

LEGAL IMPLICATIONS AND NEW CUSTOMS REGULATIONS ON JASA TITIP PRACTICES IN INDONESIA

Brandon Angelo Leman^{1*}, Filbert Lawritz², Jesslyn Laurensia³, Dwi Putra Nugraha⁴

^{1,2,3,4}Faculty of Law, Universitas Pelita Harapan, Tangerang, Indonesia

01051240038@student.uph.edu¹, 01051240055@student.uph.edu²,

01051240016@student.uph.edu³, dwi.nugraha@uph.edu^{4*}

Received 29 Sep 2025 • Revised 31 Oct 2025 • Published 30 Nov 2025

Abstract

The Directorate General of Customs plays a crucial role in regulating the inflow of goods into Indonesia. Digitalization and increasing consumer demand for foreign products have driven the growth of personal shopping services. This activity is often misused through splitting to avoid import duties and taxes. This study aims to analyze the legal implications of the new Customs regulations on personal shopping practices. A normative legal method was applied using a statutory and conceptual approach with primary and secondary legal sources. The discussion shows that splitting is categorized as passive smuggling under Article 102 of Law Number 17 of 2006 on Customs. The government, through Regulation PMK 199/PMK.010/2019, sets import duty exemption limits for personal goods and strengthens oversight mechanisms. Offenders are subject to criminal penalties, fines, and administrative sanctions. The study concludes that Customs regulations do not prohibit personal shopping but aim to ensure compliance and protect state revenue.

Keywords: Customs, Personal Shopping, Splitting

INTRODUCTION

The rise of e-commerce has also triggered the growing practice of *jasa titip* (personal shopping services). Unlike regular online purchases, *jasa titip* often involves informal cross-border transactions that raise customs concerns, particularly regarding underreporting, value manipulation, and splitting. These practices create legal uncertainty and enforcement challenges, which this study seeks to examine.

One rapidly growing form of digital commerce is the “*jasa titip*” (personal shopping or concierge service), commonly known as “*jasa titip*.” *Jasa titip* is a service in which an individual or service provider offers to purchase items from a specific location on behalf of customers and then bring them back to Indonesia for delivery in exchange for a service fee (Hartono, 2020). The concept originally emerged from the habit of individuals traveling abroad and accepting requests from relatives or acquaintances to buy items on their behalf. Over time, this practice has evolved into an organized business model that leverages social media platforms such as Instagram, TikTok, and WhatsApp for promotion. *Jasa titip* is popular because it provides convenience for consumers who want to obtain goods that are difficult to access directly due to geographical barriers, product availability, or price differences (Karyono, 2024). Commonly requested items include clothing, bags, shoes, cosmetics, and electronic goods. Consumers benefit by obtaining authentic products from their country of origin at more competitive prices than those available through domestic retail stores. Meanwhile, service providers earn profits from the price margin and service fees. This phenomenon has made *jasa titip* one of the fastest-growing micro-businesses in Indonesia (Andini et al., 2024).

However, the rapid development of *jasa titip* has also given rise to legal and fiscal challenges. Many *jasa titip* operators exploit regulatory loopholes in customs rules, particularly the duty-free allowance for personal passenger baggage stipulated in Ministry of Finance Regulation No. 203/PMK.04/2017 and Ministry of Finance Regulation No. 199/PMK.010/2019. These regulations grant a duty exemption of up to USD 500 per person for personal belongings. In practice, many *jasa titip* operators carry large quantities of ordered goods but still declare them as personal items. A common tactic is “splitting,” whereby goods are divided among several suitcases or entrusted to multiple travelers to evade import duties and taxes (Ahmad, 2020). Such practices directly reduce state revenue, as goods that should be subject to import duties and Import-Related Taxes escape taxation.

Customs and Excise is a key state instrument responsible for supervising the flow of goods into and out of Indonesia. The term encompasses two primary functions: collection of import duties and excise supervision. Import duty is a state levy on imported goods entering the customs territory, while excise duty applies to specific goods with particular characteristics, such as cigarettes, alcoholic beverages, or products requiring circulation control. The primary legal basis for customs functions in Indonesia is Law No. 17 of 2006 on Customs (amending Law No. 10 of 1995) and Law No. 39 of 2007 on Excise. Customs and Excise plays a strategic role both as a revenue collector and community protector. As a revenue collector, it contributes significantly to the State Budget through import duties, export duties, excise duties, and import-related taxes.

As a community protector, Customs and Excise monitors the movement of goods to prevent smuggling, customs violations, and the circulation of illegal items. Supervisory tools include physical inspections, electronic manifest systems, tariff determination, and international passenger baggage checks. Technological advancements have expanded Customs and Excise’s role in regulating cross-border transactions (Matheus, 2021). The surge in international trade driven by e-commerce and digital businesses has prompted tighter oversight not only of large-scale shipments but also of individual parcels sent via air and postal services. The government has tightened duty-free limits, imposed more detailed reporting requirements, and cracked down on abuses of customs facilities (Frahianti et al., 2025).

Jasa titip is a service in which an individual or business purchases goods on behalf of customers according to their orders. It has grown rapidly in Indonesia alongside digital advancement and increasing consumer interest in foreign products. *Jasa titip* providers typically travel abroad to buy pre-ordered items and bring them back to Indonesia in exchange for a service fee. Its popularity stems from consumers’ ability to obtain products unavailable, more expensive, or limited-edition in the domestic market. These services are heavily promoted through social media platforms such as Instagram, TikTok, and WhatsApp. Legally, *jasa titip* is governed by Law No. 17 of 2006 on Customs and Ministry of Finance Regulation No. 199/PMK.010/2019, which set a USD 500 duty-free limit per passenger for personal baggage and require payment of Import-Related Taxes if the value exceeds this threshold. Violators may face administrative sanctions or criminal charges for smuggling imported goods (Bulkiah et al., 2022).

The Directorate General of Customs and Excise reports that state losses due to non-compliant jasa titip practices amount to billions of rupiah annually. Moreover, these practices create unfair competition between jasa titip operators and legitimate businesses that fully comply with import regulations. Official companies must pay import taxes, VAT, income tax, and luxury-goods tax, whereas many jasa titip operators evade these obligations (Karyono, 2024). In response, the government introduced new Customs regulations in 2024 to tighten oversight of passenger baggage and jasa titip activities. These regulations reinforce duty-free limits and expand baggage screening mechanisms. The Directorate General has also strengthened baggage declaration systems and enhanced inter-agency cooperation to curb splitting and import evasion (Fahlepy et al., 2024).

The jasa titip phenomenon involves several key legal provisions. First, Law No. 17 of 2006 on Customs regulates the entry and exit of goods into and from the customs territory; goods entering Indonesia without fulfilling customs obligations may be classified as customs violations. Second, Law No. 39 of 2007 on Excise grants the state authority to control goods that could harm revenue or disrupt market stability. Third, income tax provisions under the Income Tax Law require jasa titip operators who earn income from these activities to be registered taxpayers (Ahmad, 2020).

Preliminary state budget realization data up to March 2024 show that customs and excise revenue reached approximately Rp 69 trillion, or 21.50% of the annual target—lower than the previous year's 23.83%. This decline in the customs sector's contribution to the state budget signals the need for stronger supervision and more effective regulations. One contributing factor is the proliferation of non-compliant jasa titip activities, particularly through passive smuggling tactics to avoid duties and import taxes. Existing regulations, notably Ministry of Finance Regulation No. 199/PMK.010/2019 and Law No. 17 of 2006, aim to ensure that all goods entering Indonesia's customs territory are properly declared and taxed.

Yet the massive scale of jasa titip conducted via social media poses new challenges. Many operators exploit the USD 500 per-person duty-free loophole by distributing ordered goods across multiple suitcases or travelers to evade taxation. This not only causes potential revenue loss but also distorts fiscal fairness between legitimate businesses and jasa titip operators. Data on import volumes of consumer goods, textiles, footwear, cosmetics, and watches show these categories are major contributors to inbound goods—many of which are traded through jasa titip services. This illustrates a direct link between rising imported product consumption, jasa titip practices, and their implications for fiscal and customs policy (Ahmad, 2020).

These regulatory changes open interesting avenues for research, particularly in examining their legal implications for jasa titip practices. The complexity of issues spanning customs, taxation, and consumer protection makes this topic highly relevant for deeper study. Furthermore, the rapid evolution of the jasa titip business amid advancing digital technology presents new challenges to existing regulations, which is why the author finds it compelling to further investigate the Legal Implications of the New Customs Regulations on Jasa Titip Practices in Indonesia.

METHODS

This research employs a normative (doctrinal) legal research method. This method focuses on the study of positive legal norms that govern a particular issue, rather than on empirical field practices. The approaches adopted are the statutory approach and the conceptual approach. The statutory approach is carried out by examining various regulations related to customs, excise, and the practice of jasa titip. The main regulations analyzed include Law No. 17 of 2006 on Customs, Law No. 39 of 2007 on Excise, and Ministry of Finance Regulation No. 199/PMK.010/2019 concerning provisions on import duties for passenger baggage. The conceptual approach is used to understand the legal concepts that have developed in relation to jasa titip practices and their implications for the application of customs rules. The data sources consist of primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal materials include legislation and regulations; secondary legal materials comprise journals, books, and legal articles; while tertiary legal materials consist of legal dictionaries and encyclopedias. Data collection is conducted through library research and the analysis is performed using a descriptive-qualitative method to obtain a comprehensive picture of the legal implications of Customs and Excise regulations on the practice of jasa titip. (Fahlepy et al., 2024).

RESULTS AND DISCUSSION

Systematization of Law Enforcement on Splitting Violations by Customs and Excise under Law No. 17 of 2006 on Customs

Splitting has become one of the most common customs violation methods used in *jasa titip* practices. This technique involves dividing ordered goods into several parts or distributing them among multiple passengers so that the value of goods carried by each person appears to fall below the duty-free threshold. This practice is frequently employed for luxury items such as branded handbags, imported cosmetics, limited-edition shoes, or electronic products. Customs and Excise regard this act as a violation because it causes loss of state revenue and undermines fiscal fairness.

Law No. 17 of 2006 on Customs provides a strong legal foundation for supervising all goods entering Indonesia's customs territory. Article 1 paragraph 1 defines the customs territory as the entire territory of the Republic of Indonesia covering land, waters, and air space, as well as certain places within the Exclusive Economic Zone. Any goods passing through this territory, including those carried by individuals on behalf of others, fall under Customs supervision. Passive smuggling violations are classified as passive smuggling as regulated under Article 102 letters a and b of the Customs Law, which states: "Any person who smuggles imported or exported goods shall be punished with imprisonment for a minimum of 1 (one) year and a maximum of 10 (ten) years and a fine of a minimum of Rp50,000,000 (fifty million rupiah) and a maximum of Rp5,000,000,000 (five billion rupiah)." Thus, perpetrators of smuggling—including through splitting—face imprisonment ranging from one to ten years and fines between fifty million and five billion rupiah (Bulkiah et al., 2022).

Passive smuggling is a method used to evade import duties by disguising the true value of goods so that they appear to fall below the duty-free threshold. This practice often escapes detection when the quantity of items per person is small, even though the total value across all items is substantial (Andini et al., 2024). Ministry of Finance Regulation PMK No. 199/PMK.010/#018 establishes a duty-free allowance of USD 500 per person for international passengers. Goods exceeding this value must be declared and are subject to import duties as well as Import-Related Taxes. Perpetrators of splitting typically divide luxury goods across several suitcases or enlist the assistance of other passengers to ensure that the value carried by each individual remains below the limit. This tactic significantly hinders Customs supervision and greatly increases the potential for state revenue leakage. Customs and Excise has developed a structured three-stage law enforcement system to address the splitting modus operandi (Wicaksono, 2025), consisting of:

1. First stage: Administrative and physical supervision at international airports

Officers inspect passengers' baggage, verifying the quantity, type, and value of goods. The e-customs declaration system facilitates monitoring because every passenger is required to declare their baggage electronically. If the quantity or value of goods exceeds the stipulated limits, the baggage is specially flagged for further examination.

2. Second stage: Determination of the violation

When indications of splitting are identified, the carrier is asked to present proof of purchase. If it is proven that the goods are ordered items exceeding the permitted threshold, officers are authorized to impose import duties and taxes. Goods may be temporarily detained if the individual refuses payment. This authority is grounded in Articles 10 and 102 of the Customs Law, which empower officers to seize goods involved in customs violations.

3. Third stage: Imposition of legal sanctions

Article 102 provides the legal basis for criminal penalties against smugglers. In addition to criminal sanctions, offenders are also subject to administrative penalties, including fines and payment of outstanding duties and taxes. The enforcement of these sanctions demonstrates the state's firm commitment to addressing violations that harm national fiscal revenue. Individuals proven to have committed serious violations are added to a watchlist, ensuring that all their future travels are subject to stricter scrutiny (Bulkiah et al., 2022).

The new Customs and Excise regulations not only aim to increase state revenue but also impose legal consequences on non-compliant providers of *jasa titip*. The practice of tax evasion through *jasa titip* can be classified as a customs violation and smuggling of imported goods as stipulated in Article 102 of the Customs Law, carrying penalties of imprisonment and fines. In addition, providers of *jasa titip* may also face tax administrative sanctions if they fail to report income earned from such activities.

This situation has sparked public debate. Many argue that *jasa titip* helps people easily and affordably obtain goods from abroad (Syauqina & Ichsan, 2022). On the other hand, this practice has the potential to erode state revenue and create unfair competition between official and unofficial

businesses. The government is striving to balance public interests with the country's fiscal interests through stricter regulatory policies. Supervision at airports and seaports has been intensified, and public awareness campaigns have been conducted regarding the rules on personal effects carried by passengers (Rabbani et al., 2024).

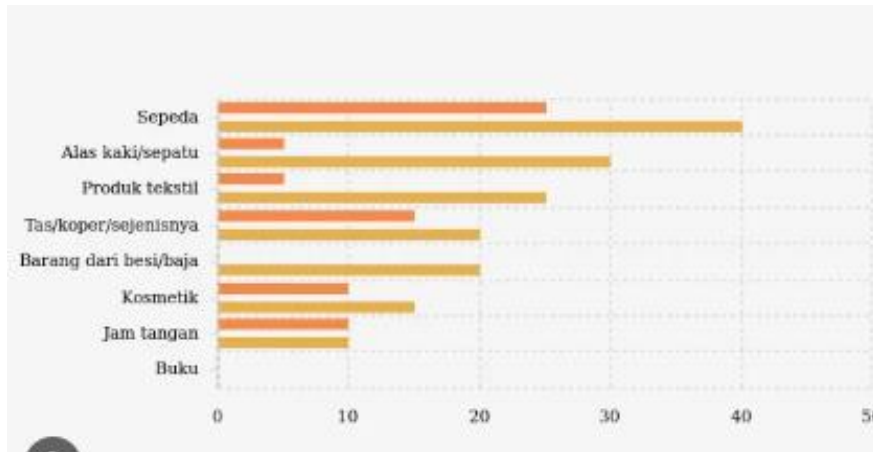


Figure 1. Volume of Goods Subject to Customs Duties (Entering the Customs Watchlist) from 2023 Onward

Realisasi Sementara APBN s.d. 31 Maret 2023 – 2024

APBN (triliun rupiah)	2023			2024		
	Perpres 75/2023	Realisasi s.d. 31 Maret	% thd Perpres 75/2023	APBN	Realisasi s.d. 31 Maret	% thd APBN
A. Pendapatan Negara	2.637,25	646,69	26,26	2.802,29	620,01	22,13
I. Pendapatan Dalam Negeri	2.634,15	646,65	26,26	2.801,86	619,61	22,11
1. Penerimaan Perpajakan	2.118,35	504,17	24,94	2.309,86	462,91	20,04
a. Pajak	1.818,24	431,92	25,14	1.988,88	393,91	19,81
b. Kepabeanan dan Cukai	300,11	72,25	23,83	320,98	69,00	21,50
2. PNBP	515,80	142,48	32,28	492,00	156,70	31,85
II. Penerimaan Hibah	3,10	0,04	10,15	0,43	0,41	94,58
B. Belanja Negara	3.117,18	518,60	16,94	3.325,12	611,94	18,40
I. Belanja Pemerintah Pusat	2.302,46	347,26	15,46	2.467,53	427,62	17,33
1. Belanja K/L	1.000,84	166,93	16,68	1.090,83	222,25	20,37
2. Belanja Non K/L	1.301,61	180,32	14,48	1.376,70	205,37	14,92
II. Transfer Ke Daerah	814,72	171,34	21,03	857,59	184,32	21,49
C. Keseimbangan Primer	(38,53)	228,34	(145,67)	(25,51)	122,09	(478,67)
D. Surplus/(Defisit) Anggaran	(479,93)	128,09	(21,42)	(522,83)	8,07	(1,54)
% Surplus/(Defisit) thd POB	(2,27)	0,61		(2,29)	0,04	
E. Pembiayaan Anggaran	479,93	205,01	34,27	522,83	83,97	16,06

Figure 2. Customs and Excise Revenue Targets in the Last Two Years

A notable case occurred at Soekarno-Hatta International Airport in 2019. An individual brought in more than 20 units of luxury mobile phones, distributed across the luggage of several different passengers. The total value of the goods exceeded one billion rupiah. The perpetrator initially claimed the items were for personal use, but officers discovered evidence of overseas commercial transactions. The goods were confiscated, and the perpetrator was sanctioned under Article 102 of the Customs Law. This case illustrates how “splitting” is used to evade import duties and taxes.

The Directorate General of Customs and Excise does not rely solely on field enforcement. Preventive measures are also implemented through public education on exemption limits, reporting obligations, and the legal risks of violations (Andini et al., 2024). Public education is crucial because many jasa titip operators are unaware of the criminal consequences of splitting. Surveillance has been tightened at major international airports such as Soekarno-Hatta and Ngurah Rai, which serve as the primary entry points for goods from abroad.

Law enforcement against splitting serves as a strong deterrent to jasa titip operators. Those proven to have violated the law must not only pay the import duties and taxes but also face the possibility of imprisonment. These measures demonstrate that Indonesia's customs system does not tolerate abuse

of the duty-exemption facility for personal effects. Such enforcement strengthens fiscal fairness, maintains trade stability, and protects legitimate businesses from unfair competition.

The systematic application of the law against splitting is grounded in a solid legal foundation, namely Law No. 17 of 2006 on Customs and Minister of Finance Regulation PMK 199/PMK.010/2019. The legal process encompasses surveillance, determination of violations, imposition of sanctions, and prevention efforts. These firm actions affirm that splitting is not a minor offense but a form of smuggling that harms the state and can result in severe criminal penalties (Fahlepy et al., 2024).

Legal Implications of Jasa Titip in Indonesia

Operators of jasa titip frequently exploit the duty-free allowance loophole to evade customs obligations. The most common method is “splitting”: dividing goods across multiple suitcases or entrusting them to other passengers so that the value per person appears to fall below the prescribed limit. Law No. 17 of 2006 on Customs classifies this act as passive smuggling. Perpetrators can face criminal charges if proven to have intentionally caused loss of state revenue and violated passenger baggage declaration rules.

1. First legal implication: criminal sanctions

Article 102(a) and (b) of the Customs Law states that anyone who smuggles imported goods or conceals goods with the intent to smuggle shall be punished with imprisonment of no less than 1 year and no more than 10 years, and a fine of no less than IDR 50 million and no more than IDR 5 billion. These provisions apply regardless of the quantity or value of the goods (Simanjuntak & Faisal, 2024). Splitting is considered a violation because it involves deliberate intent to avoid payment of import duties and taxes. The legal process begins with examination by Customs officers, seizure of goods, and may proceed to criminal investigation if criminal elements are proven.

2. Second legal implication: administrative sanctions

Violators may be required to pay the full import duties and taxes that should have been paid from the outset. The offending goods may be confiscated or forfeited to the state. Perpetrators can also be placed on a Customs watchlist, meaning their future travel and import activities will be subject to heightened scrutiny (Sabrina & Munib, 2024). This monitoring aims to prevent repeat offences and underline the state’s commitment to combating smuggling.

3. Third legal implication: economic and reputational damage

Many jasa titip operators rely on social media promotion. When seizures or legal proceedings occur, consumer trust can collapse dramatically. Repeat offenders risk losing customers and facing social backlash. For those who have built a sizeable business, the losses can far exceed the value of the seized goods. This shows that customs violations do not only trigger legal sanctions but can also threaten the very sustainability of a jasa titip business (Hartono, 2020).

The government, through Customs and Excise and the Ministry of Finance, has introduced new regulatory measures to bring order to jasa titip practices. One of the highlighted regulations is the Minister of Finance Regulation governing passenger and crew baggage. According to a 2024 Tempo article, Customs issued new rules specifically targeting jasa titip by limiting the quantity and value of imported goods carried by passengers. In an official Customs statement reported by Tempo, jasa titip is not explicitly mentioned in the regulation; instead, passenger baggage is categorised as either “personal use” or “non-personal use” under PMK No. 203/PMK.04/2017. Goods classified as personal use enjoy duty and excise exemption up to USD 500 (FOB value). Goods falling outside this category are treated as regular imports and are subject to normal duties, import taxes, and customs procedures.

In 2024, CNBC Indonesia reported an update to the tax and duty policy for jasa titip: items not classified as personal belongings remain subject to standard customs tariffs. The policy emphasises that the exemption facility does not apply when goods show commercial characteristics of commercial intent, such as consignment items exceeding reasonable quantity or value limits. These regulatory measures serve several objectives:

1. To create a level playing field among business actors, preventing jasa titip operators from gaining unfair advantages over official importers (Tempo).
2. To protect domestic industry and optimise state revenue. Goods entering without proper duties or taxes harm the national budget.

Customs has stated that jasa titip items categorised as non-personal use will no longer receive exemption facilities.

Implementation, however, faces challenges. Identifying truly “commercial” goods is not always straightforward. jasa titip operators may claim items are for personal use, conceal proof of purchase, or

split goods across multiple passengers. The integrity of officers and the quality of inspection procedures are therefore crucial to the policy's effectiveness (Wicaksono, 2025).

New excise-related regulations further strengthen Customs' position as the supervisory authority. The government has provided a clearer legal basis to make import services and baggage supervision more transparent. Customs has also opened public information channels such as the Bravo Bea Cukai service and social media to help the public understand the rules. In Tempo's coverage titled "Serba-serbi Larangan jasa titip", it was reported that Ministry of Trade Regulation No. 3 of 2024 also regulates jasa titip imports to prevent them from becoming channels for illegal importation. The combined regulations from various ministries and Customs are intended to close gaps for illegal transactions.

Thus, the regulatory implications are not merely punitive toward violators but aim to establish a legal framework that keeps legitimate jasa titip businesses within legal boundaries. The government seeks balance: facilitating public access to foreign goods through the personal-use facility while safeguarding fiscal interests and domestic industry protection. These policies make clear that jasa titip is not banned outright, but it must fully comply with applicable customs, excise, and taxation regulations (Rabbani et al., 2024).

CONCLUSION

The Directorate General of Customs and Excise of the Republic of Indonesia stands at the very front line in guarding the nation's gates—not only as the protector of economic sovereignty, but also as the last bulwark ensuring that state revenue from customs and excise remains secure amid the ever-growing onslaught of cross-border trade. Through Law No. 17 of 2006 concerning Amendments to Law No. 10 of 1995 on Customs, and Minister of Finance Regulation No. 199/PMK.010/2019 on Customs, Excise, and Tax Provisions for Imported Consignments, the government has established firm yet proportionate rules: every item entering Indonesian territory, regardless of how small its value, must be declared and is subject to supervision. What began as an innocent form of the sharing economy—travellers simply bringing back items entrusted to them by friends or family—has now morphed into a large-scale business that frequently violates regulations. The most common method is "splitting": dividing goods among multiple passengers or consignments to evade import duties and taxes while falsely claiming them as "personal effects of passengers." As a result, the state loses potential revenue worth billions of rupiah every month, while law-abiding local MSME traders face unfair competition from imported goods that slip through these loopholes.

The government has never outright banned jasa titip. What is prohibited is their abuse. The current rules remain very humane: each arriving passenger may bring personal effects with an FOB value of up to USD 500 free of import duty, and consignments valued below USD 3 each are also exempt (subject to reasonable quantity limits). But when a single person carries dozens of the latest luxury smartphones, hundreds of bottles of branded perfume, or thousands of clothing items under the pretext of "just holding them for friends," that is nothing less than small-scale smuggling with an extraordinarily large impact.

For this reason, Customs supervision has been significantly tightened through the use of X-ray systems, risk profiling, and cooperation with e-commerce platforms and international courier services. The goal is not to kill people's livelihoods, but to ensure that everyone—whether large-scale importers or jasa titip operators—contributes fairly to state revenue. Because in essence, the money collected from import duties and taxes flows back to the people in the form of toll roads, hospitals, schools, and social assistance programs. If these loopholes are left open, the losers will not only be the state treasury, but also the sense of justice for millions of local traders who struggle every day to comply with the rules and pay their taxes to the very last rupiah.

REFERENCES

- Ahmad, U. R. (2020). Pemberlakuan pajak terhadap barang hasil transaksi jasa titip online. *Jurnal Suara Hukum*, 2(1), 71–85. <https://doi.org/10.26740/jsh.v2n1.p71-85>
- Alayida, N. F., Aisyah, T., Deliana, R., & Diva, K. (2023). Pengaruh digitalisasi di era 4.0 terhadap para tenaga kerja di bidang logistik. *Jurnal Economina*, 2(1), 1290–1304. <https://doi.org/10.55681/economina.v2i1.286>
- Andini, A., Pelita, U., Ghaniya, H., Watanata, R., Tan, J. M., Yuni, H., & Ginting, P. (2024). Sistem pembuktian terhadap importir jasa titip yang beroperasi secara ilegal. *Jurnal Multidisiplin Ilmu Akademik*, 1(5), 3032–7385. <https://doi.org/10.61722/jmia.v1i5.2660>
- Bulkiah, B., Syahbandir, M., & Yani, T. A. (2022). Pengaturan objek barang kena cukai dalam perspektif negara kesejahteraan. *Litigasi*, 23(1), 1–20. <https://doi.org/10.23969/litigasi.v23i1.4233>

- Fahlepy, I. R., Sunarmi, A., K., D. T., & Robert. (2024). Akibat hukum terhadap pelaku usaha jasa titip (jasa titip) barang dari luar negeri ditinjau dari Undang-Undang Nomor 17 Tahun 2006 tentang Kepabeanaan. *Journal of Science and Social Research*, 7(4), 1951–1959.
- Frahyanti, F., Syafi, M. A., & Devi, H. S. (2025). Analisis faktor-faktor yang menyebabkan konsumen memilih belanja online store daripada offline store. *Jurnal Sahmiyya*, 3(1), 42–49.
- Hartono, V. E. (2020). Pajak atas jasa titip barang mewah: Sebuah tinjauan. *Jurnal Acitya Ardana*, 1(1), 1–9. <https://doi.org/10.31092/jaa.v1i1.1065>
- Karyono, O. (2024). Penetapan estimasi harga jasa titip barang luar negeri ditinjau dari prinsip ekonomi Islam. *Nusantara Hasana Journal*, 4(3), 121–127.
- Matheus, J. (2021). E-Arbitration: Digitization Of Business Dispute Resolution Pada Sektor E-Commerce Dalam Menyongsong Era Industri 4.0 Di Tengah Pandemi Covid-19. *Lex Renaissance*, 6(4), 692–704.
- Mulia, L. T. (2023). Kewarganegaraan digital pada era globalisasi di Indonesia. *Iuris Studia: Jurnal Kajian Hukum*, 4(1), 1–5.
- Rabbani, R., Shofa, R. Z., Nofita, S. P., & Widia, S. (2024). Analisis wajib pajak jasa titip barang impor pada praktik jual beli online di Indonesia. *Prosiding Seminar Nasional Ekonomi Dan Perpajakan*, 4.
- Sabrina, A. N., & Munib, M. A. (2024). Upaya pemerintah dalam pengendalian barang lartas melalui penyedia jasa titip. *Jatishwara*, 39(2), 174–184. <https://doi.org/10.29303/jtsw.v39i2.712>
- Saptarianto, H., Deviani, S., Anah, S. I., & Noviyanti, I. (2024). Menghadapi tantangan era digital, strategi integrasi media sosial, literasi digital dan inovasi bisnis. *Jurnal Manuhara: Pusat Penelitian Ilmu Manajemen Dan Bisnis*, 2(3), 128–139. <https://doi.org/10.61132/manuhara.v2i3.955>
- Simanjuntak, N., & Faisal, F. (2024). Tinjauan hukum pidana terhadap pelaku usaha jasa titip luar negeri yang diduga sebagai bentuk tindak pidana penggelapan barang impor. *EduYustisia*, 3, 18.
- Syauqina, L., & Ichsan, S. S. (2022). Strategi komunikasi tentang sosialisasi ekspor dan impor barang bawaan penumpang oleh Bea dan Cukai kepada penyedia layanan jasa titip. *Jurnal Komunikasi Universitas Garut: Hasil Pemikiran Dan Penelitian*, 8(1), 781. <https://doi.org/10.52434/jk.v8i1.1292>
- Wicaksono, Q. A. (2025). Tinjauan hukum wajib pajak jasa titip barang impor pada praktik jual-beli. *Comserva: Jurnal Penelitian Dan Pengabdian Masyarakat*, 4(11), 5208–5216. <https://doi.org/10.59141/comserva.v4i11.3037>