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Bridging Domestic Excise Law Enforcement and International Customs Cooperation: Addressing Illicit Tobacco Trade in Indonesia

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ABSTRACT

The circulation of excisable goods from illegal tobacco products is one of the legal problems that can harm state revenue, disrupt healthy business competition, and weaken the effectiveness of supervision of the tobacco product industry. This practice can be in the form of the circulation of cigarettes without excise tapes, the use of excise tapes that are not in accordance with the provisions, or the forgery of excise tapes. This study aims to analyze the form of criminal handling of illegal tobacco excisable goods by the Parepare Customs Intermediate Type Customs Supervision and Service Office, identify the stages of law enforcement carried out, and examine the obstacles faced in its implementation. This study uses an empirical legal research method with a qualitative descriptive approach. Research data was obtained through interviews with related parties, observations, and documentation, and supported by relevant legal materials. The analysis is carried out by linking handling practices in the field with the provisions of laws and regulations in the field of excise, especially Law Number 11 of 1995 concerning Excise as last amended by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations. The handling of criminal acts of illegal tobacco products basically includes supervision, examination, enforcement, investigation, and the application of administrative and criminal sanctions according to the type of violations found. The effectiveness of such handling requires continuous supervision support, inter-institutional coordination, increased public legal awareness, and active public participation in reporting the circulation of illegal excisable goods. This research is expected to provide an overview of the implementation of law enforcement in the excise sector and become an evaluation material in increasing the effectiveness of eradicating the circulation of illegal tobacco products.

Introduction

The circulation of illegal tobacco products is one of the law enforcement issues that is still a concern in the management of state revenue and supervision of the tobacco product industry in Indonesia. The practice of distributing illegal tobacco products not only causes losses to state revenues from the excise sector, but also creates unfair business competition for industry players who have fulfilled tax obligations and excise provisions. In practice, illegal tobacco products can be found in various forms, such as cigarettes without an excise tape attached, cigarettes that use fake or used excise tapes, and products that use excise tapes that are not in accordance with the provisions of their designation. This condition shows that excise problems are not solely related to the obligation to pay state levies, but also related to legal compliance, protection of fiscal interests, and the effectiveness of supervision of the distribution of excisable goods. Research on the illegal cigarette trade in Indonesia also shows that the motive of economic profit is one of the factors that encourage violations, while law enforcement still needs to be strengthened in terms of supervision and the application of sanctions (Suarda et al., 2024).

Excise is a state levy imposed on certain goods based on the characteristics and considerations stipulated in laws and regulations. Tobacco products are excisable goods because their consumption needs to be controlled and their circulation must be supervised by considering the interests of state revenue and the social impact it causes. Therefore, excise policy has a fiscal function as well as a function of controlling the consumption and circulation of certain goods. In the context of tobacco products, the existence of excise is also an instrument to ensure that the products in circulation have met the administrative provisions, tariffs, and payment of excise obligations. Changes in excise policy through Law Number 7 of 2021 concerning the Harmonization of Tax Regulations strengthen a number of provisions in the field of excise, including the authority of Customs and Excise officials, investigations, and arrangements for the payment of administrative sanctions. Thus, the implementation of supervision and enforcement of illegal tobacco products must be placed within a legal framework that provides certainty regarding the obligations of business actors and the consequences for violations committed (Republic of Indonesia, 2021).

Juridically, the regulation of criminal acts in the excise sector is based on Law Number 11 of 1995 concerning Excise as amended by Law Number 39 of 2007 and finally adjusted through Law Number 7 of 2021. These provisions are the basis for the state to supervise, examine, enforce, and investigate violations in the field of excise. One of the important provisions is contained in Article 54 which regulates the act of offering, handing, selling, or providing excisable goods that are not packaged for retail sale or are not attached to the excise tape as required. In addition, Article 55 regulates acts related to the making, use, or circulation of fake or used excise tapes, while Article 56 regulates the possession or circulation of excisable goods that are known or reasonably suspected to be derived from criminal acts. These provisions show that the handling of illegal tobacco products is not only directed to the producing party, but can also reach the party that stores, transports, offers, and trades goods related to excise violations (Republic of Indonesia, 1995, 2007, 2021).

The development of the circulation of illegal tobacco products also shows that this problem has a fairly complex economic and social dimension. The price difference between legal and illegal tobacco products can encourage some consumers to choose products with

lower prices, while illegal business actors gain benefits by avoiding the obligation to pay excise. Research by Ardana et al. (2025) shows that the crackdown on the circulation of illegal cigarettes has a positive relationship with excise revenue in Indonesia. The findings show that supervision and law enforcement not only function to sanction violators, but also play a role in maintaining state revenue and creating a fairer business climate. On the other hand, research on tobacco product excise increase policies shows that changes in tariffs and product price differences can affect market dynamics and encourage consumer switching to cheaper products. Therefore, handling the circulation of illegal tobacco products needs to be carried out through an integrated approach between fiscal policy, distribution supervision, and law enforcement (Ardana et al., 2025; Arsyadani & Subawa, 2025).

In its implementation, the Directorate General of Customs and Excise has important authority to supervise and take action on excisable goods circulating in the community. This authority is carried out through Customs and Excise service and supervision offices that have their respective work areas. The form of supervision can include intelligence activities, inspection of transportation facilities, inspection of storage and sales places, market operations, enforcement of evidence, and the investigation process if suspected criminal acts are found. This handling requires a planned procedure so that the actions of the authorities are not only oriented towards confiscating goods, but also able to uncover parties involved in the circulation chain of illegal tobacco products. Isnawan (2025) explained that the use of technology, including cyber patrols, can support the process of detecting and supervising the circulation of illegal cigarettes. This shows that conventional supervision needs to be strengthened by the use of information technology and inter-agency coordination so that enforcement can reach increasingly diverse distribution patterns (Isnawan, 2025).

Law enforcement in the excise sector also does not always have to be understood as the application of imprisonment and fines through the judicial process. Government Regulation Number 54 of 2023 regulates the mechanism for stopping criminal investigations in the excise sector for the benefit of state revenue under certain conditions and requirements. This regulation shows that there is room for settlement through the payment of administrative sanctions in the form of fines as part of the ultimum remedium policy, which is to place criminal law as a last resort under the conditions specified by laws and regulations. However, this mechanism cannot be interpreted that every excise violation can automatically be resolved through the payment of fines. Its application must pay attention to the type of criminal act, procedural provisions, legal requirements, and the authority of authorized officials. Thus, Customs and Excise officials need to understand exactly the difference between administrative actions, enforcement, investigation, and termination of investigations so that case handling still ensures legal certainty and the interests of state revenue (Republic of Indonesia, 2021, 2023).

In addition to the regulatory aspect, the success of handling illegal tobacco products is greatly influenced by factors that come from internal and external law enforcement agencies. Internal factors can be in the form of limited personnel, supervision facilities and infrastructure, operational budget support, and the ability of human resources to conduct inspections and investigations. Meanwhile, external factors can include the extent of the supervision area, geographical conditions, changing patterns of distribution of goods, low public legal awareness, and market demand for tobacco products at lower prices. Research on law enforcement against the illegal cigarette trade in Indonesia identified that economic benefits are one of the main drivers of these activities, while limited supervision and the

lack of optimal implementation of legal provisions can be challenges in eradicating its circulation. Therefore, the effectiveness of handling is not enough to assess the number of goods successfully secured, but also needs to be seen from the ability of institutions to reduce illegal circulation and increase public compliance with excise provisions (Suarda et al., 2024; Syaharani et al., 2026).

This issue is relevant to be studied at the Parepare Customs and Excise Intermediate Type Supervision and Service Office. As one of the institutions that carries out supervision and service functions in the field of customs and excise, the office has a strategic role in supervising the circulation of excisable goods in its work area. The handling of illegal tobacco products in this area needs to be seen from how the apparatus carries out supervision activities, finds suspected violations, takes action against evidence, and determines legal steps based on applicable regulations. The study of these institutions is important because the effectiveness of a regulation is not only determined by the clarity of the normative formulation, but also by the ability of the apparatus to implement these provisions in accordance with factual conditions in the field. Research that specifically examines the handling of illegal tobacco products at the service and supervision office level can provide an overview of the relationship between legal provisions, institutional authority, and law enforcement practices (Republic of Indonesia, 2021; Asma et al., 2026).

Previous research has discussed the circulation of illegal cigarettes from various perspectives, both regarding the effectiveness of the application of sanctions, the effect of enforcement on state revenue, and the factors that encourage the trade in illegal tobacco products. Suarda et al. (2024), for example, examined the illegal cigarette trade through an analysis of court decisions and found problems in the consistency of case handling and the application of excise criminal provisions. Ardana et al. (2025) emphasized the relationship between the crackdown on illegal cigarettes and state excise revenue, while Isnawan (2025) discussed the use of technology in supporting the eradication of illegal cigarette trafficking. Syaharani et al.'s (2026) research also highlighted the form of law enforcement and obstacles faced by the Customs and Excise office in dealing with the circulation of illegal cigarettes. However, a study that specifically places the practice of handling criminal acts of illegal tobacco products at the Parepare Customs Intermediate Type Supervision and Service Office as the focus of research is still important, especially to understand the stages of handling cases and obstacles to their implementation based on local institutional conditions (Suarda et al., 2024; Ardana et al., 2025; Isnawan, 2025; Syaharani et al., 2026).

Based on this description, this study is directed to in-depth examine the criminal handling of illegal tobacco excisable goods at the Parepare Customs Intermediate Type Supervision and Service Office. The focus of the research includes the form of supervision and enforcement carried out by Customs and Excise officials, the process of handling suspected criminal acts of illegal tobacco products, and the obstacles faced in the implementation of law enforcement. This research also seeks to analyze the suitability of the actions of the authorities with the provisions of laws and regulations in the field of excise, especially regarding the authority to supervise, enforce, and investigate. Through this study, the research is expected to explain how the law is applied in dealing with the circulation of illegal tobacco products as well as identify aspects that still need improvement in the implementation of institutional duties (Republic of Indonesia, 2021, 2023; Asma et al., 2026).

In particular, this study aims to find out and analyze the mechanism for handling illegal tobacco excisable goods carried out by the Parepare Customs Intermediate Type Customs Supervision and Service Office, identify obstacles faced in the supervision and law enforcement process, and examine the efforts made to overcome these obstacles. This research is expected to provide theoretical benefits for the development of the study of criminal law and state administrative law, especially related to criminal acts in the excise sector. Practically, the results of the research are expected to be evaluation material for Customs and Excise officials in improving the effectiveness of supervision, strengthening coordination with relevant agencies, and encouraging community legal compliance. Thus, the eradication of the circulation of illegal tobacco products is not only directed at taking action against perpetrators, but also at efforts to build a sustainable supervision system, providing legal certainty, and protecting the interests of state revenue (Ardana et al., 2025; Asma et al., 2026).

Method

This study uses an empirical legal research method with a qualitative descriptive approach. The selection of an empirical legal method is based on a research focus that not only examines the provisions of laws and regulations regarding the crime of excisable goods of illegal tobacco products, but also observes how these legal provisions are applied in law enforcement practices by the Customs and Excise Supervision and Service Office of the Intermediate Type of Parepare Customs. Empirical legal research places law as a social phenomenon that can be observed through the behavior, actions, and practices of law enforcement agencies in exercising their authority. Thus, this research seeks to gain an understanding of the relationship between applicable legal norms and their implementation in handling the circulation of illegal tobacco products (Muhaimin, 2020; Marzuki, 2021). The approaches used in this study include a statute approach and a sociological approach. The legislative approach is carried out by examining the legal provisions that regulate excise, especially Law Number 11 of 1995 concerning Excise as amended by Law Number 39 of 2007 and Law Number 7 of 2021 concerning the Harmonization of Tax Regulations. In addition, the study also pays attention to Government Regulation Number 54 of 2023 concerning the Termination of Criminal Investigations in the Excise Sector for the Benefit of State Revenue. Meanwhile, a sociological approach is used to understand the implementation of the authority to supervise, prosecute, and investigate excisable goods from illegal tobacco products based on factual conditions at the research site. The combination of these two approaches allows researchers to analyze the suitability between normative provisions and law enforcement practices (Republic of Indonesia, 1995, 2007, 2021, 2023; Muhaimin, 2020).

The location of the research was determined at the Customs and Excise Intermediate Type Supervision and Service Office of Parepare Customs. The selection of the location is based on its relevance to the research problem, namely the implementation of supervision and handling of illegal tobacco excisable goods. The focus of the research is directed at the mechanism for supervising the circulation of tobacco products, the inspection and enforcement process, the handling of evidence, and the follow-up to suspected violations found. The determination of the specific research location is expected to provide an

empirical picture of the implementation of the duties and authorities of Customs and Excise in dealing with the circulation of illegal tobacco products, including coordination with law enforcement officials and related agencies (Republic of Indonesia, 2021; Suarda et al., 2024). The type of data used consists of primary data and secondary data. Primary data is obtained directly through interviews with informants who are related to the implementation of supervision and handling of illegal tobacco products at the Parepare Customs Intermediate Type Supervision and Service Office. Research informants can include officials or officers in charge of enforcement and investigation, supervisory officers, and other parties who have relevant information to research problems. Secondary data is obtained through literature studies that include laws and regulations, law books, scientific journal articles, previous research results, and official documents related to excise crimes. The use of these two types of data aims to obtain comprehensive information and support the analysis process of law enforcement practices (Muhaimin, 2020; Suarda et al., 2024).

Data collection techniques are carried out through interviews, observations, and documentation. Interviews are carried out in a semi-structured manner using question guidelines that are prepared based on the focus of the research, so that researchers can obtain information about supervision procedures, forms of enforcement, investigation processes, and obstacles faced by officers in handling the circulation of illegal tobacco products. Observation is carried out by observing activities or work mechanisms that are relevant to the object of research, as long as they obtain permission from the authorities. Meanwhile, documentation is used to collect and examine supporting documents, such as enforcement data, surveillance activity reports, evidence documentation, and institutional documents that can be accessed legally. The use of several of these data collection techniques allows researchers to triangulate to increase the accuracy and credibility of the information obtained (Creswell & Creswell, 2023). The collected data was analyzed using qualitative descriptive analysis techniques through the stages of data reduction, data presentation, and conclusion drawn. In the reduction stage, information from interviews, observations, and documentation was selected and grouped based on the focus of the research. Furthermore, the data was presented systematically in the form of a descriptive description to describe the mechanism for handling the crime of illegal tobacco excisable goods, including obstacles and efforts to resolve them. The last stage was carried out through drawing conclusions by linking empirical findings with applicable legal provisions. To maintain the validity of the data, the researcher conducted a cross-examination between information from informants, observation results, supporting documents, and relevant legal materials. Through this stage, the research is expected to be able to provide an objective analysis of the effectiveness of handling illegal tobacco products at the Parepare Customs Intermediate Type Supervision and Service Office (Miles et al., 2020; Creswell & Creswell, 2023).

Results and Discussion

The results and discussion of this study are directed to analyze the handling of illegal tobacco excisable goods at the Parepare Customs Intermediate Type Supervision and Service Office. The analysis includes supervision and enforcement mechanisms, the stages of handling criminal acts based on the provisions of laws and regulations, as well as obstacles and efforts that can be made to increase the effectiveness of eradicating the circulation of illegal tobacco products. The discussion is carried out by connecting the

applicable legal provisions with the institutional practices that are the object of the research. In this context, the handling of illegal tobacco products is not only measured by the success of securing evidence, but also by the ability of the authorities to identify violations, trace the responsible parties, and ensure that every action is carried out based on legal procedures that provide certainty and protection for the interests of the state (Republic of Indonesia, 2021, 2023; Suarda et al., 2024).

Mechanism for Supervision and Enforcement of the Circulation of Excisable Goods of Illegal Tobacco Products

Supervision of excisable goods of tobacco products is an important part of the implementation of the functions of the Directorate General of Customs and Excise in maintaining compliance with excise regulations. This supervision is carried out to ensure that excisable goods produced, stored, transported, offered, and traded have complied with the provisions of laws and regulations. In the context of tobacco products, one of the main indicators of compliance is the use of excise tapes that are in accordance with the provisions, both in terms of authenticity, year of issue, type of product, and designation. Products that are not attached to excise tapes as required or use inappropriate excise tapes can be the object of inspection and enforcement by Customs and Excise officers. Therefore, supervision is not only directed at production sites, but also at distribution channels, storage sites, transportation facilities, and retail sales locations that have the potential to be part of the circulation chain of illegal tobacco products (Republic of Indonesia, 2021; Suarda et al., 2024). Institutionally, the implementation of supervision requires systematic work stages so that any alleged violations can be followed up based on adequate information and evidence. Supervision activities can be initiated through information collection, mapping of areas prone to circulation, monitoring distribution, and analysis of tobacco product trade patterns. The information is then used as a basis for determining the priority of inspection or enforcement operations. An information-based approach is important because the circulation of illegal tobacco products can take place through various distribution channels, either directly through stores and kiosks or through digital trading facilities. Isnawan (2025) research emphasizes the importance of using technology to support supervision of the circulation of illegal cigarettes, so that surveillance activities can be developed through a combination of conventional methods and information technology-based monitoring (Isnawan, 2025).

The supervision and enforcement of the circulation of illegal tobacco products constitute essential components of Indonesia's excise control system. These mechanisms are designed to ensure that tobacco products circulating in the domestic market comply with applicable excise regulations, particularly concerning the obligation to affix excise stamps, licensing requirements, and the payment of excise duties. In Indonesia, the Directorate General of Customs and Excise (DGCE), under the Ministry of Finance, plays a central role in supervising the production, distribution, and circulation of excisable goods. The legal framework is primarily based on Law Number 11 of 1995 concerning Excise, as amended by Law Number 39 of 2007 and subsequently adjusted through relevant provisions of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations. These regulations provide the legal foundation for monitoring excisable goods and imposing administrative or criminal sanctions against violations. The supervision mechanism generally begins with preventive activities, including monitoring tobacco manufacturers, inspecting distribution

channels, examining excise documentation, and conducting market surveillance. Customs officers monitor the circulation of tobacco products to identify potential violations, such as cigarettes without excise stamps, the use of counterfeit or reused excise stamps, incorrect excise stamps, and products bearing excise stamps that do not correspond to their classification or designated use. Such activities are important because illegal tobacco circulation may undermine state revenue, distort market competition, and weaken the effectiveness of national excise policies. In this context, the Parepare Customs and Excise Office (KPPBC TMP Parepare) has an important institutional responsibility to conduct supervision within its authorized working area through routine inspections, intelligence-based monitoring, and coordination with other relevant government institutions.

The enforcement process is generally initiated when customs officers identify indications of violations through surveillance activities, public reports, intelligence information, or inspections of distribution locations and transportation facilities. When suspected illegal tobacco products are discovered, officers may conduct examinations, secure the goods, verify their excise stamps and supporting documents, and prepare official records in accordance with applicable legal procedures. The findings are subsequently assessed to determine whether the conduct constitutes an administrative violation or an alleged criminal offense under excise legislation. Where sufficient indications of a criminal offense exist, the case may proceed through investigation by authorized customs investigators (Penyidik Pegawai Negeri Sipil or PPNS), subject to the applicable criminal procedure framework. Evidence collection, witness examination, documentation, and the identification of parties responsible for the illegal distribution are important stages in establishing legal accountability.

Furthermore, the effectiveness of supervision and enforcement depends not only on institutional authority but also on inter-agency coordination. Customs authorities may cooperate with the police, local governments, prosecutors, and other relevant institutions to strengthen intelligence sharing, conduct joint operations, and prevent the redistribution of confiscated illegal tobacco products. Public participation is also significant, particularly through reporting mechanisms that enable communities to provide information regarding suspected illegal tobacco distribution. Such collaboration strengthens the preventive and repressive dimensions of excise law enforcement while supporting transparency and institutional accountability. From an international law perspective, the circulation of illegal tobacco products also requires attention to cross-border trade and customs cooperation. The illicit tobacco trade may involve international supply chains, smuggling activities, and the movement of goods across national borders. Therefore, international customs cooperation, information exchange, and the development of effective border-control mechanisms are relevant to strengthening national enforcement policies. The World Health Organization Framework Convention on Tobacco Control (WHO FCTC), particularly Article 15, recognizes the importance of addressing illicit trade in tobacco products. Its Protocol to Eliminate Illicit Trade in Tobacco Products provides a broader international framework concerning supply-chain control, tracking and tracing, enforcement, and international cooperation. However, Indonesia's participation status must be considered when assessing whether specific protocol obligations are legally binding on Indonesia. Accordingly, these international instruments can serve as comparative frameworks for evaluating the development of Indonesia's excise enforcement policies. Ultimately, the supervision and enforcement of illegal tobacco circulation require an integrated approach involving

preventive monitoring, intelligence-based operations, evidence-based investigations, inter-agency coordination, and international customs cooperation where cross-border elements are established. The role of KPPBC TMP Parepare is therefore not limited to detecting and confiscating illegal tobacco products but also includes supporting the broader objectives of excise law enforcement, protecting state revenue, maintaining fair competition, and strengthening the integrity of Indonesia's customs governance system.

In its implementation, supervision of illegal tobacco products can be carried out through direct inspections of products found at points of sale, storage warehouses, transport vehicles, or other locations that are suspected of being storage places for excisable goods. These inspections are needed to find out whether the product has met the obligation to pay excise and whether the excise tape used is in accordance with the provisions. Officers need to pay attention to the physical characteristics of the excise tape, the information listed on the packaging, the type of tobacco product, and the suitability between the excise tape and the attached product. Careful inspection is necessary because excise violations are not always in the form of products without excise tape, but can also be in the form of the use of fake excise tapes, used excise tapes, or excise tapes that are not in accordance with their designation. Thus, supervision must be carried out through inspection procedures that can be accounted for administratively and legally (Republic of Indonesia, 2021; Suarda et al., 2024). One of the important aspects of the supervision mechanism is the ability of officers to identify forms of violations that occur in the field. In general, illegal tobacco products can be found in the form of cigarettes without excise tapes, cigarettes with fake excise tapes, cigarettes with excise tapes that have been used, and cigarettes that use excise tapes that are not in accordance with the provisions. The difference in the form of violations affects the legal handling process because each act has different characteristics and regulatory basis. Therefore, it is not enough for officers to only secure products that are suspected of being illegal, but also need to conduct inspections to determine the type of violation and identify parties who have a relationship with the goods. Accuracy in identifying the type of violation is an important basis for determining whether a case is followed up through an administrative mechanism or a criminal law enforcement process (Republic of Indonesia, 2021; Suarda et al., 2024).

Enforcement of excisable goods from illegal tobacco products is a follow-up to surveillance activities when indications of violations of excise provisions are found. Enforcement can be carried out through inspections, termination of transportation facilities according to authority, sealing or securing goods, and preparation of enforcement administrative documents. Each action must be carried out based on the authority granted by laws and regulations and paying attention to applicable procedures. In this process, recording the type of goods, quantity, place of discovery, identity of related parties, and the condition of evidence are an integral part of enforcement activities. Complete documentation is needed to maintain clarity in the chronology of events and support the process of further investigation. Thus, the quality of enforcement administration is closely related to the success of the evidentiary process if the case is continued to the investigation stage (Republic of Indonesia, 2021; Muhaimin, 2020). In the context of research at the Parepare Customs Intermediate Type Supervision and Service Office, the supervision mechanism needs to be analyzed based on the implementation of the duties and authorities carried out by officers in their work areas. The analysis includes how information about the alleged circulation of illegal tobacco products is obtained, how officers determine the

location of the inspection, and how enforcement procedures are carried out when goods are found that are suspected of violating excise regulations. Interview data with officers in the field of enforcement and investigation need to be used to explain the mechanisms that are actually implemented, including the forms of internal and external coordination carried out. The results of these interviews are important so that the discussion not only explains the ideal procedures based on regulations, but also describes the factual exercise of authority at the research site (Republic of Indonesia, 2021; Creswell & Creswell, 2023).

Supervision of illegal tobacco products also has a relationship with efforts to maintain state revenue. Excisable goods that circulate without fulfilling excise repayment obligations can cause a loss of potential state revenue and cause injustice to business actors who have fulfilled their obligations. Cracking down on the circulation of illegal cigarettes therefore has a broader function than just securing evidence, namely maintaining fiscal compliance and creating healthier business competition. Research by Ardana et al. (2025) shows a relationship between crackdown on illegal cigarettes and excise revenue in Indonesia. These findings reinforce the view that consistent supervision and appropriate enforcement can be part of a state revenue protection strategy. However, the success of enforcement still needs to be measured through broader indicators, such as decreasing the circulation of illegal products, increasing compliance of business actors, and the effectiveness of case handling (Ardana et al., 2025).

In addition to direct supervision, community participation can also support supervision activities against the circulation of illegal tobacco products. The public, consumers, and business actors who are aware of the alleged circulation of products without excise tape can be an initial source of information for the authorities. This information can help officers determine locations that need to be inspected and identify distribution patterns that are not in accordance with the provisions. However, public information must still be verified through a valid inspection before being used as the basis for law enforcement actions. Strengthening community participation also needs to be followed by socialization about the characteristics of illegal tobacco products, the obligation to use excise tapes, and reporting channels that can be used. Thus, supervision does not only rely on the capabilities of the apparatus, but also involves the community as part of efforts to build legal compliance (Isnawan, 2025; Suarda et al., 2024). Based on this description, the mechanism for monitoring and taking action against illegal tobacco products must be carried out through a series of interconnected activities, ranging from information collection, examination, identification of violations, securing evidence, to determining legal follow-up. The effectiveness of the mechanism depends on the accuracy of information, the ability of officers, administrative completeness, and consistency in the implementation of regulations. In this study, an assessment of the implementation of the mechanism at the Parepare Customs Intermediate Type Supervision and Service Office needs to be supported by informant information and available enforcement documents. In this way, it can be known whether the implementation of supervision has been carried out according to procedures and which aspects still need improvement (Republic of Indonesia, 2021, 2023; Ardana et al., 2025).

The Process of Handling Illegal Excisable Goods Based on Legal Provisions

The handling of the crime of excisable goods of illegal tobacco products must be based on legal provisions that give authority to Customs and Excise officials to carry out supervision, examination, enforcement, and investigation. The main legal basis is Law

Number 11 of 1995 concerning Excise as amended by Law Number 39 of 2007 and Law Number 7 of 2021. These provisions regulate various forms of acts that can be categorized as criminal acts in the field of excise, including the act of offering, handing, selling, or providing excise goods that are not attached to the excise tape as required. The regulation also includes acts related to fake excise tapes or excise tapes that have been used. With these provisions, the handling of illegal tobacco products must pay attention to the elements of the act, the object of the violation, and the parties who can be held legally accountable (Republic of Indonesia, 2021). One of the provisions that is the basis for handling illegal tobacco products is Article 54 of the Excise Law. This provision regulates the prohibition of offering, handing, selling, or providing for sale excisable goods that are not packaged for retail sale or are not attached to the excise tape as required. In addition, Article 55 regulates acts related to the falsification, use, or circulation of excise tapes that are not in accordance with the provisions, while Article 56 regulates the possession, storage, or circulation of excisable goods that are known or reasonably suspected to be derived from criminal acts. These provisions show that criminal liability can not only be attributed to the producer, but can also reach other parties involved in the distribution chain as long as the elements of the criminal act can be proven. Therefore, the handling process must be directed at revealing the actions and roles of each party, not only at securing the goods found (Republic of Indonesia, 1995, 2007, 2021).

In the case handling process, the initial examination has an important role in determining whether a finding is an administrative violation or contains an alleged criminal act. The initial examination is carried out by examining the physical condition of the goods, the attached excise tape, information on the packaging, and the information of the party who controls or trades the product. The results of the examination are then used to determine the next legal steps based on the applicable provisions. If indications of a criminal act are found, officers need to ensure that evidence and supporting documents are secured in an orderly manner, including recording the place of discovery, the time of prosecution, the number of goods, and the identity of the party related to the goods. This stage is important because errors in identifying the type of violation can affect the accuracy of the application of the article and the evidentiary process at a later stage (Republic of Indonesia, 2021; Muhaimin, 2020). Evidence is an important element in the process of handling illegal tobacco crimes because it can be used to prove the existence of acts prohibited by law. The evidence can be in the form of cigarettes without excise tapes, products with allegedly fake excise tapes, used excise tapes, transaction documents, means of transportation, and other documents that have a relationship with the alleged criminal act. The management of evidence must be carried out carefully through recording, storage, and security according to procedures. The accuracy of the management of evidence is needed to maintain the integrity and clarity of the relationship between the secured goods and the legal events being handled. In the context of evidence, evidence needs to be supported by witness statements, expert testimony if necessary, documents, and other evidence that is valid according to the criminal procedure law (Republic of Indonesia, 2021; Muhaimin, 2020).

The next stage is the determination of follow-up to the alleged violations found. In the event that there is an alleged criminal act, the handling can be continued through an investigation process by officials who have authority based on the provisions of laws and regulations. The investigation aims to collect evidence to shed light on the criminal act that occurred and find the suspect. In the case of illegal tobacco products, the process can include

examining witnesses, examining parties allegedly involved, tracing the origin of goods, examining transaction documents, and developing information about the distribution network. Handling that only stops at confiscating goods without tracing the origin and responsible parties has the potential to not solve the problem of illegal circulation thoroughly. Therefore, investigations need to be directed to uncover the relationship between producers, distributors, carriers, and sellers if their involvement is supported by sufficient evidence (Republic of Indonesia, 2021; Suarda et al., 2024). However, the handling of violations in the excise sector does not always end through the criminal justice process. Government Regulation Number 54 of 2023 regulates the mechanism for the termination of criminal investigations in the excise sector for the benefit of state revenue based on the specified requirements and procedures. This mechanism provides space for the settlement of cases through the payment of administrative sanctions in the form of fines under the conditions regulated by laws and regulations. This arrangement needs to be understood carefully because not all excise crimes can be automatically resolved through the payment of fines. The authority, requirements, stages, and legal consequences must be examined based on applicable provisions. Thus, the application of this mechanism must not eliminate the principle of legal certainty and should not be carried out arbitrarily by law enforcement officials (Republic of Indonesia, 2021, 2023).

From the perspective of law enforcement, the application of administrative and criminal sanctions has interrelated goals, namely creating compliance with regulations and preventing the recurrence of violations. Administrative sanctions can function as an instrument to restore the interests of state revenue under conditions permitted by law, while criminal sanctions have a deterrent function for acts that meet the elements of criminal acts. The determination of the type of sanction must be based on the characteristics of the violation, the provisions of the relevant article, and the results of the examination of the allegedly responsible party. This approach is in line with the needs of law enforcement that not only prioritizes the punishment aspect, but also considers the effectiveness, proportionality, and legal certainty. Research on the illegal cigarette trade in Indonesia shows the importance of consistency in the application of criminal provisions so that case handling can have a preventive effect on perpetrators and their circulation networks (Suarda et al., 2024; Republic of Indonesia, 2023).

In the context of the Parepare Customs and Excise Intermediate Type Supervision and Service Office, the process of handling criminal acts needs to be studied based on how officers determine follow-up after finding suspected illegal goods. Things that need to be considered include initial investigation procedures, determining the type of violation, securing evidence, handing over or developing cases, and coordination with other law enforcement officials if necessary. To explain the implementation of the process empirically, research needs to present direct information from officials or officers who handle enforcement and investigation. For example, the results of interviews can explain whether all findings were followed up through an investigation or if there were cases resolved through administrative mechanisms according to the provisions. This information needs to be strengthened with official documents so that descriptions of case handling practices are not only based on informant perceptions (Creswell & Creswell, 2023; Muhaimin, 2020). In addition to the internal handling process, inter-agency coordination is also an important part of law enforcement against the circulation of illegal tobacco products. The circulation of illegal products can involve different parties and distribution channels, so supervision by

one institution alone has the potential to face limitations. Coordination with police officers, local governments, and related agencies can help exchange information, implement joint operations, and develop case handling according to their respective authorities. This cooperation needs to pay attention to the limits of authority and legal procedures so as not to cause overlapping actions. Strengthening coordination is also relevant in facing increasingly dynamic distribution patterns, including transactions through digital media and delivery of goods through transportation services. The use of technology and inter-agency cooperation can expand the scope of supervision and increase the ability of the authorities to detect the circulation of illegal tobacco products (Isnawan, 2025; Suarda et al., 2024).

Thus, the process of handling criminal acts of illegal tobacco products is basically a series of actions that start from the examination and identification of violations, securing evidence, determining follow-up, to investigating and applying sanctions in accordance with legal provisions. Each stage must be carried out professionally and accountable so that law enforcement not only produces repressive actions, but also provides legal certainty. In this study, an analysis of practices at the Parepare Customs and Excise Intermediate Type Supervision and Service Office needs to assess the suitability between the procedures regulated in laws and regulations and the actions actually carried out by officers. This assessment is the basis for determining the level of effectiveness of case handling and determining aspects that need to be improved in the implementation of supervision and enforcement (Republic of Indonesia, 2021, 2023; Suarda et al., 2024).

Obstacles and Efforts in Handling Illegal Excisable Goods

The handling of the crime of excisable goods from illegal tobacco products is inseparable from various obstacles that can affect the effectiveness of the implementation of supervision and law enforcement. These obstacles can come from internal institutional factors as well as external factors that develop in society. Internal factors are related to the availability of human resources, facilities and infrastructure, operational budgets, and the technical ability of officers to identify and handle excise violations. Meanwhile, external factors can include the extent of the supervision area, geographical conditions, distribution patterns of goods that are difficult to trace, low public legal awareness, and the demand for tobacco products at lower prices. These various factors show that the eradication of illegal tobacco products requires a strategy that is not only oriented towards enforcement, but also on strengthening the supervision system and increasing legal compliance (Suarda et al., 2024; Isnawan, 2025). One of the obstacles that can affect the effectiveness of supervision is the limitation of human resources. Supervision of the circulation of illegal tobacco products requires officers who have the ability to inspect goods, identify excise tapes, collect information, administer enforcement, and handle cases. If the number of officers is not proportional to the area and intensity of the circulation of excisable goods, supervision activities can face limited reach. This condition is even more complex if officers have to handle various customs and excise tasks at the same time. Therefore, improving the quality and quantity of human resources is one of the important needs in strengthening the implementation of supervision. Technical training, improving investigative competence, and developing skills in utilizing information technology can help officers face increasingly diverse patterns of violations (Isnawan, 2025; Republic of Indonesia, 2021).

In addition to limited human resources, facilities and infrastructure can also be factors that affect the success of handling illegal tobacco products. Surveillance activities require the support of operational vehicles, communication devices, inspection facilities, information systems, and adequate evidence storage. The limitations of these facilities can affect the speed of officers in following up on information and carrying out inspections in the field. In addition, the development of distribution patterns and the use of digital technology by illegal business actors requires the authorities to have devices and capabilities that are in accordance with the needs of modern supervision. Isnawan (2025) emphasized the importance of using technology in supporting the eradication of illegal cigarettes, especially to strengthen the ability of the authorities to detect trafficking activities that take place through digital media. Therefore, the modernization of surveillance facilities needs to be placed as part of a strategy to increase the effectiveness of law enforcement (Isnawan, 2025). The next obstacle is related to the characteristics of the surveillance area and the distribution pattern of illegal tobacco products. Illegal products can move through land, sea, and inter-regional distribution routes, so surveillance requires effective coordination and exchange of information. Perpetrators can use various means to disguise the origin of goods, change delivery routes, or take advantage of distribution networks that are difficult to identify. This situation requires officers to develop a mapping of vulnerable areas based on previous information and surveillance results. Inspections that are only carried out routinely in certain locations can be less effective if the distribution pattern of violations has moved to other locations. Research on the illegal cigarette trade shows that these problems are not only related to sellers at the retail level, but can also involve a wider distribution chain. Thus, supervision needs to be directed at tracing distribution channels and parties involved in the circulation of illegal goods (Suarda et al., 2024).

Economic factors can also be an obstacle in the eradication of illegal tobacco products. The price difference between legal and illegal cigarettes can encourage consumers to choose cheaper products, while traders have the opportunity to make a profit by selling products that do not meet excise obligations. This condition creates market demand that can maintain the existence of illegal products even though supervision and enforcement activities have been carried out. In such a situation, enforcement of sellers at the retail level needs to be accompanied by efforts to uncover the source of supply and distribution network. If the handling only focuses on perpetrators at the final level of the distribution chain, the circulation of illegal goods has the potential to occur again through suppliers or other networks. Research by Ardana et al. (2025) shows the importance of cracking down on illegal cigarettes in maintaining excise revenue, while the study of Suarda et al. (2024) shows the need to pay attention to trade patterns and the application of laws to the actors involved (Ardana et al., 2025; Suarda et al., 2024). Low legal awareness of the public can also affect the success of supervision of illegal tobacco products. Some people may not understand the difference between tobacco products that meet excise regulations and products that violate the provisions. In addition, consideration of cheaper prices can cause consumers to continue to buy illegal products without paying attention to the legal consequences. In this context, socialization to the public is an important step to increase understanding of the function of excise, the obligation to use excise tapes, and the impact of the circulation of illegal tobacco products on state revenue and business competition. Education needs to be directed not only to consumers, but also to traders, shop owners, distributors, and small business actors who have a direct relationship with the distribution chain of tobacco products. Increasing

legal awareness is expected to reduce the demand for illegal products and encourage the public to participate in supporting supervision (Suarda et al., 2024; Ardana et al., 2025).

In the context of research at the Parepare Customs and Excise Intermediate Type Supervision and Service Office, these obstacles need to be identified based on empirical information obtained from interviews and documentation. The researcher needs to dig up information about the obstacles that officers are actually experiencing, both related to the number of personnel, operational facilities, the area of supervision, distribution characteristics, and the level of community compliance. The results of the interviews can be used to distinguish between technical, administrative, institutional, and socioeconomic obstacles. For example, if the informant conveys that there are limitations in personnel in the implementation of operations, the information needs to be related to the needs of supervision and the conditions of the work area. Likewise, if an obstacle is found in identifying the excise tape, it is necessary to explain how these obstacles affect the examination process and the determination of case follow-up. This approach is needed so that the discussion truly reflects the conditions on the ground and does not simply repeat common problems in law enforcement (Creswell & Creswell, 2023; Muhaimin, 2020). To overcome human resource barriers, one of the efforts that can be made is to increase the capacity and competence of officers through education and training on an ongoing basis. The training can include tobacco product inspection techniques, introduction to the characteristics of excise tapes, information collection and processing, preparation of enforcement administration, and excise crime investigation techniques. In addition, a clear division of tasks and strengthening internal coordination can help increase the effectiveness of the use of available human resources. Competency improvement also needs to include the ability to use information technology to monitor distribution patterns and identify suspicious trading activities. Thus, the quality of supervision does not only depend on the number of officers, but also on their ability to carry out their duties in a professional, measurable manner, and in accordance with the development of violation patterns (Isnawan, 2025; Republic of Indonesia, 2021).

The next effort is to strengthen information-based supervision and mapping of areas prone to the circulation of illegal tobacco products. Information obtained from previous supervision activities, community reports, inspection results, and coordination with relevant agencies can be used to determine operational priorities. Information-based supervision allows officers to concentrate resources on locations and distribution channels that have higher risk indications. In addition, the use of digital technology can help detect sales activities through electronic commerce platforms and social media. The development of an integrated information system can also support data exchange and speed up the follow-up process for reports of alleged violations. This strategy needs to be accompanied by a verification mechanism so that every information obtained is still checked based on legal procedures before taking law enforcement actions (Isnawan, 2025; Suarda et al., 2024). Strengthening coordination between agencies is also one of the strategic steps in overcoming obstacles to handling illegal tobacco products. Cooperation with the police, local governments, and other agencies with relevant authorities can support the implementation of surveillance operations and the development of case handling. This coordination can be carried out through information exchange, joint operations, socialization to the public, and discussions about the circulation patterns of illegal tobacco products in the supervision area. Inter-agency cooperation is needed because handling the circulation of illegal goods often

requires information from various different sources and authorities. However, coordination must be carried out by paying attention to the legal provisions and the limits of the authority of each agency so as not to cause overlap in the implementation of tasks. Through good coordination, supervision is expected to be more targeted and able to reach a wider distribution chain (Republic of Indonesia, 2021; Suarda et al., 2024).

In addition to action, socialization and education to the community need to be part of a prevention strategy. Socialization activities can be carried out by explaining the characteristics of illegal tobacco products, the function of the excise band, the legal consequences of violations, and the impact of the circulation of illegal products on state revenue. Socialization also needs to be directed to traders and business actors so that they understand legal obligations before carrying out tobacco product trading activities. Information about complaint and reporting channels also needs to be conveyed so that the public can participate in providing information about suspected circulation of illegal products. This educational approach is important because law enforcement that only relies on repressive measures is not necessarily able to eliminate the economic and social factors that drive demand for illegal products. Therefore, prevention through increasing legal awareness must go hand in hand with supervision and enforcement (Ardana et al., 2025; Suarda et al., 2024).

Based on this description, obstacles in handling the crime of illegal tobacco products need to be understood as problems involving institutional, technical, economic, and social aspects. Efforts to handle them must be carried out in an integrated manner through increasing the competence of officers, providing supervision facilities, utilizing information technology, strengthening inter-agency coordination, and increasing public legal awareness. In the context of the Parepare Customs Intermediate Type Supervision and Service Office, the effectiveness of these efforts needs to be assessed based on the suitability between the needs of supervision and the real conditions in the work area. The assessment also needs to pay attention to whether the steps taken are able to increase the accuracy of enforcement, strengthen the proof process, and reduce the chances of the re-circulation of illegal tobacco products (Isnawan, 2025; Ardana et al., 2025).

Overall, the results and discussions show that the handling of illegal tobacco excisable goods requires integration between aspects of supervision, law enforcement, and prevention. Supervision functions to find and identify violations, prosecute, and investigate to follow up on suspected criminal acts based on legal provisions, while socialization and coordination function to strengthen prevention and community compliance. These three aspects must run continuously so that the eradication of illegal tobacco products not only results in the confiscation of goods, but also is able to reduce the source and network of their circulation. Thus, the success of the handling by the Parepare Customs Intermediate Type Supervision and Service Office needs to be measured through the consistency of the implementation of authority, the quality of case handling, the compliance of business actors, and its contribution to the protection of state revenue (Republic of Indonesia, 2021, 2023; Suarda et al., 2024; Ardana et al., 2025).

Conclusion

The handling of illegal tobacco excisable goods at the Parepare Customs and Excise Intermediate Type Supervision and Service Office is an important part of law enforcement

efforts to protect state revenues, increase compliance with excise regulations, and create healthy business competition. The handling mechanism is carried out through a series of supervision activities, inspections, identification of violations, enforcement, securing evidence, and follow-up in accordance with the provisions of laws and regulations. The legal basis for handling refers to Law Number 11 of 1995 concerning Excise as amended by Law Number 39 of 2007 and Law Number 7 of 2021. This provision provides a legal basis for Customs and Excise officials to crack down on various forms of violations, including the circulation of tobacco products without an excise tape, the use of fake excise tapes, and the use of excise tapes that are not in accordance with the provisions. Thus, the handling of criminal acts of illegal tobacco products must be carried out systematically, professionally, and in accordance with the authority given by law. The implementation of handling criminal acts of illegal tobacco products also faces various obstacles, both internal and external. Internal obstacles can be related to the limitation of human resources, operational facilities and infrastructure, as well as the need to improve the technical capabilities of officers. Meanwhile, external obstacles can be in the form of the wide area of supervision, increasingly diverse distribution patterns of illegal goods, economic factors, and low legal awareness of some people. To overcome these obstacles, it is necessary to strengthen the capacity of officers, optimize information-based supervision, use digital technology, increase coordination with law enforcement officials and related agencies, and socialize to the public and business actors. These efforts need to be carried out in a sustainable manner so that the handling is not only oriented towards the confiscation of illegal goods, but also able to suppress sources of circulation and increase compliance with excise regulations.

Based on the results of the analysis, the effectiveness of handling the crime of excisable goods of illegal tobacco products is not enough to be measured by the number of operations or evidence that has been successfully secured, but it also needs to be seen from the success of uncovering the responsible party, the accuracy of the application of legal provisions, and the ability to prevent the recurrence of violations. Therefore, the Parepare Customs Intermediate Type Supervision and Service Office needs to continue to strengthen supervision and enforcement through an integrated approach between preventive and repressive measures. Synergy between Customs and Excise officials, local governments, law enforcement officials, business actors, and the community is an important factor in creating an effective supervision system.

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