



JLPH: Journal of Law, Politic and Humanities

E-ISSN: 2962-2816
P-ISSN: 2747-1985<https://dinastires.org/JLPH> ✉ dinasti.info@gmail.com ☎ +62 811 7404 455DOI: <https://doi.org/10.38035/jlph.v6i4>
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Analysis of Weaknesses of Administrative Fine Regulations in Countering Illegal Cigarette Circulation in Mataram City

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Abstract: Analysis of the weaknesses of administrative fine regulations in countering the circulation of illegal cigarettes in Mataram City. This research is motivated by the still high circulation of illegal cigarettes in Mataram City even though law enforcement has been intensively carried out by the relevant authorities. This study aims to analyze the regulation of administrative fine sanctions in Law Number 39 of 2007 concerning Excise and examine the weaknesses of these regulations in providing a deterrent effect on violators. The research method used is normative juridical combined with an empirical approach through interviews and documentation studies. The results of the study show that the regulation of administrative fine sanctions is more oriented to the fiscal function, namely the recovery of state losses, rather than the function of deterrence against the perpetrators. In practice, the sanctions are not effective because the amount of the fine is not proportional to the perpetrator's profits, supervision is still limited, and the public's legal awareness is low. The conclusion of this study emphasizes that the weakness of administrative sanctions lies not only in the implementation, but also in the design of regulations that have not been able to accommodate the prevention function optimally.

Keyword: Illegal Cigarettes, Administrative Sanctions, Excise, Deterrent Effect, Law Enforcement

INTRODUCTION

The circulation of illegal cigarettes is a form of violation of the law in the field of excise that has serious implications for state revenue and economic stability (Al Farizi et al., 2026). Basically, this violation is not only an administrative problem, it also shows non-compliance with the legal obligations of the state. Illegal cigarettes, especially those that are not subject to excise, are still growing significantly in Indonesia and are detrimental to the country's economy. In practice, illegal cigarettes, especially those that are not attached to excise tapes, are growing significantly in various regions, including Mataram City. Mataram City is a center of trade and services in West Nusa Tenggara Province which has a strategic position as the main door for the movement of goods and people on the island of Lombok (M. Firmansyah & Astuti, 2021).

Its open geographical characteristics and the existence of transportation infrastructure such as airports and ports make this region very vulnerable to the infiltration of illegal commodities, especially cigarettes without excise tapes.

Although supervision is carried out intensively by the Customs and Excise Supervision and Service Office of Intermediate Type C Mataram, the high volume of trade is often a loophole for the entry of illegal tobacco products that are tucked between legal logistics flows. This phenomenon not only threatens the economic stability of the region, but also has a direct impact on the decline in state revenue from the excise sector that should be allocated for infrastructure development and health services in the region (Hidayat et al., 2022).

This phenomenon has a negative impact on state revenue from the excise sector and local economic stability. In other words, the circulation of illegal cigarettes has the potential to reduce excise revenue that should be used to build infrastructure and health services. In other words, excise violations have consequences that go beyond fiscal losses alone, as they also affect the state's ability to finance public services.

The high prevalence of illegal cigarette circulation in Mataram City is significantly driven by economic factors (Sudarma et al., 2025). The central government's policy of aggressively increasing the excise rate on tobacco products every year has caused the price of legal cigarettes to become unaffordable for most low-income people in Mataram City (Marbun, 2025). This condition creates a large market share so that it provides economic intensive for dealers to continue supplying these goods despite the risk of law enforcement (Fatmariyah et al., 2022).

The paradigm of law enforcement in the field of excise is currently undergoing a fundamental shift through the adoption of the principle *ultimum remedium*, where administrative sanctions take precedence over criminal sanctions in prison for the recovery of state financial losses (Ramadhan et al., 2024). However, in the context of Mataram City, the implementation of this administrative fine faces serious challenges related to its effectiveness in causing a deterrent effect (deterrent effect) (Munsir et al., 2025). There are indications that for large distributors, the fine is often considered a mere "operational cost", while for small retailers in the traditional market, the amount of the fine is impossible to meet so that law enforcement becomes stagnant (Aulana et al., 2025).

The weakness of the regulation of administrative fines is also seen from the aspect of synchronizing authority between the central government and local governments in conducting supervision in the field (Nurqorih & Frinaldi, 2026). In Mataram City, although there is coordination through the use of the Tobacco Revenue Sharing Fund, the implementation of administrative sanctions often clashes with personnel limitations and the lack of strict operational standards of procedures between Customs and Satpol PP in handling findings at the retail level (Winengan, 2017).

The lack of consistent supervision from the local government over the business licenses of shops that are caught selling illegal cigarettes shows that there is a legal gap in existing regulations, where non-fiscal administrative sanctions such as revocation of business licenses have not been systematically integrated with excise fine sanctions (Akbar et al., 2023). As a result, violating business actors do not always face full legal consequences, so the room for repeating violations remains open.

The crackdown carried out in Mataram City shows that illegal cigarettes are still widespread. During the first half of 2025, Mataram Customs conducted 227 actions and detained more than 2.5 million illegal cigarettes and sliced tobacco (Web Bea dan Cukai, 2025). This data shows that despite the efforts of law enforcement have been carried out, there has been no significant increase in circulation. Therefore, these figures suggest that violations are still systemic and require a more comprehensive strategy. The results of previous crackdowns, which showed large amounts of illegal cigarettes, also showed a similar trend. There are rumors that Mataram Customs will even destroy millions of illegal cigarettes from 2024 to 2025 (R.

Firmansyah, 2025). These facts support the idea that the circulation of illegal cigarettes is a consistent pattern of distribution rather than a brief occurrence. Therefore, the effectiveness of administrative fine sanctions must be questioned in the context of the situation on the ground.

Theoretically, this study uses the Theory of Effectiveness from Soerjono Soekanto to analyze why administrative fine regulations have not been able to significantly reduce the number of illegal cigarette circulation in Mataram City. The legal factors themselves, law enforcement, infrastructure, and the legal culture of the community who still view illegal cigarette consumption as a socially normal thing are the main obstacles in the implementation of policies (Amri & Umrah, 2022).

The main purpose of this study is to analyze in depth the regulatory gap in the application of administrative fine sanctions in tackling the circulation of illegal cigarettes in Mataram City. Based on this background, the problems raised in this study are: first, how to regulate administrative fine sanctions in Law Number 39 of 2007 concerning Excise. Second, what are the weaknesses of the regulation of administrative fine sanctions in providing a deterrent effect to violators of illegal cigarette circulation in Mataram City.

METHOD

The research method in this study uses a normative juridical approach combined with an empirical approach (Socio-legal) to comprehensively analyze the weaknesses of administrative fine sanctions in countering the circulation of illegal cigarettes in Mataram City. The normative approach is carried out through the study of primary legal materials, especially Law Number 39 of 2007 concerning Excise, as well as secondary legal materials in the form of relevant literature and scientific journals. Meanwhile, the empirical approach is carried out by involving research subjects in the form of law enforcement officials through semi-structured interview techniques and documentation studies.

This research was carried out in Mataram City with a focus on the dynamics of law enforcement at the local level, using interview guidance instruments and document analysis. The research procedure includes an inventory of legal materials, data collection and classification, as well as descriptive-analytical qualitative analysis that emphasizes the gaps between norms (law in books) and implementation (law in action). The analytical framework is strengthened by the theory of legal effectiveness which places factors of legal substance, law enforcement officials, facilities, society, and legal culture as the main variables in assessing the success of a regulation (Soekanto, 2008). so that this study not only identifies normative weaknesses, but also examines structural and cultural factors that affect the effectiveness of the implementation of administrative sanctions (Mahmud Marzuki, 2017).

RESULTS AND DISCUSSION

Regulation of Administrative Fine Sanctions in Law Number 39 of 2007 concerning Excise

The phenomenon of illegal cigarette circulation in Mataram City until now still shows a significant number and is a serious concern, despite the enforcement efforts that have been carried out intensively and continuously by law enforcement officials and related agencies (Tirtana & Ariutama, 2022). This reality shows that there is a gap between law enforcement efforts and the results achieved, which indicates that the legal instruments applied, especially the sanctions of administrative fines, have not been fully effective in providing a deterrent effect and recovering state losses optimally.

The regulation of administrative fine sanctions in Law Number 39 of 2007 concerning Excise is designed as an efficient law enforcement instrument with an emphasis on recovering state losses due to violations in the excise sector (Anglaina, 2019). In this context, administrative sanctions are positioned as part of a legal policy that prioritizes the principle of *ultimum remedium*, where the use of criminal sanctions is considered a last resort only when administrative resolution efforts are deemed ineffective or the violation has had a significant

impact. The application of this principle reflects a philosophy of prudent law enforcement, where the emphasis is placed on restoring state interests and correcting business actors' behavior before ultimately deciding to impose punitive sanctions (Bahary et al., 2023). This approach also allows law enforcement to act more flexibly and proportionally, tailoring the type of sanction to the seriousness of the violation. Thus, administrative sanctions serve as the primary, swift and effective instrument for maintaining compliance, while criminal sanctions remain present as a final, deterrent force, achieving a balance between legal certainty, expediency, and fairness in enforcing regulations in the excise sector.

In the regulation regarding administrative fines related to the distribution of illegal cigarettes, it is specifically regulated in Law Number 39 of 2007 concerning Excise, specifically in Article 29, Article 54, and Article 55. These three articles contain provisions regarding the amount of fines imposed according to the type and level of violation, which are designed as a legal instrument to recover state losses while providing a deterrent effect against the practice of excisable goods trading that does not meet statutory requirements. The imposition of proportional sanctions is basically aimed at creating a deterrent effect, where the burden of costs that must be borne by the perpetrators of violations is felt to be heavier than the profits obtained, so that economically it can reduce the interest of business actors to violate the applicable provisions (Situmorang, 2024). More deeply, the provisions in these articles serve not only as a means of recovering fiscal losses but also as a protection mechanism for industries and traders operating legally. With legal certainty regarding the amount of firm and clear sanctions, law enforcement can be carried out objectively and consistently. This also demonstrates that the Indonesian excise legal system integrates preventive and repressive aspects into a coherent whole, ensuring stable state revenues and creating a fair and sustainable business climate.

Conceptually, the main orientation of administrative fine sanctions in excise law emphasizes the fiscal-restitutive function rather than the refractory function. This means that the state emphasizes more on the recovery of revenue losses than retribution against the perpetrators of violations. In practice, such a character is indeed in line with the principle *ultimum remedium*, but on the other hand leaves a weakness if the sanctions are not strong enough to pose a real risk to the violator. As a result, administrative fines have the potential to be perceived only as ordinary payment obligations, not as instruments that actually have a deterrent effect (Aulana et al., 2025).

This weakness becomes increasingly apparent when linked to the phenomenon of illegal cigarette circulation in Mataram City which until now still shows significant numbers even though supervision and enforcement continue to be carried out. Data and releases from the Mataram City Customs and Excise branch show that from January to June 2025 there were 277 crackdowns with more than 2.5 million illegal cigarettes, as well as potential state losses of up to Rp1.9 billion (Web Bea dan Cukai, 2025). These findings demonstrate that although regulations regarding sanctions are normatively available and quite comprehensive within the framework of legislation, in practice these legal instruments have not been fully able to stop the pattern of violations that continue to occur in the field. This phenomenon indicates a significant gap between what is written *de jure* and the reality of law enforcement that occurs *de facto*, where existing provisions do not appear to have an optimal deterrent effect, so that violations against the circulation of illegal excisable goods continue to occur and become an ongoing challenge.

Based on the results of the researcher's interview with Mr. Lalu Dani Utama as the functional information manager of Mataram City Customs and Excise as follows: "Regarding administrative fine sanctions, Mataram City Customs and Excise continues to use the applicable regulatory guidelines, namely Law Number 39 of 2007 concerning Excise". The statement shows that procedurally, law enforcement has been carried out in accordance with the existing normative foundation. However, the effectiveness of the implementation of these rules in

providing a deterrent effect still needs to be studied further considering the phenomenon of illegal cigarette circulation that continues to increase (Utama, 2026).

Thus, the regulation of administrative fine sanctions in Law Number 39 of 2007 concerning Excise, has been designed to achieve efficiency and recovery of state losses, but still leaves weaknesses in the aspect of enforcement. These weaknesses do not only come from implementation, but also from the design of regulations that from the beginning have focused more on fiscal functions. Therefore, efforts are needed to reformulate policies that are able to balance between restitutive and refractory functions, so that administrative sanctions are not only effective in recovering state losses, but also can prevent violations in an ongoing manner (Mahmud Marzuki, 2017).

The weakness of the regulation of administrative fine sanctions in providing a deterrent effect against violators of illegal cigarette circulation in Mataram City.

Although the sanction of administrative fines has been explicitly regulated in Law Number 39 of 2007 concerning Excise, the reality on the ground shows that the legal instrument has not been fully effective in providing an optimal deterrent effect for perpetrators of illegal cigarette circulation in Mataram City (Candela & Rasji, 2023). This can be seen from the still high number of violations that occur, where for large-scale perpetrators fines are often only considered part of the business operational costs, while small traders the amount of sanctions is not proportional to economic ability so that law enforcement often stops halfway (Norholis et al., 2023).

Mataram City Customs and Excise is continuously working to eradicate the circulation of illegal cigarettes in the city. This effort is realized through strategic strengthening of law enforcement that integrates a preventive approach, such as outreach and supervision, with a firm repressive approach through enforcement operations and confiscation of evidence. The implementation of this comprehensive strategy is based on an in-depth situational analysis of the circulation patterns of illegal excisable goods, with the aim not only to recover potential state losses but also to create a healthy and competitive business climate for legal industry players.

Substantively, the integration between preventive and repressive efforts is a manifestation of the principle of sustainable enforcement, where public education and routine supervision function as an early warning system mechanism to prevent the spread of illegal cigarette circulation, while firm legal action is taken as a logical consequence for violations that occur, so as to provide a deterrent effect and minimize loopholes for trade activities that violate regulations.

Table 1. Number of illegal cigarette circulation in Mataram City in 2022-2025

No.	Year/Period	Illegal Cigarettes
1.	2022 (August)-2023 (March)	4.788.877
2.	2024	6.177.730
3.	2025 (April-June)	6.862.641
	Quantity	11.653.248

Source: Mataram City Customs and Excise

Based on data from the Mataram City Customs and Excise Office, the distribution of illegal cigarettes in Mataram City showed a significant increase from 2022 to 2025. From August 2022 to March 2023, 4,788,877 illegal cigarettes were confiscated. This figure demonstrates that the initial, strong law enforcement efforts to eradicate cigarettes without excise stamps have yielded significant results.

Entering 2024, 6,177,730 illegal cigarettes were seized. This figure indicates that illegal cigarettes are still being produced and sold in Mataram, despite ongoing monitoring by relevant authorities. The number of illegal cigarettes seized from April to June 2025 reached 6,862,641. This significant increase in a short period of time indicates that illegal distribution networks have adapted to monitoring. Therefore, enforcement must continue to be intensified.

In general, this data indicates that the circulation of illegal cigarettes in Mataram City has not significantly decreased, thus it can be said that this phenomenon remains a chronic problem and difficult to eradicate completely. This condition can be attributed to several interrelated factors, ranging from the economic aspects of society, which still prioritize price, weak control and oversight systems in distribution channels, to the significant price disparity between legal and illegal cigarette products (Nitisaputra, 2025).

This striking price gap essentially creates a strong economic incentive for the survival of the black market, where large profits are the main attraction for businesses to continue violating regulations. On the other hand, limited purchasing power allows illegal products to maintain a large market share due to their significantly lower prices. This combination of supportive economic factors and gaps in distribution oversight is the root of the problem, making eradication efforts require not only law enforcement but also a deep understanding of market dynamics and consumer behavior.

Data on the increase in illegal cigarettes in Mataram City indicates that the administrative fines currently in place have not been optimally effective as a deterrent. Although Law Number 39 of 2007 concerning Excise provides a fairly clear normative basis for imposing fines, the facts on the ground demonstrate that violators are still able to maintain their activities, even developing distribution networks through micro- and cross-regional distribution channels. This indicates that the primary problem no longer lies solely in the completeness or existence of legal norms themselves, but rather in the effectiveness of enforcement and the deterrent effect of sanctions imposed, which are perceived as not commensurate with the complexity and economic benefits of the evolving pattern of violations.

Analytically, this situation confirms that the burden of existing sanctions is not strong enough to change business behavior, with losses incurred from fines still considered far less than the potential profits. Consequently, these legal instruments fail to function as a significant deterrent. Therefore, future handling efforts cannot only focus on implementing existing regulations, but also need to re-evaluate the weight of sanctions so that they can provide a real psychological and economic impact, so that perpetrators think twice before committing the same violation.

Based on the results of the researcher's interview with Mr. Lalu Dani Utama as the functional information manager of Mataram City Customs and Excise as follows: "The circulation of illegal cigarettes is indeed an endless homework. They often use cunning methods, such as through small stalls or traditional markets whose supervision is rather loose. What makes it even more complicated, it turns out that there is a larger network between regions that regulates these illegal goods (illegal cigarettes) to Mataram City. So, it's not just about small stalls, but there is a game behind it that makes enforcement more difficult" (Utama, 2026).

Furthermore, he (Mr. Lalu Dani Utama) said that related to the sanction of administrative fines, "most of the perpetrators of illegal cigarette circulation are small people (stalls) so that at the time of the prosecution when evidence of illegal cigarettes is found, often the Customs and Excise officials only confiscate and fine 2 times the excise value and at most 10 times the excise value that must be paid" (Utama, 2026).

Based on the theory of legal effectiveness put forward by Soerjono Soekanto, the success of law enforcement cannot be separated from the completeness and integration of five main interrelated elements, namely the substance of the law as a normative basis, law enforcement officers as policy implementers, the availability of supporting facilities and infrastructure, the condition of society as both object and subject of law, and the legal culture that grows in the

environment. These five factors function as indicators that show the extent to which a rule can run according to the expected goals, where an imbalance or weakness in just one element is enough to hinder the optimization of the overall performance of the law in practice. (Soekanto, 2007). In this study, regulatory weaknesses lie not solely in the completeness of the written norms or provisions, but are also significantly influenced by how these rules are implemented in practice and how society responds to their enforcement. This demonstrates that the effectiveness of a law cannot be judged solely on its textual basis but must be viewed holistically, including how officials enforce it and the extent to which the values within the rules are accepted and respected by the public as part of legal awareness.

When viewed from the elements of law enforcement officials, the interview conducted by the researcher confirmed that the effectiveness of administrative fine sanctions is greatly influenced by the ability of enforcement at the field level. Mataram City Customs and Excise has taken action against the circulation of illegal cigarettes, but the distribution pattern that utilizes small stalls and traditional markets shows that supervision still faces structural obstacles. In a situation like this, administrative fine sanctions have not fully functioned as a powerful prevention instrument, because violations can still take place through distribution channels that are difficult to reach thoroughly by Mataram City Customs and Excise officials.

In terms of society, the results of interviews conducted by researchers show that the circulation of illegal cigarettes is not only related to large business actors, but also involves small traders at the retail level. This shows that the problem of law enforcement in the excise sector cannot be separated from the socio-economic conditions of the community who still view illegal cigarettes as a commodity that is easy to market because the price is more affordable. From the perspective of legal effectiveness theory, this condition illustrates that legal norms will be difficult to work optimally if public legal awareness has not been adequately formed (Soekanto, 2008).

In terms of facilities and infrastructure, the results of interviews conducted by the researcher indicate that there are limitations of supervision in the field, especially because the distribution of illegal sales points is not centralized and often utilizes small trade spaces that are relatively difficult to monitor continuously. This situation makes enforcement often reactive, namely carried out after violations are found, not through prevention that is able to close the opportunities for circulation in the first place. Thus, the effectiveness of administrative fine sanctions is weak because it is not supported by a sufficiently extensive and responsive supervision system to dynamic distribution patterns.

Therefore, the weakness of the regulation of administrative fine sanctions in Mataram City can be explained by the non-optimal interaction between legal substances, law enforcement officials, supervisory facilities, the community, and legal culture. Normatively, fine sanctions are already available, but in practice the perpetrator can still take into account that the profit from the sale of illegal cigarettes still outweighs the risk of prosecution. In such circumstances, the sanction of administrative fines loses its deterrent power because it does not sufficiently change the economic calculation of the offender (Candela & Rasji, 2023).

Furthermore, the current administrative fines tend to be more effective and have a significant impact on small-scale operators compared to distribution networks with larger and more organized operations. For small traders operating individually or on a micro scale, the imposition of fines is often perceived as a heavy economic burden and a threat to their business continuity, thus providing a relatively effective deterrent. However, the situation is different for groups of actors with larger networks, where the fines imposed are often still considered part of a normal business risk or even simply a component of operational costs that can be calculated and offset by the substantial profits they generate (Norholis et al., 2023). This disparity in the impact of sanctions clearly demonstrates that the current fine instrument does not have a fully proportional and fair corrective effect on the various levels of the structure of actors involved. Ideally, a sanctions system should be able to adapt its legal burden to the capacity and scale of

the violation, so that it not only targets lower-level actors but also applies appropriate pressure to the key actors behind the illegal trade network. Without adequate adjustments, this policy risks only creating the impression of legal injustice and allowing the practice of violations to continue because it does not address the root of the problem as a whole.

Thus, the main weakness of administrative fine regulation lies not in the absence of norms, but in the low effectiveness of its application in changing the behavior of perpetrators and narrowing the space for the distribution of illegal cigarettes. As long as the surveillance has not touched the entire supply chain, while the public still sees illegal cigarettes as an economic option, administrative fines will remain limited as a legal response after a violation occurs. Therefore, efforts to counter illegal cigarettes in Mataram City need to be directed not only at the imposition of fines, but also at strengthening supervision, coordination between agencies, and increasing the legality of the community (Soekanto, 2008).

CONCLUSION

The regulation of administrative fine sanctions in Law Number 39 of 2007 concerning Excise is basically designed as a law enforcement instrument that focuses on recovering state losses through a fiscal approach. However, in the context of countering the circulation of illegal cigarettes in Mataram City, the normative construction has not been able to fully answer the need for an effective deterrence effect. This is due to the orientation of sanctions that are more restitutive than repressive, so they do not put significant pressure on the perpetrators of violations. Thus, the expected regulatory goals are not only limited to the recovery of state losses, but also the prevention of violations, have not been optimally achieved.

The weakness of administrative fine sanctions lies not only in the implementation aspect, but also in the design of regulations that have not adequately accommodated the principles of proportionality and effectiveness. Therefore, it is necessary to improve policy formulation in balancing the fiscal function and the deterrence function through adjusting the amount of fines that are more responsive to the perpetrator's profits, as well as strengthening the integration between administrative and criminal sanctions. Improvements not only have implications for increasing the effectiveness of law enforcement in the field of excise, but also contribute to the development of more adaptive and prevention-oriented legal policies in the law enforcement system in general.

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