

Abuse Of Authority and Gratification in Customs Institutions: Juridical-Empirical Analysis of the Directorate General of Customs Officials Case in 2026

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ABSTRACT

This article examines the criminal liability of officials of the Directorate General of Customs and Excise (DJBC) of the Republic of Indonesia in the context of the bribery and gratification case uncovered in February 2026. Employing a juridical-empirical (socio-legal) approach, this study analyses the fulfillment of corruption offense elements under Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 on the Eradication of Corruption, and examines the correlation between administrative discretion and abuse of authority. Data were collected through documentary research of primary legal sources, official releases of the Corruption Eradication Commission (KPK), and peer-reviewed academic literature. The results reveal that the modus operandi involved systematic manipulation of the customs inspection lane system and receipt of monthly bribes amounting to IDR 7 billion to facilitate the importation of counterfeit goods without full physical examination. Legal analysis demonstrates that the abuse of administrative discretion in determining inspection lanes constitutes a corruption offense when accompanied by receipt of gifts or promises. Theoretically, the case validates Klitgaard's (1988) corruption formula: the convergence of authority monopoly, broad discretion, and low accountability. This study further identifies systemic implications for institutional reform of the DJBC, encompassing integrity-based merit systems, transparent audit trails in customs processes, and expanded anti-corruption collaboration mechanisms.

Keywords: Abuse of Authority, Customs Officials, Gratification, Corruption Criminal Law, Institutional Reform

INTRODUCTION

The Directorate General of Customs and Excise (Direktorat Jenderal Bea dan Cukai/DJBC), operating as an echelon-I unit under the Ministry of Finance of the Republic of Indonesia, occupies a strategically indispensable position in the national regulatory architecture. Its core mandate encompasses the supervision of cross-border movement of goods, collection of import duties and excise taxes, and protection of domestic industries from unfair competition arising from smuggling and illegal trade practices. Beyond its administrative-fiscal function, the DJBC exercises significant law enforcement authority in combating smuggling, curbing the circulation of illegal goods, and preventing manipulation of import and export documentation (Law No. 17 of 2006 on Customs). This dual character—simultaneously administrative and enforcement-oriented—places customs officials at a critical intersection between state fiscal interests and regulatory compliance.

Broad discretionary powers vested in customs officials, including authority over physical inspection, tariff classification, assignment of inspection lanes (red, yellow, and green), and the granting of customs facilities, are essential for operational efficiency. However, such discretion inherently carries the risk of abuse. When exercised not in the public interest but for personal or group gain, administrative discretion may cross the threshold from administrative irregularity into criminal corruption. The normative framework governing this transition is primarily Law Number 31 of 1999, as amended by Law Number 20 of 2001 on the Eradication of Corruption (UU Tipikor), which criminalizes bribery, gratification, and abuse of authority by state officials.

Thus, customs officials operate within a regulatory space governed simultaneously by administrative and criminal law.

The global dimension of customs corruption is well documented. The World Customs Organization (WCO, 2023) identifies the customs sector across jurisdictions as a high-risk area for corrupt practices, owing to the high frequency of interaction between public officials and private businesses and the enormous economic value at stake in each cross-border transaction. Transparency International (2022) further corroborates that taxation and customs sectors in developing countries exhibit elevated corruption risk indices, driven by regulatory complexity and weak internal oversight. These findings resonate with Sutherland's (1949) seminal theory of white-collar crime, which underscores that offenses committed by high-status individuals within the scope of their professional roles are structurally embedded in institutional contexts and systematically underdetected by conventional law enforcement mechanisms.

In the Indonesian context, questions of integrity within the DJBC were thrust into renewed public scrutiny following the disclosure of serious bribery and gratification allegations in February 2026. The Corruption Eradication Commission (Komisi Pemberantasan Korupsi/KPK) conducted a sting operation and named several senior DJBC officials along with a private business actor as suspects in a case involving alleged systematic manipulation of the customs inspection lane system for the benefit of a private logistics company, PT Blueray Cargo. Investigators seized IDR 5.19 billion in cash stored in five suitcases at a safe house in Ciputat, South Tangerang, alleging that it constituted part of a monthly bribery arrangement valued at IDR 7 billion designed to ensure that imported goods—suspected to include counterfeit merchandise—bypassed mandatory physical examination (KPK, 2026).

The theoretical framework most illuminating for this analysis is Klitgaard's (1988) corruption model, which posits that corruption emerges as a function of three interacting variables: the monopoly of authority (M), discretion (D), and low accountability (A), expressed as $C = M + D - A$. Applied to the customs sector, where officials exercise near-monopolistic control over inspection decisions with broad discretion and historically limited accountability mechanisms, the structural preconditions for corruption are readily identifiable. Rose-Ackerman and Palifka (2016) similarly observe that bureaucratic corruption tends to proliferate in regulatory contexts where administrative decisions carry high economic consequences for regulated parties, generating strong incentives for corrupt exchanges.

Previous academic scholarship has primarily addressed customs-related issues from fiscal policy or trade facilitation perspectives, with limited attention to the criminal law construction of liability for customs officials in actual corruption cases (Purwoleksono, 2014; Hartanti, 2009). Moreover, while existing studies address corruption in general bureaucratic settings, the specific doctrinal and empirical challenges arising from the intersection of administrative discretion and corruption criminal law in the customs sector remain underexplored. The 2026 case provides a live case study of exceptional analytical value, enabling the examination of (1) the fulfillment of criminal corruption elements under Indonesian law; (2) the doctrinal boundary between administrative irregularity and criminal offense; and (3) systemic implications for institutional governance reform.

Against this background, this study pursues three interrelated objectives: first, to analyze the criminal liability of DJBC officials in the 2026 case through the lens of UU Tipikor; second, to examine the doctrinal relationship between administrative discretion and abuse of authority as a predicate for criminal culpability; and third, to identify systemic implications and formulate evidence-based policy recommendations for the institutional reform of Indonesian customs governance. These objectives position this study as a contribution to the doctrinal development of corruption criminal law in the fiscal sector and applied policy discourse on bureaucratic integrity reform.

The article proceeds as follows. Section II outlines the research methodology. Section III presents the empirical findings from the case, covering factual chronology, suspect profiles, and modus operandi. Section IV develops the legal and theoretical analysis, encompassing the fulfillment of corruption offense elements, bureaucratic corruption theory, enforcement implications and evidentiary challenges, and policy impacts. Section V presents the conclusions and recommendations.

RESEARCH METHODOLOGY

This study adopts a juridical-empirical approach, also referred to in Indonesian legal scholarship as the socio-legal approach (Soekanto, 2014). This methodology integrates normative legal analysis of statutory provisions with empirical examination of actual law enforcement practice, thereby bridging the gap between law in books and law in action (Friedman, 1975). The normative dimension focuses on the construction and interpretation of corruption offense elements under UU Tipikor, while the empirical dimension is directed at the factual circumstances of the 2026 DJBC case as processed by the KPK. This dual-layer approach is particularly appropriate for the research problem at hand, given that the case sits at the intersection of administrative law governing official discretion and criminal law governing corruption, necessitating analysis at both normative and practical levels (Marzuki, 2017).

This study relies exclusively on secondary data, comprising three categories of legal materials. Primary legal materials include the statutory texts of Law No. 31 of 1999 jo. Law No. 20 of 2001 on the Eradication of Corruption, Law No. 30 of 2002 as amended by Law No. 19 of 2019 on the Corruption Eradication Commission, and Law No. 17 of 2006 on Customs. Secondary legal materials encompass official KPK press releases and investigation statements regarding the 2026 case, reports from verified national media outlets, peer-reviewed academic journal articles indexed in reputable databases, and monographs on corruption criminal law and administrative law. Tertiary legal materials include legal dictionaries, encyclopedias, and reference texts supporting the interpretation of key concepts, such as abuse of power, gratification, and administrative discretion. The use of secondary data in legal research is methodologically established and provides the necessary documentary foundation for both normative argumentation and empirical case reconstruction (Creswell, 2014; Marzuki, 2017).

Data collection was conducted through documentary research (*studi dokumen*) encompassing four sequential stages. The first stage involved a systematic inventory and review of relevant legislative and regulatory instruments governing customs authority and corruption offenses. The second stage entailed the retrieval and analysis of official KPK documents, including press statements, suspect designation announcements, and evidentiary summaries released during the investigation period of February-March 2026. The third stage comprised a review of relevant court decisions in prior corruption cases involving customs or fiscal officials as comparative reference points. The fourth stage involved a comprehensive literature review of academic works addressing fiscal sector corruption, bureaucratic accountability, and corruption criminal law doctrine. Documentary research is a methodologically validated approach for legal studies that enables the systematic construction of normative arguments grounded in authoritative sources (Creswell, 2014).

Data analysis proceeded through qualitative analysis employing a descriptive-analytical method (Miles, Huberman, & Saldana, 2014). The analytical process comprised four integrated stages. First, data classification: materials were sorted into normative and empirical categories and subsequently subcategorized according to relevant offence elements, including abuse of authority, enrichment of self or others, and state financial loss. Second, legal interpretation: normative texts were interpreted using grammatical, systematic, and teleological methods to ascertain the meaning and scope of relevant provisions. Third, comparative application: the elements of the legal norm were compared with empirical facts derived from the 2026 case to evaluate consistency between legal construction and enforcement practice. Fourth, contextual analysis: the examination was extended to structural and institutional factors, including patterns of administrative discretion and the adequacy of internal oversight mechanisms, contributing to a comprehensive understanding of the conditions under which criminal conduct emerged.

RESULTS DISCUSSION

Chronology and Factual Background of the 2026 DJBC Case

The enforcement landscape in early 2026 was marked by significant developments in anti-corruption operations targeting the Indonesian customs sector. In February 2026, the KPK conducted an undercover sting operation (*operasi tangkap tangan/OTT*) and named multiple suspects from within the DJBC and the private sector in connection with alleged systematic bribery and gratification in the customs clearance process for imported goods, believed to include counterfeit merchandise (counterfeit goods or *barang 'KW'*). The case came to light following intelligence received by the KPK regarding alleged manipulation of the customs inspection lane system for the benefit of a specific private company.

According to official KPK statements, the alleged scheme centered on the inspection lane determination system, a risk-management mechanism that classifies imported shipments into three lanes: the red lane (full physical and documentary inspection), the yellow lane (documentary inspection only), and the green lane (expedited release without physical inspection, reserved for high-compliance importers). The integrity of this risk-stratified system is foundational to both trade facilitation and customs law enforcement objectives under Law No. 17 of 2006. The alleged manipulation—steering shipments to the green lane regardless of their actual risk profile—represents a direct subversion of this legal framework.

On February 13, 2026, KPK investigators seized IDR 5.19 billion in cash stored in five suitcases at a safe house in Ciputat, South Tangerang. The KPK announced that this seizure was linked to an alleged monthly bribery arrangement, the total value of which was reported to be IDR 7 billion per month, paid by the private logistics company PT Blueray Cargo to customs officials in exchange for facilitated customs clearance (KPK, 2026). The scale and regularity of the alleged payments suggest a structured and institutionalized corrupt arrangement rather than an isolated incident.

The KPK's initial suspect designations encompassed four individuals whose institutional positions illuminate the hierarchical depth of the alleged scheme. The first suspect, identified as RZL, served as the Director of Enforcement and Investigation (Direktur Penindakan dan Penyidikan/P2) at the DJBC from 2024 to January 2026. This position carries strategic decision-making authority over customs enforcement operations, including oversight of inspection decisions and enforcement actions. The second suspect, identified as SIS, held the position of Head of the Subdirectorate of Intelligence within the P2 Directorate, with responsibilities centered on intelligence collection and risk analysis regarding import activities.

The third suspect, identified as BBP, served as the Head of the Excise Intelligence Section (Kepala Seksi Intelijen Cukai), a position at the operational level with functions in gathering information, early detection of violations, and intelligence analysis related to excisable goods, including tobacco products. The addition of this suspect to the case in late February 2026 significantly broadened the scope of alleged criminal responsibility from strategic decision-making to operational intelligence functions, suggesting the possibility of institutionalized coordination across hierarchical levels. The fourth suspect, identified as JF, is the owner of PT Blueray Cargo, a private logistics company alleged to have served as both the primary beneficiary and the financial engine of the bribery scheme. JF reportedly fled initially before surrendering to the authorities.

A documentary analysis of official KPK releases and verified media reporting reveals a multi-layered modus operandi. The first component involved the systematic diversion of PT Blueray Cargo shipments to the green inspection lane, ensuring expedited release without physical examination. This manipulation allegedly operated through the intervention of the named officials using their institutional authority and access to the customs risk management system. The second component involved regular cash payments—characterized as a 'monthly quota' (jatah bulanan) constituting the quid pro quo for the official protection of the cargo. The cash transactions, evidenced by the seized currency, suggest a structured financial arrangement rather than ad hoc payments.

The third component, identified through expanding investigation coverage, involved an alleged nexus between inspection lane manipulation and the circulation of illegal tobacco products, with KPK investigators in March 2026 beginning to examine the involvement of cigarette companies in Central and East Java in connection with excise-duty evasion. This development suggests that corrupt arrangements may extend beyond the importation of counterfeit merchandise to encompass systemic evasion of excise controls. Physical evidence seized by investigators included cash, transactional documents, and electronic communication devices, consistent with evidentiary categories typically relied upon in Indonesian corruption prosecutions.

It is worth noting that the Ministry of Finance had earlier issued a strong ultimatum to the DJBC, with Finance Minister Purbaya Yudi Sadewa reportedly giving the institution one year to undertake comprehensive internal reforms, failing which, operational functions could be transferred to private entities. This institutional pressure contextualizes the 2026 case within a broader governance crisis narrative. Paradoxically, the DJBC also reported a 295.9 percent increase in interceptions of illegal cigarettes in January 2026, seizing 249 million cigarettes primarily from large warehouse operations in Pekanbaru, Riau, indicating that enforcement capacity coexists with significant integrity vulnerabilities at the institutional level.

Juridical Analysis: Fulfillment of Corruption Offense Elements

The first element required to establish corruption liability under Articles 5 and 12(a) and (b) of the UU Tipikor concerns the legal status of the subject: the perpetrator must be a civil servant (*pegawai negeri*) or state

official (penyelenggara negara) within the meaning of the statute. DJBC officials, as personnel of a ministerial-level directorate general, unambiguously satisfy this criterion. Their appointment, tenure, and exercise of authority derive from the state administrative apparatus and are governed by the Civil State Apparatus Law (Law No. 5 of 2014). Therefore, this element is satisfied without normative dispute and establishes the jurisdictional prerequisite for the application of the UU Tipikor to the aforementioned suspects.

The second critical element is the receipt of a gift or promise in connection with official duties. In Indonesian corruption jurisprudence, this element encompasses a broad range of material and immaterial benefits, not limited to direct monetary transfers. The evidentiary foundation for this element in the 2026 case is substantial: the seizure of IDR 5.19 billion in physical currency, coupled with documentary and electronic evidence of transactional communications, provides a *prima facie* factual basis for the receipt element. Chaerudin, Saifuddin, and Fadillah (2008) observed that in bribery cases, the receipt element is typically proven through a combination of financial flow analysis, electronic communication records, and witness testimony from parties involved in the corrupt exchange. Critically, the regularity and scale of the alleged payments—framed as a 'monthly quota'—strengthen the inference of an established transactional arrangement rather than an isolated gratuitous payment.

The third, and arguably most legally significant, element requires proof that the receipt of the gift or promise was connected to the official's duties and contrary to those duties. This is the element that transforms mere acceptance of payment into criminal bribery. In the 2026 DJBC case, the causal nexus between the alleged payments and the exercise of official discretion in the inspection lane determination system is central to the prosecution's legal theory. The authority to assign inspection lanes is an attributive power conferred upon customs officials by Law No. 17 of 2006, to be exercised exclusively in the interest of state fiscal protection and trade regulation. If this authority was exercised in a manner designed to benefit a specific importer in exchange for payment, it constitutes a classic case of *détournement de pouvoir*—the administrative law doctrine of misuse of power for purposes other than those for which authority was granted (Hadjon, 2010).

In Indonesian corruption law doctrine, the transformation of an administrative irregularity into a criminal corruption offense occurs when the deviation from official duty is accompanied by the receipt of a benefit and *mens rea*—the intentional element. Soekanto (2014) emphasizes that the *mens rea* element in corruption cases requires proof that the official consciously deviated from the prescribed use of authority with the knowledge that a benefit had been or would be received. The structured nature of the alleged monthly payment scheme—suggesting an advance arrangement rather than spontaneous acceptance—supports the inference of deliberate intent. The Supreme Court of Indonesia has consistently held in its corruption jurisprudence that proof of systematic conduct substantially strengthens the *mens rea* inference (Purwoleksono, 2014).

Beyond the bribery provisions, the gratification regime under Article 12B of UU Tipikor is independently relevant to the 2026 case. Gratification, broadly defined to include money, goods, discounts, commissions, loans, travel, lodging, and other benefits received by state officials in connection with their positions, is presumed to constitute bribery if its value exceeds IDR 10 million and is not reported to the KPK within 30 working days of receipt. This reversed burden of proof represents a significant prosecutorial advantage in cases where proving the explicit *quid pro quo* of a bribery agreement may be evidentially challenging. If any of the payments received by the DJBC officials were not reported to the KPK—which the scale and clandestine nature of the alleged scheme renders virtually certain—the gratification provision provides an independent and doctrinally simpler pathway to criminal liability.

Bureaucratic Corruption Theory and Structural Analysis

The 2026 DJBC case is amenable to rigorous theoretical analysis through the lens of bureaucratic corruption scholarship. Klitgaard's (1988) celebrated formula—corruption = monopoly + discretion – accountability—provides the primary theoretical scaffold. In the customs context, each variable is demonstrably present. Authority monopoly (M) is evident in the exclusive institutional power of customs officials to determine inspection classifications, release decisions, and enforcement actions; no external actor can substitute or override these decisions without institutional involvement. Discretion (D) is structurally embedded in the customs risk management system, which, by design, confers significant individual judgment upon officials in lane assignment decisions. Accountability (A), while formally provided for through internal audit mechanisms and external KPK oversight, has empirically demonstrated to be insufficient to detect and prevent the alleged scheme for an extended period.

Rose-Ackerman and Palifka (2016) enrich this analysis by situating bureaucratic corruption within the structure of regulatory interactions between public officials and private economic actors. Where administrative decisions carry high economic consequences—as is unequivocally the case with customs clearance decisions affecting the commercial viability of import operations—rational actor theory predicts that private parties will invest in securing favorable official decisions through corrupt means, and officials will respond to these incentives when accountability structures are inadequate. The monthly payment structure alleged in the *Blueray* case exemplifies this dynamic: the systematic nature of the arrangement reflects a rational calculation by both parties that the private economic benefit (expedited, uninspected clearance) exceeds the cost (the bribe payment), while the official perceives the risk of detection as acceptably low.

Sutherland's (1949) white-collar crime framework further illuminates the sociological dimensions of the case. The suspects occupy senior professional positions within a regulatory institution, possess specialized technical knowledge that facilitates the concealment of the offense, and operate within institutional contexts that create opportunities for corrupt exchange through regular professional interactions with regulated private actors. These characteristics are defining attributes of white-collar crime: the offenses are embedded in normal professional activity, committed by persons with high social status, and typically involve abuse of the trust reposed in the official role (Sutherland, 1949; Graycar & Sidebottom, 2012).

The development of the investigation to encompass multiple suspects across hierarchical levels—from the Director of Enforcement through subdirector heads to section chiefs—is consistent with the concept of networked or collusive corruption (Rose-Ackerman & Palifka, 2016). In this model, corrupt conduct is not the product of individual deviance but of structured institutional collusion involving role differentiation (strategic cover, operational execution, and financial facilitation) that enhances both efficiency and concealment of the corrupt enterprise. The involvement of an external private actor (PT *Blueray Cargo*) as the financing party completes the tripartite structure of collusive corruption: monopoly holder, discretion exerciser, and rent-seeking beneficiary (Tanzi, 1998).

Enforcement Implications and Evidentiary Challenges

The KPK's enforcement action in this case has multiple legal and institutional implications. From a rule-of-law perspective, the prosecution of senior DJBC officials signals the operation of the equality before the law principle and demonstrates the KPK's capacity and willingness to pursue high-profile institutional corruption cases. Consistent with the OECD's (2021) observation that credible deterrence requires actual enforcement against senior officials, the prosecution contributes to the deterrent function of anti-corruption law by creating concrete reputational and custodial risks for officials contemplating corrupt conduct.

Evidentiary challenges, however, are substantial and deserve careful analytical attention. The central evidentiary challenge concerns the proof of *mens rea*—the intentional element linking an official's deliberate misuse of authority to the receipt of payment. In Indonesian corruption prosecutions, *mens rea* must be proven beyond a reasonable doubt, and defense counsel will predictably contest whether any challenged administrative decision fell within the lawful scope of official discretion. Marzuki (2017) notes that the causal nexus between administrative action and financial receipt must be demonstrated with logical and systematic clarity. The prosecution's strongest evidentiary assets in this regard are likely to be electronic communication records, —which can establish a temporal correlation between payment events and lane assignment decisions, —and witness testimony from cooperating parties within the scheme.

A second evidentiary challenge relates to the complexity of financial investigations. Modern corrupt payment structures may involve third-party accounts, shell companies, or non-cash transfer mechanisms designed to obscure the identities of the parties and the purposes of transactions. The 'follow the money' approach, advocated by Rose-Ackerman and Palifka (2016) as a core investigative strategy in corruption cases, requires sophisticated financial forensic analysis and inter-agency cooperation with financial intelligence units. The successful seizure of physical currency in this case, while significant, represents only one dimension of a comprehensive financial investigation.

A third challenge concerns the doctrinal boundary between lawful administrative discretion and criminal abuse of authority. Customs risk management systems are calibrated through internal parameters that officials may legitimately adjust based on intelligence assessments. If a defense argument succeeds in characterizing lane assignment decisions as exercises of legitimate discretion rather than corrupted ones, the evidentiary burden on the prosecution becomes heavier. The World Customs Organization (2023)

acknowledges this as a global challenge: the operational requirements of customs administration generate legitimate spaces of discretion that, without robust audit mechanisms, are empirically difficult to distinguish from corrupt manipulation. This underscores the importance of establishing clear, documented, and technology-mediated decision trails that can be independently verified.

Policy Implications and Institutional Reform Recommendations

The 2026 DJBC case has far-reaching policy implications that extend well beyond the criminal prosecution of the named individuals. Three categories of impact merit systematic analysis: fiscal impact, market integrity impact, and institutional trust impact.

Regarding fiscal impact, systematic manipulation of the customs inspection lane system to facilitate the importation of counterfeit or illegal goods produces direct revenue leakage through the evasion of import duties, value-added tax on imports, and, in the case of tobacco products, excise duties. Rose-Ackerman and Palifka (2016) document that customs corruption directly correlates with reduced public revenue collection. The scale of the alleged monthly bribery arrangement (—IDR 7 billion) —suggests a correspondingly substantial volume of customs duty evasion. Furthermore, if the scheme extended to tobacco excise evasion, the fiscal dimension is compounded by excise duty losses, given that tobacco excise is one of Indonesia's most significant non-tax revenue streams.

Regarding market integrity, the facilitated importation of counterfeit goods creates competitive distortions to the detriment of compliant importers and domestic manufacturers. The World Customs Organization (2023) emphasizes that customs corruption fundamentally undermines the principle of fair trade by enabling non-compliant actors to gain artificial competitive advantage through corrupt access to expedited clearance. This distortion affects pricing, product quality, consumer safety, and the competitive position of domestic industries. Mungiu-Pippidi (2013) observes that corruption in regulatory institutions generates negative externalities that extend well beyond the immediate transacting parties, creating systemic market failures.

Regarding institutional trust, perhaps the most consequential long-term impact is the erosion of public and business confidence in the integrity of the customs institution. Institutional trust is essential for voluntary compliance behavior: when regulated parties perceive that customs enforcement is selectively applied based on corrupt arrangements rather than objective risk criteria, rational actors face perverse incentives to seek corrupt access rather than invest in legal compliance (Fisman & Miguel, 2007; OECD, 2021). This dynamic, if entrenched, undermines the entire regulatory framework.

Against this background, the following specific institutional reform measures are recommended. First, merit-based human resource reform: the promotion and rotation of officials in high-risk positions—particularly intelligence, enforcement, and inspection functions—must be governed by transparent competitive selection processes that incorporate integrity assessments, LHKPN compliance records, and internal audit outcomes as primary criteria. The OECD (2021) identifies merit-based civil service systems as a foundational institutional determinant of corruption resistance. Second, mandatory rotation and tenure limits: positions with concentrated discretionary authority over high-value decisions should be subject to mandatory rotation periods of no more than three years, preventing the entrenchment of informal relationships between officials and regulated private parties (Klitgaard, 1988).

Third, technology-mediated transparency with immutable audit trails: all lane assignment decisions, classification determinations, and significant inspection-related decisions should be recorded in a tamper-proof digital system with comprehensive audit trail functionality. Any manual override of system-generated risk assessments should trigger automatic escalation and independent review. WCO (2023) recommends this as a cornerstone of integrity-based customs reform. Fourth, forensic audit and early warning systems: regular forensic audits of inspection lane assignment patterns, combined with statistical analysis to identify anomalous patterns indicative of systematic manipulation, constitute a proactive corruption detection mechanism. The integration of financial intelligence unit data can support the 'follow the money' approach on a preventive basis (Rose-Ackerman & Palifka, 2016).

Fifth, enhanced whistleblower protection and internal reporting mechanisms: the development of secure, confidential, and genuinely independent internal reporting channels, with strong legal protection for whistleblowers, can generate early detection of corrupt schemes that external enforcement may fail to identify. Sixth, expanded inter-agency collaboration: structured cooperation protocols between the DJBC, KPK, the

Financial Transaction Reports and Analysis Center (PPATK), and the Directorate General of Taxes should be formalized to enable the coordinated detection of cross-institutional corruption patterns involving fiscal sector institutions. These recommendations are consistent with the integrity development framework articulated by WCO (2023), which emphasizes leadership commitment, professional human resource management, and organizational anti-corruption culture as mutually reinforcing pillars of customs integrity.

CONCLUSION

This article examines the criminal liability of DJBC officials in the 2026 bribery and gratification case through an integrated lens of Indonesian corruption criminal law doctrine and bureaucratic corruption theory. Three principal conclusions emerge from this analysis.

First, the conduct alleged in the 2026 DJBC case satisfies the normative elements of corruption offenses under Articles 5, 11, 12(a) and (b), and 12B of UU Tipikor. The suspects' status as state officials, receipt of substantial payments in connection with official duties, and deviation of their official conduct from their prescribed obligations in exchange for those payments collectively constitute the *actus reus* of bribery and gratification offenses. The allegedly structured and periodic nature of the payment arrangement strengthens the inference of *mens rea*. The doctrine of *détournement de pouvoir* provides the administrative law foundation for characterizing the misuse of inspection lane discretion as an abuse of authority that triggers criminal liability when accompanied by corrupt intent.

Second, the case empirically validates the structural account of customs corruption offered by Klitgaard's (1988) formula and the bureaucratic corruption theory of Rose-Ackerman and Palifka (2016). The convergence of authority monopoly, broad administrative discretion, and accountability deficits created the structural preconditions for a sustained and institutionally embedded corrupt arrangement. The involvement of multiple suspects across hierarchical levels reflects the networked corruption pattern characteristic of institutionalized white-collar crime in regulatory bureaucracies (Sutherland, 1949; Graycar & Sidebottom, 2012). The case thus transcends individual culpability and points to systemic governance vulnerabilities that require structural remedies.

Third, an effective institutional response to the 2026 case requires a dual-track strategy that combines robust criminal enforcement with comprehensive preventive reform. Repressive enforcement through KPK prosecution is necessary but insufficient to address the structural determinants of corruption in the customs sector. The policy reform agenda identified in this study—merit-based human resource management, mandatory tenure rotation, technology-mediated transparent audit trails, forensic audit early warning systems, enhanced whistleblower protection, and expanded inter-agency collaboration—constitutes the preventive architecture, without which enforcement action will remain reactive and cyclical. The long-term integrity of Indonesia's customs institution, and with it the fiscal and trade regulatory objectives it serves, depends on the integrated implementation of both tracks.

This study contributes to the doctrinal development of corruption criminal law in the fiscal sector and offers an evidence-based policy framework for the institutional reform of the DJBC. Future research should examine the judicial construction of the abuse of authority in concluded corruption cases involving customs officials and conduct a comparative analysis of customs integrity reform models from jurisdictions with demonstrated success in reducing customs corruption, such as Georgia, Rwanda, and South Korea, to distil transferable lessons for the Indonesian institutional reform agenda.

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