

## **ENFORCEMENT OF JUSTICE IN INDIVIDUAL CRIMES RELATED TO THE DISTRIBUTION OF ILLEGAL CIGARETTES WITHOUT EXCISE TAX STAMPS**

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### **Abstract**

*Cigarettes and tobacco products are a significant source of government revenue via the excise sector, and breaches of these regulations can adversely affect the state. This paper examines the implementation of legal penalties in combating the criminal offence of supplying illicit cigarettes without excise stamps, centring on the case of Vicky Utama Niriyanto. The defendant was convicted under Article 54 of Law No. 11 of 1995 regarding Excise, as amended by Law No. 39 of 2007, receiving a sentence of 10 months imprisonment and a fine of Rp50,000,000. The study's overarching goals are to suggest ways to improve judicial procedures and rules and to assess the efficiency with which law enforcement handles instances of illicit cigarette distribution. This study utilises a normative methodology with doctrinal analysis, scrutinising legislation, judicial rulings, and pertinent documents. The findings show that there are difficulties in enforcing the rules, even when criminal penalties for unlawful cigarette sales are consistent with those laws. This study helps to clarify the difficulties and potential solutions in implementing Indonesian legislation pertaining to the unlawful distribution of cigarettes. The results should also help lawmakers and lawyers better handle future instances like this one.*

**Keywords:** *Illegal Cigarettes, Excise Stamps, Law Enforcement.*

### **INTRODUCTION**

Recent technological advancements have facilitated the ability for individuals to engage in many activities across economic, service, and other sectors at any location and time. Alterations in individuals' lifestyles have resulted in a rise in criminal activity. A expanding nation, like to an extensive home, necessitates financial resources to meet its requirements. These requirements encompass governmental apparatus or equipment, educational institutions, housing, healthcare, security facilities, and more necessities mandated by the state (Irwin, 2022).

Excise constitutes a significant source of governmental revenue, particularly from the industries of alcoholic

beverages, ethyl alcohol, and tobacco goods. The excise on cigarettes and tobacco has notably augmented governmental revenue. Annually, revenue from this industry consistently surpasses the target and demonstrates a continuous upward trend.

In addition to alcoholic beverages and ethyl alcohol, cigarettes and tobacco products remain a significant source of excise revenue for the government. Despite the Directorate General of Customs and Excise (DGCE) successfully collecting substantial excise revenues, issues persist about tax and excise compliance. Several enterprises and cigarette manufacturing facilities have been identified as failing to affix excise tapes or misusing them on their products,



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potentially resulting in financial losses for the state (Yusuf et al., 2023).

The aggregation of duties and excise, along with the collection of other lawful taxes managed by the Directorate General of Customs and Excise, constitutes the primary source of Indonesia's governmental revenue. Law No. 39 of 2007, amending Law No. 11 of 1995 on Excise, governs the excise charge imposed on goods or services (Surono, 2013).

Illegal cigarettes exempt from excise duties pose a distinct hazard. Article 1, paragraph (1) of Law No. 39/2007, amending Law No. 11/1995 on Excise, defines excise as a mechanism for the state to generate revenue from a certain object. According to the tax code, these products possess distinct characteristics. Consequently, the selling of illicit cigarettes exempt from excise duties not only contravenes the law but also poses a risk to state revenue. Consequently, excise duty is included in the price of every pack of cigarettes acquired by consumers. The aims of this excise tax are legal clarity, public service accountability, transparency, and equity (Tenriola, 2020).

Article 4, Paragraph 1 of the Excise Act categorically defines cigarettes as an excisable item. This is predicated on two principal factors: the elevated prevalence of cigarette usage in society and the necessity for stringent regulation of this commodity. Cigarettes, classified as processed tobacco products, possess distinct attributes that render them excisable commodities. These attributes necessitate that cigarettes be subjected to excise taxation by the government. The utilization of cigarettes can adversely affect public health. Excessive cigarette

usage can lead to health concerns and adversely impact the ecosystem in Indonesia (Putri et al., 2022).

In Indonesia, a legally marketed cigarette is distinguished by the presence of an affixed excise tax band on the package. Nonetheless, the tobacco market has evolved over time. Legal cigarette brands now contend with competition from alternative cigarette varieties that lack an excise tax band on their packaging. The lack of this excise band renders the second type of cigarette an unauthorized or unlawful product. This issue has resulted in inequitable competition within the cigarette sector, as legitimate brands are compelled to compete against those that evade applicable tax restrictions (Putri et al., 2022). Entrepreneurs who fail to affix excise stamps on their tobacco products may be considered in violation of the Excise Act for seeking to evade state taxes.

The government enacted the Excise Act to regulate the growth of the tobacco business and related excise offenses. Nevertheless, certain areas remain unaddressed in the pursuit of enhancing appropriate monitoring and control, as well as maximizing the role of excise as a source of state revenue. Consequently, enhancements must be calibrated by socio-economic advancement and governmental legislation (Axella 2015).

Based on Article 197 paragraph 1 letter I of the Criminal Procedure Code and Article 222 of the same code, the defendant is said to have deviated and will be required to pay case costs, as specified in the verdict, in this research, which concerns a case involving Vicky Utama Niriyanto. This case is also

supported by other applicable laws and regulations, such as Article 54 of Law No. 11 of 1995 on Excise, which was revised by Law No. 39 of 2007, Law No. 8 of 1981 on the Criminal Procedure Code, Law No. 48 of 2009, and other statutes and regulations.

Without an excise tax band or receipt for excise tax payment, Vicki Utama Niriyanto was found guilty of selling or offering excisable goods. The outcome was a fine of fifty million rupiah and a ten-month prison sentence for him. The sentence will be changed to three months in prison if the fine is not paid. Furthermore, the amount of time already served while custody will be subtracted from the final sentence.

## **RESEARCH METHODS**

This research uses doctrinal or normative legal methods, as expressed by Nawi (2018), through the use of normative analysis to establish pertinent written standards. According to Irwansyah, this study uses both a case and a statutory approach (2020).

The data included in this research is derived from secondary sources, encompassing existing laws, rules, and official documents currently enforced in Indonesia (Qamar et al., 2017). In order to gather information, researchers consult a wide range of official sources, including judicial rulings, statutes and regulations, books, and journals (Amiruddin & Asikin, 2018).

The normative study of certain objects is within the purview of this inquiry; specifically, the study of applicable legal rules. The purpose of the legal studies examined determines the operational definition of the research

variables. In order to draw descriptive and analytical inferences from legal documents, data analysis approaches employ a qualitative approach that involves analyzing, interpreting, and assessing the documents.

## **RESULTS AND DISCUSSION**

The phrase "criminal offense" is intricately linked to criminal activity, however its meaning excludes the concept of criminal culpability. Only those offenses that are expressly banned by law are classified as criminal acts. The principle of legality underpins the prosecution of an individual, but the principle of guilt serves as the foundation for determining whether an individual has perpetrated a criminal violation. An individual can only be convicted if it is demonstrated that the act was perpetrated with negligence or malice. An individual may only be penalized if it is established that they have perpetrated a criminal act (Prasetyo, 2011).

A singular crime is characterized as an unlawful conduct accompanied by threats or consequences imposed on the offender (Munajat & Kartono, 2019). In Dutch criminal law, the phrase "Strafbaar feit" is derived from three components: "straf" signifies punishment, "baar" indicates capability or authorization, and "feit" refers to actions, events, offenses, and acts (Gunadi & Efendi 2014). Indonesian law delineates specific conditions for individual criminal offenses. The conditions are that the conduct must be perpetrated by an individual, illegal and subject to punishment, executed by an accountable individual, and applicable to the offender. Perpetrators can be categorized into two

sorts based on their intent: intentional, where the act is executed consciously with awareness of its prohibition, and unintentional, where the act occurs due to an error (Situngkir, 2018).

Cigarettes are manufactured from tobacco derived from plants such as *Nicotiana tabacum*, *Nicotiana rustica*, and other varieties. In addition to nicotine and tar, cigarettes comprise other chemicals (Gustiriano, 2021). There is no formal excise tax band for many tobacco goods on the market, particularly cigarettes. Because they do not comply with Indonesian legislation, these items, which are commonly referred to as plain cigarettes, are deemed unlawful.

Cigarettes without excise stamps or with counterfeit or otherwise altered stamps are among the illicit tobacco products that the Directorate General of Customs and Excise is keeping tabs on. State excise income have increased as a result of these initiatives, which have increased the amount of legally sold cigarettes. The state suffers greatly from the circulation of illicit cigarettes, regardless of whether they utilize counterfeit excise tapes or not. That is why Customs is working so hard to put an end to that. Both the state's coffers and the profits of legitimate cigarette producers take a hit when people buy illegal cigarettes. Because it interferes with the business of legal cigarette manufacturers, this situation may also lead to a rise in unemployment in Indonesia (Ardianto 2023).

Cigarette excise is a primary source of governmental revenue. Currently, numerous inconsistencies in cigarette excise duty have led to state losses amounting to billions of rupiah. Over the

past five years, there has been a sale of cigarettes lacking excise tax stamps, unbranded cigarettes, and cigarettes bearing counterfeit excise tax stamps. Cigarettes sold with counterfeit excise stamps or lacking excise stamps do not remit excise duty to the state. The offenders of excise fraud often employ two methods of operation. Cigarette factories cannot be built without an NPPBKC. The method of selling and distributing tobacco products exempt from the mandated excise stamps (Gustiriano 2021).

The Excise Law defines excise as a state tax levied on customers, selectively applied according to the attributes of the taxable object. Excise can be levied or allocated to other entities, as it is classified as an indirect tax. Ultraviolet (UV) light, a magnifying glass, or unaided vision can assist in differentiating authentic excise tapes from counterfeit ones. Ultraviolet light will produce short orange and blue rod-shaped fibers dispersed on the excise paper, signifying the authenticity of the excise tape (Anglaina 2019).

Counterfeiting of excise tapes occurs when an individual or entity replicates or forges official state stamps, including seals or brands, particularly in the manufacture of tobacco cigarettes. The legal entity in this sense pertains to the factory proprietor accountable for the manufacture of tobacco cigarettes (Sutedi 2012). The proliferation of counterfeit, pirated, and contraband items, including illicit cigarettes, in Indonesia is escalating and raising alarm. This situation is shaped by numerous causes, including Indonesia's strategic worldwide position, technological and scientific

advancements, the effects of globalization, enhanced transportation, and a transition in values towards materialism and the sale of illicit commodities (Anwar, 1983)

The distribution of cigarettes devoid of excise tax exemplifies a form of fraud frequently perpetrated by numerous reckless individuals seeking profit. Cigarettes lacking excise stamps may be sold at a reduced price compared to the official price, as they are exempt from excise duty under current policy. Cigarettes are classified as excise goods by Law No. 39 of 2007 and Law No. 11 of 1995 on Excise. Article 1 of the Law stipulates that excise is a state-imposed payment applicable to specific objects having defined attributes. Article 2 elucidates that the quantity of items possessing a certain property, such as cigarettes, subject to excise must be restricted in a manner commensurate with that characteristic.

#### **Case Study of Decision Number 167/Pid.Sus/2017/Pn Gin Concerning the Role of Gianyar District Court Judges in Handling Matters Involving Particular Offenses Against the Distribution of Cigarettes Absent of Excise Tags**

Barda Nawawi Arief asserted that the aims of punishment policy are intrinsically linked to the overarching objectives of criminal policy. The primary objective is to safeguard society to attain collective well-being. To thoroughly comprehend the purpose and function of punishment, it is essential to examine the diverse ideas of punishment that have evolved (Irmawanti & Arief, 2021).

Punishment encompasses not merely the penalization of offenders, but also the attainment of broader objectives related to community safety and well-being. This comprehension underscores the necessity of analyzing diverse theories of punishment to attain a more profound knowledge of the aim and function of the contemporary criminal justice system (Btr et al., 2024).

Modeling is used as a kind of punishment. This involves both the criminal penalties and an explanation of why they were imposed. A person is found guilty of a criminal offense by a lawful court decision. The state, as the highest authority, has the power to sentence, defend, and execute punishment without reservation (Alin, 2017).

In criminal case number 167/Pid.Sus/2017/Pn Gin, the Panel of Judges of the Gianyar District Court adjudicated that the defendant Vicky Utama Niriyanto had contravened the law. The distribution of cigarettes absent legally mandated excise bands constitutes a violation. The legal foundation is Article 54 of Law Number 11 of 1995 regarding Excise, as modified by Law Number 39 of 2007. The Panel of Judges concluded that the defendant's actions satisfied the components of the criminal offense outlined in the article. The aforementioned article comprises two components, specifically:

a. Every Person

Legal subjects in criminal justice processes encompass individuals, including persons, and legal entities, such as corporations or organizations, irrespective of their legal status. The legal subject of a criminal offense denotes an institution or individual recognized by

law as having perpetrated a crime and liable to criminal accountability or punishment. (Sudaryono & Surbakti, 2017). A legal subject, as defined by Sudikno Mertokusumo, SH, is an entity endowed with rights and obligations conferred by law. Legal subjects in jurisprudence may be classified as "individuals" (*Natuurlijke Persoon*) or legal entities (*Rechtspersoon*). Individuals who perpetrate criminal offenses must assume both physical and spiritual accountability for their actions under these conditions.

The indictment and other documentation indicate that the trial court has verified the accuracy of the perpetrator's full identity. The accused is legally accountable for his actions due to his physical and mental fitness. The defendant Vicky Utama Niriyanto has been determined by the Panel of Judges to fulfill the requisite conditions for accountability and is, in fact, implicated in the alleged criminal activity.

- b. An entity that provides, sells, or makes accessible excisable goods that are neither packaged for retail distribution nor marked with excise stamps or other indicators of excise payment.

Important stipulations for excisable goods and the concept of excise are governed by Law No. 39 of 2007, which amends Law No. 11 of 1995 on Excise. Article 29, paragraph (1) of the law mandates that excise products must be packed for retail sale and affixed with a suitable excise band or redemption mark prior to marketing, including offering, delivering, selling, or making available for sale.

To offer signifies the act of presenting or proposing something for acceptance by another entity. The item being presented must already be in existence. The location of the product, whether in the possession of the bidder or not, is irrelevant; the critical factor is that the bidder have the authority to propose it. Furthermore, the provided good must possess value to be appraised in monetary terms. Conversely, the term "deliver" can signify the act of giving or transferring something into the control or authority of another party.

In other words, giving over refers to the transfer of ownership or control of an entity to another person. "Selling" denotes the interaction and transaction between a seller and a buyer, as well as the act of transferring an item to another individual in return for monetary compensation. Suppliers are legally mandated to deliver things, whilst buyers are obligated to remit payments in cash. The transfer of goods to the purchaser constitutes a sale, even if the payment is deferred as per the agreement. However, "providing" denotes the act of preparing something for another individual. This indicates that the items are not intended for personal use, but rather there exists an underlying motive, which need not be money gain.

The defendant has satisfied the criteria of "selling or distributing excisable goods that are neither packaged for retail sale nor affixed with excise tapes or other marks of excise payment," based on the facts presented. The Panel of Judges concluded that the defendant was legally and convincingly established to have perpetrated the offense specified in Article 54 of the Excise Law Number 11 of 1995, as amended by Law Number 39

of 2007, in alignment with the alternative charges presented by the Public Prosecutor.

Based on the evidence presented at trial, the panel of judges determined that there was no justification for releasing the defendant from criminal accountability. The Panel of Judges concluded that the defendant is liable for the alleged criminal offense, as there are no justifications or excuses beyond the stipulations in Article 44, Article 48, Article 49, Article 50, and Article 51 paragraph (1) of the Criminal Code. The defendant has satisfied all criteria for the imposition of punishment, including both objective criteria (*actus reus*/criminal conduct) and subjective criteria (*mens rea*/criminal responsibility). Consequently, the defendant must be sentenced pursuant to Article 183 of the Criminal Procedure Code in conjunction with Article 193 paragraph (1) of the KUHAP.

Given that the perpetrator has complied with the stipulations outlined in Article 54 of Excise Law Number 11 of 1995, as amended by Law Number 39 of 2007, the judge's ruling resulting in a complete acquittal and a sentence of 10 months' imprisonment along with a fine of Rp50,000,000 was justifiable based on legal considerations. Furthermore, the judge informally evaluated mitigating factors, including the defendant's absence. The defendant is the primary financial provider for his family and has dependent minor children.

**Implementation of Legal Sanctions in the Administration of Justice for Individual Offenses Related to the Distribution of Cigarettes Lacking Excise Tags Pursuant to Article 54 of Law Number 11 of 1995 on Excise, as Amended by Law Number 39 of 2007**

The judges' imposition of criminal sanctions on the accused in this case was required by Indonesian law. In such cases, the stated minimum limit may consider the total limit without specifying a particular threshold. While the decision is irrevocable, it may be perceived as unjust, particularly if the judge administers a lenient penalty or one that falls below the established minimum threshold. Considering the gravity of the offense and its repercussions, the verdict may be inequitable (Islamy & Nugroho, 2024).

Based on Decision Number 167/Pid.Sus/2017/Pn Gin, all requirements of Article 54 of the Excise Law Number 11 of 1995, as amended by Law Number 39 of 2007, have been met. The ruling declared that the defendant, Vicky Utama Niriyanto, was culpable of perpetrating a criminal offense. Prior to sentencing the defendant, judges must examine, adhere to, and comprehend the legal principles and societal notions of justice, as stipulated in Article 5, paragraph (1) of Law Number 48 of 2009 regarding Judicial Power. To do this, Prof. Barda Nawawi Arief underscored that judges must comply with the fundamental principles of the penal system (Kusumadewi & Surbakti, 2023) :

- a. Attaining an equitable equilibrium between individual interests and the collective interests of society.

- b. Establishing a harmonious equilibrium between public welfare and public defense.
- c. Reconciling the focus of punishment on the offender (individualization of punishment) with the victim's perspective.
- d. Prioritizing justice over legal clarity in adjudication.

Prof. Muladi's integrative punishment aim theory contests the notion that criminal crimes disturb the equilibrium, peace, and welfare of society, inflicting harm on individuals and the community (Muladi, 2011). The objective of punishment is to rectify the damage inflicted by the transgression. Consequently, the punishment rendered by the judge is anticipated to encompass the following elements (Nainggolan, 2019) :

- a. The punishment determined by the judge preserves the dignity of the perpetrator.
- b. The enforced punishment must be instructive, effectively enhancing knowledge of the committed activities and cultivating a constructive mindset in the offender, hence aiding crime prevention initiatives.
- c. Justice denotes the perception of punishment as equitable by both the individual receiving it and the victim or society at large.

The final recourse to address the issue is punitive action. The objective conditions of the committed criminal offense must be considered while calculating the sentence, as stated in the *Memorie van Toelichting* (Explanation of the Law). Consequently, punishment serves not merely to induce discomfort in

the offender (a breach of rights), but also functions as a holistic advice intended to foster awareness in the defendant and deter the recurrence of the same behavior. Moreover, to achieve the preventive, educational, and corrective objectives of punishment, it must also take into account the prospective social ramifications for defendants, their families, and society at large. This will guarantee social justice. (Santriana & Muthahir, 2021).

The defendant was convicted on multiple charges, including causing financial losses and infringing upon the state's monetary rights. The defendant, conversely, profited from his lack of prior convictions. He acknowledges his culpability, expresses profound remorse, and is determined to avoid repeating the error. Throughout the trial, he was required to exhibit politeness. Upon evaluation of the aforementioned factors, the panel of judges concluded that the length of the imposed punishment is equitable and aligns with the objectives of penalization. The penalty not only offers general and specific monitoring to the defendant and the community but also instills a sense of deterrence in the defendant. Furthermore, the punishment must comply with the provisions of Corrections Law Number 12 of 1995.

Article 22 paragraph (4) of KUHAP stipulates that the duration of the defendant's arrest and custody shall be deducted from the sentence to be imposed, as per Article 33 paragraph (1) of the Criminal Code. Furthermore, pursuant to Article 21 paragraph (4) of KUHAP, the defendant's detention has been executed legitimately, and Article 33 paragraph (1) of the Criminal Code signifies the legality of the defendant's

detention. This decision illustrates the legal foundation pertinent to the Indonesian criminal justice system, safeguarding the rights of the defendant and guaranteeing their presence throughout the judicial proceedings.

The authorities have discovered and acquired evidence gathered throughout the trial. The evidence has been established as an instrument utilized to perpetrate a criminal offense (*instrumenta delicti*) in accordance with Article 194 paragraph (1) in conjunction with Article 197 paragraph (1) letter l of the Criminal Procedure Code and Article 39 paragraph (1) of the Criminal Code. Consequently, the proof may be utilized once more to perpetrate the identical illegal conduct. The judge ruled that the material was seized for destruction.

The evidence presented to the court as proceeds of crime consisted of cash totaling Rp2,657,000. Consequently, the panel of judges determined that the funds should be allocated to the state. The trial evidence consisted of a black Honda Jazz, police number DK 1402 WG, together with its keys and vehicle registration. The defendant and witnesses acknowledged that the vehicle was not derived from a criminal act. The evidence was lawfully seized from the defendant, Vicky Utama Niriyanto. The judge ruled that the vehicle be returned to its original owner.

The panel of judges has rendered a suitable verdict about the imposition of sanctions against Vicky Utama Niriyanto. This result aligns with Article 197 paragraph (1) letter l of the Criminal Procedure Code, in connection with Article 222 of the Criminal Procedure Code, as the defendant failed to make a request for exemption from the case

expenses to be adjudicated in this appeal. The judge imposed a sentence of 10 months' incarceration and a monetary penalty of IDR 50,000,000 on the offender. If he fails to pay the fine, he will face imprisonment for three months. The imposed penalty will be subtracted from the duration of the perpetrator's incarceration. The defendant remains in custody.

Article 54 of Law No. 11/1995 on Excise, as amended by Law No. 39/2007, states that violations pertaining to the distribution of cigarettes without excise tax stamps are subject to legal sanctions. This is an attempt to maintain criminal justice while safeguarding the state's revenue management interests. The article prescribes criminal sanctions for individuals who deliberately sell excisable commodities without meeting excise obligations, leading to state tax revenue losses.

Stringent legal consequences deter offenders and establish legal safeguards for equitable commercial competitiveness, as the distribution of illicit cigarettes not only undermines the state but also inflicts unfairness onto compliant legal cigarette manufacturers. The effective execution of this item relies significantly on the uniformity of law enforcement officers in their actions, with public knowledge regarding the detrimental impacts of illicit cigarette distribution on the economy and public health.

### **Justice in the Individual Criminal Prosecution of Illicit Cigarette Distribution Lacking Excise Tags**

Justice, legal certainty, and expediency are three essential elements of law enforcement. Applying a singular

component in the law enforcement procedure is challenging. Focusing on one element may result in the disregard of the other two aspects. If the justice aspect is prioritized, legal clarity and expediency may be undermined. This instance demonstrates that the three aspects are interconnected and indivisible, although they frequently conflict in actuality. This intricacy presents obstacles within the legal system, necessitating a continual pursuit of balance among the three parts to attain optimal law enforcement. (Ardiansyah & S. H., 2022).

To achieve effective law enforcement, it is essential to integrate the components of justice, legal certainty, and utility. Nevertheless, reconciling these three elements in practice frequently presents a challenging issue. These three components are inseparable. In cases of dispute, the paramount consideration should be prioritized. In circumstances where the three elements cannot be entirely satisfied concurrently, decision-makers ought to evaluate the wider social ramifications and select the strategy that most advantages society as a whole. (Putra, 2019).

The enforcement of individual crimes related to the distribution of contraband cigarettes without excise tax seeks to reconcile the safeguarding of individual rights with the public benefit. Cigarettes lacking excise stamps not only contravene legal regulations pertaining to state revenue but also undermine a robust economic ecosystem, particularly in terms of company rivalry. Criminal enforcement targeting individual players, such as small merchants, frequently encounters a moral quandary, as these individuals may merely represent the final link in the

distribution chain. Consequently, justice in this situation must encompass a proportional approach, wherein criminal consequences account for the perpetrator's role and capacity in the offense. Moreover, equitable law enforcement necessitates the dismantling of extensive networks responsible for illegal cigarette distribution, rather than merely targeting minor participants, to provide a more comprehensive deterrent effect and a legal framework that genuinely ensures justice for all stakeholders.

## **CONCLUSIONS**

Firstly, the principle of legal certainty has been met by the imposition of legal punishments in cases of illicit cigarette distribution without excise stamps, as provided in Article 54 of Law No. 11/1995 on Excise as revised by Law No. 39/2007. In the matter of Vicky Utama Niriyanto, the judicial panel imposed a term of 10 months' incarceration and a monetary penalty of Rp50,000,000, demonstrating the rigorous enforcement of the law to safeguard state interests. This ruling underscores the necessity of a uniform legislative framework in addressing infractions within the excise sector to mitigate state losses.

Secondly, the enforcement of laws against the distribution of illicit cigarettes must consider equity for all stakeholders involved. In this instance, while the defendant was the primary offender, it is imperative to evaluate the involvement of additional parties in the illicit cigarette distribution network. Equitable law enforcement necessitates a comprehensive investigation into the extensive networks that disseminate contraband cigarettes, ensuring that penalties are applied not

solely to minor participants. This proportional method is anticipated to provide a deterrence effect and deliver justice for the society.

Third, community benefits are just as important as legal certainty and fairness when evaluating the effectiveness of law enforcement. Effective law enforcement necessitates coordination among law enforcement personnel, regulators, and the community. Moreover, enhancing public knowledge regarding the detrimental economic and health consequences of illegal cigarette distribution is a crucial component of prevention. Consequently, an effective law enforcement approach must encompass legal, social, and economic dimensions to yield optimal results.

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