

Law Enforcement Policy on Violation of Illegal Cigarette Circulation in Indonesia (Study on Indonesian Customs Directorate General)

Cahyo Baskoro Indra Maulana

Cahyo Baskoro Indra Maulana
Postgraduate Program, Faculty of Law Universitas Diponegoro
Jl. Imam Bardjo, S.H., UNDIP Pleburan, Semarang 50241
✉ cahyobaskoro18@gmail.com

TABLE of CONTENTS

INTRODUCTION	104
BASIS FOR CRIMINAL LAW ENFORCEMENT IN CASES OF ILLEGAL EXCISE	107
LAW ENFORCEMENT POLICY BY PPNS DIRECTORATE GENERAL OF CUSTOMS AND EXCISE ON CIRCULATION OF ILLEGAL CIGARETTES	110
ROLE OF PPNS OF THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE IN LAW ENFORCEMENT OF CIRCULATION OF ILLEGAL CIGARETTES	113
CONCLUSION	115
REFERENCES	116

 **10.15294/jils.v4i01.29176**



Copyright © 2019 by Author(s)
This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License. **All writings published in this journal are personal views of the authors and do not represent the views of this journal and the author's affiliated institutions.**

Article Info

Submitted on February 2019
Approved on April 2019
Published on May 2019

Keywords:

*Policy, Law Enforcement,
Criminal Offence, Illegal
Cigarette Circulation,
Violation*

Abstract

The tax regulation is subject to a criminal act, then the Government in this Directorate of the General of Customs and Excise supervision, the circulation of illegal cigarettes. This research was conducted by the Directorate General of Customs and Excise as well as a crackdown on illegal cigarettes. This research uses the juridical normative method. Results of the study concludes as follows: first, the examination of the goods, examination of the goods, building or other place, letter or document to the goods, or against the people, against the Enforcement of goods and means of transport; and Locking, sealing, and / or sticking a necessary safeguards against goods or means of transport. Second, the efforts of the Directorate General of Performance and Surveillance, Dissemination, coaching against the cigarette companies, opening up information services and billing, complaints against criminal acts of illegal cigarettes.

HOW TO CITE (Chicago Manual Style)

Maulana, Cahyo Baskoro Indra. "Law Enforcement Policy on Violation of Illegal Cigarette Circulation in Indonesia (Study on Indonesian Customs Directorate General)", *JILS (Journal of Indonesian Legal Studies)*, 4 (1), 2019: 103-118

INTRODUCTION

CIGARETTES are tobacco products that are still the prima donna for state revenues from the taxation sector in Indonesia, especially the imposition of excise duties which are overseen by Customs and Excise of Civil Servant Investigators (*Penyidik Pegawai Negeri Sipil*, hereinafter called as PPNS) who are principally Criminal Investigators in the Customs and Excise field. As an investigator of a criminal offense related to imposition of excise, the Directorate General of Customs and Excise has special authority as an Investigator as referred to in Law Number 8 of 1981 concerning Criminal Procedure Law (**KUHAP**) to conduct criminal investigations in the field of Customs and Excise (**Sutarto 2010**).

The law enforcement system in general, and included in criminal acts relating to excise, must also refer to Law Number 8 of 1981 concerning

Criminal Procedure Law where the principle must be based on Pancasila and the 1945 Law. The principle is a form of state commitment upholding human rights and guaranteeing all colors of the country and its position in law and government that must uphold the law and government without exception, which means that all countries without exception must uphold the law of the government and uphold the law which can be interpreted as obeying the law. Article 1 paragraph (3) of [the 1945 Constitution states that the Republic of Indonesia](#) is a legal state where law is made as the supreme commander in realizing truth and justice in Indonesia. Law is a series of rules that control certain behaviors and actions of human life in living in a community ([Purnomo 1978](#)).

The law applied in the community is not only to guarantee people's rights and maintain order, but also used as a social engineering tool. In many cases of illegal excise, for example, very comprehensive law enforcement is urgently needed given the potential for substantial state losses in this case. Moreover, the potential of tobacco in Indonesia with export value in 2013 reached 41,765 tons spread in many countries ([Directorate General of Estate Crops 2015](#); [BPS 2018](#)), even the Government prioritized excise on tobacco products as one of the country's revenue sources that has a high economic function because of the contribution of excise tax on tobacco to a very large state treasury, besides that it becomes a vast employment area and absorbs large labor in tobacco processing into cigarettes which involves many workers ranging from tobacco farmers, clove farmers and factory workers showed that the magnitude of the role of tobacco in economic development in Indonesia.

Cigarettes or tobacco products are still the prima donna for state recipients from the taxation sector, especially excise in addition to imposition of excise on Beverages Containing Ethyl Alcohol (*Minuman Mengandung Etil Alkohol*, hereinafter called as MMEA) and EA (Ethyl Alcohol) ([Syahputra 2016](#)). Imposition of excise on cigarette products directly has made a very significant contribution to the country, and each year revenues always exceeds the target set and on the one hand the target set is always up. The success of the Directorate General of Customs collects income for the state coffers of the excise sector in reality. This condition is not always followed by the obligations of taxpayers and excise. This is evidenced by the fact that there are still many factories or cigarette companies that do not use excise tapes on their products or misuse the use of excise band only to avoid the obligation to pay state taxes.

The amount of illegal cigarette circulation can be proven by the destruction of 6.9 million illegal cigarettes as well as 45 (forty five) bottles of illegal alcoholic beverages which are the result of prosecution of Customs and Excise Customs Office Semarang's Supervision and Service Office for the period 2015 to 2018 and has saved state revenues from potential losses of 3 billion rupiah ([Customs of Semarang 2019](#); [Asmara 2018](#)).

To prevent the occurrence of non-compliance with employers, the government in this case the Directorate General of Customs and Excise

undertakes supervision and prevention of the circulation of violations from these entrepreneurs, whether circulated by cigarettes or the acquisition of rights not from the employers' obligations or other forms of violations by issuing various policies. Circulation of cigarettes without excise band is one of the criminal acts. In addition, in order to optimize the efforts of state revenue from the excise sector, in addition to efforts to affirm the excise tax object, it also needs to improve excise tax administration systems and increase law enforcement efforts and affirmation of employee guidance in the context of good governance.

Cases of violations in the excise sector that are still seriously handled by law enforcement Directorate General of Customs and Excise are cases of illegal cigarette circulation that are increasingly widespread in Indonesia with many cigarette factories or companies that do not have permits for ownership of the principal number of entrepreneurs subject to excise and not using ribbons excise on its products or by misusing the use of excise ribbons to avoid taxable obligations on the state, therefore that the large potential countries lose their income from cigarette taxes (Sutedi 2012). The Directorate General of Customs and Excise as law enforcement officers in the field of Customs and Excise should take action against all people (individuals or groups) or companies that commit violations in the field of excise indiscriminately looking at certain circumstances or reasons, therefore as to provide a deterrent effect on the perpetrators violations in the field of excise against the circulation of illegal cigarettes in the market throughout Indonesia.

Basically the imposition of excise tariffs based on [Minister of Finance Regulation No.146/PMK.010/2017 of October 25, 2017](#) has experienced a fairly high increase from the previous excise tariff. The increase in high excise tariffs besides being able to increase state revenues can have a negative impact, among others on the circulation of plain cigarettes (without clipping excise band), attachment of fake excise tapes, attachment of excise tapes that are not intended, such as lower retail prices and not in accordance with its designation.

Moreover, if the violations in the excise sector are increasingly prevalent in Indonesia, this can result in the failure to achieve excise tax receipts optimally and the widespread circulation of illegal cigarettes. Therefore, to avoid undesirable things need to be firmly enforced (law enforcement) therefore that the target of excise tax can be achieved optimally.

Based on the description of the background above, this article discusses two important things, namely: (1) how is the law enforcement policy by the Civil Servant Investigator of the Directorate General of Customs and Excise on violations of criminal acts of illegal cigarette circulation in the community and (2) what are the efforts of PPNS Directorate General of Customs and Excise to deal with the circulation of illegal cigarettes in Indonesia?

The article used is a normative juridical research method, with an approach in the application of normative law consisting of a statute approach, conceptual approach, historical approach, and comparative approach

(Diantha 2016). The research specifications on this article are descriptive-analytical, namely making a systematic, factual and accurate planning of facts therefore it is expected to get a clear and detailed description and description. The data collection method used is literature study and document study which examines primary legal materials, secondary legal materials, and tertiary legal materials related to the Investigation Policy by Civil Servant Investigators of the Directorate General of Customs and Excise in the Framework of Law Enforcement on Cigarette Circulation Violations Illegal. The data analysis method used in this study was carried out qualitatively. Data are analyzed normatively-qualitatively by interpreting and constructing statements contained in documents and legislation.

BASIS FOR CRIMINAL LAW ENFORCEMENT IN CASES OF ILLEGAL EXCISE

LAW enforcement is intended to improve order and legal certainty in the community (Sanyoto 2008). Law enforcement is the stage of the process of the realization of an abstract concept into a reality (Ishaq 2012). Law enforcement in principle must be able to provide benefits or utility for the community, but in addition the community also expects law enforcement to achieve justice. However, we cannot deny that what is considered useful (sociologically) is not necessarily fair, and vice versa what is perceived as fair (philosophically), is not necessarily useful for the community (Nawawi Arief 2007). Law enforcement can guarantee legal certainty, order and legal protection in the era of modernization and globalization when this can be done, if various dimensions of legal life always maintain harmony, balance and harmony between civil moralities and based on actual values in civilized societies. As an activity process that includes various parties including the community within the framework of achieving goals, it is imperative to look at the enforcement of criminal law as a criminal justice system (Reksodiputro 1993).

The strength of our criminal justice system depends on its ability to convict the guilty and clear the innocent. But we know that innocent people are sometimes wrongly convicted and the guilty remain free to victimize others (Muhlhausen 2018). For the people of Indonesia, the weak law enforcement by the state apparatus will determine the perception of whether or not the law will be obeyed. If law enforcement in the community carried out by the state apparatus is weak, then the public will perceive the law as non-existent and as if they are in the jungle, on the contrary if the law enforcement by the state apparatus is strong and done well and consistently, then the community realizes the law exists and they will submit and obey it (Jainah 2012).

1. Customs and Excise PPNS in Illegal Excise Law Enforcement

LAW Number 39 of 2007 concerning Excise states that Civil Servant and Excise Investigators are certain Civil Servants Officials within the Directorate General of Customs and Excise are given special authority as investigators as referred to in Act Number 8 of 1981 concerning Criminal Procedure Law to conduct investigation of criminal offenses in the field of Customs. The investigator in the Law has the authority to:

- a. Receiving reports or statements from someone about a criminal act in the customs sector;
- b. Calling people to be heard and examined as suspects or witnesses; c. Research, search and collect information relating to criminal acts in the customs sector;
- c. Making arrests and detention of persons suspected of committing a criminal act in the customs sector;
- d. Request information and evidence from people suspected of committing a criminal offense in the customs sector;
- e. Photographing or recording through audiovisual media on people, goods, transportation facilities, or anything that can be used as evidence of criminal acts in the customs sector;
- f. Check records and bookkeeping that are required according to this law and other related books;
- g. Taking fingerprints;
- h. Searching for houses, clothes, or bodies;
- i. Search the place or means of transport and inspect the items contained in it if a criminal act is suspected in the field of customs;
- j. Confiscating objects suspected of being goods that can be used as evidence in connection with criminal cases in the customs sector;
- k. Providing safety signs and securing anything that can be used as evidence in connection with criminal acts in the customs sector; m. Bring in experts needed in connection with the examination of criminal offenses in the customs sector;
- l. Order to stop people who are suspected of committing a criminal offense in the customs sector and examine the suspect's personal identification;
- m. Stop the investigation; and
- n. Conduct other actions that are necessary for the smooth investigation of criminal offenses in the field of customs according to responsible law.

The above authority has a function regulated in Article 3 of the Regulation of the Director General of Customs and Excise Number P-53/BC/2010 which states that the authority under supervision is carried out in accordance with the following functions:

- a. Main functions by the Intelligence Unit, Enforcement Unit and Investigation Unit;
- b. Special functions by the Narcotics Unit; and
- c. Supporting functions by the Operation Facility Unit.

2. Crime of Illegal Cigarette Circulation

CRIME comes from a term known in Dutch criminal law, namely *strafbaarfeit*. Although this term is found in Dutch WvS, so is the Dutch WvS (KUHP), but at this time there is no official explanation of what is meant by the *strafbaarfeit*. The lawmakers in the Criminal Code (KUHP) have used the word *strafbaarfeit* to refer to “criminal acts” but without giving an explanation of what is really meant by the word *strafbaarfeit*. According to Wirjono Prodjodikoro, he argued about criminal acts which are acts which can be subject to criminal penalties and the perpetrator can be said to be a subject of a criminal act (Prodjodikoro 2011). The criminal act according to Moejatno is an act that is prohibited by a legal rule accompanied by a threat (sanction) in the form of a certain crime for those who violate the prohibition in the legislation (Moeljatno 2012). Every criminal act contained in the Criminal Code (KUHP) generally has basic elements, namely subjective elements and objective elements.

The subjective elements of a criminal act contained in the Criminal Code (KUHP) consist of:

- a. intentional and accidental (*dolus* or *culpa*)
- b. intent or *voornemen* on an experiment or *poging* as referred to in Article 53 paragraph 1 of the Criminal Code.
- c. kinds of purposes or *oogmerk* such as those found for example in the crimes of theft, fraud, extortion, forgery and others;
- d. plan in advance or *voorbedachte raad* such as those contained in the crime of murder according to Article 340 of the Criminal Code; and
- e. feelings of fear or *vrees* such as those included in the formulation of criminal acts according to Article 380 of the Criminal Code.

While the objective element of a criminal offense contained in the Criminal Code (KUHP) includes:

- a. unlawful or *wederrechtelijkheid*;
- b. the quality of the perpetrator, for instance, “circumstances as a civil servant” in a position crime according to Article 415 of the Criminal Code or “the condition of being a board or commissioner of a limited liability company” in crime under Article 398 of the Criminal Code and
- c. causality, namely the relationship between something action as a cause with something reality as a result.

Violations of criminal acts in the excise sector are increasingly prevalent in Indonesia, where one of them is against cigarette excise for the circulation of illegal cigarettes in a number of regions so that it can cause a lack of state income for the distribution of illegal cigarettes.

General provisions in Law Number 39 of 2007 state that excise is a state levy imposed on certain goods that have the characteristics or characteristics set out in this Law. Based on the division of criminal law on the basis of the source of Law No. 39 of 2007 concerning Excise, it is a special criminal law that originates from legislation outside the codification which is

included in the group of laws and regulations not in the field of criminal law, but in which there are legal provisions criminal (Chazawi 2002).

Pursuant to Article 2 of Law Number 39 of 2007 concerning Excise, it states that goods subject to excise are certain items which have characteristics or characteristics, namely as follows:

- a. the consumption needs to be controlled;
- b. the circulation needs to be monitored;
- c. its use can cause negative impacts on the community or the environment;
or
- d. its use needs to impose state levies for justice and balance

Provisions regarding sanctions for the circulation of cigarettes that are not attached to the excise tape are regulated in Article 54 of Law Number 11 of 1995 *jo.* Law Number 39 of 2007 concerning Excise states that:

Everyone who offers, surrenders, sells, or provides for sale of excisable goods that are not packaged for retail sale or not clipped with excise tapes or not affixed with other excise payment as referred to in Article 29 paragraph (1) shall be punished with the shortest imprisonment 1 (one) year and a maximum of 5 (five) years and/or criminal fine of at least 2 (two) times the excise value and at most 10 (ten) times the excise value that should be paid.

This regulation becomes the legal basis for law enforcement relating to the circulation of illegal cigarettes.

LAW ENFORCEMENT POLICY BY PPNS DIRECTORATE GENERAL OF CUSTOMS AND EXCISE ON CIRCULATION OF ILLEGAL CIGARETTES

INDONESIA is a law state (*rechstaat*) as stated in the 1945 Constitution, in an effort to deal with crime in the community by means of reasoning, in its operation using a criminal justice system with an integrated model (Integrated Criminal Justice System) that is realized and applied in investigative power (by the Investigating Body/Institution), Prosecution authority (by the Public Prosecutor's Agency/Institution), Judicial authority and Decision/criminal decision (by the Court) and the power of the Implementation of a Criminal Decision (by the Implementing Agency/Executing Agency).

The stage of Investigation which is also the first stage in the criminal justice system, is a stage that absolutely plays a vital role in efforts to uphold law and crime prevention in society, because without the stages/process of investigation automatically the next stages in the criminal justice system are

the prosecution stage, the stage of adjudication/imposition of a criminal decision and the stage of implementation/criminal execution cannot be carried out.

Customs and excise officials who are authorized in criminal offenses of illegal cigarettes are Customs and Excise Civil Servant Investigators (PPNS) who are criminal investigators in customs and excise fields, certain Civil Servants Officials within the Directorate General of Customs are specifically authorized as Investigator as referred to in Act Number 8 of 1981 concerning Criminal Procedure Law to conduct criminal investigations in the fields of Customs and Excise.

Civil Servant Investigators or PPNS Based on Article 1 number 5 of Government Regulation Number 43 of 2012 concerning procedures for the Implementation of Coordination, Supervision and Technical Development of Special Police, Investigation of Civil Servants, and Forms of Initiative Security referred to as Civil Servants certain that based on the laws and regulations are appointed as Investigators and have the authority to conduct criminal investigations within the scope of the law which become their respective legal basis.

Supervision and control is related to the high consumption of cigarettes in Indonesia based on Article 28H of [the Constitution of the Republic of Indonesia 1945](#) State which states that:

Everyone has the right to live in physical and spiritual prosperity, to live and get a good and healthy environment and the right to receive health services.

Then in Law Number 39 of 2009 concerning Human Rights in Article 9 paragraph (3) states that: "*Everyone has the right to a good and healthy environment.*" In Law Number 36 of 2009 concerning Health, it states as follows:

Safeguarding the use of materials containing addictive substances is directed so as not to disturb and endanger the health of individuals, families, communities, and the environment ([Art. 113 par. 1](#))

Addictive substances as referred to in paragraph (1) include tobacco, products containing tobacco, solids, liquids and gases which are addictive in nature, which can cause harm to himself and/or the surrounding community ([Art. 113 par. 2](#)).

Violations of criminal acts in the excise sector are increasingly prevalent in Indonesia, where one of them is against cigarette excise for the circulation of illegal cigarettes in a number of regions so that it can cause a lack of state income for the distribution of illegal cigarettes. To guarantee the

repayment of excise owed on Excise-Affected Goods produced, the Excise Law regulates sanctions for anyone including Cigarette Factory Entrepreneurs who violate or do not comply with the provisions contained in Law Number 39 of 2007 and the implementing regulations.

The application of sanctions in the Excise Law is carried out through two types of sanctions, namely administrative sanctions and criminal sanctions. As part of fiscal law, the Excise Law should prioritize administrative settlement as a recovery and fulfillment of tax authorities so that the settlement is sufficient by imposing sanctions in the form of fines.

However, if the violation contains elements of crime such as forgery of excise ribbons, use of excise ribbons that are not their right, falsification of documents, selling BKC without regard to provisions that cause state losses, sealing damage, then such violations are subject to criminal sanctions.

Based on Article 33 of Law Number 39 of 2007 concerning Excise, the Customs and Excise Officers are authorized to:

- a. Take necessary actions on excisable goods and/or other goods related to excisable goods in the form of termination, inspection, enforcement and sealing to implement this law;
- b. Take the necessary actions in the form of not serving orders for excise ribbons or other excise payment marks; and
- c. Prevent excisable goods, other goods related to goods subject to excise, and/or transportation facilities.

In carrying out the authority carried out by Customs and Excise Officials can be equipped with firearms of the type and terms of use which are regulated by Government Regulation No. 21 of 1996 concerning Enforcement in the field of Customs.

Regarding the procedure for prosecuting the process of authority, it is regulated in Article 2 of [Government Regulation Number 21 of 1996 concerning Enforcement in Customs](#) which states to guarantee state rights and compliance with provisions of the Law, Customs and Excise Officials have the authority to carry out prosecution in Customs sector as an effort to find and find an event that is suspected of being a violation of the provisions of the Act, including:

- a. Termination and inspection of transporter's advice;
- b. Examination of goods, buildings or other places, letters or documents relating to goods, or to people;
- c. Enforcement of goods and means of transportation; and
- d. Locking, sealing, and/or attaching the necessary safety marks to goods and transport facilities.

ROLE OF PPNS OF THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE IN LAW ENFORCEMENT OF CIRCULATION OF ILLEGAL CIGARETTES

THE RISE of crimes against illegal acts of illegal cigarette trafficking that occur in society is strongly influenced by the low legal awareness which is one of the causes of the difficulty in realizing law enforcement in the community with a high level of crime against the illegal acts of illegal cigarette circulation. These conditions led to the development of globalization without a change in the legal system that gave rise to legal uncertainty, non-ideal law enforcement, human rights violations, and lawlessness in society. In the law enforcement system in Indonesia, it is determined by all law enforcement officers, one of whom is law enforcement in the criminal act of illegal cigarette circulation, namely the Civil Servants Official of the Directorate General of Customs and Excise.

The efforts of Officials of Civil Servants of the Directorate General of Customs and Excise in dealing with the circulation of illegal cigarettes can be carried out as follows:

1. Inspection and Supervision

Examination and supervision carried out by Civil Servants of the Directorate General of Customs and Excise in every area of Indonesia must be carried out to test the compliance of cigarette manufacturers in the Indonesian region whose work operations stand out and their economic development is very good.

The supervision system for excisable goods is intended to ensure the effectiveness of the implementation of legislation in the excise sector. In this case, the object of supervision in the excise sector is the production and distribution of goods subject to excise, from distributors to retailers, both for goods subject to excise that pay excise and those who obtain exemption facilities or not collected by excise.

This is done by PPNS of the Directorate General of Customs and Excise so that reduced circulation of illegal cigarettes in small roadside shops, as well as against the circulation of plain cigarettes because plain cigarettes causes a decrease in excise tax on tobacco products. Furthermore, PPNS also organizing the efforts to supervise and prevent the circulation of the violations of this businessman, whether in the form of cigarettes, without the excise tape or the acquisition of rights not from the obligations of the employer itself or other forms of violations by issuing various policies.

The field of supervision carried out by Civil Servants of the Directorate General of Customs can be found in [Law Number 39 of 2007 concerning Excise](#) as follows:

- a. Excise documents and customs excise documents electronically. This is to anticipate technological developments, because it requires a legal certainty regarding the validity of data sent electronically which can be used as evidence by adding provisions that stipulate that excise documents and excise tax documents in the form of electronic data are legal evidence according to the law.
- b. The required distributor has a license in the form of a Taxable Goods Entrepreneur's Identification Number (*Nomor Pokok Pengusaha Barang Kena Cukai*, hereinafter called as NPPBKC). With this provision, the intermediary institutions involved in distributing excisable goods are required to have NPPBKC so that the scope of supervision of the circulation of goods subject to excise can be increased.
- c. Enforcement in the form of termination, inspection, prevention and sealing can be carried out on other items related to. This provision provides a broader opportunity to gather sufficient initial evidence for the purpose of investigation if a violation of excise provisions is suspected.

The inspection and supervision was carried out by the intelligence team of the Civil Servants of the Directorate General of Customs and Excise in each region of Indonesia to find out information about the criminal acts of illegal cigarette circulation without excise by directly plunging into the field, especially in cigarette factories and small shops on the edge roads and ports which are illegal cigarette entry routes without excise, therefore that in the case of inspection and supervision, it is expected that the distribution of illegal cigarettes can be found immediately before entering small markets.

2. Dissemination of Regulations concerning Illegal Cigarette

The socialization of the regulations on illegal cigarette crime is carried out by Civil Servants of the Directorate General of Customs and Excise in every area of Indonesia to convey information related to regulations on criminal acts on illegal cigarette circulation to cigarette manufacturers by counseling.

3. Guidance or Coaching for Cigarette Companies

Coaching is carried out routinely and incidentally. Routine guidance is a coaching carried out by Civil Servants of the Directorate General of Customs and Excise carried out continuously to guide cigarette companies in the Indonesian territory with the implementation of new regulations on socialization and efforts to implement them on the cigarette trade. Regular coaching also has the benefit of knowing what are the obstacles for companies that commit illegal cigarette violations.

In addition to regular coaching, there is also incidental coaching which is a coaching that was previously carried out suddenly or unscheduled. This guidance is carried out if there are some changes to the applicable regulations

and the latest regulations must be immediately disseminated to cigarette manufacturers in the Indonesian territory, therefore there is no illegal cigarette abuse.

4. Organizing Information and Complaints Services

Civil Servants of the Directorate General of Customs and Excise in attempting to reduce or eradicate criminal acts of illegal cigarette circulation circulating in the community are increasing by opening information and complaints services at each office of the Directorate General of Customs and Excise. Information and complaint services should be carried out 24 hours in every office in the region in Indonesia, information and complaints services are not only carried out in every office of the Directorate General of Customs and Excise but also to make social media or other internet webs so as to facilitate the public to assist the Directorate General of Customs and Excise in eradicating illegal cigarette circulation.

5. Firmness of Billing against Illegal Cigarette Circulation Actors

Billing is carried out by the state civil servant apparatus of the Directorate General of Customs and Excise if there is a cigarette manufacturer who is accused of violating existing regulations. Violations of the illegal circulation of cigarettes cause excise debts to reduce state revenues.

CONCLUSIONS

AT THE END of this paper, the author underlines and confirms that law enforcement by the Directorate General of Customs and Excise PPNS on Circulation of Illegal Cigarettes based on Article 2 of Government Regulation No. 21 of 1996 concerning Actions in Customs, namely Termination and inspection of transportation advice, Inspection of goods, buildings or other places, letters or documents relating to goods, or to people, enforcement of goods and means of transportation; and Locking, sealing, and / or attaching the necessary safety marks to the goods and means of transport. Then, related to the efforts made by the PPNS of the Directorate General of Customs and Excise in dealing with the circulation of illegal cigarettes, it can be carried out on Inspection and supervision carried out by Civil Servants of the Directorate General of Customs and Excise, Socialization of illegal cigarette crime regulations in order to convey information related to acts criminal acts on the circulation of illegal cigarettes to cigarette manufacturers by counseling, fostering tobacco companies, opening information and complaints services, collecting excise losses to the state against criminal acts of illegal cigarette distribution.

I also recommend that the Directorate General of Customs and Excise and the Office of the relevant agencies in the context of effective supervision

and law enforcement of illegal cigarette circulation be expected to be more observant in seeing the various factors in inhibiting the effectiveness of work, so that the right solutions can be found to overcome these problems. The search for solutions to these problems is expected to be carried out together with the offices of the relevant agencies.

REFERENCES

- Asmara, C. G. (2018). "Rokok Ilegal Nilainya Fantastis, Berantas!", *CNBC Indonesia Online News*, Retrieved from <https://www.cnbcindonesia.com/news/20180920183625-4-34072/rokok-ilegal-nilainya-fantastis-berantas>
- BPS. (2018). "Data Ekspor Tembakau Menurut Negara Tujuan Utama Tahun 2000-2015", *Online*, Retrieved from <https://www.bps.go.id/statictable/2014/09/08/1017/ekspor-tembakau-menurut-negara-tujuan-utama-2000-2015.html>
- Chazawi, A. (2002). *Pelajaran Hukum Pidana*. Jakarta: PT. Raja Grafindo Persada. [Online Google Scholar](#)
- Customs of Semarang, Bea Cukai Semarang. (2019). "Musnahkan 6,9 Juta Batang Rokok ilegal, Bea Cukai Semarang Selamatkan 3 Milyar Rupiah", *Online*, Retrieved from <http://bcsemarang.beacukai.go.id/musnahkan-69-juta-batang-rokok-ilegal-bea-cukai-semarang-selamatkan-3-milyar-rupiah/>
- Diantha, I. M. P. (2016). *Metode Penelitian Hukum Normatif dan Justifikasi Teori Hukum*. Jakarta: PT Kharisma Puta Utama Kencana. [Online Google Scholar](#)
- Directorate General of Estate Crops. (2015). *Statistik Perkebunan Indonesia, Tree Crop Estate Statistics of Indonesia 2013-2015*. Jakarta: Direktorat Jenderal Perkebunan (Directorate General of Estate Crops). [Online](#)
- Ishaq. (2012). *Dasar-Dasar Ilmu Hukum*. Jakarta: Sinar Grafika. [Online](#)
- Jainah. Z. O. (2012). "Penegakan Hukum dalam Masyarakat". *Journal of Rural and Development*, 3(2): 116-172. [Crossref Google Scholar](#)
- Moeljatno. (2002). *Asas-Asas Hukum Pidana*. Jakarta: Rineka Cipta. [Online](#)
- Muhlhausen, D.B. (2018). "How Forensic Science is Transforming Criminal Justice". *U.S Department of Justice, National Institute of Justice Journal*, No.279, April 2018. [Online Google Scholar](#)
- Nawawi Arief, B. (2007). *Masalah Penegakan Hukum dan Kebijakan Hukum Pidana dalam Penanggulangan Kejahatan*. Jakarta: Kencana. [Online Google Scholar](#)
- Purnomo, B. (1978). *Asas-Asas Hukum Pidana*. Yogyakarta: Ghalia Indonesia. [Online Google Scholar](#)

- Prodjodikoro, W. (2011). *Asas-Asas Hukum Pidana di Indonesia*. Bandung: PT Refika Aditama. [Online Google Scholar](#)
- Reksodiputro, M. (1993). *Sistem Peradilan Pidana Indonesia (Melihat Kepada Kejahatan dan Penegakan Hukum dalam Batas-batas Toleransi)*. Jakarta: Fakultas Hukum Universitas Indonesia. [Online Google Scholar](#)
- Sanyoto. (2008). "Penegakan Hukum di Indonesia". *Jurnal Dinamika Hukum*, 8(3): 199-204. [Crossref Google Scholar](#)
- Sutarto, E. (2010). *Rekonstruksi Hukum Pabean Indonesia*. Jakarta: Erlangga. [Online Google Scholar](#)
- Sutedi, A. (2012). *Aspek Hukum Kepabeanan*. Jakarta: Sinar Grafika. [Online Google Scholar](#)
- Syahputra, I. (2016). "Penegakan Hukum Peredaran Rokok Ilegal tanpa Cukai berdasarkan Undang-Undang Nomor 39 Tahun 2007 Perubahan Atas Undang-Undang Nomor 11 Tahun 1995 tentang Cukai di Wilayah Hukum Kantor Pengawasan dan Pelayanan Bea dan Cukai (KPPBC) Tipe Madya Pabean B Kota Tanjung Pinang Provinsi Kepulauan Riau". *Jurnal Online Mahasiswa Fakultas Hukum* 3(1): 1-15. [Crossref Google Scholar](#)

Laws and Regulations

- The Constitution of Indonesia, Undang-Undang Dasar Republik Indonesia 1945. [Online](#)
- Law Number 8 of 1981 concerning to Indonesian Criminal Law Procedure, Undang-Undang Nomor 8 Tahun 1981 tentang Hukum Acara Pidana. [Online](#)
- Law Number 39 of 2007 concerning to Excise, Undang-Undang Nomor 39 Tahun 2007 tentang Cukai. [Online](#)
- Law Number 36 of 2009 concerning Health, Undang-Undang Nomor 36 Tahun 2009 tentang Kesehatan. [Online](#)
- Minister of Finance Regulation, Peraturan Menteri Keuangan (PMK) No.146/PMK.010/2017. [Online](#)
- Government Regulation Number 21 of 1996 concerning to Customs Actions, Peraturan Pemerintah Nomor 21 Tahun 1996 tentang Penindakan di Bidang Kepabeanan. [Online](#)

Law Quote

**“Accipere quid ut
justitiam facias
non est tam
accipere quam
exiorquere”**



**To accept anything as a reward for doing
justice is rather extorting than accepting**