



GOVERNMENT POLICIES ON RAISING CIGARETTE TAXES AND EXCISE FOR INDONESIANS ACCORDING TO TASHARRUFUL IMAM ALA RA'IYYAH MANUTHUN BIL MASLAHAH RULES

M. Ridza Muzkira¹; Hasanuddin Yusuf Adan²; T. Surya Reza³

Universitas Islam Negeri Ar-Raniry, Banda Aceh, Indonesia
210105077@student.ar-raniry.ac.id, hyadan@ar-raniry.ac.id,
t.suryareza@ar-raniry.ac.id

Abstract

This study examines the Indonesian government's policy of increasing tobacco excise rates from the perspective of fiqh siyasah, specifically the principle of Tasharruful Imam 'Ala Ra'iyah Manuthun BilMaslahah, which asserts that every action of a leader must be oriented toward public welfare. The main focus of this research is to analyze the effectiveness of the exercise policy in reducing cigarette consumption, minimizing health impacts, and increasing state revenue amid the growing circulation of illegal cigarettes. This study employs a normative legal method with a juridical-normative approach through library research that reviews relevant regulations, academic literature, and data from official institutions. The findings indicate that, normatively, the policy has a strong legal foundation, namely Law Number 39 of 2007 concerning Excise and Government Regulation Number 28 of 2024 concerning the Control of Addictive Substances. Theoretically, this policy is effective through the mechanism of price elasticity; however, in practice, its effectiveness is hindered by the widespread distribution of illegal cigarettes, weak enforcement, complex tax structures, and low public awareness. Therefore, optimizing the tobacco excise policy requires simplifying the excise structure, strengthening law enforcement against illegal cigarettes, and implementing cross-sectoral educational campaigns grounded in Islamic ethics and social justice. Through these comprehensive measures, the excise policy can function not only as a fiscal instrument but also as a tangible manifestation of public health protection and societal welfare.

Keywords: Government Policy, Economic Stability, Fiqh Siyasah, Public Benefit, Health Protection



A. Introduction

Cigarettes are products derived from tobacco that are rolled with paper or leaves and usually the use of cigarettes is burned and smoked. Tobacco cigarettes began to be known as a trading commodity in 1492 by an explorer and trader named Christopher Columbus, and tobacco cigarettes were in high demand on the European and American continents. Cigarette products were first introduced in the 17th century by Dutch traders. At first, cigarettes were considered luxury goods and intended for nobility and colonial officials. As cigarette factories developed, cigarettes began to spread to various levels in the Indonesian society. Initially, cigarettes in Indonesia only used unmixed tobacco products, but with the adjustment by mixing tobacco with cloves by the cigarette company at that time, clove cigarettes were created (Dewi Aspara, 2023). Smoking habits in Indonesia cause a lot of cigarette users in Indonesia, Quoted from the official website of the Ministry of Health, the Indonesian Health Survey (SKI) data in 2023 shows that the number of active smokers in Indonesia reaches 70 million people, with 7.4% of them being underage smokers (*Survei Kesehatan Indonesia (SKI) 2023*, 2023). With the number of active smokers in Indonesia, SKI data explain that the health impact of smoking in Indonesia is very worrying. The health impacts that can occur include respiratory problems, lung cancer, and other dangerous diseases. And this negative effect does not only have an impact on cigarette users or active smokers but also has an impact on non-smokers or passive smokers (Siagian et al., 2024).

Cigarette regulations in Indonesia face a dilemma between economic interests and public health protection. On the one hand, the cigarette industry contributes greatly to state revenue through excise with excise revenue from cigarettes reaching 96% of national excise revenue in 2022 (P & Wany, 2024). The health impacts caused by consumption are alarming, with more than 70 million active smokers, including minors, leading to increased susceptibility to diseases caused by smoking. The government has made various efforts, including restricting cigarette advertising, increasing excise prices, and providing smoking cessation services. However, the main challenge in the implementation of this regulation is the rampant circulation of illegal cigarettes, which are cheaper and more accessible to the public, including children and adolescents. In the health behavioral science book, it is explained that the behavior of a person or society about health is determined by knowledge, beliefs, attitudes, traditions and so on of the person or society concerned which in this case is the habit of smoking (Soekidjo Notoatmodjo, 2010).

In perspective *Fiqh Siyasa*, policies related to cigarettes must be based on the principle of benefit, which is to consider the balance between economic benefits and the protection of public health (abdullah fuady, 2022). Therefore, stricter regulations and massive educational efforts are needed to reduce the negative impact of cigarette

consumption and increase public awareness of its health risks. In addition, existing regulations have not fully addressed the issue of cigarette accessibility for vulnerable groups, such as children and adolescents. From the perspective of *Fiqh Siyasa*, government policies should be oriented towards the benefit of the people by balancing economic benefits and preventing harm. Therefore, cigarette regulations in Indonesia need to be strengthened with stricter law enforcement, massive public education, and policies that can suppress cigarette consumption without encouraging the circulation of illegal cigarettes.

According to scholars in Indonesia, there are two views regarding cigarettes, such as according to the MUI fatwa in the *ijtima ulama* of the MUI fatwa commission throughout Indonesia in 2009, stating that the law of smoking is between *makruh* and *haram* if it is done in public places, by children, pregnant women, and a sick person. According to the view of the majority of contemporary scholars, it is declared *haram* because it endangers health based on QS. Al-Baqarah verse 195. The views of Islamic organizations in Indonesia are divided into 2. According to Muhammadiyah, smoking is *haram*, while according to Nahdlatul Ulama (NU), there are various views, where some scholars state *makruh* and others state *mubah*. The reason for this *mubah* is that smoking does not bring significant harm and is not intoxicating (Hakim, 2022).

B. Method

Normative law research studies law as a norm or rule that applies in society and functions as a value system that regulates human life based on the principles of justice and societal benefit (Peter Mahmud Marzuki, 2010). with a juridical-normative approach, it aims to understand in depth government policies both laws or government regulations related to the increase in cigarette excise rates and from the perspective of Islamic law, especially in the framework of *fiqh siyasah*. This method was chosen because it is in accordance with the characteristics of the problem being studied, which involves normative, social, and public policy aspects. This research does not aim to measure numbers statistically, but to interpret the meaning and objectives of policies based on the principle of benefit. In this study, the researcher compared policy achievement with the expected target or achievement plan. This method is called *Gap Analysis* or gap analysis (Riant Nugroho, 2017).

In its implementation, this study used literature study data collection techniques (*Library Research*). According to D. Herskoeitz & James E. Duggan "If you need legal information on a particular issue, you should go to the law library and further explain that reading books in the law library is an obligation to make effective legal research. This is the number one place for you when there is a legal problem" (Dyah Ochtoriana Susanti, 2015). The researcher did not collect field data directly, but examined relevant

documents such as laws and regulations, government agency reports, national survey results, and various academic literature in the form of books, journals, and scientific articles (Sukanto, 2016). The juridical-normative approach is the main analytical framework for assessing the validity and legitimacy of excise policy within the framework of the rules *Tasharruful Imam 'Ala Ra'iyah Manuthun Bil Maslahah*. Thus, this study not only examines policy formally but also examines the underlying values of benefits.

The data sources in this study use legal material data sources consisting of primary data, which includes regulations on Law Number 39 of 2007 concerning amendments to Law Number 11 of 1995 concerning Excise and Government Regulation (PP) Number 28 of 2024 concerning amendments to Government Regulation (PP) Number 109 of 2012 concerning the Security of Materials Containing Addictive Substances for Health. Regulation on the Implementation of Law Number 17 of 2023 concerning health, including reports on the enforcement of illegal cigarettes by the Directorate General of Customs and Excise of Indonesia. Secondary data come from books, journals, and scientific articles that discuss the topics of health, exercise, and Islamic law. Tertiary data were obtained from encyclopedias, legal dictionaries, and other general references. The data collection technique is carried out through literature review and document study, which is then systematically analyzed to identify patterns, relationships, and draw argumentative and scientifically accountable conclusions.

C. Findings and Discussion

1. Cigarette Consumption and Impact on the Economy and Health

The implementation of the policy of increasing cigarette excise rates in Indonesia is part of the government's strategy regarding complex issues because it involves various important sectors, such as public health, social structure, economic stability, and the formulation of state fiscal policies. Cigarettes, which have long been considered legal consumables, have become integrated into the culture of Indonesian society, particularly among adult men. However, in recent decades, cigarette consumption has shown a significant upward trend and is increasingly penetrating young age groups, including children and adolescents.

The results of the 2023 Indonesian Health Survey (SKI) show that the number of active smokers in Indonesia has exceeded 70 million. This number includes a wide range of age groups and socioeconomic statuses, with 7.4% of them coming from the group of children under the age of 18. This data reflects the weaknesses of the control and supervision system for the circulation of cigarettes, especially in the protection of vulnerable age groups (*Survei Kesehatan Indonesia (SKI) 2023*, 2023). In addition, the increasing number of smokers among women and adolescents raises concerns about the long-term impact of the quality of human resources in Indonesia in the future. Active smokers in Aceh reach 28.61% of all Acehnese residents (Badan Pusat Statistik, 2024),

which includes more than a quarter of Acehnese residents. These data explain the high prevalence of cigarette consumption in Aceh.

The impact of this increasing smoking habit is far-reaching, encompassing various aspects of life. From a health perspective, cigarette consumption has been scientifically proven to be a major trigger for various non-communicable diseases. Cigarettes contain more than 7,000 harmful chemicals, including 69 types of substances that are known to be carcinogenic and can cause serious diseases, such as lung cancer, heart attack, stroke, chronic obstructive pulmonary disease, and pregnancy disorders. Every year, approximately 225,700 people in Indonesia die from the consumption of tobacco products. In addition, passive smokers, i.e. individuals who do not directly smoke cigarettes but are exposed to the smoke, also have the same risks as these health problems (Santoso et al., 2024).

In some areas, cigarettes rank second or third in the structure of household expenditure, after rice and side dishes (Wibi Pangestu Pratama, 2022). This condition leads to a recurring cycle of poverty, as low-income families are unable to improve their standard of living because their income is absorbed for cigarette consumption. In addition, the burden on the state budget is increasing due to the increase in financing for the treatment of diseases related to smoking, especially through the National Health Insurance program managed by BPJS Kesehatan. There are several policies that have been carried out by the government to reduce cigarette users both with public services such as socialization of public services and making several policies such as Government Regulation Number 109 of 2012 concerning Amendments to Government Regulation Number 28 of 2024 concerning the Security of Materials Containing Addictive Substances, then the regulation of cigarette advertising in Article 46 of Law Number 32 of 2002 concerning Broadcasting, then Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise.

2. Excise Policy as a Fiscal Instrument and Policy

Excise is a state levy on certain goods that have special characteristics, such as consumption that needs to be controlled, circulation that needs to be supervised, or its use that can have a negative impact on society or the environment. Goods subject to excise generally include tobacco, alcohol, fuel, as well as new products such as plastics and packaged sweetened beverages (Azis et al., 2024). In the history of the world, exercise has been systematically applied since the Middle Ages, especially in Europe and Islamic territories. In Europe, excise duties are levied by the empire on cross-regional trade, known as *Troll* or *excise*. Taxes became one of the important sources of income, especially in the face of war or the financing of the royal palace (Blackwell, 1990). Meanwhile, in the Islamic world, the practice of excise emerged in the form of *Max*,

namely levies on merchandise, although this practice is often criticized because it is not entirely in accordance with Sharia principles (Yusuf al-Qaradawi, Saifullah M.Yunus Lc., MA, 2022).

According to the World Health Organization (WHO), tobacco consumption is one of the leading causes of death, with more than 8 million deaths each year, including 1.3 million due to exposure to cigarette smoke. More than 80% of the world's tobacco users come from lower-middle-income countries, such as Indonesia. WHO emphasizes that there is no safe level of tobacco consumption and recommends strategies that include monitoring, protection from cigarette smoke, smoking cessation assistance, cigarette danger warnings, advertising bans, and increased excise duties as the most effective measures in reducing cigarette consumption (World Health Organization, 2024).

The development of excise was even more significant in the early modern century (1500-1800), when colonial countries such as England and France used excise to increase state revenue, especially from commodities such as tea, sugar, alcohol, and tobacco. Excise was also used as a tool of social control and a symbol of resistance, as seen in the *Boston Tea Party* in the United States in 1773, which became the starting point of resistance to British colonialism. Then, in the 19th and 20th centuries, excise became an integral part of the financial system of modern industrialized countries. The government uses excise not only for income but also for controlling the consumption of goods that are risky to health and the environment. In the contemporary era, the scope of excisable goods, including motor vehicles, plastics, and sweetened beverages, is increasingly broadening. In Indonesia, the practice of excising was officially introduced by the Dutch colonial government in the early 20th century. One prominent form of levy is excise on tobacco products, especially cigarettes and cigars, which became the main commodity for the Dutch East Indian colonial economy. The colonial government used tobacco excise as a source of fiscal revenue and a tool to supervise domestic production.

After Indonesia's independence, excise was regulated through various regulations until it was finally institutionalized in Law Number 11 of 1995 concerning excise, which was later updated with Law Number 39 of 2007. In the law, excise is defined as a state levy on certain goods that have special properties or characteristics, as previously mentioned. Then, in Indonesia, there is a juridical Regulation on the security of addictive substances, which began with the issuance of Law Number 36 of 2009 concerning health, which became the legal basis for the establishment of Government Regulation Number 109 of 2012 concerning the Security of Materials Containing Addictive Substances in the Form of Tobacco Products for Health. Along with the increasing prevalence of smokers in the young age group, the government has updated Government Regulation Number 28 of 2024 by tightening the minimum age for purchasing tobacco products from 18 to

21 years old, prohibiting the sale of cigarettes in bars, and limiting the scope of advertising and promotion of tobacco products.

The implementation of excise management in Indonesia is the responsibility of the Directorate General of Customs and Excise (DJBC) and the Ministry of Finance of the Republic of Indonesia. The excise function in Indonesia is divided into three parts: the fiscal function, as one of the strategic sources of state revenue; the regulatory function, as an instrument to regulate the consumption of certain goods that have a negative impact; and the protective function, to protect the domestic industry from similar goods from abroad. Realizing the urgency of this problem, the Indonesian government has consistently implemented policies to increase cigarette use every year. The tariff increase aims to reduce the number of cigarette users through a price increase mechanism. Economically, the theory of price elasticity explains that an increase in the price of an item will have an impact on a decrease in demand, especially for price-sensitive consumer groups such as teenagers and the poor (Sukirno, 2019).

Therefore, cigarette excise is positioned not only as a fiscal instrument but also as a means of controlling the consumption of risky products. It is explained in the Minister of Finance Regulation (PMK) that from 2021, 2022, and 2023 there has been an increase in excise prices of 10% for conventional cigarettes and 15% for e-cigarettes (Kementerian Keuangan Republik Indonesia, 2023). Then cigarette excise can also be analyzed through the perspective of Pigouvian taxes (Nesheva-kiosseva, 2020), which is a tax on activities that have a negative impact. This Pigouvian tax theory has been applied in excise from tobacco products and has a vital role as a bridge between fiscal aspects and social protection. As explained by PMK Number 215/PMK.07/2021. This fund must be allocated by the local government at least 50% to fund programs in the health sector, including financing for public health insurance (JKN), prevention and control of diseases caused by smoking, and improving the quality of health services (Septian & Djamaluddin, 2022).

However, the increase in excise rates is not always effective owing to the phenomenon of substitution. Substitution theory (Chirtopher Snyder, 2017) stating that consumers will switch to cheaper products, in this phenomenon switch to illegal cigarettes. This is in line with the theory of legal effectiveness, where legal effectiveness is measured by policies that achieve expected goals in society. Here, the increase in cigarette excise is theoretically effective in suppressing consumption, but in practice, it poses challenges in the form of increasing the circulation of illegal cigarettes. This theory shows the need to strengthen supervision and law enforcement so that the goal of benefit is achieved.

3. Illegal Cigarettes Are a Threat to Policy

In practice, this policy has not been fully successful in the field. The increase in excise rates, which is not balanced by a strong distribution supervision system, provides space for the circulation of illegal cigarettes. These illegal tobacco products are not subject to excise duties and often do not have safety standards in their production. With a much cheaper selling price, illegal cigarettes are still easily accessible to the public, even though the price of legal cigarettes has increased. This condition causes the phenomenon of the substitution effect, where people do not stop smoking but switch to cheaper illegal products. The circulation of illegal cigarettes not only reduces the potential for state revenue from the excise sector but also adds to greater health risks because the content and production process are not guaranteed.

Illegal cigarettes are imported cigarettes/domestic cigarettes that are in free circulation and prepared for retail sale but do not meet the provisions of applicable laws. the circulation of illegal cigarettes can harm the state, as the legal basis exists in Law Number 11 of 1995, which has been amended by Law Number 39 of 2007 concerning Excise (Yunus, 2024). Illegal cigarettes are cigarettes that circulate in the community but do not comply with the provisions of laws and regulations in the field of excise, especially those related to excise payments and tapes that should be on cigarette packaging. Illegal cigarettes are unofficial and legally illegal cigarettes. The method to identify illegal cigarettes is as follows:

- a) Cigarettes without excise tapes, Cigarettes in free circulation that are not equipped with excise tape on their packaging (plain) can be ascertained as illegal cigarettes
- b) Cigarettes with used excise tape, To recognize cigarettes with used excise tape, it can be done by paying attention to the presence of creases, tears, or additional glue marks on the excise tape
- c) Cigarettes with different excise tapes and cigarette products that are affixed to the wrong excise tape on the packaging are intended. To find out, one can compare the name of the company that produces the product seen on the bottom or side of the cigarette packaging with the ownership of the excise tape that can be seen from the personalization code on the excise tape.

Now that illegal cigarettes are increasingly circulating in the community, the cheaper price is certainly a driving factor for the increasingly active smuggling of illegal cigarettes. Illegal cigarettes can be recognized with the naked eye because they have fundamental differences from legal cigarettes. Customs and Excise play an important role as a guardian of society, industry, and national interests by supervising excisable goods (BKC), imported goods, and/or export goods that can have a negative impact and

endanger the Indonesian people, to combat the circulation of illegal excisable materials (BKC), especially illegal cigarettes.

Based on data released by the Directorate General of Customs and Excise in 2023, after the enactment of the annual excise increase policy, the number of illegal cigarettes in the market increased significantly, reaching 7.05% of the total national consumption. In a number of regions, such as East Java and Sumatra, illegal cigarettes have even become the dominant product in the informal market. This indicates that the main objective of the fiscal policy, which is to reduce the national cigarette consumption rate, has not been fully successful. What happened was not a reduction in consumption, but a shift in preferences from legal products to illegal products.

Explained in the Aceh Customs and Excise data, it is explained that there have been many illegal cigarette smuggling in Aceh in the last four years. Quoted from customs data, the Aceh Regional Office explained that in 2021, it received 69 actions, then in 2022 it increased to 80 actions, but in 2023 there was a decrease to 73 actions and in 2024 it increased again to 87 actions. This is only in one Aceh Regional office. If totalled from all customs and excise offices in Aceh in the last 4 years, there were 2,945 actions and 47,645,206 cigarettes from the goods resulting from the action (*Laporan Tahunan Cukai 2021 Sampai Dengan 2024*, 2025). From the press release of Customs and Excise, Lt. Gen. TNI (Ret.) Djaka Budhi Utama stated that until July 2025 Customs has carried out 13,248 actions with a total value of goods resulting from the enforcement reaching IDR 3.9 trillion. Of these, illegal cigarette commodities still dominate with a proportion of 61 percent of the total enforcement (Direktorat Jenderal Bea dan Cukai, n.d.)

Cigarette regulations in Indonesia have currently been strengthened through Government Regulation (PP) Number 109 of 2012 Repealed by Government Regulation (PP) Number 28 of 2024 concerning the Safety of Materials Containing Addictive Substances, namely an increase in the minimum age for cigarette purchases from the current age of 18 to 21 years, a ban on the sale of cigarettes, and restrictions on online advertising. However, the complexity of the exercise structure and weak enforcement limit the effectiveness of the policy. In contrast, Australia has implemented a strict policy since 2012 with *Plain Packaging* and a total ban on advertising. Coupled with high taxes. This policy has been shown to reduce the prevalence of smoking. The British even took a step further than the plan *Tobacco Endgame*, which prohibits certain generations from buying cigarettes, as well as the application of standard packaging and the prohibition of product displays. Singapore has very strict regulations on cigarettes, both conventional cigarettes and e-cigarettes, with a minimum age of 21 years, standard packaging, a total ban on advertising and displays, and high fines in smoke-free areas. In contrast, Japan emphasizes the regulation of smoking places through the Health Promotion Act 2020, with a minimum age of 20 years (Septian & Djamaluddin, 2022). However, packaging and

advertising policies are relatively loose, and HTP receive special treatment in the domestic market. From this comparison, it can be seen that Indonesia is still in a transitional stage. Countries such as Australia and Singapore can be a reference for controlling advertising, packaging, and prices, while the UK shows a long-term strategy through an endgame policy.

Policies in some of these countries can be implemented because the economic income in these countries has developed and is more advanced than in Indonesia. However, from several government steps to increase excise prices, it feels less efficient because with the increase in excise prices, smokers in Indonesia who cannot afford to buy legal cigarettes will switch to illegal cigarettes. Unlike Singapore and other countries, smokers from these countries are still able to buy and comply with the rules by increasing excise duty and non-smoking space rules. From this, it can be concluded that the development of a country begins with superior public policies (Riant Nugroho, 2017).

4. The Perspective of Tasharruf Al-Imam Ala Ar-Ra'iyah Manutun Bi Al Maslahah Towards Policy

Viewed from the point of view of the policy of increasing cigarette excise, it can be analyzed using the rules of maqasid al-shari'ah:

تَصَرَّفُ الْإِمَامُ عَلَى الرَّعِيَّةِ مُنَوِّطٌ بِالْمَصْلَحَةِ

Means that a leader's actions towards his people must be based on consideration of benefits. The government's decision to increase cigarette excise rates can be understood as a form of *Tasharruf* which aims to protect the community from potential damage (*Mafsadah*) due to cigarette consumption, as well as an effort to improve welfare through the allocation of excise funds for the health sector (abdullah fuady, 2022). However, the implementation of these policies must be well monitored so as not to cause new losses such as increased circulation of illegal products, reduced fiscal effectiveness, and the spread of harmful tobacco products in the market (Achmad Musyahid Idrus, 2021).

Thus, the implementation of the cigarette excise policy must be carried out comprehensively, focusing not only on the fiscal aspects. Cross-sectoral synergy is required among economic policy, law enforcement, public education, and the role of community leaders. The government also needs to simplify the structure of excise tariffs to avoid manipulation of loopholes by producers or distributors, strengthen supervision of the distribution of illegal cigarettes, and increase cigarette harm awareness campaigns targeting all levels of society, including adolescents and children. In addition, it is important for the state to ensure that revenue from excise duty is used to finance the health sector, especially in services to community groups most affected by the dangers of tobacco.

The policy of increasing cigarette excise rates imposed by the Indonesian government has ideally reflected the rules in fiqh siyasah, namely *Tasharruful Imam 'Ala Ra'iyah Manuthun Bil Maslahah*, where the actions of leaders must be based on the best interests of their people. This policy aims to protect the public from various negative impacts caused by cigarette consumption, ranging from serious threats to health, premature death, pressure on the national health budget, and economic waste in poor households. Through the increase in excise rates, the government seeks to reduce people's purchasing power for cigarettes, prevent an increase in the number of novice smokers, and increase funds for the health sector through the Tobacco Product Excise Revenue Sharing Fund (DBH-CHT) mechanism.

By framework, *Fiqh Siyasah*, the principle of Tasharruful Imam 'Ala Ra'iyah Manuthun Bil Maslahah, is a fundamental principle that emphasizes that every public policy must be oriented towards the benefit of the community. This principle is based on the values of *Maqasid Al-Syar'iyah*, which emphasizes efforts to realize *Maslahah* (goodness) and prevent *Mafsadah* (damage) in social, economic, and political life. In terms of the policy of increasing cigarette excise, the principle of benefits is divided into two main points: *HUFZ al-NAFS* (life protection) and *Hifz al-Mal* (property protection). The application of excise rates on tobacco products serves as an instrument to control tobacco consumption to protect public health, so that prices are more difficult to reach, as well as a mechanism to increase state revenue that can be used to finance health services and public services. Al-Ghazali asserts that *Maslahah* is the essence of the Shari'ah because it includes everything that protects religion, soul, intellect, descendants, and property, and rejects all forms of harm to it (Hidayat, 2024). The policy of increasing cigarette excise not only has economic legitimacy but also moral and sharia legitimacy. This policy reflects the implementation of *Siyasah Syar'iyah* which places leaders as regulators of the public interest in a fair and sustainable manner. From this perspective, the cigarette excise policy can be seen as a concrete manifestation of the state's responsibility to protect the community and realize public welfare.

However, despite having a good basis for objectives, this policy has not been fully successful because it is still accompanied by an increase in the consumption of illegal tobacco products. Cigarette products that are circulated without excise not only cause losses in state revenue but also increase risks to public health because they do not meet proper safety standards. In addition, this phenomenon weakens the moral message that tobacco control policies want to build. The high public interest in illegal cigarettes reflects that the current market system and excise rate structure still have various weaknesses. The government needs to strengthen supervision and law enforcement against the circulation of illegal cigarettes, improve public education programs on an ongoing basis, and simplify the tariff scheme to be more transparent and not easily abused (Maulana et

al., 2023). If all these aspects are carried out in an integrated manner, then the cigarette excise policy can be a real representation of the principle of fiqh siyasah in the modern context and can be explained as a state responsibility that is on the side of protecting public health, improving welfare, and realizing social justice in national development.

D. Conclusion

The increase in cigarette excise rates implemented by the Indonesian government is a strategic step toward addressing public health issues triggered by the high rate of cigarette consumption, particularly among young people and vulnerable groups. In the study of fiqh siyasah, this policy reflects the application of *the principle of Tasharruful Imam 'Ala Ra'iyah Manuthun Bil Maslahah*, which underlines that every policy taken by leaders must be based on the interests and welfare of the people. The main objective of this excise increase is to reduce the level of cigarette consumption through a price increase mechanism, prevent the growth in the number of novice smokers, and increase the state revenue that can be allocated to support the financing of the health sector.

However, the implementation of this policy still faces various obstacles, one of which is the increase in the distribution of illegal cigarettes in the community after the implementation of higher exercise duties. This condition reflects the weak government supervision system, imperfections in the applicable excise tariff structure, and lack of public education at large. Illegal cigarettes that are not officially registered not only reduce the potential for state revenue but also pose a major threat to public health because they do not go through adequate quality and safety control processes.

Therefore, efforts to control cigarette consumption need to be made comprehensively by involving various sectors. The government must strengthen the distribution control mechanism, simplify and rearrange the tariff structure so that it is not easily manipulated by certain parties, and improve education programs for the public consistently and sustainably. With the implementation of this integrated policy, cigarette excise not only functions as a tool of fiscal control but also as a means of social protection that is in line with the principles of justice and benefit in Islamic teachings.

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