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The Door-to-Door Import Scheme in Indonesia: A Review of Legality, Economic Efficiency, and Tax Implications

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Abstract

Background The door-to-door import scheme has become a common import implementation pattern in Indonesian trade practices. The door-to-door import scheme is an import scheme where imported goods are delivered directly to the recipient's destination address through the use of a third party, such as a freight forwarder, so that the recipient does not have to take care of everything related to the import process. This study aims to 1) analyze the legality of the door-to-door import scheme; 2) analyze the advantages and risks of the door-to-door import scheme; and 3) the tax implications of using the door-to-door import scheme.

Methods This study uses a normative juridical approach and a literature study method. Data in this study are sourced from laws and regulations, specifically the Customs Law and Tax Law, and uses secondary legal sources in the form of books, journals, and legal research.

Results The results of the study found that 1) the legality of the door-to-door import scheme is highly dependent on the import scheme or process carried out; 2) the door-to-door import scheme provides benefits and advantages for importers, because they do not have to carry out the process directly.

Conclusion However, the scheme poses several risks, such as legal risks, risks related to transparency, and risks of financial loss. and the door-to-door import scheme has implications for tax mechanisms in import activities, particularly in relation to the input tax credit mechanism, both for income tax (PPh) and VAT, because it eliminates the importer's right to credit input VAT and calculate Article 22 Income Tax as a tax credit.

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Keywords
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Introduction

Since the advent of globalization, international relations among nations have intensified as national borders have increasingly dissolved. In turn, these international relations have encouraged countries around the world to engage in international trade. This is because, fundamentally, no country can meet its own needs entirely on its own; thus, it requires assistance from other nations, which can be achieved through such trade. As Sulastri in Setianto (2014) states, the underlying reasons for interactions and relations between nations are differences in needs, factors of production, and population size. In other words, one factor influencing international trade is the need to meet domestic needs while simultaneously securing greater benefits or profits.

Consequently, as international relations have evolved, the concept of international trade has also continued to develop; these international trade relations are typically realized through the establishment of cooperation and mutual assistance among nations to help one another meet their needs. The reasons underlying international trade include 1) price differences between countries, which are usually caused by the production costs incurred by the country itself, including wages, capital, land rent, raw material costs, and production efficiency. Furthermore, these cost differences are also influenced by variations in the quantity, type, and quality of these factors in the production process; 2) differences in consumer preferences; thus, even though a country is fundamentally capable of producing a good domestically, because not all of its citizens share the same preferences and some prefer goods from other countries, the country will import those goods to meet the needs of its population; 3) differences in income, a factor that is usually related to the income earned by the population. The higher their income, the more likely they are to purchase goods or services with higher prices in order to obtain higher quality. This, in turn, can increase the volume of international trade in those goods or services.

This explanation shows that international trade is conducted to derive benefits or profits from the trade itself, one of which is related to boosting the country's economy or revenue. As a result, exports and imports have now become critical activities for the success of both global businesses and nations. Domestic companies can expand their customer base and reach new markets by exporting goods and services. Similarly, countries can market domestic products to global markets through exports. Furthermore, Alfahd (2024) explain that both domestic companies and countries can gain access to a wider variety of products and services at competitive prices, even those that cannot be produced domestically through imports. In other words, import and export activities have supported a country's economic balance.

In this regard, as the industry has evolved, import and export activities have continued to develop, including in terms of how they are carried out. In import operations, the door-to-door scheme in Indonesia is becoming increasingly popular because it is considered practical and more efficient for importers, given Indonesia's highly complex import regulations. This is because the door-to-door scheme offers a practical "all-in rate" solution for importers without full import licenses. This means they handle the entire process from picking up goods from the supplier's warehouse overseas, through customs clearance, payment of import duties and taxes, to delivery to the recipient's address in Indonesia.

Despite its increasing use in practice, the door-to-door import scheme raises a distinct analytical problem because logistical convenience does not automatically determine legal

compliance, economic efficiency, or tax treatment. Existing discussions tend to examine freight-forwarding procedures, customs compliance, trade efficiency, or taxation separately. As a result, there remains a need for an integrated assessment that places these three dimensions within the same analytical framework, particularly by distinguishing the operational role of a freight forwarder from the legal status and fiscal position of the actual owner of the imported goods (Cahyandi & Hendrawan, 2023). Wu, et.al (2019) explain this distinction is important because the allocation of responsibility, documentation, and tax rights may differ depending on who is formally recorded as the importer of record

Based on the background described above, several issues have been identified, including: 1) Is the door-to-door import scheme legally valid in Indonesia? 2) Is the door-to-door import scheme more economically advantageous, or does it carry risks? 3) What are the tax implications of using the door-to-door scheme?

Accordingly, this study is intended not only to answer whether the scheme is legal or economically beneficial, but also to clarify the conditions under which those conclusions may be reached. The novelty of the analysis lies in linking legality, transaction efficiency, risk allocation, and tax-credit consequences in a single review. This integrated perspective is expected to provide a clearer basis for importers when choosing an import mechanism and for policymakers when assessing the transparency and accountability of door-to-door import practices.

Methods

This study employs a normative legal approach. A legal approach refers to an analysis based on applicable laws and regulations, while a normative approach involves examining secondary data from legal sources or general legal principles, as well as conducting a literature review(Creswell, J. W., & Creswell, 2017) . This study focuses on criminal provisions in laws and regulations related to import activities. The method used is a literature review, which is relate to the collection of literature, reading, note-taking, and the analysis of research materials. Meanwhile, Sugiyono (2016) explains that a literature review is a form of theoretical analysis based on references and scientific literature related to the culture, values, and norms that have developed within the social context under study. Thus, in accordance with the method used, data collection in this study will be conducted through document analysis of various secondary sources, including books, scientific journals, expert opinions, and other sources relevant to the research problem. The analysis was conducted using a descriptive-qualitative approach to present the research findings descriptively. This involved systematically collecting and compiling data obtained from a literature review, organizing it into categories, breaking it down into units, synthesizing the data, arranging it into patterns, selecting key concepts to be studied, and drawing conclusions so that the results are easily understood by both the researcher and others.

From an operational perspective, legal materials and literature were analyzed by grouping them into three main research issues: the legality of the import scheme, economic efficiency and risks, and tax implications. Primary legal sources were used to assess the regulations governing importer status, customs obligations, payment of import duties and taxes, and tax credit entitlements. Meanwhile, secondary legal materials were used to explain freight forwarding practices, door-to-door models, and the economic consequences arising from the use of such schemes. This categorization was intended to ensure that the analysis did not

stop at a mere description of legal norms but was able to reconcile legal provisions with the operational practices under study.

The analysis phase involves a systematic interpretation of interrelated provisions, which are then compared with findings in the literature to identify compliance, potential risks, and legal and fiscal consequences. The results of the analysis are then synthesized in an argumentative manner to answer the three research questions. With this design, the study's conclusions are positioned as the results of a normative review of documents and literature, rather than as empirical generalizations regarding all door-to-door import practices in Indonesia.

Results and Discussion

1. The Legality of the Door-to-Door Import Scheme in Indonesia

Trade conducted by countries today is no longer limited to the national level or within a single country; rather, it takes place internationally with other nations. Consequently, over the past few centuries, international trade has grown rapidly. International trade is an activity involving the exchange of goods, services, and other factors across national borders, which impacts both domestic and global economies. This is consistent with the view of Prayitno & Santoso (1996) who state that international trade is a commercial activity carried out by companies from the country of origin to the destination country to transfer goods, services, capital, labor, technology (factories), and trademarks. Thus, in simple terms, it can be said that international trade is a form of exchange of goods or services between one country and another.

Moreover, globalization coupled with technological advancements has led to a steady decline in transportation and communication costs for trade. It is therefore no surprise that international trade has continued to expand, prompting many countries particularly developing nations to become increasingly involved in international trade as a result of the narrative surrounding free trade. This is because not all countries can meet their own needs through domestic production alone. Through free trade, each country will specialize in producing certain goods, exporting those goods, and importing the goods it needs from other countries that specialize in producing them. Ultimately, in addition to meeting their own needs, they can also reap benefits or profits from the trade in goods or services they engage in. This aligns with the view of Salvatore (as cited in in Setianto (2014)) who states that international trade benefits each participating country because it encourages production specialization in specific commodities where a country holds a comparative advantage. This allows the country to focus all its resources on specific sectors and export a portion of its output to profit from comparative advantages it cannot otherwise achieve.

Amir (2004) explain that one common form of international trade is importing, which involves purchasing more useful commodities from other countries in exchange for payment. in foreign currency. Tandjung (2011) further states that importing is the act of bringing goods from abroad into Indonesia's customs territory in compliance with applicable laws and regulations. Tandjung's definition aligns with that set forth in Article 1, paragraph 18, of the Trade Law, which defines imports as the activity of bringing goods into the customs territory. Similarly, Article 1, item 13 of Law No. 17 of 2006 Amending Law No. 10 of 1995 on Customs also defines imports as the activity of bringing goods into the customs territory. Furthermore, Article 2 of the Customs Law stipulates that goods brought into the customs territory are treated as imported goods and are subject to import duties.

In other words, simply put, importing is the activity or process of purchasing goods, services, or products from another country and bringing them into a country's territory. It is an important part of international trade because it allows a country to receive goods and services that are not produced locally, as well as to meet domestic demand that cannot be satisfied domestically. Therefore, imports are vital to a country's economy because they provide access to a wide variety of products from around the world. The import process begins when a business or customer in a country decides to purchase goods or services from another country. This involves assessing the needs and expectations of the domestic market, searching for overseas suppliers or manufacturers who can meet those needs, and then negotiating, procuring, and shipping the goods or services to the destination country. Import activities include market demand analysis, supplier search, purchase agreements, shipping, customs procedures, and tax settlement (Egita et. al, 2024).

As the industry has evolved, these import activities have expanded their mode of operation from "port-to-port" maritime transport to "door-to-door" multimodal transport by deploying larger vessels and implementing advanced technology. Consequently, Wu, et.al (2019) say this import model is considered capable of improving efficiency and reducing costs from the perspective of seamless door-to-door intermodal transport (Door-to-door imports are a form of import mechanism carried out through logistics service providers. In other words, these service providers handle the entire import process from pickup, documentation, and customs clearance to delivery to the recipient's (importer's) address so that the actual importer (the owner of the goods) is only responsible for receiving the goods without having to handle import permits as is typically required in standard import procedures.

These logistics service providers are known as freight forwarders, which are essentially businesses that aim to provide services and handle all activities necessary for the shipment, transportation, and receipt of goods using multimodal transport, whether by land, sea, or air. In practice, freight forwarders handle the procedures and documentation formalities required by the regulations of the exporting country, transit countries, and the importing country, such as bills of lading, invoices, packing lists, PIB/PEB, insurance, facilities, prohibitions, and restrictions and settle the costs incurred as a result of these transportation activities. In other cases, a freight forwarder may act on behalf of the shipper (exporter), the consignee (importer), or both the shipper and the consignee, depending on the scope of work outlined in the contract agreed upon by both parties, for example, between the consignee and importer and the relevant freight forwarder (Cahyandi and Hendrawan, 2023).

In other words, in import operations, freight forwarders act as operators and bear full responsibility for carrying out transportation even though they do not own their own ships. In this case, they act as Vessel Operating Multimodal Transport Operators who fully handle various types of door-to-door transportation using a single intermodal document, typically in the form of an FBL (intermodal transport document). Furthermore, Cahyandi and Hendrawan (2023) state that they act as Non-Vessel Operating Carriers (NVOOs), cargo operators who manage ocean transport from port to port using a house bill of lading or ocean bill of lading that also covers land transport and functions as a non-vessel operating multimodal transport operator

As with the import process in general, the import process under the door-to-door scheme through a logistics service provider (freight forwarder) also involves the following steps by Sari (2022):

a. The importer submits the following documents: Bill of Lading, Invoice, Packing List, Certificate of Origin, and Sales Contract to the logistics service provider (freight forwarder).
b. These documents are then submitted to Customer Service, Import Operations, and the Customs Services Manager at the logistics service provider (freight forwarder) for the preparation of the Import Goods Declaration.
c. Once the Import Goods Declaration has been prepared by the Customs Services Manager, it is sent to the consignee for review and confirmation.
d. Check the vessel's arrival, then request the BC 1.1 (Manifest Document containing a list of goods carried by the vessel when entering or leaving the Customs Territory) and pay the fee for the Delivery Order (DO).
e. After receiving confirmation from the importer and the BC 1.1 (Manifest Document containing a list of goods transported by the vehicle when entering or exiting the Customs Territory from the shipper), the Customs Service Provider is notified to update the Import Goods Notification.
f. The Customs Service Provider then submits the data to the Import Goods Notification module provided by Customs, after which Customs issues an invoice. The importer then pays the bill. The importer then sends the State Receipt to the Customer Service department of the logistics service provider (freight forwarder) to check for a response from Customs.
g. The importer then pays the invoice. The importer then sends the State Receipt to the Customer Service department of the logistics service provider (freight forwarder) to check the response from Customs.
h. If the response is a Red Line Notification Letter, the next steps are: 1) Submit the required documents; 2) The documents to be submitted are the Bill of Lading, Original Invoice, Original Packing List, Red Line Notification Letter (SPJM), Original Import Declaration (PIB), Insurance, Original Certificate of Origin, company legal documents (NPWP, NIB), the importer's authorization to the PPJK, a letter certifying the validity of the documents, and the Material Safety Data Sheet (MSDS); 3) Documents are submitted by uploading them via the website provided by Surabaya Customs, namely Sipinter (https://sipinter.bcperak.net/site/login), and during the pandemic, original documents must be mailed; 3 (three) months after online registration; check the container's status on the Teluk Lamong Terminal/International Container Terminal website to determine whether the container is already at the inspection site or still at the storage yard; 5) Inspection by the authorities; and 6) Submission of the Customs Value Declaration.
i. If the response received is a Red Line Notification Letter, the next steps are: 1) Submit the required documents; 2) The documents to be submitted are the Bill of Lading, Original Invoice, Original Packing List, Red Line Notification Letter (SPJM), Original Goods Import Declaration (PIB), Insurance, Original Certificate of Origin, company legal documents (NPWP, NIB), importer's authorization to the PPJK, a letter certifying the validity of the documents, and the Material Safety Data Sheet (MSDS); 3) Documents are submitted by uploading them via the website provided by Surabaya Customs, namely Sipinter (https://sipinter.bcperak.net/site/login), and during the pandemic, original documents must be mailed; 3 (three) months after online registration; Check the

container's status on the Teluk Lamong Terminal/International Container Terminal website to determine whether the container is already at the inspection site or still at the storage yard; 5) Inspection by the authorities; and 6) Submission of the Customs Value Declaration.

j. After receiving a response and the Goods Release Letter from Customs, confirm with the importer when the goods will be shipped to the importer's warehouse.
k. The import operations team checks the container's location and coordinates the container release process, such as printing the Equipment Interchange Receipt (EIR), paying storage fees, and arranging for the container to be unloaded.
l. After receiving confirmation from the importer regarding the cargo shipment plan, the import operations team arranges for truck transportation.
m. Once everything is ready, the truck will transport the imported goods to the importer's warehouse.

Thus, in the import process, a logistics service provider acting as an IOR bears full responsibility for the imported goods by complying with all customs regulations, from holding an Importer Identification Number (API) and a Business Identification Number (NIB), payment of import duties and taxes in accordance with regulations, to meeting technical requirements, such as compliance with national standards for specific goods, then it can be said that the door-to-door import mechanism or scheme it employs is legal or valid.

These findings indicate that the term "door-to-door" essentially describes a logistics service model, not a standalone legal category. Therefore, determining whether a shipment is legal or illegal is inappropriate if based solely on how the goods are delivered to the recipient's address. The determining factors lie instead in compliance with customs procedures, clarity regarding the party acting as the Importer of Record, the accuracy of customs declarations, adherence to prohibitions and restrictions, and the fulfillment of fiscal obligations. Under this framework, schemes that are commercially referred to as "door-to-door" may have different legal consequences if the document structure and the parties responsible before customs authorities differ.

Consequently, transparency in the contractual relationships between the goods owner, the freight forwarder, the customs broker (PPJK), and the party registered as the importer is a critical element in risk mitigation. Importers must ensure from the outset who is formally listed in the customs documents and who bears legal liability in the event of discrepancies in the value, type, quantity, or technical specifications of the goods. Thus, legal certainty in this scheme depends not only on the presence of service providers but also on the traceability of liability throughout the import chain.

2. Economic Benefits and Risks of the Door-to-Door Import Scheme

As previously stated, the legality of the door-to-door import scheme is based on the implementation of each stage of the import process itself, specifically, whether the process has been carried out in accordance with applicable laws and regulations. If the process is not carried out properly, this door-to-door import scheme naturally poses risks, particularly in terms of legal risks and administrative sanctions. In this regard, before imported goods are delivered to the importer, Customs officers play a strategic role in monitoring the flow of imported goods by examining both the documentation and the goods themselves. This

monitoring by Customs essentially involves verification, as officers examine whether the importer has correctly declared the tariff code in accordance with classification regulations or correctly declared the price of the goods in accordance with pricing regulations. Similarly, officers who inspect imported goods are, in essence, carrying out oversight because they verify whether importers have declared the quantity and type of goods in accordance with applicable regulations (Meisyelha, 2020).

If, upon inspection, discrepancies are found between the declaration and the actual condition of the goods (value, type, quantity, or technical specifications), or if certain documents are missing, among other issues, this may indicate that the logistics service provider (freight forwarder) has committed a legal violation. The same applies if they fail to properly carry out each stage of the import process. Consequently, Customs officials have the authority to impose sanctions, ranging from detaining goods to imposing administrative fines, and in serious cases, may pursue criminal charges, as stipulated in Regulation No. 36/M - DAG/PER/5/2016 regarding Procedures for Imposing Administrative Sanctions on Exporters and Importers and Law No. 17 of 2006 on Customs.

Furthermore, door-to-door import schemes, particularly those carried out by unofficial service providers, often involve non-transparent logistics chains. Goods from multiple importers are consolidated, and the documentation does not accurately track individual ownership. This, in turn, creates risks related to the imported goods themselves, ranging from the risk of loss, damage, or mix-ups, and so on. Not only that, but if these unofficial service providers are unprofessional, they may even wash their hands of the matter because there is no legally binding contract. This, of course, poses an economic risk to the actual importers, because if they receive damaged or lost goods and the service provider refuses to take responsibility, they will inevitably suffer significant financial losses.

Nevertheless, if the door-to-door import scheme is carried out officially and in accordance with the law, it certainly offers benefits and advantages to importers, including:

a. Initial cost efficiency. The door-to-door import scheme offers an all-inclusive price that is nominally lower than the total cost of conventional or independent imports. This is especially true for novice importers who lack experience in the import process. If they attempt to import independently but make mistakes in the process, such as submitting incorrect documentation, they may face fines. This means they would have to incur additional costs to resolve these issues.
b. Second, savings in time and compliance costs. The import process requires an understanding of HS Code classifications, CIF (Cost, Insurance, Freight) calculations, processing technical permits, and interacting with various portals such as CEISA and INSW. For novice importers wishing to handle imports independently, this will undoubtedly take a considerable amount of time. The same applies to the independent import process itself, which requires importers to navigate a rather lengthy procedure. Thus, a door-to-door import scheme can be a suitable alternative to address this.
c. Third, accessibility for entities without an API. Not all businesses are eligible for an API, particularly sole proprietorships or newly established business entities. Thus, the door-to-door import scheme allows them to continue participating in international trade.
d. Upon closer scrutiny, the economic efficiency of the door-to-door scheme is conditional and cannot be measured solely by low upfront costs or the ease of the process. Benefits

such as time savings, reduced compliance costs, and reduced need for internal resources must be weighed against additional risks, including limited transparency, dependence on service providers, potential costs resulting from disputes or violations, and the loss of direct control over certain documents. Thus, the concept of efficiency in this study is best understood as a trade-off between reduced transaction costs on the one hand and increased legal compliance risk on the other.

e. For novice importers or those with limited transaction frequency, delegating part of the process to a freight forwarder can offer relatively significant benefits due to limited experience and administrative capacity. Conversely, for importers with high volumes, slim margins, and a strong need for document control, these short-term efficiency gains must be weighed against the fiscal costs and documentation risks that may accumulate. Therefore, there is no single conclusion regarding efficiency that applies uniformly to all importers; business characteristics, transaction volume, compliance capacity, and the structure of contracts with service providers are the determining variables.

3. Tax Implications of Using the Door-to-Door Scheme in Indonesia

A tax is a mandatory contribution to the state owed by individuals or entities, enforced by law, without any direct compensation, and used to the greatest extent possible for the prosperity of the people. Soemitro (2011) defines a tax as "a legal obligation arising from the law, which requires persons who meet the conditions (tatbestand) specified in the law, to pay a specific amount to the state which can be directly identified used to finance government expenditures (routine expenditures and development expenditures, budgetary functions)." Based on this definition, taxes are an important part of a country's economy, as they constitute one of the primary sources of government revenue, particularly for financing development expenditures. Thus, tax revenue serves an essential function, as the state's continued existence depends on this system; tax revenue provides the funds to support government infrastructure, which enables the delivery of public services to the nation as a whole.

These tax revenues can come from various sources, one of which is imports. An import tax is a tax imposed when goods are brought into a country from abroad (Rewah et. al, (2024). Import taxes play a crucial role in managing the flow of commodities into a country. Import taxes, often referred to as import tariffs, are imposed by the government to generate revenue and protect domestic industries from unfair competition. High import taxes can raise the prices of imported goods in the domestic market, encouraging consumers to purchase domestic products. In other words, these tariffs are designed to shield domestic industries from foreign competition, ensuring that local producers can thrive and contribute to job creation. However, excessive import taxes can cause market distortions and harm consumers by limiting product choices and increasing the cost of living. In other words, high import tariffs can lead to inefficiencies, increased production costs, and limited consumer choice, which ultimately hinder economic growth (Purba, Mulyana, & Satria, 2025). Taxes on import activities in Indonesia have the following structure by Maria (2016):

a. Import Duties on Taxable Goods (BKP) and Taxable Services (JKP), which are taxes imposed on goods entering a country. The amount of these import duties varies depending on the type of goods and their country of origin. The import duty rate is 7.5% for goods valued between USD3 and USD1,500. Import duties become due as of the date

of the customs declaration for the import. However, certain goods are exempt from import duties, specifically those entering Bonded Zones and Production Entrepots for Export Purposes (EPTE).

b. Import Value-Added Tax (VAT), which is a tax imposed on the value added to a good or service during the production and distribution process. The currently applicable VAT rate is 11% of the customs value. This rate applies to all imported goods, regardless of their nominal value.
c. Income Tax (PPh) Article 22 on imports, which is a tax for the current year collected by government treasurers or certain agencies in connection with payments for the delivery of goods and activities in the field of imports or business activities in other fields. With regard to imports, the rate of Income Tax (PPh) imposed on imports varies based on whether the importer holds an Importer Identification Number (API) and the type of goods. Based on API status, importers holding an Importer Identification Number (API) are subject to a rate of 2.5% of the import value; non-API importers are subject to a rate of 7.5% of the import value; and uncontrolled importers are subject to a rate of 7.5% of the auction sale price. Meanwhile, based on the type of goods, the applicable import tax rates are as follows:
    1) Certain Goods: Subject to a tariff of 10% of the import value, applicable with or without an API.
    2) Other Certain Goods: Subject to a tariff of 7.5% of the import value, with or without an API.
    3) Soybeans, Wheat, and Wheat Flour are subject to a tariff of 0.5% of the import value (with an API).
    4) Gold Bars: Subject to a tariff of 0.25% of the import value.
    5) Unclaimed Goods (Auctions): Subject to a tariff of 7.5% of the auction sale price
d. Sales Tax on Luxury Goods (PPnBM), which is a tax imposed on goods classified as luxury items on manufacturers for producing or importing such goods in the course of their business or work. PPnBM is imposed only once at the time of delivery of the goods to the manufacturer. The PPnBM rate is set at a minimum of 10% and a maximum of 200%, and the application of this tax rate is based on the classification of luxury goods subject to PPnBM.

Given this import tax structure, the patterns or schemes of import activities will impact the taxation mechanism and import tax revenue itself. This is because each import involves different tax bases, customs values, import duty rates, VAT, and income tax. Thus, the use of the door-to-door scheme will have implications for taxation in Indonesia. Kartika (2025) said that one of the tax implications resulting from the door-to-door scheme relates to input tax credits, given that the VAT system in Indonesia uses the tax credit method. An input tax credit is a mechanism through which taxable businesses (PJK) reclaim the VAT they have paid by offsetting it against the output tax they have collected. In the VAT collection system, the input tax credit mechanism is a key pillar that ensures the tax system's neutrality toward economic activities. Setiawan et.al (2026) explain that input tax paid on the acquisition of taxable goods or services by business taxpayers should ideally be credited against output tax, so that only the value added is subject to tax.

In other words, the concept of input tax credits allows input tax to be credited against output

tax, and any overpayment can be offset or refunded. There are three principles governing input tax credits, namely by Sukardji (2012):

a. Input tax is credited against output tax in the same tax period.
b. Input tax credits do not need to be broken down by taxable item. Input Tax on the acquisition of Taxable Goods is credited against Output Tax on the supply of Taxable Goods or Taxable Services; conversely, Input Tax on the acquisition of Taxable Services is credited against Output Tax on the acquisition of Taxable Services or Taxable Goods.
c. Input tax credits cannot be allocated by fiscal year based on the useful life of the asset because the provision in Article 9(2) reflects the type of Value-Added Tax adopted by the 1984 VAT Law, namely "consumption-type VAT." Under the consumption-type Value-Added Tax, Input Tax on the acquisition of capital goods may be credited in full during the Tax Period in which the capital goods are acquired.

In practice, the tax is calculated by subtracting the tax collected at the time of sale (Output Tax) from the amount of tax paid at the time of purchase (Input Tax). With regard to import taxes, importers who are taxable business entities (PKP) may deduct the VAT paid upon import from the VAT collected on the sale of imported goods. In other words, they often use import documents as documents equivalent to tax invoices for the purpose of claiming a refund or offsetting tax already paid. This is because import documents are considered equivalent to tax invoices as long as they meet the administrative requirements specified by law (M. & Enggarani, 2026).

However, in import activities including even official door-to-door schemes—the import VAT invoice is typically issued in the name of the service provider (IOR), not the service user (the actual importer). Consequently, the actual importer cannot claim a VAT credit because the name on the document does not match their identity as a taxpayer. This situation then gives rise to various implications, such as:

The main issue regarding taxation, therefore, is not merely the use of door-to-door services, but rather the relationship between the identity of the party listed on the import documents and the party that economically bears the cost of and uses the goods. The tax credit mechanism requires supporting documents that meet administrative requirements. Therefore, when import documents are registered in the name of the IOR or the service provider, while the economic owner of the goods is a different party, a discrepancy arises that may limit the goods' owner's ability to use those documents for tax credit purposes. This finding underscores that logistical efficiency can have fiscal consequences that actually diminish its economic benefits (Kartika, 2025; Setiawan, Ismail, & Setiawan, 2026):

a. Increase in the Effective Tax Rate: Importers bear the actual VAT burden (11–12%) without the ability to "pass on" that burden to consumers through the tax credit mechanism.
b. Cash Flow Loss: VAT paid becomes an unrecoverable additional cost, thereby reducing working capital.
c. Distortion of Cost of Goods Sold: The cost of goods sold becomes higher than that of competitors who import conventionally with full credit rights.

For importers with high volumes and slim margins, this difference can certainly be critical to their survival, especially from a financial standpoint. Therefore, compared to the door-to-door import scheme, the conventional import scheme using an API and VAT credit rights offers a

structural competitive advantage due to its lower tax burden; without these credit rights, importers using the door-to-door scheme would have to pay higher taxes than their actual liability.

Furthermore, the door-to-door import scheme also has implications for income tax (PPh). The collection of income tax on imports is carried out by the Directorate General of Customs and Excise at the time of import. As with VAT, income tax also incorporates a tax credit concept, as stated in Article 28 of the Income Tax Law, which provides that to calculate the income tax (PPh) due, domestic taxpayers and permanent establishments may reduce the tax owed by the tax credit for the relevant tax year. The tax credit in question may take the form of:

a. Income Tax Article 21, which is the withholding tax on income from employment, services, and activities as referred to in Article 21 of the Income Tax Law;
b. Income Tax Article 22, which is the collection of tax on income from import activities or business activities in other fields as referred to in Article 22 of the Income Tax Law;
c. Income Tax Article 23, namely withholding tax on income in the form of dividends, interest, royalties, rent, prizes and awards, and fees for services as referred to in Article 23 of the Income Tax Law;
d. Income Tax Article 24, namely tax paid or owed on foreign income that is creditable as referred to in Article 24 of the Income Tax Law;
e. Income Tax Article 25, namely payments made by the taxpayer themselves as referred to in Article 25 of the Income Tax Law;
f. Income Tax Article 26, namely tax withholding on income as referred to in Article 26(5) of the Income Tax Law. For more information, visit: https://pajak.go.id/id/kredit-pajak.

This provision indicates that importers can, in principle, claim an income tax credit for their import activities. However, under the door-to-door scheme, because the name listed on the import documents often does not match their identity as taxpayers, this tax credit or withholding will be recorded in the name of the service provider (IOR). In other words, the actual importer (the owner of the goods) effectively loses the opportunity to count Article 22 Income Tax as a tax credit against the Corporate Income Tax due at the end of the tax year.

Analytically, this situation highlights a trade-off between convenience and fiscal traceability. The more the import process is outsourced to third parties, the more important it is for the owner of the goods to ensure that the document structure still allows for clear identification of the party bearing tax rights and obligations. Therefore, the decision to use a door-to-door scheme should not be based solely on all-in rates but should also take into account the potential for non-creditable VAT and Income Tax, their impact on cash flow, and their consequences for the company's cost of goods sold and competitiveness.

From a policy perspective, these findings also highlight the importance of clear information from service providers regarding the import structure used, the party acting as the IOR, the components of duties and taxes paid, and the documents that service users will receive. Such transparency is necessary to ensure that logistical convenience does not lead to asymmetric information, which would result in new importers only understanding the tax consequences after the transaction is complete.

Conclusion

This paper reviews the legality, efficiency, and tax implications of implementing a door-to-door import scheme in Indonesia. From this review, several conclusions have been drawn. First, the door-to-door import scheme can be considered legal if it is implemented in accordance with applicable laws and regulations, ranging from shipping rules and the completeness of required import documents to standard regulations for imported goods. Second, economic efficiency relates to the benefits and risks arising from the door-to-door import scheme. In this regard, the door-to-door import scheme is an appropriate choice for importers, especially novice importers as it offers lower costs and faster processing times without requiring the importer to handle the process directly. Finally, the door-to-door import scheme has implications for the taxation mechanisms in import activities, particularly regarding the input tax credit mechanism, both for income tax (PPh) and value-added tax (PPN). This is because the scheme results in the loss of the importer's right to claim input VAT credits and to count PPh Article 22 as a tax credit. As a result, they must pay higher taxes.

In practice, importers are advised to conduct due diligence regarding the legality and capacity of service providers, ensure clarity regarding the IOR's status in the agreement, and obtain detailed information on customs and tax documents before the transaction takes place. For regulators, enhancing transparency and certainty regarding the relationships between the owner of the goods, the service provider, and the party registered as the importer can help reduce compliance risks while maintaining trade facilitation.

This study has limitations because it uses a normative legal approach and a literature review; thus, it has not empirically examined variations in contracts, cost structures, tax credit practices, or importers' experiences with various types of door-to-door services. Future research could strengthen these findings through case studies, interviews with importers, freight forwarders, customs brokers (PPJK), customs authorities, and tax practitioners, as well as by comparing the actual costs between door-to-door schemes and conventional imports.

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