

## FRAMING ANALYSIS ON CUSTOMS REGARDING THE JAPAN TROPHY

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### Abstract

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In the digital age, news site is no longer conventional and hard-printed newspaper but already presented in the form of online news. With the existence of social media and online news, citizen journalism is born among the people who contributes to distributing perceptions between people. People who discover certain issues either through news or social media will be able to choose on their own about what to believe or what to talk that later influenced their daily's option after obtaining certain awareness. That includes the topic about Customs and the Japan Trophy, which is news from the citizen journalism product, a viral titled news distributed among the people and caused critics directed towards Customs staff and regulations. With the Frame Analysis, the complex and dynamic method helps Author and audience discover about the difference of cover both sides and neutrality in the news.

Keywords: Frame Analysis; Customs; Japan trophy; Citizen Journalis; Viral News

### 1. INTRODUCTION

Tax and customs regulations vary significantly between different nations, reflecting the unique political, economic, and cultural circumstances of each country. In this topic, we will explore some of the key differences between tax and customs policies in various nations around the world. The United States is one of the largest economies in the world, and its tax and customs policies reflect this fact. The country imposes a complex system of federal, state, and local taxes on businesses and individuals, which can be a challenge to navigate for many people. Additionally, the US has a significant customs policy that regulates the import and export of goods, with strict regulations governing trade with other countries. In contrast, countries in Europe tend to have a more unified approach to tax and customs policy, thanks to the presence of the European Union (EU). The EU has established a single market that allows goods and services to flow freely across borders, and harmonized tax policies across member states. However, there are still differences in the tax rates and customs regulations between individual countries, which can create challenges for businesses operating across borders (Nessipbay et al., 2022; Pavlova & Smolina, 2021).

In Asia, tax and customs policies also vary widely. In China, for example, there is a complex system of taxes that apply to both domestic and foreign businesses, with different rates and regulations depending on the type of business and the industry. Customs regulations are also strict, with many goods subject to import duties and other restrictions.

In Japan, the tax system is more straightforward, with a consumption tax that applies to all goods and services. Customs regulations are also relatively simple, with fewer restrictions on imports and exports compared to some other Asian nations.

In India, taxes are complex and vary depending on the type of business and the industry, with different rates for goods and services. Customs regulations are also strict, with many goods subject to import duties and other restrictions.

In the Middle East, countries like Saudi Arabia and the United Arab Emirates have implemented value-added tax (VAT) systems in recent years, which apply to most goods and services. Customs regulations are also relatively straightforward, with fewer restrictions on imports and exports compared to some other regions.



In Africa, tax and customs policies vary significantly between countries, reflecting the diverse economic and political conditions across the continent. Some countries, like South Africa, have established more complex tax systems that apply to both individuals and businesses. Customs regulations can also be complex and vary depending on the country and the type of goods being imported or exported.

Overall, tax and customs policies vary widely between nations, reflecting the unique circumstances of each country. While some nations have established more harmonized tax policies and simpler customs regulations, others have more complex systems that can be a challenge to navigate for businesses and individuals. Understanding the differences between these policies is crucial for businesses that operate across borders, as it can impact their bottom line and overall success.

Tax and customs are two critical revenue-generating systems for any country. However, the conflict of tax and customs in each nation often creates significant challenges and complexities for businesses and governments alike. In this topic, we will discuss the conflicts that arise between tax and customs in different countries and explore the reasons for these conflicts.

To begin with, it is important to understand the difference between tax and customs. Taxes are a financial charge imposed by the government on individuals or corporations' income, profits, or goods and services. In contrast, customs are a set of regulations and procedures imposed by the government to control the import and export of goods across its borders. The primary objective of customs is to collect import and export duties and to prevent illegal trade. Despite having different functions, taxes and customs often come into conflict, creating a tug-of-war between the two systems. One of the main reasons for this conflict is the difference in the objectives of these two systems. While taxes aim to generate revenue for the government, customs aim to regulate and control the flow of goods across borders. This difference in objectives often leads to differing tax rates and customs duties, creating disparities in the cost of goods for businesses and consumers.

Another reason for the conflict is the differences in the legal frameworks governing tax and customs. Taxes are governed by tax laws, which vary from country to country. In contrast, customs are governed by international treaties, such as the World Trade Organization's (WTO) General Agreement on Tariffs and Trade (GATT). These different legal frameworks often create inconsistencies, leading to disputes and challenges. The conflict between tax and customs is most visible in the area of import and export duties. Import duties are taxes levied on goods imported into a country, while export duties are taxes levied on goods exported from a country (Aguirre & Del Villar, 2022; ARDIANSYAH, 2022). The disparity between import and export duties often creates an incentive for businesses to avoid paying taxes by misrepresenting the nature and value of their goods, leading to a loss of revenue for the government. In addition to the differences in objectives and legal frameworks, the conflict between tax and customs is also influenced by political and economic factors. In many developing countries, tax and customs systems are weak and susceptible to corruption, leading to a loss of revenue for the government. Moreover, political instability and weak institutions can lead to inconsistent tax and customs policies, creating uncertainties for businesses and investors (Baykova & Gromyko, 2020; Braumann, 2020).

Despite these challenges, there are several ways in which countries can address the conflict between tax and customs. One way is to streamline the tax and customs systems by simplifying procedures, reducing paperwork, and increasing transparency. This can help reduce the costs of compliance for businesses and increase revenue for the government.

Another way is to promote international cooperation and coordination in tax and customs matters. International organizations such as the World Customs Organization (WCO) and the Organization for Economic Cooperation and Development (OECD) have been working to harmonize customs procedures and promote international tax standards, reducing the disparities between tax and customs systems in different countries. In conclusion, the conflict between tax and customs is a significant challenge facing countries worldwide. Differences in objectives, legal frameworks, and political and economic factors create disparities in tax rates and customs duties, leading to disputes and challenges for businesses and governments alike. However, by streamlining procedures, increasing transparency, and promoting international cooperation, countries can work towards resolving these conflicts and creating more efficient and effective tax and customs systems.

## 2. LITERATURE REVIEW

The history of taxation and customs can be traced back to the earliest civilizations. The concept of taxes was developed to fund the government, finance public works, and support the military. The earliest form of taxation was a tithe, which was a religious tax paid by the faithful to the church. In ancient Greece, taxes were collected by the state and were used to support public works, such as roads, bridges, and buildings.

During the Roman Empire, taxes were collected to fund the army, support the government, and maintain the public infrastructure. The Roman tax system was one of the most sophisticated in the ancient world, and it provided a model for future tax systems. The Romans collected taxes on goods and services, such as imports, exports, and sales. They also levied taxes on property, income, and inheritance. In medieval Europe, taxes were collected by the feudal lords to support their armies and maintain their castles. The lords collected taxes on the crops and livestock of their subjects, as well as on goods imported and exported from their territories. The emergence of the nation-state in the late Middle Ages led to the development of a more centralized tax system, as monarchs sought to finance their wars and build up their bureaucracies.

In England, the first recorded tax was the Danegeld, a tax levied in the 9th century to pay off Viking invaders. In the 12th century, King Richard the Lionheart introduced the first income tax in England, known as the Saladin tithe, to finance the Crusades. Over the centuries, taxes in England were levied on a wide range of goods and services, including wine, beer, soap, and candles. In the 18th century, the American colonies rebelled against British taxes, leading to the American Revolution. The colonists objected to taxes on tea, paper, and other goods, which they saw as a violation of their rights. The slogan "No taxation without representation" became a rallying cry for the revolutionaries, who sought to establish a new government based on the principles of liberty and democracy.

After the Revolution, the United States established a federal tax system to fund the government and pay off the debts incurred during the war. The first income tax was introduced during the Civil War, but it was repealed in 1872. In 1913, the 16th Amendment to the Constitution was ratified, allowing Congress to levy an income tax. Since then, the federal tax system has been expanded to include a wide range of taxes, including payroll taxes, excise taxes, and estate taxes. Customs, which are fees charged on imported and exported goods, have a long history as well. In ancient times, customs were used to regulate trade and raise revenue for the government. In medieval Europe, customs were levied on goods entering and leaving towns, as well as on goods transported along rivers and other waterways (Król, 2020).

During the colonial period, customs played a critical role in the economic development of many countries. In the United States, the first customs duties were levied in 1789, shortly after the ratification of the Constitution. Customs revenue helped to finance the construction of roads, bridges, and other infrastructure, as well as the expansion of trade with other countries. In the 19th and early 20th centuries, customs became a major source of revenue for many countries. As international trade increased, so did the number of goods subject to customs duties. In some cases, customs duties became so high that they were a major barrier to trade, leading to efforts to reduce tariffs and other trade barriers (Nasir, 2022).

Today, taxes and customs play a critical role in the economy of most countries. They provide a significant source of revenue for governments, and they help to regulate trade and protect domestic industries.

Indonesia, a country located in Southeast Asia, has a long history of taxation and customs. The practice of taxation in Indonesia can be traced back to the 7th century, during the reign of the Srivijaya Empire. The empire used taxation to support its military and maintain infrastructure, such as roads and harbours (Reza, 2021).

During the Dutch colonial period, which began in the early 17th century and lasted until the mid-20th century, taxation in Indonesia was used primarily to support the colonial government and maintain the colony's infrastructure. The Dutch colonial government implemented a number of different taxes, including land taxes, head taxes, and taxes on trade and exports. After Indonesia gained independence from the Netherlands in 1945, the new government began implementing its own tax system. The first tax law, which was passed in 1950, established a system of income taxation based on the ability to pay. However, the implementation of this tax law was limited, and it was not until the 1960s that the



Indonesian government began to seriously implement a comprehensive tax system (Munawar, 2020; Zunaidi, 2021).

During the 1960s and 1970s, Indonesia experienced a period of rapid economic growth, which was largely driven by the country's natural resources, such as oil and gas. The government used tax revenues to finance infrastructure projects, such as roads, ports, and airports, as well as social welfare programs, such as education and healthcare. However, during the 1980s and 1990s, Indonesia's economy experienced several setbacks, including a debt crisis, inflation, and a decline in commodity prices. In response, the government began implementing a series of economic reforms, including tax reform. The government introduced several new taxes, including value-added tax (VAT) and withholding tax, as well as a tax amnesty program to encourage taxpayers to come forward and declare their assets.

Today, Indonesia has a comprehensive tax system, which includes several different taxes, such as income tax, corporate tax, VAT, and customs duties. The tax system is administered by the Directorate General of Taxes (DGT), which is part of the Ministry of Finance. The DGT is responsible for collecting taxes and enforcing tax laws. Customs duties are also an important source of revenue for the Indonesian government. Indonesia's customs system is administered by the Directorate General of Customs and Excise (DGCE), which is also part of the Ministry of Finance. The DGCE is responsible for enforcing customs laws and regulations, as well as collecting customs duties and other import taxes.

Indonesia's customs system has undergone several changes in recent years. In 2016, the government introduced a new electronic customs system, known as Indonesia National Single Window (INSW), which aims to streamline the customs clearance process and reduce bureaucracy. The INSW system allows importers and exporters to submit all necessary customs documents electronically, reducing the need for physical paperwork and manual processing (Romadoni, 2019). In addition to tax and customs, Indonesia also has several other government fees and charges, such as land and property taxes, vehicle taxes, and licensing fees. These fees and charges are an important source of revenue for local governments, as well as the central government (Iskandar et al., 2018; Nugrahaeni & Tjen, 2021).

Overall, Indonesia has a long and complex history of taxation and customs. From the early days of the Srivijaya Empire to the present day, taxes and customs have played an important role in the country's economy and government. While the tax system has undergone significant reforms in recent years, there are still challenges to be overcome, such as increasing tax compliance and reducing corruption. However, with continued efforts from the government and taxpayers, Indonesia's tax and customs system will continue to evolve and improve in the years to come.

### 3. METHOD

#### Analysis Technique

Frame analysis is a theoretical approach used in sociology, communication studies, and other social sciences to understand how people use language and symbols to create meaning and interpret social situations. This method involves analysing the frames, or sets of beliefs, values, and assumptions that people use to make sense of the world around them. In this topic, we will explore the key concepts and applications of frame analysis.

The concept of frames was first introduced by Erving Goffman in his book "Frame Analysis: An Essay on the Organization of Experience." According to Goffman, frames are cognitive structures that shape how people interpret and make sense of social interactions. Frames provide a framework for understanding what is happening in a situation, who is involved, and what actions are appropriate. For example, the frame of a job interview might include expectations about the attire, behaviour, and language used by the interviewer and the interviewee. Frame analysis involves examining how frames are constructed, used, and contested in social interactions. Frames can be reinforced or challenged through language and symbolic actions. For example, a protest march might use slogans and signs to reinforce a particular frame, while counter-protesters might use different slogans and symbols to challenge that frame (Ciptadi & Armando, 2018).

Frame analysis has been used in a variety of research contexts, including the study of social movements, media discourse, and political communication. In the study of social movements, frame analysis has been used to examine how activists construct and communicate their messages to mobilize



support and achieve their goals. For example, scholars have analysed how environmental activists use frames of "climate justice" and "ecological citizenship" to mobilize public support for environmental causes (Mujiono & Daniel Susilo, 2021). In media studies, frame analysis has been used to analyse how news media construct and present social issues. Scholars have examined how news frames shape public perceptions of issues such as crime, poverty, and immigration. For example, researchers have found that news frames that emphasize crime and security can lead to public support for punitive policies, while frames that emphasize poverty and inequality can lead to support for social welfare programs.

In political communication, frame analysis has been used to examine how political actors use frames to persuade and mobilize voters (Agatha et al., 2023). Political campaigns often use frames to present their candidates and issues in a favourable light. For example, a campaign might use a frame of "change" to appeal to voters who are dissatisfied with the status quo. Frame analysis is a useful tool for understanding how people make sense of social interactions and how language and symbols are used to shape social reality. By examining the frames that people use, researchers can gain insight into the beliefs, values, and assumptions that underlie social interactions (Putri Amira & Daniel Susilo, 2023). This approach can be applied to a wide range of research questions and contexts, making it a valuable tool for social scientists.

Table 1: Frame Analysis

Discourse Structure	Observed Things	Element
Macro Structure	THEMATIC (What does it say?)	Topic
Superstructure	SCHEMATIC (How opinions are constructed and structured)	Scheme
Microstructure	SEMANTIC (Meanings to be emphasized in the news text)	Background, details, intent, presupposition, nominalization
Microstructure	SYNTAX (How opinions are expressed?)	Sentence form, coherence, pronouns
Microstructure	STILISTICS (What word choice was used?)	Lexicon
Microstructure	RHETORIC (How and in what way the emphasis is done?)	Graphic, metaphorical expression

### Analysis Unit

The analysis unit will be from three different news websites, each website contains one news to be analysed before the author proceed to write down the detail of the analysis. Sample is taken from the same news with similar titles.

## 4. RESULTS AND DISCUSSION

### The Data

#### - News 1: Kompas

Headline: Viral, Twit Warganet Ditagih Bea Cukai Rp 4,8 Juta untuk Piala Lomba Nyanyi dari Jepang.

#### Body Text:

#### ***"Protes ke Ditjen Bea Cukai***

*Saat dihubungi Kompas.com Senin (20/3/2023), Fatimah mengatakan bahwa ia awalnya menjadi juara 1 acara "Nodojuman The World" tahun 2015 di Nippon Terebi (NTV).*

*Fatimah syuting untuk acara tersebut pada bulan Agustus dan acara ini baru on air bulan Oktober 2015, bertepatan ketika masa student exchange-nya di Jepang berakhir.*



*"Pulang ke Indonesia bulan Agustus 2015 juga. Hadiah pialanya enggak inget tanggal berapa (karena) udah tujuh tahun lalu, tapi kalau enggak salah piala sampai ke Indonesia mendekati onair mungkin Oktober," jelas Fatimah.*

*Setelah ia sampai di Indonesia, Fatimah menceritakan bahwa Bea Cukai mengirimkan surat ke rumahnya berisikan pajak yang harus dibayar sebesar Rp 4,8 juta.*

*Dari situlah Fatimah langsung mendatangi kantor Bea Cukai Bandung dan mengungkapkan keberatannya karena ia ditagih uang untuk piala tersebut.*

***Petugas Bea Cukai: punya uang berapa buat bayar?***

*Saat mendatangi Kantor Bea Cukai Bandung, Fatimah mengatakan kepada petugas bahwa ia tidak mau membayar Rp 4,8 juta untuk piala yang didapat.*

*Ia beralasan pada saat itu masih mahasiswa biasa dan tidak mendapat hadiah uang setelah memenangi acara bernyanyi.*

*Namun, alasan Fatimah tidak langsung diterima petugas. Bahkan menurutnya petugas Bea Cukai justru menawar biaya untuk piala tersebut.*

*"Awalnya ditawarkan angka berapa, (saya) tetep kekeuh enggak mau bayar. Kenapa harus bayar buat usaha sendiri?" imbuh Fatimah.*

***Tak sampai di situ, petugas juga bertanya soal berapa uang yang dibawa Fatimah pada saat itu. Dia kemudian menjawab bahwa ia tidak membawa uang sama sekali dan hanya untuk ongkos pulang ke rumah.***

*"Agak syok masih ditanya 'punya uang berapa buat bayar'. Akhirnya dikasih bawa pulang gratis. Capek usaha, hasilnya sendiri disuruh bayar. Sakit hati padahal harusnya saya yang dapat uang hadiah," kata Fatimah." (Yefta Christopherus Asia Sanjaya, 2023)*

Observed Things: The respond of Customs staff.

THEMATIC

(What does it say?): The unreasonable charge from customs.

SCHEMATIC

(How opinions are constructed and structured): Kompas constructed the opinions more in humane way instead of news writing while the structurization is direct implication that they're against customs decision through bolding some news text which is unusual for news site to do this.

SEMANTIC

(Meanings to be emphasized in the news text): That the law design of customs and government are unreasonable.

SYNTAX

(How opinions are expressed?): It was expressed through mentioning 'viral' statement that it is important for them to read.

STILISTICS

(What word choice was used?): Satirical, considering for the bold presented in the text news which is rare for news site and their formal wording.

RHETORIC

(How and in what way the emphasis is done?): They emphasis it with the statement of original poster in dialogue format to pour the thought of people and the way they emphasis it is subtle but satirical through the bold.

- **News 2: Liputan6**

Headline: Viral, Curhat Fatimah Zahratunnisa Kirim Piala Lomba Pencarian Bakat dari Jepang Dipajaki Bea Cukai Rp 4 Juta

Body Text:

*"Namun saat dia hendak mengirimkan pialanya ke Indonesia, Fatimah mengungkapkan, dia mendapati tagihan [pajak](#) sebesar Rp. 4 juta dari [Bea Cukai](#).*

*"2015 menang acara nyanyi di TV Jepang, pialanya dikirim ke Indo karena gede banget buat dibawa di pesawat. Ditagih pajak 4 juta. Padahal hadiah lombanya gak ada hadiah uang cuma piala itu doang. Menang lomba kok nombok," tulis Fatimah melalui unggahan di akun Twitter pribadinya @zahratunnisaf, dikutip Senin (20/3/2023).*

*Menghadapi situasi tersebut, Fatimah kemudian mengajukan dokumen untuk membuktikan bahwa piala tersebut merupakan hadiah, bukan pembelian barang dari luar negeri.*

*"Gak terima dong. Akhirnya ngajutin apa ya istilahnya, ribet deh butuh banyak surat lalala yang membuktikan kalo itu tuh hadiah. Sampe nunjukin video acara TV nya juga baru orang [bea cukai](#) percaya. Mana waktu di kantornya disuruh nyanyi buat buktiin bisa nyanyi apa nggak," katanya.*

*Namun tak sampai disitu, Fatimah masih menghadapi sejumlah pertanyaan tentang berapa besaran uang yang bisa ia keluarkan untuk piala tersebut." (Natasha Khairunisa Amani, 2023)*

Observed Things: The responds of Customs staff.

THEMATIC

(What does it say?): That the trophy receiver isn't treated well by the Customs staff with action and regulation.

SCHEMATIC

(How opinions are constructed and structured): It was constructed in forma; text but they structure it in subtle way that sounds neutral by their phrasing.

SEMANTIC

(Meanings to be emphasized in the news text): The meanings emphasized in this news text is that there's unreasonable law in Customs work.

SYNTAX

(How are opinions expressed?): It was expressed in neutral lines and formal news text, but the composition expressed dissatisfaction by this system.

STILISTICS

(What word choice was used?): Formal news text to bring less controversial news composition.

RHETORIC

(How and in what way the emphasis is done?): How they emphasize it is through the viral word in order to catch attention, but they are less strict and thinks reader understand it; hence their body text is composition of neutral lines. The way they emphasize it is similar through normal news media.

- **News 3: SindoNews**

Headline: Viral WNI Kirim Piala dari Jepang Dipungut Rp4 Juta, Begini Penjelasan Bea Cukai

Body Text:

*"Namun, dia menyebut bahwa FZ belum bersedia memberikan informasi secara detail sehingga pihak Bea Cukai tidak mendapatkan informasi secara utuh. Secara umum, Nirwala*

*menegaskan bahwa semua barang yang masuk ke wilayah Indonesia terutang Bea Masuk, termasuk Barang Hadiah/Gift, kecuali yang termasuk dalam kategori dapat dibebaskan berdasarkan ketentuan kepabeananan. "Dari pemetaan kami, kejadian tersebut terjadi pada tahun 2015.*

*Piala yang dikirim dari Jepang oleh Saudari FZ tidak datang bersamaan dengan kedatangan penumpang. Tetapi melalui barang kiriman, sehingga piala tersebut dapat dikategorikan ke dalam fasilitas personal effect," ucap Nirwala." (Michelle Natalia, 2023)*

Observed Things: About the respond of Customs staff

#### THEMATIC

(What does it say?): It says about the counterargument of trophy receiver by the customs staff.

#### SCHEMATIC

(How opinions are constructed and structured): It is constructed with headline similar of the other two news but SindoNews presents it in Customs staff POV. It was structured in formal phrasing.

#### SEMANTIC

(Meanings to be emphasized in the news text): The meanings from the body text is different from what emphasized by the title, instead of telling about trophy receiver, they explained counterargument by Customs staff.

#### SYNTAX

(How are opinions expressed?): It is expressed in satirical but more subtle than Kompas who directly shows their satire. SindoNews instead makes it with viral headline, but the news text is counterargument by Customs staff.

#### STILISTICS

(What word choice was used?): Formal Satirical in headline and body text.

#### RHETORIC

(How and in what way the emphasis is done?): How they emphasize it is through making headline with viral world implying they make the same with Kompas, however when they read it, they present the clarification from Customs staff instead of highlighting the trophy receiver. The way they emphasize it is trying to be different from other news sites despite using formal phrasing in the news.

### The Discussions of Neutrality

Based on the news data above, Kompas is the boldest news site since they bold the text that implies, they're against the government, positioning them as a critic-based news. Liputan6 is like jumping in a party while securing their safe zone without attacking any party. They are being neutral, but their news composition isn't covering both sides. On the other hand, SindoNews is the one who covers both sides; they intentionally make the same headline of mentioning viral world like Kompas and Liputan6, but they actually make different news compositions unlike Kompas and Liputan6. SindoNews did cover both sides since they show the clarification from government; however, it makes them biased towards government side.

The framing of these three news has **same headlines and same topics**, but they have different directions. Kompas positioned themselves as critic, Liputan6 as neutral but not cover both sides, and SindoNews is cover both sides but not neutral. The framing of all this shows that cover both sides aren't equal to neutrality even though they make the same headlines about viral word (Aisyah et al., 2021; Prasetyo & Abidin, 2019).





### Viral Topic and Citizen Journalism

One thing for sure, the data bovver shows two linked concepts revolved around the news frame, **Viral Topic and Citizen Journalism**. A viral topic refers to a piece of content that spreads quickly and extensively on the internet, often through social media platforms. This content can take many forms, such as articles, videos, images, or memes, and can be about a variety of subjects, including news events, popular culture, social issues, and more (Anisa Suci Rahmawati & Ferry Darmawan, 2022).

Citizen journalism, on the other hand, refers to the act of non-professional individuals reporting news and events in their communities or elsewhere, often through online platforms or social media. Citizen journalists can provide unique perspectives and access to information that traditional news outlets may not have, and they often focus on topics that are of particular interest to their local communities. Viral topics and citizen journalism are often intricately linked, as citizen journalists may use viral content to gain attention and attract a larger audience for their reporting. Conversely, viral content may be picked up by citizen journalists and used as a starting point for their reporting or to bring attention to critical issues.

Both viral topics and citizen journalism have the potential to shape public opinion and influence the conversation around critical issues. However, it's important to verify information and sources when consuming or sharing viral content or citizen journalism, as they may not always be accurate or reliable. How's exactly the model of this framing analysis based on viral topic and citizen journalism?

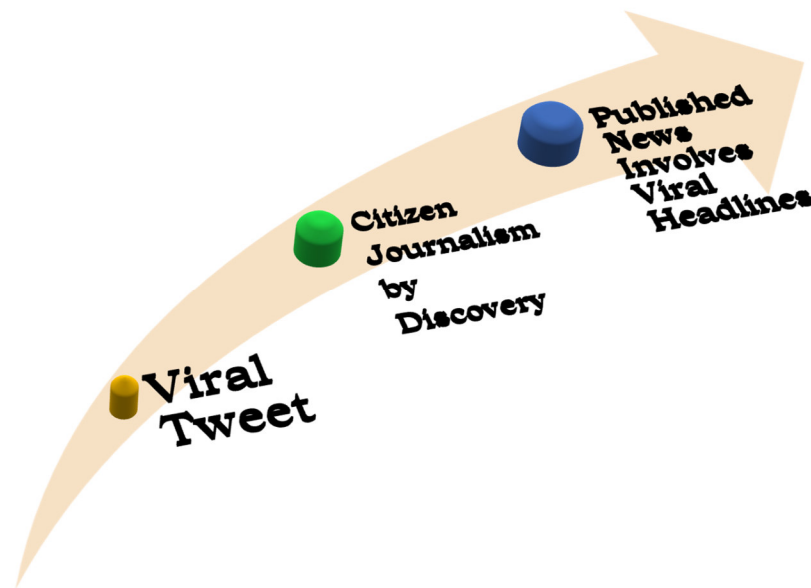


Figure 1: Illustration

The visual shows that digital news outlet like Kompas, Liputan6 and SindoNews distribute the topic collectively until it creates social issue among the people. Regardless cover both sides or not or the composition of their news are different, their common end is creating the social issue itself (Ritonga & Syahputra, 2019).

### 5. CONCLUSION

The conclusion from the analysis is that the perspective of cover both sides from media analysis should be changed that in the digital age, cover both sides cannot automatically counted as neutrality anymore. Instead, the cover both sides could display the government bias in digital media. The neutrality isn't a matter about two sides anymore, but the neutrality is how the media itself capable of



not making bold stance whether they're the critic or biased but simply showing what is there in the scene like what Liputan6 did. This doesn't mean that Kompas is bad, Kompas is good that media critics which could help folks to develop ability to have great consideration regarding the situation.

The citizen journalism is the key to gain the power of trust from people if the phenomenon is able to draw big attention from internet users. The citizen journalism opens possibility by allowing social issues occur after the news is published. This kind of news aided by the citizen journalism regardless the neutrality/critic/bias participations from media ironically shows complete form of democracy where **the people, media, and government** take active role in the public communication circle regarding the addressed issue (Zeng et al., 2019).

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