

DISPUTE RESOLUTION ON CLASSIFICATION OF IMPORTED GOODS PARAQUAT DICHLORIDE FOR LEGAL CERTAINTY

Enna Budiman^{1*}, Timbo Mangaranap Sirait², Khalimi³

^{1,2,3}Universitas 17 Agustus 1945, Universitas 17 Agustus 1945 Jakarta, Jakarta, Indonesia
ennabudiman198@gmail.com^{1*}, mangaranaptimotius@gmail.com²,
khalimipelita280@gmail.com³

Abstract

The classification dispute over the import of Paraquat Dichloride between an importing company and the Directorate General of Customs and Excise has become an important precedent in Indonesian State Administrative Law (TUN), particularly in the customs sector. The dispute arose due to different interpretations of tariff classification: the importer classified Paraquat 42% Technical as a raw chemical (HS 2933.39.30.00) with a 0% import duty rate, while Customs classified it as a ready-to-use herbicide (HS 3808.93.19.00) with a 5% rate. This dispute had significant implications for the fiscal obligations of both the company and the state, and highlighted regulatory uncertainty in the pesticide industry. This study aims to analyze the dispute resolution mechanism in that context, covering the appeal process at the Tax Court, Judicial Review at the Supreme Court, and the broader implications for legal certainty and administrative practices. The method used is normative juridical with a statutory approach and a case study of court decisions. The analysis found and concluded: First, the administrative dispute resolution mechanism in customs classification follows a tiered process consisting of administrative objection, judicial appeal to the Tax Court, and judicial review (PK) to the Supreme Court. Second, in terms of legal reasoning, both the importer and DJBC presented arguments based on valid legal frameworks, but differed in interpreting the tariff classification, each supported by legally debatable claims. Third, the Tax Court and the Supreme Court assessed the case objectively using evidence such as laboratory analysis results, the Indonesian Customs Tariff Book (BTKI), and fundamental principles of administrative law. Fourth, the legal implications of the Supreme Court's ruling are highly significant for public administration, reinforcing the legal authority of DJBC and potentially serving as jurisprudence in the future.

Keywords: Customs, Legal Certainty, Tax Court, Administrative Dispute, Customs Tariff

INTRODUCTION

Indonesia, as a developing country, faces the challenge of balancing economic interests with legal certainty in its trade policies. The government seeks to protect domestic industries and optimize state revenue through import tariffs while ensuring a favorable business climate and legal predictability for economic actors. One of the most critical issues in this context is the classification of imported goods, which determines customs duties based on the Harmonized System (HS). This classification system affects the level of tariffs applied often higher for finished goods to protect local industries and lower for raw materials to facilitate production. Disputes frequently arise between importers and customs authorities due to differing interpretations of HS codes (Jayanti, 2025).

A relevant case illustrating this tension is the dispute between an importing company and the Directorate General of Customs and Excise (DJBC) regarding the classification of paraquat dichloride, an active chemical ingredient in herbicides essential to the agricultural sector. The importer classified the imported material (Paraquat 42% Technical) as a basic chemical input under tariff heading 2933.39.30.00, which carries a 0% duty. However, DJBC reclassified it as a finished herbicide product under heading 3808.93.19.00, subject to a 5% duty. This reclassification led to a financial obligation of approximately IDR 106 million due to the tariff difference.

This dispute reflects broader political-economic tensions in Indonesia, where the government aims to reduce finished goods imports, promote domestic production, and maintain affordable inputs for industry. Accurate tariff classification is fiscally significant and vital to ensure fair treatment of businesses. Misclassification may result in revenue loss or impose undue burdens on importers. Moreover, legal certainty is a key consideration for investment, as businesses require consistent and predictable application of regulations (Rizki, 2020).

The dispute was resolved through the administrative law mechanism, not the general administrative court, but the specific process for customs disputes: an objection to DJBC, followed by an appeal to the Tax Court under Law No. 10 of 1995 on Customs (as amended by Law No. 17 of 2006) and Law No. 14 of 2002 on the Tax Court. This route confirms the nature of such cases as administrative disputes resolved through specialized adjudication. The Tax Court's decision is final at the fact-finding level (*judex facti*), but parties may still file for judicial review (*Peninjauan Kembali* or PK) to the Supreme Court. This final recourse safeguards the legality and certainty of administrative law at the highest judicial level.

The case presents significant legal and economic implications. For industry, the decision affects production cost structures for herbicides, depending on whether the input is tariffed. For the state, the case tests the consistency of customs regulation and may serve as jurisprudence. Thus, academic analysis of this case is critical for understanding how administrative law functions in customs, how fiscal and industrial policy considerations are weighed by courts, and how the ruling contributes to legal certainty in administrative governance.

This study focuses on the administrative dispute resolution process regarding the classification of Paraquat Dichloride between the Importing Company and DJBC. It highlights the legal reasoning at each stage from administrative objection, Tax Court appeal, to judicial review by the Supreme Court and analyzes the application of customs law, HS classification rules, and administrative legal principles including legality, legal certainty, and due process. Furthermore, it evaluates the implications of Supreme Court Decision No. 613/B/PK/Pjk/2024 for legal certainty in business, the development of jurisprudence in administrative customs law, and regulatory policy alignment.

The objectives of this study are to: (1) map out the administrative dispute resolution mechanism in customs classification cases; (2) identify and analyze the legal arguments used by the parties, including the application of technical and regulatory standards; (3) evaluate judicial reasoning at both the Tax Court and Supreme Court levels in light of core administrative

law principles; and (4) explore the broader legal implications of the Supreme Court ruling for public administration and the private sector, including recommendations for policy and regulatory improvements.

RESEARCH METHODS

This research adopts a normative juridical approach (doctrinal legal research) to analyze the legal issues surrounding the customs classification dispute of Paraquat Dichloride between an importing company and the Directorate General of Customs and Excise (DJBC). As a legal literature-based method, this study relies primarily on secondary data collected from legal texts, legislation, and judicial decisions.

The object of this study focuses on administrative dispute resolution in the field of customs law, particularly examining the legal reasoning and regulatory consistency applied by administrative courts. The main sources of data are primary legal materials, including Law No. 10 of 1995 on Customs (as amended by Law No. 17 of 2006), Law No. 14 of 2002 on the Tax Court, The Harmonized System (HS) classification framework, The Supreme Court Decision No. 613/B/PK/Pjk/2024, Relevant decisions from the Tax Court.

Secondary legal materials include legal textbooks on administrative and customs law, scholarly journals, expert opinions, and legal news sources related to customs classification disputes. These materials serve to enrich the analysis and provide broader legal and policy perspectives.

The research applies three main approaches, statute approach, used to explain the formal legal framework governing administrative dispute resolution, especially appeal and judicial review procedures under relevant legislation. Case approach, involves analyzing the chronology, legal arguments, and reasoning within court decisions in the specific Paraquat Dichloride case. Conceptual approach, links the findings of the case analysis to key principles of administrative law, such as legal certainty, legality, discretion, and due process.

Data collection was conducted through comprehensive literature review and legal document analysis. The data analysis technique employed is qualitative content analysis, interpreting the meaning and implications of court rulings and statutory texts in light of the issues under study. The results of the analysis are structured systematically according to the predetermined discussion points to ensure the research questions are addressed and the study objectives are achieved.

RESULT AND DISCUSSION

Dispute Resolution Mechanism In The Classification Of Paraquat Dichloride Imports

The dispute over the classification of imported goods in this case was resolved through administrative remedies and the Tax Court rather than through the general Administrative Court (Putriyanti, 2015). This route was taken based on Article 1 point 5 of Law No. 14 of 2002 on the Tax Court, which categorizes disputes concerning customs classification as tax disputes to be resolved through the Tax Court.

In the case between PT Syngenta Indonesia and the Directorate General of Customs and Excise (DJBC), the following procedural steps were undertaken:

1. **Objection to DJBC:** PT Syngenta filed an objection to the Customs Tariff and/or Customs Value Determination Letter (SPTNP), which classified Paraquat 42% Tech as a herbicide under HS code 3808.93.10.00, subject to a 5% import duty. This reclassification triggered an additional duty liability of approximately IDR 106,489,000. The importer, through legal counsel, submitted the objection, which was rejected by DJBC, maintaining its original classification.
2. **Appeal to the Tax Court:** Dissatisfied with the objection outcome, PT Syngenta appealed to the Tax Court. During this process, both parties submitted evidence and arguments. PT

Syngenta provided a pesticide registration certificate from the Ministry of Agriculture, an MSDS, and a certificate of analysis from the manufacturer, demonstrating that Paraquat 42% Tech was a raw material not yet formulated into a ready-to-use herbicide. Conversely, DJBC submitted a Laboratory Test Report from the Commodity Testing Center (BPIB) and a Tariff Determination Study Sheet (LPPT), which indicated that Paraquat 42% Tech was a liquid herbicide. The Tax Court's majority panel rejected the appeal, upheld the classification under HS 3808.93.19.00 with a 5% duty, although a dissenting opinion from one judge sided with the importer.

3. Judicial Review (PK) to the Supreme Court: PT Syngenta subsequently filed a judicial review (PK) to the Supreme Court, arguing that the Tax Court ruling contained judicial errors or legal misapplication. The Supreme Court reviewed the case file and rejected the PK, affirming DJBC's classification as correct. Thus, the Supreme Court upheld the Tax Court decision, concluding the dispute in DJBC's favor.

This mechanism illustrates a tiered administrative dispute resolution pathway in customs matters, from administrative objection to judicial oversight via the Tax Court and Supreme Court. It reflects the implementation of the due process of law principle in administrative law, where a state administrative decision (in this case, SPTNP by DJBC) can be judicially reviewed. This process aligns with Article 75 of Law No. 30 of 2014 on Government Administration, although taxation and customs matters are governed separately under the Tax Court Law. This dispute spanned a decade, from the 2013 import to the final Supreme Court ruling in 2024, highlighting concerns about the efficiency of administrative dispute resolution—especially for businesses needing prompt certainty in customs and fiscal matters. Nonetheless, the Supreme Court's ruling ultimately provides binding legal certainty on the product classification, potentially serving as jurisprudence for similar future cases.

Legal Positions And Arguments Of The Parties

The core issue in this dispute was the interpretation of the HS classification for Paraquat 42% Technical (Paraquat dichloride 42%): whether it should be classified as a chemical intermediate or as a formulated pesticide (finished product). Each party's legal position can be summarized as follows:

1. Importer (Appellant)

Argued that Paraquat 42% Tech is a pesticide raw material and not a ready-to-use herbicide. They referred to HS code 2933.39.30.00 (paraquat salts) with a 0% import duty as the applicable code.

The technical basis was that the product required further formulation (adding solvents, surfactants, dyes, especially emetic agents) before it could be safely used. The absence of emetic agents—mandatory for paraquat herbicide formulations to prevent fatal poisoning—supported the claim that the product was not a final herbicide.

The importer pointed to a pesticide permit from the Ministry of Agriculture, which specified that the ready-to-use herbicide "Primaxone 276 SL" contained 276 g/L (approx. 24%) paraquat dichloride. The 42% Tech concentration was needed to create this diluted formulation, confirming it as a raw material.

Legally, the importer cited the General Rules for the Interpretation of the Harmonized System (GRI) rule 3(a), arguing that more specific descriptions take precedence. HS 2933.39.30.00 was more specific than the general herbicide classification under 3808.93. They also noted that similar products had previously been classified under 2933.39 and granted preferential 0% duties under international trade agreements.

2. DJBC (Respondent)

Asserted that Paraquat 42% Tech should be classified as a herbicide based on its intended function. DJBC laboratory tests confirmed the product was water-soluble and effective in

killing weeds, thus serving as a herbicide.

DJBC cited the HS Explanatory Notes that include herbicides and pesticides, both formulated and in concentrate, under Heading 3808 if marketed for such use. The imported liquid was packaged in drums and resembled typical commercial herbicide products.

DJBC emphasized that PT Syngenta is a registered herbicide manufacturer; hence, the import was for herbicide production, not for unrelated chemical industries. The product, although requiring minimal processing, functioned as a herbicide.

From a legal standpoint, DJBC emphasized that classification should be based on the condition of goods at import, not future use intentions. They warned of tariff avoidance if concentrates were misdeclared as raw chemicals and processed domestically.

DJBC maintained the appropriate classification was 3808.93.10.00 or 3808.93.19.00, with a 5% duty. The dispute reflected a clash between the importer's emphasis on composition and DJBC's focus on use.

Legal Considerations of the Tax Court and the Supreme Court

In resolving this dispute, the panel of judges applied positive law and principles of good governance. At the Tax Court level, the majority of judges adopted the position of the Directorate General of Customs and Excise (DJBC).

Legal Considerations by the Tax Court

The court comprehensively assessed the evidence presented. It noted that in the Import Declaration (PIB), the importer had declared HS 2933.39.30.00 with a 0% duty, whereas DJBC corrected the classification to HS 3808.93.19.00 with a 5% import duty. Evaluating both sides' arguments, the panel acknowledged that Paraquat 42% contains the herbicidal active ingredient. A key reference was the Minister of Agriculture Decree No.1548/Kpts/SR.140/3/2011, which specifies that Primaxone 276 SL is a contact herbicide containing 276 g/L paraquat dichloride, approximately 24% solution weight. In contrast, the imported product contains 42% active ingredient—nearly double the finished product's concentration.

Despite this, the majority concluded that the imported substance was not merely a raw material, as it was already a chemical solution intended for herbicide use, only requiring minor adjustments. The subheading 3808.93 includes “herbicides in any form, e.g., concentrates.” Therefore, although Paraquat 42% needs additional components before retail sale, it is essentially a herbicidal concentrate.

The court stated: “Paraquat 42% is a herbicide with paraquat dichloride as the active substance and is classified under tariff heading 3808.93.19.00 with 5% import duty.” Thus, the importer's proposed classification under 2933.39 was deemed inappropriate as it overlooked the substance's formulated liquid state.

Judges may have also considered that allowing the importation of pesticide concentrates with 0% duty could harm domestic raw material producers (if any exist) and deprive the state of revenue. Ultimately, the appeal was rejected and DJBC's classification upheld.

However, Judge Sudirman dissented. In his dissenting opinion, he supported the importer's legal interpretation, emphasizing classification legality. Key points included:

1. The lab report only confirmed the presence of paraquat dichloride and water as solvent, without quantifying composition. DJBC should not conclude the substance is a finished herbicide without full component data.
2. The imported substance is a technical raw material that must be formulated to reach 24% herbicide concentration, in line with the registered Primaxone 276 SL.
3. Industrially, Paraquat 42% Tech differs from Primaxone 276SL: the former lacks emetics and surfactants, while the latter is fully formulated and packaged for end users.
4. According to HS rules, classification should follow the most appropriate heading description. In this case, paraquat salt (2933.39.30.00) is the specific description for the raw material, while 3808.93 is a general description for various pesticide formulations.

The dissenting judge asserted: “Paraquat 42% is still a technical raw material and should be classified under paraquat salt (HS 2933.39.30.00) with 0% import duty. Therefore, the respondent’s classification under finished herbicides was incorrect.” He concluded that the appeal should have been fully granted, relieving the importer from paying the 5% import duty. This minority opinion highlights interpretative differences at the first instance level, opening the door for review by the Supreme Court.

Legal Considerations by the Supreme Court

In its Decision on Judicial Review No. 3953 B/PK/PJK/2024, the Supreme Court annulled the previous Tax Court ruling and rendered its own judgment rejecting the appeal. This indicates the Supreme Court agreed that PT Syngenta’s claims lacked legal merit. Although the Supreme Court’s detailed reasoning is not fully published in the directory, it implicitly found the prior ruling “clearly inconsistent with the applicable legal provisions”—a valid ground for judicial review.

The Court likely determined that the Tax Court misapplied classification rules. In similar disputes or prior judicial reviews, importers may have succeeded, prompting DJBC’s follow-up review. Regardless of procedural history, the Supreme Court’s final stance aligned with DJBC’s interpretation.

The Court may have reasoned that tariff classification must be based on the goods’ condition at import, not merely future usage, especially when their physical state already exhibits functional characteristics.

The Court also likely prioritized legal consistency. Given that most similar disputes (including a 2014 ruling) denied appeals, maintaining interpretative consistency was important (legal certainty principle). Thus, the Court upheld DJBC’s administrative decision, affirming that Paraquat 42% Tech is to be classified as a finished herbicide at import, justifying a 5% import duty.

Application of Administrative Law Principles

The following public administrative law principles are reflected in the court’s reasoning:

1. **Legality Principle:** DJBC’s decision was based on HS provisions (as stipulated in Ministry of Finance regulations on BTKI) and laboratory testing procedures. The Tax Court and Supreme Court examined whether this decision complied with the applicable legal framework.
2. **Legal Certainty Principle:** Despite the lengthy process, the Supreme Court’s final ruling provided essential legal certainty. Although the dissent created uncertainty, the Court clarified the legal interpretation for future consistency.
3. **Justice Principle Substance vs. Formality:** The courts weighed substantive justice (the state may impose duties based on actual function) against formal legal interpretation (the taxpayer followed classification guidelines). Ultimately, substantive function prevailed.
4. **Professionalism and Expertise Principle:** Given the technical nature of the dispute (chemistry, international classification), the role of ad hoc tax judges and lab findings was crucial. The Supreme Court recognized these expert-based findings and international norms as objective standards.
5. **Interagency Coordination Principle:** The case revealed a need for synergy between technical agencies such as the Ministry of Agriculture (pesticide registration) and DJBC (tariff classification). Differing interpretations could be avoided through regulatory harmonization.

Overall, the judiciary made considerable efforts to uncover the facts and apply the law objectively. While interpretive differences existed, the Supreme Court’s decision ultimately delivered binding legal certainty.

Legal Relevance Analysis

Several important aspects emerge from the outcome of the dispute and its legal implications:

1. **Legal Certainty of Classification**

The Supreme Court Decision No. 613/B/PK/PJK/2024 (also referred to as 3953 B/PK/PJK/2024) affirms the classification of Paraquat Dichloride 42% as a herbicide (HS 3808.93) subject to normal import duties. This establishes a precedent that, while not technically binding in tax

cases, holds strong persuasive authority. For stakeholders in the pesticide industry, this legal certainty is critical: importers must recognize that importing concentrated paraquat will be treated as the import of a finished herbicide product.

On the positive side, the ruling eliminates interpretive ambiguities parties can now refer to this decision as a standard. On the downside, businesses must anticipate increased import costs for raw materials. Nonetheless, this aligns with national policy to protect upstream industries (where applicable) and ensure rightful state revenue. From an administrative law perspective, interpretive clarity was achieved through adjudication up to the Supreme Court, reinforcing its role as a court of cassation safeguarding legal consistency.

2. Application of Legality and Discretion Principles

The case illustrates the use of discretion by administrative authorities—here, the Directorate General of Customs and Excise (DJBC)—in interpreting tariff classifications. DJBC exercised technical discretion in deviating from the importer’s declared HS code. The court then assessed whether this discretion exceeded legal bounds. The outcome confirms that DJBC’s actions fell within the legal corridor. This reinforces the principle that, as long as administrative discretion is grounded in regulation and supported by factual evidence, it will be protected by law. In the context of Law No. 30/2014 on Government Administration, DJBC’s classification decision qualifies as a lawful administrative act, fulfilling the principles of legality and due diligence.

3. Role of the Tax Court as a Specialized Administrative Judiciary

The case underscores the essential function of the Tax Court in adjudicating administrative disputes in the areas of taxation and customs. The court effectively facilitated a technical review and provided a platform for both parties to present their arguments. Although its decision was ultimately overturned at the Supreme Court level, the Tax Court established a comprehensive factual and legal foundation. A dissenting opinion within the Tax Court enriched the deliberative process and informed the Supreme Court’s review. This demonstrates the maturity of the Tax Court as a specialized forum capable of handling complex administrative disputes.

4. Substantive Synchronization of Fiscal and Industrial Policy

The dispute reveals a fundamental policy tension: should essential agricultural inputs be subject to import duties (for fiscal/protective reasons) or exempted (to support industrial ease)? The final ruling favored fiscal and protective interests. However, this has policy consequences: domestic pesticide formulators (such as PT Syngenta) now face higher raw material costs, potentially passing these on to end-users in agriculture.

While economic analysis lies outside the court’s purview, the implication is policy-relevant. The principle of expediency (*doelmatigheid*) may have been considered implicitly. Moving forward, this ruling serves as a wake-up call for policymakers to reassess whether the 5% tariff remains appropriate. If no local producers of technical-grade paraquat exist, tariff adjustments might be warranted to prevent recurring disputes. Until such regulatory changes occur, the Supreme Court’s decision stands as the authoritative legal basis.

5. Law Enforcement and Service Delivery Challenges

The case took over a decade to conclude from the initial import in 2013 to the Supreme Court’s final ruling in 2024. This lengthy process highlights systemic delays in administrative dispute resolution. For taxpayers, the prolonged uncertainty can hinder business predictability. Nevertheless, the case was resolved through formal legal mechanisms rather than political or extrajudicial means, reflecting the parties’ confidence in the legal system.

With a final verdict, DJBC now holds a solid legal basis to collect the outstanding duties. The case also provides valuable lessons for DJBC: the necessity of clear interpretive guidelines to ensure consistent field application. DJBC has reportedly issued internal directives to avoid future classification discrepancies. This aligns with the dispute’s outcome and supports future dispute prevention through early regulatory clarity and improved communication with businesses.

The findings above emphasize the legal relevance of this case not only as a resolution of a specific dispute but also as a legal reference (jurisprudence) and a reflection of the implementation of administrative law principles in customs classification conflicts. The Supreme Court’s ruling contributes to the growing body of jurisprudence on tariff classifications, an area previously underexplored at the highest court level. It enriches the literature on economic administrative law and serves as a valuable resource for legal education and practice, including the training of officers, consultants, and judges

dealing with similar technical issues.

CONCLUSIONS

Based on the analysis described above, this study can be concluded as follows: First, the mechanism for resolving administrative disputes in customs classification, as illustrated in this case, follows a tiered process: (a) administrative objection within the Directorate General of Customs and Excise (DJBC); (b) judicial appeal to the Tax Court; and (c) judicial review (Peninjauan Kembali/PK) to the Supreme Court. This procedure reflects the implementation of a checks-and-balances system that ensures procedural fairness and allows for hierarchical legal scrutiny of administrative decisions. Although time-consuming, this structure provides both taxpayers and authorities with a fair opportunity to present and defend their positions, ultimately ensuring legal finality and certainty through the Supreme Court's decision.

Second, in terms of legal reasoning, both the importer and DJBC presented arguments based on valid legal frameworks, but they differed in interpreting the tariff classification. PT Syngenta, as the importer, argued that the product was a chemical intermediate (classified under HS 2933 with a 0% import duty) based on its physical composition. Conversely, DJBC classified the same product based on its functional use as a herbicide formulation (HS 3808 with a 5% duty). This divergence highlights the technical complexity of classification and the necessity of regulatory harmonization between institutions (such as DJBC and the Ministry of Agriculture). Both parties supported their claims with documentary and regulatory evidence, and the presence of a dissenting opinion in the lower court demonstrates that the legal issue was genuinely debatable.

Third, the Tax Court and the Supreme Court assessed the case objectively using evidence such as laboratory analysis results, the Indonesian Customs Tariff Book (BTKI), and fundamental principles of administrative law, including legality and due diligence. The courts examined whether DJBC's interpretation constituted lawful administrative discretion. Ultimately, the Supreme Court adopted a functionalist approach and determined that Paraquat 42% Tech should be classified as a herbicide under HS 3808. This ruling affirmed that DJBC acted within its legal authority and that the discretion it exercised—supported by evidence and applicable regulations was lawful. This process reflected a proportional application of the principles of legality, legal certainty, objectivity, and fairness.

Fourth, the legal implications of Supreme Court Decision No. 613/B/PK/Pjk/2024 are highly significant. For public administration, this ruling reinforces DJBC's legal authority and may serve as jurisprudence for future classification cases. For the private sector, particularly importers and downstream industries, the ruling provides legal clarity, even though the outcome may be commercially disadvantageous. The decision is likely to encourage DJBC to issue more explicit classification guidelines to avoid inconsistent interpretations in the field. Furthermore, policymakers may be prompted to reassess whether the 5% tariff remains appropriate if there are no domestic producers of technical-grade paraquat. The author recommends improving the quality of administrative services through clearer implementing regulations, enhanced interagency coordination (e.g., between the Ministry of Finance and the Ministry of Agriculture), and increased technical and legal training for administrative personnel. In conclusion, this case illustrates that while the administrative legal process in Indonesia can be slow, it remains effective in upholding the principles of legality and justice providing a strong foundation for legal certainty in economic and international trade governance.

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