



Efforts to Combat Illegal Cigarettes by the Medan Customs and Excise Office

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ABSTRACT

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The circulation of illegal cigarettes is an excise crime that threatens state revenue and can distort competition in the tobacco industry. This study examines how the Medan Customs and Excise Supervision and Service Office of Intermediate Customs Type B (KPPBC TMP B Medan) handles the circulation of illegal cigarettes through preventive and repressive law enforcement. It also adopts a statutory approach that examines the relevant laws and regulations. The research applies an empirical-juridical approach and legal interpretation based on statutory provisions. The findings show that KPPBC TMP B Medan employs a range of strategies, including preventive measures such as outreach to traders and posters on the dangers of illegal cigarettes, the use of the Tobacco Excise Revenue Sharing Fund (DBH CHT), and repressive measures such as market operations, supervision of transport vehicles, and cyber crawling. In 2025, KPPBC TMP B Medan carried out 149 excise enforcement actions and seized 8,175,222 sticks of illegal cigarettes worth Rp60.2 billion. Under Law Number 7 of 2021 on the Harmonization of Tax Regulations (HPP Law), in conjunction with Minister of Finance Regulation Number 165/PMK.04/2023, the enforcement perspective has shifted toward a revenue recovery strategy based on the ultimum remedium principle. Through administrative fines, this policy can accelerate the recovery of state revenue. However, it must be applied cautiously so that it retains a deterrent effect on illegal cigarette producers and large distribution networks.

1. INTRODUCTION

Excise is one of the important sources of fiscal revenue in the State Budget (APBN) managed by the Indonesian government. In the doctrine of public finance law, excise serves two functions: a revenue-generating (*budgetair*) function to finance state expenditure and a regulatory (*regulerend*) function to control the consumption of goods that harm the environment or health (Syahputra, 2026). The commodity that contributes most to total state excise revenue is tobacco products, particularly cigarettes (Nafi'ah, 2021). Nevertheless, illegal cigarettes in Indonesia continue to hinder the state's efforts to optimize revenue in this sector and keep eroding state income (Yudistira, 2026).

In general, the sale of illegal cigarettes is an excise crime that violates Law Number 11 of 1995 on Excise, as amended by Law Number 39 of 2007 on Excise (Sinaga, 2024). It reduces revenue from the Cigarette Tax, the Value Added Tax on Tobacco Products (PPN HT), and other

excise. Moreover, products sold without lawful payment of excise undermine fair competition in the law-abiding tobacco industry (Aji, 2021). In addition, illegal cigarettes sold far below the official market price bring consumers closer to smoking, which makes public health control policies less effective (Fadilah, 2026).

Medan City and its surrounding areas in North Sumatra Province play an important role as a center of economic growth, a logistics hub, and a gateway to the waters of the Strait of Malacca. Because of its geographic location and the large volume of goods moving through the region, the jurisdiction of the Customs and Excise Supervision and Service Office of Intermediate Customs Type B Medan (KPPBC TMP B Medan) is highly vulnerable to becoming a transit and marketing location for illegal cigarettes (Haryono, 2024). Offenders' modus operandi keeps changing in line with developments in technology and distribution channels. They not only smuggle physically by land and water transport but also use digital platforms (*e-commerce*) and courier services to disguise cigarettes under vague product descriptions (Rahyuni, 2025).

Recent developments in Indonesian tax and economic criminal law are marked by the enactment of Law Number 7 of 2021 on the Harmonization of Tax Regulations (HPP Law), which was followed by Government Regulation Number 54 of 2023 and Minister of Finance Regulation Number 165/PMK.04/2023 (Kurniati, 2024). In dealing with excise violations, this legal framework emphasizes the *ultimum remedium* principle. Accordingly, criminal sanctions are treated as a last resort, and the recovery of state financial losses through the payment of administrative fines can be prioritized at the investigation stage (Redaksi, 2026).

Applying the *ultimum remedium* principle shapes the legal framework that affects the law enforcement carried out by KPPBC TMP B Medan (Humairah, 2024). On the one hand, terminating an investigation through an administrative fine can provide swift legal certainty and keep enforcement costs low. On the other hand, scholars worry that the predominant use of administrative settlement may weaken the deterrent effect (*deterrent effect*) on organized offenders, who may regard the administrative fine as a mere light cost of doing business (*cost of doing business*) (Faizal, 2025). Based on these legal phenomena and events, this study examines in depth the effectiveness of KPPBC TMP B Medan's strategies for combating illegal cigarettes in applying the *ultimum remedium* principle to the enforcement of excise criminal law (Ardiansyah, 2022). The research questions are: (1) What preventive strategies does Medan Customs and Excise use to address the circulation of illegal cigarettes in Medan City? (2) How is the *ultimum remedium* principle applied under Minister of Finance Regulation (PMK) Number 165/PMK.04/2023 in the criminal law enforcement efforts of Medan Customs and Excise?

2. RESEARCH METHOD

This study uses both empirical-juridical and normative legal research methods. It analyzes how normative legal provisions are applied in the law enforcement practice of Medan Customs and Excise (Suteki, 2022). Normative legal research is used to examine the written legal framework, such as the Excise Law, the Law on the Harmonization of Tax Regulations, and the relevant ministerial regulations. Meanwhile, the empirical component examines efforts to combat illegal cigarettes, the dynamics between law enforcement officers and business actors, and the enforcement actions of Medan Customs and Excise (Hariyanto, 2026).

The legal materials used in this study are as follows. The primary legal materials are Law Number 39 of 2007 on Excise, Law Number 7 of 2021 on the Harmonization of Tax Regulations, Government Regulation Number 54 of 2023, Minister of Finance Regulation Number 165/PMK.04/2023, and Medan District Court decisions relating to excise crimes. The secondary legal materials are journal publications, articles, and other sources (Suhadi, 2026).

Data were collected through document study and through direct inquiry in the form of interviews with Medan Customs and Excise officers. The collected legal data were then analyzed qualitatively using law enforcement theory, theories of punishment, and other legal doctrines. The purpose of the analysis is to provide a comprehensive explanation of the issues discussed.

3. RESULTS AND DISCUSSION

3.1 Preventive Strategies of Medan Customs and Excise in Addressing the Circulation of Illegal Cigarettes in Medan City

As a growing economic center and the main logistics hub on the island of Sumatra, Medan City is highly vulnerable to illegal excisable goods (BKC), especially cigarettes. Medan is a strategic location for the end-consumer market and for the transit distribution of cigarettes on which excise has not been paid, because it is a densely populated metropolitan city with many wholesale and retail businesses (Anggraini, 2026). According to field monitoring based on an interview with Nanda Prisma, a First-Level Customs and Excise Examiner (*Pemeriksa Bea dan Cukai Ahli Pertama*) at KPPBC TMP B Medan, and a juridical analysis of the enforcement actions carried out by the Customs and Excise Supervision and Service Office of Intermediate Customs Type B Medan (KPPBC TMP B Medan), most of the illegal cigarettes sold in Medan City's jurisdiction are brought in from outside North Sumatra Province by land and sea routes along Sumatra's east coast (Manurung, 2026).

Land transport, such as interprovincial freight trucks and modified private vehicles, is one way illegal cigarettes are delivered to Medan City. To avoid detection at inspections along the main routes, excise offenders often use cargo camouflage, in which cartons of illegal cigarettes are hidden behind concealed items or deliberately covered with staple goods such as rice, sugar, flour, and vegetables (Junfirio, 2024). Besides land routes, large quantities of illegal cigarettes are shipped through small unofficial ports on the Strait of Malacca, which evade the official supervision systems of logistics ports.

Illegal cigarette transactions take place in a closed and organized manner at the retail distribution level in Medan City (Heldi, 2025). Grocery stores, small retail stalls, and traditional markets usually do not display illegal cigarettes on their shelves. The illegal products are kept in hidden places and can be bought only by a limited number of buyers, or they are sold openly at prices far below the official Retail Selling Price (HJE), by approximately Rp1,000 per stick. Because of the significant price gap between cigarettes with excise bands and illegal cigarettes, demand is the main driver of rising consumption in society (Editor, 2025).

Violations of tobacco excise in Medan City can be categorized into five main types, based on the results of law enforcement and administrative supervision carried out by Medan Customs and Excise and the local police:

Table 2. Types of Illegal Cigarette Violations

Modus Operandi	Type of Violation	Legal Framework
Plain Cigarettes (Without Excise Bands)	Cigarettes are produced and distributed without any excise band affixed to their packaging.	A pure violation of Article 54 of Law No. 39 of 2007; the state loses 100% of the excise revenue.
Counterfeit Excise Bands	Cigarette packs are affixed with homemade or illicitly printed bands that resemble the state's official excise bands.	Excise evasion that is also the crime of forging state security documents.
Used Excise Bands	Genuine excise bands removed from the packaging of other, already consumed cigarettes are reused.	A scheme of recycling security documents to deceive visual physical inspection.
Wrongly Designated Excise Bands	Affixing an excise band that does not match the product type or category (e.g., an SKT band affixed to an SPM product).	Manipulation of the excise rate in order to pay state levies far lower than the prescribed amount.
Wrongly Personalized Excise Bands	Affixing excise bands belonging to another Tobacco Product Manufacturer (PHT) that do not match the personalization right.	An administrative and criminal violation involving misuse of excise band allocation rights between producers.

Source: Results of an interview with Nanda Prisma (Penata Muda Tk I), First-Level Customs and Excise Examiner at KPPBC TMP B Medan

The many evidence-destruction operations carried out by KPPBC TMP B Medan show how large the circulation of illegal cigarettes in Medan City is. Over an enforcement period covering the last two years, from 2024 to 2026, Medan Customs and Excise secured 8,175,222 sticks of illegal cigarettes and hundreds of bottles of illegal liquor, with a total goods value of Rp60.2 billion. In addition, routine enforcement includes the destruction of state-owned goods amounting to 606,020 sticks of illegal cigarettes (Rahyuni, 2025). Moreover, this repressive enforcement has produced court decisions with permanent legal force. One example is a Medan District Court decision that sentenced a defendant who sold 48,000 sticks of cigarettes bearing counterfeit excise bands to 4.5 years' imprisonment (Nasution, 2023). Although repressive measures have a curative deterrent effect, Medan Customs and Excise recognizes that penal methods alone are not enough to eliminate the supply chain permanently. Therefore, strengthening *non-penal* preventive strategies is essential (Juraidi, 2023).

The strategies Medan Customs and Excise uses to combat illegal cigarettes in Medan City consist of *preventive* and *repressive* efforts. The preventive efforts are carried out by KPPBC TMP B Medan and aim to reduce market demand and to keep retailers from becoming involved in the illegal cigarette distribution chain. Preventing excise crime requires a paradigm shift: an enforcement-centered approach must be replaced by a comprehensive preventive approach.

KPPBC TMP B Medan applies a three-tier prevention strategy comprising public education, monitoring of administrative requirements, and cross-sector collaboration (Sinaga, 2025).

Medan Customs and Excise created the BIKa Medan Forum (*Bahas Informasi dan Kemukakan Aspirasi*, “Discuss Information and Voice Aspirations”) as a strategic step to improve preventive coordination. This regular forum connects Medan Customs and Excise with the Medan city government, the surrounding district governments, law enforcement agencies, and representatives of trader associations (Marlina, 2026). Medan Customs and Excise holds the BIKa Forum to inform business actors about the legal consequences and the socio-economic impact of selling illegal cigarettes. In addition, it has opened a *whistleblowing* system through which confidential information about the storage or shipment of illegal excisable goods can be reported.

This education has produced fairly good results: some traders who previously were unaware of such activities now understand much better the legal consequences of trading in illegal cigarettes (Prismana, 2025). Supervision focuses on reducing opportunities by increasing the risk that offenders will be detected. Internal and external intelligence analysis is used in the data-based supervision of KPPBC TMP B Medan. The Medan Customs and Excise Intelligence Unit calculates risk profiles of carriers, land freight shipment manifests, and the arrival schedules of logistics trucks at the entrances to Medan City (Prismana, 2025).

Medan Customs and Excise conducts market operations and periodically monitors the retail selling price of tobacco products (HJE HT). Supervisory officers carry out random inspections at retail stores, commonly called *spot-checking*, using authenticity detection tools to verify that the excise bands affixed to cigarette packs are genuine. Technically, tracking models such as the digital excise stamp system speed up the discovery of counterfeit excise bands (Yunus, 2025). In line with the *ultimum remedium* principle, these preventive measures are followed by direct on-site guidance and the seizure of evidence for minor administrative violations or first-time sales of illegal cigarettes (Morangki, 2024).

Local and central governments must cooperate to prevent the circulation of illegal cigarettes systemically (Budi, 2025). In Medan City, operational cooperation takes place between KPPBC TMP B Medan and the Medan City Civil Service Police Unit (Satpol PP). Satpol PP is responsible for protecting the public and enforcing regional regulations, and it operates at the village and neighborhood levels (Susila, 2023). A strong budget policy, Minister of Finance Regulation Number 215/PMK.07/2021 on the Use, Monitoring, and Evaluation of the Tobacco Excise Revenue Sharing Fund (DBH-CHT), in conjunction with PMK Number 3/PMK.07/2023, encourages local governments to allocate 10% of DBH-CHT to law enforcement programs and to preventing the illegal circulation of excisable goods (Novita, 2024).

Medan City’s DBH-CHT is used by Satpol PP and Medan Customs and Excise to finance joint supervision operations, to inform the public about excise law, and to provide equipment that supports market monitoring. Three main pillars of activity make up this preventive effort:

- a. Crackdown on illegal cigarettes and public education. KPPBC TMP B Medan consistently holds face-to-face outreach sessions and education campaigns through various media, including social media, for retail traders, store managers, express courier companies, and the public. The educational focus is on distinguishing five different types of illegal

cigarettes: cigarettes without excise bands, cigarettes with counterfeit excise bands, cigarettes with used excise bands, cigarettes with wrongly designated excise bands, and cigarettes with wrongly personalized excise bands (Prismana, 2025).

- b. Optimizing the Tobacco Excise Revenue Sharing Fund (DBH CHT). KPPBC TMP B Medan uses the DBH CHT allocation to fund legal outreach programs, market intelligence gathering, and joint supervision operations. This is achieved through synergistic cooperation with the Medan City Government and other district governments (Prismana, 2025).
- c. KPPBC TMP B Medan holds the Forum *Bahas Informasi dan Kemukakan Aspirasi* (BIKA), which brings together coordination among Customs and Excise, local governments, the Police, the Prosecutor's Office, the Indonesian Armed Forces (TNI), and the Civil Service Police Unit (Satpol PP). The BIKA Forum improves cross-agency coordination. It facilitates the exchange of data on illegal excisable goods and identifies vulnerable points used as storage warehouses in Medan City and its surroundings (Marlina, 2026).

The repressive efforts consist of KPPBC TMP B Medan taking direct legal action to physically seize evidence, stop transport, and bring charges against offenders. Physical supervision on land routes and monitoring of digital traffic (*e-commerce*) are examples of the repressive enforcement methods used (Prismana, 2025). Market operations (land patrols) at retail trade centers, routine inspections of logistics trucks and intercity buses on arterial roads, and raids on closed warehouses used for stockpiling are part of land-based supervision.

In the digital sphere, by contrast, Customs and Excise supervisory officers use *cyber crawling* to find online store accounts that sell illegal cigarettes while disguising the goods as clothing or computer accessories. KPPBC TMP B Medan has recorded numerous enforcement achievements, which indicate tight supervision in Medan and its surroundings.

Table 2. Number of Enforcement Actions against Illegal Cigarettes

Enforcement	Enforcement Achievements of Medan Customs and Excise
Number of Excise Enforcement Actions (2022)	149 Physical Enforcement Actions and Market Operations
Volume of Illegal Cigarettes Seized (2023)	8,175,222 Sticks of Cigarettes without Excise Bands / with Counterfeit Excise Bands
Estimated Value of Seized Goods (2024)	Rp60.2 Billion (including illegal ethyl alcohol-containing beverages, MMEA)
Destruction of State-Owned Goods (BMN) (August 2024 – May 2025)	606,020 Sticks of Illegal Cigarettes Worth Rp19 Billion
Modus Operandi Uncovered	Counterfeit Excise Bands, No Excise Bands (Plain), and Wrongly Personalized Excise Bands

Source: Results of an interview with Nanda Prismana (Penata Muda Tk I), First-Level Customs and Excise Examiner at KPPBC TMP B Medan

The table above shows two important points: first, the high level of enforcement and the large volume of evidence successfully seized. On the one hand, the data demonstrate the ability of KPPBC TMP B Medan to map the distribution routes of illegal cigarettes. On the other hand, the high volume indicates that the inflow of illegal cigarettes into North Sumatra from outside the region remains very high, because offenders can earn quite high profits (Prismana, 2025).

3.2 Application of the Ultimum Remedium Principle under Minister of Finance Regulation (PMK) Number 165/PMK.04/2023 to the Criminal Law Enforcement Efforts of Medan Customs and Excise

With the enactment of Law Number 7 of 2021 on the Harmonization of Tax Regulations (HPP Law), the enforcement of criminal law in the excise sector in Indonesia has undergone a significant dogmatic change. The paradigm has shifted from a purely retributive approach (*primum remedium*) to a fiscal efficiency scheme focused on restorative justice, which places imprisonment as a last resort (Sinurat, 2025). Government Regulation Number 54 of 2023 translates this enforcement structure hierarchically. In addition, Minister of Finance Regulation (PMK) Number 165/PMK.04/2023 sets out the technical position on the application, request, and payment of administrative sanctions in the form of fines for the purpose of terminating the investigation of excise crimes for the benefit of state revenue (Sulistiyanoro, 2026).

From a juridical-dogmatic perspective, PMK Number 165/PMK.04/2023 reconstructs the mechanism for handling excise crime cases by prioritizing the recovery of state financial losses (*state revenue recovery*) over the imprisonment of offenders (Karnadi, 2024). The solution in this regulation is achieved through an administrative criminal law instrument, also known as administrative penal law. Under this law, a suspect can be relieved of the threat of imprisonment if the suspect voluntarily takes responsibility for restoring the state's fiscal rights by paying a measured administrative fine (Rizal, 2024). This construction follows the principle of selective decriminalization, which aims to reduce the costs of criminal justice, or legal costs, and to maximize the excise revenue the state receives.

According to Article 2 paragraph (2) of PMK Number 165/PMK.04/2023, a request to terminate an investigation for the benefit of state revenue cannot be made for all excise crimes, but only for five specific types of offenses (Keuangan, 2024). These are the import of excisable goods (BKC) without a permit from the factory or storage place, or without a permit, in order to evade excise payment, regulated in Articles 50 and 52; the release of BKC from a factory or storage place without payment of excise; Article 54 on offering, delivering, selling, or providing for sale BKC that is unpackaged, not affixed with excise bands, or bearing counterfeit or used excise bands; and Article 56 on stockpiling and storage (Simanjuntak, 2025).

3.2.1 Implementation of Excise Criminal Law Enforcement by Medan Customs and Excise

In North Sumatra, the Customs and Excise Supervision and Service Office (KPBC) of Intermediate Customs Type B Medan and the North Sumatra Regional Office of the Directorate General of Customs and Excise (DJBC) play an important role in the customs and excise law enforcement system (Sofian, 2026). Medan is the economic and industrial center and the main

logistics hub of northern Sumatra. It is therefore highly vulnerable to illegal excisable goods, especially tobacco products (including cigarettes without excise bands or with counterfeit excise bands) and unlicensed Ethyl Alcohol-Containing Beverages (MMEA) (Alamudi, 2024). For years, the Civil Servant Investigators (PPNS) of Medan Customs and Excise have used a conventional criminal approach to deal with excise violations. Every enforcement action was pursued strictly through a full investigation (P21), and the case was then sent to the Medan District Court for a custodial sentence (Sofian, 2026).

Once all administrative and financial obligations have been fulfilled, the Minister of Finance or a designated official may request the Attorney General to terminate the investigation. The Attorney General or a designated official may terminate the investigation within a maximum of six (6) months of receiving the request letter (Sinurat, 2025). With the termination order, the excisable goods (BKC) involved in the crime are automatically designated as State-Owned Goods (BMN) to be destroyed, and any other goods not so designated are returned to the entitled party. Under this procedure, PMK Number 165/PMK.04/2023 is not merely a practical rule; it is a legal engineering tool for aligning legal certainty with the state's economic gain (Redaksi, 2023).

However, the law enforcement procedures of Medan Customs and Excise changed after the HPP Law and PMK Number 165/PMK.04/2023 were issued. To handle excise crimes that meet the requirements of Articles 50, 52, 54, 56, and 58 of the Excise Law, the PPNS of Medan Customs and Excise began to apply a restorative justice approach and out-of-court settlement (*out of court settlement*) (muc, 2022).

Table 3. Law Enforcement Efforts

Evaluation	Law Enforcement (<i>Primum Remedium</i>)	Law Enforcement under PMK 165/PMK.04/2023 (<i>Ultimum Remedium</i>)
Main Enforcement Focus	Physical punishment (imprisonment) and retribution for the crime.	Recovery of state revenue losses and enforcement efficiency.
Financial Sanctions/Fines	Court-imposed criminal fines that are prone to going unpaid and being replaced by subsidiary imprisonment.	Cash payment of an administrative fine of four times the excise owed before trial.
Operational Cost Burden	High costs, covering the investigation, prosecution, and adjudication through to correctional care.	Low cost, because the investigation is terminated early for the sake of budget efficiency.
Status of Evidence (BKC)	Forfeited to the state or destroyed pursuant to a final and binding (<i>inkracht</i>) court decision.	Directly designated as State-Owned Goods (BMN) to be destroyed.
Certainty of State Revenue	Speculative and time-consuming, as it must wait until	Certain and immediate; the fine must be deposited into the State Treasury

	the case has permanent legal force.	within a maximum of 3 days of the determination.
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Source: *Results of an interview with Nanda Prisma (Penata Muda Tk I), First-Level Customs and Excise Examiner at KPPBC TMP B Medan*

To carry out operations within the jurisdiction of Medan Customs and Excise, PMK Number 165/PMK.04/2023 begins with an initial enforcement process and the collection of evidence. Once an alleged excise violation is discovered, the PPNS of Medan Customs and Excise make an initial calculation of the excise that should have been paid. This calculation is based on the excise rate in force at the time the violation was committed (Apindo, 2023). If the suspect states in writing that he or she is willing to use the investigation termination mechanism, the PPNS of Medan Customs and Excise assist with the signing of a statement admitting guilt and the submission of a formal request to the Minister of Finance through the Head of the North Sumatra Regional Office of DJBC (Avisena, 2023).

In this law enforcement process, the PPNS of Medan Customs and Excise work with the North Sumatra Regional Office of DJBC, the DJBC Head Office, and the Medan District Prosecutor's Office. The suspect deposits a fine equal to four times the excise owed into the escrow account of the Prosecutor's Office or DJBC. After the proof of payment has been validated, the Attorney General issues a termination order for the investigation, and the escrowed money is deposited directly into the State Treasury as excise administrative fine revenue within three (3) working days of receipt of the order (Fauzi, 2026). With this scheme, Medan Customs and Excise has not only succeeded in preventing the trade in illicit goods in Medan City but has also helped to meet state revenue targets without lengthy legal proceedings (Prisma, 2025).

4. CONCLUSION

The research and discussion on the various preventive strategies used by the Customs and Excise Supervision and Service Office (KPBC) of Intermediate Customs Type B Medan to combat the circulation of illegal cigarettes in Medan City lead to several main conclusions, as follows. Education- and compliance-based preventive strategy (*Preventive Educative Strategy*): Medan Customs and Excise consistently uses a preventive-educative approach through social media. To increase voluntary compliance (*voluntary compliance*), these outreach programs are aimed at producers, distributors, retail traders, and the public. The purpose of these efforts is to raise public awareness of the negative effects of the circulation of illegal cigarettes on state treasury revenue and on unfair business competition.

In criminal law enforcement by Medan Customs and Excise, the application of the ultimum remedium principle regulated by PMK Number 165/PMK.04/2023 reflects a paradigm transformation of the criminal justice system from a conventional retributive model toward an administrative criminal system focused on restorative justice and increased state treasury revenue. Through the mechanism of terminating the investigation of certain excise crimes (Articles 50, 52, 54, 56, and 58 of the Excise Law), a person can voluntarily submit a request, admit guilt, and pay a fine of four (4) times the excise owed. This instrument has proven effective in accelerating the

recovery of state financial losses and minimizing judicial costs in the operational practice of Medan Customs and Excise.

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