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Implementation Of The Policy On Tobacco Excise Revenue-Sharing Funds In The Crackdown On Illegal Goods

Yoyoh Supriyatin[1], Siti Khumayah[2], Sri Wulandari[3]
Faculty of Social and Political Sciences, Cirebon
[1]Swadaya Gunungjati University, Cirebon, Indonesia, yoyohsupriyatin29@gmail.com
[2] Swadaya Gunungjati University, Cirebon, Indonesia, siti.khumayah@ugj.ac.id
[3] Swadaya Gunungjati University, Cirebon, Indonesia, sri.wulandari@ugj.ac.id
Corresponding Author : siti.khumayah@ugj.ac.id
Corresponding Author : sri.wulandari@ugj.ac.id

Abstract:

Background. The issues surrounding the implementation of the Tobacco Excise Revenue Sharing Policy include the continued distribution of illegal excise goods in Cirebon Regency; the suboptimal implementation of the policy in promoting the destruction of illegal cigarettes; and a lack of public awareness regarding the dangers and negative impacts of illegal cigarettes.
Aims. The objective of this study is to examine the implementation of the Tobacco Excise Revenue Sharing Fund (DBHCHT) policy in the destruction of illegal excise-taxed goods in Cirebon Regency. The research focuses on the implementation of law enforcement programs funded through the DBHCHT, particularly in efforts to eradicate the circulation of illegal cigarettes.
Methods. The study employed qualitative methods through interviews, observations, and documentation at the Cirebon Regency Civil Service Police Unit (Satuan Polisi Pamong Praja), as the primary implementing agency. Data analysis utilized the Miles, Huberman, and Saldana model, while the policy implementation analysis framework was based on George C. Edwards III's theory—namely, resources, dispositions, communication, and bureaucratic structure.
Result. The study noted that the implementation of the DBHCHT policy in combating illegal excise goods has proceeded fairly well through information-gathering activities, public outreach, and joint operations with the Customs and Excise Office. In terms of communication, interagency coordination has been carried out routinely, although public awareness remains uneven. Regarding resources, DBHCHT budget support has contributed to program implementation, but its execution is constrained by limited personnel. Meanwhile, in terms of bureaucratic structure, a clear division of tasks is in place through interagency cooperation mechanisms, although operational coordination still needs improvement.
Conclusion. The study concludes that the implementation of the DBHCHT policy in combating illegal excise goods in Cirebon Regency is fairly effective but not yet optimal. There is a need to increase resource capacity, strengthen interagency coordination, and enhance community participation in order to curb the circulation of illegal cigarettes in a sustainable and targeted manner.

Keywords: policy implementation; public policy; DBHCHT; illegal cigarettes; eradication of illegal excise goods.

INTRODUCTION

Tobacco excise taxes are one of the sources of state revenue that contribute significantly to the State Budget (APBN). Through fiscal policy, the government allocates a portion of excise tax revenue to local governments in the form of the Tobacco Excise Revenue Sharing Fund (DBHCHT). The policy on the tobacco excise revenue-sharing fund is based on regulations, namely the Law on Excise Taxes and the Minister of Finance's Regulation regarding the management of the Tobacco Excise Revenue-Sharing Fund (DBHCHT) (Pratiwi et al., 2022).

The Tobacco Excise Revenue Sharing Fund (DBHCHT) aims to improve citizens' prosperity, support law enforcement in the area of excise taxes, improve the quality of raw materials, foster the tobacco industry, and crack down on illegal excise-taxed goods. One of the main focuses of the Tobacco Excise Revenue Sharing Fund (DBHCHT) is to support public awareness campaigns and enforcement efforts against the circulation of illegal cigarettes, which harm both the state and society (Suparlan & Alwi, 2025).

The circulation of illegal cigarettes is generally a serious problem throughout Indonesia, including in Cirebon Regency. Cirebon Regency occupies a strategic position as a trade and distribution hub in West Java, making it a potential distribution route for illegal excise-taxed goods. The circulation of mislabeled cigarettes, those with counterfeit excise stamps, those without excise stamps, and those with incorrect personalization, is still prevalent in the community. This situation not only reduces government revenue but also fosters an unhealthy business competitive environment, particularly within the legal cigarette industry.

The Cirebon Regency Government, through the use of the Tobacco Excise Revenue Sharing Fund (DBHCHT), generally implements several policies for the destruction of illegal excise goods, such as public awareness campaigns, market operations, distribution monitoring, and cooperation with relevant agencies such as Customs and law enforcement officials. However, the effectiveness of these policies still needs to be studied in greater depth, particularly regarding program implementation, interagency coordination, the level of public participation, and the impact on reducing the circulation of illegal cigarettes.

In addition, there are still indications of obstacles to policy implementation, such as limited resources, low public awareness, weak oversight of distribution, and economic factors that drive the consumption of illegal cigarettes due to their lower prices. Therefore, it is important to conduct research on the implementation of the Tobacco Excise Revenue

Sharing Fund (DBHCHT) policy regarding the seizure of illegal excise-taxed goods in Cirebon Regency.

The Tobacco Excise Revenue Sharing Fund (DBHCHT) consists of a portion of the transfers to the regions allocated to provinces that generate excise revenue and/or provinces that produce tobacco. Its purpose is to increase regional autonomy and promote infrastructure, health, and education (Nugroho & Asmorowati, 2024).

Cirebon Regency is one of the regions that receives Tobacco Excise Revenue Sharing Funds. Activities funded by the Tobacco Excise Revenue Sharing Funds include law enforcement efforts carried out by the Cirebon Regency Civil Service Police Unit through the Program to Eradicate Illegal Excise Goods, which encompasses:

a) Gathering information on the distribution of illegal excise goods, including tobacco products:
   a. fixed with a counterfeit excise stamp;
   b. not affixed with an excise stamp;
   c. affixed with an excise stamp to which it is not entitled or that is incorrectly personalized;
   d. affixed with an excise stamp intended for the wrong purpose; and
   e. affixed with a used excise stamp

   at retail outlets or sales points;
b) operations involving the seizure and destruction of illegal excise goods carried out by Regional Customs Offices and/or local Customs Supervision and Service Offices, initiated by local governments, and/or
c) Allocation and/or maintenance of facilities and/or infrastructure for monitoring the destruction of illegal excise goods.

The spread of illegal cigarettes in Cirebon Regency is a critical issue and is growing rapidly. This increasingly widespread and massive circulation of illegal cigarettes is due to the higher market price of legal cigarettes, which has been rising year after year in line with increases in excise taxes. Another factor contributing to the massive circulation of illegal cigarettes is the public's relatively high purchasing power. (Ardaningsih, 2025).

In light of the challenges mentioned, the author is interested in conducting an in-depth study on the implementation of the Tobacco Excise Revenue Sharing Policy in the fight against illegal goods, including the increasingly widespread circulation of illegal cigarettes in Cirebon Regency, the results of operations to combat illegal cigarettes, which have seized hundreds of thousands of illegal cigarettes; the state revenue shortfall caused by the distribution of illegal cigarettes; and the low price of illegal cigarettes, which makes them the preferred choice for the public.

Some of the problems caused by this situation are as follows: (1) the continued circulation of illegal excise goods in Cirebon Regency; (2) the suboptimal implementation of the Tobacco Excise Revenue Sharing Fund policy in promoting the destruction of illegal cigarettes; and (3) the public's lack of awareness regarding the risks and harmful effects of illegal cigarettes.

This study aims to analyze the implementation of the Tobacco Excise Revenue Sharing Fund (DBHCHT) policy in the destruction of illegal excise goods in Cirebon Regency. The general objective of this study is to analyze and understand the implementation of the Tobacco Excise Revenue Sharing Fund policy in the eradication of illegal goods; to analyze and identify the obstacles in implementing the Tobacco Excise Revenue Sharing Fund Policy in the eradication of illegal goods; and to examine the efforts undertaken by the Cirebon Regency Civil Service Police Unit to reduce the circulation of illegal excise goods.

The novelty of this study lies in developing an integrated empirical analysis of the implementation of the Tobacco Excise Revenue Sharing Fund (DBHCHT) policy using Edwards III's policy implementation framework within a collaborative governance perspective. Unlike previous studies that primarily focused on legal compliance or fiscal allocation, this research demonstrates how inter-agency coordination, institutional capacity, community awareness, and regional distribution characteristics jointly determine the effectiveness of efforts to combat illegal cigarette circulation in a strategic transit region, thereby offering a more comprehensive implementation model for local excise law enforcement.

LITERATURE REVIEW

According to Prof. Riant Nugroho, public policy is viewed as an integrated decision-making system that encompasses theory, management, and dynamics in the effort to solve problems. He also emphasizes that public policy is essentially an instrument for regulating communal life so that it functions properly (Nugroho, 2023).

According to George C. Edward III, a leading expert in public policy studies, policy implementation is a crucial component *(Sururi et al.*, 2023). In his theory, known as Edward III's Policy Implementation Model, the success of a policy is determined by four main factors or variables that interact with one another. If any one of these factors is problematic, the implementation process is likely to encounter obstacles or even fail. The four factors are disposition, resources, communication, and bureaucratic structure (Tawai & Johanis, 2025).

The policy on tobacco excise revenue-sharing funds is based on Regulation of the Minister of Finance of the Republic of Indonesia No. 72 of 2024 concerning the Use of Tobacco Excise Revenue-Sharing Funds (Ministry of Finance of the Republic of Indonesia, 2024). Through the Regional Transfer (TKD) mechanism, the government returns a portion of excise tax revenue to producing regions to fund various priority programs, including operations to combat illegal cigarettes. This regulation serves as a guideline for all local governments—particularly provinces, regencies, and cities—when drafting their Regional Revenue and Expenditure Budgets (APBD) and local government regulations (Perbup or Perwali) related to the utilization of these excise tax funds (M. T. Astuti et al., 2022).

The Tobacco Excise Revenue Sharing Fund (DBHCHT)—a portion of the central government's fund transfers to local governments (provinces and regencies/cities)—is budgeted based on a specific percentage derived from tobacco excise revenue (such as cigarettes, cigars, vapes, and other tobacco products) produced domestically. This fiscal policy employs an earmarking system, meaning that the funds transferred by the central government cannot be used freely by local governments but must be allocated to specific programs as stipulated by law and the Minister of Finance Regulations (PMK) (Wirakusuma & Ahda, 2025).

In an article written by Endang Sri Novita and Zenis Helen titled "The Utilization of Tobacco Excise Revenue-Sharing Funds by the Lima Puluh Kota Regency Civil Service Police Unit in Law Enforcement Related to Tobacco Excise in 2024," based on the legal framework of Law No. 23 of 2014 regarding Regional Government and Law No. 1 of 2022 regarding Financial Relations between the Central Government and Regional Governments, it is recognized that there are Transfers to Regions (TKD), one of which takes the form of Revenue-Sharing Funds (DBH). As a tobacco-producing region subject to excise taxes, the local government receives the Tobacco Product Excise Revenue-Sharing Fund (DBHCHT). According to the Minister of Finance Regulation No. 215/PMK.07/2021, one of the mandatory uses of these funds is for law enforcement efforts (Ministry of Finance of the Republic of Indonesia, 2021). In Lima Puluh Kota Regency, the allocation of the Tobacco Excise Revenue Sharing Fund (DBHCHT) specifically for law enforcement is deposited into the budget account of the Civil Service Police Unit (Satuan Polisi Pamong Praja) as the technical implementing agency in the field. This study aims to identify and analyze how the Civil Service Police Unit of Lima Puluh Kota Regency utilizes the Tobacco Excise Revenue Sharing Fund (DBHCHT) when carrying out its law enforcement functions in the area of tobacco excise. The research method employed is a normative legal approach supported by an empirical legal approach; the primary data consists of secondary data, while primary data was collected through field studies and direct interviews with relevant parties. Through funding from the DBHCHT, the Civil Service Police Unit plays an active role in mitigating the negative externalities of illegal cigarettes in Lima Puluh Kota Regency through Market Operations and Eradication efforts, which involve monitoring, raids, and seizures targeting the distribution of illegal cigarettes (those without excise stamps, using counterfeit excise stamps, or bearing misappropriated excise stamps); providing outreach and education to the public and shop/stall owners regarding the legal penalties for selling illegal cigarettes to raise public legal awareness (Novita & Helen, 2024).

The distinguishing features of the author's study compared to previous research are: (1) the specific agencies involved; whereas previous research focused specifically on the Lima Puluh Kota Regency Civil Service Police Unit, the current study involves collaboration among agencies, namely the Cirebon Regency Civil Service Police Unit, the Cirebon Medium-Level Customs and Excise Supervision and Service Office, and vertical agencies (Cirebon Regency Military Command 0620, Cirebon City Police, and Cirebon Regency District Attorney's Office). Second is the geographical scope: the previous study was conducted in Lima Puluh Kota Regency, which has unique characteristics as a transit area between West Sumatra and Riau with the potential to serve as a major distribution route for illegal cigarettes, whereas the current study is conducted in Cirebon Regency, which features low-lying areas along the northern coast, mountainous regions, and serves as a major transit route across Java. The previous study examined the use of operational funds by the Civil Service Police Unit (Satpol PP), such as the limitations on the unit's authority—which prevent it from conducting direct seizures without the presence of Customs and Excise PPNS officers. The current study analyzes the policy regarding the distribution of tobacco excise revenue in the eradication of illegal goods (to minimize the spread of illegal excise-taxed goods/illegal cigarettes).

The literature reveals several important research gaps.

1. **Gap 1: Limited empirical evaluation of implementation effectiveness**

Previous research largely discusses the legal utilization of DBHCHT funds or budget allocation mechanisms but provides limited empirical assessment of whether the policy effectively reduces illegal cigarette circulation.

This study addresses this gap by evaluating implementation outcomes based on actual enforcement practices in Cirebon Regency.

- **Gap 2: Limited analysis of multi-agency governance**

Earlier studies primarily examined the role of a single implementing institution (Satpol PP).

This research expands the perspective by analyzing collaborative governance involving:

- Satpol PP
- Customs and Excise Office
- Police
- Military
- District Attorney

thereby providing a broader institutional implementation perspective.

2. **Gap 3: Lack of community-centered implementation analysis**

Most previous studies emphasize administrative implementation but pay little attention to community awareness and public participation as determinants of policy success.

This study demonstrates that limited public awareness remains one of the major barriers to reducing illegal cigarette circulation

3. **Gap 4: Limited evidence from strategic transit regions**

Most previous research has been conducted in tobacco-producing regions.

Cirebon Regency represents a different context because it functions as a strategic transportation and distribution corridor in northern Java, creating unique challenges for enforcement

4. **Gap 5: Limited integration of policy implementation dimensions**

Previous studies generally discuss communication, resources, bureaucracy, or enforcement separately.

This study integrates all four dimensions of Edwards III's implementation model to explain why implementation has been only partially successful.

METHOD

The researcher employed a qualitative approach through descriptive research. The qualitative approach was chosen because the researcher sought to analyze and provide insight into the perspectives of individuals or groups regarding the challenges of implementing law enforcement policies in Cirebon Regency (Sugiyono, 2023). The descriptive nature of this study aims to provide a detailed and objective description of how the Tobacco Excise Revenue Sharing Fund (DBHCHT) is managed and implemented in the fight against illegal cigarettes, without conducting statistical tests.

To keep the study on track, this research focuses on the policy implementation dimension—a crucial process that bridges policy formulation with tangible impacts on society, as described by George C. Edwards III (Fauzan, 2024). The success of a program is determined by four main variables: (1) Communication: for a policy to be implemented effectively, the first requirement is clarity of information; policy communication involves three key elements: policy transmission must be conveyed not only to implementers but also to the target groups; clarity—instructions and implementation procedures must be clear, unambiguous, and not open to multiple interpretations; and consistency—orders or regulations must be consistent so as not to confuse implementers in the field (Sartono & Cahyani, 2025); (2) Resources: Although the policy has been effectively communicated to all relevant parties, implementation is bound to fail if those responsible face resource constraints, including an adequate number of personnel or staff with the appropriate skills and competencies to carry out the policy; relevant information on how to implement the policy and other supporting data; the authority to enforce compliance in the field; and facilities and infrastructure such as the availability of buildings, equipment, technology, and a sufficient budget (Imanuel et al., 2023); (3) Disposition refers to the tendencies, attitudes, or commitments of implementers, which influence, among other things, cognition—the implementers' understanding of the policy's intent and objectives—and their response—whether they accept or reject the policy. If implementers support the urgency of the policy, they will carry it out with full commitment; conversely, if they disagree, they may delay implementation or even deviate from the policy through reformulation; and incentives: rewards or sanctions that can motivate implementers to perform their duties optimally (Fanggi et al., 2025); (4) Bureaucratic structure—the organization responsible for implementing policies—has a significant impact. Two key characteristics highlighted by

George C. Edwards III are Standard Operating Procedures (SOPs): standardized work procedures help implementers save time and standardize actions in complex situations; however, SOPs that are too rigid can also become an obstacle if on-the-ground situations require flexibility. Fragmentation: the division of responsibilities among various agencies or service providers; if the structure is too fragmented without proper coordination, policy implementation tends to be slow and inefficient (D. Astuti et al., 2024).

The research location was set in Cirebon Regency, with a primary focus on the Civil Service Police Unit (Satpol PP) as the technical agency responsible for law enforcement in the regency. Research subjects (informants) were selected through purposive sampling, including the Head of the Cirebon Regency Civil Service Police Unit, structural officials of the Cirebon Regency Civil Service Police Unit, and staff in the Regional Law Enforcement Division of the Cirebon Regency Civil Service Police Unit.

The researchers used three main methods to collect primary and secondary data: in-depth interviews—direct conversations with informants to uncover real obstacles in the field; observation—monitoring outreach activities or the administrative planning process for combating illegal cigarettes; and documentation— data collection from budget implementation reports, the Cirebon Regent's Regulation regarding DBHCHT, and statistical data on enforcement actions against illegal cigarettes for the year 2025 (Creswell & Creswell, 2022).

The data were analyzed interactively using the model proposed by Miles et al. (2014), consisting of three simultaneous stages of data condensation: selecting, simplifying, and discarding interview data that did not align with the focus on law enforcement; data presentation: organizing information into descriptive narratives or workflow diagrams to clarify implementation patterns; and drawing conclusions: formulating research findings regarding policy effectiveness based on field evidence, and data validity: to ensure the validity of the findings, the researcher used source triangulation. The researcher compared information obtained from the Satpol PP with data from Customs and official government documents to ensure that the reported data was consistent with objective field conditions.

DISCUSSION

Previous studies on the implementation of the Tobacco Excise Revenue Sharing Fund (DBHCHT) have primarily focused on legal compliance, budget utilization, and the role of local government agencies in enforcing tobacco excise regulations. For example, Novita & Helen (2024) investigated the utilization of DBHCHT by the Civil Service Police Unit (Satpol PP) in Lima Puluh Kota Regency, emphasizing the legal framework and operational implementation of enforcement activities. Other studies (Pratiwi et al., 2022; Nugroho & Asmorowati, 2024; Wirakusuma & Ahda, 2025) examined the effectiveness of DBHCHT allocation, fiscal decentralization, and regional financial management, while policy implementation research commonly applied Edwards III's framework to assess communication, resources, disposition, and bureaucratic structure.

Although these studies contribute significantly to understanding fiscal policy implementation, most remain normative or administrative in orientation. They generally evaluate whether DBHCHT funds comply with regulations rather than assessing how policy implementation influences the actual eradication of illegal cigarettes through multi-agency collaboration, local governance capacity, and community participation. Furthermore, empirical evidence from strategic distribution areas remains limited.

This study extends the existing literature by analyzing the implementation of DBHCHT-funded law enforcement in Cirebon Regency using Edwards III's implementation model while incorporating inter-agency coordination, enforcement effectiveness, local institutional capacity, and community awareness as interconnected dimensions of policy implementation.

A study on the implementation of the Tobacco Excise Revenue Sharing Fund (DBHCHT) policy in the eradication of illegal excise goods in Cirebon Regency was conducted using George C. Edwards III’s theory of policy implementation, which encompasses four main dimensions: resources, disposition, communication, and bureaucratic structure. The results of the study demonstrate that the implementation of the Tobacco Excise Revenue Sharing Fund (DBHCHT) policy to support the eradication of illegal cigarettes is underway, but it still faces various obstacles that affect the effectiveness of its implementation.

From a communication perspective, coordination between the Cirebon Regency Civil Service Police Unit and the Customs and Excise Supervision and Service Office has been quite effective through various outreach activities and joint operations. The “Crack Down on Illegal Cigarettes” program has served as a key tool for informing the public about the characteristics, impacts, and legal consequences of the distribution and consumption of illegal cigarettes. However, the dissemination of information has not yet fully reached all segments of society, particularly in rural areas, so the public's understanding of illegal cigarettes still needs to be improved.

In terms of resources, the Tobacco Excise Revenue Sharing Fund (DBHCHT) provides financial support that has a tangible impact on the implementation of law enforcement activities. However, research indicates that the available resources are still not entirely sufficient. Limited personnel, the vast area under supervision, and insufficient operational facilities and infrastructure pose obstacles to optimizing program implementation. These conditions have prevented the monitoring of illegal cigarette distribution from being carried out to the fullest extent possible throughout Cirebon Regency.

Furthermore, regarding disposition, policy implementers—particularly the Cirebon Regency Civil Service Police Unit—have demonstrated consistency and a high level of commitment to carrying out their duties in combating illegal excise goods. A positive attitude and support for the policy have been key factors driving the program's successful implementation. However, the limited authority of local governments in enforcing excise violations necessitates close coordination with the Customs and Excise Office, as the agency with primary authority for law enforcement in the field of excise.

Next, from the perspective of bureaucratic structure, the program's implementation mechanisms have been supported by a clear distribution of tasks and responsibilities through Standard Operating Procedures (SOPs) and the formation of interagency task forces. Nevertheless, coordination challenges between agencies persist due to differences in administrative procedures, activity schedules, and operational mechanisms among the respective institutions. These conditions indicate that institutional synergy still needs to be strengthened so that operations to combat illegal cigarettes can be carried out more effectively and responsively.

Research findings indicate that the circulation of illegal cigarettes in Cirebon Regency remains significant, as the regency serves as a strategic transit point along the northern coast of West Java, making it both a high-risk area for distribution and a lucrative market for illegal cigarettes. Data from enforcement operations in 2025 revealed 553,167 illegal cigarettes; this figure indicates that the circulation of illegal cigarettes remains high, particularly to small grocery stores in remote areas.

The implementation of the policy on the distribution of tobacco excise revenue for the destruction of illegal goods has not been optimal due to several obstacles, namely the vast size of Cirebon Regency—which consists of 412 villages and 12 urban villages—the limited number of Customs and Excise personnel, who are responsible for covering the "3 Cirebons" region (Cirebon Regency/City, Indramayu, Kuningan, and Majalengka), and and the fact that merchants have become more adept at hiding illegal cigarettes.

The study also found that there is still a lack of public awareness regarding the dangers and negative effects of illegal cigarettes. Based on the study's findings, it was also found that there is still a lack of public awareness regarding the dangers and adverse effects of illegal cigarettes. Some of the main reasons for this include the relatively low price, as well as the perception that illegal and legal cigarettes pose the same level of health risk—even though illegal cigarettes are far more dangerous to health because they have not undergone laboratory testing to measure nicotine and tar levels.

Novelty

Theoretical Novelty

This study extends Edwards III's policy implementation model by demonstrating that effective implementation of DBHCHT-funded enforcement depends not only on communication, resources, disposition, and bureaucratic structure but also on collaborative governance among multiple enforcement agencies and community participation in preventing illegal cigarette distribution.

Empirical Novelty

Unlike previous studies focusing on legal compliance or budget allocation, this research provides empirical evidence from Cirebon Regency, a strategic transit area with distinctive enforcement challenges, including: widespread illegal cigarette distribution; limited enforcement personnel; extensive monitoring areas; economic incentives for illegal cigarette consumption; low public awareness regarding illegal tobacco products

Practical Novelty

The study proposes an integrated implementation model combining inter-agency coordination, intelligence-based monitoring, community education, enforcement operations, digital public communication, mapping of illegal cigarette "red zones", and optimization of DBHCHT resources.

This integrated implementation framework offers practical guidance for local governments seeking to improve the effectiveness of illegal cigarette eradication programs.

Aspect	Previous Studies	This Study (Novel Contribution)
Research focus	Legal compliance and DBHCHT utilization	Policy implementation effectiveness in combating illegal cigarettes
Policy analysis	Budget allocation and regulation	Integrated implementation using Edwards III's framework
Institutions	Mainly Satpol PP	Multi-agency collaboration (Satpol PP, Customs, Police, Military, Prosecutor)
Study area	Tobacco-producing regions	Strategic transit region (Cirebon Regency)
Public participation	Rarely examined	Community awareness and participation as implementation determinants
Policy outcome	Administrative compliance	Effectiveness of enforcement and reduction of illegal cigarette circulation
Practical contribution	Regulatory recommendations	Integrated collaborative governance model for DBHCHT implementation

CONCLUSION

Based on the findings of the study titled “Implementation of the Tobacco Excise Revenue Sharing Fund (DBHCHT) Policy in the Eradication of Illegal Excise Goods in Cirebon Regency,” it was concluded that the implementation of this policy has been appropriate and has made a positive contribution to law enforcement efforts in the field of excise, particularly in cracking down on the distribution of illegal cigarettes. The use of the Tobacco Excise Revenue Sharing Fund (DBHCHT) for public awareness campaigns, information gathering, market operations, and joint operations with Customs and Excise has demonstrated the local government’s commitment to supporting the national program to eradicate illegal excise goods.

This study also found that the widespread circulation of illegal cigarettes in Cirebon Regency is influenced not only by enforcement factors but also by the economic conditions of the community. The continuously rising price of legal cigarettes due to increases in excise taxes has led lower- and middle-income households to purchase illegal cigarettes, which are sold at lower prices. High levels of cigarette consumption, as well as Cirebon Regency’s strategic location as a trade and distribution route, have also contributed to facilitating the circulation of illegal excise-taxed goods.

Based on the research findings, there is still a lack of public awareness regarding the dangers and negative effects of illegal cigarettes. This is due to the fact that they are relatively inexpensive, and people still believe that illegal and legal cigarettes pose the same health risks, even though illegal cigarettes are far more dangerous to health because they have not undergone laboratory testing to measure their nicotine and tar levels.

The efforts undertaken by the Cirebon Regency Civil Service Police Unit in combating the distribution of illegal cigarettes include gathering information on the circulation of illegal cigarettes (Mapping of High-Risk Areas)—given the vast size of Cirebon Regency, which consists of 412 villages and 12 urban sub-districts—carrying out basic intelligence and mapping of subdistricts or villages categorized as “red zones” for distribution, installing billboards and informational banners, distributing brochures, and utilizing digital channels to expand the reach of educational efforts regarding criminal penalties for sellers of illegal goods; conducting joint enforcement operations with Customs and Excise and law enforcement agencies; and educating retail business owners and the public about the dangers and adverse health effects of illegal cigarettes.

Overall, the implementation of the Tobacco Excise Revenue Sharing Fund (DBHCHT) policy in the crackdown on illegal excise goods in Cirebon Regency can be considered fairly effective, though not yet optimal. The program’s success is evident in the increase in public awareness campaigns, strengthened interagency cooperation, and various enforcement operations that have successfully uncovered and seized illegal cigarettes. However, to achieve maximum results, it is necessary to improve the quality of public communication, strengthen human resources and operational facilities, optimize interagency coordination, and increase public participation in reporting and rejecting the circulation of illegal cigarettes. Thus, the policy objectives of the Tobacco Excise Revenue Sharing Fund (DBHCHT)—to protect state revenue, foster a supportive business climate, and improve public welfare—can be achieved more effectively and sustainably.

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