

LEGAL PROBLEMS OF CIGARETTE EXCISE LAW ENFORCEMENT

IN EAST JAVA PROVINCE

(Study in East Java Pamong Praja Police Unit)

THESIS

BY: SUCI YAQILUH NURZEHA

SIN 200202110044



SHARIA ECONOMIC LAW DEPARTMENT

SHARIA FACULTY

UNIVERSITAS ISLAM NEGERI MAULANA MALIK IBRAHIM

MALANG

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2024

STATEMENT OF THE AUTHENTICITY

In the name of Allah SWT,

With consciousness and responsibility toward the development of science, the writer declares that thesis entitled:

OPTIMIZING THE USE OF CIGARETTE TAX IN ORDER TO IMPROVE LAW ENFORCEMENT IN EAST JAWA PROVINCE

Is truly a writer's original work that can be legally justified. If this thesis proven to result in duplication or plagiarism from another scientific work, it as a precondition of degree will be stated legally invalid.

Malang, 26th of May 2024

Writer



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OPTIMIZING THE USE OF CIGARETTE TAX IN ORDER TO IMPROVE LAW ENFORCEMENT IN EAST JAWA PROVINCE

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(Study in East Java Pamong Praja Police Unit)


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No	Day / Date	Subject of Consultation	Signature
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197408192000031002

MOTTO

وَعَسَىٰ أَنْ تَكْرَهُوا شَيْئًا وَهُوَ خَيْرٌ لَّكُمْ ۖ وَعَسَىٰ أَنْ تُحِبُّوا شَيْئًا وَهُوَ شَرٌّ لَّكُمْ ۗ وَاللَّهُ يَعْلَمُ

وَأَنْتُمْ لَا تَعْلَمُونَ

Tetapi boleh jadi kamu tidak menyenangi sesuatu, padahal itu baik bagimu, dan boleh jadi kamu menyukai sesuatu, padahal itu tidak baik bagimu. Allah mengetahui, sedang kamu tidak mengetahui.

But it may be that you don't like something, even though it is good for you, and it may be that you like something, even though it is not good for you. Allah knows, while you do not know

(QS: AL-BAQARAH AYAT 216)

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Alhamdulillahirabbil'alamin, thank God for all the blessings, mercy, and help of Allah SWT so that the writing of this thesis entitled: **“LEGAL PROBLEMS OF CIGARETTE EXCISE LAW ENFORCEMENT IN EAST JAVA PROVINCE (Study in East Java Pamong Praja Police Unit)”** can be successfully completed. We offer our prayers and greetings to Rasulullah SAW, who has provided good guidance to all of us as his people in living a good life in accordance with Islamic law. By following his guidance, hopefully we can all become believers and get his help in the final yaumul. Amen. For all the guidance, direction, and service assistance that have been provided, the author humbly expresses his indescribable thanks to:

1. Prof. Dr. M. Zainuddin, M.A., as Chancellor of the State Islamic University Maulana Malik Ibrahim of Malang;
2. Dr. Sudirman, M.A., as Dean of the Sharia Faculty State Islamic University Maulana Malik Ibrahim of Malang;
3. Dr. Fakhruddin, M.HI., as Head of the Sharia Economic Law Study Program, Sharia Faculty, State Islamic University Maulana Malik Ibrahim of Malang;
4. Ramadhita, M.HI., as the writer's supervisor, who has given a lot of his time to provide guidance, direction, and motivation in working on and completing the thesis writing;
5. All the lecturers at the sharia faculty of the State Islamic University Maulana Malik Ibrahim of Malang who have provided lessons to all of us. With

sincere intentions in teaching, hopefully it will become part of worship to gain the pleasure of Allah SWT and become useful knowledge and a blessing for all of us;

6. Staff and employees of the Sharia Faculty of the State Islamic University Maulana Malik Ibrahim of Malang who have participated in helping complete this thesis;
7. The late beloved mother, Hj. Khaulah who always prayed for the author's every step even though she was in a different world, and my beloved father, H. Hadi Santoso who never ceased to provide prayers and material and immaterial support, always became the author's main motivation in achieving the family's goals and hopes. Hopefully, by completing this thesis, the author can continue to take steps towards the family's ideals and hopes even better;
8. Aisyah Salsabila, S. Ag, Naila Dhiya Izzatina, Indriana Nanik, S. H, Nurul Huda, S. Ikom, Annisa Ismahani, Annisa Umardi, S. Pd, Akhza Fadhillah Ishdiqana, S. H, Masidah, S. H, Najwa Hawa Syabeh, Intan Isnaeni, Sheilila Rezayi Melanie, and Fadil Muhamad, S. Ked, who have helped, supported, and accompanied the author in the process of completing this thesis;
9. Friends of the Sharia Economic Law class of 2020, who always provide support and enthusiasm to fight together through the ups and downs of studying and doing lecture Assignment;
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myself for having no days off. I want to thank myself for never quitting. I want to thank myself for just being me at all times.

Hoping that by completing this thesis, the knowledge we gain during the lecture period can provide benefits both for ourselves and others in living life in this world and become good deeds and provisions for life in the afterlife. As a creature that does not escape mistakes and mistakes, the author apologizes for shortcomings and mistakes and hopes for suggestions and criticism from all parties so that they can improve and in the future it will continue to be better.

Malang, 27th Of May 2024

Writer,

A handwritten signature in black ink, appearing to read 'Suci Yaqiluh Nurzaha', written in a cursive style.

Suci Yaqiluh Nurzaha

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ABSTRAK

Suci Yaqiluh Nurzaha, 200202110044, 2024, **PROBLEMATIKA HUKUM DALAM PENGGUNAAN CUKAI ROKOK DI PROVINSI JAWA TIMUR (Studi di Satuan Polisi Pamong Praja Jawa Timur)**, Skripsi, Program Studi Hukum Ekonomi Syariah, Fakultas Syariah, Universitas Islam Negeri Maulana Malik Ibrahim Malang. Dosen Pembimbing: Ramadhita, M.HI.

Kata kunci: Implementasi, Satpol PP, Pajak Rokok, Penegakan Hukum, Jawa Timur.

Penelitian ini bertujuan untuk mengkaji penegakan hukum cukai rokok di Provinsi Jawa Timur. Fokus utama dari penelitian ini adalah untuk mengetahui pelaksanaan penegakan hukum dari dana alokasi bagi hasil cukai rokok yang dilakukan oleh Satpol PP Provinsi Jawa Timur dan mengetahui faktor-faktor penghambat yang dihadapi dalam penegakan hukum terkait rokok ilegal.

Penelitian ini merupakan penelitian hukum yuridis empiris, dengan menggunakan pendekatan kualitatif deskriptif. Sumber data dalam penelitian ini adalah data primer dan data sekunder yang dikumpulkan dengan metode wawancara dan metode dokumentasi. Metode analisis data yang digunakan dalam penelitian ini menggunakan metode yang dirumuskan oleh Miles dan Huberman, yaitu dengan mereduksi data, menganalisis data, dan menarik kesimpulan.

Hasil penelitian menunjukkan bahwa Implementasi peraturan pengelolaan dana cukai rokok untuk penegakan hukum di Provinsi Jawa Timur belum berjalan optimal karena adanya ketidaksesuaian antara alokasi dana yang diatur dalam Peraturan Menteri Keuangan Nomor 215/PMK.07/2021 dengan praktik di lapangan. Pemerintah daerah seringkali mengalokasikan dana berdasarkan prioritas daerah yang lebih mengutamakan sektor lain, sehingga dana untuk penegakan hukum kurang memadai.

ABSTRACT

Suci Yaqiluh Nurzaha, 200202110044, 2024, **LEGAL PROBLEMS OF CIGARETTE EXCISE LAW ENFORCEMENT IN EAST JAVA PROVINCE (Study in East Java Pamong Praja Police Unit)**, Thesis, Sharia Economic Law Study Program, Faculty of Sharia, Maulana Malik Ibrahim State Islamic University Malang. Supervisor: Ramadhita, M.HI.

Keywords: Implementation, Satpol PP, Cigarette Tax, Law Enforcement, East Java.

This study aims to examine the law enforcement of cigarette excise in East Java Province. The main focus of this research is to identify the implementation of law enforcement from the cigarette excise revenue sharing allocation fund carried out by the Satpol PP of East Java Province and identify the inhibiting factors faced in law enforcement related to illegal cigarettes.

This research is an empirical juridical legal research, using a descriptive qualitative approach. The data sources in this research are primary data and secondary data collected by interview method and documentation method. The data analysis method used in this research uses the method formulated by Miles and Huberman, namely by reducing data, analyzing data, and drawing conclusions.

The results showed that The implementation of regulations on the management of cigarette excise funds for law enforcement in East Java Province is not running optimally due to a mismatch between the allocation of funds stipulated in Minister of Finance Regulation Number 215/PMK.07/2021 and practices in the field. Local governments often allocate funds based on local priorities that prioritize other sectors, resulting in inadequate funds for law enforcement.

ملخص البحث

سوسي يقبلوه نورزها، ٢٠٢٤، ٢٠٠٢٠٢١١٠٠٤٤، الإشكاليات القانونية في استخدام ضرائب الكوكايين في مقاطعة جاوة الشرقية (دراسة في وحدة شرطة بامونغ براجا في جاوة الشرقية)، أطروحة، برنامج دراسة القانون الاقتصادي الشرعي، كلية الشريعة، جامعة مولانا مالك إبراهيم الإسلامية الحكومية مالانج. المشرف: راماديتا، م. هـ

الكلمات المفتاحية: التنفيذ، ساتبول بي، ضريبة السجائر، إنفاذ القانون، جاوة الشرقية

تهدف هذه الدراسة إلى دراسة إنفاذ القانون الخاص بمكوس السجائر في مقاطعة جاوة الشرقية. وينصب التركيز الرئيسي لهذا البحث على معرفة تنفيذ إنفاذ القانون من صندوق تقاسم عائدات مكوس السجائر الذي تقوم به شرطة ساتبول بمقاطعة جاوة الشرقية ومعرفة العوامل المثبطة التي تواجه إنفاذ القانون المتعلق بالسجائر غير المشروعة

هذا البحث عبارة عن بحث قانوني قانوني تجريبي باستخدام المنهج الوصفي النوعي. وتتمثل مصادر البيانات في هذا البحث في البيانات الأولية والبيانات الثانوية التي تم جمعها بطريقة المقابلة وطريقة التوثيق. ويستخدم أسلوب تحليل البيانات المستخدم في هذا البحث المنهج الذي صاغه مايلز وهورمان، أي اختزال البيانات وتحليل البيانات واستخلاص النتائج

أظهرت النتائج أن تنفيذ اللوائح المتعلقة بإدارة أموال مكوس السجائر لإنفاذ القانون في مقاطعة جاوة الشرقية لم يتم على النحو الأمثل بسبب عدم التوافق بين تخصيص الأموال المنصوص عليها في والممارسات في هذا المجال. وغالباً ما تخصص PMK.07/2021/لائحة وزير المالية رقم ٢١٥ الحكومات المحلية الأموال على أساس الأولويات الإقليمية التي تعطي الأولوية لقطاعات أخرى، مما يؤدي إلى عدم كفاية الأموال المخصصة لإنفاذ القانون

TRANSLITERATION GUIDENCE

In writing scientific papers, the use of foreign terms is often inevitable. In general, according to the General Guidelines for Indonesian Spelling, foreign words are written (printed) in italics. In the context of Arabic, there are special transliteration guidelines that apply internationally. The following table presents the transliteration guidelines as a reference for writing scientific papers.

Arabic - Indonesian transliteration of the Faculty of Sharia UIN Maulana Malik Ibrahim Malang is guided by the Library of Congress (LC) model of the United States as follows:

Arabic	Indonesia	Arabic	Indonesia
أ	'	ط	ṭ
ب	b	ظ	ẓ
ت	t	ع	'
ث	th	غ	gh
ج	j	ف	f
ح	ḥ	ق	q
خ	kh	ك	k
د	d	ل	l
ذ	dh	م	m
ر	r	ن	n
ز	z	و	w
س	s	ه	h
ش	sh	ء	'
ص	ṣ	ي	y
ض	ḍ		

To indicate long vowel sounds (madd), the method is to write horizontal stripes above the letters, such as ā, ī and ū. (أ, ي, و). Arabic double vowels are transliterated by combining the two letters "ay" and "aw" such as layyinah, lawwāmah. Words ending in tā' marbūṭah and functioning as an adjective or muḍaf ilayh are transliterated with "ah", while those functioning as muḍaf are transliterated with "at".

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CHAPTER I

INTRODUCTION

A. Research Background

The high rate of active smoking in Indonesia has complex implications for public health. Indonesia is one of the countries with the third highest level of cigarette consumption after China and India.¹ The number of active smokers in Indonesia has reached 70.2 million or about 34.5% of the total world population. The problem of the dangers of smoking in Indonesia has become a serious issue that affects the health and quality of life of the Indonesian people. The negative impact of smoking on health is very clear, with an increased risk of serious diseases such as lung cancer, heart disease, and respiratory disorders. The high rate of cigarette consumption in Indonesia also results in increased health costs due to the treatment of diseases caused by smoking. In addition, passive smokers, especially children and pregnant women can also be exposed to health risks due to exposure to cigarette smoke.² In response to this, the Government needs to make policies to reduce the high rate of cigarette consumption.

In response to the negative impact of cigarette consumption on public health, the Indonesian government has adopted a policy to reduce cigarette consumption.

¹ Dea Alvi Soraya, "Kemenkes: Jumlah Perokok Indonesia Terbanyak Ketiga di Dunia," *Republika Online*, 15 Juni 2023, <https://news.republika.co.id/berita/rwa6sp463/kemenkes-jumlah-perokok-indonesia-terbanyak-ketiga-di-dunia>.

² Aghniya Choirunnisa dkk., "PENGARUH ASAP ROKOK PADA IBU HAMIL : STUDI LITERATUR," *Jurnal Kesehatan Tambusai* 3, no. 2 (14 Juni 2022): 185, <https://doi.org/10.31004/jkt.v3i2.4597>.

One approach taken is the imposition of a cigarette tax that can encourage reduced consumption and provide a source of local revenue that can be directed to public health interests. This approach, known as "*earmarking tax*". *Earmarking tax*, also known as "*earmarked tax*" or "*specific tax*," is a concept in fiscal policy where a certain amount of tax received by the government is specifically allocated for a specific purpose. In the context of the cigarette tax described earlier, *earmarking tax* refers to allocating some or all of the revenue from cigarette tax for specific purposes, especially those related to the adverse effects of cigarette consumption. The main purpose of *earmarking tax* is to ensure that revenues from certain taxes are used effectively to achieve specific objectives desired by the government.³ As stipulated in Law No. 1 of 2022 in article 86 paragraph (1), it is explained that the revenue from cigarette taxes, both the provincial and district/city portions, can be allocated to fund activities that have been determined for their use. In this case, the activities that have been determined for use are for Public Health services and for Law Enforcement.⁴

This action not only reflects the government's responsibility for the welfare of citizens, but also has greater urgency in order to address the health burden caused by cigarette consumption. Taxes imposed on cigarettes not only aim to increase state revenue, but also as a tool to increase the selling price of cigarettes so as to reduce consumer purchasing power and encourage reduced cigarette consumption.

³ Damas Dwi Anggoro, *Pajak Daerah dan Retribusi Daerah* (Malang: Universitas Brawijaya Press, 2017), 144.

⁴ Chairil Anwar Pohan, *Kebijakan dan Administrasi Perpajakan Daerah di Indonesia* (Jakarta: Gramedia Pustaka Utama, 2021), 282.

The tax-induced increase in cigarette prices is also expected to make smoking less affordable for children and adolescents, who generally have financial limitations.

However, in practice, there are still many cigarette entrepreneurs who are involved in the practice of cheating on cigarette tax payments and the circulation of illegal cigarettes is a serious problem in the tobacco industry. This practice not only harms the country's economy by causing a loss of tax revenue that should be deposited, but also has a negative impact on public health.⁵ Because of the presence of illegal cigarettes, entrepreneurs involved in tax fraud tend to avoid their obligations to contribute to the state which results in the realization of cigarette tax revenues not in accordance with the predetermined target. So that public health services are disrupted due to the small amount of funds obtained from tax revenue. So, the government needs to increase supervision and law enforcement against the practice of cigarette tax fraud and the circulation of illegal cigarettes.

Cigarette tax is one type of tax levied by the provincial government, therefore cigarette tax is included in provincial taxes.⁶ Whereas provincial taxes are included in Regional Taxes which are an element of Regional Original Revenue (PAD).⁷ Part of the proceeds from provincial tax revenues are earmarked for Regency / City regions in the province concerned and are used for activities that have been determined as previously explained.

⁵ Anggi Duwi Apriliya, Sri Kamariyah, dan Amirul Mustofa, "Kolaborasi antar Aktor dalam penanganan peredaran Rokok Ilegal di Provinsi Jawa Timur," *Soetomo Administrasi Publik*, no. Edisi Khusus (Tema Kebijakan) (2023): 501.

⁶ Pasal 4 Ayat (1) huruf f Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah.

⁷ Hessel Nogi S. Tangkilisan, *Manajemen publik* (Jakarta: Grasindo, 2005), 146.

In an effort to increase the effectiveness of the allocation of tobacco excise proceeds, Minister of Finance Regulation Number 215/PMK.07/2021 clearly regulates the percentage of use of the Tobacco Excise Revenue Sharing Fund (DBH CHT). One important aspect that is regulated is the allocation of funds for law enforcement in the field of cigarette excise. In accordance with Article 11 paragraph (1) of the regulation, 10% of the total ceiling of DBH CHT allocation in the current fiscal year, plus the remaining DBH CHT from the previous year, must be allocated for law enforcement. This arrangement aims to ensure that the allocated funds can be used effectively for law enforcement activities related to cigarette excise, so as to support the government's efforts to monitor and control the circulation of illegal cigarettes and ensure compliance with applicable regulations.

In the Minister of Finance Regulation Number 215/PMK.07/2021, the law enforcement referred to is law enforcement in the field of excise, specifically related to cigarette excise. In this case, the Civil Service Police Unit (Satpol PP) plays a role in assisting the Directorate General of Customs and Excise in disciplining and supervising law enforcement in the excise sector. Satpol PP is tasked with supporting enforcement and supervision operations to ensure compliance with applicable excise regulations. However, the authority to impose sanctions for violations of excise regulations rests entirely with the Directorate General of Customs and Excise. This is in accordance with the mandate of Law Number 39 Year 2007 on Excise, which states that the Directorate General of Customs and Excise has the authority to carry out law enforcement actions including the

provision of administrative and criminal sanctions related to violations in the excise sector.

Researchers chose East Java Province in this study to identify the effectiveness of the implementation of Law No. 1 of 2022 article 86 paragraph (1) at the regional level. East Java, as a province with a large population and high trade activity, including cigarette distribution, provides a relevant context for evaluating the implementation and enforcement of excise laws. This research will examine how applicable regulations, including the allocation of Revenue Sharing Fund for Tobacco Excise (DBH CHT) as stipulated in Minister of Finance Regulation No. 215/PMK.07/2021, are implemented in East Java. In addition, this research will also assess the role of the Civil Service Police Unit in supporting the Directorate General of Customs and Excise in enforcement operations. Thus, this research is expected to provide a comprehensive picture of the challenges and successes of excise law implementation in East Java as well as recommendations for the improvement of future policies and practices.

B. Statement of Problem

Based on the background previously described, the problem in this study is How is the Implementation of Law Enforcement related to Cigarette Excise in East Java Province?

C. Objective of Research

Based on the formulation of the problems described above, this study aims to determine the implementation of law enforcement related to cigarette excise in East Java Province.

D. Benefit of Research

1. Theoretical Benefits

The results of this study are expected to provide theoretical benefits in the form of developing the scientific treasury of Sharia Economic Law, especially in Tax Law courses.

2. Practical Benefits

The results of this study are expected to provide practical benefits to:

1) Local Government

To be used as input, additional information to be used as material for consideration and evaluation in terms of the implementation of Law Enforcement.

2) Business Actors

To increase the level of awareness of business people in terms of paying taxes, especially cigarette entrepreneurs who are cigarette taxpayers.

3) Community

To raise public awareness about the dangers of smoking and its impact on their health and finances.

E. Operational Definition

To make it easier for readers and to avoid misunderstanding or confusion in understanding the meaning contained in this study, the researcher will describe the operational definitions of the variables in the research title, namely:

1. Implementation

In the context of this thesis, implementation refers to the process of implementing policies and regulations relating to cigarette excise law enforcement by the Civil Service Police Unit (Satpol PP) in East Java. This implementation includes the steps taken by Satpol PP in carrying out cigarette excise law enforcement duties, including patrols, inspections, interactions and cooperation between Satpol PP and related agencies such as the Directorate General of Customs and Excise, the Police, and local governments in the implementation of law enforcement duties. Allocation and use of resources, both human, financial, and material, owned by Satpol PP in carrying out cigarette excise law enforcement. Thus, implementation in this thesis describes the entire process from planning to execution of cigarette excise law enforcement by Satpol PP in East Java.

2. Law Enforcement

Law enforcement can be defined as a process or effort to implement, supervise, and enforce law and order in a society or country. The term refers to various activities and actions carried out by law enforcement agencies, such as the police, prosecutors, and courts, to implement applicable legal regulations. Effective and fair law enforcement is an important aspect in maintaining the stability and progress of a nation, as well as ensuring the protection of individual rights and the interests of society as a whole. In this case it refers to the collection of data regarding the level of compliance with cigarette taxation regulations and related law enforcement in East Java.

Then analyze the impact of optimizing the use of cigarette tax on increasing the effectiveness of law enforcement in East Java.

F. Structure of Discussion

In order for the research conducted to be organized systematically and to facilitate the reader's understanding, the researcher will divide this research into 5 (five) chapters. For more details, the researchers describe it as follows:

CHAPTER I INTRODUCTION, in this chapter explains something that leads researchers to the objectives of the research discussion which consists of Background Problems, Problem Formulation, Research Objectives, Research Benefits, Operational Definitions and Systematics of Discussion.

CHAPTER II LITERATURE REVIEW, in this chapter contains thoughts and juridical concepts as a theoretical basis for the study and analysis of problems consisting of Previous Research and Theoretical Framework. Previous research contains several studies that have been conducted by previous researchers that have differences and similarities with research conducted by researchers. While the theoretical framework explains the theories that are in accordance with the object of this research.

CHAPTER III RESEARCH METHODS, in this chapter discusses research methods consisting of research types, data sources, data collection techniques, and data analysis.

CHAPTER IV RESEARCH RESULTS AND DISCUSSION, in this chapter discussing and analyzing the data that will be obtained from the results of

interviews, observations, field studies, literature, and documentation then analyzed through primary and secondary data so as to answer the formulation of predetermined problems as listed.

CHAPTER V CLOSING, in this chapter is the last chapter which consists of conclusions and suggestions. The conclusion discusses a brief answer to the formulation of the problem in accordance with what has been determined. Meanwhile, suggestions are proposals for parties related to research and have authority over the research context.

CHAPTER II

LITERATURE REVIEW

A. Previous Research

First, Research Results by Abdulloh Aziz Mustaqoh and M. Yasir. This research focuses on responsibility and also the form of supervision of the perpetrators of the crime of selling illegal cigarettes without excise in Bojonegoro to prevent and reduce the sale of illegal cigarettes in Bojonegoro. From this research, it was found that the enforcement of sanctions in Bojonegoro is still relatively low because it views insufficient or non-existent evidence, it can be proven by the number of cases resolved by means of restoration justice (restorative justice). customs and excise provide knowledge and socialization related to criminal sanctions from the sale of illegal cigarettes so that traders do not accept or trade these cigarettes. Then the customs and excise also gave the merchants a one-time merchandise ticket as a warning to be able to provide a deterrent effect.⁸

Second, the results of research by Heny Prasetyo, Yuhelson, and Dedy Ardian Prasetyo. The research focuses on the Cooperation Mechanism between Customs and Baharkam Polri in suppressing the circulation of Illegal Cigarettes. From this research, it was found that the cooperation that synergizes strongly and is highly committed between Customs and Baharkam Polri, obtained maximum results by

⁸ Abdulloh Aziz Mustaqoh dan M. Yasir, "PENEGAKAN HUKUM TERHADAP PENJUALAN ROKOK ILEGAL TANPA CUKAI OLEH KANTOR PENGAWASAN DAN PELAYANAN BEA DAN CUKAI KABUPATEN BOJONEGORO (Study Kasus Di Kantor Pengawasan Dan Pelayanan Bea Dan Cukai Tipe Madya Pabean C Bojonegoro)," *JUSTITIABLE - Jurnal Hukum* 6, no. 2 (26 Januari 2024): 12, <https://doi.org/10.56071/justitable.v6i2.816>.

thwarting the smuggling and circulation of illegal cigarettes totaling 9.4 million cigarettes confiscated from various regions in Indonesia, especially East Java. This success is supported by the MoU which is the second extension of the previous collaboration.⁹ The difference between the results of Heny Prasetyo's research, et al with this research is in the research subject. In the study, the research subjects were Customs and Baharkam Polri. Whereas in this study, the Research Subject is the East Java Civil Service Police Unit.

Third, a thesis by Mita Vajar Indah. Her research focuses on the implementation of Article 31 of Law No. 28/2009 on Regional Taxes and Levies related to the allocation of cigarette tax revenue sharing funds for public health services in Blitar District and the obstacles faced. From her research, she found that the implementation of Article 31 of Law No. 28 of 2009 on Regional Taxes and Levies related to the allocation of cigarette tax revenue sharing funds for health services has not been effective. In accordance with L. Friedman's theory of legal effectiveness, legal effectiveness is influenced by three factors, namely the substance in the form of laws and regulations, the structure of implementing laws and regulations, and the legal culture of society. These three factors are very important and interconnected so that all three must be good so that legal effectiveness in implementation can be realized.¹⁰

⁹ Heny Prasetyo, Yuhelson Yuhelson, dan Dedy Ardian Prasetyo, "SINERGITAS BEA CUKAI DAN BAHARKAM POLRI DALAM MENGATASI PEREDARAN BARANG-BARANG ILLEGAL DAN BERBAHAYA," *Journal of Innovation Research and Knowledge* 4, no. 1 (2 Juni 2024): 325.

¹⁰ Mita Vajar Indah, "PELAKSANAAN ALOKASI DANA BAGI HASIL PAJAK ROKOK UNTUK PELAYANAN KESEHATAN MASYARAKAT (Studi tentang Implementasi Pasal 31 Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah di Kabupaten Blitar)" (Malang, Universitas Brawijaya, 2015), 16–18.

Fourth, the results of research by Febry Wulandari. Her research focuses on mechanisms related to the implementation of the utilization of tobacco excise revenue sharing funds in Surakarta City and examines the effectiveness of the utilization of tobacco excise revenue sharing funds, especially in the health sector in Surakarta City in 2018. And from this research, the results obtained show that the utilization of Tobacco Excise Revenue Sharing Funds in Surakarta City in the Health Sector in 2018 is in accordance with Law Number 39 of 2007 and PMK 222 / PMK.07 / 2017 and has been running quite effectively starting from financial performance and realization of activity programs even though there are technical and juridical obstacles.¹¹

Fifth, the results of research by Abdul Khamid. In his research focuses on law enforcement carried out by KPPBC type Madya Cukai Kudus and the obstacles faced in enforcing criminal acts in the field of tobacco excise. From the results of his research it was found that law enforcement efforts carried out by KPPBC Type Madya Cukai Kudus are preventive, namely by conducting counseling and supervision and repressive, namely by taking action against any violations in the field of excise. The obstacles faced are the lack of personnel, especially in the investigator section and also the lack of facilities and infrastructure, the prosecution starts from information obtained from public complaints and the results of supervision in the form of mobile patrols and market operations carried out by the

¹¹ Febry Wulandari, "Efektivitas pemanfaatan dana bagi hasil cukai hasil tembakau dalam bidang kesehatan di Kota Surakarta tahun 2018.," 2019, 34, <https://digilib.uns.ac.id/dokumen/69825/Efektivitas-pemanfaatan-dana-bagi-hasil-cukai-hasil-tembakau-dalam-bidang-kesehatan-di-Kota-Surakarta-tahun-2018>.

intelligence and prosecution section.¹² The difference with this research is the Subject and Place of Research.

Sixth, the results of research by T. Rifki whose research focuses on the legal efforts of the Banda Aceh Customs and Excise Supervision and Service Office to prevent and reduce the sale of illegal cigarettes. From this research, it was found that the efforts made were by taking action and conducting raids on several small kiosks where there were still very many traders who were buying and selling illegal cigarettes, namely cigarettes that did not have excise stamps. In this case, the customs and excise authorities provide knowledge and socialization regarding the criminal sanctions for selling illegal cigarettes so that traders do not accept or trade these cigarettes.¹³

¹² Abdul Khamid, "PENEGAKAN HUKUM TERHADAP TINDAK PIDANA DI BIDANG CUKAI HASIL TEMBAKAU DI WILAYAH HUKUM KANTOR PENGAWASAN DAN PELAYANAN BEA DAN CUKAI (KPPBC) TIPE MADYA CUKAI KABUPATEN KUDUS" (skripsi, UIN SUNAN KALIJAGA YOGYAKARTA, 2015), 17–20, <https://digilib.uin-suka.ac.id/id/eprint/15871/>.

¹³ T. Rifki, "Upaya Hukum Terhadap Penjual Rokok Ilegal Tanpa Cukai Menurut Pasal 54 Dan 56 Undang-Undang Nomor 39 Tahun 2007 Tentang Cukai (Penelitian Di Kantor Pengawasan Dan Pelayanan Bea Dan Cukai TMP C Banda Aceh)" (masters, UIN Ar-Raniry, 2022), 23, <http://repository.ar-raniry.ac.id>.

Table 1.
Previous Research

No.	Researcher	Research Title	Equation	Difference
1	Abdulloh Aziz Mustaqoh, M. Yasir (Faculty of Law, University of Bojonegoro, 2024)	LEGAL ENFORCEMENT OF ILLEGAL SMOKE SALES WITHOUT CUKAI BY THE BOJONEGORO DISTRICT CUSTOMS AND SERVICES OFFICE (Case Study at the Office of Customs and Excise Supervision and Services Type Madya Customs C Bojonegoro)	Discussing Illegal Cigarette Law Enforcement	The focus of this research discusses the responsibility and form of supervision of the perpetrators of the crime of selling illegal cigarettes, while the research that the researchers are conducting is related to the implementation of cigarette excise law enforcement in East Java.
2	Heny Prasetyo, Yuhelson, Dedy Ardian Prasetyo (Faculty of Law, Jayabaya University, 2024)	SYNERGY OF CUSTOMS AND POLICE BAHARKAM IN OVERCOMING THE CIRCULATION OF ILLEGAL AND DANGEROUS GOODS		The focus of the research is to discuss the mechanism of cooperation between Customs and BAHARKAM Polri, while this research focuses on the implementation of cigarette excise law enforcement carried out by the East Java Satpol PP.

3	Mita Vajar Indah (Faculty of Law, Universitas Brawijaya, 2015)	IMPLEMENTATION OF AFFILIATION OF COKE TAX RESIDENTIAL FUNDS FOR COMMUNITY HEALTH SERVICES (Study on the Implementation of Article 31 of Law Number 28 of 2009 on Local Taxes and Levies in Blitar District)	Discusses Law Enforcement related to the Allocation of Cigarette Tax Revenue Sharing Funds	Discusses the Allocation of Revenue Sharing Funds for Cigarette Excise in the Health Sector, while this study focuses on the Allocation of Revenue Sharing Funds for Cigarette Excise in the Law Enforcement Sector.
4	Febry Wulandari (Faculty of Law, Universitas Negeri Solo, 2019)	Effectiveness of utilization of tobacco excise revenue sharing funds in the health sector in Surakarta City in 2018.		
5	Abdul Khamid (Faculty of Shari'ah and Law, UIN Sunan Kali Jaga Yogyakarta, 2015)	Law Enforcement against criminal offenses in the field of tobacco excise in the jurisdiction of the supervision and service office of customs and excise middle type excise kudas district	Discusses law enforcement related to cigarette excise tax	The research subject is KPPBC Type Madya Cukai Kudus, while the subject of this research is Satpol PP East Java.
6	T. Rifki (Faculty of Shari'ah and Law, UIN Ar-Raniry Banda Aceh, 2022)	Legal Efforts Against Illegal Cigarette Sellers Without Excise According to Articles 54 and 56 of Law Number 39 of 2007 concerning Excise (Research at the Office of Customs and Excise Supervision and Services TMP C Banda Aceh)		The research subject is KPPBC Type Madya Excise Banda Aceh, while the subject of this research is Satpol PP East Java.

B. Theoretical Framework

1. Local Tax and *Budgetair* Function

Local taxes are an important source of revenue for regional or local governments within a region. These taxes are imposed by local governments to finance various public programs and services provided to the community at the local level.¹⁴ Revenue from local taxes can be used to develop infrastructure, such as roads, schools, and health facilities, as well as support various other community service activities. Local taxes include various types, such as property tax, motor vehicle tax, restaurant tax, cigarette tax and others. The regulation and collection of local taxes is governed by the applicable tax law in the region, and this tax revenue becomes one of the main pillars in realizing the financial autonomy of local governments and improving the welfare of local communities.

Local tax is a mandatory contribution to the region that is owed either by individuals or bodies that are compelling based on the law, with no direct reward and used for regional purposes for the greatest prosperity of the people.¹⁵ Local taxes are determined by the local government by local regulations, then the collection authority is carried out by the local government then the proceeds are used to finance local government expenses in carrying out development in the region. In Indonesia, the local government is divided into two, namely the

¹⁴ Sri Pudyatmoko, *Pengantar Hukum Pajak* (Yogyakarta: CV ANDI OFFSET, 2009), 4–5.

¹⁵ Marihot Pahala Siahaan, *Hukum Pajak Material: Objek, Subjek, Dasar Pengenaan Pajak, Tarif Pajak, dan Cara Perhitungan Pajak* (Yogyakarta: Graha Ilmu, 2010), 2.

provincial government and the district / city government. Therefore, local taxes in Indonesia are also divided into two, namely provincial taxes and district / city taxes.

Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments has explained the grouping of provincial taxes and district/city taxes, the grouping is as follows:

a. Provincial taxes, which consist of :

- 1) Motor Vehicle Tax;
- 2) Motor Vehicle Title Transfer Fee;
- 3) Heavy Equipment Tax;
- 4) Motor Vehicle Fuel Tax;
- 5) Surface Water Tax;
- 6) Cigarette Tax; and
- 7) Opend Tax on Non-Metallic Minerals and Rocks.

b. Regency/City Tax, which consists of:

- 1) Rural and Urban Land and Building Tax;
- 2) Fees on Acquisition of Rights on Land and Buildings;
- 3) Tax on Certain Goods and Services;
- 4) Billboard Tax;
- 5) Groundwater Tax;
- 6) Non-metallic Mineral and Rock Tax;
- 7) Swallow Nest Tax;
- 8) Motor Vehicle Tax Opend; and
- 9) Motor Vehicle Transfer Fee Opend.

Tax as a reality in society has certain functions. Generally, there are 2 main functions of taxes, namely:

1. *Budgeter* (Budget) Function

Tax functions as a tool/instrument used to input as much funds as possible in accordance with applicable laws for the state treasury. The tax function in this case is more directed to the instrument of attracting funds from the community to be put into the state treasury. The funds are then used as a support for the administration and government activities. Then if there is a remainder, it will be used for government investment.

2. *Regulerend* Function

Taxes function to regulate and direct the community in the direction that has been desired by the Government. Therefore, this regulating function directs taxes to be able to encourage and control the activities of the Community in order to be in line with the plans and desires of the Government.¹⁶

Local taxes play a vital role in mobilizing government revenue at the local level. As an instrument of fiscal policy, local taxes offer a significant source of funds to finance various community needs, such as infrastructure, public services, law enforcement, education, and health at the district/city or provincial level. Through the implementation of taxes such as cigarette tax, hotel tax, restaurant tax, street

¹⁶ Wirawan Ilyas dan Richard Burton, *Hukum Pajak* (Jakarta: Salemba Empat, 2007), 10–11.

lighting, and so on. Local governments can collect the necessary revenue to effectively finance development programs and meet public needs.

On the other hand, the budgetary function is the main foundation in local government financial management. By using revenue sources from local taxes, the budget prepared by the local government becomes a very important instrument in determining the allocation of funds for various activities and programs. An example of the budgetary function in cigarette tax is that cigarette tax proceeds are used to fund public health services and law enforcement as stated in Law No. 1 of 2022 article 86 paragraph (1). The budgetary function includes important aspects such as prioritizing the use of funds, controlling expenditure so as not to exceed available revenue, evaluating government performance, and ensuring transparency and accountability in the use of public funds.

As such, local taxes and budgetary functions are intertwined in supporting development and public services at the local level. Through effective and transparent management of local taxes and wise use of public funds, local governments can ensure sustainable development and quality public services for the communities they serve.

2. Local Tax and Law Enforcement

Local taxes play an important role in the context of law enforcement at the local level. As an instrument of fiscal policy, local taxes not only aim to raise revenue for local governments, but also ensure fairness and legal compliance in tax payments by citizens and businesses in the region. Law enforcement against local

tax violations becomes one of the important aspects in maintaining the integrity of the tax system and social justice at the local level.

In the context of law enforcement, local governments play a major role in monitoring and enforcing compliance with applicable tax regulations. This includes counseling, supervision, and prosecution of tax violations, such as tax evasion, document forgery, or tax fraud. Thus, the local government acts as a law enforcer responsible for maintaining compliance with tax provisions in its area.

In addition, enforcement of local tax violations also contributes to raising revenues necessary for development and public services at the local level. By ensuring that all citizens and businesses meet their tax obligations, local governments can raise revenue that can be allocated to infrastructure development, healthcare, education, and other much-needed social programs.

However, challenges in law enforcement related to local taxes cannot be ignored. Limited human resources, infrastructure, and technology often become obstacles in carrying out supervisory and enforcement functions. Therefore, there is a need for cooperation between local governments, law enforcement agencies, and the community in improving the effectiveness of law enforcement against local tax violations.

In addition, the need for better awareness and understanding from the community about the importance of compliance with tax regulations is also an important factor in supporting effective law enforcement. Through intensive counseling and education efforts, it is expected that the community can better

understand the consequences of local tax violations and actively participate in supporting law enforcement efforts carried out by local governments and related institutions.

3. Constraints on Law Enforcement in East Java Province

The circulation of illegal cigarettes is one of the major obstacles in law enforcement in East Java which is difficult to detect. This crime is included in criminal offenses in the field of excise because it is a deviant act in activities related to customs duties. The types of illegal cigarettes include the following:

1. Cigarettes without excise tax

Cigarettes without excise tax are usually circulated freely without an excise tax band on the packaging.

2. Cigarettes with fake excise stamps

Cigarettes with counterfeit excise tapes are usually circulated using excise tapes that are not issued by the DGCE (Directorate General of Customs and Excise). Usually cigarettes with fake excise tapes have the characteristics of a print that is not sharp, if irradiated with UV light the excise tape paper will show blue or yellow fibers, the hologram contained in the original excise tape will appear to have dimensions when viewed from various aspects.

3. Cigarettes with used excise tax stamps

Cigarettes with second-hand excise tapes are usually distributed with original excise tapes but used more than once. Used excise

tapes are usually characterized by folds, tears, or glue marks on the excise tape.

4. Cigarettes with excise tax bands that are not in accordance with their designation

Cigarettes with excise tapes that do not match their designation are usually still attached with excise tapes but the designation is not appropriate. The way to determine the adjustment of the excise tax band is to compare the information contained in the packaging with the information contained in the excise tax band, such as the name of the company that produces the cigarettes, which can be observed by the personalization code on the excise tax band.¹⁷

In addition to the circulation of illegal cigarettes, another obstacle in law enforcement in East Java as mentioned in the research results of Rani Triana Simatupang is the lack of supervision of the sale of cigarettes to children under the age of 18. This has a big impact on children's health. Usually this can occur because the majority of citizens do not know the rules due to a lack of socialization from law enforcement officials.¹⁸

Basically, law enforcement is considered successful if it meets three conditions. There are three elements in law. The first is the legal structure, which

¹⁷ IMAM HANAFI, "PENEGAKAN HUKUM TERHADAP PELAKU PENGEDAR ROKOK ILEGAL (STUDI KASUS DI KANTOR PELAYANAN DAN PENGAWASAN BEA DAN CUKAI TIPE MADYA PABEAN A PASURUAN)" (undergraduate, UPN VETERAN JAWA TIMUR, 2024), 17–18, <https://repository.upnjatim.ac.id/20548/>.

¹⁸ Rani Triana Simatupang, "Larangan Penjualan Rokok Pada Anak Di Kecamatan Tambaksari Kota Surabaya," *NOVUM: JURNAL HUKUM* 3, no. 1 (15 Januari 2016): 115, <https://doi.org/10.2674/novum.v3i1.16175>.

relates to the law enforcement apparatus. The second is legal substance, which relates to laws or regulations. The third is legal culture, which refers to the laws that exist and develop in society.

4. *Earmarking Tax*

Earmarking tax, also known as allocation tax, is the practice of collecting taxes for the specific purpose of funding a particular program or project. In this context, some or all of the tax revenue collected is allocated exclusively to support a purpose or interest that has been predetermined by the government. *Earmarking taxes* can be used to fund infrastructure projects, the education sector, health services, or specific social programs. This practice can provide greater transparency and accountability in the use of tax revenue, as the public can clearly see how tax funds are being used for specific purposes. However, it should also be noted that *earmarking tax* can also limit flexibility in government budget allocation, so its use needs to be carefully considered in order to achieve broader development goals.

In Indonesia, there are several types of taxes that are used for special purposes or earmarking to support certain programs. Some examples of *earmarking taxes* in Indonesia are:¹⁹

- a. Cigarette Tax (Tobacco Excise): A portion of cigarette tax revenue is used to support health programs, including smoking-related disease prevention and control programs and public health promotion.

¹⁹ Dwiwarso Utomo, Yulita Setiawanta, dan Agung Yulianto, *Perpajakan: Aplikasi dan Terapan* (Yogyakarta: Penerbit Andi, 2011), 7–10.

- b. Alcoholic Beverage Tax: An additional tax is levied on alcoholic beverages, and a portion of the revenue from this tax is allocated to support alcoholic rehabilitation programs and anti-alcohol campaigns.
- c. Agricultural Value Added Tax (VAT): VAT levied on a number of agricultural products is used to support the agricultural sector, including agricultural development programs and extension to farmers.
- d. Motor Vehicle Tax (PKB): Part of the revenue from motor vehicle taxes, such as two-wheeled and four-wheeled vehicle taxes, is allocated to finance road infrastructure maintenance and development programs.
- e. Underground Water Tax (PBBT): This tax is imposed on the use of underground water, and a portion of the revenue from this tax is used to support water conservation and water resources management efforts.
- f. Motor Vehicle Fuel Tax (BBKB): Revenue from this tax is used to support the maintenance and development of roads and bridges across Indonesia.
- g. Surface Water Tax (SPT): This tax is levied on surface water withdrawals, and a portion of the revenue from this tax is allocated to support efforts to conserve river and lake ecosystems.
- h. Entertainment Tax: Some local taxes such as entertainment taxes are used to fund arts and cultural programs in the area.

The use of tax earmarking in Indonesia aims to support specific sectors or programs deemed important by the central or local government. However, funding through tax *earmarking* must be carefully regulated to ensure efficiency and transparency in the use of these funds in accordance with the intended purpose.

5. Cigarette Excise Fund Management Rules for Law Enforcement

Law enforcement of cigarette excise is one of the important aspects of state financial management, which not only aims to collect revenue, but also to control cigarette consumption and prevent the circulation of illegal cigarettes. The management of cigarette excise funds in Indonesia is regulated in various regulations, including Law No. 39/2007 on Excise and Minister of Finance Regulation No. 215/PMK.07/2021 which stipulates the allocation of Revenue Sharing Fund for Tobacco Excise (DBH CHT). In this context, cigarette excise funds are allocated to three main sectors: community welfare (50%), law enforcement (10%), and health (40%).

The parties involved in the management and enforcement of cigarette excise laws include the Directorate General of Customs and Excise, which has the primary authority to enforce excise laws and impose sanctions, and the Satuan Polisi Pamong Praja (Satpol PP), which plays a role in supporting field enforcement and supervision operations. Satpol PP operates within a specific scope, which includes enforcing local regulations and participating in maintaining public order, including in the context of monitoring the distribution of illegal cigarettes.

The distribution of fund allocation stipulated in PMK 215/PMK.07/2021 places 10% of the DBH CHT for law enforcement. These funds are used to support various activities aimed at ensuring compliance with excise regulations, including enforcement operations, patrols, and legal awareness campaigns. The implementation of these funds requires effective coordination between Satpol PP

and Customs, as well as continuous monitoring to ensure that the funds are used efficiently and in accordance with the established objectives. Thus, the regulatory theory of cigarette excise fund management for law enforcement provides a clear framework to understand how this policy is implemented at the local level and how various parties contribute to its implementation.

6. Law Enforcement according to Soerjono Soekanto

Soerjono Soekanto, an Indonesian legal sociology expert, provides a comprehensive view of law enforcement. According to him, law enforcement is a process to realize legal objectives, both in the form of legal certainty, justice, and benefits.²⁰ Law enforcement involves not only law enforcement officials but also the people who are the subject of law. There are five main elements in the theory of law enforcement according to Soerjono Soekanto:

- a) **The Law Itself:** Law enforcement is highly dependent on the quality and characteristics of the law itself. The law must be clear, consistent and enforceable. The quality of the law includes the clarity of the regulations, the consistency in their application, and the legal certainty they provide to the community.
- b) **Law Enforcement:** Law enforcers include all those in charge of enforcing the law, such as police, prosecutors, judges, and prison officers. The

²⁰ Firsia Vivie, Grace Nangoi, dan Treesje Runtu, "Penerapan Kebijakan Earmarking Tax dari Dana Bagi Hasil Pajak Rokok terhadap Upaya Kesehatan Masyarakat di Provinsi Sulawesi Utara" Vol. 7 No. 2 (2019): JE VOL 7 NO 2 (2019) (Agustus 2019): 789, <https://doi.org/10.35794/emba.v7i2.23544>.

competence, integrity and professionalism of law enforcers greatly influence the effectiveness of law enforcement. In the context of cigarette excise enforcement, Customs and Excise officials and the Civil Service Police Unit (Satpol PP) are an important part of law enforcement.

- c) **Facilities and Infrastructure:** Adequate facilities and infrastructure are essential to support law enforcement. This includes physical facilities, technology and financial resources. Without the support of adequate facilities and infrastructure, law enforcement will not be effective. For example, allocation of funds from DBH CHT to support cigarette excise law enforcement operations.
- d) **Society:** The community acts as a subject subject to the law and also as a party that must comply with the law. The level of legal awareness, compliance, and active participation of the community in supporting law enforcement greatly affects the effectiveness of law enforcement itself. Public awareness and education about the importance of complying with cigarette excise regulations is a crucial aspect.
- e) **Legal Culture:** Legal culture encompasses people's values, attitudes, and behaviors towards the law. A positive and supportive legal culture will help in creating an environment conducive to law enforcement. A good legal culture includes respect for the law, compliance, and trust in the legal system.

According to Soerjono Soekanto, law enforcement is a dynamic interaction between these five elements. The success of cigarette excise law enforcement

in East Java, for example, is highly dependent on the quality of the excise law itself, the competence and integrity of law enforcement officers, the support of facilities and infrastructure, community participation and compliance, and the legal culture that develops in society.²¹ By analyzing each of these elements, we can understand the factors that influence the success or failure of law enforcement and formulate recommendations for continuous improvement.

²¹ “KEPERCAYAAN MASYARAKAT TERHADAP PENEGAKAN HUKUM DI INDONESIA | Utama | Ensiklopedia Social Review,” 308, diakses 18 Juni 2024, <https://jurnal.ensiklopediaku.org/ojs-2.4.8-3/index.php/sosial/article/view/375/332>.

CHAPTER III

RESEARCH METHODS

A. Type of Research

In determining the type of research it is necessary to review several aspects such as research background, research objectives, research approach, research location, and variables in the study. Judging from the research background, this research uses Empirical Juridical research to analyze the applicable legal regulations regarding the allocation of cigarette tax proceeds with the facts that occur in the field in the use of cigarette tax proceeds, especially in the field of law enforcement in East Java Province. According to Soerjono Soekanto, empirical juridical research is research that is carried out based on the circumstances that actually occur in society and aims to find out the facts and obtain data in accordance with the needs of the research to be studied then after the data is obtained, identify problems that aim to obtain answers to problem solving.²²

B. Research Approach

This research examines the strategy of the East Java Province Civil Service Police Unit in optimizing the use of cigarette tax revenue allocations. This research uses a descriptive qualitative approach to describe and analyze phenomena, events, social activities, attitudes, beliefs, perceptions, and thoughts of humans individually and in groups. Therefore, descriptive data from the speech, writing, and behavior

²² Soerjono Soekanto, *Pengantar Penelitian Hukum* (Jakarta: UI Press, 2015), 7.

of individuals observed are needed for this research, which cannot be researched quantitatively or statistically.

C. Data Source

The source of data in a study is the issue where data can be obtained.²³ In this study, the data used are grouped into two, namely:

1) Primary Data

Primary data is data obtained directly through the first source related to the problem to be discussed, this can be done through a direct interview process with informants. In determining the primary data source, researchers use a *snowball sample* or sampling technique using *key-informants* to help or develop.²⁴ In this case, the researcher only reveals the criteria for the requirements to be used as a sample.

The informants referred to in this study are the Head of the Regional Regulation Enforcement Division of the East Java Province Civil Service Police Unit, the Head of the Development and Counseling Section, and the Head of the Investigation and Investigation Section. In this study, researchers were only able to interview 3 informants appointed by the Head of the East Java Satpol PP on the grounds that the competence of the informants was in accordance with the substance of the research.

²³ Bahder Johan Nasution, *Metode Penelitian Ilmu Hukum* (Bandung: CV Mandar Maju, 2008), 166.

²⁴ Burhan Ashshofa, *Metode Penelitian Hukum* (Jakarta: PT Rineka Cipta, 2004), 89.

2) Secondary Data

Secondary data is data that acts as a complement to Primary Data obtained through various sources related to the research topic. Secondary data in this study can be obtained through literature review in the form of scientific books, research results, written documents, legislation, annual activity reports and so on.²⁵

D. Research Location

The researcher chose the Research Location in the Civil Service Police Unit (Satpol PP) of East Java province which is located at Jl. Jagir Wonokromo No.352, Sidoarjo, Kec. Wonocolo, Surabaya, East Java. The determination of this research location is based on the authority of Satpol PP as a law enforcement officer in implementing the use of cigarette tax revenue allocations, especially in the field of law enforcement in East Java Province, thus enabling researchers to conduct case studies relevant to the area.

E. Technique of Data Source Collection

Empirical research with a qualitative approach using data collection methods in the form of interviews and documentation.

1) Interview

Interview is a method of data collection using communication through contact and personal relationships between data collection and data sources.²⁶ The

²⁵ Sandu Siyoto dan Muhammad Ali Sodik, *DASAR METODOLOGI PENELITIAN* (Yogyakarta: Literasi Media Publishing, 2015), 68.

²⁶ Rianto Adi, *Metodologi Penelitian Sosial dan Hukum* (Yayasan Pustaka Obor Indonesia, 2021), 15.

interview method used in this research is semi-structured interviews, where the researcher will compile questions that aim to guide and not dictate during the interview process with the aim that the interview process remains structured and does not lose direction.²⁷ Researchers chose this method in order to explore more deeply the information obtained from informants.

2) Documentation

Documentation is a form of record of past events, the use of documents in this study as a complement to the interview method. The documents referred to in this study are in the form of interview notes, interview recordings, photos during interviews, and can also be archives or documents that informants allow to be included in this study.

F. Data Analysis

The method of data analysis in qualitative research as formulated by Miles and Huberman, namely by:

1. Data Reduction

Data that has been obtained from interviews is then organized and simplified to make it easier to manage such as grouping data based on certain categories. In this study the data will be grouped based on law enforcement issues.

2. Data Analysis

²⁷ Fandi Rosi Sarwo Edi, *Teori Wawancara Psikodignostik* (Yogyakarta: LeutikaPrio, 2016), 23.

After the data is grouped, then present information from the reduced data in an understandable format in the form of tables, or narratives.

3. Draw Conclusions

The final step is to draw conclusions which are the results and answers of this research. Drawing conclusions is done by providing interpretation or interpretation of the data presented.²⁸

²⁸ Umrati dan Hengki Wijaya, *Analisis Data Kualitatif Teori Konsep dalam Penelitian Pendidikan* (Makassar: Sekolah Tinggi Theologia Jaffray, 2020), 113.

CHAPTER IV

DISCUSSION

A. GENERAL DESCRIPTION

1. Profile of East Java Province Civil Service Police Unit

The East Java Province Civil Service Police Unit (Satpol PP) is a technical implementation unit under the East Java Provincial Government in charge of enforcing Regional Regulations (Perda) and maintaining public order and tranquility. This Satpol PP has an important role in maintaining stability and order in the province, ensuring that the community complies with the regulations set by the local government. In addition, Satpol PP is also responsible for providing protection to the community from various disturbances of peace and danger. In accordance with Permendagri Number 16 of 2023 Article 1 Paragraph (5) that Polisi Pamong Praja, hereinafter referred to as Pol PP, is a member of Satpol PP as a Regional Government apparatus occupied by civil servants and given duties, responsibilities and authorities in accordance with laws and regulations in the enforcement of Perda and Perkada, the implementation of public order and tranquility and community protection.²⁹

In carrying out its duties, Satpol PP of East Java Province prioritizes a humanist approach and professionalism, with the mission of improving the quality of regulatory enforcement and providing optimal services to

²⁹ Pasal 1 Ayat (5) Peraturan Menteri Dalam Negeri Nomor 16 Tahun 2023 tentang SOP Satpol PP dan Kode Etik Pol PP.

the community. Activities that are often carried out include judicial operations, routine patrols, as well as counseling and socialization to the community. All of this aims to create a safe and comfortable environment for all citizens of East Java. Satpol PP also actively coordinates with various related agencies to ensure effective and efficient law enforcement.

Satpol PP of East Java Province is also known for its innovations in law enforcement and community service, which are often awarded. With a solid organizational structure and well-trained human resources, Satpol PP continues to improve its capability and responsiveness to various public order challenges. Through these efforts, Satpol PP is committed to making East Java an orderly, safe, and comfortable province for all its citizens.

The Satpol PP tagline "SIGAP" which is an acronym for Synergistic, Innovative, Fast Movement, Anticipatory, and Persuasive, reflects the core values held by the Civil Service Police Unit in carrying out its duties and functions. **Synergy** emphasizes the importance of harmonious cooperation and coordination with various agencies and the community to achieve common goals in maintaining order and peace. **Innovative** reflects the spirit to continue to innovate and find new solutions in facing the challenges of law enforcement and public services. **Fast-moving** shows the speed and responsiveness of Satpol PP in handling emergency situations and problems that arise in the field. **Antisipasif** means being proactive in recognizing and addressing potential threats before they

become major problems, through effective analysis and preventive actions. Finally, **Persuasive** emphasizes a more humanist and communicative approach in enforcing regulations, by prioritizing dialogue and education to the public so that they are aware and obedient to applicable regulations. By carrying out the tagline "SIGAP," Satpol PP of East Java Province is committed to carrying out its duties optimally, professionally, and with high dedication in order to create a safe, orderly, and prosperous environment for all citizens.

2. Legal Basis

The implementation of law enforcement of local regulations in East Java Province carried out by the East Java Province Pamong Praja Police Unit is based on the Legal Basis:

- a. Law Number 23 of 2014 concerning Regional Government Article 12 paragraph (1) letter e:

"Mandatory Government Affairs relating to Basic Services as referred to in Article 11 paragraph (2) include:

e. tranquility, public order, and protection of the Community."

- b. Law Number 23 of 2014 concerning Regional Government Article 256 paragraph (1)

"The pamong praja police is a functional position of civil servants whose designation is made in accordance with the provisions of laws and regulations."

- c. Government Regulation No. 16/2018 on Pamong Praja Police Unit;

- d. Regulation of the Minister of Home Affairs No. 16 of 2023 on the SOP of the Civil Service Police Unit and the Code of Ethics of the Civil Service Police;
- e. Minister of Finance Regulation Number 233/PMK.07/2020 concerning Amendments to Minister of Finance Regulation Number 139/PMK.07/2019 concerning Management of Revenue Sharing Funds, General Allocation Funds, and Special Autonomy Funds;
- f. Governor Regulation Number 1 of 2019 concerning the Implementation of Trantibumlinmas;
- g. East Java Governor Regulation Number 72 of 2023 concerning Position, Organizational Structure, Job Description and Functions and Work Procedures of the Office Article 79;
- h. East Java Governor Regulation Number 84 of 2023 concerning Allocation of Tobacco Excise Revenue Sharing Funds to East Java Province and Regency / City for Fiscal Year 2024.

3. Duties and Functions of East Java Province Civil Service Police Unit

The East Java Province Pamong Praja Police Unit is responsible for implementing local regulations and their implementing regulations, maintaining order and tranquility, and supervising and protecting the community. Some of the tasks of the East Java Province Pamong Praja Police Unit include:

- a. Preparation of programs and implementation of enforcement of regional regulations and governor regulations, implementation of public order and tranquility and community protection;
- b. Implementation of enforcement of regional regulations and governor regulations;
- c. Implementation of policies for organizing public order and tranquility in the region;
- d. Implementation of Community protection policy;
- e. Coordinating the enforcement of regional regulations and governor regulations, organizing public order and public peace with the Indonesian National Police, Civil Servant Investigators (PPNS) and/or other apparatus;
- f. Supervision of the public, apparatus, or legal entities to comply with and obey regional regulations and governor regulations;
- g. Performance of other duties assigned by the Governor;

Meanwhile, the functions of the Pamong Praja Police Unit are:

- a. Enforcement of Local Regulations;
- b. Enforcement of Public Peace and Order;
- c. Community Protection Enforcement; and
- d. Fire and Rescue Enforcement;

4. Work Program of East Java Province Civil Service Police Unit

The following are some of the work programs carried out by the Pamong Praja Police Unit as an effort to enforce local regulations in East Java Province:

a. Regional Regulation Enforcement Program through Sigap Tata Praja in the field of Tourism Business Supervision

The Regional Regulation Enforcement Program through "Sigap Tata Praja" in the field of Tourism Business Supervision is an initiative of the Satpol PP of East Java Province that aims to ensure compliance of tourism businesses with applicable regulations, in order to support orderly, safe, and sustainable tourism management. The program involves intensive supervision of various aspects of tourism business operations, including licensing, service standards, and security. With a synergistic and persuasive approach, Satpol PP conducts routine inspections, provides education to tourism businesses, and invites them to innovate in services to comply with regulations and tourist needs. Through anticipatory action and fast movement in handling violations, this program not only enforces the rules, but also improves the quality of the tourism industry in East Java, creating a more professional and attractive tourist environment for visitors.

b. Regional Regulation Enforcement Program through Sigap Tata Praja in the field of Education

The Regional Regulation Enforcement Program through "Sigap Tata Praja" in the field of Education by Satpol PP of East Java Province aims to ensure that students comply with applicable regulations, in order to create an orderly, safe, and conducive learning environment. This program includes supervision, guidance, and enforcement of regulations on educational institutions related to licensing, operational standards, and school environment order. Satpol PP works synergistically with the education office and related agencies to conduct routine inspections, identify violations, and provide education and socialization to students and managers of educational institutions. A persuasive approach is used to encourage voluntary compliance, while anticipatory and fast-moving actions are applied in handling violations to prevent negative impacts on the teaching and learning process. Through innovation in supervision and enforcement methods, the program contributes to creating a better and more orderly education system in East Java.

c. Illegal Cigarette Eradication Socialization Program

The Illegal Cigarette Eradication Socialization Program initiated by the Satpol PP of East Java Province aims to reduce the circulation and consumption of illegal cigarettes that are detrimental to the state and society. The program involves various educative and preventive activities, such as counseling the public about the dangers of illegal cigarettes, their negative economic impact, and the

importance of buying legal products that have paid excise tax. Satpol PP collaborates with related agencies such as Customs, Police, TNI and the health department to hold campaigns in various strategic locations.

The budget given to implement this program is obtained from the allocation of cigarette tax revenue sharing funds given to provinces and districts / cities. In 2023, the East Java Satpol PP received a budget of 5 billion Rupiah. specifically for the socialization program as much as 3 billion, while the 2 billion is used for joint operation activities. In socialization activities, the East Java Provincial Satpol PP collaborates with Regency / City Satpol PP to invite participants consisting of BHABINKAMTIBNAS (Bhayangkara Pembina Keamanan dan Ketertiban Masyarakat), BABINSA (Bintara Pembina Desa) which is a territorial unit of the TNI that is in direct contact with the community at the village or kelurahan level, Scouts, Press, traders, religious leaders and also community leaders.³⁰

In 2023, the budget of 3 billion devoted to this socialization program was used for 19 face-to-face socializations attended by 100 participants at each meeting, art events, sports events, 2 television talk shows namely jatim bangkit and cangkrukan, and also 4 radio talk shows. Meanwhile, in 2024, the revenue sharing fund received by Satpol PP East Java amounted to the same as in 2023, which was 5

³⁰ Thomaji, Wawancara, (Surabaya, 06 Mei 2024)

billion. However, unlike the previous year, the budget devoted to socialization activities is only 2 billion. Therefore, the East Java Satpol PP reduced the number of face-to-face meetings for socialization which was originally 19 times now only 10 meetings.³¹

Through a persuasive and informative approach, this activity seeks to increase public awareness of the importance of complying with excise regulations and supporting the eradication of illegal cigarettes. Anticipatory and fast-moving actions are also carried out in the supervision and prosecution of producers and distributors of illegal cigarettes, in order to suppress illegal practices and protect the health and economy of the community.

d. KASANDRA Program (Kamus Penegakan Peraturan Daerah)

The KASANDRA (Kamus Penegakan Peraturan Daerah) program initiated by the Satpol PP of East Java Province aims to provide a complete and easily accessible reference on various local regulations applicable in East Java Province. The program is designed to help Satpol PP officers better understand and comply with regulations. KASANDRA serves as a pocket book and guide that contains detailed explanations, interpretations, and practical applications of the local regulations, so as to improve the effectiveness of law enforcement and reduce misunderstandings or misconceptions

³¹ Laporan Kegiatan Sosialisasi/ Penyuluhan Hukum Ketentuan Peraturan Perundang-undangan dibidang Cukai dalam rangka Berantas Rokok Ilegal yang dilaksanakan Oleh Satuan Polisi Pamong Praja Provinsi Jawa Timur Tahun Anggaran 2023.

related to regulations. Through the dissemination of clear and structured information, this program also supports transparency and accountability in the enforcement of regulations, and encourages active participation from various parties in creating an orderly and organized environment in East Java.

KASANDRA is an online file that can be accessed anywhere and anytime which contains various types of violations and their penalties. So that Satpol PP members no longer need to carry thick books of regional regulations. In this dictionary, several teams have been grouped, namely the mining team, education team, tourism team, etc. The grouping based on this team is expected to be able to facilitate complaints from the public and also Satpol PP members in working according to their respective competencies.

e. KAKANDA Program (Kader Penegak Peraturan Daerah)

The KAKANDA (Kader Penegak Peraturan Daerah) program is an initiative of the East Java Provincial Satpol PP which aims to actively involve the younger generation in maintaining order and complying with local regulations. Through this program, community members who become cadres will be given in-depth training and understanding of local regulations as well as their duties and responsibilities as informal law enforcers in their respective neighborhoods. Thus, KAKANDA is not only an agent of education and socialization of regulations, but also a partner of Satpol PP in

maintaining order, creating legal awareness, and encouraging active community participation in creating a more orderly and safe environment.

This program is held to overcome the problem of limited personnel and the vast working area of the East Java Province Satpol PP so that it can make it easier to reach the wider community. This program has been running for 3 years since 2021. However, this program is not yet comprehensive in all regencies / cities in East Java Province, only a few regencies / cities already have a Regional Regulation Enforcement Cadre. In the recruitment system, the East Java Provincial Satpol PP is assisted by the Regency / City Satpol PP with the criteria of the younger generation.

f. KEJARSIROMA Program (Sigap Romantis Learning Class)

The KEJARSIROMA (Sigap Romantis Learning Class) program is an initiative held every Friday afternoon at 13.00 WIB through the Zoom Meeting platform. With a duration of approximately one hour, this program is designed to provide Satpol PP members with an in-depth understanding of various fields related to the enforcement of local regulations. The material presented in this program is tailored to the field that is the focus of the week, covering important topics such as regional regulation enforcement, trantibum, linmas, and firefighting and rescue.

One of the advantages of KEJARSIROMA is the diversity of resource persons presented each week. The resource persons can come from internal Satpol PP or external, such as related agencies or experts who have special expertise in the field discussed. The presence of these resource persons provides a broader and deeper perspective on the material presented, and allows Satpol PP members to gain new knowledge and insights from various competent sources.

With this program, it is expected that Satpol PP members can continue to improve their competence and understanding in carrying out their duties in the field. KEJARSIROMA provides an opportunity for Satpol PP members to continue learning and honing their skills in handling various situations that occur in the community. Through structured and continuous learning, it is expected that Satpol PP members can become more alert, proactive, and effective in carrying out law enforcement tasks in the field in order to create better order and security in the community.

g. GELAGAPAN (Preparedness Rehearsal) Program

The GELAGAPAN (Gladi Kesiagaan) program is an initiative held every Wednesday morning, aimed at improving the preparedness of Satpol PP members in handling emergency situations or circumstances that require quick action. In this program, each field in Satpol PP is given the opportunity to perform an attraction or

rehearsal of preparedness by taking turns every week, so that each member has the opportunity to participate in turn.

One of the advantages of this program is the focus on hands-on practice. The material presented is not only theoretical, but also direct practice that can be applied in real situations. For example, Satpol PP members can conduct demonstrations of mob control or asset control in simulation, so that they can hone their skills and handling strategies in situations that may occur in the field.

With this GELAGAPAN program, it is expected that Satpol PP members can be better prepared and trained in dealing with various challenges and emergency situations that may occur in their daily duties. Through structured and continuous training, Satpol PP members can improve their ability to handle complex situations and ensure that public security and order are well maintained.

B. RESEARCH RESULTS

In this study, researchers interviewed 3 informants who had been appointed by the Head of the East Java Province Pamong Praja Police Unit to provide data and information to researchers. This appointment is adjusted to the competence of the informant on the problem that is the focus of the research, the informant's biodata is as follows:

Informant 1 :

Name : Thomaji, S. H

Gender : Male

Position : Head of Supervision and Counseling Section

Length of service : 36 years

Informant 2

Name : Syafril Agoes Soewardi, S. Sos.

Gender : Male

Position : Head of Investigation Section

Length of service : 19 years

Informant 3

Name : Andyka Merry R, S. STP., M.M

Gender : Male

Position : Head of Local Regulation Enforcement Division

Length of Service : 2 years

1. The role of the East Java Province Civil Service Police Unit in implementing Law Enforcement of Regional Regulations in East Java

In accordance with the rules in Permendagri Number 16 of 2023 Article 1 Paragraph (5) "Pamong Praja Police, hereinafter referred to as Pol PP, is a member of Satpol PP as a Regional Government Apparatus occupied by Civil Servants and assigned duties, responsibilities and authorities in accordance with statutory regulations in the enforcement of Regional

Regulations and Perkada, the implementation of public order and tranquility and community protection." so that the Pamong Praja Police Unit is a Regional Government Apparatus that has the authority to Enforce Regional Regulations in accordance with its area of authority.

Furthermore, the Head of the Regional Regulation Enforcement Division explained his opinion regarding the role of the East Java Province Pamong Praja Police Unit in implementing Regional Regulation Law Enforcement.

Andyka Merry R: "The role of the East Java Provincial Pamong Praja Police Unit in enforcing regional regulations includes non-judicial control of citizens, apparatus, or legal entities that violate regional regulations with stages from investigation, coaching to enforcement with the aim of creating a peaceful and safe condition in East Java in collaboration with the Regency / City Pamong Praja Police Unit."³²

2. Strategy of East Java Province Civil Service Police Unit in optimizing Law Enforcement in East Java Province

Satpol PP of East Java Province has several strategies to optimize law enforcement in East Java, in this case the researcher has several different strategies from each informant interviewed. According to the Head of the Supervision and Counseling Development Section, he believes that the strategies that can be carried out are:

Thomaji: "Socialization is part of law enforcement, with the hope that all communities can understand the applicable law. Because if the community can understand the law well, it will ease our work so that there is no need to clash with the community and can understand each other. In the past 2023, we conducted 19 face-to-face socializations with 100 participants, 2 television talk shows on the

³² Andyka Merry R, Wawancara, (Surabaya, 06 Mei 2024)

Jatim Bangkit and Cangkrukan programs, and also 4 radio talk shows. We do this socialization effort with the maximum to be able to provide more understanding to the community in the enforcement of local regulations."³³

According to him, socialization is one of the efforts in law enforcement. Especially with the help of social media which can now reach a wider community. By conducting socialization both directly and through social media, it is hoped that the community can understand the law well so that it can minimize violations committed by the community and agencies. Meanwhile, according to the Head of the Investigation and Investigation Section, the strategies carried out by the East Java Province Satpol PP are:

Syafril Agoes Soewardi: *"To optimize law enforcement, we improve the quality of human resources and divide tasks according to their respective competencies. Given the limited number of our personnel, we need to improve the quality of human resources so that they can still do their job professionally despite the limited number of personnel. In addition, we are also trying to improve the image of Satpol PP which is often considered arrogant by the public by prioritizing socialization and humanist mediation before carrying out enforcement, we always try to provide education first to the public and agencies that violate the rules, the problem of enforcement is the last resort if education and mediation are not successful."*³⁴

He explained that the number of East Java Province Satpol PP personnel is limited, so it is necessary to improve the quality of Human Resources so that they can still work professionally despite the limited number of personnel. The Head of the Regional Regulation Enforcement

³³ Thomaji, Wawancara, (Surabaya, 06 Mei 2024)

³⁴ Syafril Agoes Soewardi, Wawancara, (Surabaya, 06 Mei 2024)

Division in this case also has a different opinion from the previous 2 informants, he argues that the strategies carried out are:

***Andyka Merry R:** "We strive to develop technology to make it easier for the public to report complaints of trantibum disturbances with the SIJALINMAJA application. In addition, we also improve the ability of East Java Province Pamong Praja Police Unit members to educate local regulations with KASANDRA (Kamus Penegak Peraturan Daerah)."³⁵*

So based on the data obtained, the strategy carried out by the East Java Province Pamong Praja Police Unit in optimizing law enforcement involves a comprehensive and integrated approach, including preventive, curative, and repressive efforts. Education and socialization to the public regarding the importance of complying with regulations is the main focus, by conducting counseling and legal awareness campaigns both directly and through social media. In addition, Satpol PP adopts information technology in its operations, such as the use of digital monitoring systems and the SIJALINMAJA application to facilitate the reporting of violations. A humanist approach is also applied in every action, ensuring that law enforcement is carried out fairly and wisely without ignoring the rights of citizens. Through this strategy, the East Java Provincial Satpol PP seeks to create an orderly and safe environment, and increase public trust in law enforcement officials.

3. Implementation of Regulations on the Management of Cigarette Excise Funds for Law Enforcement in East Java Province

³⁵ Andyka Merry R, Wawancara, (Surabaya, 06 Mei 2024)

The allocation of funds stipulated in Minister of Finance Regulation No. 215/PMK.07/2021, which is 10% for law enforcement, does not fully match the reality faced by East Java Province. Based on the research findings, East Java's local government tends to divide cigarette excise funds according to the region's specific priorities and needs, which often focus more on sectors that are considered more urgent, such as health and public welfare. As a result, the allocation of funds for law enforcement is often less than it should be, hindering the optimization of law enforcement functions related to cigarette excise.

In its implementation, the funds that should be earmarked for cigarette excise law enforcement are considered insufficient to meet operational and technical needs in the field. This lack of funding has an impact on various aspects, including the lack of adequate facilities and infrastructure to support enforcement and supervision operations, as well as limited logistical support and personnel to carry out tasks effectively. This shows a gap between regulations set at the central level and realization at the local level, where local adjustments often ignore the important needs of law enforcement in favor of other sectors that are considered more urgent.

When reviewed with the theory of law enforcement according to Soerjono Soekanto, which emphasizes that the support of facilities and infrastructure greatly affects the success or failure of law enforcement, this situation becomes clearer. Soekanto argues that effective law enforcement requires strong support in terms of adequate facilities and resources. In this

context, the lack of appropriate funding allocations for cigarette excise law enforcement in East Java directly contributes to the suboptimal implementation of such law enforcement. Without adequate funding support, which is an important part of facilities and infrastructure, law enforcement efforts by Satpol PP and other relevant agencies are limited and less effective.

Thus, the implementation of cigarette excise law enforcement in East Java cannot run optimally due to the lack of funding support that should be allocated in accordance with existing regulations. This confirms the importance of synchronization between central policies and regional priorities to ensure that all sectors, including law enforcement, receive balanced attention and support. To achieve the success of effective law enforcement, a commitment is needed from local governments to allocate funds in accordance with applicable regulations and consider the importance of the role of law enforcement in cigarette excise management.

4. Constraints in the Implementation of Law Enforcement in East Java Province

The implementation of law enforcement in East Java Province faces various complex obstacles. Based on data obtained through interviews, the obstacles in the implementation of law enforcement in East Java Province are:

Thomaji: "Many of our regional regulations still have criminal sanctions of 6 months and cannot be Tipiring and even have to go through the process of investigation and investigation. In addition, because the scope of our work area is East Java Province which

*includes 29 regencies and 9 cities with local wisdom owned by each regency / city so there are some differences in regulations in each regency / city"*³⁶

One of the obstacles in the implementation of law enforcement in East Java Province is the number of local regulations that stipulate criminal sanctions with a maximum confinement of six months. This means that violations cannot be handled through minor criminal offenses (*tipiring*) and must go through a more complex and time-consuming investigation process. This lengthy process not only burdens law enforcement officials with complicated administrative procedures, but also slows down the resolution of violation cases, hampering the effectiveness of law enforcement. In addition, limited human resources and facilities to support the investigation and inquiry process exacerbate the situation, resulting in a backlog of unresolved cases. These constraints call for revisions or adjustments to local regulations to enable faster and more efficient handling, such as the determination of sanctions that can be handled through *tipiring* mechanisms, so that law enforcement can run more optimally and responsively to the dynamics in the field.

The size of the working area also causes many differences in regulations in each district/city. East Java Province has a variety of geographical, demographic and socio-economic characteristics in each of its regions, which results in the emergence of different needs and priorities in making local regulations. As a result, each district or city tends to have

³⁶ Thomaji, Wawancara, (Surabaya, 06 Mei 2024)

regulations that are unique and different from each other, both in terms of scope and severity of sanctions. This is confusing for the public and also creates challenges for law enforcement officials in carrying out their duties consistently throughout the province. In addition, these differences in regulations can also allow loopholes for criminals to evade law enforcement by utilizing differences in regulations between regions.

***Thomaji:** "In addition, our challenge is the increase in cigarette excise rates which has resulted in the small community reaching out to cigarettes that they can afford to buy, namely illegal cigarettes which are relatively cheaper than legal cigarettes. So it is a major challenge for us to educate the public that the Cigarette Excise Revenue Sharing Fund actually goes back to the community."³⁷*

Another obstacle in law enforcement in East Java Province is the increase in cigarette excise rates, which has resulted in small communities turning to illegal cigarettes. A significant increase in cigarette excise rates can cause the price of legal cigarettes to rise, making it difficult for people with low purchasing power to afford them. As a result, many of them turn to illegal cigarettes, which are more affordable. In addition, this also has the potential to harm state revenue from the cigarette excise sector, which is important for funding various public health and welfare programs. Therefore, a holistic approach is needed in addressing this issue, including efforts to raise public awareness of the dangers and consequences of consuming illegal cigarettes, as well as stricter law enforcement against the perpetrators of the illegal trade.

³⁷ Thomaji, Wawancara, (Surabaya, 06 Mei 2024)

Syafril Agoes Soewardi: "we have to wait for information from customs first to curb illegal cigarette violations, while the schedule between Satpol PP and customs is often out of sync so it is not uncommon for joint operations to be delayed. Because Satpol pp cannot take action unless accompanied by customs in further action."³⁸

Another obstacle presented by the Head of the Investigation Section is that in curbing illegal cigarettes, Satpol PP has limited authority in conducting law enforcement actions. Satpol PP is usually tasked with enforcing local regulations and supporting law enforcement within a certain scope, while the authority to deal with excise violations, including the illegal cigarette trade, falls under the authority of Customs.

This results in Satpol PP having to wait for information or coordination from Customs before it can act. This process can be time-consuming and hamper a quick response to possible illegal cigarette cases. In addition, sometimes coordination between Satpol PP and Customs can also be an obstacle, especially if there are communication barriers or lack of cooperation between agencies. To overcome these obstacles, it is important for Satpol PP and Customs to improve coordination and cooperation in handling illegal cigarette cases.

C. DISCUSSION

Based on the data exposure above, there are several main issues that have become findings in this study, including:

³⁸ Syafril Agoes Soewardi, Wawancara, (Surabaya, 06 Mei 2024)

1. The Pamong Praja Police Unit cannot go directly to follow up on violations of illegal cigarettes because they have to wait for direction from customs. In accordance with Law No. 39 of 2007 that the Local Government, in this case the Satpol PP, only supports law enforcement, while the one who takes an important role is Customs.
2. The programs of the East Java Province Civil Service Police Unit are now focusing more on Curative and Educative Efforts. With a more humanist and preventive approach, Satpol PP seeks to build a better relationship with the community, so that they are not only seen as strict law enforcers, but also as partners who care about public welfare and order. This approach is expected to change the perception of the community, so that they see Satpol PP as an institution that is committed to serving and protecting the community in a more thoughtful and educational way.
3. The economic factor of the community is one of the main obstacles for Satpol PP in optimizing law enforcement, especially in controlling illegal cigarettes in East Java. The higher price of legal cigarettes due to expensive excise taxes makes consumers switch to more affordable illegal cigarettes. This situation creates an economic cycle that is difficult to break, where economic needs encourage people to continue to engage in unlawful activities. Therefore, Satpol PP's efforts to eradicate the circulation of illegal cigarettes are often hampered by economic factors that encourage people to continue engaging in the practice.

4. The allocation of funds for law enforcement, which should be in accordance with the law, namely 10% of cigarette tax, is often not met because it is adjusted to the amount of regional contribution in tobacco excise revenue and other more urgent priorities. In addition, the government often has to consider the allocation of funds for more important needs, such as public welfare and health, especially in areas that are in dire need of these basic services. This results in a mismatch between the allocation of funds received and those stipulated by law, given the need for flexibility in budget management to respond to the various challenges and needs faced by each province.
5. The allocation of funds for law enforcement as stated in the Minister of Finance Regulation Number 215/PMK.07/2021, which is 10% of the Revenue Sharing Fund for Tobacco Excise (DBH CHT), does not match the reality found in East Java Province. Local governments often divide these funds based on priorities and more pressing regional needs in other sectors, so the allocation for law enforcement is considered less than optimal. When viewed from the perspective of law enforcement theory according to Soerjono Soekanto, which emphasizes the importance of support for facilities and infrastructure in determining the success or failure of law enforcement, the implementation of cigarette excise law enforcement in East Java cannot run optimally. The lack of financial support that should be included in the facilities and infrastructure mentioned by Soekanto causes the process of enforcing the cigarette excise law to be hampered, reduces

operational and supervisory effectiveness, and results in not achieving the expected objectives of the regulation.

The findings of the research results above have no significance if they are not analyzed. Based on this, the researcher divides the discussion into four sub-chapters of discussion as contained in the data exposure, namely about the authority of customs in prosecuting illegal cigarette violations, curative and educative programs of Satpol PP in improving the image in the eyes of the community, the influence of economic factors on efforts to control illegal cigarettes, and the challenges of fund allocation in enforcing cigarette tax law in East Java. The four will then be linked to each other to make it easier to answer the problem formulation and draw conclusions.

1. The Role and Authority of Satpol PP in Illegal Cigarette Law Enforcement

Satuan Polisi Pamong Praja (Satpol PP) has an important supporting role in law enforcement, especially in relation to local regulations. However, in the context of illegal cigarette law enforcement, their role is more limited and supportive than direct action. Under existing regulations, the main authority to deal with excise-related offenses, including illegal cigarettes, lies with the Directorate General of Customs (Bea Cukai).³⁹ Satpol PP is tasked with assisting in the enforcement of local regulations that support the government's program to eradicate the circulation of illegal cigarettes. They

³⁹ Pasal 34 Undang-Undang Nomor 39 Tahun 2007 tentang Perubahan atas Undang-Undang Nomor 11 Tahun 1995 tentang Cukai

perform tasks such as socializing to the public about the prohibition and negative impacts of illegal cigarettes, as well as supporting operations led by Customs by providing manpower and logistical assistance.

Coordination between Satpol PP and Customs is crucial in joint operations to ensure effective law enforcement. Although Satpol PP does not have the authority to conduct direct investigation and prosecution of excise violations, their role in supporting Customs operations, through activities such as patrols and counseling, greatly contributes to the overall effort to reduce the circulation of illegal cigarettes in East Java. The coordination process involves the exchange of information and reports regarding suspicious activities, as well as the scheduling of joint operations to ensure enforcement actions can be carried out efficiently. Through coordination forums and regular communication, the two agencies are able to strategize together and overcome obstacles that arise in the execution of their duties. Good coordination helps ensure that excise violations can be dealt with quickly and appropriately, increasing the effectiveness of law enforcement in the field.

2. Curative and Educative Program of East Java Satpol PP to improve its image in the eyes of the public

The types of curative and educative programs carried out by the Surabaya Province Pamong Praja Police Unit are:

- a. KAKANDA Program (Kader Penggerak Peraturan Daerah)

The program involves the formation of groups of young men and women who are educated on local regulations in their districts. The main objective of the KAKANDA program is to create change agents in the community who can assist Satpol PP in reporting violations and educating the public on the importance of complying with local regulations. These cadres are trained to be an extension of Satpol PP in their communities, bridging the communication between the officers and the citizens.

b. Socialization Program of Laws and Regulations in the Excise Sector

This program aims to increase public understanding of laws and regulations in the field of excise. Through this program, Satpol PP invites various parties, including bhabinkamtibmas, babinsa, scouts, press, and community leaders, to join the socialization. By involving influential and well-connected figures in the community, the program seeks to widely and effectively disseminate information on the dangers and negative impacts of illegal cigarettes and the importance of complying with excise regulations.

c. Regional Regulation Enforcement Program through Sigap Tata Praja in the field of Education

The program involves joint patrols between the district/city Satpol PP, the education office, and the school to monitor and appeal to students who commit violations outside the school environment. The program aims to discipline students and teach them about the importance of

complying with regulations from an early age. This patrol not only serves as a preventive measure but also as an educational tool for students and the surrounding community.

The curative and educative programs implemented by Satpol PP have shown significant effectiveness in building a positive image in the eyes of the community. KAKANDA, with its community-based approach, succeeded in creating a sense of ownership among the youth towards local regulations, so that they are more proactive in maintaining order. The socialization program of excise regulations successfully reached various levels of society and increased their awareness of the importance of complying with laws related to cigarette excise. Meanwhile, the Sigap Tata Praja program in education plays an important role in educating the younger generation about discipline and compliance with regulations, which in turn creates a more orderly and harmonious environment.

In general, the community gave positive responses to the curative and educative programs implemented by Satpol PP. The involvement of youth in KAKANDA is considered an innovative and effective step, considering that youth are agents of change that can have a long-term impact. The socialization program of excise regulations was appreciated by the community as it provided a deeper understanding of the rules that may have been previously unknown. Meanwhile, Sigap Tata Praja's initiatives in the education sector received support from parents and educators, because it helps shape students' characters to be more disciplined and aware of the

law. This support and positive response from the community shows that these programs are not only successful in short-term goals but also have the potential to create sustainable positive change.

3. The influence of economic factors on efforts to control illegal cigarettes

Economic factors play a significant role as barriers to controlling illegal cigarettes. Increases in cigarette excise tax rates to reduce consumption and increase state revenues often result in an increase in the price of legal cigarettes. This condition forces people with low purchasing power to look for cheaper alternatives, which are usually illegal cigarettes. Illegal cigarettes, which are not subject to excise taxes and are often produced without adequate quality standards, are sold at much cheaper prices than legal cigarettes. As a result, despite strict law enforcement efforts, demand for illegal cigarettes remains high due to this economic factor.

People's behavior in consuming illegal cigarettes is driven by economic needs and smoking habits that are difficult to abandon. Illegal cigarettes offer a more affordable alternative for smokers with low incomes. Many of them consider cigarettes a basic necessity, so when the price of legal cigarettes rises, they turn to cheaper illegal products. In addition, a lack of awareness about the health hazards and legal consequences of consuming illegal cigarettes also contributes to the high consumption of illegal

cigarettes in the community. This habit is reinforced by the wide distribution and easy access to illegal cigarettes in the market.

4. Implementation of the Management of Law Enforcement Fund Allocation from Cigarette Excise in East Java

The management of the allocation of funds for law enforcement from cigarette excise in East Java is based on policies regulated by Minister of Finance Regulation Number 215/PMK.07/2021 Article 11 paragraph (1). The article mandates that the use of Revenue Sharing Fund for Tobacco Excise (DBH CHT) must be budgeted based on the ceiling of DBH CHT allocation in the current fiscal year. In this context, the allocation of funds for law enforcement is set at 10%, in accordance with existing provisions.

⁴⁰ The following is the DBHCHT Allocation for the East Java Provincial Government for Fiscal Year 2023:

Table 2.

EAST JAVA PROVINCIAL GOVERNMENT DBHCHT ALLOCATION AND DISTRICTS/CITIES IN EAST JAVA TA. 2023

No.	NAME OF REGION	DBHCHT ALLOCATION TA. 2023		NORMATIVE LAW ENFORCEMENT		ACQUISITION OF GAKHUM DBHCHT TA. 2023	
		%		%		%	
1	EAST JAVA PROVINCE	10	819,935,700,000	10	81,993,570,000.00	0.61	5,000,000,000

⁴⁰ Article 11 Paragraph (1) of Minister of Finance Regulation Number 215/PMK.07/2021 on the Use, Monitoring, and Evaluation of Tobacco Excise Revenue Sharing Funds.

2	BANGKALAN DISTRICT	10 0 %	29,203,09 5,000	10 %	2,920,309,5 00.00	7.15 %	2,089,06 0,400
3	BANYUWANGI DISTRICT	10 0 %	31,933,80 5,000	10 %	3,193,380,5 00.00	3.13 %	1,000,00 0,000
4	BLITAR DISTRICT	10 0 %	32,816,64 0,000	10 %	3,281,664,0 00.00	9.39 %	3,081,64 4,000
5	BOJONEGORO DISTRICT	10 0 %	84,114,83 9,000	10 %	8,411,483,9 00.00	2.74 %	2,305,08 7,105
6	BONDOWOSO DISTRICT	10 0 %	65,141,35 6,000	10 %	6,514,135,6 00.00	8.46 %	5,514,13 5,600
7	GRESIK DISTRICT	10 0 %	29,367,96 1,000	10 %	2,936,796,1 00.00	10 %	2,936,79 6,100
8	JEMBER DISTRICT	10 0 %	109,261,8 11,000	10 %	10,926,181, 100.00	6.93 %	7,568,08 0,269
9	JOMBANG DISTRICT	10 0 %	56,094,23 9,000	10 %	5,609,423,9 00.00	10 %	5,609,42 3,900
1 0	KEDIRI DISTRICT	10 0 %	89,934,26 8,000	10 %	8,993,426,8 00.00	5.70 %	5,125,00 0,000
1 1	LAMONGAN DISTRICT	10 0 %	68,396,46 1,000	10 %	6,839,646,1 00.00	8.54 %	5,839,64 6,100
1 2	LUMAJANG DISTRICT	10 0 %	32,226,16 4,000	10 %	3,222,616,4 00.00	10 %	3,222,61 4,319
1 3	MADIUN DISTRICT	10 0 %	30,308,54 4,000	10 %	3,030,854,4 00.00	6.17 %	1,870,00 0,000
1 4	MAGETAN DISTRICT	10 0 %	30,550,48 7,000	10 %	3,055,048,7 00.00	8.14 %	2,486,64 7,150
1 5	MALANG DISTRICT	10 0 %	119,362,5 45,000	10 %	11,936,254, 500.00	7.42 %	8,855,37 8,150
1 6	MOJOKERTO DISTRICT	10 0 %	29,892,53 2,000	10 %	2,989,253,2 00.00	10.5 8%	3,162,31 7,953

17	NGANJUK DISTRICT	100%	35,438,145,000	10%	3,543,814,500.00	8.47%	3,000,000,000
18	NGAWI DISTRICT	100%	36,758,525,000	10%	3,675,852,500.00	10%	3,675,852,500
19	PACITAN DISTRICT	100%	30,430,532,000	10%	3,043,053,200.00	10%	3,043,053,200
20	PAMEKASAN DISTRICT	100%	106,305,880,000	10%	10,630,588,000.00	2.32%	2,470,588,000
21	PASURUAN DISTRICT	100%	335,194,302,000	10%	33,519,430,200.00	4.00%	13,402,829,200
22	PONOROGO DISTRICT	100%	34,357,598,000	10%	3,435,759,800.00	5.63%	1,935,759,800
23	PROBOLINGGO DISTRICT	100%	90,308,933,000	10%	9,030,893,300.00	10%	9,030,893,300
24	SAMPANG DISTRICT	100%	37,928,850,000	10%	3,792,885,000.00	4.72%	1,791,081,637
25	SIDOARJO DISTRICT	100%	37,487,260,000	10%	3,748,726,000.00	1.87%	700,000,000
26	SITUBONDO DISTRICT	100%	66,040,454,000	10%	6,604,045,400.00	4.12%	2,722,271,251
27	DISTRICT SUMENEP	100%	57,671,260,000	10%	5,767,126,000.00	10%	5,782,359,528
28	TRENGGALEK DISTRICT	100%	29,877,754,000	10%	2,987,775,400.00	7.36%	2,200,000,000
29	TUBAN DISTRICT	100%	39,577,518,000	10%	3,957,751,800.00	10%	3,957,751,800
30	TULUNGAGUNG DISTRICT	100%	38,781,908,000	10%	3,878,190,800.00	19.69%	7,634,572,400
31	CITY OF BATU	100%	29,110,714,000	10%	2,911,071,400.00	10%	2,911,071,400

32	BLITAR CITY	100%	29,594,000,000	10%	2,959,400,000.00	2.45%	725,679,196
33	KEDIRI CITY	100%	155,041,042,000	10%	15,504,104,200.00	4.76%	7,380,482,500
34	MADIUN CITY	100%	29,607,909,000	10%	2,960,790,900.00	12.00%	3,551,899,000
35	MALANG CITY	100%	56,379,381,000	10%	5,637,938,100.00	8.40%	4,735,868,004
36	MOJOKERTO CITY	100%	32,630,803,000	10%	3,263,080,300.00	8.00%	2,609,500,000
37	PASURUAN CITY	100%	29,472,507,000	10%	2,947,250,700.00	8.17%	2,407,250,700
38	PROBOLINGGO CITY	100%	33,934,219,000	10%	3,393,421,900.00	8.59%	2,914,192,900
39	CITY OF SURABAYA	100%	44,288,933,000	10%	4,428,893,300.00	10%	4,428,893,300

Description



More than 10%
10% fit

Based on this data, there were only 10 regions that received DBHCHT revenue sharing allocations in accordance with the normative percentage of PMK Number 215/PMK.07/2021 Article 11 paragraph (1), namely 10% for law enforcement. These regions include Gresik Regency, Jombang Regency, Lumajang Regency, Ngawi Regency, Pacitan Regency, Probolinggo Regency, Sumenep Regency, Tuban Regency, Batu City, and Surabaya City. However, there are 2 regions that received more than 10%,

namely Mojokerto District with a percentage of 10.58% and Madiun City with a percentage of 12%. Meanwhile, 27 other districts/cities received less than 10%.

There is a disparity between the law and the practice in the field in managing the allocation of funds. However, Minister of Finance Regulation Number 215/PMK.07/2021 Article 11 Paragraph (4) provides leeway for local governments to divert excess budget from law enforcement to other areas, such as public welfare and health, if necessary. This shows that the allocation of funds for law enforcement does not always have to meet the 10% percentage, but can be adjusted to regional needs after consulting with relevant parties.⁴¹

The influence of fund management by the Governor on cigarette excise law enforcement in East Java is crucial in determining the effectiveness of law enforcement. As the main control holder of the allocation of funds from DBH CHT, the Governor has the power to allocate funds according to regional priorities and needs. However, the allocation of funds that are not appropriate or not in accordance with the provisions of the law can hamper law enforcement efforts, especially in combating the circulation of illegal cigarettes. Therefore, transparency, accountability and the involvement of relevant stakeholders in the decision-making process are

⁴¹ Pasal 11 Ayat (4) Peraturan Menteri Keuangan Nomor 215/PMK.07/2021 tentang Penggunaan, Pemantauan, dan Evaluasi Dana Bagi Hasil Cukai Hasil Tembakau.

essential to ensure that the optimal allocation of funds can support effective and efficient law enforcement.

CHAPTER V

CLOSING

A. CONCLUSIONS

1. The implementation of regulations on the management of cigarette excise funds for law enforcement in East Java Province is not running optimally due to a mismatch between the allocation of funds stipulated in Minister of Finance Regulation Number 215/PMK.07/2021 and practices in the field. Local governments often allocate funds based on local priorities that prioritize other sectors, resulting in inadequate funds for law enforcement. Based on Soerjono Soekanto's theory of law enforcement, this lack of funding support has a negative impact on the effectiveness of law enforcement, indicating the need for synchronization between central and regional policies and a greater commitment to allocating funds proportionally to support the enforcement of cigarette excise laws.
2. This research also identified several inhibiting factors in optimizing law enforcement in East Java. Different regulations in each district/city pose challenges in implementing a uniform policy. In addition, many regional regulations (perda) only provide criminal sanctions for 6 months, so they cannot be implemented through minor criminal offenses (tipiring). Rising cigarette excise rates have also caused low-income people to turn to illegal cigarettes, exacerbating the problem. Lastly, the limited authority of Satpol PP in curbing illegal cigarettes, which must wait for information from Customs, is also a significant obstacle.

B. SUGGESTION

Based on the findings and analysis that has been conducted, this study also provides several suggestions to improve the effectiveness of cigarette excise law enforcement in East Java. These suggestions include:

1. Local governments need to ensure that the allocation of funds from the Tobacco Excise Revenue Sharing Fund (DBH CHT) for law enforcement is in accordance with the provisions stipulated in Minister of Finance Regulation Number 215/PMK.07/2021. The optimal allocation of funds will support the improvement of facilities and infrastructure needed for cigarette excise law enforcement activities.
2. Improve cooperation and coordination between the Civil Service Police Unit (Satpol PP), Directorate General of Customs and Excise, police, and other relevant agencies. Good coordination will ensure that enforcement and supervision operations run more effectively and efficiently.
3. Future researchers can conduct more in-depth research on the effectiveness of the allocation of DBH CHT funds in various other regions to provide a more comprehensive comparison. This research could include case studies in other provinces to identify success factors and obstacles in enforcing cigarette excise laws.

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APPENDIXES

A. INTERVIEW GUIDELINES

INFORMANT BIODATA

1. Full Name :
2. Gender :
3. Place Date of Birth / Age :
4. Last Education :
5. Position :
6. Length of Service :
7. Meeting Date :

QUESTION

1. How does Satpol PP play a role in raising public awareness of the dangers of smoking and the importance of paying cigarette tax?
2. What strategies have been used to educate the public about the negative health impacts of smoking?
3. What are the efforts of Satpol PP to collaborate with other parties such as health institutions or local governments in raising awareness?
4. Are there any special programs or activities carried out by Satpol PP to reach out to various levels of society regarding awareness of the dangers of smoking and the importance of cigarette tax?
5. How is the evaluation conducted by Satpol PP to measure the effectiveness of the program in increasing public awareness?
6. What are the main challenges faced in raising public awareness about the dangers of smoking?
7. How to overcome these challenges?
8. In the implementation of these programs, is Satpol PP supported by funding from the cigarette tax sector?

9. How much (in percentage or rupiah) is given to fund law enforcement within the scope of tobacco control?
10. Are the funds obtained from the cigarette tax sector sufficient to finance the programs previously designed?
11. Is there a role of social media and information technology in expanding the reach of awareness messages about the dangers of smoking delivered by Satpol PP?
12. If so, how effective is the role of social media and information technology in reaching the level of public awareness of the message?

B. INTERVIEW DOCUMENTATION



Pamong Praja Polici Unit East Jawa Province Office



Interview With Mr. Syafril Agoes Soewardi, S. Sos



Interview With Mr. Andyka Merry R., S. STP., M. M



With All the Informans

CURRICULUM VITAE



PERSONAL INFORMATION

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Religion	Islam
Gender	Female

FORMAL EDUCATION

No	School/Institute	Major	Period
1	SD Bani Saleh 5 Bekasi	-	2007-2013
2	SMP Bani Saleh 1 Bekasi	-	2013-2016
3	Pondok Modern Darussalam Gontor Putri Kampus 2	-	2016-2019
4	UIN Maulana Malik Ibrahim Malang	Sharia Economic Law	2020-2024