

Implications of Excise Rates on Tobacco Products on The Rise of Illegal Cigarettes

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Abstract

Excise is state income that is not included in the tax bracket. Excise on tobacco products is part of excisable goods. Determination of excise rates for tobacco products is determined in Law No. 39 of 2007 in addition to further Minister Finance of Regulation 191/PMK.010/2022 governs this. When determining the excise rates tobacco on products, issues arise with respect to things like the steadily rising tax excise rates on tobacco products, the relationship between the vertical excise tax regulations on tobacco products and the effects of the steadily rising tobacco product excise rates on the emergence of illicit cigarettes. The purpose of this study is to investigate issues with tobacco product excise in order to reduce the spread of illicit cigarettes, which cause losses for the state. A conceptual, statutory, and normative legal approach are all combined in the study technique. The Ministry of Finance's examination of its fiscal strategy, which takes into account a number of criteria, is the basis for the causes driving up tax rates on tobacco goods. The legislation governing tobacco product excise tax rates and the guidelines set forth by the minister of finance are irreconcilable. There is no denying that the effects of tobacco product excise taxes contribute to the distribution of illicit cigarettes.

Keywords: Excise Rates; Illicit Cigarettes; Tobacco Products

INTRODUCTION

Taxes are levies carried out by the Indonesian government as state financial income, not only taxes, there is also state income by non-tax collection, namely excise. Excise is a non-tax State levy that is applied to certain goods that have certain properties or characteristics as stipulated in article 1 number 1 of Law Number 11 of 1995 concerning Excise. This non-tax state levy is applied specifically to certain goods or can be referred to as excisable goods. The items listed below are excisable according to Law Number 11 of 1995, which governs excise. These goods include ethyl alcohol-containing beverages, tobacco products, and ethyl alcohol or ethanol.

Excise, It strives to bring about prosperity, fairness, and social balance through state fees on excisable products (Aziz, 2024). The determination of excise rates in Indonesia is governed by Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 on Excise, specifically under paragraph (1) of Article 5. "And the imported CHT tariff is 275% of the basic price if the customs value plus import duty is used or 57% of the basic price if the basic price used is the retail selling price." Tobacco products are excisable goods, and their excise duty is based on the highest tariff established in Indonesia, which is 275% of the basic factory price or 57% of the basic price used at the retail selling price. Additional regulations governing the imposition of CHT rates can be found in Minister of Finance Regulation Number 198/PMK.010/2020, Number 192/PMK.010/2021, and Number 191/PMK.010/2022. The realization of state revenue from excise in the 3 (three) year period from 2022 amounts to 226,880.8 billion, in 2023 it amounts to 227,210 billion, and in 2024 it amounts to 246,079.4 billion.

The regulation of excise rates on tobacco products increases every year. This increase tends to be an excess in the rate increase. According to the Finance Minister's Regulation, the excise taxes on machine-rolled kretek cigarettes (SKM) in Gol I will rise by 11.9% of the retail selling price in 2024, while in Gol II, the excise taxes will rise by 11.8% of the retail selling price. The increase did not only occur in the SKM type but also in all types of CHT.

The sign of Excisable goods for which excise it paid in full by attaching excise payment marks, such as stamps, they can only be packaged for retail sale and affixed with excise stamps or other necessary excise payment marks after they have been As to According to Article 2 of Regulation No. 67/PMK/04/2018 of the Directorate General of Customs and Excise, items must be sold, offered for sale, delivered, or made accessible for sale. Trade in "Excisable Goods for Which Excise is Repaid by Placing Ribbons or Affixing Other Excise Payment Marks"

For the validity of cigarettes as CHT goods, the attachment must be branded and in accordance with the product, it is not permitted to use inappropriate brands or types of cigarette products. It is illegal to use cigarettes without excise stamps attached, not using excise tax according to the product brand, and using fake excise tax. Such behavior is subject to excise crimes as stipulated in the Excise Law.

The existence of illegal cigarette circulation in Indonesia is very high, it can be seen from the number of actions carried out by Indonesian customs with the theme "fight against illegal cigarettes" in 2023, divided into 2 periods. Actions conducted by personnel from customs and excise up to 2 May 2023 amounted to 5,922 actions with a total loss to the State reaching IDR 275.61 billion. (Ministry of Finance Directorate General of Customs and Excise n.d.) Continuation of these stages Number of actions against illegal cigarettes carried out by bead officers Indonesia's state excise tax in 2023 will be 73.5 million illegal cigarettes. (Ministry of Finance, Directorate General of Customs and Excise, 2023).

This research is different from other research on excise, such as research conducted by Pius Sutri Gusnadi Purba and Padrisan Jamba entitled "The Role of Customs in Controlling Illegal Cigarettes Entering the Exclusive Economic Zone of Batam City" in the journal *Justitia* vol 9 number 5 2022 with The research focuses on the role of customs and excise in monitoring illegal cigarettes in the Batam exclusive zone, while this research focuses on the effects of tobacco product excise rates, which are the root of the illicit cigarette trade. This research is a continuation of further research conducted by Warit Aziz in a previous journal entitled "The Problem of Illegal Cigarettes Without Excise Stamps in the Perspective of Law of Demand and Excise Law" in the journal *Inicio Legis* volume 4 number 1 of 2023 with a research focus on factors consumer demand using the law of demand theory as a benchmark in the Sumenep Regency area as a research location and a continuation of the previous journal written by Warit Aziz entitled "Legal Issues in the implementation of excise tariffs on cigarette companies in Madura" in the journal *Trunojoyo Law Review* Volume 6 Number 1 2024, concentrating his investigation on the legal concerns surrounding the tobacco product excise tax rates on the island of Madura. The difference in this research is a continuation of the results of this research. The requested excise tax rate for tobacco products is lower to not trigger the existence of illegal cigarettes. This research will comprehensively examine the implications effect tobacco product excise taxes on the rise of illicit cigarette sales.

Based on the explanation above, this research will discuss and comprehensively examine the implications of setting excise tax rates for tobacco goods on the rise in illicit cigarette sales in Indonesia which causes large losses to the State in the area of tobacco product excise taxes. Examining with legal theory analysis the regulations for determining excise tax rates for tobacco products. Based on these problems, the issues that will be discussed in this research are: (1) what factors cause the regulation rates of excise on tobacco goods to increase?, (2) Is the Excise Concept in harmony with the control of tobacco product excise taxes in the Law and the regulations below? , (3) and What are the implications of increasing excise rates on tobacco products to create illegal cigarettes?

METHODS

The method used is a type of normative juridical research (normative legal research methodology). The practice of looking for legal rules, doctrines, or principles to address issues is known as normative legal research. conducting normative legal research to provide novel theories, conceptions, or arguments that serve as guidelines for resolving issues (Marzuki 2021). Several research methodologies are used in legal research. The Statutory Approach and the Conceptual Approach were employed in this legal study. The statutory method is "research that prioritizes legal materials in the form of statutory regulations as basic reference material in conducting research." (Marzuki 2021). The Conceptual Approach approach is a method for researching legal theories and doctrine that draws on primary legal materials, laws that are binding on all parties or on a general basis (legislation), as well as secondary legal materials that are used as support after primary legal materials have been gathered. (Marzuki 2021). Function from this legal material is for providing insight to researchers in the future. Secondary legal materials include: Theses, Dissertations, law-related books, expert opinions, and Law Journals. (Marzuki 2021)

DISCUSSION AND RESULT

The concept of setting excise tax rates for tobacco products

a) Concept of Excise Regulation

State income is realized in various types, including customs duties. The word duty comes from Sanskrit which means cost. Duty is used as a term for the cost of goods leaving or entering a country. The term for collection is referred to as customs as defined in Law Number 10 of 1995 Governing Customs, Article 1, Point 2. (Chaloupka, F., Drope, J., Siu, E., Vulovic, V., Stoklosa, M., Mirza, Rodriguez-Iglesias, G., & Lee, H. Tobacconomics cigarette tax scorecard. Chicago, IL: Health Policy Center, and for Health Research and Policy 2020) Excise is a non-tax state levy that is applied to certain goods that have certain characteristics. Certain characteristics As specified in Law Number 11 of 1995 respecting Excise, Article 1, Point 1, excise refers to the tax imposed on certain goods produced domestically or imported into the country. Excise can only be applied to items that meet the requirements outlined in Law Number 11 of 1995 respecting Excise, specifically in paragraph (1).

In terms of taxation principles, excise refers to a consumption tax on commodities that is implemented using the domicile principle (Burhanuddin 2013). The imposition of excise, viewed from a tax aspect, is a consumption tax that is given by the state to citizens for the consumption of excisable goods that are considered by the state to have side effects. Excise on tobacco products is one of the taxable goods whose circulation needs to be monitored by the State for the reason that the side effects Certain goods are excisable, according to Law Number 39 of 2007's Article 2, because their use may have a negative impact on society or the environment, their consumption must be limited, their circulation must be observed, and their use calls for the imposition of

state levies for the sake of justice and balance. The application of excise levies as mandated in the excise law only applies in the Indonesian jurisdiction as defined by the customs area. It can be interpreted that the people who are subject to excise duty on goods are people who are in Indonesia, whether they are producers, distributors or consumers.

b) Factors increasing excise rates on tobacco products

Law Number 39 of 2007, specifically Article 5, essentially regulates the excise rates on tobacco goods. The Minister of Finance is responsible for setting additional regulations for the implementation of this legislation. Minister of Finance regulations in determining excise tax rates for tobacco products go through analysis stages carried out by the fiscal policy of the Minister of Finance. The analysis carried out by fiscal policy includes adjustments to excise rates on tobacco products by considering economic aspects, health aspects, employment aspects, aspects of stopping the cigarette industry, and efforts to control illegal cigarettes (Ministry of Finance Fiscal Policy Agency 2022). The economic aspect considers the macroeconomic side of the national economy, the health aspect is the budget allocation for dealing with the impact of smoking. The employment aspect considers the employment potential of tobacco product excise factories. The sustainability of suppliers' production, as well as strategies to regulate illegal cigarettes, are factors in the cigarette industry's demise (Rasyid 2017).

The factor that causes The rise budgetary policy is reflected in the rates of the tobacco product excise tax. analysis by the Ministry of Finance which is outlined in the form of a Regulation by the Finance Minister regarding the excise rates taxes on tobacco products. The increase in excise tax rates is caused by several aspects described above. Meanwhile, the aspect of efforts to control illegal cigarettes has not been realized, as evidenced by the large number of illegal cigarettes in Indonesia that are still in circulation. The failure to realize the aspects of efforts to control illegal cigarettes must be analyzed in more depth by the legal problems that occur in this sector.

Juridical analysis of regulations for setting excise tax rates on tobacco products

a). Regulation of excise stamp rates for tobacco products according to the Excise Law

Charges for excisable goods as stated Commodities are defined as follows in Law Number 11 of 1995 respecting Excise, Article 4, Paragraph 1. with certain characteristics and items in accordance with the definition of excise. The regulation of excisable goods is based on 4 (four) fundamental reasons as stipulated in Law Number 39 of 2007's Article 2, Paragraph 1, including:

- a. Controlling consumption;
- b. Monitoring circulation;
- c. Addressing negative societal impacts; and

d. Imposing state taxes are necessary for fairness and balance.

The application of a state tax on excisable products known as excise is based on consumption, circulation, negative impacts on use, and the need to impose state taxes to maintain balance and justice. Therefore, not all items are subject to excise if they do not fall within one of the categories listed in Law Number 39 of 2007 on Amending Law Number 11 of 1995 on Excise's article 2 paragraph (1) regarding excisable goods. According to Law Number 39 of 2007 about Amendments to Law Number 11 of 1995 concerning Excise, paragraph 5 of the law stipulates that tobacco products are excisable items and are liable to excise depending on the highest rate.

"This means that excise rates are imposed on excisable goods."

a. *made in Indonesia:*

1. 27.5 percent (or 275) of the basic price if the factory selling price is the basic price used;
or
2. 2. 57% (or 57%) of the basic price if the retail selling price is the basic price used.

b. *Imported goods:*

3. If the customs value plus import charges is the basic price utilized, then 1. 275% (two hundred and seventy-five percent) of the basic price; or 2. 57% (fifty seven percent) of the basic price if the retail selling price is the basic price used.
4. 57% (fifty seven percent) of the basic price, if the basic price used is the retail selling price.

Based on the description of article 5 paragraph (1) above, the excise rates for tobacco products are differentiated between those made in Indonesia and imported. This research discusses excisable goods made from tobacco in the form of cigarettes made in Indonesia with a basic excise price of 275% of the factory price or 57% of the selling price at retail. For units of excisable items, the excise rate as specified in paragraph (1) may be adjusted from a percentage of the basic price to a sum expressed in rupiah, or vice versa, or both. Excisable items manufactured in Indonesia and imported commodities are distinguished by the excise rates that are determined. (Andrew Rosser 2015) Article 6 The difference in the excise rates of excisable items is governed by Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise. Paragraph (1) of this law specifies that the basic price is used to calculate the excise duty on excisable items, governing the basic tariff for excisable goods. made in Indonesia and paragraph (2) uses the basic price tariff for imported excisable goods.

Article 6 According to paragraph (1) of Law Number 39 of 2007 about Amendments to Law Number 11 of 1995 Respecting Excise, the base price for figuring up excise taxes for excisable commodities made in Indonesia is the factory selling price or retail selling price. So the basic excise price is determined by the factory selling price or retail selling price of excisable goods. Determination of tariffs for imported excisable goods is regulated in article 6 paragraph (2) of this law, the basic reference

for the excisable price of imported excisable goods is determined by the customs value plus import duty or retail selling price. Determination of the basic excisable price for imported goods is determined by the customs value added to the import duty or retail selling price. The fundamentals of excise taxation are governed by Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise. Further regulations pertaining to excise rates are governed by ministerial regulations, as specified in Article 5 paragraph (5) of this law.

b). Regulation of excise stamps tariffs for tobacco products according to regulations of the Minister of Finance.

The setting of excise stamp Rates are also subject to additional control by the Minister of Finance, as required by paragraph 5 of Law Number 39 of 2007 (5). Excise rates are established by the Minister of Finance, who also bears this obligation. Finance Minister Regulation No. 192/PMK.010/2021: The regulation that sets the excise rates for tobacco products includes those for cigarettes, cigars, leaf or husk cigarettes, and sliced tobacco.

The Minister of Finance Regulation Number 191/PMK.010/2022 concerning the Second Amendment regulates the excise tax rates for tobacco goods, and it is in effect for the current year 2024. Minister of Finance Regulation Number 192/PMK.010/ 2021 describes the excise rates for tobacco goods, which include cigars, cigarettes made from leaves or husks, and tobacco slices. This rule governs the excise rates for tobacco products. This Ministry of Finance regulation sets limits on retail selling prices per stick or gram, differentiates rates for goods created in the United States and elsewhere, and bases excise taxes on the kind and class of tobacco products. The main objective of this research is only on domestic products and their rates. :

No.	Tobacco product factory entrepreneurs		Retail selling price limit for sticks or grams	Excise rate per sticks or gram	
	Types	Category			
1.	SKM	I	The lowest Ro 2.055,00	Ro	1.101,00
		II	The lowest Ro 1.255,00	Ro	669,00
2.	SPM	I	The lowest Ro 2.165,00	Rp	1.193,00
		II	The lowest Rp 1.295,00	Rp	710,00
3.	SKT atau SPT	I	More than Ro 1.800,00	Rp	461,00
		II	The lowest Rp 1.250,00 1.800,00	Rp	361,00

	SKTF atau SPTF		The lowest Rp 720,00	214,00
4.	KLM	III No Category	The lowest Rp 605,00	Rp 118,00
5.		I II	The lowest Rp 2.055,00	Rp 1.101,00
6.	TIS	No Category	The lowest Rp 860,00	Rp 461,00
7.	KLB	No Category	The lowest Rp 200,00	25,00
8.	CRT	No Category	More than Rp 275,00	Rp 30,00
			More than Rp 180,00 up to Rp 275,00	Rp 25,00
			The lowest Rp 55,00	Rp 10,00
			Up to Rp 180,00	30,00
			The lowest Rp 290,00	Rp
			More Than Ro 198.000,00	Ro 110.000,00
			More than Rp 55.000,00	
			Up to Rp 198.000,00	Rp 22.000,00
			Lebih dari Rp 22.000,00 sampai dengan Rp 55.000,00	Rp 11.000,00
			Lebih dari 5.500,00 sampai dengan Rp 22.000,00	Rp 1.320,00
			Paling rendah Rp 495,00 sampai dengan Rp 5.500,00	Rp 275,00

c). Correlation of regulation of excise rates on tobacco products

Written legal products raise the question of what the relationship between one written legal provision and another is, an important thing to know the answer to because it concerns the binding power of written law as a valid legal provision. (Kusumaatmadja 2009) The relationship between legal Norms can be defined as the spatial metaphorical link between "superordination" and "subordination." The legal

order, particularly when personified as a state, consists of a series of standards from various levels rather than a set of rules that are simply coordinated, stand parallel, or are equal. The progression from a higher norm determining the development of a lower norm, which then determines the formation of an even higher norm, and the fact that this sequence of law formation processes is halted by the highest basic norm, serves as evidence of the unity of this norm. (Kelsen 1971)

As stated above, regulation of excise rates for tobacco products is regulated legislation Number 39 of 2007 pertaining to the assessment of excise taxes in article 5 paragraph (1) by determining the rates based on factory selling prices and retail selling prices with a maximum limit of 275% of the price. factory base and 57% retail base price. The existence of excise rates for tobacco products is further controlled by the regulations set forth in this law by the Minister of Finance.

The excise law requires the Minister of Finance to establish regulations pertaining to the excise tax rates on tobacco goods. These regulations are made more explicit and detailed. Taking into account the imposition of tobacco product excise taxes in 2024, which are Regarding the excise rates for tobacco goods in the form of cigarettes, cigars, leaf or husk cigarettes, and sliced tobacco, Minister of Finance Regulation Number 192/PMK.010/2021 governs. Furthermore, it is governed by Minister of Finance Regulation Number 191/PMK.010/2022, which pertains to the Second Amendment to the Minister of Finance Regulation that regulates excise rates for tobacco products.

The correlation between the regulation of excise stamp rates in It is irrelevant to consider Law Number 39 of 2007 or 191/PMK.010/2022, Minister of Finance Regulation Number. Minister of Finance Regulation Number 191/PMK.010/2022 sets benchmark excise stamp rates based on the kind and classification of tobacco goods excise tax. Excise stamp rates by class and type in the Minister of Finance's regulation shall be computed using the maximum excise stamp rate mandated by Paragraph 5 of Law Number 39 of 2007 (1).

There is also no relevant correlation between the tariff determination by the finance minister's regulations and the setting of a limit price which cannot be lower than that determination. What if the setting of the limit price exceeds the provisions of the excise law with a maximum excise rate of 275% of the factory price or 57% of the retail price. Such provisions result in conflicting norms regarding the regulation of excise tax rates for tobacco products. When this vertical norm conflict occurs, what applies The *lex superior derogat legi priori* principle is founded on the idea of of *lex superior*, the legislation below must comply with the regulations above (Kelsen 1991). So that the legal problems that occur in excise band rates are not correlated between the Excise Law regulations and the Minister of Finance Regulations. Legal reform must be carried out by updating the concept of determining excise band rates in the Minister of Finance regulations.

Implications of the emergence of illegal cigarettes

Sign of payment of excise duty Article 2 Regulation No.67/PMK/04/2018 information regarding trade in excisable goods from the Directorate General of Customs and Excise, for which the use of an excise tape or other proof of excise payment tax is required, governs the payment of excise duties. It is legal for an excise product made from tobacco (cigarettes) to have an excise stamp attached to the packaging of each pack. The excise tax affixed to each cigarette package differs between types of excise tax on tobacco products and is also differentiated between groups.

To pay off this excise, the excise tax rate for tobacco products is determined in Article 5, Paragraph 1 of Law Number 39 of 2007. sets a maximum limit of 57% of the retail price or 275% of the manufacturing price. A Minister of Finance regulation contains additional regulations and raises the annual excise tax rate on tobacco items. Explanation of tobacco product excise tax rates 191/PMK.010/2022, Minister of Finance Regulation by determining excise rates that are differentiated between groups and types, resulting in the price of excise rates exceeding the tariff concept determined by the excise law. This finance minister's regulation also regulates the minimum price limit per stick so that producers are not permitted to provide a lower price than the finance minister's provisions.

Minister of Finance regulations in determining excise tax rates for tobacco products go through analysis stages carried out by the fiscal policy of the Minister of Finance. The analysis carried out by fiscal policy includes adjustments to excise rates on tobacco products by considering economic aspects, health aspects, employment aspects, sustainability aspects of the cigarette industry, and efforts to control illegal cigarettes (Ministry of Finance Fiscal Policy Agency 2022). Referring to several of these aspects, here's to provide an analysis of the price of tobacco product excise stamp rates Zero excise taxes and in compliance with the Excise Law and Minister of Finance Regulations stamps:

Table.2 Calculation of Excise Rates

Costs	PERMENKEU No. 109/PMK.010/2022	Law no. 39 of 2007	No Excise Stamp
Excise Tariff Prices	Rp. 669	Rp. 412	-
Cigarette Production Prices	Rp. 150	Rp. 150	Rp. 150
Distribution Costs	Rp. 200	Rp. 200	Rp. 200
Price Per Stick	Rp. 1.019 (min price Rp.1255)	Rp. 762	Rp. 350
Packaging Price/20 sticks	Rp. 20.380 (min price Rp.25.100)	Rp. 15.242	Rp. 7.000

Sumber: The Writer's Work

Based on the calculation of excise stamp rates which are based There are notable distinctions between the Excise Law's control of tobacco product excise stamp rates and the Financial Ministerial control's rules. The Minister of Finance's order boosting the excise tax rate resulted in a considerable increase in the price of the excise tax on tobacco goods. The regulation by the Finance Minister about the rate of excise tax on tobacco goods, which increases every year, is actually detrimental to cigarette producers and has an impact on consumers who are the target market.

The implications of the excise tax rates for tobacco products set by the Minister of Finance's regulations on illegal cigarettes occur in view of the stipulation of increased excise rates. The relationship between a good's price and demand is explained by the Law of Demand in the context of economics. The rule of demand is essentially a theory that says, "The greater the demand for an item, the lower its price." Conversely, there is less demand for a thing the more expensive it is." (Sukirno 2014)

CONCLUSION

The factor that causes the setting of excise tax rates for tobacco products to increase every year in the Minister of Finance's regulations is due to the analysis of the Ministry of Finance's fiscal policy. The analysis carried out by fiscal policy includes adjustments to excise rates for tobacco products by considering economic aspects, health aspects, employment aspects, sustainability aspects of the cigarette industry, and efforts to control illegal cigarettes.

The correlation between the regulation of The tobacco product excise tax rates specified in Minister of Finance Regulation Number 191/PMK.010/2022 are outlined in Law Number 39 of 2007. Are not reasonable nor consistent. It is evident that the Finance Minister's regulation 191/PMK.010/2022 implements benchmark excise stamp rates by determining the kind and class of tobacco product excise tax and by establishing a maximum price that cannot be lowered below that amount. The maximum excise stamp rate required by For the purpose of determining excise stamp rates per class and type in the Minister of Finance's regulation, Paragraph 5 of Law Number 39 of 2007 (1) should be applied.

What effects the emergence of illicit cigarettes due to the increase in The Minister of Finance's laws have seen a sharp increase in excise tax rates, which has led to the surge of illicit cigarettes. This resulted from the finance minister's legislation establishing tobacco product excise tax rates, which raised the price of cigarettes. It is demonstrated by the economic component of the theory that holds that "demand for an item increases with its price." Consequently, there is less demand for a thing the more expensive it is. "Seeing this problem, legal reform is needed in setting excise tax rates for tobacco products so as not to give rise to illegal cigarettes.

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Regulation

Undang-Undang Nomor 11 Tahun 1995 Tentang Cukai

Undang-Undang Nomor 39 Tahun 2007 Tentang Perubahan Atas Undang-Undang Nomor 11 Tahun 1995 Tentang Cukai.

Peraturan Menteri Keuangan Nomor 192/PMK.010/2021 Tentang Tarif Pita Cukai Hasil Tembakau Berupa Sigaret, Cerutu, Rokok Daun atau Klobot, dan Tembakau Iris.

Peraturan Menteri Keuangan Nomor 191/PMK.010/2022 Tentang Perubahan Atas Peraturan Menteri Keuangan Nomor 192/PMK.010/2021 Tentang Tarif Pita Cukai Hasil Tembakau Berupa Sigaret, Cerutu, Rokok Daun atau Klobot, dan Tembakau Iris.

Peraturan Direktorat Jenderal Bea dan Cukai No.67/PMK/04/2018 Tentang Perdagangan Barang Kena Cukai Yang Pelunasan Cukainya Dengan Cara Peletakan Pita Cukai Atau Pembubuhan Tanda Pelunasan Cukai Lainnya