

Analysis of Customs Contributions to North Sumatra Regional Economic Growth

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Abstract. Trade is an activity of exchanging goods and services based on mutual agreement without any element of coercion. Import and export activities are economic activities that cannot be separated from trade and are a unity that can encourage the improvement and growth of the economy in a country. The purpose of this research is to focus on the effect of import-export on economic growth, the evaluation of the contribution of Customs, and the role of international trade supervision. Customs or customs authorities in Indonesia, known as Customs and Excise, are the gateway to international trade. Customs manages state finances and implements state revenue through import duties and excise. The results of this study show that Indonesia's economic growth is influenced by global economic growth. In the first quarter of 2023, export activity weakened with the moderation of international commodity prices which supported the exports of North Sumatra Province. Export performance in North Sumatra grew 2.45% (yoy), lower than the previous quarter which amounted to 9.77% (yoy). Export activities in Indonesia are one of the efforts made by the government to follow the development of industrialization every year. Competition between products in foreign markets depends on price, quality, and quality of goods are important factors in competing in export activities.

Keywords: Customs, Import Export, Economic Growth, North Sumatra

INTRODUCTION

Trade is an activity of exchanging goods and services based on mutual agreement without any element of coercion. One of the economic activities that cannot be separated from trade is export and import activities. Export and import activities are a unity that can encourage the improvement and growth of the economy in a country. According to the Ministry of Trade of the Republic of Indonesia (2022), export is an activity of releasing goods from Indonesia to other countries. This export process also starts by offering cooperation between exporters and importers. By increasing exports of products or services to other countries, it can increase domestic productivity so that export activities

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become the driving force of the economy that will encourage economic growth in Indonesia.

The economic development of a country today is inseparable from global economic conditions which make the global economy more open and can affect the economic growth of a country. The advantages of an open global economy can be seen from the state of the country's balance of payments, which is said to be a surplus if the amount of funds is greater for investment and trade than the obligations given to the country. Meanwhile, if a country's imports are greater than its exports. The condition of the balance of payments surplus or deficit can affect economic growth in Indonesia.

Table 1. Import Export Trade Balance of North Sumatra Province

YEAR	EXPORT		IMPORT		BALANCE SHEET (US\$)
	CLEAN WEIGHT(TON)	FOB VALUE (US \$)	CLEAN WEIGHT (TON)	CIF VALUE (US \$)	
2021	9.463.706	11.850.169	6.219.931	5.091.223	6.758.936
2022	9.891.287	13.115.263	6.518.318	6.202.225	6.913.008
July 2023	6.138.853	6.046.854	3.929.548	3.374.921	2.671.933

Source: BPS, secondary data

Data states that the total international trade carried out by the North Sumatra government as a whole, in 2022 North Sumatra's international trade balance received a surplus of US\$ 6.91 billion. The value of the international trade balance in 2022 increased by US\$ 0.15 billion compared to 2021 with a surplus value of US\$ 6.75 billion (Sekdaprov, 2023). And in July 2023 North Sumatra's international trade balance surplus amounted to US\$ 2.67 billion. From this data, it can be concluded that the North Sumatra government sells (exports) more regional commodities abroad than imports (imports) commodities from abroad.

The role of government has a great responsibility to manage the country's resources and provide quality public services. With a strong role from the government, it is expected that people can enjoy a better life and see significant progress in various aspects of their lives. One of the efforts that can be made is to provide adequate facilities and support for

the perpetrators of these activities. A government agency that has integrity is the Directorate General of Customs and Excise (DGCE).

Customs and Excise is an agency that has the main task of overseeing the entry and exit of export and import goods from the Indonesian customs area. And has an important role for the State of Indonesia, especially in the field of Customs. Customs and Excise is also the only institution responsible for certain goods that have the characteristics stipulated in the Law of the Republic of Indonesia Number 17 of 2006 concerning Customs. Customs and Excise is one of the hopes of the community as a way to a better economy so that the process of goods entering or leaving is better and easier.

Customs or customs authorities in Indonesia, known as Customs and Excise, are the gateway to international trade. Of course, Customs and Excise face different obstacles in carrying out their duties. Customs and Excise manages state finances and implements state revenue through import duties and excise. Customs also facilitate international trade to increase economic growth in Indonesia. However, Customs and Excise do not forget the function of monitoring prohibited or restricted goods and goods that can disrupt the Indonesian economy. Currently, customs plays an important role in providing input for non-tax revenues. Customs and excise revenue amounted to Rp. 3.60 trillion or equivalent to 169.86% of the 2022 State Budget target of Rp.12.459 trillion. In September 2023, customs and excise revenue amounted to Rp.2.2 trillion, or equivalent to 66.49% of the target set in the September 2023 APBN of Rp.9.11 trillion.

Customs and Excise have duties and responsibilities related to the administration and receipt of state funds to fulfill these duties and responsibilities, supervision is needed in every region of Indonesia, namely the existence of the Customs and Excise Supervision and Service Bureau (KPPBC) which is a vertical agency of the Directorate General of Customs and Excise which is under and responsible to the Head of the Provincial DGCE Regional Office. The existence of KPPBC in each region is expected to encourage regional economic growth. This research focuses on the role of KPPBC in North Sumatra's economic growth, and how KPPBC contributes to business management in cities and surrounding areas in North Sumatra to increase regional economic growth in the North Sumatra region.

Based on the background above, the problem formulation can be concluded as follows:

1. How does import and export affect economic growth in North Sumatra?
2. What are the advantages and disadvantages of Customs' contribution to economic growth in North Sumatra?
3. How Customs contributes to international trade control.

From the background and problem formulation above, the author can tell the research objectives as follows:

1. To determine the effect of import and export on economic growth in North Sumatra.
2. To find out the advantages and disadvantages of Customs' contribution to economic growth in North Sumatra.
3. To determine the contribution of Customs to international trade control.

LITERATURE REVIEW

Theoretical Foundation

1. Customs

In Article 1 point 1 of Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs. Article 1 point 4 of the Decree of the Minister of Finance Number 453/KMK.04/2002 dated October 30, 2002 concerning Customs Administration in the Field of Import determines that: Customs supervision is supervision carried out by the Directorate General of Customs and Excise.

There are 6 (six) units in customs supervision procedures, as follows.

- a. Supervision Unit is a work unit within DGCE that carries out duties and functions related to intelligence, prosecution, case handling, intelligence, and prosecution of narcotics, psychotropic substances, and narcotic precursors, as well as management of operation facilities.
- b. The Intelligence Unit is a supervisory unit within DGCE that carries out duties and has an intelligence function in information management in the form of collection, assessment, analysis, distribution, and evaluation of data or

information based on databases and/or other information that shows risk indicators of customs violations.

- c. An enforcement Unit is a supervisory unit within DGCE that carries out duties and has an enforcement function in the implementation of administrative physical efforts, in the form of stop patrols, inspections, pausing, sealing, and other actions in the context of customs supervision.
- d. The Investigation Unit is a supervisory unit within DGCE that carries out duties and has case-handling functions in the form of research/investigation, investigation, handling of prosecution results and evidence, issuance of recommendations for the imposition of administrative sanctions, and other activities related to customs case handling.
- e. The Narcotics Unit is a supervisory unit within DGCE that carries out tasks and has an intelligence function in information management in the form of collection, assessment, analysis, distribution, and evaluation of NPP data or information, as well as handling actions in the implementation of physical efforts that are administrative in the form of patrols, stops, checks, pauses, sealing, and other actions in customs supervision related to narcotics, psychotropic substances, and narcotic precursors.
- f. Operation Facilities Unit is a supervisory unit in DGCE Environment that carries out duties and has the function of managing operation facilities in the form of provision, placement, maintenance, and utilization as supporting customs and/or excise supervision functions for Intelligence Unit, Enforcement Unit, Investigation Unit, and Narcotics Unit.

2. Export

According to the Customs Law, export is the activity of removing goods from a customs territory (Article 1 paragraph 12). Export activities can be carried out between regions or countries. With export activities, the government tries to increase payments in foreign currency and communicate in foreign languages. So the results obtained from exporting activities are in the form of the value of a sum of money in foreign exchange commonly referred to as foreign exchange which is also one of the sources of state revenue.

Mercantilism strongly emphasizes the importance of exports for the national economy because it believes that a trade surplus is the most profitable activity of trade. Mercantilism is an economic theory that shows conditions in which the welfare of a country is determined by how much assets or capital the country has. In the book *First Steps to Understanding International Trade Law* (2019) by Venetia Sri Hadirianti, it is explained that according to the Theory of Mercantilism, the only way for a country to become rich and strong is to protect its country's economy and export more than imports.

In Mankiw (2006), export is explained as the process of legally transporting goods or commodities from one country to another, generally in the process of trade. The export process in general is the act of removing goods or commodities from the country to enter another country. Large exports of goods generally require the intervention of Customs in both the sending and receiving countries. Exports are the most important part of international trade.

3. Import

According to the Customs Law, import is the activity of entering goods from one territory into another customs territory. This statement means that it involves two regions or countries, in this case, it can be represented by the interests of two companies or two different countries with the rules, one as a supplier and the other as a receiving region or country. This import activity makes a region or country must establish good relations with other regions or countries. The purpose of imports is to strengthen the balance of payments and reduce the release of foreign exchange to foreign countries. The benefits obtained from import activities are that it makes it easier for a country to be able to obtain raw materials, goods, and services from products whose quantities are limited or cannot be produced in the region or country (Kartikasari D, 2017). Imports are very influential on a country's economic growth, as explained in the Hecksher-Ohlin theory which states that a country will import products/goods that use production factors that are not or rarely owned by the country. This activity will be profitable for the country compared to doing its production but not efficiently (Salvatore, 2014).

4. Economic growth

Economic growth is the development of economic activities that increase the goods and services produced by society. One indicator of the economic growth of a country is

seen from the Gross Domestic Product (GDP) and a region is seen from the GRDP. GDP is the value of all final goods and services produced in economic activity in a certain period. GDP can also change due to the efficient use of production factors called increased productivity (Kartikasari, 2017).

Hipotesis

Hypotheses are temporary answers to the formulation of research problems, therefore the formulation of research problems is usually arranged in the form of a question sentence (Sugiono, 2009).

Based on the above definitions, the hypothesis of this study is: The contribution of customs duties as a whole has a positive effect on regional economic growth in North Sumatra.

The Conceptual Framework

The conceptual framework aims to formulate and identify the terms used fundamentally to achieve uniformity of understanding in research.

A contribution is something contributed or done to help produce or achieve something together with others or to help make something successful.

Economic growth is a process of changing economic conditions that occur in a country on an ongoing basis toward a state that is considered better over some time. Based on the framework of thinking on the definition of the variables above, the following research framework is made:

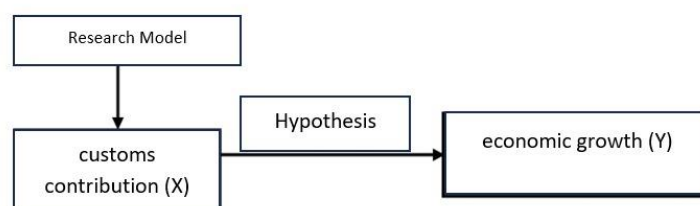


Figure 1. Research Conceptual Framework

Where:

X = Contribution (Independent Variable)

Y = Economic Growth (Dependent Variable)

RESEARCH METHOD(S)

This study uses qualitative research methods through documents from previous researchers to be used as a basis for discussion in this study. According to Sugiyono (2018), qualitative research methods are research methods based on philosophy which are used to research on scientific conditions (experiments) where researchers are instruments, data collection techniques, and qualitative analysis emphasize more on meaning. The data used in this study was secondary. According to Sugiyono (2018), secondary data is a data source that does not directly provide data to data collectors, for example through other people or documents. Data collection techniques were used using a literature review from the Central Statistics Agency (BPS), Bank Indonesia, and a collection of books, written materials, and references relevant to the research being conducted. The data analysis technique used by the author is a qualitative analysis technique, which explains the contribution of Customs to the regional economy of North Sumatra.

FINDINGS AND DUSCUSSION

The Effect of Import Exports on Economic Growth in North Sumatra

International trade activities are carried out by all countries, including Indonesia. Indonesia conducts international trade by exporting and importing goods. International trade can affect the economic condition of a country. If the economic condition of a country is in good condition, it will have a positive impact on the development of the economy.

Indonesia's economic growth is affected by global economic growth. In Figure 1.1, Quarter I-2023, export activity has weakened with the moderation of international commodity prices that support North Sumatra's exports. Export performance in North Sumatra grew 2.45% (yoy), lower than the previous quarter which amounted to 9.77% (yoy). This development was obtained from the growth of export value which grew -9.5% (yoy), and a deeper improvement than the previous quarter which grew by -9.0% (yoy). In the second quarter of 2023, export performance recorded a contraction of 0.71%, lower than the previous quarter which grew by 2.245% (yoy). The decline in North Sumatra's export volume which grew by 17.9% (yoy) in the second quarter of 2023, lower than the previous quarter which was recorded at 29.4% (yoy) based on the Bank Indonesia SUMUT Economic Report, 2023.

Value and Volume of North Sumatra Exports North Sumatra Export Commodity Price Index

Table 2. North Sumatra Export Commodity Sector

sector	2020 (US\$)	2021 (US\$)	2022 (US\$)	Juli 2023 (US\$)
agriculture	581.871	604.03	628.338	345.749
Industry	7.502.508	11.270.47	12.295.038	5.649.173
Mining and excavation	-	0.17	358	51.823
Oil and gas	-	-	-	-
Etc	12	-	10	108
Total	8.084.391	11.874.67	12.923.743	6.046.854

Source: BPS, secondary data

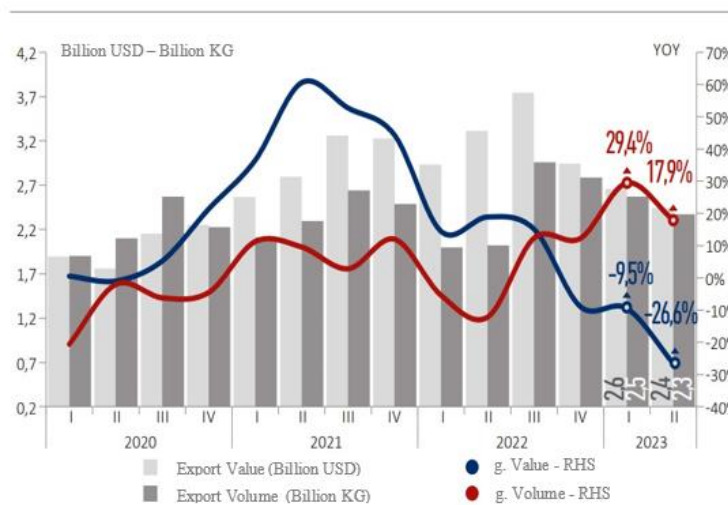


Figure 2. North Sumatra Economic Growth (Export Side)

To respond to these events, the government can implement several policies to encourage exports in North Sumatra, as follows:

1. Increase promotion
2. Maintain rupiah exchange rate stability
3. Make it easier for entrepreneurs who want to sell their products to the international market.

4. Selecting leading export commodities to be distributed overseas
5. Improve the quality of human resources

Figure 4.2 shows the performance of the North Sumatra regional economy, in the second quarter of 2023 experienced a decline in export activities up to -0.71%. Meanwhile, household consumption and consumption of non-profit household institutions (LNPRIT) increased by 6.20% for household consumption and 7.69% for LNPRIT consumption. This is a result of the weakening global economy, which should be an opportunity to boost regional economic growth. The solution to this problem is to export various commodity products that have superior quality to be distributed abroad. Of course, to make these activities run smoothly there must be cooperation and responsibility from the government and the community to make domestic products that can be sold in the international market.

Table 3. Regional Economic Growth of North Sumatra on the Expenditure Side (% , yoy)

	2020					2021					2022					2023	
	I	II	III	IV	Total	I	II	III	IV	Total	I	II	III	IV	Total	I	II
PDRB	4,25	-2,77	-2,60	-2,94	-1,07	-1,85	4,95	3,67	3,81	2,61	3,95	4,70	4,97	5,26	4,73	4,87	5,19
	OUTCOME																
Household Consumption	4,46	-5,57	-5,47	-4,49	-2,83	-4,55	5,20	3,09	3,45	1,69	3,58	4,64	4,63	5,33	4,55	5,69	6,20
Consumption LNPRIT	-8,90	-5,44	-0,04	-1,10	-4,02	-5,84	-2,71	-0,50	-1,25	-2,59	3,71	5,93	4,77	7,43	5,47	7,46	7,69
Consumption Government	-7,40	0,28	-2,55	2,76	-1,69	0,03	2,99	3,57	6,82	3,46	-1,54	-0,21	-7,01	-4,23	-3,34	5,19	6,16
PMTB	6,93	-0,53	-5,86	-4,56	-1,17	-3,96	6,27	6,07	5,82	3,47	5,95	2,12	3,90	3,36	3,80	3,37	3,36
export	-6,12	-10,71	-8,41	-15,24	-10,31	7,99	19,65	19,19	13,71	15,09	12,61	11,16	12,32	9,77	11,44	2,45	-0,71
Import	-8,07	-13,35	-16,21	-20,42	-14,87	4,70	25,51	25,40	18,30	18,34	15,94	9,61	11,64	8,29	11,20	2,06	-2,52

Source: BPS, secondary data

Export activities in Indonesia are one of the efforts made by the government to keep up with the development of industrialization every year. Competition between products in foreign markets depends on price, quality, and quality of goods are important factors in competing in export activities. One of the delays of Indonesian products compared to foreign products is the limited capital and technology used to convert export goods into goods that produce added value. Business actors in Indonesia must receive attention from the government, especially in terms of technology, so that Indonesia can produce export products that are superior to imported products from foreign countries.

One example of export activities that have the potential to increase regional economic growth in North Sumatra is the export of agricultural and plantation products.

North Sumatra is one of the largest producers of plantation crops in Indonesia, producing palm oil, rubber, coffee, cocoa, and tobacco. So far, North Sumatra has exported many plantation products to various countries in the world such as Singapore, India, Japan, China, the US, and several countries in Europe. The export of plantation products has added value if the plantation products from the region are managed by the producers themselves. This condition allows the export of plantation products to have a higher selling value than exporting raw plantation products that will be processed in foreign countries and then imported back to Indonesia. However, the obstacle faced by Indonesia in export development is that Indonesia's exports are still dominated by raw materials as the main export. As a result, Indonesia's export performance is highly dependent on fluctuations in the price of raw materials, and the price of exported goods depends on market prices (Kompas, 2017).

To develop productive economic activities, adequate industrial infrastructure is needed. Industrial infrastructure must be developed through accelerated investment growth in economic growth engines to maximize value-added products, especially in the export-oriented agricultural and plantation industries. Greater investment will provide opportunities for producers to make products that are based on high quality.

In addition to export activities, import activities must also be considered in economic activities. International trade policies that the government can implement to monitor imports are:

1. Rates, It is a tax levied on imported goods.
2. Export Subsidies

It is a provision to pay for a certain amount of a good to an overseas company that sells that good. The company will export the product to the extent that the difference between the domestic and international prices is equal to the value of the subsidy. As a result, the price of the product in the exporting country will increase and the price in the importing country will decrease.

A direct restriction on the amount of goods that can be imported. These restrictions are usually imposed by granting licenses to some group of individuals or companies.

Pros and Cons of Customs Contributions to Economic Growth in North Sumatra

Excess Customs Contribution:

1. State Revenue

Customs duties can be a significant source of revenue for the government. This revenue can be used to support development projects and public services.

2. Regulation and Supervision

Customs plays a role in regulating and overseeing international trade. It can help control the flow of imported and exported goods, prevent illegal trade, and ensure compliance with applicable regulations.

3. Inflation Control

4. By regulating imports, customs can help prevent price spikes in imported goods that can contribute to inflation. Controlling inflation is important for economic stability.

Customs Contribution Shortfall:

1. Business Barriers

High customs duties or complicated procedures can be a barrier to business, especially for small and medium-sized enterprises. This can slow down economic growth at the local level.

2. Potential for Fraud

A complex customs system can open up opportunities for fraud and corrupt practices. This can cost the country money and undermine investor confidence.

3. Social impact

Certain customs policies, such as increased tariffs on consumer goods, can have negative social impacts, especially for people with low incomes.

4. Dependence on Exports

If the region is heavily dependent on certain exports, fluctuations in global demand or changes in international trade policies can hurt regional economic growth.

5. Logistics and Administration Costs

The customs clearance process can add logistical and administrative costs for businesses. This can be an additional burden they have to bear.

It is important to note that the effect of customs duties on economic growth may vary depending on the specific policies implemented and overall economic conditions. In addition, changes in the global context may also affect the impact of customs duties at the regional level.

Customs' Contribution to International Trade Control

In handling international trade policies, the government provides a government agency with integrity, namely the Directorate General of Customs and Excise (DGCE). Customs and Excise is an agency that can be trusted by the Indonesian people in facilitating trade and industry in the field of customs and monitoring the traffic of export and import goods. Customs and Excise can inspect goods entering or leaving the country to ensure that unauthorized goods, such as drugs or weapons, do not enter the country. By controlling the circulation of illegal goods, it can minimize the smuggling of goods that can disrupt the Indonesian economy.

North Sumatra Customs and Excise helps facilitate the trade industry by implementing tools to monitor the flow of export and import goods in the North Sumatra region using CEISA. CEISA (Cost Tax Information System and Automation) is a customs and taxation system service used to carry out and ensure the smooth running of exports and imports. CEISA is used to assist business processes related to customs and other excise. CEISA is a concept of Information and Computer Technology development that began to be developed in 2011 by DGCE Indonesia with the principles of Centralized, Integrated, InterConnected, and Automated. It can be said that CEISA is the main information system used by DGCE.

The contribution made by KPPBC North Sumatra can affect the use of existing services. In July 2023, according to data, North Sumatra's exports decreased by 22.37% compared to the same period in July 2022. North Sumatra's export performance is expected to continue to decline, due to the downward trend in commodity prices and global conditions. The slowdown in the world economy and production or industrial activity in various countries has caused global demand to decline. Based on BPS data, commodity prices that are the leading exports of North Sumatra will continue to decline

until July 2023. Among them is the price of palm oil, whose annual price has decreased by 16.86%. This can be seen from North Sumatra economic data. The decline in CPO prices on the international market had an impact on the decline in the value of CPO exports in the second quarter of 2023 which was recorded at US \$ 792 million, lower than the export value of the previous quarter which amounted to US \$ 841 million. The weak demand from export destination countries was also reflected in the slowdown in CPO export volume, where in the first quarter of 2023 it was recorded at 917 tons and in the following quarter it was recorded lower at 851 tons. As for import activities of KPPBC North Sumatra in 2023, according to North Sumatra import data, it decreased by 4.20% compared to the same period in July 2022.

Contribution process The existence of an effective and efficient Customs and Excise Supervision and Service Bureau (KPPBC) can increase export competitiveness globally. Enforcement of applicable laws and regulations in maintaining the sustainability of export products can improve the country's economy. This effort can foster export-oriented industries to achieve good export targets.

CONCLUSION AND RECOMMENDATION

Conclusion

Customs and Excise plays a big role for the Indonesian people, giving an impact on state revenue through import duties and excise. also facilitates international trade to increase economic growth in Indonesia, especially in North Sumatra, and continues to carry out supervisory functions on prohibited or restricted goods and goods that can disrupt the economy of the Indonesian people.

Customs and Excise exist in Indonesia to be an institution that functions to increase economic growth and protect Indonesia, especially North Sumatra from the entry of goods subject to prohibitions and restrictions (parts), with several specific steps such as facilitating trade and industry, guarding borders and protecting the public from smuggling and international trade, and optimizing state revenue in the customs and excise sector. The measures taken are aimed at advancing the country and increasing Indonesia's economic growth.

Suggestion

From the results of the research that has been carried out, several suggestions can be made that can be taken into consideration for policy making, these suggestions are:

- a. The government can strategize to increase economic growth as a cornerstone in its economic progress.
- b. The Customs of North Sumatra Province in particular, to support import-export activities carried out by entrepreneurs, should improve services, for example digitally, to provide convenience for business actors.

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