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Law Enforcement of The Criminal Act of Distribution of Cigarette Without Excise (Empirical Review of The Enforcement of Law Number 39 Of 2007 at Kediri Customs)

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Abstract

Weak law enforcement regarding the circulation of cigarettes without excise stamps in the Kediri Customs and Excise area, causing huge losses to the state. The aim of this research is to determine law enforcement regarding the distribution of cigarettes without excise stamps in the City of Kediri based on Law Number 39 of 2007 and the ideal solution in overcoming the problem of law enforcement regarding the distribution of cigarettes without excise stamps in the City of Kediri. This research is empirical legal research. This research uses primary data, namely the results of interviews with Kediri City Customs and Excise regarding law enforcement for the criminal act of distributing cigarettes without excise stamps as well as secondary data using the provisions of Law no. 39 of 2007 and other regulations relating to excise crimes, legal books, legal theory, and previous research that is considered relevant. The research uses descriptive analytical techniques. The results of this research show that the number of perpetrators who commit criminal acts is not comparable to the number of law enforcement officers who are in the field enforcing cigarette excise tax distribution. The relatively minimal facilities for arresting individuals involved in distributing cigarettes without excise stamps, as well as the lack of knowledge of the public who do not understand the existence of cigarettes without excise stamps, are problems in implementing law enforcement against the distribution of illegal cigarettes. Efforts to overcome the problem of law enforcement regarding the criminal act of distributing cigarettes without excise stamps in Kediri City can be done by collaborating with other law enforcement agencies, carrying out stricter supervision, and adding units or work units to



*APH on a smaller scale to be distributed in areas of authority.
Kediri City Customs office*

Introduction

Consumption of cigarettes made from tobacco in Indonesia is very high. Therefore, the role of tobacco in the manufacture of several cigarette products also has very high economic value. In its development, many types of cigarettes were produced both at home and abroad to meet the needs of the Indonesian people. Given this, one of the largest sources of tax revenue by the state is excise tax obtained from tobacco revenue. It is recorded that the value obtained by the state has a percentage increase from year to year. This is proven by the amount of excise revenue received by Customs and Excise in 2023 amounting to 286.2 trillion with a percentage of 95.4% of the target that has been set.¹ The tobacco industry plays a vital role in the economies of many developing countries by providing employment and substantial government revenue through taxes. In nations like China, Brazil, India, and Indonesia, tobacco farming is an essential part of the agricultural economy, despite challenges such as high production costs and labor demands.² However, the industry's benefits are offset by public health concerns, as tobacco use leads to significant health and economic burdens due to increased healthcare costs and productivity losses. Indonesia, for example, has seen an increase in the number of adult smokers, with 69.1 million smokers recorded in 2021.³

Despite this, smoking prevalence has slightly decreased from 1.8% to 1.6%.⁴ The rise in tobacco promotions, particularly on online platforms, and the high household expenditure on cigarettes present significant challenges for tobacco control efforts, further highlighting the need for balanced policies to mitigate tobacco's harmful impacts while addressing its economic role. The tobacco industry in Indonesia is a notable contributor to government revenue, accounting for 5.7% of total national income through taxation.⁵ Despite this, its impact on employment is marginal, with cigarette manufacturing representing less than 1%

¹ Customs and Excise Web Admin, 2024, Translucent 95.4 Percent, Customs and Excise Revenue in 2023 Supports APBN Posture, Quoted on 06 June 2024, [https://: beacukai.go.id](https://beacukai.go.id)

² Onder, "The Economics of Tobacco Use & Tobacco Control in the Developing World," *Nigeria Journal of Physiological Sciences* 25, no. 2 (2019): 81-86, https://ec.europa.eu/health/ph_determinants/life_style/Tobacco/Documents/dixon.pdf.

³ Onder.

⁴ Kemenkes RI, "Perokok Dewasa Di Indonesia Meningkatkan Dalam Sepuluh Tahun Terakhir," 2022, <https://www.badankebijakan.kemkes.go.id/perokok-dewasa-di-indonesia-meningkat-dalam-sepuluh-tahun-terakhir/>.

⁵ Kemenkes RI.

of total jobs. The industry, however, imposes considerable health and social costs, including approximately 200,000 smoking-related deaths annually.⁶ Furthermore, household expenditures on tobacco divert funds from essential areas such as nutrition and education, particularly in low-income households, exacerbating poverty and malnutrition. These factors illustrate the complex socio-economic implications of tobacco in Indonesia.

The increase in excise revenue is related to the ratification of the Minister of Finance Regulation, namely Minister of Finance Regulation No. 192/PMK.010/2021 Concerning Excise Tariffs for Tobacco Products in the Form of Cigarettes, Cigars, Leaf Cigarettes or Chlorote and Sliced Tobacco. This increase was carried out as a means of controlling cigarette consumption by the public. This regulation stipulates that the increase in CHT rates in Indonesia is 12%. The existence of regulations on increasing CHT rates certainly causes unrest for companies and the public. This happens because with the increase in cigarette prices, companies and the public have to determine the maximum calculations in the cigarette business so as not to experience losses in sales.⁷ With this regulation, it is not uncommon for people to use fraudulent methods by selling cigarettes without excise stamps to avoid taxes set by the government. The increase in tobacco excise in Indonesia aims to reduce smoking prevalence, particularly among youth, mitigate the substantial healthcare costs associated with smoking, and enhance government revenue.⁸ By raising excise taxes by 25%, it is expected to lower smoking rates, decrease healthcare costs, which amounted to IDR 441 trillion in 2019, and generate an additional IDR 30 trillion in revenue.⁹

Excise crimes are unlawful acts related to violations of excise laws. Excise is a tax imposed on certain goods such as tobacco products, ethyl alcohol and drinks containing ethyl alcohol in any level.¹⁰ The purpose of excise is to control the consumption of these goods and also as a source of income for the state. Excise crimes can take the form of various types of violations, such as smuggling goods subject to excise, evasion of excise payments, falsification of excise documents, evasion of excise payments, and illegal trade in goods subject to excise. The increase in excise taxes is also aimed at boosting state revenue and supporting economic activity. The government seeks to improve tax revenue

⁶ Kemenkes RI.

⁷ Zuhria Wahidah Nurhidayah, Rara Warih Gayatri, and Suci Puspita Ratih, "Pengaruh Kenaikan Harga Rokok Terhadap Perilaku Merokok Pada Kelompok Usia Remaja: Literature Review," *Sport Science and Health* 3, no. 12 (2021): 976-87, <https://doi.org/10.17977/um062v3i122021p976-987>.

⁸ Rudi Handoko, "TAX REVENUE AND ECONOMIC ACTIVITY : SEASONALITY" 3, no. 1 (2019): 1-17, <https://doi.org/https://doi.org/10.31685/kek.v3i1.401>.

⁹ Handoko.

¹⁰ Yohanes R Sri Agoeng Hardjito, Miyasto, and Noor Raharddjo, "Implikasi Undang-Undang Cukai Terhadap Ketaatan Pengusaha Pabrik Membayar Cukai (Studi Di Kantor Pengawasan Dan Pelayanan Bea Dan Cukai Tipe A2 Kudus)," 2017, <https://doi.org/https://doi.org/10.14710/lr.v4i1.14544>.

8 performance, which has been deemed suboptimal, with a tax-to-GDP ratio lower than that of neighboring countries such as the Philippines, Malaysia, and Thailand.¹¹ Additionally, the excise tax hike is intended to expand fiscal space to finance development programs such as education, healthcare, and infrastructure.

21 Perpetrators of excise crimes can be individuals or groups involved in illegal activities related to goods subject to excise. One example of an excise crime is smuggling goods that are subject to excise duty.¹² This smuggling is usually carried out by hiding the goods in vehicles or other items to avoid inspection and payment of excise duties that should be made. Smuggling of goods subject to excise can be detrimental to the state because no excise payments are made and can also damage the legitimate market. The increase in excise taxes in Indonesia is driven by two primary functions: regulatory function and budgetary function. As a regulatory function, excise taxes serve to control and limit the circulation of goods deemed harmful to public health and welfare, such as cigarettes.¹³ By raising excise taxes, the government aims to curb cigarette consumption, mitigate its negative health impacts, and foster a healthier environment. This aligns with recommendations from the World Health Organization (WHO) through the Framework Convention on Tobacco Control (FCTC), which advocates for reducing tobacco consumption by increasing excise tax rates.¹⁴ In addition, the excise tax increase fulfills a budgetary function, which is to boost government revenue. Revenue from tobacco excise serves as a key source of government income used to fund various public programs, such as infrastructure and healthcare services. Tobacco excise taxes make a significant contribution to the State Budget (APBN), making it a vital instrument in national financial management.¹⁵ Thus, the excise tax increase has a dual impact by limiting the circulation of harmful goods while simultaneously strengthening the country's fiscal capacity.

In this research, previous research is needed as a reference for the author for research being conducted at this time. Some of the previous research used is the first research by Haris Budiman in 2024 with the title "Law Enforcement Against Illegal Cigarette Distribution in Kuningan Regency" This research

17 ¹¹ Chaviannisa Sagitha, Sarosa Evi, and Yulia Purwanti, "Pengaruh Kenaikan Harga Rokok, Pendapatan Dan Karakteristik Perokok Terhadap Konsumsi Rokok Di Kota Semarang," *Diponegoro Journal of Economics* 1 (2019): 22, <https://ejournal2.undip.ac.id/index.php/dje>.

23 ¹² Muhammad Anil Kumara Riky Novarizal, "Strategi Dan Peran Bea Cukai Dalam Menangani Penyelundupan Barang Ilegal Di Kabupaten Bengkalis," *Jurnal Ilmu Administrasi Bisnis & Sosial* 1, no. 2 (2023): 62-79.

¹³ Hardjito, Miyasto, and Raharddjo, "Implikasi Undang-Undang Cukai Terhadap Ketaatan Pengusaha Pabrik Membayar Cukai (Studi Di Kantor Pengawasan Dan Pelayanan Bea Dan Cukai Tipe A2 Kudus)."

10 ¹⁴ WHO, "Benefits Of A Tax Increase On Tobacco Products In Indonesia," no. Table 2 (2021): 2-3, https://cdn.who.int/media/docs/default-source/searo/indonesia/indonesia-tobacco-tax-paper-2020.pdf?sfvrsn=67c3d89a_2.

¹⁵ WHO.

discusses regulation of police authority in the distribution of illegal cigarettes with the result that legal updates regarding the distribution and handling of illegal cigarettes are needed, legal updates are needed to provide flexibility for police officers to take action and arrest perpetrators of illegal cigarette distribution in Kuningan Regency.¹⁶

Furthermore, the second research is research by Anton Luter in 2023 with the title "Law Enforcement by Investigators of the Limapuluh Kota Resort Police Criminal Investigation Unit Against the Criminal Act of Circulating Illegal Cigarettes." This research discusses law enforcement by the Limapuluh City Resort Police Criminal Investigation Unit regarding the distribution of illegal cigarettes. Based on research conducted, there was a spike in cases in Limapuluh Kota due to limited law enforcement personnel, namely the police, in carrying out law enforcement on the cases handled.¹⁷

Furthermore, the third research is research by Masruri Hilman Fi'aunillah in 2021 with the title "Is the Operation of the Illegal Cigarette Distribution Market Effective?" This research discusses the success of legal regulations carried out with market operation efforts at KPPBC TMP C Tegal related to illegal cigarette cases. The results of this research are activities that are carried out as a form of effort to minimize cases that occur effectively. This was obtained from field research on several aspects carried out by the author.¹⁸

The fourth research is research by Tri Novita Sari Manihuruk et al., in 2022 with the title "Law Enforcement Against Illegal Cigarette Sellers in Payung Sekaki District, Pekanbaru." This research discusses law enforcement against the high sales of illegal cigarettes in Payung Sekaki District, Pekanbaru City. Based on research, the implementation of law enforcement against the sale of illegal cigarettes has not been carried out optimally, because based on the facts in the field there are still many illegal cigarettes found.¹⁹

The fifth research is research by Pratiwi Kusuma Wardhani. This research was conducted in 2022 with the title "The Impact of Excise Tariff Policy on Tobacco Products and Enforcement of Illegal Cigarettes on Household Cigarette Consumption." 34 Provinces in Indonesia. Based on research conducted, it was found that the results of the policies implemented had been effective in reducing the prevalence of cigarette use in Indonesia.²⁰

¹⁶ Haris Budiman, 2024, Law Enforcement Against the Distribution of Illegal Cigarettes in Kuningan Regency, Kuningan University Research Journal, Vol. 5 No.1

¹⁷ Anton Luter, 2023, Law Enforcement by Investigators from the Criminal Investigation Unit of the Fifty Cities Resort Police Against the Crime of Illegal Cigarette Distribution, Unes Law Review Journal Vol. 6 No. 2

¹⁸ Masruri Hilman, 2021, Are Market Operations Effective for Illegal Cigarette Distribution?, PKN STAN Journal Vol. 5 No. 2

¹⁹ Tri Novita Sari Manihuruk, et. al, 2022, Law Enforcement Against Illegal Cigarette Sellers in Payung Sekaki District, Pekanbaru, Jotika Journal Vol. 1 No. 2

²⁰ Pratiwi Kusuma Wardhani, 2022, Impact of Excise Tariff Policy on Tobacco Products and Enforcement of Illegal Cigarettes on Household Cigarette Consumption, PKN STAN Journal

Based on previous research conducted by several authors, in this research the author provides research limitations so that the novelty of this research is maintained. This research focuses on the problem of criminal law enforcement regarding the circulation of cigarettes without excise stamps which occurs within the Kediri City Customs and Excise area.

The research was carried out by the author at Kediri City Customs and Excise, motivated by the large number of cases that occurred in the Kediri area which included 4 supervision areas by Kediri City Customs and Excise, namely Kediri City, Kediri Regency, Jombang Regency, Nganjuk Regency. In its implementation, there are many methods used by perpetrators to distribute cigarettes without excise stamps. One of them is by distributing cigarettes without excise stamps using public transportation on the pretext that the driver is only carrying passengers. Apart from using public transportation, this is a method that is often used by perpetrators in distributing cigarettes without an excise stamp is by using a private vehicle. This is done so that officers do not become suspicious of a crime committed by the perpetrator.

In early February 2024, Kediri Customs officers seized 58,000 illegal cigarettes without excise stamps in two separate operations in Jombang Regency.²¹ The first interception on February 1 uncovered 28,000 machine-made kretek cigarettes in a vehicle stopped in the Perhutani area, while the second, later that day, involved 30,000 cigarettes found in a passenger vehicle at rest area KM 677.²² Both the contraband and the individuals involved were taken to Kediri Customs for further investigation. According to Syaiful Arifin, Head of Public Relations and Information Services at Kediri Customs, these actions are part of ongoing efforts to curb illegal cigarette circulation and ensure compliance with excise laws, aimed at safeguarding public welfare and promoting fair business competition.

In many cases, the perpetrators often use several modes of smuggling cigarettes without excise stamps with the aim of distributing them illegally to the public, of course causing huge losses for the state. Departing from this problem, it is necessary to conduct this research with the title Law Enforcement Against the Criminal Act of Circulating Excise-Free Cigarettes (Empirical Review of the Enforcement of Law Number 39 of 2007 at Kediri Customs and Excise). Customs authorities must continue to intensify their monitoring efforts, particularly in high-risk areas, and enforce strict penalties for those found guilty of smuggling.²³ Moreover, public awareness campaigns targeting businesses in the tobacco industry should emphasize the legal and financial risks associated with illegal

²¹ Bea dan Cukai, "Satu Hari Dua Penindakan, Bea Cukai Kediri Amankan 58.000 Batang Rokok Ilegal," 2024, <https://www.beacukai.go.id/berita/satu-hari-dua-penindakan-bea-cukai-kediri-amankan-58-000-batang-rokok-ilegal.html>.

²² Bea dan Cukai.

²³ Nurhidayah, Gayatri, and Ratih, "Pengaruh Kenaikan Harga Rokok Terhadap Perilaku Merokok Pada Kelompok Usia Remaja: Literature Review."

cigarette distribution. By fostering compliance with excise regulations and conducting thorough investigations into such violations, Customs can enhance public safety and promote a fair competitive environment for legitimate businesses.

Method

This research is empirical legal research. Empirical legal research is legal research that examines legal facts in the field with the construction of norms contained in statutory provisions. This empirical legal research was carried out by linking law enforcement problems that occurred at Kediri Customs and Excise to efforts to enforce articles 54 and 55 of Law Number 39 of 2007. This research used primary data, namely the results of interviews with Kediri City Customs and Excise regarding law enforcement actions. criminal distribution of cigarettes without excise stamps as well as secondary data using the provisions of Law no. 39 of 2007 and other regulations relating to excise crimes, legal books, legal theory, and previous research that is considered relevant. The research uses descriptive analytical techniques which aim to provide an overview based on data that has been collected systematically and the conclusions are drawn deductively.

Result and Discussion

A. Law Enforcement Problems Regarding the Distribution of Cigarettes Without Excise Ribbons in Kediri City Based on Law Number 39 of 2007

Law is actually a human means of achieving common goals that suit human needs.²⁴ Law in the sense of statutory norms provides a limitation that an act that is ordered and prohibited has a consequence of responsibility. The existence of legal instruments can limit human actions from actions that should and should not be carried out, both by enforcement and prevention methods.

One of the criminal acts that causes quite a lot of harm to the state and hampers state revenues is the distribution of cigarettes without excise stamps. Legal regulations regarding the distribution of cigarettes without excise stamps are outlined in the Law on Excise No. 39/2007. This regulation explains that excise is a tax on certain goods which have characteristics based on applicable regulations.

In relation to tobacco excise in this Law, it is regulated in several articles, including: Article 5 Paragraph (1) which states that "Goods subject to excise tax on tobacco products will later be subject to excise tax based on the highest rate, this is done with several classifications" :

²⁴ Mahendra A, 2021, Harmonization of Legislation, Constitutional Law Articles and Legislation.

1. For goods made in the country.
 - a. Charged 275% of the initial price when using the factory sale price.
 - b. Charged 57% of the initial price when using the retail selling price.
2. For imported goods.
 - a. Charged 275% of the initial price if using customs value plus import duties.
 - b. Charged 57% of the initial price when using the retail selling price.

Furthermore, regarding the payment of excise, it is regulated in Article 7 Paragraph (1) which states that:

- a) Excise tax made/created in Indonesia can be paid in full when the goods leave the factory subject to tax.
- b) Imported excise taxes can be paid in full when goods subject to excise duty are imported for use.

Regarding repayment, it is stated in Article 7 Paragraph (3) which explains that, the method of repayment carried out as regulated can be accounted for through:

- 1) Accountability for payment of fines.
- 2) Responsibility for attaching excise stamps.
- 3) Responsibility for affixing excise payment marks.

It is hoped that the existence of regulations regarding tobacco taxes will reduce cigarette use in Indonesia. This is done because the number of smoking prevalence in Indonesia continues to increase. Based on data quoted from the Ministry of Health, the number of active smokers has reached 70 million people with 7.4% aged 10-18 years.²⁵

As a result of the large demand for cigarettes on the market, cigarette traders at the producer, distributor and retail seller levels automatically look for loopholes so that cigarette prices can be lowered. With low prices, buyers will drastically increase and the profits of producers and their trading networks will increase. This is where the problem of cigarette circulation begins, when many illegal, excise-free cigarettes are sold and marketed.

The criminal provisions in Law Number 39 of 2007, which the author raises as the object of law enforcement issues relate to the provisions of Articles 54 and 55. These provisions include the following:

Article 54

Any person who offers, delivers, sells or makes available for sale excisable goods which are not packaged for retail sale or are not affixed with an excise stamp or are not affixed with other excise payment marks as intended in Article 29 paragraph (1) shall be punished with imprisonment for a minimum of 1 (one) year and a maximum of 5 (five) years and/or a fine of at

²⁵ Cigarettes, 2024, Active Smokers in Indonesia Reach 70 Million People, Mostly Young People, Quoted on June 6 2024, <https://sehatnegeriku.kemkes.go.id>

least 2 (two) times the excise value and a maximum of 10 (ten) times the excise value that should be paid.

Article 55

Every person who:

- a. unlawfully create, imitate, or falsify excise stamps or other signs of excise payment;
- b. buy, keep, use, sell, offer, deliver, provide for sale, or import fake or falsified excise stamps or other excise payment receipts; or
- c. use, sell, offer, hand over, provide for sale, or import excise stamps or other excise payment marks that have been used, shall be punished with imprisonment for a minimum of 1 (one) year and a maximum of 8 (eight) years and a fine of at least 10 (ten) times the excise value and a maximum of 20 (twenty) times the excise value that should be paid.

The results of the research, data obtained from sources, namely the Head of Customs and Excise for the City of Kediri, relate to cases of criminal acts of distributing cigarettes related to criminal acts as intended in the provisions of articles 54 and 55 of Law Number 39 of 2007 which occurred within the Customs and Excise supervision area. Kediri City, the author presents in a data table for a period of 2 years with the following details:

Table 1. Data on Excise Enforcement Cases in 2022-2023

| No. | Year of Enforcement | Number of Actions | Commodity Code |
|-----|---------------------|--------------------------|------------------|
| 1. | 2022 | 95 Cases of Enforcement | Tobacco Products |
| 2. | 2023 | 109 Cases of Enforcement | Tobacco Products |

Source: Kediri City Customs and Excise

Based on the results of the author's interview, data on tax-free cigarette enforcement shows an increase in cases occurring from 2022 to 2023. This is motivated by several things, including:

1. The impact of the increase in the amount of tax payments in excise rates for tobacco products is that perpetrators carry out unlawful actions with the aim of avoiding paying taxes that have been determined by the government.
2. There is a desire to gain large profits from evasion of tax payments by the perpetrator.
3. The large demand or need for cigarettes in society causes perpetrators to carry out illegal cigarette distribution as a business opportunity.

These cases are definite statistics and have been resolved. From the results of the research, the author discovered the fact that the crime of distributing cigarettes without excise between cases has almost the same

characteristics. These similar characteristics are the method used by the perpetrators by using passenger cars, crossing toll roads and spreading them to various other areas. Of course, if this action is allowed to continue, it will cause losses to the state because the tax evasion carried out by the perpetrator will result in the taxes that should be received by the state not being paid.

The context of criminal law enforcement carried out by APH in cases involving the distribution of excise-free cigarettes is a series of procedures carried out with the aim of outlining values, ideas and ideals containing moral values both in terms of justice and truth that must be implemented.²⁶ In its implementation, law enforcement is something that is very necessary in dealing with crimes that occur in society. Likewise in the process of saving state losses that occurred in the Kediri customs jurisdiction due to criminal acts of distributing excise-free cigarettes.

Based on the results of interviews with Kediri City Customs and Excise, there were several problems that occurred in the law enforcement process. Problems with criminal law enforcement by APH at Kediri City Customs and Excise originate not only from internal sources but also from external agencies, including:

a) Number of Law Enforcers

The large number of cases related to the distribution of cigarettes without excise stamps is the responsibility of law enforcement as the party who has the responsibility to enforce the law against individuals suspected of committing illegal acts. In the implementation of law enforcement carried out at Kediri City Customs and Excise, it has been carried out based on applicable legal provisions. However, sometimes it is not optimal because the number of cases that occur is not proportional to the number of existing law enforcers. The Kediri Customs and Excise office which covers 4 regions only has 15 law enforcers so that human resources in the field are very minimal. Law enforcers in this case are PPNS investigators who collaborate with local police investigators who cover 4 jurisdictions under the Kediri Customs and Excise Office.

b) Means

The existence of several modes of crime committed by irresponsible individuals through various routes, including land, sea and air, makes it difficult to catch criminals. In this regard, Kediri City Customs and Excise is trying to supervise as best as possible even though it is sometimes hampered by minimal means for making arrests. This problem is a significant obstacle for APH because the existing facilities and number of APH must be aligned to reach the maximum law enforcement process. This problem is a significant problem, considering that with minimal

²⁶ M. Gazali Rahman, Sahlan Tomayahu, 2020, Law Enforcement in Indonesia, Gorontalo: Al-Himayah Journal. Pg 1

facilities, the law enforcement process becomes more hampered. According to the author, referring to the results of interviews, additional infrastructure and supporting facilities are needed to eradicate excise crimes as is currently occurring.

c) Community Knowledge

The lack of public knowledge and lack of understanding of cases that occur is one of the problems faced in the law enforcement process regarding cases of distribution of cigarettes without excise stamps because people will continue to buy these illegal goods on the grounds that prices are low compared to legal goods, resulting in the circulation of cigarettes. without excise stamps by irresponsible individuals will continue.

B. Ideal Solution in Overcoming Law Enforcement Problems Regarding the Distribution of Cigarettes Without Excise Stamps in the City of Kediri

Ideal efforts are part of efforts to improve law enforcement with the aim of achieving the targets of the provisions of the laws and regulations established by the makers. Kediri City Customs and Excise as the party that has the authority to carry out law enforcement in related cases requires several law enforcement efforts. Which is more ideal. From the results of interviews conducted with the Kediri City Customs and Excise, the author found that several efforts must continue to be made and improved by the APH Kediri Customs and Excise office:

1. Preventive Law Enforcement

Preventive Law Enforcement Efforts are actions carried out with the aim of minimizing and preventing community action against conditions that may become social problems and criminal acts.²⁷ In efforts to enforce the law in cases of preventive action in various ways, including:

- a. Collaborate with other institutions such as the Police and Satpol PP to provide outreach to the public about customs and excise. In the activities carried out later, Kediri City Customs and Excise will collaborate with the Police and Satpol PP in carrying out outreach activities to the community. One example of the outreach implemented is the outreach regarding cigarettes without excise stamps as a form of providing understanding to the community. This outreach action was carried out by Kediri City Customs and Excise and other related agencies in several ways, namely through direct outreach to the public, outreach via radio and outreach via social media. Socialization to the public about customs and excise is carried out to provide education about excise and excise and provide an

²⁷ Nora Listiawati, 2022, Getting to Know Various Preemptive, Preventive and Repressive Police Actions, Quoted on June 7 2024, <https://kepri.polri.go.id>.

illustration that Kediri City Customs and Excise is serious in controlling the practice of denying payment of excise taxes by perpetrators in Kediri City

- b. Kediri City Customs and Excise must be more active in carrying out campaigns against cigarettes without excise stamps and educating the public through digital media platforms such as websites and Instagram. The aim, of course, is to facilitate access to provide education related to excise and customs to the public. The public is encouraged to contact BRAVO BEA CUKAI 1500225 or the social media of the Kediri City Customs and Excise office if they need information about excise provisions. The existence of digital education supports the government's efforts to provide an understanding of excise and customs and makes it easier to report if cases of violations are found.
 - c. Conduct tracking of perpetrators identified as committing crimes to provide guidance regarding the importance of fulfilling excise taxes as an obligation of business actors. Because if not, then you can be charged with quite serious criminal threats.
 - d. Carry out surveillance with a digital system, like the virtual police that was previously established
2. Carrying out repressive law enforcement

Repressive law enforcement is an action implemented to crack down on criminals.²⁸ Based on interviews conducted with Kediri City Customs and Excise, repressive law enforcement efforts were carried out in several ways, including:

- a. Law enforcement through regular operations implemented by Kediri City Customs and Excise to arrest perpetrators suspected of committing crimes. This operation was carried out at various points such as at toll exits as a route for the perpetrators to distribute cigarettes without excise stamps to traders. Next, the operation was carried out in the market area where it was possible for the perpetrators to carry out marketing of goods. Enforcement carried out by Kediri City Customs and Excise would later be adjusted. with the cases found.
- b. Carrying out investigations into cases reported by the public regarding the distribution of cigarettes without excise stamps, this is done by collecting evidence that leads to violations committed by perpetrators who are suspected of committing unlawful acts.
- c. Establish fines for perpetrators of distributing cigarettes without excise stamps by paying a multiple of 3 times the amount of excise

²⁸ Online Legal Team, 2024, Differences between Preventive and Repressive Efforts and examples, Quoted on June 7 2024, <https://: Hukumonline.com>

duty that must be paid as well as confiscation of objects which will then become state property.

In the author's opinion, quite strict internal supervision is also needed for APH within the Kediri City Customs and Excise agency and in law enforcement. The aim is for APH to adhere strictly to legal provisions, namely its duties in carrying out maximum action against dozens of cases per year. Increasing supervision of APHs at the Kediri City Customs and Excise office also has a positive impact on increasing the productivity and professionalism of prosecuting existing excise criminal cases.

According to the author, ideally there needs to be additional new units distributed in various areas covered by Kediri City Customs and Excise, bearing in mind that there is a large potential for circulation of cigarettes without excise stamps which is detrimental to state finances and should not be underestimated. Ideally, there needs to be the addition of new APHs to support the achievements of law enforcement, so that criminal acts are easier to handle, and do not drag on. The essence of criminal law enforcement is to achieve the goals of the criminal law itself. At the very least, law enforcers must pay close attention to aspects of legal certainty, the benefits of law for society, and justice.

Conclusion

Based on the results and discussion above, it can be concluded that the factors causing law enforcement problems regarding the criminal act of distributing excise-free cigarettes are motivated by the large number of perpetrators who commit criminal acts which are not proportional to the number of law enforcement officers in the field. The relatively minimal facilities for arresting individuals involved in distributing cigarettes without excise stamps, as well as the lack of knowledge of the public who do not understand the existence of cigarettes without excise stamps, are problems in implementing law enforcement against the distribution of illegal cigarettes.

An ideal effort to overcome the problem of law enforcement regarding the criminal act of distributing cigarettes without excise stamps in Kediri City can be carried out by collaborating with other law enforcement agencies, carrying out stricter supervision, and adding units or work units to APH on a smaller scale to be distributed in the region. authority of the Kediri City Customs and Excise office.

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Law Enforcement of The Criminal Act of Distribution of Cigarette Without Excise (Empirical Review of The Enforcement of Law Number 39 Of 2007 at Kediri Customs)

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| Article Info | Abstract |
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| Received: 2024-10-12 Revised: 2024-10-23 Accepted: 2024-12-11 | <i>Weak law enforcement regarding the circulation of cigarettes without excise stamps in the Kediri Customs and Excise area, causing huge losses to the state. The aim of this research is to determine law enforcement regarding the distribution of cigarettes without excise stamps in the City of Kediri based on Law Number 39 of 2007 and the ideal solution in overcoming the problem of law enforcement regarding the distribution of cigarettes without excise stamps in the City of Kediri. This research is empirical legal research. This research uses primary data, namely the results of interviews with Kediri City Customs and Excise regarding law enforcement for the criminal act of distributing cigarettes without excise stamps as well as secondary data using the provisions of Law no. 39 of 2007 and other regulations relating to excise crimes, legal books, legal theory, and previous research that is considered relevant. The research uses descriptive analytical techniques. The results of this research show that the number of perpetrators who commit criminal acts is not comparable to the number of law enforcement officers who are in the field enforcing cigarette excise tax distribution. The relatively minimal facilities for arresting individuals involved in distributing cigarettes without excise stamps, as well as the lack of knowledge of the public who do not understand the existence of cigarettes without excise stamps, are problems in implementing law enforcement against the distribution of illegal cigarettes. Efforts to overcome the problem of law enforcement regarding the criminal act of distributing cigarettes without excise stamps in Kediri City can be done by collaborating with other law enforcement agencies, carrying out stricter supervision, and adding units or work units to</i> |
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