

Criminal Policy on Tobacco Excise at North Sumatra Regional Office of The Directorate General of Customs and Excise (DGCE)

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KEYWORDS

Policy, Excise, Tobacco.

ABSTRACT

This research was conducted to discuss the criminal policy on tobacco excise at North Sumatra Regional Office of the DGCE. The phenomenon of increasing excise rates every year does not reduce tobacco consumption in Indonesia but instead increases the circulation of illegal tobacco products. The research method used is normative juridical research supported by empirical data and interviews. The nature of this research is descriptive analysis. The results of the research on the policy of combating tobacco excise criminal offenses at the North Sumatra Regional Office of the DGCE refer to Law No. 11 of 1995 as last amended by Law No. 7 of 2021, Minister of Finance Regulation No. 237/PMK.04/2022, and DGCE Instruction No. INS-05/BC/2022 dated November 1, 2022. The North Sumatra Regional Office of the DGCE has not yet resolved tobacco excise criminal cases with restorative justice from 2021 to 2022. The obstacles faced by the North Sumatra Regional Office of the DGCE include the absence of implementing regulations for the law, the failure to implement the roles of Customs and Excise investigators, inadequate facilities and infrastructure, low legal awareness of the public, smoking culture, and negative perceptions of tobacco excise regulations.

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Introduction

As a source of income, the Tobacco Products Industry (IHT) is almost impossible to suppress by the state. In this case, excise is levied to reduce cigarette consumption which is considered dangerous. The excise issue does not only apply to cigarette products but also to other consumption products which are also considered dangerous. For example, alcoholic beverages are also subject to excise duty as a form of the sin tax. The government protects the public through the State Budget in a policy of limiting the consumption of goods that have a negative impact to create a healthy Indonesia. One way is through the imposition of excise duty on tobacco products aimed at controlling consumption, controlling circulation, as well as suppressing negative effects on society or the environment.

In 2021, Customs and Excise revenue is dominated by HT Excise revenue of 70.13 percent compared to other Customs and Excise revenue components (Import Duty and

Export Duty). The large amount of HT excise revenue makes the distribution of HT one of the main monitoring objects of the Directorate General of Customs and Excise (DJBC).

During the last 5 years (2018-2022), HT excise rates have almost always increased every year with the exception of the election year, namely 2019. State revenue in the field of excise every year during this period has also increased. However, during the last 5 years, the increase in CHT rates has not succeeded in significantly reducing the smoking percentage of the population. This can be seen in the following table:

Table 1 Data on the average percentage of CHT increase on excise revenue, and the percentage of people who smoke

Year	CHT Average Percentage Increase	CHT Revenue (Trillion Rupiah)	Percentage of smoking population aged >15 years (Indonesia)
2018	10,04	159,58	32,2
2019	0	172,42	29,03
2020	23	179,829	28,69
2021	12,5	203,814	28,96
2022	10	218,62	28,26

Source: DGCE and the Indonesian Central Bureau of Statistics (data processed)

The increase in CHT rates from year to year, in addition to increasing state revenues, can also lead to an increase in the potential for illegal HT circulation. This is due to the fact that the percentage of people smoking does not significantly decrease even though the excise rate increases significantly every year. The increase in cigarette consumption can also be found based on the results of a global survey of tobacco use in adulthood (*Global Adult Tobacco Survey (GATS)*) which was carried out in 2011 and repeated in 2021 involving as many as 9,156, within 10 years there was a significant increase in the number of active adult smokers of 8.8 million people where in 2011 there were 60.3 million smokers and in 2021 there were 69 1 million smokers.

Based on WHO Article 6 *Framework Convention on Tobacco Control (FCTC)* stated “*The Parties recognize that price and tax measures are an effective and important means of reducing tobacco consumption by various segments of the population, in particular young persons*” with free translation “the signatory parties acknowledge that the increase in CHT prices and tariffs has proven to be an effective and important way to reduce tobacco consumption in various segments of the population, especially young people.” Of course this is an interesting thing, where the increase in CHT rates should reduce HT consumption, but based on Table 1 and the GATS survey, HT consumption in Indonesia has not decreased even though CHT rates have increased (Anjarwi & SE, 2021).

The circulation of illegal HT has increased both in terms of the number of prosecutions carried out by DGCE, the number of goods resulting from prosecution and the value of goods resulting from prosecution. This can be seen in the following table:

Table 2 Data on the Number of Illegal HT Actions with the Number of Proceedings and Estimated Value of BHP

Year	Number of Illegal HT Enforcements	Number of Goods Result Enforcement (BHP) (Million Sticks)	Estimated Value (Billion Rp)
2018	5436	448,18	225,16
2019	6327	408,63	247,64
2020	9018	448,07	339,18
2021	13000	489,85	450
2022	21000	574,37	600

Source: DJBC (data processed)

Based on Table 1 and Table 2 above, even though CHT rates increase every year, smoking consumption does not significantly decrease and there is also an increase in the circulation of illegal HT. Efforts to reduce the distribution of illegal HT are then needed so that the level of illegal HT circulation can be suppressed. There is a need for efforts to tackle the HT excise crime simultaneously throughout Indonesia which will eliminate any possibility of *balloon effect* (balloon effect) that occurs, so that illegal Excisable Goods (BKC) are no longer circulating throughout Indonesia.

Changes in the policy for overcoming the crime of tobacco excise crime have made the policy for overcoming crimes in the excise sector a criminal (*penal policy*) is the last tool in law enforcement in the field of excise (Salim, 2013). Criminal law should be a last resort in law enforcement. *last resort*). With the change in the crime prevention policy, efforts to deal with crimes outside the criminal law (non penal) should be prioritized so that state revenues are more optimal and public health can be maintained (Ali, 2013).

The government's policy of increasing tobacco excise rates every year in order to reduce smoking consumption for the sake of maintaining public health, certainly requires an appropriate tobacco products excise crime prevention policy as well. The policy of increasing excise rates on tobacco products without an appropriate policy on tackling tobacco products excise crimes will only lead to an increase in the circulation of illegal tobacco products (Warman, 2014).

Based on the description above, the researcher conducted a study entitled "**Policy for Combating Tobacco Products Excise Crime at the Regional Office of the Directorate General of Customs and Excise (DJBC) of North Sumatra.**"

Research methods

Legal research is a scientific activity based on certain methods, systematics, and ideas that aim to study one or several specific legal phenomena, by analyzing them. In addition, an in-depth examination of the legal facts is also carried out and then seeks a solution to the problems that arise in the symptoms concerned (Siyoto & Sodik, 2015). The place or location for this thesis research was carried out in the Regional Office of the Directorate General of Customs and Excise of North Sumatra (Kanwil DGCE of North Sumatra) with the supervision area of North Sumatra Province and located in the Municipality of Medan. The time of research starts on January 28 until March 3, 2023.

Given that this research does not only want to photograph crime prevention policies carried out by the Regional Office of DJBC North Sumatra and the norms that should be carried out by certain civil servant officials who are given special authority by law (PPNS) Customs and Excise in enforcing the law on excise crimes resulting from tobacco, but also want to photograph its implementation by Customs and Excise PPNS, especially in North Sumatra. The type of research used in the preparation of this thesis is normative juridical research supported by empirical data (Marlina, 2022).

Sources of data in the study entitled Policy for Combating Tobacco Excise Crime in the Regional Office of DJBC North Sumatra, namely: (Fitrah, 2018)

- a. Primary Data, namely data obtained directly from research in the field, in this case the Regional Office of DJBC North Sumatra.
- b. Secondary data, namely data obtained from literature studies by conducting studies in order to gain an understanding of various literacy.

This research uses a statute approach which is carried out by searching for and examining all laws and regulations that are related to the legal issues being handled. Data analysis in this study uses qualitative methods, this qualitative method is used so that researchers can understand and understand the symptoms to be studied (Md, 2009).

Results and Discussions

1. Legal Arrangements for Crime Prevention Policy on Tobacco Products Excise Based on Indonesian Regulations

A. Policy for Overcoming Tobacco Products Excise Crime in Indonesia.

Policies for prevention and control of crime are included in the field of crime prevention policies (criminal policy). In the context of policies for overcoming tobacco excise crimes, the policy for overcoming tobacco excise crimes (criminal policy) is part of the social policy stated in the 4th paragraph of the opening of the 1945 Constitution of the Republic of Indonesia (1945 Constitution).

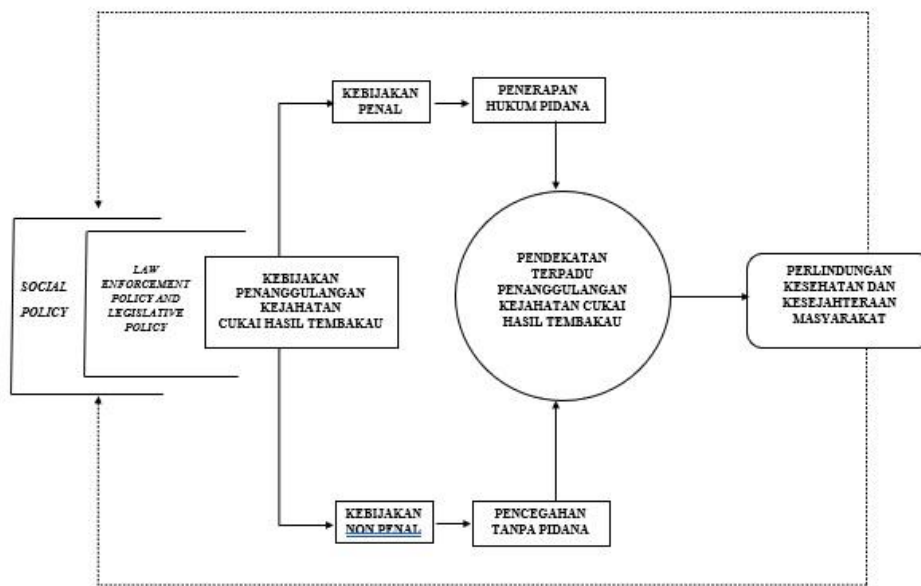


Figure 2 Relationship between Social Policy and Crime Policy (Criminal Policy) on Tobacco Products Excise

Based on Figure 2, the following can be identified:

- Prevention and control of crime must support the objectives (*goal*), public welfare (*social welfare*) and community protection (*social defense*);
- Crime prevention and control must be carried out with an integrated approach; there is a balance of penal and non penal means
- Prevention and control of crime by means of penal is *penal policy* or *penal law enforcement policy* whose operationalization goes through several stages: the formulation stage (legislative policy), the application stage (judicial/judicial policies), the execution stage (executive/administrative policies)

Thus, the crime prevention policy (criminal policy) can be carried out using two approaches, namely the criminal law approach (penal policy) and approaches outside of criminal law (non-penal policy). This is motivated by the fact that crime is a social and humanitarian problem. Therefore, crime prevention efforts do not only rely on the application of criminal law but also look at the root of the problem of crime itself, namely social problems, so social policies are also very important (Lamintang & Lamintang, 2022).

Based on the description above, the success of crime prevention must be conditioned on the integration of various policies, which in general we can divide into penal policies and non penal policies (Erdianti, 2019).

a. Penal Policy Tobacco Products Excise Crime

Criminal law enforcement (*penal*) excise on tobacco products starts from the stage of formulation, application to the stage of execution. This means the criminal law policy (*Penal Policy*) is a process of criminal law enforcement as a whole and total. The three stages of formulation, application and execution form a unified chain of links so that the process of operationalizing criminal law enforcement can realize social policy (Kenedi, 2017). *Social Policy*, which gives birth to social welfare and protection to the community.

Therefore, weaknesses in formulating criminal law policies greatly hinder applicable policies in applying criminal law in efforts to prevent and overcome crime.

Several types of HT are illegal according to the Excise Law, namely:

1. HT without excise stamps attached (plain cigarettes);
2. HT uses fake tax tape;
3. HT uses ex-tax tape;
4. HT uses excise stamps that are not his right (wrong personalization);
5. HT uses a tax tape that does not fit the provisions.

Based on Article 64 of the Excise Law, it can be concluded that the penal policy (criminal law) has the principle of *ultimum remedium* in enforcing the law in the field of excise. *Ultimum remedium* itself is an effort that must be used as a last resort to improve human behavior. This principle means that an excise case must first be resolved in another way (administrative law) before pursuing criminal law.

b. Non Penalty Policy (*Non Penal Policy*) Tobacco Products Excise Crime

Non-penal crime prevention policies are more of a preventive measure before a crime occurs. Therefore, the main objective is to deal with the potential factors that cause crime by focusing on social problems or conditions that can directly or indirectly give rise to or increase crime. Thus, seen from the crime prevention policy, these non-penal efforts have a strategic position and play a key role that must be intensified and made effective.

One of the non-penal policies for tobacco products excise crimes is listed in Article 40B paragraph 3 of the Excise Law which reads:

"Results of the research referred to in paragraph (1) may not be investigated in terms of:

- a. there is an alleged violation as referred to in Article 50, Article 52, Article 54, Article 56 and Article 58; And
- b. concerned pays an administrative sanction in the form of a fine of 3 (three) times the excise value that should be paid."

Thus, at the research stage of alleged violations in the field of excise by Customs and Excise officials, the violator may not be investigated (non-penal) in the event that there is an alleged violation of Article 50, Article 52, Article 54, Article 56 and Article 58 of the Excise Law and the person concerned pay an administrative sanction in the form of a fine of 3 (three) times the excise value that should have been paid. This means that violations of the Excise Law should be resolved first by non-penal means (administrative law).

B. Tobacco Products Excise Social Policy in Indonesia.

Based on the Decree of the Director General of Customs and Excise Number KEP-198/BC/2020 concerning the Strategic Plan of the Directorate General of Customs and Excise for 2020-2024 in Chapter 3 Number 3.1 Policy Direction and National Strategy and related Ministries DJBC in Development Agenda 3 (Increasing HR qualified and competitive), DJBC is mandated to be able to contribute in supporting the direction of national development policies, namely improving health services towards universal health coverage, and increasing productivity and competitiveness. The development agenda with this policy direction is also supported by DGCE with the following strategies:

1. The policy direction of increasing health services towards universal health coverage is carried out with a strategy of gradually increasing tobacco excise duty by mitigating the impact on tobacco farmers and tobacco product industry workers.
2. The policy direction to increase productivity and competitiveness, is implemented with a strategy of providing fiscal incentives for research and development of science and technology-innovation.

Thus, it is clear that the direction of government policy towards HT excise is to prioritize public health aspects besides other aspects.

C. The Criminal Justice System in Combating Tobacco Products Excise Crime

The Criminal Justice System which is a translation of *Criminal Justice System* in short it can be interpreted as a system in society to deal with crime so that it is still within the limits of community tolerance. This description is only one of the objectives of the criminal justice system that exists universally, so that the scope of the criminal justice system's duties can indeed be said to be broad, namely:

1. Prevent people from becoming victims of crime;
2. Resolving crimes that have occurred so that the community is satisfied that justice has been upheld and the perpetrators of crimes have been punished; And
3. Trying so that those who have committed the crime do not repeat their actions again.

According to Muladi, an integrated criminal justice system is a system that is able to maintain a balance in the protection of interests, both the interests of the state, the interests of society and individual interests including the interests of perpetrators of crimes and victims of crime. And against this, Muladi emphasized, that meaning *integrated criminal justice system* is synchronization or simultaneity and alignment which can be distinguished in:

1. Structural synchronization is synchronization and harmony within the framework of relations between law enforcement agencies.
2. Substantial synchronization is the simultaneity and harmony that are vertical and horizontal in relation to positive law.
3. Cultural synchronization is the simultaneity and harmony in living the views, attitudes and philosophy as a whole that underlies the running of the criminal justice system.

These three pillars must remain in line and in sync to be able to run a truly integrated criminal justice system. There will be no meaning if only one field is really going well, but 3 (three) fields or sub-systems must still go hand in hand and be synchronous in realizing a justice system that is coveted by the community as a legal object

2. Policy for Combating Tobacco Excise Crime at the Regional Office of DJBC North Sumatra

A. Non-Penal Policy for Combating Tobacco Products Excise Crime at the Regional Office of DJBC North Sumatra

a. Socialization of Tobacco Products Excise

This socialization activity was carried out by placing billboards/videotrons, talk shows on radio/television, publishing articles in both local and national newspapers, face

to face at the place where market operations were carried out before market operations, face to face in the customs and excise office environment, as well as through social media. Face-to-face socialization carried out directly to the public at grocery stalls, public transportation such as public transport and motorized tricycles, expedition companies targeting community groups consuming HT such as traders, drivers and other general public.

b. Tobacco Products Excise Facility

Excise Facility consists of Excise Free Facility and Excise Exemption Facility. Excise-Free Facility, namely excise objects excluded from the category of excisable goods or excise subjects not included as subjects that have to bear the excise burden on the grounds of avoiding double excise, the principle of domicile in excise collection and also due to the destruction or damage of the BKC. Excise Exemption Facility, namely a form of facility given to Factory Entrepreneurs, storage place Entrepreneurs, Mixed Special Storage Entrepreneurs, or Importers not to pay excise payable.

c. Patrol and Operations

Patrols are enforcement activities that do not yet have a specific target. Enforcement operations are prosecution activities that have specific targets based on Intelligence Result Notes (NHI) from intelligence units and other sources of information. The implementation of patrols and/or enforcement operations is reported and proven by a Document of Proof of Enforcement (SBP). As for the Task Implementation Report (LPT) or other forms of reports that become the evaluation of the implementation of patrols and/or enforcement operations. Assessment of the implementation of patrols and/or enforcement operations is based on the form of enforcement criteria. There are 2 (two) forms of enforcement criteria, namely prosecution with special criteria or prosecution other than special criteria.

d. Enforcement of Tobacco Products Excise

Customs and Excise officials are authorized to take necessary action against HT BKC or other goods related to HT BKC, in order to enforce rules in the field of HT excise. Enforcement activities on BKC HT are carried out by the Enforcement and Investigation Division at the North Sumatra DJBC Regional Office level, while at the KPPBC level it is carried out by the Enforcement and Investigation Section. The forms of action required are in the form of: termination, inspection, prevention and sealing of BKC or other goods related to BKC. In fact, if necessary, Customs and Excise officials can prevent and seal the means of transport.

e. Research on Alleged Violations in the Excise Sector of Tobacco Products

Based on Article 40B of the Excise Law, Customs and Excise Officials have the authority to conduct investigations into alleged excise violations. Research activities on alleged violations in the excise sector within the scope of the North Sumatra DJBC Regional Office were carried out by Customs and Excise officials in the Enforcement and Investigation Sector for the Regional Office level and the Enforcement and Investigation Section for the KPPBC level. Investigation of alleged violations in the field of excise is all efforts made by Customs and Excise officials against people, places, goods and means of transportation such as requesting information from related parties, inspecting goods, inspecting places/buildings, inspecting means of transportation, checking books and records, and/or other actions based on laws and regulations in order to seek and collect materials and information to determine whether or not a violation in the field of excise has occurred, both administrative and criminal (Purba & Fasini, 2020).

f. Issuance of Excise Bills (STCK-1)

Based on PMK number 111/PMK.04/2013 concerning Procedures for Billing Import Duty and/or Excise, STCK-1 is a letter in the form of a decree used to collect excise debt that is not paid on time, excise shortage, administrative sanctions in the form of fines, and / or flowers. Within the scope of the North Sumatra DGCE Regional Office, STCK-1 is issued by KPPBC under it. Billing itself is carried out by a Customs and Excise Bailiff who is appointed by the Head of KPPBC.

STCK-1 must be paid off by the excise insurer 30 (thirty days) from the date it was received. In the event that the excise bearer objects to STCK-1, the due date for paying the excise debt can be postponed for up to 60 (sixty) days from the date of issuance of the decision on objection. The suspension does not delay the process of disbursing guarantees for excise debt in the event that the objection submitted is rejected.

g. Freezing and/or Revocation of NPPBKC

Provisions for license suspension sanctions are regulated in Article 14 paragraph (3a) of the Excise Law. The definition of "freezing" referred to here is that excise subjects are not allowed to carry out business activities in the excise sector until a decision is issued to reinstate or revoke a license, without reducing the obligations that must be settled to the state.

h. Actions Not to Serve Customs Ribbon Orders

Based on the authority granted by the Excise Law, Customs and Excise officials can take action in the form of not serving orders for excise tape submitted by manufacturers or importers. This action is a form of temporary blocking sanction against entrepreneurs who do not comply with the provisions in the excise sector as they should. To take this action, the Customs and Excise officials who take the action should obtain an Enforcement Order from the Head of the Customs and Excise Office.

i. Determination of State-Controlled Goods and State-Owned Goods

BKC and other goods originating from unknown violators are controlled by the state and under the supervision of DGCE, and if within fourteen days of being controlled by the state the violator is still unknown, the excisable goods and other goods become the property of the state. BKC whose owner is unknown, controlled by the state and under supervision and must be officially announced by DGCE to be completed by the person concerned within thirty days after being controlled by the state, and if within the said period the person concerned does not complete his obligations, the BKC becomes state property.

BKC which has become the property of the state will then be destroyed after obtaining approval from the Directorate General of State Assets. Other goods related to excise violations will be auctioned if they still have economic value, if they do not have economic value then destruction will be carried out after obtaining approval from the Directorate General of State Assets.

j. Audit in Taxation

Pursuant to the provisions of Article 39 of the Excise Law, Customs and Excise officials are given the authority to audit manufacturers, warehouse operators, BKC importers, dealers and BKC users who receive exemption facilities. The purpose of an audit in the field of excise is to test the compliance level of BKC entrepreneurs or entrepreneurs who receive excise facilities, in fulfilling the provisions of the excise law and its implementing regulations.

This audit activity in the field of excise is carried out within the scope of the North Sumatra DJBC Regional Office by the Functional Position of the Customs and Excise Audit Sub-Element. Operational provisions regarding audits in the field of excise. The

definition of an excise audit according to the PMK is a series of auditing activities on financial reports, books, records and documents that serve as evidence on the basis of bookkeeping, and other documents related to business activities, including electronic data, as well as letters relating to activities in the field of excise and/or inventory. goods in the context of implementing statutory provisions in the field of excise.

B. Penal Policy for Combating Tobacco Products Excise Crime at the Regional Office of DJBC North Sumatra

a. Terms and Authorities of PPNS Customs and Excise

PPNS Customs and Excise are certain civil servant officials within the Directorate General of Customs and Excise who are given special authority as investigators by law in the field of Customs and Excise. The penal policy for tackling tobacco products excise crimes at the DJBC North Sumatra Regional Office starts with the Customs and Excise PPNS carrying out investigative duties until the case is transferred to the prosecutor's office. The investigation process into the criminal act of tobacco excise is a follow-up to the prosecution and research activities in the field of excise, which are related to alleged criminal violations in the field of excise.

b. Steps to Investigate Tobacco Products Excise at the Regional Office of DJBC North Sumatra

The start of the investigation was officially notified to the public prosecutor (High Prosecutor's Office of North Sumatra at the regional office level or the District Attorney's Office for their respective administrative areas at the KPPBC level) by using a Notice of Commencement of the Investigation Process (SPDP) and a copy of it to the investigator's supervisory coordinator (Korwas), namely the Police Republic of Indonesia (POLRI), as well as the SPDP must also be given to the reported party. This SPDP is submitted no later than seven days after it is stated that the case being handled has been raised to the investigation stage.

The steps that must be taken in the investigation of tobacco excise crimes are as follows:

- 1) Summons of suspects and witnesses;
- 2) Inspection;
- 3) Search;
- 4) Foreclosure;
- 5) Determination of the suspect;
- 6) Arrest.
- 7) Detention.
- 8) Search.
- 9) confiscation.
- 10) Submission of case files to the public prosecutor.

c. Investigation of Excise on Tobacco Products Regional Office of DJBC North Sumatra Year 2020 s.d. 2022

Investigation of HT Excise in the North Sumatra DJBC Regional Office is carried out by the Enforcement and Investigation Division for the Regional Office level and the Enforcement and Investigation Section for the KPPBC level under the Regional Office. During 2020 s.d. 2022, North Sumatra DJBC Regional Office and KPPBC under the

North Sumatra DJBC Regional Office have conducted an investigation into tobacco excise with the following data:

Table 6 Number of HT Excise Investigations at the North Sumatra DJBC Regional Office in 2020 s.d. 2022

No.	Year	SPDP number	Number of Evidence (Cigarette Sticks)	Estimated Value of Goods
1.	2020	13	2.436.830	Rp367.017.000,00
2.	2021	15	3.543.010	Rp3.334.021.400,00
3.	2022	22	17.297.400	Rp19.208.954.200,00

Source: North Sumatra DJBC Regional Office (data processed)

Based on Table 6, it can be seen that the investigation into HT excise crimes conducted by the North Sumatra DJBC Regional Office and KPPBC under it has increased both in terms of the number of SPDP, the amount of evidence and the estimated value of the goods. Thus, what has been done by the Regional Office of DGCE of North Sumatra is in line with what has been done by DGCE as a whole.

3. Factors Influencing Law Enforcement of Tobacco Products Excise Crime in the Regional Office of DJBC North Sumatra

A. Legislative Factors

According to Soerjono Soekanto, the law in material includes:

1. Central Regulations that apply to all citizens or a certain group only or that apply generally in some parts of the country;
2. Local regulations that only apply in one place or area.

Regarding the implementation of the law, there are several principles whose purpose is for the law to have a positive impact. so that the law achieves its purpose it is effective. So that the lawmaker is not arbitrary or so that the law does not become a dead letter, it is necessary to meet certain conditions, namely, among others:

1. Transparency in the process of making laws;
2. Granting rights to citizens to submit certain proposals,

B. Law Enforcement Factors

The scope of the term law enforcement is very wide, because it includes those who are directly and indirectly involved in law enforcement. Sociologically, every law enforcer has a position (*status*) and role (*role*). Social position (*social*) is a certain position in the social structure, which may be high, mediocre or low. This position is actually a container, the contents of which are certain rights and obligations. These rights and obligations are roles or *role*. The role actually performed is sometimes also named *role performance* or *role playing*. I hope it can be understood that the ideal role and what should come from other parties (or parties), while the role that is assumed by oneself and the role that is actually carried out comes from oneself.

C. Facility and Infrastructure Factors

Without certain means or facilities, it is impossible for law enforcement to take place smoothly. These facilities or facilities include among others, educated and skilled human resources, good organization, adequate equipment, adequate finances, and so on. If these things are not fulfilled, it is impossible for law enforcement to achieve its goals.

In the context of enforcing the Tobacco Products Excise law, the number of DGCE employees, especially within the scope of the North Sumatra DJBC Regional Office, is

part of the educated and skilled workforce. The increasing number of prosecutions in the field of HT Excise every year certainly requires additional educated and skilled human resources to overcome this.

D. Community Factors

Law enforcement comes from society and aims to achieve peace in society. Therefore, viewed from a certain angle, society can influence the enforcement of certain laws. Indonesian people, especially people in North Sumatra Province, have certain opinions about law.

In addition, a law enforcer must be familiar with the social stratification or coating of society that exists in that environment (Ahsan et al., 2022). Broadly speaking, people in North Sumatra Province are divided into two, namely the upper class (rich) and the lower class (poor). In the context of enforcing the law on tobacco excise, the poor are more vulnerable to becoming illegal HT consumers because the price is cheap (they don't pay the HT excise as they should) so it is more affordable for the poor.

People with low levels of education may not understand the legal consequences of violating excise laws. Some members of this community may not even be aware of the negative impacts of illegal HT use. Limited information about excise regulations may not be widely available and easily accessible to the public. This of course complicates the government's efforts, in this case the North Sumatra DJBC Regional Office, to increase public compliance with tobacco excise laws. Therefore the non-penal policy by the Regional Office of DJBC of North Sumatra by socializing tobacco product excise through various media is a positive thing to increase public compliance with the legal regulations on tobacco product excise.

E. Cultural Factors

Cultural factors that are actually united with societal factors are deliberately distinguished because in the discussion it raises the issue of the value system which is the core of spiritual or non-material culture. Legal culture includes the values that underlie applicable law, which are abstract conceptions of what is considered good (so it is embraced) and what is considered bad (so it is avoided).

Some people in North Sumatra have a positive perception that smoking is part of their cultural identity making it difficult to reduce or stop the use of tobacco products. In contrast, some people in North Sumatra negatively perceive excise on tobacco products, because it is considered an unfair tax or not beneficial to society. This wrong perception certainly affects people's compliance with tobacco excise laws.

Conclusion

Legal arrangements regarding the policy of overcoming tobacco excise crimes based on regulations in Indonesia are regulated in Law Number 11 of 1995 concerning Excise, Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise, Law 7 2021 concerning Harmonization of Tax Regulations, Law Number 8 of 1981 concerning Criminal Procedure Code, Law Number 8 of 2010 concerning Prevention and Eradication of Money Laundering Crimes, Presidential Regulation Number 18 of 2020 concerning the National Medium Term Development Plan 2020- 2024, Regulation of the Minister of Finance Number: 21/PMK.04/2020 concerning Tobacco Products Industrial Areas, Regulation of the Minister of Finance Number 215/PMK.07/2021 concerning Use, Monitoring, and Evaluation of Revenue Sharing

Funds for Tobacco Products, Minister of Finance Regulation Number 237 INS. - 05/BC/2022 dated 1 November 2022 concerning Synergy Between Units at the Directorate General of Customs and Excise in the Context of Reducing the Level of Illegal Cigarette Circulation.

The policy for dealing with tobacco excise crimes at the North Sumatra DJBC Regional Office includes Non Penalty Policies (outside criminal law) and Penal (implementation of criminal law). Non Penal Policy at the North Sumatra DJBC Regional Office, namely: a. Socialization of tobacco product excise; b. Patrol and Operation of excise duty on tobacco products; c. Enforcement of tobacco excise; d. Examination of alleged violations of excise duty on tobacco products; e. Issuance of Bills on Excise (STCK-1); f. Freezing and/or Revocation of NPPBKC; g. Actions not to serve excise band orders; h. Designation of Nationally Controlled Goods i. Audit in the tax field.

Factors that influence law enforcement in tackling tobacco products excise crimes at the Regional Office of DJBC North Sumatra, namely: a. statutory factors, b. law enforcement factors, c. Facility and infrastructure factors, d. community Factor, It is. cultural Factors,

So that the government of the Republic of Indonesia signs and ratifies the Framework Convention on Tobacco Control (FCTC) so that social policies on tobacco products can reduce smoking prevalence rates in Indonesia; So that the government emphasizes a non-penal approach in tackling tobacco excise crimes, such as by increasing outreach to all social strata of society in North Sumatra so that there is a cultural change in society regarding tobacco products excise and the establishment of a Tobacco Products Industrial Area in North Sumatra Province.

To immediately promulgate implementing regulations in accordance with the mandate of Article 64 paragraph 9 of Law Number 11 of 1995 concerning Excise as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations so that the excise penalty policy for tobacco products with a restorative justice approach can be implemented; In order to increase the knowledge, abilities and expertise of PPNS Customs and Excise as well as supporting facilities and infrastructure to carry out investigations into money laundering crimes (TPPU).

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