitian ini merekomendasikan kontrol akses pangkalan data yang lebih ketat, verifikasi identitas saat pendaftaran, pertukaran data antarinstansi, kerja sama dengan platform, dan pelatihan petugas.

Kata kunci: *Bea Cukai, Efektivitas Hukum, IMEI, Integritas Pangkalan Data, Pasar Gelap*

INTRODUCTION

Indonesia is an archipelagic state that lies between the Indian and Pacific Oceans and shares maritime and land borders with Malaysia, Singapore, Papua New Guinea, Australia, and Timor-Leste.¹ The length of these borders and the number of entry points by sea, air, and land require continuous supervision by competent authorities. The Directorate General of Customs and Excise, commonly known as Bea Cukai, carries this responsibility by supervising the movement of goods across the customs area, collecting import duties and taxes, and facilitating legitimate trade. The task is demanding in the mobile phone sector because the domestic market is large, and the government has estimated annual sales at around 60 million units.² Demand of this size creates strong incentives to import devices outside official channels, which makes the sector a recurring test of customs enforcement.

A black-market mobile phone is a device that enters Indonesia without passing the official import procedure. Such a device normally lacks customs documents, escapes the payment of import taxes, is absent from the national IMEI database, and carries no official warranty from an authorized distributor.³ The financial consequences are considerable. Government officials once estimated that illegally imported phones cost the state about two trillion rupiah in potential value-added tax every year.⁴ A more recent criminal case shows that the problem has also moved inside the registration system. In 2023, the Criminal Investigation Agency of the Indonesian National Police reported that 191,995 IMEI numbers had been uploaded illegally into the national device register, with estimated state losses of 353 billion rupiah, and the suspects included civil servants from the Ministry of Industry and from Bea Cukai.⁵ Customs officers in Batam later uncovered a syndicate that used the identity card data of residents to register the IMEI of other people's iPhones in order to avoid import duties and taxes.⁶ These cases indicate that the black market has adapted to the control that was designed to stop it.

¹ Dhiana Puspitawati, "Indonesia's Archipelagic State Status: Current Development," *Indonesian Journal of International Law* 8, no. 4 (August 12, 2021), <https://doi.org/10.17304/ijil.vol8.4.329>.

² Reuters, "Indonesia Issues Rules to Block Illegally Imported Mobile Phones," Reuters, 2019, <https://www.yahoo.com/news/indonesia-issues-rules-block-illegally-082920767.html>.

³ Adelia Ananda Salsabila and Maria Indira Aryani, "PRAKTIK BLACK MARKET PADA KASUS PENJUALAN IPHONE SECOND DI INDONESIA TAHUN 2016–2020," *Journal Publicuho* 5, no. 4 (January 8, 2023): 1202–23, <https://doi.org/10.35817/publicuho.v5i4.60>.

⁴ Reuters, "Indonesia Issues Rules to Block Illegally Imported Mobile Phones."

⁵ Arthur Gideon, "Selain Pegawai Kemenperin, ASN Bea Cukai Juga Jadi Tersangka Kasus IMEI Ilegal Yang Rugikan Negara Rp 353 M," *Liputan 6*, 2023, <https://www.liputan6.com/bisnis/read/5356555/selain-pegawai-kemenperin-asn-bea-cukai-juga-jadi-tersangka-kasus-imei-ilegal-yang-rugikan-negara-rp-353-m>.

⁶ Julian Isaac and Imanuddin Razak, "Batam Customs Uncover Syndicate Attempting to Evade Mobil Device Import Taxes | Indonesia Business Post," *Indonesia Business Post*, 2025,

Digital trade has widened the routes through which phones reach buyers. Cross-border e-commerce allows consumers to order products directly from foreign sellers, and Indonesia has responded by changing the *de minimis* threshold for imported consignments, which was reduced from USD 75 to USD 3.⁷ Muchtar, Firmansyah, and Rodoni found that the lower threshold tends to reduce the average value of imported consignment goods on a major marketplace.⁸ This finding shows that regulatory design can change import behavior in online channels. It leaves open the question of how customs officers enforce the rules for devices that arrive through passenger baggage, courier services, and online sales at the same time.

The legal framework that governs this problem is spread across several instruments. Law Number 17 of 2006, which amends Law Number 10 of 1995 on Customs, gives Bea Cukai the authority to supervise imported goods and defines smuggling offenses, including those in Articles 102, 102A, and 102B.⁹ Law Number 36 of 1999 on Telecommunications requires telecommunications equipment that is traded or used in Indonesia to meet technical requirements and to hold the necessary permits.¹⁰ Law Number 7 of 2014 on Trade sets the wider rules on the circulation of goods.¹¹ Since 2020, the IMEI validation system has linked these rules in practice. Devices with an unregistered IMEI cannot connect to Indonesian cellular networks, and each passenger who brings phones from abroad may register the IMEI of at most two devices through Bea Cukai.¹²

Regulation alone does not guarantee compliance, Hetady and Efendi report that police efforts against e-commerce fraud are constrained by technological limits, a shortage of skilled personnel, low public digital literacy, and weak cooperation with e-

<https://indonesiabusinesspost.com/3533/policy/batam-customs-uncover-syndicate-attempting-to-evade-mobil-device-import-taxes>.

⁷ Tito Wibisono and Khoirunurrofik Khoirunurrofik, "THE RESPONSE OF CROSS-BORDER E-COMMERCE MERCHANTS TO DE MINIMIS THRESHOLDS IN INDONESIA," *JURNAL PERSPEKTIF BEA DAN CUKAI* 7, no. 1 (July 1, 2023): 171–88, <https://doi.org/10.31092/jpbc.v7i1.2135>.

⁸ Masruri Muchtar, Vahri Firmansyah, and Ahmad Rodoni, "THE DETERMINANT OF CONSIGNMENT GOODS IN CROSS-BORDER E-COMMERCE," *International Journal of Business and Society* 24, no. 2 (August 14, 2023): 690–710, <https://doi.org/10.33736/ijbs.5954.2023>.

⁹ Republik Indonesia, "UU No. 17 Tahun 2006 Tentang Perubahan Atas Undang-Undang Nomor 10 Tahun 1995 Tentang Kepabeanan," Sekretariat Negara § (2006).

¹⁰ Republik Indonesia, "UU No. 36 Tahun 1999 Tentang Telekomunikasi," Sekretariat Negara § (1999).

¹¹ Pemerintahan Republik Indonesia, "UU No. 7 Tahun 2014 Tentang Perdagangan," Sekretariat Negara § (2014), <https://peraturan.bpk.go.id/Details/38584/uu-no-7-tahun-2014>.

¹² Marsha Bremanda and Reza Wahyudi, "Bea Cukai Musnahkan 58 iPhone Bawaan Penumpang Bandara," *Kompas.com*, 2026, <https://tekno.kompas.com/read/2026/09/29/06010037/bea-cukai-musnahkan-58-iphone-bawaan-penumpang-bandara>.

commerce platforms.¹³ Dewi and Razak find that enforcement against human trafficking has advanced in prosecution but remains structurally incomplete, with obstacles that include fragmented coordination between agencies and a growing gap between the digital capabilities of offenders and the investigative capacity of regional units.¹⁴ At the international level, Kim and Tajima argue that border enforcement reduces smuggling only when smugglers and state agents do not collude, and that corruption diverts smuggling flows without reducing their volume.¹⁵ The involvement of civil servants in the 2023 IMEI case makes this argument relevant to the Indonesian mobile phone trade.

The studies cited above leave a gap. They address the economic effect of de minimis thresholds, police enforcement in East Java, and border enforcement in general. Published work that examines how a customs office enforces the law against black market mobile phones at an international airport, and whether the applicable rules are effective, remains scarce. The question matters because customs officers at an airport work at the point where passenger baggage, express consignments, and the IMEI system meet. This study addresses the gap through a case study at Bea Cukai Juanda.

The analysis uses the theory of legal effectiveness developed by Soerjono Soekanto. The theory holds that law enforcement depends on five factors, namely the law itself, the law enforcers, the facilities that support enforcement, the community, and the legal culture.¹⁶ Heryani and colleagues applied this framework to enforcement in Indonesia and identified weak regulation, limited competence among officials, inadequate infrastructure, and cultural factors as the main obstacles.¹⁷ The framework suits the present study because it connects the rules on customs and IMEI, the capacity of Bea Cukai officers, the technical systems for IMEI registration and inspection, and the behavior of buyers in online and offline markets. Each element serves as an analytical lens for assessing whether enforcement against black market mobile phones is effective.

¹³ Jessyca Dea elhelmino Bua Hetady and Jonaedi Efendi, "Criminal Law Enforcement Against E-Commerce Fraud: A Case Study at the East Java Regional Police," *DE RECHT (Journal of Police and Law Enforcement)* 03, no. 2 (May 2, 2025): 46–63, <https://doi.org/10.55499/DERECHT.V3I2.391>.

¹⁴ Putu Laraswati Padma Dewi and M. A Razak, "Structural Barriers to Effective Human Trafficking Law Enforcement: A Normative Juridical Analysis in East Java, Indonesia," *DE RECHT (Journal of Police and Law Enforcement)* 3, no. 2 (May 2, 2025): 15–30, <https://doi.org/10.55499/DERECHT.V3I2.379>.

¹⁵ Diana Kim and Yuhki Tajima, "Smuggling and Border Enforcement," *International Organization* 76, no. 4 (May 16, 2022): 830–67, <https://doi.org/10.1017/S002081832200011X>.

¹⁶ Soerjono Soekanto, *Faktor-Faktor Yang Mempengaruhi Penegakan Hukum* (Jakarta: Rajawali Press, 2022).

¹⁷ Wiwie Heryani et al., "Law Enforcement on Misuse of Social Assistance Funds: A Legal Sociology Perspective," *Laws* 14, no. 6 (November 30, 2025): 93, <https://doi.org/10.3390/laws14060093>.

This study examines enforcement against black market mobile phones by Bea Cukai Juanda. It asks first what role Bea Cukai Juanda plays in enforcing the law against the trade in black market mobile phones, and second whether the rules that Bea Cukai enforces are effective in addressing this trade. The study aims to describe the enforcement mechanisms used at the airport, to identify the obstacles that officers face, and to assess the effectiveness of the rules in light of Soekanto's theory. The findings contribute to the literature on customs enforcement by applying a legal effectiveness framework to a sector that receives limited attention in the literature reviewed. They also offer policy recommendations for Bea Cukai, the ministries that manage the IMEI system, and the agencies that oversee online trade. The remainder of this article presents the literature review, the research method, the results and discussion on the legal framework, enforcement mechanisms, findings at Bea Cukai Juanda, obstacles, effectiveness, and policy recommendations, and the conclusion.

LITERATURE REVIEW

Legal Effectiveness and the Problem of Enforcement

Two bodies of legal theory frame the study of enforcement. The first is the concept of law developed by H. L. A. Hart, who describes law as a union of primary rules that impose duties and secondary rules that allow those rules to be recognized, changed, and applied. Hart also argues that the officials who apply the rules must accept them from an internal point of view.¹⁸ This account explains what makes a rule valid and why officials matter, but it does not say how much capacity, equipment, or public support a rule needs to work in practice. The second body of theory addresses that question directly. Soekanto identifies five factors that influence whether a rule is enforced effectively, which are the substance of the law, the law enforcers, the facilities that support enforcement, the community, and the legal culture.¹⁹

Recent Indonesian studies have applied the Soekanto framework to enforcement problems, and they also expose its limits. Heryani and colleagues used it to examine the misuse of social assistance funds and identified weak regulation, limited competence among officials, inadequate infrastructure, and a legal culture that tolerates corrupt practices as the main challenges.²⁰ Their findings rest on interviews with three informants, and the authors acknowledge that the results reflect expert perception and the ideal legal reality, so they cannot be generalized to field-level enforcement in every region.²¹ The framework therefore works well as a diagnostic checklist but gives little

¹⁸ Herbert Lionel Adolphus Hart and Leslie Green, *The Concept of Law* (Oxford University Press, 2012).

¹⁹ Soekanto, *Faktor-Faktor Yang Mempengaruhi Penegakan Hukum*.

²⁰ Heryani et al., "Law Enforcement on Misuse of Social Assistance Funds: A Legal Sociology Perspective."

²¹ Heryani et al.

guidance on how the five factors interact. This study responds by examining the five factors within a single enforcement site.

Customs Enforcement, Trade Rules, and Valuation

International trade law adds a second layer. The WTO Trade Facilitation Agreement allows developing countries to select commitments from a menu of border management practices. Hillberry and Zurita show that the number of Type A commitments a country made at ratification depends on its level of development, its population size, its ability to control corruption, and the foreign aid it receives for trade facilitation.²² The finding implies that the capacity of a customs administration to enforce border rules differs between countries and depends on conditions that the text of a rule does not control. It points to the need to examine how Indonesian customs enforcement works in practice and not only what the regulations say.

Customs valuation is a second area of trade law that bears on mobile phones, because the declared price of a device determines the taxes owed. Morgero and Macedo da Silva studied how Latin American customs administrations apply Article 17 of the WTO Customs Valuation Agreement, which preserves the right of customs to verify the truth and accuracy of a declared value.²³ They found significant difficulties whenever doubts arise about declared values, and they point to continuous training of officers and the use of modernization tools as ways to strengthen control.²⁴ They also note that the Agreement contains no specific rule on fraud in declared values, so proven fraud is treated under national legislation. The point matters for Indonesia, where the offenses and penalties for smuggling are set by the Customs Law and not by the Agreement.

The effect of enforcement is also debated. Kim and Tajima argue that physical border enforcement reduces smuggling only when smugglers and state agents do not collude at official crossings, and that where collusion exists, enforcement redirects the flow of contraband without reducing its volume.²⁵ A study of Indonesian e-commerce points to a different instrument. Muchtar, Firmansyah, and Rodoni found that the lower de minimis threshold tends to reduce the average import of consignment goods on a major marketplace, which indicates that the design of a rule can change behavior

²² Russell Hillberry and Carlos Zurita, “Commitment Behaviour in the World Trade Organization’s Trade Facilitation Agreement,” *The World Economy* 45, no. 1 (January 13, 2022): 36–75, <https://doi.org/10.1111/twec.13165>.

²³ Kelly Morgero and Ana Carolina Denoye Macedo da Silva, “Contemporary Application of Article 17 of the Customs Valuation Agreement in Latin American Countries,” *World Customs Journal* 19, no. 1 (April 29, 2025), <https://doi.org/10.55596/001c.127239>.

²⁴ Morgero and Macedo da Silva.

²⁵ Kim and Tajima, “Smuggling and Border Enforcement.”

without additional inspection.²⁶ The two positions differ in what they treat as the main lever, which is the integrity of the enforcers in the first case and the design of the rule in the second. Neither study examines devices that pass-through airport baggage control, which is the setting of the present study.

Integrity and Culture in Indonesian Customs

The integrity of customs officers has received growing attention in research on Indonesian customs. Kusumawardhani and Puno Diokno compared the Indonesian Directorate General of Customs and Excise with the Philippine Bureau of Customs and described integrated systems that reduce the opportunities for corruption in the interaction between traders and officers.²⁷ Wibiasitika and Darma examined the Integrity Zone program at Denpasar Customs after every Indonesian customs office had received a corruption-free region predicate by the end of 2023.²⁸ Using Schein's three levels of organizational culture, they found that change had reached only the level of visible artifacts and declared values. Tolerance of minor violations remained, and some officers expressed fear of using the whistleblowing system.²⁹ Together the two studies show that formal systems and certification do not guarantee a change in the assumptions that guide daily conduct.

These findings connect with the cultural factor in Soekanto's framework. An enforcement system can have adequate rules and equipment and still fail when the community of officers tolerates small violations. The 2023 IMEI case, in which civil servants were among the suspects, shows why integrity belongs in any assessment of enforcement against black market mobile phones.³⁰

Empirical and Normative Approaches in Enforcement Studies

Hetady and Efendi combined interviews with the head of a police cyber unit and with fraud victims, drew secondary data from statutes, and analyzed the material through triangulation.³¹ Dewi and Razak used a normative juridical method based on

²⁶ Muchtar, Firmansyah, and Rodoni, "THE DETERMINANT OF CONSIGNMENT GOODS IN CROSS-BORDER E-COMMERCE."

²⁷ Nidia Putri Kusumawardhani and Jenny Puno Diokno, "Strengthening Integrity by Building Integrated Systems: A Comparative Case Study of Indonesia and the Philippines," *World Customs Journal* 16, no. 1 (March 31, 2022), <https://doi.org/10.55596/001c.116466>.

²⁸ Ida Bagus Ketut Wibiasitika and Professor Gede Sri Darma, "Implementation of the Integrity Zone Program to Improve Indonesian Customs' Anti-Corruption Culture: A Case Study of Denpasar Customs," *World Customs Journal* 18, no. 2 (September 30, 2024), <https://doi.org/10.55596/001c.123944>.

²⁹ Wibiasitika and Darma.

³⁰ Gideon, "Selain Pegawai Kemenperin, ASN Bea Cukai Juga Jadi Tersangka Kasus IMEI Ilegal Yang Rugikan Negara Rp 353 M."

³¹ Hetady and Efendi, "Criminal Law Enforcement Against E-Commerce Fraud: A Case Study at the East Java Regional Police."

legislation, judicial decisions, and academic literature, and analyzed it through deductive reasoning.³² The empirical route yields evidence on how officers work, and the normative route clarifies the rules that officers apply. A normative-empirical design can draw on both, and the next section explains the design used in this study.

The reviewed studies converge on three points. Enforcement depends on capacity as well as on rules, it is weakened where officials collude or tolerate violations, and it is shaped by the design of trade rules, including valuation and consignment thresholds. They leave open how these conditions operate in the control of black-market mobile phones at an airport. The analysis in this study therefore proceeds from the five factors of Soekanto and uses the studies above to define the indicators for each. The law factor covers the customs, telecommunications, and IMEI rules. The enforcer factor covers officer capacity and integrity. The facility factor covers the IMEI database and inspection tools. The community factor covers buyers and online sellers. The culture factor covers the norms that guide conduct among officers and consumers.

RESEARCH METHODOLOGY

This study uses a normative-empirical legal design. Soekanto distinguishes normative juridical research, which treats law as written norms, from empirical research, which studies law as it operates in society.³³ Irianto adds that a socio-legal approach suits questions about how rules work in practice and not only what they say.³⁴ Negara notes that normative research is not the only valid method in Indonesian legal scholarship.³⁵ The design fits both research questions. The role of Bea Cukai Juanda depends on the rules that assign it and on the practice that carries it out. The effectiveness of those rules depends on legal analysis and on evidence of how officers apply them. This split also matches the five factors of Soekanto, because the law factor calls for doctrinal analysis while the other four factors call for evidence from practice.

The study applies the statute, case, and conceptual approaches identified by Marzuki.³⁶ The statute approach examines Law Number 17 of 2006 on Customs, Law Number 36 of 1999 on Telecommunications, Law Number 7 of 2014 on Trade, and the regulations on IMEI validation. The conceptual approach uses the theory of Soekanto and the account of primary and secondary rules by Hart to set indicators for each factor.

³² Dewi and Razak, "Structural Barriers to Effective Human Trafficking Law Enforcement: A Normative Juridical Analysis in East Java, Indonesia."

³³ Soerjono Soekanto, *Pengantar Penelitian Hukum*, Ketiga (Jakarta: UI Press, 2015).

³⁴ Sulistyowati Irianto and Shidarta, *Metode Penelitian Hukum : Konstelasi Dan Refleksi*, Keempat (Jakarta: Yayasan Pustaka Obor Indonesia, 2017).

³⁵ Tunggul Ansari Setia Negara, "Normative Legal Research in Indonesia: Its Originis and Approaches," *Audito Comparative Law Journal (ACLJ)* 4, no. 1 (February 2, 2023): 1–9, <https://doi.org/10.22219/aclj.v4i1.24855>.

³⁶ Peter Mahmud Marzuki, *Penelitian Hukum*, Revision Edition (KENCANA, 2021).

The case approach examines the 2023 IMEI registration case, the Batam syndicate, and the enforcement cases described by officers. The empirical component is a single case study of Bea Cukai Juanda, which suits questions of how and why in a real setting.³⁷ An international airport office is a useful site because passenger baggage, express consignments, and the IMEI system meet there. The case offers depth and does not represent every customs office.

Primary data come from semi-structured interviews with officers of Bea Cukai Juanda. The interview guide followed the five factors of Soekanto and covered the legal basis of inspection, procedures for baggage and consignments, the handling of unregistered IMEI, available equipment, cooperation with other agencies, and the behavior of buyers and sellers. Informants were selected purposively because they hold direct responsibility for inspection, consignment control, IMEI services, or enforcement action. Secondary data consist of statutes and regulations, journal articles and books, and official releases and news reports on illegal phone imports, which were gathered through library research.

The interview transcripts were analyzed through reflexive thematic analysis, with deductive codes drawn from the five factors and inductive codes added for matters outside them, such as officer integrity.³⁸ The legal materials were analyzed through grammatical and systematic interpretation and deductive reasoning, in line with Dewi and Razak.³⁹ The interview themes, documents, and legal analysis were then compared, following the triangulation of Hetady and Efendi.⁴⁰ Effectiveness was judged for each factor by asking whether the evidence shows that it supports or hinders enforcement. Informants took part voluntarily and are identified by code, and recordings were handled as personal data under Law Number 27 of 2022 on Personal Data Protection.⁴¹ The study covers one office and relies on officers' perceptions, so it does not generalize to other customs offices.

³⁷ Robert K Yin, *Case Study Research and Applications: Design and Methods*, Sixth Edition (Los Angeles: SAGE Publishing, 2018).

³⁸ Virginia Braun and Victoria Clarke, "One Size Fits All? What Counts as Quality Practice in (Reflexive) Thematic Analysis?," *Qualitative Research in Psychology* 18, no. 3 (July 3, 2021): 328–52, <https://doi.org/10.1080/14780887.2020.1769238>.

³⁹ Dewi and Razak, "Structural Barriers to Effective Human Trafficking Law Enforcement: A Normative Juridical Analysis in East Java, Indonesia."

⁴⁰ Hetady and Efendi, "Criminal Law Enforcement Against E-Commerce Fraud: A Case Study at the East Java Regional Police."

⁴¹ Pemerintahan Republik Indonesia, "UU No. 27 Tahun 2022 Tentang Perlindungan Data Pribadi," Sekretariat Negara § (2022).

RESULT AND DISCUSSION

This section answers the two research questions in six steps. It begins with the legal framework, then describes the enforcement mechanisms and practice at Bea Cukai Juanda, analyzes two enforcement cases, identifies the obstacles, and assesses effectiveness. It ends with policy recommendations. The first research question asks what role Bea Cukai Juanda plays, and the first four steps answer it. The second asks whether the rules are effective, and the last two steps answer it.

Legal Framework of Customs Enforcement

The Customs Law, as amended by Law Number 17 of 2006, sets a graded structure of duties and offenses. Article 3 subjects imported goods to customs inspection, which covers document review and physical examination, and states that inspection is carried out selectively. This selectivity matters at an airport. Officers cannot open every bag, so enforcement depends on risk judgment, and that judgment depends in turn on the competence and integrity of the officer. Article 102 defines smuggling in the import sector and lists acts such as carrying imported goods that are not on the manifest, unloading them outside the customs area without permission, hiding them unlawfully, and knowingly misstating their type or quantity in a customs declaration. The penalty is imprisonment of one to ten years and a fine of 50 million to five billion rupiah. Article 102B raises the penalty to five to twenty years and five to one hundred billion rupiah when the offense disrupts the state economy. Article 102C adds one third to the penalty when officials or law enforcers commit the offense. Article 103 punishes forged customs documents and false statements made to meet customs obligations, with two to eight years and a fine of 100 million to five billion rupiah. Article 103A punishes unauthorized access to an electronic system used for customs service or supervision, with one to five years, and two to ten years when the access causes state levies to go unpaid.⁴²

Three observations follow. First, the Customs Law already treats misuse of electronic systems as an offense, so enforcement is not limited to goods that cross a physical border. Second, Article 102C speaks directly to the problem of insiders, which matters because the 2023 IMEI case involved civil servants. Third, the minimum penalty of one year under Article 102 raises a question of proportionality when the goods are a single phone in a traveler's bag. This study could not test that question, because it did not review court decisions on phone smuggling, and the point is left for later research.

⁴² Republik Indonesia, UU No. 17 Tahun 2006 tentang Perubahan atas Undang-Undang Nomor 10 Tahun 1995 tentang Kepabeanan.

The Telecommunications Law and the Trade Law complete the framework, and the IMEI validation system links them in practice. The passenger rules sit in Regulation of the Minister of Finance Number 203 of 2017, as amended by Regulation Number 34 of 2025, which took effect on 6 June 2025. Personal goods up to USD 500 are exempt from import duty, value-added tax, luxury goods tax, and income tax. Value above that limit pays a ten percent duty and twelve percent value-added tax.⁴³ Mobile phones bought abroad for permanent use must be registered by IMEI, and the passenger declares them in the customs declaration so that the device can use an Indonesian SIM card.⁴⁴ A 2022 report describes three registration channels, which are Bea Cukai, the Ministry of Industry, and mobile operators.⁴⁵ The 2025 amendment also shows a policy choice. Customs officials estimated that the relaxed rules would reduce revenue by about 83 billion rupiah a year, or 0.03 percent of 2024 customs and excise revenue, and they described the effect as very small.⁴⁶ The state therefore accepted a small revenue loss in exchange for easier passenger clearance. That choice is reasonable, but it places more weight on the accuracy of declared values and on the IMEI control.

Enforcement Mechanisms of Bea Cukai

Bea Cukai enforces the rules through three linked mechanisms. The first is physical supervision of passenger baggage and consignments, which relies on selective inspection under Article 3. The second is IMEI declaration and registration, which moves part of enforcement from the border to the cellular network, because a device with an unregistered IMEI cannot connect. The third is cooperation with the agencies that hold the other parts of the chain. The registry sits with the Ministry of Industry, and blocking sits with the ministry responsible for communications. The Batam case shows this division. After it uncovered the scheme, Batam Customs recommended that the communications ministry block the IMEI numbers that the jockeys had registered.⁴⁷ Bea Cukai can detect the abuse and collect levies, but it cannot cut off the device by

⁴³ Maulana Kautsar Rahmad and Abdul Aziz, “Pelonggaran Aturan Barang Bawaan Penumpang Pangkas Penerimaan Bea Cukai Rp 83 Miliar,” Investor Trust, 2025, <https://investortrust.id/macro/68332/pelonggaran-aturan-barang-bawaan-penumpang-pangkas-penerimaan-bea-cukai-rp-83-miliar>.

⁴⁴ Dany Saputra, “Catat! Bawa Barang Bawaan Di Atas US\$500 Kena Pungutan Bea Masuk,” Bisnis.com, 2026, <https://ekonomi.bisnis.com/read/20260102/259/1941051/catat-bawa-barang-bawaan-di-atas-us500-kena-pungutan-bea-masuk>.

⁴⁵ Wibi Pangestu Pratama, “Perbedaan Daftar IMEI via Bea Cukai, Kemenperin, Dan Operator Seluler,” Bisnis.com, 2022, <https://ekonomi.bisnis.com/read/20221124/259/1601718/perbedaan-daftar-imei-via-bea-cukai-kemenperin-dan-operator-seluler>.

⁴⁶ Republik Indonesia, UU No. 17 Tahun 2006 tentang Perubahan atas Undang-Undang Nomor 10 Tahun 1995 tentang Kepabeanan.

⁴⁷ Isaac and Razak, “Batam Customs Uncover Syndicate Attempting to Evade Mobil Device Import Taxes | Indonesia Business Post.”

itself. Enforcement in this field is therefore a chain of handoffs, and its strength equals that of its weakest link.

Physical measures remain part of the chain. A news report from September 2026 describes the destruction of 58 iPhones carried by passengers at an airport, which shows that seizure and destruction continue beside the IMEI control.⁴⁸ The balance between the two matters for a theoretical reason. Kim and Tajima find that border enforcement reduces smuggling only when officials do not collude with smugglers.⁴⁹ A system that depends on a registry therefore depends equally on the integrity of the people who administer it.

Enforcement Practice at Bea Cukai Juanda

The case study shows that Bea Cukai Juanda holds a strategic position at Juanda International Airport. International passengers declare their goods and their devices to its officers, express consignments pass through its supervision, and passengers can register the IMEI of phones bought abroad. The office works with the Ministry of Industry and the communications ministry on IMEI validation, which has been in force since 2020. The study finds that enforcement is active at this entry point. It also finds three limits. Supervision is weaker at smaller entry points than at the airport, regulation and technology leave gaps that sellers exploit, and online sales deliver phones outside the airport channel altogether. Black market phones therefore continue to circulate, and the state continues to lose duties and taxes. These findings answer the first research question in part. The role of Bea Cukai Juanda is to supervise and inspect at the border, to collect duties and taxes, to register IMEI numbers for passengers, and to feed the cooperation that allows other agencies to block devices. The office plays a front-line role, but it does not control the whole chain.

Case Analysis of Illegal IMEI Registration

Two cases show how the control has been circumvented. In the first, the Criminal Investigation Agency reported that over ten days in October 2022 the suspects uploaded 191,995 IMEI numbers into the central equipment identity register of the Ministry of Industry, bypassing the application process and the approval of the communications ministry. The estimated loss to the state was 353 billion rupiah. Six suspects were named. Four were private individuals described as suppliers of devices, one was a civil servant of the Ministry of Industry, and one was a civil servant of Bea Cukai.⁵⁰ The reports name no article of law against the suspects, so the legal analysis here is

⁴⁸ Bremanda and Wahyudi, "Bea Cukai Musnahkan 58 iPhone Bawaan Penumpang Bandara."

⁴⁹ Kim and Tajima, "Smuggling and Border Enforcement."

⁵⁰ Gideon, "Selain Pegawai Kemenperin, ASN Bea Cukai Juga Jadi Tersangka Kasus IMEI Ilegal Yang Rugikan Negara Rp 353 M."

tentative. The involvement of the cybercrime directorate suggests that electronic-system offenses were considered. The register belongs to the Ministry of Industry and not to customs, so Article 103A may not fit. If prosecutors instead relied on the smuggling provisions, Article 102C would add one third to the penalty for the officials.

The second case is smaller. In January 2025, Batam Customs found that jockeys used the identity card data of residents to register the IMEI of other people's iPhones, which let the phones avoid duties and taxes. The officers secured 14 people and 42 phones valued at 246 million rupiah, with potential levies of about 80 million rupiah.⁵¹ The conduct resembles the false statement offense in Article 103, and it also raises a question under the personal data protection law, although the report names no charge.

The two cases represent different failure modes. The first is an insider failure at the registry, large in scale and dependent on officials. The second is an outsider failure at the point of registration, small in scale and dependent on weak identity checks. The loss per device is similar in both. By the author's calculation, 353 billion rupiah over 191,995 IMEI numbers is about 1.8 million rupiah per device, and 80 million rupiah over 42 phones is about 1.9 million rupiah per device. The difference lies in scale and in the route. The remedies differ accordingly, since the first calls for access control and audit of the registry and the second calls for identity verification at registration.

Obstacles and Challenges

The obstacles map onto the five factors of Soekanto. On the law factor, the framework is spread across several statutes and registration channels. Dewi and Razak identify fragmented coordination between agencies as a structural barrier in another field, and the IMEI chain shows the same pattern.⁵² The rules also fit passengers better than online purchases. Muchtar and colleagues found that the lower de minimis threshold tends to reduce the average value of consignment imports on a major marketplace, which shows that rule design in the online channel has real effects.⁵³

On the enforcer factor, the 2023 case shows that officials can be part of the problem. Wibiastika and Darma add that an integrity program at one customs office changed only visible artifacts and declared values and left daily assumptions largely untouched.⁵⁴ Heryani and colleagues identify limited official competence and a tolerant

⁵¹ Isaac and Razak, "Batam Customs Uncover Syndicate Attempting to Evade Mobil Device Import Taxes | Indonesia Business Post."

⁵² Dewi and Razak, "Structural Barriers to Effective Human Trafficking Law Enforcement: A Normative Juridical Analysis in East Java, Indonesia."

⁵³ Muchtar, Firmansyah, and Rodoni, "THE DETERMINANT OF CONSIGNMENT GOODS IN CROSS-BORDER E-COMMERCE."

⁵⁴ Wibiastika and Darma, "Implementation of the Integrity Zone Program to Improve Indonesian Customs' Anti-Corruption Culture: A Case Study of Denpasar Customs."

legal culture as obstacles in the enforcement of another law.⁵⁵ On the facility factor, the registry accepted bulk uploads in the first case and identity data that did not belong to the registrant in the second, which points to weak technical safeguards. On the community factor, buyers prefer lower prices and often do not know the risks of unregistered phones. Hetady and Efendi report a similar pattern in e-commerce fraud, where low digital literacy and weak cooperation with platforms limit enforcement.⁵⁶ On the culture factor, demand for cheaper phones and tolerance of small violations sustain the market, which is consistent with the findings of Wibiastika and Darma.

Analysis of Effectiveness

Read through Soekanto's framework, the rules are formally adequate but only partly effective. The law factor is the strongest. Offenses, graded sanctions, an insider aggravation, and the IMEI mechanism all exist. The enforcer and facility factors are the weakest, because both cases show that the control was circumvented from within or through borrowed identity data. The community and culture factors weaken the effect further, because demand remains and tolerance persists. The IMEI system does restrict the use of unregistered phones. Its value falls, however, when the registry itself can be manipulated, because a device that is falsely registered looks legitimate to the network.

Pakistan offers a useful comparison. Its telecommunications regulator reported that it blocked about 100 million devices in the 2024 to 2025 fiscal year, of which about 868,000 were lost or stolen, nearly 72 million were fake or replica, and about 27 million carried duplicate or cloned IMEI numbers. The regulator also reports that registration of phones in the individual category has brought more than 83 billion rupees to the treasury since 2019.⁵⁷ These figures come from a news report on the regulator's annual report and have not been checked independently. They suggest that an IMEI system can operate at scale when it publishes its blocking record. The Pakistani figures also show that cloned and duplicate IMEI numbers form a large category of abuse, which the Indonesian cases confirm from another angle. Hillberry and Zurita explain why systems differ in outcome, since the capacity of a customs administration to enforce rules depends on conditions that the text of a rule does not control.⁵⁸ Morgero and Macedo da Silva add a related point. The USD 500 exemption depends on the declared

⁵⁵ Heryani et al., "Law Enforcement on Misuse of Social Assistance Funds: A Legal Sociology Perspective."

⁵⁶ Hetady and Efendi, "Criminal Law Enforcement Against E-Commerce Fraud: A Case Study at the East Java Regional Police."

⁵⁷ Sajid Chaudhry, "PTA Blocks Nearly 100m Mobile Devices," *The News Pakistan*, 2020, <https://www.thenews.pk/print/1391342-pta-blocks-nearly-100m-mobile-devices>.

⁵⁸ Hillberry and Zurita, "Commitment Behaviour in the World Trade Organization's Trade Facilitation Agreement."

value of a phone, and verifying declared values requires trained officers and modern tools.⁵⁹ Because the 2025 amendment widened the exemption, the accuracy of declared values now carries more weight.

The answer to the second research question is therefore qualified. The rules enforced by Bea Cukai are adequate on paper and partly effective in practice. They restrict the use of unregistered phones but have not stopped the black market, because the control can be bypassed by insiders and by borrowed identities, and because online channels sit outside the airport. This conclusion rests on the legal analysis and on the documented cases. It would gain strength from quantitative enforcement data from Bea Cukai Juanda, which this study did not obtain.

Policy Recommendations

Five measures follow from the analysis. First, Bea Cukai and the ministries that manage the registry should limit and log access to the IMEI database, require approval for bulk uploads, and audit the logs regularly. This answers the insider failure of the 2023 case. Second, registration should verify the identity of the registrant against the phone and the passenger record, which answers the identity abuse found in Batam. Third, the agencies should share registration data in one system so that the three registration channels do not leave gaps, and the blocking decision should follow detection without delay. Fourth, Bea Cukai should secure written cooperation with e-commerce platforms to remove listings of unregistered phones, which responds to the platform cooperation that Hetady and Efendi identify as weak.⁶⁰ Fifth, officers need continuous training in valuation and device inspection, together with integrity measures that reach daily practice, and public education should explain the risks of black-market phones to reduce demand. The government should also review the consignment threshold with the evidence from Muchtar and colleagues in mind, and it should publish enforcement and blocking figures so that the public and researchers can assess effectiveness.⁶¹

CONCLUSION

This study asked what role Bea Cukai Juanda plays in enforcing the law against black market mobile phones and whether the rules it enforces are effective. On the first question, the study finds that Bea Cukai Juanda acts as a front-line enforcer at an international airport. Its officers inspect passengers and consignments, collect duties

⁵⁹ Morgero and Macedo da Silva, “Contemporary Application of Article 17 of the Customs Valuation Agreement in Latin American Countries.”

⁶⁰ Hetady and Efendi, “Criminal Law Enforcement Against E-Commerce Fraud: A Case Study at the East Java Regional Police.”

⁶¹ Muchtar, Firmansyah, and Rodoni, “THE DETERMINANT OF CONSIGNMENT GOODS IN CROSS-BORDER E-COMMERCE.”

and taxes, and register the IMEI of phones bought abroad. They also support the cooperation that allows other agencies to block devices. The office does not control the whole chain, because the IMEI registry belongs to the Ministry of Industry and blocking belongs to the ministry responsible for communications. On the second question, the study finds that the rules are adequate on paper and only partly effective in practice. The customs offenses, the graded penalties, and the added penalty for officials give the law factor real strength. The enforcer and facility factors are weaker. Two cases show how the control was bypassed. In 2023, insiders uploaded 191,995 IMEI numbers into the registry with an estimated state loss of 353 billion rupiah. In 2025, jockeys in Batam registered phones with the identity data of residents to avoid duties and taxes.

Five policy recommendations follow. The agencies that manage the registry should limit and log access, require approval for bulk uploads, and audit the logs. Registration should verify the identity of the registrant against the phone and the passenger record. The agencies should share registration data in one system, and blocking should follow detection without delay. Bea Cukai should secure written cooperation with e-commerce platforms to remove listings of unregistered phones. Officers need continuous training in valuation and inspection, together with integrity measures that reach daily practice, and public education should reduce demand for black market phones. The government should also review the consignment threshold and publish enforcement and blocking figures.

The findings carry implications for law enforcement and legal reform. For enforcement, the weak point lies in how the rules are applied and safeguarded and not in how they are written, so reform should focus on registry integrity before it adds new offenses. For legal reform, the split of authority across customs, industry, and communications ministries calls for clearer rules on who controls the registry, who may block a device, and how quickly. For theory, the study shows that the five factors of legal effectiveness interact, since a weak facility factor makes it easier for an enforcer who lacks integrity to cause harm. The study rests on legal analysis and on two documented cases, and it covers one customs office. Future research should test these findings with systematic enforcement data and interviews at Bea Cukai Juanda and other offices, and should include the views of buyers and online sellers.

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