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Illegal Cigarettes from a Legal Perspective: The Discrepancy between Excise Regulations and Law Enforcement in the Field

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Abstract:

The widespread circulation of illegal cigarettes in Indonesia causes significant economic, legal, and social losses, highlighting a persistent gap between strict excise regulations and weak field enforcement. This study aims to analyze the legal framework governing tobacco excise and examine the key factors that undermine law enforcement against illegal cigarettes. Using a normative legal method, the research analyzes secondary data from legal documents and the literature. The findings reveal that the regulation-enforcement gap is driven by limited supervisory capacity, the complexity of illegal distribution networks, persistently high market demand fueled by price disparities, poor interagency coordination, and inconsistent enforcement of sanctions. Consequently, the study concludes that strengthening law enforcement capacity, enhancing coordination among Customs, police, and local governments, using information technology for surveillance, and increasing public participation are essential strategies. The research recommends that future policies adopt a multidisciplinary approach that integrates legal, economic, and social dimensions and that further empirical studies be conducted to measure enforcement effectiveness more comprehensively, thereby ensuring more sustainable excise law enforcement in Indonesia.

Keywords: *Illegal Cigarettes, Excise, Law Enforcement, Excise Law, Regulatory Effectiveness*

Abstrak:

Peredaran rokok ilegal di Indonesia menimbulkan kerugian ekonomi, hukum, dan sosial yang signifikan, sekaligus menunjukkan kesenjangan persisten antara regulasi cukai yang ketat dan lemahnya penegakan hukum di lapangan. Penelitian ini bertujuan menganalisis kerangka hukum cukai tembakau dan mengkaji faktor utama penyebab ketidakefektifan penegakan hukum terhadap rokok ilegal. Dengan metode hukum normatif melalui pendekatan perundang-undangan dan konseptual, penelitian ini menganalisis data sekunder dari dokumen hukum dan studi pustaka. Temuan menunjukkan bahwa kesenjangan regulasi dan penegakan hukum disebabkan oleh kapasitas pengawasan yang terbatas, kompleksitas jaringan distribusi ilegal, tingginya permintaan pasar akibat perbedaan harga, koordinasi antarlembaga yang lemah, serta penerapan sanksi yang tidak konsisten. Penelitian ini menyimpulkan bahwa penguatan kapasitas aparat penegak hukum, peningkatan koordinasi antara Bea Cukai, kepolisian, dan pemerintah daerah, pemanfaatan teknologi informasi untuk pengawasan, serta peningkatan partisipasi publik merupakan strategi esensial. Rekomendasi penelitian adalah bahwa kebijakan masa depan harus mengadopsi pendekatan multidisiplin yang mengintegrasikan aspek hukum, ekonomi, dan sosial, serta perlunya studi empiris lebih lanjut untuk mengukur efektivitas penegakan hukum secara komprehensif demi terwujudnya penegakan hukum cukai yang berkelanjutan di Indonesia.

Kata Kunci: *Rokok Ilegal, Cukai, Penegakan Hukum, Undang-Undang Cukai, Efektivitas Regulasi*

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Introduction

The tobacco industry in Indonesia is one of the sectors that contributes significantly to the national economy (Samuel, 2022). This phenomenon remains widespread across various regions despite strict regulations being enshrined in legislation, for example, illegal cigarettes at the Probolinggo Regional Customs Office (Type C), where on March 15th, 2024, 6.8 million illegal cigarettes were smuggled off the coast of Probolinggo (Yunus, 2024). This situation highlights a disparity between legal norms and their implementation on the ground. Consequently, this issue has been selected for investigation to understand the causes of ineffective law enforcement and to formulate more comprehensive solutions. In addition to employing a significant number of workers, this sector is also a source of state revenue through excise tax. The cigarette excise tax contributes a large portion of the state budget each year and has become an important fiscal instrument for financing various government programs (Astri & Yopan, 2025). However, the success of this sector is not without serious challenges, including the rampant circulation of illegal cigarettes across various regions. The circulation of these illegal products erodes state revenue that should have been obtained through the excise mechanism. In addition, their existence distorts the tobacco product market, thereby harming businesses that comply with the rules. Illegal cigarettes themselves cover various violations, ranging from cigarettes without excise stamps to the use of fake excise stamps to the falsification of specifications or the classification of excise stamp types. All of these practices are essentially aimed at avoiding the excise tax burden determined by the state. Therefore, illegal products can be cheaper than legal cigarettes.

The impact of these practices is far-reaching, both economically and legally. Economically, the country loses significant potential revenue. Legally, the prevalence of these violations indicates weaknesses in the monitoring and enforcement of applicable regulations. This situation creates opportunities for non-compliant businesses to continue operating. In practice, the distribution of illegal cigarettes often takes place covertly and uses distribution networks that are difficult to detect. Perpetrators exploit oversight gaps and capitalize on high market demand, particularly from consumers seeking more affordable products. This makes control increasingly difficult.

The government has established several regulations governing the supervision and enforcement of laws governing the distribution of tobacco products (Julian et al., 2025). The Excise Law, Minister of Finance Regulations, and various other technical regulations provide a fairly clear legal framework for efforts to curb the distribution of illegal excise goods (Ahsan et al., 2020). However, the existence of these regulations does not necessarily guarantee their effective implementation. The reality on the ground shows that there is still a gap between legal provisions and daily enforcement practices. The discrepancy between the written rules and the reality on the ground arises for many reasons. In some areas, the number of supervisory officers is not proportional to the area to be monitored. On the other hand, the pattern of illegal cigarette distribution itself is quite complex and often changes, so that the authorities are sometimes left behind. High demand also makes it difficult to stop it.

In addition, coordination between agencies such as Customs, the police, local governments, and other law enforcement agencies does not always run smoothly. Each agency has different priorities and working mechanisms, which often hamper field handling (Razak & Utama, 2025). The lack of synchronization between agencies can render policies that are actually strong in normative terms less effective. This situation affects the suboptimal application of legal principles in good governance. The circulation of illegal cigarettes is not only a violation of excise regulations but also undermines legal certainty, justice, and regulatory effectiveness. The imbalance between strict regulations and weak law enforcement practices is an important concern in legal studies (Sihatul, 2024).

Accordingly, the issue of illegal cigarettes cannot be viewed solely as an economic problem, but rather as a multidimensional problem that requires a comprehensive approach. Law enforcement, supervision, fiscal policy, and public education must go hand in hand in order to consistently curb the circulation of illegal products. Academic studies on the circulation of illegal cigarettes are important because they can provide a more complete picture of the causes, patterns, and impacts from a legal perspective (Marbun, 2025). Such analyses can also assess the extent to which existing legal instruments can respond to challenges in the field, as well as which aspects still need improvement (Alghifary, 2023).

The results of this study are expected to be a relevant academic contribution in encouraging the formulation of more responsive policies. In addition, this study can also assist the government and law enforcement agencies in formulating more effective and sustainable strategic measures to curb the circulation of illegal cigarettes in Indonesia. With the right approach, the circulation of illegal products can be minimized, and fiscal stability and market fairness can be maintained.

Method

This study is a normative legal study that analyzes legal norms and their implementation in practice. The approaches employed include the statutory and conceptual approaches. Unit of analysis in this study covers two main aspects, namely: (1) legislation in the field of excise duties, specifically Law No. 39 of 2007 on Excise Duties and its implementing regulations; and (2) policies and law enforcement mechanisms regarding the circulation of illegal cigarettes in Indonesia.

The data used consists of secondary sources, including primary legal sources (e.g., legislation) and secondary legal sources (e.g., books, academic journal articles, and relevant academic works). The data was collected through library research and the analysis of legal documents. Data analysis was conducted using qualitative methods, employing legal interpretation techniques—including systematic and conceptual interpretation—to understand the interrelationships between legal norms and their relevance in practice. In addition, legal analysis was used to examine the alignment between existing legal provisions and their implementation in practice.

The entire research process was systematically designed to produce a comprehensive analysis of the effectiveness of excise regulations and the challenges involved in enforcing the law against illegal cigarettes.

Results And Discussion

Result

Law No. 39 of 2007 on Excise Tax is the primary basis for the government's regulation of the production and distribution of tobacco products. Every excisable item

must go through a clear administrative process, including payment of excise tax, as evidenced by an official excise stamp. This regulation also serves as a means of state control over the distribution of tobacco products, enabling effective monitoring of quantity, type, and distribution. In practice, various violations often occur, ranging from the use of fake excise stamps and distribution without excise payment to the distribution of products that lack excise stamps altogether.

Government regulations outline procedures for procuring and managing excise stamps, excise payment, and law enforcement operations. Meanwhile, Minister of Finance Regulations and Decrees of the Director General of Customs and Excise provide more detailed guidelines for field implementers, for example, regarding the process of ordering excise stamps, supervision of production activities, and principles for inspecting excisable goods.

In addition to administrative regulations, criminal aspects also play an important role in suppressing the circulation of illegal cigarettes. The Excise Law has established various forms of sanctions, ranging from fines to imprisonment, for violations such as counterfeiting excise stamps, falsifying documents, or distributing products without valid excise stamps. Provisions in the Criminal Code (KUHP) complement these regulations, especially for violations involving counterfeiting or fraud (Lombogia, 2021). In practice, criminal law enforcement does not always run smoothly. The process of proving a case often requires lengthy investigations, especially when the violation is carried out through a closed, difficult-to-trace distribution network (Saputra et al., 2025). It is not uncommon for officials to have difficulty finding the main controller because the relationships between the actors in the network are usually not transparent.

The police, prosecutors, local governments, and even local communities each have distinct roles in creating comprehensive surveillance. Interagency coordination is necessary to quickly communicate information about vulnerable points, distribution patterns, and perpetrator identities, and to follow up in a structured manner. Without effective coordination, enforcement will be partial and will not address the root of the problem. Although coordination continues, obstacles persist in the field.

Causes of Disparity Between Increasingly Strict Excise Regulations and Law Enforcement Practices in the Field in Efforts to Eradicate Illegal Cigarettes

Illegal cigarettes come in various forms and modes that are often difficult to identify based on their physical appearance alone. Each form of violation carries its own legal consequences and, in practice, causes significant losses to the state.

Figure 1 . *Cigarettes Without Excise Stamps*



Note. https://ketapang.suarakalbar.co.id/2023/08/rokok-tanpa-cukai-masih-banyak-beredar.html

Cigarettes without excise stamps are one of the most common forms of violation found in the tobacco trade. These products usually originate from unlicensed and unregistered production sites. The distribution of untaxed cigarettes is generally carried out through informal channels such as small shops, roadside kiosks, or traditional markets (Panjaitan, 2022). The distribution of untaxed cigarettes is often carried out carefully and covertly to avoid detection by the authorities. Perpetrators take advantage of gaps in supervision and the vastness of the region to facilitate distribution.

Figure 2. *Cigarettes with Fake Excise Stamps*



Note. https://arahjatim.com/tim-gabungan-temukan-banyak-rokok-berpita-cukai-palsu/

The level of similarity makes visual inspection inadequate, so many traders and consumers are deceived and mistakenly consider the product legal. This situation makes it more difficult to detect the circulation of cigarettes with counterfeit excise stamps, and it often only comes to light after technical inspections by the authorities. They usually have their own distribution networks and exploit surveillance weaknesses to distribute illegal products across various regions. The complexity of these networks means that enforcement requires a more targeted strategy and cannot rely solely on routine inspections.

Figure 3. *Cigarettes with Misuse of Excise Stamp Specifications*



Note. https://serikatnews.com/bea-cukai-madura-bungkam-soal-rokok-cahaya-pro-publik-soroti-dugaan-mafia-pita-cukai/

The misuse of excise stamp specifications is a method that often goes unnoticed because the stamps used are genuine. This practice creates the illusion of compliance

because the stamps are not fake, yet in substance still violate the law's provisions. The impact on state revenue is significant, given that the tariff difference between categories is one of the most important sources of excise revenue. This violation is more complicated than violations involving counterfeit stamps or products without stamps because the stamps used are official, requiring officials to conduct more detailed checks to ensure that the stamp specifications match the type of excisable goods.

The distribution network for illegal cigarettes is generally very complex. Each actor in the chain usually knows only a small part of the operation, making it difficult for authorities to determine who the main controller of the network is. This modus operandi means that enforcement efforts often only succeed in arresting actors at the end of the chain, not the main actors. There are several factors that contribute to the continued circulation of illegal cigarettes. One of the most influential factors is the public's high demand, mainly due to the rising price of legal cigarettes (Aulana et al., 2025). The significant price difference makes low-income consumers prefer illegal cigarettes. In addition, the high profits that can be made in a short period of time encourage more people to get involved in distributing these illegal goods.

Effectiveness of Law Enforcement in Handling the Production and Distribution of Illegal Cigarettes

Normatively, excise regulations have been designed to cover all stages. These regulations are expected to provide legal certainty for business actors and guidance for officials in the conduct of supervision. However, violations in the field often develop much faster than the regulatory update process. Perpetrators exploit small loopholes in the rules to create new modes that are more difficult to detect (Solihah & Mulyadi, 2025). As a result, even though the regulations appear strong on paper, their implementation is not fully capable of providing the necessary protection.

The supervision of excisable goods, particularly tobacco products, requires adequate manpower, technical skills, and equipment. Officers must be able to distinguish between genuine and counterfeit. However, the number of officers in the field is not always sufficient, especially for areas with a wide geographical spread. This means that supervision is often concentrated in certain areas, while other areas remain vulnerable to the circulation of illegal cigarettes.

Illegal cigarette distribution networks are generally well organized with a clear division of roles at each point in the distribution chain. Manufacturers, distributors, couriers, and retailers often operate independently, making it difficult to connect them. This pattern makes it difficult for authorities to identify the key players. Goods can be transferred without direct interaction, making transaction traces difficult to trace.

The continuously rising price of legal cigarettes is one of the reasons why illegal products continue to have a large market. The significant price difference causes some consumers to prefer illegal cigarettes, especially those in the lower-middle economic class. This high demand creates conditions in which illegal producers always have opportunities to market their goods. As long as demand remains high, distribution networks will continue to operate and modify their methods.

The eradication of illegal cigarettes is not solely the responsibility of Customs and Excise; it also involves various agencies, including the police, the prosecutor's office, local governments, and even village officials. However, coordination does not always run smoothly. Differences in priorities, budget constraints, and the workload of each institution cause information that should be followed up on to be delayed or not handled comprehensively. When coordination breaks down, violations in the field

are difficult to deal with comprehensively.

The Excise Law has established administrative and criminal sanctions for violators. In some cases, perpetrators receive disproportionate punishments or even escape punishment due to insufficient evidence. This creates the perception that the risk of committing a violation is not as great as the benefits gained. Inconsistent enforcement of sanctions also undermines the authority of the law and encourages new violations.

Factors Contributing to the Growth of Illegal Cigarette Trade

The imbalance between strong normative exercise regulations and suboptimal law enforcement has various impacts. These impacts are not only economic but also legal, social, and governance-related. When illegal products dominate a market, the excise collection mechanism becomes suboptimal because most transactions occur outside supervision. This imbalance arises from the difference between the potential revenue that should be collected and the actual revenue the state receives. As a result, the government has to bear a widening fiscal gap, especially in sectors that depend on significant tobacco excise revenue.

The imbalance between strict regulations and suboptimal enforcement creates unfair market conditions for legal cigarette manufacturers. Businesses that comply with all requirements. Meanwhile, illegal producers can sell their goods at much lower prices because they do not have to pay excise taxes or other administrative obligations. The significant price difference makes consumers more inclined to buy illegal products, causing legal producers to lose market share even though they operate within the rules.

Legal certainty is one of the key principles in the implementation of regulations, including in the context of excise control. However, when law enforcement is not carried out consistently. The public may doubt the extent to which the rules are actually enforced, especially when they see that certain violations still occur without clear action. This uncertainty creates ambiguity about the limits of behavior considered a violation and those that can be tolerated. As a result, the authority of the law is reduced because the public no longer sees the rules as something definite. Legal producers who comply with regulations feel disadvantaged because violations committed by illegal competitors are not always prosecuted. Meanwhile, businesses operating in a grey area may be tempted to seek legal loopholes, knowing that enforcement in the field is not always strict.

Illegal cigarettes are generally distributed through closed distribution networks that often involve more than one group of perpetrators. In such situations, perpetrators have room to expand their operations, including production and distribution channels. The existence of undetected networks not only perpetuates the circulation of illegal cigarettes but also opens up opportunities for perpetrators to engage in other, more complex criminal activities.

The success of a policy is ultimately assessed by the public based on how effectively it is implemented in the field. When excise regulations are clearly formulated, but the circulation of illegal cigarettes remains rampant and even grows, the public begins to question the government's consistency in enforcing regulations. This situation can create the impression that the government is only strong at the normative level, but not sufficiently agile in its supervision and enforcement. If this condition is allowed to continue, the legitimacy of the government could be threatened, as trust is an important factor in the implementation of public policy.

The price of illegal cigarettes, which is significantly lower than that of legal

cigarettes, creates an incentive for consumers, especially low-income groups, to choose illegal products. This price difference arises because illegal cigarette manufacturers do not bear excise taxes or other regulatory obligations, thereby incurring lower production costs. This situation ultimately encourages higher consumption, including among economically vulnerable groups, thereby increasing the community's overall health risks. This phenomenon demonstrates how economic and health factors are interrelated when regulations are inconsistently enforced. In addition, the price distortion caused by the circulation of illegal cigarettes has a direct impact on the stability of the tobacco industry. The market structure becomes unbalanced because legal businesses have to compete with products that do not comply with regulations and profit through tax evasion.

Table 1. *Classification of Illegal Cigarette Distribution in Indonesia*

Forms of Illegal Cigarette Distribution	Legal Characteristics	Legal Basis	Legal Implications
Cigarettes without excise stamps	Manufactured and distributed without payment of excise duty	Article 29 paragraph (1) of Law No. 39 of 2007 concerning Excise	Loss of state revenue and breach of fiscal obligations
Cigarettes with counterfeit tax stamps	Using counterfeit excise stamps that resemble genuine stamps	Article 54 of Law No. 39 of 2007 concerning Excise; Criminal Code concerning counterfeiting	Excise offences and forgery of state documents
Cigarettes with misuse of excise stamp specifications	Using genuine excise stamps that do not correspond to the type or category of cigarettes	Article 29 paragraph (2) of Law No. 39 of 2007 concerning Excise	Excise duty distortions and unfair business competition
Illegal cigarettes through online distribution	Distribution via online media and courier services without direct supervision	Law No. 39 of 2007 on Excise; implementing regulations	Difficulties in cross-border surveillance and enforcement
Illegal cigarettes through informal channels	Sold in small shops and traditional markets	Law No. 39 of 2007 on Excise	Weak oversight at the grassroots level

Note. Authos's qualitative analysis (2025)

Based on the classification in the table, each form of illegal cigarette distribution has distinct legal characteristics and consequences. Cigarettes without excise stamps clearly violate the obligation to pay excise as stipulated in Law No. 39 of 2007 concerning Excise, thereby causing direct losses to state revenue. Meanwhile, the distribution of cigarettes with counterfeit excise stamps is not only an administrative

violation in the field of excise but also constitutes criminal forgery of state documents, thereby aggravating the legal liability of the perpetrator. The differences in the characteristics of these violations indicate that law enforcement should be carried out proportionally and in layers, in accordance with the severity of the violation. However, in practice, field enforcement often does not fully reflect these differences due to limitations in supervision, evidence, and coordination among agencies.

Discussion

The Directorate General of Customs and Excise is at the forefront of efforts to curb the circulation of illegal cigarettes. Routine inspections through land patrols, monitoring, and raids at various distribution. Research findings indicate that although regulations governing cigarette excise duties in Indonesia have been comprehensively established by Law No. 39 of 2007 on Excise Duties and its implementing regulations, enforcement remains suboptimal. This is reflected in the continued prevalence of illegal cigarette trade across various regions, which is attributed to limited oversight, the complexity of distribution networks, and high market demand.

The findings of this study can be analyzed through the lens of legal effectiveness theory, which holds that the success of a regulation is determined not only by its normative force but also by factors related to legal structure, legal substance, and legal culture. In this context, although Indonesia's excise regulations have met the substantive requirements, weaknesses in the legal structure and legal culture have led to suboptimal implementation.

Previous research indicates that the main issue is not the inconsistent application of criminal sanctions. The effectiveness of law enforcement is greatly influenced by institutional capacity, inter-agency coordination, and public compliance. An imbalance among these three aspects can create a gap between the law on paper and the law as applied in practice. Furthermore, the high demand for illegal cigarettes indicates that economic factors play a significant role in influencing public behavior. From a law-and-economics perspective, individuals tend to choose alternatives that offer greater benefits at lower cost, even if they contravene the law. This reinforces the argument that a law enforcement approach alone is insufficient without being balanced by policies that address the social and economic aspects of society.

This situation undermines legal certainty, the deterrent effect of criminal law, and the protection of the public interest; it is therefore essential to ensure the consistent application of criminal sanctions so that criminal law can function effectively in combating the circulation of illegal cigarettes (Yudhistira, 2026). For example, the rise in the circulation of illegal cigarettes on the market was triggered by the increase in cigarette excise duty in 2020. According to the Minister of Finance, Sri Mulyani, the circulation of illegal cigarettes rose by 4.9 percent throughout 2020. In fact, the government had actually targeted a level of illegal cigarette circulation below 3 per cent, whereas the rise in illegal cigarettes was. Customs officials recorded 9,014 enforcement actions against illegal excise goods; from these actions, 448.18 million cigarettes, worth Rp270.79 billion, were successfully seized (Yunus, 2024).

The application of both administrative and criminal sanctions is intended to provide legal certainty and deter violators. Within the regulatory framework, the amounts of fines or criminal penalties have been clearly stipulated to ensure that every excise violation is dealt with proportionately (Tumangger et al., 2023). The findings of this study are consistent with numerous previous studies, which emphasize that the circulation of illegal cigarettes has a significant impact on state revenue losses and

market competition imbalances. It shows significant differences compared with previous studies, which generally focused solely on describing the nature of violations or the normative aspects of excise regulations. This study offers a more comprehensive approach by establishing links between regulations, law enforcement practices, and the socio-economic factors that influence them. According to data from the Directorate General of Customs and Excise in 2023, potential state revenue losses from illegal cigarettes amount to trillions of rupiah annually, underscoring the suboptimal state of supervision and law enforcement. In a previous study, Aulana et al. (2025) found that a weak monitoring system and the lack of complexity in tax administration are the main factors contributing to loopholes in the circulation of illegal cigarettes.

Meanwhile, numerous international studies and research papers indicate that the circulation of illegal cigarettes is a global phenomenon influenced by price factors, weak enforcement, and high market demand. As noted by Abdullah et al. (2024), illegal cigarettes remain prevalent in Pakistan due to lower prices and limited oversight, whilst Bui et al. (2024) demonstrate that the trade in illegal cigarettes in Malaysia remains high despite tightened regulations. Furthermore, Mdege et al. (2025) revealed that illegal cigarette distribution networks are complex and involve cross-border trade, thereby hindering law enforcement efforts.

In a policy context, Ahsan et al. (2024) emphasize that the presence of illicit cigarettes can undermine the effectiveness of fiscal policy, particularly in controlling tobacco consumption. These findings reinforce this study's findings, which indicate that the disparity between regulation and law enforcement is a key factor in the suboptimal eradication of illicit cigarettes.

However, this study makes a more specific contribution by demonstrating that the main problem lies not only in economic factors, but also in the weak implementation of the law at the local level and suboptimal coordination between agencies and law enforcement bodies. Increases in excise duty rates are not always accompanied by effective law enforcement in curbing the consumption of illicit cigarettes, thereby highlighting an imbalance between fiscal policy and on-the-ground implementation. Consequently, this study broadens the previous perspective by integrating legal and empirical approaches in a more comprehensive manner, and fills a gap in the literature by providing a more in-depth analysis of the structural causes of the ineffectiveness of excise law enforcement in Indonesia.

Businesses are also being educated so that they are not tempted to sell illegal products simply because they are cheaper and offer quicker profits (Via & Maharani, 2025). Efforts to eradicate illegal cigarettes require synergy between agencies, as this problem cannot be solved by Customs and Excise only. The involvement of the police, prosecutors, local governments, and village officials is crucial to ensure that the gathered information is followed up comprehensively (Razak & Utama, 2025). Coordination does not always run smoothly. Differences in priorities between agencies, budget constraints, and a lack of integration in reporting systems often delay follow-up processes (Siahaya et al., 2024).

Based on the research findings, it is evident that a comprehensive strategic approach is required to tackle the circulation of illegal cigarettes in the market. In terms of policy, the government needs to strengthen coordination between law enforcement agencies—for example, between the Directorate General of Customs and Excise, the police, and local authorities—whilst also enhancing technology-based surveillance to detect the circulation of illegal cigarettes more effectively. Conceptually, this study highlights the importance of a multidisciplinary approach that integrates legal,

economic, and social aspects to understand the phenomenon of illegal cigarettes, ensuring that policies implemented are not merely focused on control and prevention but also on learning. Meanwhile, from a methodological perspective, further research is recommended to use a quantitative or mixed-methods approach to more accurately measure the effectiveness of law enforcement and the factors influencing it. Consequently, efforts to eradicate illegal cigarettes are expected to be carried out in a more systematic, measurable, and sustainable manner.

Conclusion

Based on the results of the discussion, it can be seen that the imbalance between excise regulations and law enforcement in the field is not an isolated issue, but is influenced by various interrelated factors. This study concludes that there is a significant gap between comprehensive excise regulations and law enforcement practices on the ground. This gap is caused by various factors, including limited oversight, the complexity of distribution networks, weak inter-agency coordination, and high market demand for illegal cigarettes. These findings indicate that the effectiveness of regulations depends not only on the strength of legal norms, but also on implementation capacity and the socio-economic conditions of the community. Therefore, efforts to combat illegal cigarettes require a more comprehensive approach.

Normatively, the rules regarding the control of excisable goods, including tobacco products, are actually quite clear and comprehensive. However, what happens in the field shows that strong regulations are not always followed by effective implementation. The circulation of illegal cigarettes remains high due to loopholes in policy implementation, limited supervision, and high demand due to economic factors. On the other hand, the well-organised and closed distribution network for illegal cigarettes makes it difficult for authorities to reach the main perpetrators. This situation shows that there is a considerable gap between legal norms and empirical reality in the field. Consequently, there is a need to strengthen the capacity of enforcement agencies, improve inter-agency coordination, utilise surveillance technology, and raise public awareness in order to support the effectiveness of excise law enforcement. Limitations research are employs a normative approach and is not yet supported by extensive empirical field data. Therefore, it is recommended that future research adopt an empirical or comparative approach to yield more comprehensive results.

Acknowledgments

Theoretically, this study is expected to enrich scientific knowledge in the field of law, particularly in criminal law and state administrative law related to the regulation and enforcement of excise law. The results of this study can serve as an academic reference for future research on the effectiveness of regulations and law enforcement in curbing the circulation of illegal cigarettes in Indonesia. In practical terms, this research is expected to contribute to law enforcement agencies, particularly the Directorate General of Customs and Excise, by providing material for consideration in improving the effectiveness of supervision and law enforcement against the circulation of illegal cigarettes. In addition, this research can serve as a reference for policymakers in formulating more optimal excise control strategies and in increasing public awareness of the importance of compliance with excise regulations.

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