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The Urgency of Imposing Excise Tax on Sweetened Beverages in Packaging (MBDK) as an Instrument for Diabetes Control in Indonesia

Eva Rutnauli Sinaga
Universitas Negeri Semarang, Semarang, Jawa Tengah
evasinaga2874@students.unnes.ac.id

Ratih Damayanti
Universitas Negeri Semarang, Semarang, Jawa Tengah
ratihdamayanti@mail.unnes.ac.id

Abstract

The rising prevalence of diabetes mellitus in Indonesia represents a significant public health concern, particularly in relation to excessive sugar intake. This normative legal research seeks to examine the urgency of establishing excise regulation on sugar-sweetened beverages (SSBs) as a strategic policy instrument for diabetes prevention and control. Using statutory and conceptual approaches, the study finds that although the SSB tax policy has not yet been enforced, it is supported by a solid legal foundation and strong policy justification. Such regulation has the potential to contribute to reducing sugar consumption while also strengthening health financing mechanisms. Accordingly, this research highlights the need to expedite the development and implementation of an SSB excise policy as part of a sustainable national health strategy.

KEYWORDS

Non-Communicable Diseases (NCDs), Diabetes Prevention and Control, Public Health Policy

Introduction

An effective and equitable taxation system is the main foundation in ensuring the sustainability of national development financing, the fulfillment of social rights of the people, and the strengthening of the country's economic sovereignty. Taxes, as the backbone of state revenue, play a strategic role in providing fiscal resources to fund various priority programs, such as infrastructure development, improvement of education quality, health services, and social protection.[1]

Within Indonesia's tax framework, which adheres to the self-assessment principle, taxpayers are entrusted with the responsibility to calculate, pay, and report their tax obligations independently in accordance with prevailing laws and regulations. Beyond serving as a mechanism for generating state revenue, taxation also performs a regulatory function aimed at influencing economic and social behavior. This function is reflected, among others, in excise policies that operate as

[1] Eka Ayu Safitri, Ratih Damayanti, and Tri Sulistiyono, "Batasan Dan Mekanisme Penerapan Sanksi Pidana Perpajakan Di Indonesia Dalam Perspektif Asas Ultimum Remedium Pajak Merupakan Salah Satu Sumber Utama Penerimaan Negara Yang Berfungsi Vital Dalam Pembiayaan Pembangunan Nasional . Dalam Sistem Perpajakan Indonesia Yang Menganut Asas Self-Assessment , Wajib Pajak Diberikan Kepercayaan Khusus Yang Membedakannya Dari Hukum Pidana Umum . Hukum Pidana Dan Memastikan Kepatuhan Wajib Pajak . Dalam Konteks Ini , Asas Ultimum Remedium Digunakan Sebagai Upaya Terakhir Setelah Upaya Administratif Tidak Berhasil . 2 Telah Diakomodasi Dalam Berbagai Peraturan Perundang-Undangan , Termasuk Undang-Undang Nomor 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan (UU HPP). Pasal 44B UU HPP Memberikan Ruang Bagi Penghentian Penyidikan Beserta Sanksi Administrasinya Sebelum Perkara Dilimpahkan Ke Pengadilan . Harus Melalui Proses Pidana Yang Panjang Dan Kompleks . Masih Menghadapi Berbagai Tantangan . Beberapa Studi Menunjukkan Bahwa Pidana Dijatuhkan Meskipun Wajib Pajak Telah Memenuhi Kewajiban Perpajakannya . Penegakan Hukum Perpajakan . Kesalahan Administratif Dan Tindak Pidana Dalam Pelanggaran Perpajakan . Beberapa," 2025, 144–57.

instruments to control the consumption of certain goods while simultaneously contributing to government revenue.[2]

As expressly articulated in the Preamble to the 1945 Constitution of the Republic of Indonesia, one of the fundamental aims of the state is to safeguard all Indonesian citizens and promote general welfare. The realization of these objectives necessitates adequate financial resources derived from multiple sources of state income, including both taxation and non-tax revenues. Among the components of non-tax state revenue, excise duties constitute an important source of funding for the government.

As a source of state revenue, excise tax is a state levy imposed on specific goods that have special characteristics or properties as determined by law. In addition, excise tax can also be understood as a form of consumption tax that has specific characteristics, both on goods produced domestically and on imported goods from abroad.

Consumption of food products, particularly packaged sweetened beverages (MBDK), has shown a significant increase. Globally, consumption of sweetened beverages in packaging (SBPP) has increased by nearly 16%.[3] A viral case in 2022 involving PT Es Teh Indonesia, which issued a legal notice to one of its consumers due to criticism regarding the sweetness level of its product, has also sparked discussions about the urgency of implementing a tax on sweetened beverages in packaging.[4]

A number of previous studies have emphasized the importance of implementing excise taxes on MBDK in Indonesia as an instrument to control sugar consumption. Brian Situmorang (2025) shows that MBDK consumption has reached alarming levels and is closely correlated with an increased risk of obesity, diabetes, and cardiovascular disease, and that excise tax policies in various countries have proven effective in

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[2] Nayla Marwa Nur Farizah dan; Ratih Damayanti, "Penegakan Hukum Terhadap Penghindaran Pajak Di Indonesia: Tinjauan Atas Efektivitas Undang-Undang Ketentuan Umum Dan Tata Cara Perpajakan (UU KUP)" 2, no. 2 (2025): 128–61.

[3] Risky Kusuma Hartono and Fitria Aryani Susanti, "Kebijakan Cukai Konsumsi Minuman Berpemanis Dalam Kemasan (MBDK) Dalam Mengendalikan Masalah Kesehatan: Tinjauan Literatur Sistematis Dan Meta Analisis," *Jurnal Ekonomi Kesehatan Indonesia* 10, no. 1 (2025), https://doi.org/10.7454/eki.v10i1.1141.

[4] Maulana Ma'ruf and Alfita Rakhmayani, "Analisis Rencana Penerapan Cukai Terhadap Minuman Berpemanis Dalam Kemasan Sebagai Ekstensifikasi Barang Kena Cukai," *Journal Of Tax Policy, Economics, And Accounting* 2, no. 2 (2024): 95–112, https://doi.org/10.61261/taxpedia.v2i2.37.

reducing consumption and influencing public behavior. In line with this, Padian Adi Salamat Siregar (2025) emphasizes the effectiveness of progressive sugar content-based excise tariffs as an adaptive consumption control mechanism. Research in the INOVASI Journal (2025) and the Journal of Law and Community Development (2025) also shows that excise has a strategic regulatory function, not only as a source of state revenue, but also as a means of encouraging changes in consumer behavior and product reformulation. However, Dinda and Gracia (2025) found that the policy framework in Indonesia has not optimally regulated the control of MBDK consumption, so the absence of specific regulations regarding MBDK excise remains a weakness in controlling public health risks.

Although various studies have confirmed the negative impact of MBDK on health and the effectiveness of excise policies, studies that specifically discuss the urgency of implementing MBDK excise in the Indonesian context are still limited. Most studies emphasize public health or economic aspects, without comprehensively examining the position of excise as a control instrument within the framework of national policy. In addition, differences in social, economic, and regulatory characteristics between Indonesia and other countries require a more in-depth contextual analysis.

The urgency of this research is increasing because it is based on the rising prevalence of non-communicable diseases (NCDs), particularly diabetes, which is strongly linked to people's consumption patterns.[5] NCDs is recorded as the disease with the highest number of visits based on initial diagnosis at Primary Outpatient Care (RJTP) throughout Indonesia, according to data from the National Health Insurance (JKN) Statistics.[6] Based on comparative data from the 2013 and 2018 Basic Health Research (Riskesdas), the frequency of NCDs in the form of diabetes mellitus increased from 6.9% to 8.5%.[7] Diabetes mellitus is a

[5] Ryan Nanda Putra Dipinto and Milla Sepliana Setyowati, "Lesson Learned Berdasarkan Best Practice Pemungutan Cukai Atas Minuman Berpemanis Dalam Kemasan Di Filipina," *Jurnal Perspektif Bea Dan Cukai* 8, no. 2 (2024): 217–30, https://doi.org/10.31092/jpbc.v8i2.2975.
[6] Ulinuha Setya Darmawanti, "Faktor Determinan Kasus Diabetes Mellitus Tipe 2 Di Kabupaten Administrasi Kepulauan Seribu Provinsi DKI Jakarta Tahun 2023," *Jurnal Epidemiologi Kesehatan Indonesia* 8, no. 2 (2024), https://doi.org/10.7454/epidkes.v8i2.1107.
[7] Safitri.N.A.N, Purwanti.E.L, and Purwanti.S, "Hubungan Perilaku Perawatan Kaki Dengan Kualitas Hidup Pasien Diabetes Melitus Di Rsu Muhammadiyah Dan Klinik Rulia Medika Ponorogo," *Health Sciences Journal* 6, no. 1 (2022): 68–74, http://studentjournal.umpo.ac.id/index.php/HSJ.

disease characterized by elevated blood sugar levels due to reduced insulin levels in the body.[8]

Riskesdas data shows that more than 60% of Indonesians consume MDBK every day.[9] High consumption of sweetened beverages contributes to the surge in obesity and diabetes cases. Research shows that high sugar intake, especially from sweetened beverages, plays a role in increasing the risk of obesity and other metabolic diseases.[10] Sugar consumption through beverages is directly linked to obesity in adolescents, where sweetened drinks can trigger weight gain and increase the risk of chronic diseases such as diabetes and fatty liver disease.[11]

The number of people with diabetes in Indonesia has risen significantly from 10.7 million in 2019 to 19.5 million in 2021. The daily sugar consumption of Indonesians, which reaches 160 grams, also far exceeds the safe limit recommended by the WHO and the Ministry of Health. This condition places Indonesia in 5th place in the world with the most diabetes sufferers.[12] Even more worrying is that diabetes not only affects adults, but also children. The Indonesian Pediatric Society (IDAI) recorded a 70-fold increase in diabetes cases among children as of January 2023, with around 60% of sufferers being girls. This fact shows that diabetes has become a serious threat to public health and future generations.[13] Therefore, efforts are needed to control the consumption

[8] Mimi Sugiarti, Musiana Musiana, and Nurminha Nurminha, “Penyuluhan Dan Skrinning Pencegahan Penyakit Tidak Menular (Diabetes, Hipertensi Dan Asam Urat),” *Jurnal Pengabdian Masyarakat Sasambo* 5, no. 2 (2024): 154, https://doi.org/10.32807/jpms.v5i2.1499.

[9] CS. Purwowidhu, “Menakar Pembatasan Minuman Berpemanis Dalam Kemasan,” mediakeuangan.kemenkeu.go.id, 2024, https://mediakeuangan.kemenkeu.go.id/article/show/menakar-pembatasan-minuman-berpemanis-dalam-kemasan.

[10] Isabel S Mentemas, Khoirun Nisa Alfitri, and Dittasari Putriana, “Hubungan Konsumsi Minuman Manis Dengan Kejadian Gizi Lebih Pada Remaja Di Kota Yogyakarta,” *Jurnal Ilmu Psikologi Dan Kesehatan* 01, no. 4 (2025): 344–51.

[11] A Luwito, J dan Santoso, “Hubungan Asupan Gula Dalam Minuman Terhadap Obesitas Pada Anak Remaja Usia 15 - 19 Tahun Di Sekolah SMA Notre Dame Jakarta Barat,” *Jurnal Muara Medika Dan Psikologi Klinis*, 2022.

[12] Kemenkes RI, “Review Kebijakan Diabetes Melitus Berbasis Transformasi Sistem Kesehatan Dan Outlook 2025,” kemenkes.go.id, 2025, https://lms.kemkes.go.id/courses/acdcbe95-9e14-4b6b-9ffd-305e13989c8e.

[13] Icha Nur Imami Puspita, “Kasus Diabetes Pada Anak Meningkat, Ini Tanggapan Dokter Spesialis Anak UNAIR,” unair.ac.id, 2023, https://unair.ac.id/kasus-diabetes-pada-anak-meningkat-ini-tanggapan-dokter-spesialis-anak-unair/.

of sweetened beverages through excise policies as an instrument to minimize negative impacts on public health.

Risk factors for diabetes mellitus are closely related to excessive energy consumption and high-sugar diets, including consumption of sugar-sweetened beverages (SSBs) and other unhealthy behaviors.[14] Environment-based interventions and fiscal policies have become popular instruments internationally for changing the relative prices of products and reducing consumption. Preliminary studies and policy reviews show that imposing levies (taxes or excise duties) on SSBs or sweetened products can reduce sugar consumption, lower the incidence of overweight/obesity, and have an impact on reducing the risk of diabetes at the population level.

Law No. 11 of 1995 concerning Customs and Excise, replaced by Law No. 39 of 2007 concerning Excise (Excise Law), defines excise as a state levy imposed on specific goods that have specific characteristics or properties as determined by law. Goods subject to excise are basically goods with the following characteristics:

a. its consumption must be controlled,
b. its distribution must be monitored,
c. its use has a negative impact on society or the environment, and
d. its use requires the imposition of state levies to create balance and fairness.

Thus, excise taxes not only serve as a source of state revenue, but also as a regulatory instrument to control consumption. [15], protecting the public, as well as controlling the production and distribution of certain goods. Given these circumstances, it is necessary to balance the interests of state revenue and public health protection. The government needs to develop appropriate plans when refining the potential of excise objects through extensification policies, not only to optimize state revenue, but also as an instrument of public health protection. This is in line with the

[14] Rizza Yussi Listiani and Dian Ayubi, "Faktor Risiko Konsumsi Minuman Manis Terhadap Kejadian Diabetes Melitus Tipe 2 Di Era Gaya Hidup Modern Pada Usia Muda Literature Review," *Ranah Research : Journal of Multidisciplinary Research and Development* 7, no. 1 (2024): 563–70, https://doi.org/10.38035/rrj.v7i1.1246.

[15] Ryamizard Haritzidane KA and Yunanto Yunanto, "Beredarnya Minuman Berpemanis Memiliki Potensi Atas Pemungutan Cukai Di Indonesia," *Repertorium: Jurnal Ilmiah Hukum Kenotariatan* 13, no. 2 (2024): 196–204, https://doi.org/10.28946/rpt.v13i2.4101.

function of excise, which plays a role in controlling production and regulating consumption levels.

Since the enactment of the Excise Law in 1995, the first items subject to excise tax were cigarettes and alcohol. The experience of cigarette excise policy provides lessons on how fiscal instruments can affect the price, accessibility, and consumption of products that pose health risks. Excise provisions for cigarettes and alcohol are regulated in Article 4 paragraph (1) of the Excise Law, which states that excisable goods consist of ethanol or ethyl alcohol, ethyl alcohol contained in beverages, and tobacco products. Furthermore, based on Article 4 paragraph (2) of the Excise Law, the types of excisable goods can be added or reduced through Government Regulations. This opens up the possibility of imposing excise on other goods that are considered to have the potential to cause negative impacts, one of which is MBDK.

The imposition of excise tax on sweetened beverages also has the potential to generate additional revenue for the government, which can then be allocated to fund public health programs. These revenues can be used to support various initiatives to raise awareness about healthy lifestyles and reduce the prevalence of diseases related to excessive sugar consumption, such as diabetes. Therefore, the imposition of excise taxes on sweetened beverages not only serves as a means of controlling consumption, but also as a source of funding to support more comprehensive health programs.[16]

Reviews in the Philippines and Thailand show that excise tax policies in MBDK can reduce public consumption by between 8.4% and 17.7%. Meanwhile, modeling conducted in five Southeast Asian countries, including Indonesia, shows that the implementation of excise taxes not only reduces consumption but also has the potential to increase state revenue while reducing the incidence of non-communicable diseases (NCDs). Given the significant health burden caused by excessive MBDK consumption and the proven effectiveness of excise tax policies in several ASEAN countries, the urgency of implementing MBDK excise taxes in Indonesia needs to be realized immediately.[17]

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[16] Brian Situmorang, Politeknik Keuangan, and Negara Stan, "Urgensi Kebijakan Cukai Minuman Berpemanis Sebagai Instrumen Pengendalian Konsumsi: Tinjauan Sistematis," *Integrative Perspectives of Social and Science Journal* 2, no. 01 Februari (2025): 691–702, https://ipssj.com/index.php/ojs/article/view/111.

[17] Gita Kusnadi et al., "Penerapan Cukai Minuman Berpemanis Dalam Kemasan Di Asia Tenggara : Pembelajaran Untuk Indonesia," *Center for Indonesia's Strategic Development Initiatives (CISDI)*,

In line with the increasing burden of diabetes, there has been discussion and policy review regarding the possibility of imposing excise tax on MBDK in Indonesia. Various research institutions and civil society organizations in Indonesia have published studies showing the potential public health and state revenue benefits of imposing an excise tax on MBDK, as well as implementation issues that must be considered (product definition, sugar content threshold, tariff design, revenue reallocation arrangements for health programs, and economic impact on businesses).

In response, the government has included a draft government regulation on excisable goods, namely MBDK, in the 2025 Government Regulation Drafting Program, which is listed in Presidential Decree No. 4 of 2025. The draft regulation regulates important aspects including the scope of sweetened beverages subject to excise tax, the mechanism for determining excise tax, rates and payment, exemption facilities, and the allocation of revenue from MDBK excise tax. The logical consequence of implementing this policy is an increase in the price of MDBK, which is expected to reduce consumption levels among the public.

Based on the previous explanation, it can be seen that the imposition of excise tax on MDBK is of high urgency as a fiscal policy instrument to control excessive sugar consumption, reduce the prevalence of diabetes, and protect public health. Therefore, research entitled "The Urgency of Imposing Taxes on Sweetened Beverages in Packaging (MBDK) as an Instrument for Diabetes Control in Indonesia" is important to assess the legal basis, policy implications, and effectiveness in the context of public health protection.

This research aligns with the global agenda of the United Nations under the Sustainable Development Goals (SDGs), particularly Goal 3: **Good Health and Well-being**, which emphasizes the importance of addressing **Non-Communicable Diseases (NCDs)** through effective **Diabetes Prevention and Control** strategies. In this context, fiscal measures such as excise taxation on Sugar-Sweetened Beverages (SSBs) represent a form of *Public Health Policy* aimed at reducing excessive sugar consumption, encouraging healthier lifestyles, and ultimately improving population health outcomes in a sustainable manner.

2022, 1–21, https://cdn.cisdi.org/reseach-document/fnm-Penerapan-Cukai-Minuman-Berpeamanis--dalam-Kemasan-di-Asia-Tenggara---Pembelajaran-untuk-Indonesiapdf-1678177281174-fnm.pdf.

Methods

This study uses normative or doctrinal legal research methods that focus on examining internal aspects of positive law. The study was conducted by examining legal materials as the basis for legal decision making on concrete issues, as well as a means of reflection and evaluation of legal decisions that have been or may be made. In the context of a dynamic modern society, legal decision-making is not only based on normative considerations, but also takes into account non-legal factors.

This research is exploratory in nature, using conceptual, case study, comparative, and philosophical approaches, given the absence of explicit regulations in Indonesian positive law regarding excise on packaged sweetened beverages (MBDK), even though philosophically this has been mandated in the Constitution.[18]

Result and Discussion

1. Government Authority in the Enforcement of Excise Tax on Packaged Sweetened Beverages (MBDK)

The government's power to levy excise duties is grounded in the theory of authority within administrative law, which provides a framework for understanding the legitimacy and legal basis of governmental actions. Through this perspective, the authority to establish and collect excise as a component of state revenue derives from powers granted by law. According to Ridwan HR, authority can be understood as the right of an official or institution to exercise their powers in accordance with existing regulations. In other words, authority includes the ability to perform legal actions based on existing formal rules, so it can be said that authority is a form of official power possessed by officials or institutions.[19]

Referring to the theory of authority, every government action must be supported by a clear and valid legal basis in order to have legal

[18] Jonaedi Efendi dan Johnny Ibrahim, *Metode Penelitian Hukum: Normatif Dan Empiris*, ed. Endang Wahyudin (Depok: PRENADAMEDIA GROUP, 2018), https://books.google.co.id/books?id=5OZeDwAAQBAJ&printsec=copyright&hl=id#v=onepage&q&f=false.

[19] Ridwan HR, *Hukum Administrasi Negara* (Jakarta: PT Raja Grafindo Persada, 2013).

legitimacy. Stroink argues that government authority can be obtained through the mechanisms of attribution, delegation, and mandate. In line with this view, Philipus M. Hadjon asserts that a decision cannot be qualified as a valid legal decision without the authority inherent in the government body.

The government's authority to impose excise taxes is attributive in nature because it is directly granted by law to the state as the holder of fiscal power. The exercise of this authority is then carried out through the delegation of authority to authorized officials or institutions through a mechanism of delegation and mandate, while still taking into account the nature of the authority, which may be binding, discretionary, or unrestricted in the process of issuing administrative decisions.[20]

As a complement to the discussion of government authority, role theory is used to explain how that authority is exercised in the practice of governance. Soerjono Soekanto states that a role is a flexible factor of a position (status), whereby a person is said to perform a role if he or she exercises the rights and obligations associated with that position.[21]

Role Theory is a theory that integrates various approaches, disciplines, and scientific orientations. This theory views that every state institution has a specific role and function in accordance with its position in the government system, as expected by society. In line with this view, Sondang P. Siagian emphasizes that the role of government is reflected in its regulatory and policy-making functions, which aim to maintain a balance between individual and public interests and to promote the welfare of society.[22]

In the context of excise implementation, the government plays a strategic role as a regulator and controller of consumption through the establishment of policies, standards, and mechanisms for imposing excise on certain goods. Through the instrument of excise, the government not only focuses on state revenue, but also acts as a protector of the public interest by suppressing the consumption of goods that have a negative impact on health, society, and the environment.

[20] Danel Aditia Situngkir, "MENGENAL TEORI DEMOKRASI DAN TEORI KEWENANGAN DALAM ILMU HUKUM" 5, no. 4 (2023): 8–14.
[21] Soerjono Soekanto, *Sosiologi Suatu Pengantar* (Jakarta: PT Raja Grafindo Persada, 2002).
[22] Titon Srihardian et al., "PERAN STAKEHOLDERS DALAM PEMBERDAYAAN MASYARAKAT DISABILITAS DAN PELESTARIAN LINGKUNGAN MELALUI INOVASI SOSIAL DI DAERAH (Studi Pada Pengembangan Program Inovasi PERTADAYA Terhadap Pelestarian Lingkungan Di Banjarmasin, Kalimantan Selatan)" 6 (2022).

Therefore, role theory reinforces the understanding that excise policy is a form of government authority that is not only legally valid, but also has social justification in the context of protecting the community.[23]

The theory of authority and the theory of the role of government in the implementation of excise tax are based on the principle of legality as stipulated in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia. The government's authority to determine and collect excise tax is legitimized by Article 23A of the 1945 Constitution of the Republic of Indonesia and Law No. 30 of 2014 concerning Government Administration, which regulates sources of authority through delegation, attribution, and mandate. The implementation of this authority is analyzed through the theory of the role of government, which places the government as a regulator, controller of consumption, and protector of the public interest. This role is in line with the objectives of the state in the Preamble to the 1945 Constitution and is confirmed in Law No. 39 of 2007 concerning Excise, namely to control specific goods due to their negative impact.

Law No. 11 of 1995 concerning Customs and Excise, which has been replaced by Law No. 39 of 2007 concerning Excise (Excise Law), is a concrete manifestation of the government's authority and role in the field of excise. This law stipulates that excise is a state levy that is selectively imposed on specific goods based on characteristics or properties determined by law. This regulation emphasizes that the imposition of excise tax must be based on the principle of legality and can only be applied to goods that meet certain criteria, so that the government's authority to collect excise tax is not exercised arbitrarily, but within a clear and measurable legal framework.

The Excise Law stipulates that goods subject to excise tax are those whose use needs to be regulated, whose distribution needs to be monitored, whose use has the potential to cause negative impacts on society or the environment, and whose use needs to be subject to state levies with the aim of achieving balance and fairness. Excise duties not only serve as a source of state revenue, but also as a regulatory instrument to control the consumption, production, and distribution of certain goods. In the context of Packaged Sweetened Beverages (MBDK),

[23] Dkk Monarika Gultom, "PERAN PEMERINTAH PADA PENYALURAN BANTUAN PERLINDUNGAN SOSIAL PROGRAM KELUARGA HARAPAN DALAM MENGHADAPI COVID-19 DI KELURAHAN BELAWAN SICANANG," no. 1 (2023): 17–25.

these characteristics form the normative basis for the government to designate them as excise objects.[24]

Excise tax is a state levy imposed selectively and in a limited manner on specific types of goods, with the burden indirectly borne by the parties who use or consume those goods. Excise tax is only imposed on goods that legally meet certain criteria as excise objects as stipulated in laws and regulations. The regulation of excise objects is dynamic, so that the government has the authority to expand the imposition of excise tax in line with the development of goods in society if these goods have the properties and characteristics that meet the requirements as excise objects.

Within this framework, legal policies in the field of excise are not only instrumental in regulation, but are also formulated with consideration for the principles of fairness and balance, which require excise collection to be carried out proportionally and equally in accordance with the conditions of the subject or object to which the obligation applies. In addition, excise collection must be carried out neutrally so as not to cause distortion to the national economic system, while still guaranteeing state revenue through flexible regulations that have a positive impact on state revenue.[25]

With the aim of maximizing state revenue from the excise sector, the government established the Directorate General of Customs and Excise as a government agency authorized to carry out collection, law enforcement, and supervision in the field of excise at all levels, from the central to regional levels. These authorities are exercised based on laws and regulations determined by the government through the Ministry of Finance, which regulate the determination of excise objects and rates, collection procedures, and supervision and administrative sanction mechanisms, as a manifestation of the implementation of the government's attributive authority in the fiscal sector to ensure legal certainty, effectiveness of collection, and optimization of the function of excise as a source of state revenue and an instrument of control over certain goods.

The government's authority in implementing fiscal policy, particularly in the area of excise, involves various echelon I units within

[24] Negara Republik, "Undang-Undang Nomor 37 Tahun 2007," no. 235 (2007): 245.
[25] Kec Syiah Kuala, Kota Banda Aceh, and Teuku Ahmad Yani, "Pengaturan Objek Barang Kena Cukai Dalam Perspektif Negara Kesejahteraan" 23, no. 1 (2022): 1–20.

the Ministry of Finance, namely the Directorate General of Treasury, the Directorate General of Fiscal Balance (DJPK), and the Directorate General of Customs and Excise (DJBC). Although there are other directorates general within the Ministry of Finance that contribute to the implementation of these policies, the discussion in this context is limited to these three directorates due to the scope of the study.

Within this authority structure, the DJBC plays a major role in customs and excise matters, namely designing and implementing policies and conducting technical standardization in customs and excise matters in accordance with regulations determined by the Minister of Finance and based on statutory provisions. With these authorities, the DJBC acts as a state administrative agency that carries out operational functions of excise collection and supervision in order to realize government policies in the fiscal sector.[26]

From the perspective of State Administrative Law, the authority to impose excise duties is an attributive authority granted by law to the government, specifically to the Minister of Finance, as the administrator of government affairs in the fiscal sector. The technical implementation of this authority is carried out by the Directorate General of Customs and Excise as a state administrative body tasked with collecting, enforcing, and supervising excise duties.

Therefore, the imposition of excise tax is understood as an effort to collect state revenue (budgetary function), which is part of the main source of state revenue used to subsidize various government expenditures, both routine and development expenditures. In its position as a source of state finances, the government seeks to optimize state revenue through increased tax collection. These efforts are carried out, among other things, through policies to expand and optimize tax collection, accompanied by updates to regulations in the field of taxation. This policy is applied to various types of taxes, such as Value Added Tax (VAT), Land and Building Tax (PBB), Sales Tax on Luxury Goods (PPnBM), Income Tax (PPh), and other taxes.

It is also understood as a regulatory instrument (regulatory function), whereby taxes serve as a means of formulating and implementing government regulations in the social and economic spheres, as well as a means of achieving specific objectives that are not

[26] Insana Meliya, Dwi Cipta, and Aprila Sari, "Kewenangan Pemerintah Pusat Dengan Pemerintah Daerah Dalam Pelaksanaan Kegiatan Alokasi Dana Cukai Hasil Tembakau," n.d., 217–42.

solely oriented towards the state's finances. The aim is to control the consumption and distribution of specific goods that have the potential to cause negative effects on society.[27]

Excise tax is positioned as an instrument to control the circulation of goods that cause negative externalities. In this context, Sweetened Beverages in Packages (MBDK) are considered eligible for excise tax because they meet the criteria for Excise Goods as stated in the Excise Law. The high circulation and consumption of MBDK has caused various negative impacts on public health, including an increased risk of obesity, diabetes mellitus, heart disorders, cardiovascular disease, and various types of cancer.

The various health impacts caused by excessive consumption of packaged sweetened beverages (MBDK) have led to a decline in the life expectancy of Indonesians. This situation contrasts with the previous situation, when people tended to have higher life expectancy rates in line with the adoption of healthy lifestyles and restrictions on sugar consumption. The massive increase in SSB consumption is considered to contribute to an increased risk of non-communicable diseases, particularly diabetes mellitus.

This situation has become a serious concern for various groups, both nationally and internationally. A number of institutions and organizations, such as the Center for Indonesia's Strategic Development Initiatives (CISDI), UNICEF, and the World Health Organization (WHO), encouraged the government to take concrete steps to control MBDK consumption. One of the steps that was considered strategic and effective was to expand the scope of excise tax as an instrument to control consumption of products that have a negative impact on public health.

Normatively, this policy has a strong legal basis. Based on the Excise Law, an item can be designated as subject to excise tax if it meets certain criteria, namely if its consumption needs to be regulated, its distribution requires supervision, its use has the potential to cause negative effects on society or the environment, and its use needs to be subject to state levies in order to achieve balance and fairness. In the context of MBDK,

[27] Meidiansjah Azhar; Wantasen, Jullie J.; dan Sondakh, and I Gede Suwetja, "ANALISIS PENERIMAAN PAJAK SEBELUM DAN SESUDAH ADANYA INSENTIF PAJAK BAGI WAJIB PAJAK YANG TERDAMPAK COVID-19 SELAMA MASA PANDEMI PADA KPP PRATAMA MANADO" 16, no. 4 (2021): 387–97.

these characteristics can be legally fulfilled given the health impacts caused by excessive consumption.[28]

This provision is in line with Article 1 paragraph (1) of the Excise Law, which states that excise is a state levy imposed on specific goods based on characteristics or properties specified in the law, so that the determination of Packaged Sweetened Beverages (MBDK) as an excise object is part of the government's legally valid authority. Within this framework, the imposition of excise tax on PSB is not only aimed at optimizing state revenue, but is also directed as a regulatory instrument to protect public health, while at the same time contributing significantly to state revenue in line with the dual function of excise tax as a budgetary and regulatory instrument.

Thus, the government's authority to impose excise tax on MBDK as an effort to control diabetes is a manifestation of the state's regulatory function in the field of public health. Through excise tax policy, the government can control the level of MBDK consumption by increasing the relative price of these products, while also directing changes in consumption behavior towards healthier choices. This policy is also in line with the state's obligation to improve and protect the health of the community as part of its efforts to realize public welfare, as stated in the Preamble to the 1945 Constitution of the Republic of Indonesia. Therefore, legally, the imposition of MBDK excise tax is not only valid based on the government's fiscal authority, but also relevant as a legal instrument in supporting public health policies, particularly diabetes control.

2. Imposition of Excise Tax on Packaged Sweetened Beverages (MBDK)

MBDK is classified by the World Health Organization (WHO) as Sugar-Sweetened Beverages (SSBs), which are beverages that contain added sweeteners or other sugars added during the production process. This group of beverages includes various types of products, such as carbonated and non-carbonated soft drinks, juices and commercial fruit or vegetable drinks, powdered drinks in sachets, flavored drinks, energy drinks, sports drinks, ready-to-drink tea, ready-to-drink coffee, and flavored milk.

[28] Immanuella Febriauma, Meltonomi Panjaitan, and Ana Silviana, “Analisis Dampak Penerapan Kebijakan Cukai Atas Minuman Berpemanis Dalam Kemasan (MBDK) Di Indonesia” 5, no. 3 (2025): 1941–49.

Various studies in Indonesia show that the sugar content in packaged beverages is relatively high, with an average content of 22.8 grams of sugar per serving or equivalent to 86.3 grams per 1,000 mL, with carbonated soft drinks recorded as the type with the highest sugar content. High sugar intake from repeated and long-term consumption of MBDK has been linked in a number of studies to an increased risk of various health disorders, such as type 2 diabetes mellitus, obesity, cardiovascular disease, kidney and liver dysfunction, and tooth decay. This condition shows that MBDK not only affects people's consumption patterns, but also has serious implications for public health in general.[29]

The urgency of imposing excise tax on packaged sweetened beverages (MBDK) is growing stronger in line with the high consumption of sweetened beverages in Indonesia, which has reached alarming levels. Data from the 2024 National Socioeconomic Survey (Susenas) shows that around 68.1 percent, or the equivalent of 93.5 million households in Indonesia, consume PSB. This situation is exacerbated by the results of the 2023 Indonesian Health Survey, which revealed that nearly half of the population aged three years and above consume sweetened beverages more than once a day. This consumption pattern reflects the high exposure to sugar in people's daily lives, which has the potential to increase the risk of long-term health problems.

Non-communicable diseases (NCDs) are a group of diseases that are not transmitted from one person to another, but are greatly influenced by individual patterns and lifestyles. Various unhealthy lifestyle habits are known to contribute to the emergence of NCDs, including smoking, low levels of physical activity and exercise, excessive alcohol consumption, insufficient intake of vegetables and fruits, a habit of consuming fast food, high coffee consumption, insufficient rest time, and excessive stress. This situation shows that NCDs are currently a serious problem that needs attention through protection and early detection efforts so that they do not worsen and cause complications that can be fatal.

World Health Organization (WHO) data shows that in 2021, more than 43 million deaths worldwide were caused by NCDs, accounting for about three-quarters of all deaths outside of the pandemic. Additionally, the results of the Basic Health Survey indicate that the prevalence of

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[29] Dinda BhawikaWimala Pastika dan Gracia R. MoselleSiringoringo, "Urgensi Penerapan Cukai Minuman Berpemanis Dalam Kemasan Sebagai Bentuk Perlindungan Kesehatan Konsumen Dinda Bhawika Wimala Pastika * Universitas Pembangunan Nasional Veteran Jawa Timur , Indonesia , Gracia R . Moselle Siringoringo Universitas Pembanguna" 5, no. November (2025): 95–121.

NCDs continues to increase each year, with 2023 data recording a prevalence of NCDs, one of which is diabetes mellitus, at 10.9%.[30]

The International Diabetes Federation (IDF) ranks Indonesia as one of the five countries with the highest number of diabetes sufferers in the world. This fact confirms that the issue of excessive sugar consumption is not merely a lifestyle issue, but has developed into a serious public health problem that requires comprehensive policy intervention. In this context, MBDK excise tax is seen as a strategic instrument to reduce sugar consumption among the population.

This is supported by a study conducted by CISDI in 2024, which concluded that the implementation of MBDK excise with a price increase of at least 20 percent has the potential to prevent more than 3.1 million cases of diabetes in Indonesia. These findings show that fiscal policy through excise not only has an impact on controlling consumption, but also contributes significantly to national efforts to prevent non-communicable diseases.[31]

The IDF also stated that the global prevalence of diabetes mellitus reached 1.9%, making it the seventh leading cause of death worldwide. In 2019, the number of people with diabetes worldwide was estimated to reach 382 million, with approximately 95% of these cases being type 2 diabetes mellitus. In general, the prevalence of type 2 diabetes mellitus ranges from 85–90% of all diabetes cases. The 2020 WHO report also shows that only about 50% of diabetes mellitus patients in developed countries adhere to their prescribed treatment. Uncontrolled diabetes mellitus has the potential to cause various complications, which in turn affect quality of life and place a burden on the economy.[32]

In 2024, Indonesia will rank fifth globally in terms of the number of adults aged 20–79 with diabetes, with an estimated 20.4 million people affected. This figure is part of the approximately 215.4 million people with diabetes in the Western Pacific region, which accounts for more than a third, or about 37%, of the total number of diabetes cases globally. The prevalence of diabetes in Indonesia among people aged 20–79 years is recorded at 11.0%, and after adjusting for the age structure of the world

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[30] Tim Kerja Hukum dan Humas - RSUP dr. Soeradji Tirtonegoro Klaten, "Benarkah Dengan Skrining Kesehatan Dapat Mencegah Kematian Dini?," kemlas.kemkes.go.id, 2025, https://keslan.kemkes.go.id/view_artikel/4067/benarkah-.

[31] Ori Sanri Sidabutar, "Cukai MBDK Kembali Ditunda, CISDI: Indonesia Berpotensi Rugi Rp 40,6 Triliun Akibat Diabetes," cisdi.org, 2015, https://cisdi.org/siaran-pers/cukai-mbdk-kembali-ditunda.

[32] Vina P Patandung, Ignatia Y Rembet, and Ake R C Langingi, "Penyuluhan Kesehatan Pengendalian Penyakit Tidak Menular Diabetes Melitus Pada Lansia Di Kelurahan Kumersot Kecamatan Ranowulu Kota Bitung" 2, no. 1 (2023): 64–71.

population for international comparison purposes, the figure increases to 11.3%.

This condition is expected to worsen in the future, with the number of diabetes sufferers in Indonesia projected to rise to 28.6 million by 2050, keeping Indonesia in fifth place globally. In addition to the high number of sufferers, another serious problem is the large proportion of undiagnosed cases, which is around 15 million adults in 2024, placing Indonesia third globally for undetected diabetes cases. This indicates that around 73.2% of people with diabetes in Indonesia are unaware of their health condition, a figure that far exceeds the Western Pacific regional average of 50.0% and the global average of 42.8%.[33]

The imposition of excise tax on MBDK is of high urgency as a fiscal policy instrument in efforts to control the prevalence of diabetes in Indonesia. The increasing consumption of MBDK contributes significantly to high daily sugar intake among the population, which ultimately increases the risk of non-communicable diseases, particularly diabetes mellitus. This condition is exacerbated by the fact that diabetes not only affects the quality of life of individuals, but also places a significant economic burden on the national health system and state budget.

In this context, excise tax does not merely serve as a source of state revenue, but also as a regulatory instrument aimed at changing consumer behavior. The imposition of excise tax on MBDK is expected to increase the selling price of products, thereby reducing consumption, especially among groups that are vulnerable to health risks due to excessive sugar consumption. Thus, the MBDK excise tax policy is in line with the principle of prevention in public health policy.

Under current conditions, the price of sweetened beverages does not reflect the external costs incurred by society, particularly due to the health and social impacts of excessive consumption. The application of excise tax is a mechanism that can be used by the government to internalize these costs, so that the direct and indirect impacts arising from the consumption of sweetened beverages can be minimized. Excise tax policy not only serves as a source of state revenue, but also as an instrument to control consumption in order to protect public health.

According to UNICEF, there are five main objectives of implementing excise tax on packaged sweetened beverages (MBDK),

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[33] MPH Candra, "Tantangan Diabetes Di Indonesia – Wawasan Dari IDF Diabetes Atlas Edisi Ke-11," Artikel, Artikel Pengantar, 2025, https://dbindonesia.kebijakankesehatanindonesia.net/2025/06/tantangan-diabetes-di-indonesia-wawasan-dari-idf-diabetes-atlas-edisi-ke-11/.

namely to increase the selling price so as to reduce purchase and consumption levels, encourage the public to switch to consuming safe drinking water, and shape social norms by emphasizing that regular consumption of sweetened beverages is not part of a nutritious and healthy diet. In addition, this policy aims to reduce overall sugar intake at the population level and generate significant state revenue to be reinvested in efforts to improve public health and welfare.

The imposition of MBDK excise tax has various significant impacts in several aspects, namely:

1. In terms of consumption, the application of a 10% excise tax on sweetened beverages has been proven to reduce the level of purchase and consumption by the community by around 8–10%, in line with the increase in the selling price of these products.
2. From a health perspective, the MBDK excise policy has the potential to provide significant benefits by reducing the incidence of non-communicable diseases, such as heart disease, type 2 diabetes mellitus, and stroke, as well as reducing the risk of premature death due to excessive sugar consumption.
3. Meanwhile, from a socio-economic perspective, the imposition of MBDK excise tax can generate significant additional state revenue, which can then be used to support health programs, disease prevention, and improve the welfare of the wider community.[34]

The results of this study confirm that the MBDK excise policy plays a very significant role as a policy intervention instrument in diabetes control in Indonesia:

a. In terms of policy design, the MBDK excise scheme must be formulated explicitly with health objectives as its main foundation. Various literature shows that a tariff structure based on sugar content per unit volume is more effective in controlling consumption than a single tariff, as it encourages product reformulation by producers while providing more informative price signals to consumers, thereby potentially increasing the effectiveness of the policy in the medium and long term.

[34] Fauzan Ijazah, "Ringkasan Kebijakan Cukai Untuk Minuman Berpemanis," *UNICEF*, 2019.

b. In addition, the implementation of MBDK excise tax needs to be integrated with other health policy instruments, considering that research by Siswati and Hirawati Pranoto (2024) confirms that excise tax as a fiscal instrument has limitations if it is not supported by promotional and preventive policies, such as sugar content labeling, nutrition education, and public health campaigns. making cross-sector integration crucial to ensure that changes in consumption behavior are driven not only by price factors but also by increased health literacy.
c. The implications of this policy are also closely related to aspects of social justice and the protection of vulnerable groups, given that the impact of MBDK excise tends to be felt more by low-income communities. Therefore, a balancing mechanism is needed so that public health objectives can be achieved without widening social inequality, one of which is through the use of excise revenue to support public health programs.
d. From a public policy governance perspective, the successful implementation of MBDK excise is largely determined by institutional capacity and the effectiveness of cross-sector coordination involving the fiscal, health, and industry oversight sectors, because, as stated by Dharma (2025), weak coordination and oversight have the potential to hinder the optimal achievement of policy impacts.
e. Emphasizing the importance of strengthening a comprehensive and sustainable monitoring and evaluation system for MBDK excise policies, covering fiscal indicators, changes in consumption patterns, industry responses, and impacts on public health in the medium term, as stated by Rahmanti and Mimin Indah L. (2022), an adaptive evaluation approach allows for policy adjustments in line with evolving empirical dynamics.[35]

To assess the effectiveness of MBDK excise in reducing sugar consumption, CISDI has conducted a study on the implementation of this policy in several Southeast Asian countries. The results of the study show that the right tax policy design can have a real impact on reducing the consumption of sweetened beverages. The experiences

[35] Ira Oktaviani Rz et al., "Analysis of the Implementation of the MBDK Excise Policy : Effective Efforts to Reduce Diabetes and Obesity Among the Community Analisis Implementasi Kebijakan Cukai MBDK : Upaya Efektif Menekan Diabetes Dan Obesitas Di Kalangan Masyarakat," 2026.

of several countries in the Southeast Asian region show that the success of MBDK taxes is greatly influenced by policy design, tariff structure, and consistency of implementation. Thailand, Malaysia, and the Philippines have implemented different approaches, but all of them have placed MBDK taxes as an instrument for controlling consumption based on public health.

In Thailand, the government is implementing MBDK excise tax gradually by setting medium-term tariff targets to be achieved through tariff increases every two years. The tariff structure is tiered based on sugar content, namely 1 baht per liter for MBDK with a sugar composition of 6-8 grams per 100 milliliters, 3 baht per liter for a sugar composition of 8-10 grams per 100 milliliters, and 5 baht per liter for beverages with a sugar content exceeding 10 grams per 100 milliliters. This gradual approach allows time for the industry to adapt while sending a consistent policy signal to producers and consumers. As a result, the policy has proven effective in reducing MBDK consumption by 2.5 percent, although the impact has been relatively moderate due to the gradual price increases.

Meanwhile, Malaysia opted for a volume-based approach with a sugar content threshold. In the initial stage of its implementation in 2019, a tariff of 40 cents per liter was imposed on sweetened beverages with a minimum sugar content of 5 grams per 100 milliliters. This policy resulted in a significant decline in consumption, namely 9.3 percent. However, an evaluation of the policy showed that the initial tariff rate was not strong enough to have a long-term effect. Therefore, the Malaysian government then raised the excise tariff to 0.90 Malaysian ringgit per liter and adjusted the sugar content threshold. This evaluative measure reflects the importance of policy flexibility and the government's courage in adjusting tariffs based on the results of monitoring the impact in the field.

Unlike Thailand and Malaysia, the Philippines has imposed relatively high MBDK excise taxes from the outset. Since 2018, the Philippines has imposed two tax rates: 6 pesos per liter on MBDK using caloric and non-caloric sweeteners, and 12 pesos per liter on beverages using high fructose corn syrup. This policy design takes into account not only sugar content but also the type of sweetener used. This approach has proven to have a stronger impact, as evidenced by an 8.7 percent reduction in MBDK consumption in just the first month after the tax was imposed. This indicates that sufficiently high rates and a strict structure can produce a faster effect in controlling consumption.

Based on this comparison, there are several crucial lessons that Indonesia should examine in order for MBDK excise policies to be effective when implemented, namely:

1. Excise tariffs must be high enough to significantly increase the price of MBDK; the WHO recommends a minimum of 20% and ideally up to 50% in order to reduce consumption, so symbolic tariffs should be avoided.
2. Indonesia needs to use tiered rates based on sugar content, as Thailand does, and combine this with periodic evaluations and rate adjustments to be responsive to the market and consumer behavior, as Malaysia does.
3. Differentiating tariffs based on sweetener type, as in the Philippines, is important to prevent switching to other sweeteners that remain risky; Indonesia should clarify the definition and classification of sweeteners to avoid any loopholes for tax avoidance.
4. The success of MBDK excise in Indonesia also depends on political consistency and regulatory certainty; in Indonesia, the timely completion of implementing regulations, certainty of the implementation schedule, and the readiness of the excise administration system are key prerequisites to prevent the policy from being delayed again and losing momentum.

Considering these comparative experiences, it can be concluded that the success of MBDK excise in Indonesia greatly depends on the government's courage in setting adequate rates, adaptive policy design, and a strong commitment to making MBDK excise an instrument for controlling consumption for the sake of protecting public health, rather than merely as a source of state revenue.

In addition to the cross-country study, CISDI's 2022 research also shows that the increase in MBDK prices due to the imposition of excise taxes has consistently contributed to a decline in sugar consumption among the public. These findings show that MBDK excise taxes are not only effective as a fiscal instrument, but also as a means of controlling consumption with a focus on protecting public health. The study also revealed that the implementation of MBDK excise in Indonesia has the potential to generate additional state revenue of up to IDR 3.6 trillion.[36]

Director General of Agro Industry, Putu Juli Ardika, stated that the implementation of MBDK excise tax at a rate of Rp1,771 per liter has the potential to cause an increase in the price of sweetened beverage products in the range of 6 to 15 percent. According to him, the impact of this policy needs to be carefully considered, given that around 60-70 percent of beverage distribution is still carried out through conventional markets, such as small shops and vendors, which are in direct contact with end consumers. The proposed imposition of MBDK excise tax refers to a scheme designed by the Ministry of Finance, namely the application of a specific excise tariff based on the sweetener content in the product. In the draft, the excise tax is applied to MBDK that has a sugar content exceeding 6 grams per 100 milliliters, as well as to all MBDK that uses food additives in the form of sweeteners, without taking into account the minimum limit of their use.[37]

The government has been discussing the implementation of MBDK excise tax since 2016, but to date the policy has not been realized and continues to be delayed for various reasons. The latest delay has even been pushed back to 2025, despite the fact that Presidential Decree No. 4 of 2025 has normatively mandated that the technical regulations regarding MBDK excise goods be finalized in the same year. This situation highlights the gap between policy commitments and implementation on the ground.[38]

In addition, in the 2026 Draft State Budget document, the government explicitly states that the imposition of MBDK excise is intended to support efforts to control the consumption of products that have a negative external impact on public health. Beyond the

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[36] Dkk Salsabil Rifqi Qartunnada, *Konsumsi MBDK Tinggi, Cukai Perlu Segera Diterapkan* (Jakarta Pusat: Center for Indonesia's Startegic Development Initiatives (CISDI), 2025).

[37] Rio Jayusman, "Cukai Minuman Berpemanis Bakal Diterapkan, Ini Dampaknya Menurut Kemenperin," Republika, 2024, https://wantimpres.go.id/id/newsflows/cukai-minuman-berpemanis-bakal-diterapkan-ini-dampaknya-menurut-kemenperin/.

[38] Hanindito Arief Buwono, "Diterapkan Tahun Depan, Tarif Cukai Minuman Berpemanis Masih Misterius," cisdi.org, 2025, https://cisdi.org/artikel/tarif-cukai-minuman-berpemanis.

health dimension, Commission XI of the House of Representatives also views MBDK excise tax as a strategic instrument to increase state revenue through the expansion of excise tax objects. Thus, the discourse on the application of MBDK excise tax not only reflects public health interests but also state fiscal interests, which should serve as a strong basis for accelerating the implementation of this policy.[39]

Various international practices have proven that excise policies are a powerful tool for reducing the consumption of foods and beverages containing sweeteners in society, while encouraging a shift towards healthier consumption patterns. The success of other countries in implementing excise taxes provides strong empirical evidence that this policy not only serves as a means of increasing state revenue, but also as a strategic tool in public health policy to reduce the risk of non-communicable diseases. These lessons are an important reference for Indonesia in formulating regulations that balance fiscal objectives and public health protection.

Therefore, the Indonesian government needs to immediately implement excise tax on Sugary Drinks in Packages (MBDK) in a consistent, measurable, and planned manner, without further delay. Prolonged delays not only have the potential to increase health care costs due to the high prevalence of diseases related to excessive sugar consumption, but can also cause long-term economic losses. Conversely, the implementation of an appropriately designed SWD tax that is integrated with other health policies can be a concrete step in protecting public health, controlling sugar consumption, and simultaneously strengthening the country's fiscal resilience.

Conclusion

Based on the objectives of this study, it can be concluded that the imposition of excise tax on Sugary Drinks in Packages (MBDK) is a relevant, legally valid, and strategic policy instrument to support diabetes control in Indonesia. This study shows that the PSB on PSB has a dual function, namely as a tool to control sugar consumption through price mechanisms

[39] Rio Jayusman, "Cukai Minuman Berpemanis Dalam Kemasan Bakal Diterapkan Tahun Depan, Ini Bocorannya," Republika, 2025, https://wantimpres.go.id/id/newsflows/cukai-minuman-berpemanis-dalam-kemasan-bakal-diterapkan-tahun-depan-ini-bocorannya/.

and as a fiscal instrument that can strengthen health sector financing. In the context of protecting the right to health, the PSB policy is in line with the state's obligation to take preventive measures against the increase in non-communicable diseases, particularly diabetes mellitus, which continues to show an upward trend.

The implications of these findings suggest that the implementation of MBDK excise tax needs to be designed with health objectives as the main orientation, including through a sugar content-based tariff structure, integration with promotional and preventive policies, and strengthening cross-sectoral governance. In addition, to ensure social justice, revenue from MBDK excise should be reallocated to fund public health programs, particularly the control and prevention of non-communicable diseases in vulnerable groups.

Based on the imposition of MBDK excise tax in several countries, Indonesia needs to pay attention to several important matters: setting adequate and tiered rates, adjusting sugar content thresholds, clarifying the definition and classification of sweeteners, and ensuring policy consistency and regulatory certainty through the timely completion of implementing regulations and the readiness of the excise administration system. This study recommends that the government immediately implement MBDK excise taxes in a consistent and planned manner, accompanied by a continuous monitoring and evaluation system, so that this policy can be implemented adaptively and effectively in the long term. Thus, MBDK excise taxes not only have the potential to reduce sugar consumption, but also serve as a concrete step in strengthening the national health system and the country's fiscal resilience.

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