

## Socialization of Pedawang Village on Illegal Cigarettes, a Hot Issue in Customs circles

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### To Cite This Article:

Janah, N. ., Muhammad Nawawi, I. ., Yudha Pratama, K. A., & Riswari, L. A. . (2022). Socialization of Pedawang Village on Illegal Cigarettes, a Hot Issue in Customs circles. *Uniglobal Journal of Social Sciences and Humanities*, 1(2), 107–110. <https://doi.org/10.53797/ujssh.v1i2.16.2022>

**Abstract:** The high rate of illegal cigarette distribution in Kudus has led to the need for preventive measures through socialization programs. The preparation of this article aims to find out the efforts to prevent illegal cigarettes in Pedawang Village, Bae District, Kudus Regency. This research uses Qualitative methods to describe things related to the behavior of the Pedawang Village community after socialization. The data sources used are primary and secondary data sources. Data collection techniques used interviews, observations, literature studies, and documentation. The data analysis technique used in this research is to use data triangulation. The result of the socialization activities carried out by Muria Kudus University KKN students in Pedawang Village is the importance of public awareness, especially in Pedawang Village, about illegal cigarettes. After taking action in the form of socialization of illegal cigarettes, it gave a fairly good response but did not have a sufficient impact on cigarette dealers and cigarette sellers. The amount of distribution of illegal cigarettes in Pedawang Village is still found on a small scale.

**Keywords:** Illegal cigarettes, socialization, Pedawang Village, prevention

## 1. Introduction

Cigarettes or tobacco products are still the most important topic for state revenue from the taxation sector, especially excise after the imposition of excise taxes on MMEA (Beverages Containing Ethyl Alcohol) and EA (Ethyl Alcohol). Tax collection on cigarette and tobacco excise makes a very significant contribution to the state, and every year the revenue always exceeds the target set and on the one hand the target set and on the one hand the target set always rises. In 2022, excise on tobacco products or cigarette excise reached IDR 76.40 trillion, growing 31.16% compared to 2021. The success of the Directorate General of Customs and Excise (DGCE) in collecting revenue for the state coffers from the excise sector in reality is not always followed by the obligations of tax and excise payers. This is evidenced by the fact that there are still many cigarette factories or companies that do not use excise stamps on their products or abuse the use of excise stamps just to avoid their obligations to the state, so that the state has a great potential to lose revenue (Syahputra, 2016).

Law Number 39 of 2007 on Excise explains that excise is a state levy imposed on certain goods that have certain characteristics and characteristics, namely that their consumption needs to be controlled, their circulation needs to be monitored, their use can have a negative effect on society or the environment, and their use requires the imposition of state levies for the sake of balance and justice. One of the goods subject to excise in Indonesia is cigarette or cigarettes. According to Fi'aunillah & Muchtar (2021), cigarettes are one of the processed tobacco products made from knitted tobacco and then wrapped in paper by rolling, for use, regardless of the auxiliary or supporting materials used in the production process.

In order to prevent the occurrence of non-compliance of entrepreneurs, the government, in this case the Directorate General of Customs and Excise, is making efforts to monitor and prevent the circulation of the results of violations from

these entrepreneurs, either the circulation of cigarettes without excise tapes or the acquisition of rights not from the obligations of the entrepreneurs themselves or other forms of violations by issuing various policies. The distribution of cigarettes without an excise tax is one of the criminal acts (Wahyuni & Rizki, 2021).

Good prevention and law enforcement can prevent and stop the circulation of illegal cigarettes and counterfeit excise tapes. The circulation of illegal cigarettes can reduce government tax revenue from tobacco products (Hidayat et al., 2022). According to the data, from 2021 to 2022, the number of cases of illegal cigarette distribution remained at 8 cases, and there are still many cigarettes in the community without excise stamps. Illegal cigarettes show continuing violations. Increasing producer profits and lowering consumer prices are violations. Illegal cigarettes have fake, used, or no excise tax bands (Kamaluddin & Harahap, 2023). The circulation of illegal cigarettes is difficult to monitor and enforce due to many factors. Weak supervision and control of smuggled cigarettes by the Kudus Regency Customs and Excise, the ambition of producers to reap large profits with small capital, and the lack of public knowledge are the main obstacles to supervision and enforcement.

Cigarette factory entrepreneurs who are not obedient in paying excise taxes are clearly detrimental to the people and the Indonesian state. Based on the [beacukai.go.id](http://beacukai.go.id) page, Kudus Customs succeeded in thwarting the circulation of 416,500 illegal cigarettes in the operation to combat illegal cigarettes in 2023. The total estimated value of goods is IDR 522,707,500 with a potential state loss of IDR 358,250,393. In order to overcome these problems, KKN students at Muria Kudus University prevented the circulation of illegal cigarettes in the Kudus area, especially in Pedawang Village, Mejobo District, Kudus Regency by conducting socialization.

Based on the description of the problem above, the author conducted a study entitled "Socialization of Pedawang Village Regarding Illegal Cigarettes that Became a Hot Issue in Customs". The preparation of this article aims to find out the efforts to prevent illegal cigarettes in Pedawang Village carried out by KKN Students of Muria Kudus University.

## 2. Research Method

This study uses a qualitative research approach, which is research that interprets a phenomenon that occurs using a natural background and by utilizing existing methods. Qualitative research can describe narratively an activity and the impact of the activity (Anggito & Setiawan, 2018). This research method is aimed at understanding and interpreting the meaning of an event of human behavior interaction in a particular situation according to the researcher's perspective (Gunawan, 2013). The data sources used are primary and secondary. Data collection techniques used interviews, observations, literature studies, and documentation. The data analysis technique used in this research is to use data triangulation.

## 3. Findings

The results of interviews with the Directorate General of Customs and Excise of Kudus Regency the customs and excise authorities still find the circulation and trading of illegal cigarettes in the Kudus area. In order to combat the circulation of illegal cigarettes, the Kudus Regency Customs continues to promote the combating of illegal cigarettes through supervision and services. Based on the service side, Customs and Excise held a socialization of excise provisions to the Kudus community through Muria Kudus University students who will carry out the Real Work Lecture program. The Directorate General of Customs and Excise needs an alternative to attack illegal cigarettes to villages through socialization.

Muria Kudus University KKN students carried out the socialization on Friday, September 8, 2023 at Pedawang Village Hall at 19.30 to 20.30. The socialization of combating illegal cigarettes was attended by ± 40 people consisting of cigarette traders and consumers. Prevention of violations in the field of excise is so important to eradicate the circulation of illegal excisable goods, therefore, socialization of provisions in the field of excise needs to be done. Socialization activities are the delivery of information on the provisions of legislation in the field of excise to the public and/or stakeholders and the monitoring and evaluation of the implementation of the provisions of legislation in the field of excise. The form of socialization is carried out in the form of face-to-face forums under the recommendations in Article 8 paragraph (5) of the Minister of Finance of the Republic of Indonesia No. 7/PMK.07/2020 concerning the use, monitoring, and evaluation of tobacco excise revenue sharing funds which explains that the information delivery program related to regulations in the field of excise can be carried out through print media, electronic media, and internet media.

To overcome the obstacles to the sale of illegal cigarettes, namely by conducting socialization to the community. The efforts of Muria Kudus University KKN students in overcoming obstacles to the sale of illegal cigarettes by conducting continuous socialization to the Pedawang village community as well as to traders about the Excise Regulations on the prohibition of selling illegal cigarettes. Providing knowledge that distributing or selling illegal cigarettes can be subject to criminal sanctions that have been regulated in Articles 54 and 55 of Law Number 39 of 2007 concerning Amendments to Law No. 11 of 1995 concerning Excise. After the implementation of this socialization, it is

hoped that the people of Pedawang Village can better understand the rules and sanctions for selling illegal cigarettes (Fig.1., Fig.2., Fig.3.).



**Figure 1.** Illegal cigarette socialization



**Figure 2.** Distribution of stickers to combat illegal cigarettes



**Figure 3.** Socialization to combat illegal cigarettes

Based on the results of observations when the socialization activities were carried out, the Pedawang Village community gave a very good response as evidenced by the community's response to KKN Group 26 Muria Kudus University students in Pedawang village who presented the material, some people asked questions about illegal cigarettes, which means that they have the attraction to help reduce the circulation of illegal cigarettes. Although some people still do not understand the serious impact caused by the consumption of illegal cigarettes.

#### **4. Discussion**

In addition to causing inflation in Indonesia, the high circulation of illegal cigarettes can potentially increase the number of smokers and novice smokers due to the cheap price of cigarettes on the market. The importance of public awareness,

especially in Pedawang Village about illegal cigarettes. After taking action in the form of socialization of illegal cigarettes, the response was quite good, but it has not had a sufficient impact on cigarette dealers and cigarette sellers.

Some people in Pedawang Village do not know the dangers of illegal cigarettes and do not know the legal sanctions that will be obtained if they carry out the process of buying and selling illegal cigarettes. The amount of distribution of illegal cigarettes in Pedawang Village is still found on a small scale. The lack of patrols and supervision of illegal cigarettes entering Pedawang Village, the insufficient number of personnel, as well as the lack of a patrol fleet on duty at the Directorate General of Customs and Excise office have not yet been maximally implemented, coordination and cooperation between related agencies have not been able to increase public awareness of the dangers of smoking, the impact of losses from the circulation of illegal cigarettes and the sanctions received from smuggling these illegal cigarettes (Mauzal & Effendi, 2022).

It is also supported by research by Putri et al. (2022) that efforts to stop the circulation of illegal cigarettes are not going well, because they are hampered by several factors such as the lack of awareness of cigarette manufacturers and the cigarette industry of cigarettes without excise, weak rules or regulations related to illegal cigarettes, lack of supervision and strict law enforcement by relevant authorities and an increase in excise taxes. Based on these constraints, further efforts can be made to reduce the circulation of excise-free cigarettes, including the need to simplify excise tax rates so that cigarette manufacturers do not produce cigarettes with minimal capital and maximized profits.

Efforts implemented in the supervision and prosecution of illegal cigarettes in Pedawang Village include submitting requests to the Central Office to immediately hold routine education and training of personnel, providing socialization to the community, and conducting market operations to monitor the community so as not to commit illegal acts (Ihsania & Kumala, 2022).

## 5. Conclusion

The low awareness of the people of Pedawang Village about the dangers of circulation and sanctions for distributing and trading illegal cigarettes led Muria Kudus University students to conduct socialization about DBHCHT. The response of the Pedawang community regarding the socialization given was good as evidenced by some people wanting to come to the socialization and questioning things that had not been understood.

## Acknowledgments

The researcher would like to thank Lovika Ardana Riswari, M.Pd. as the Field Supervisor of KKN Muria Kudus University in Pedawang Village, Bae Subdistrict, Kudus Regency who has provided guidance, thank you to a group of friends who have worked together in completing this article, as well as the people of Pedawang Village who have contributed and provided information in the preparation of this article.

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