

Implementation of Retail Selling Price Tariff Policy in Order to Increase Cigarette Excise Revenue at Kppbc Pasar Baru North Jakarta in 2022

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ABSTRACT: This research aims to analyze the implementation of the Retail Selling Price Tariff Policy in Increasing Excise Revenues and to determine the obstacles and efforts made to overcome the obstacles faced in implementing the Retail Selling Price Tariff Policy. The research was conducted at KPPBC TMP C Pasar Baru, North Jakarta using a qualitative approach and the data obtained was the result of interviews with informants and documentation. The results of the research can be concluded that the Implementation of the Retail Selling Price Tariff Policy has been running optimally in increasing excise revenue, which can be proven by the large value of Realization of Excise Revenue in the Implementation of the Retail Selling Price Tariff Policy. In its implementation, there are obstacles faced in the form of technical obstacles from internal and external parties. To overcome the obstacles that occur, preventative efforts are made by providing information and direction to Taxpayers and the Public to fulfill and comply with the provisions that have been given to minimize misunderstanding of the objectives of the Tariff Policy in its implementation.

Keywords: Retail Sales Price Rate Policy, Excise Revenue, Implementation



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INTRODUCTION

Excise is a source of state revenue and makes a very important contribution to the State Budget (APBN), especially the Domestic Revenue sector. In order to increase the effectiveness of state financial management, the government has established a program to increase state revenue as outlined in the National Development Program (Proenas)(Wulandari, 2019)(Lowry, 2015b).

One of the policies set out in this program is to increase tax revenues from the Customs and Excise sector, namely by making coordination more effective within the ranks of the Ministry of Finance, especially the Directorate General of Customs and Excise (Wagoner et al., 2014). One of the ways to implement this increase in revenue is through improving regulations in the field of

Customs and Excise, such as the Law and regulations regarding excise as regulated in Law no. 39 of 2007 concerning amendments to Law No. 11 of 1995 concerning Excise (Gunardi et al., 2021).

Since the enactment of Law no. 11 of 1995 concerning Excise, the excise sector has received considerable attention from various levels of society, especially entrepreneurs of excisable goods.(Dutkowsky & Sullivan, 2014). Based on Law of the Republic of Indonesia Number 39 of 2007 (Article 1 paragraph 1) Excise is a state levy imposed on certain goods that have the properties or characteristics specified in this law. Certain goods which have the nature or characteristics of their consumption need to be controlled, their circulation needs to be monitored, their use can have a negative impact on society or the environment or their use requires the imposition of state levies for the sake of justice and balance, are subject to excise based on this law. In Indonesia, the excise rates imposed always increase from year to year, making it difficult for excise entrepreneurs to increase their business existence.(Alshamleh et al., 2023;*Official YouTube Understands ID Law, 2022 Excise Revenue Target and Commitment to Simplify the Excise Tariff Structure on Tobacco*, 2022).

Excise goods in Indonesia include ethyl alcohol (EA), drinks containing ethyl alcohol (MMEA) and tobacco products (HT)(Lowry, 2015a). Excise on tobacco products (HT) is the largest source of state revenue from the excise sector, compared to revenue from excise on ethyl alcohol or drinks containing ethyl alcohol. Excise tax on tobacco products (HT) is levied on entrepreneurs of excisable goods, especially the cigarette industry, which experiences an increase every year (Nicholson et al., 2016). The imposition of excise rates is determined based on the type and class of each tobacco product factory entrepreneur (Pattanapruteep et al., 2022). The types of tobacco products produced by cigarette manufacturers are grouped into 11 types, namely SKM (Machine Clove Cigarettes), SPM (Machine White Cigarettes), SKT (Hand Rolled Cigarettes), SPT (Hand White Cigarettes), SKTF (Hand Filtered Clove Cigarettes).), SPTF (White Hand Filtered Cigarettes), TIS (Sliced Tobacco), KLB (Klobot Cigarettes), KLM (Rhubarb Cigarettes), CRT (Cigars), HPTL (Other Tobacco Processing Products). According to the Ministry of Finance, excise revenue from tobacco products for the period January – October 2022 is IDR 171.33 trillion. Value grew 19.15% annually compared to the same period the previous year which grew 10.16%(Nugrahini, 2019;*Official YouTube Ministry of Finance of the Republic of Indonesia Press Statement: Excise Policy on Tobacco Products in 2022*, 2022).

Determination of Retail Selling Price Limits (HJE) per stick or gram of each type of tobacco product from each group of tobacco factory entrepreneurs is based on calculating the total Retail Selling Price (HJE) notified or submitted an application by tobacco product factory entrepreneurs to the Minister of Finance, in accordance with the limits minimum and maximum that have been determined by the Minister of Finance (Munga et al., 2023). Excise rates for tobacco products are determined using the amount in rupiah for each unit of cigarette or gram of tobacco products (Bowman, 2019). Determination of excise rates for tobacco products is based on the category of tobacco product factory entrepreneurs and the Retail Selling Price (HJE) limits per stick or gram that have been determined by the Minister of Finance (Ministerial Regulation No. 192/PMK.010/2022)(Nafi'ah, 2021)(Hiscock et al., 2020).

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In this regulation, the highest retail prices are determined for various types of tobacco products such as kretek cigarettes, white cigarettes and cigars. Producers or entrepreneurs are obliged to comply with these provisions so that sales do not occur at prices higher than the maximum limit that has been set.

The highest retail price for cigarettes is usually updated every year by the Indonesian Ministry of Finance as part of the government's efforts to maintain price stability to prevent inflation. Law enforcers such as security forces and Customs and Excise will take firm action against violators of retail selling price provisions and excise taxes in order to maintain the country's economic stability (Gao et al., 2016).

Excise supervision is carried out by the Directorate General of Customs and Excise (DJBC) with the aim of ensuring compliance by business actors in paying excise taxes in accordance with applicable regulations.(Azizah & Purwana, 2021).

In research, Puput Arisna and Eddy Gunawan (2016) stated that high excise rates do not have a big influence on consumption (Smiley et al., 2021). This illustrates that cigarette consumers have inelasticity towards cigarette prices.

In Maya Ayu Wibowo's (2018) research examining the effect of increasing retail selling prices, it shows that the results of regression testing on the influence of retail selling prices on sales volume and excise revenue show a significant relationship, this proves that selling prices are able to have an influence on revenue.

In Laksmi Putri's research (2016), examining the supervision of the distribution of excise-free cigarettes, she concluded that in order to increase the effectiveness of supervision, the government, in terms of DJBC, can build a centralized and real-time monitoring communication and information system between production and marketing areas. Every enforcement activity carried out in the marketing area can be informed to producers in the production area. In this way, the empty illegal market can be filled by legal products and can increase state revenues in terms of HT excise(John & Ross, 2018).

The scope of this research aims to describe the aspects that will be included in the research. The researcher limited the research problem to only analyzing the implementation of tariff policies which can influence the level of cigarette excise revenue, as well as whether changes in retail selling prices subject to excise also have an impact on cigarette excise revenue in the North Jakarta area (Egger et al., 2019).

Based on the scope above, the formulation of the problem put forward by the researcher is as follows:

- 1) How is the Retail Selling Price Tariff Policy Implemented in Order to Increase Cigarette Excise Revenue in the North Jakarta Region?

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- 2) What are the obstacles faced in implementing the retail selling price tariff policy in order to increase cigarette excise revenue in the North Jakarta area?
- 3) What efforts have been made to overcome obstacles in implementing the retail selling price tariff policy in order to increase cigarette excise revenue in the North Jakarta area?

The objectives of this research are as follows;

- 1) To analyze the implementation of the retail selling price tariff policy in order to increase cigarette excise revenue in the North Jakarta area.
- 2) To analyze the obstacles to implementing the retail selling price tariff policy in order to increase cigarette excise revenue in the North Jakarta area.
- 3) To analyze efforts to overcome obstacles in implementing the retail selling price tariff policy in order to increase cigarette excise revenue in the North Jakarta area.

Policy Implementation

According to Chazali Situmorang, Policy Implementation (2016) is a legal administration tool where various actors, organizations, procedures and techniques work together to implement policies to achieve the desired impact or goal.

Policy implementation is also one of the many stages of public policy, as well as the most important variable that has a huge influence on the success of policies related to resolving public issues.

Cigarette Rates

Cigarette tax is a levy on cigarette excise collected by the competent local government at the same time as cigarette excise. The main aim of implementing a cigarette tax is to protect the public against the dangers of smoking. The implementation of a cigarette tax of 10 percent of the excise value is also intended to provide optimization of local government services in maintaining public health. Apart from that, regional governments must also monitor smoking in their respective areas, including the presence of illegal cigarettes. Where cigarette tax revenues are allocated at least 50% (fifty percent) to fund public health services and law enforcement by the competent authorities. With a cigarette tax, the government's obligation to optimize public health can be better.

Determination of excise rates for tobacco products on a brand is the decision of the Head of Office in order to implement the Ministerial Regulation which regulates excise rates on tobacco products in the form of cigarettes, cigars, leaf cigarettes and sliced tobacco which are fiscally administrative in nature and do not constitute protection of ownership of a brand (Hiscock et al. al., 2021).

In determining the CHT, the Minister of Finance said that the government prepared excise instruments by considering a number of aspects ranging from agricultural labor to the cigarette industry (Santoni, 2017). In addition, the government is also paying attention to the target of reducing the prevalence of smoking among children aged 10-18 years to 8.7 percent as stated in

the National Medium Term Development Plan (RPJMN) for 2020-2024. The next consideration, added the Minister of Finance, is regarding cigarette consumption, which is the second largest household consumption after rice.

This consumption even exceeds protein consumption such as eggs and chicken. "Secondly, remember that cigarette consumption is the second largest consumption of poor households, reaching 12.21 percent for poor urban communities and 11.63 percent for rural communities. "This is the second highest after rice, even exceeding the consumption of proteins such as eggs and chicken, as well as tofu and tempeh, which are foods needed by the community," said the Minister of Finance. Furthermore, the Minister of Finance said that the government had decided to increase excise rates to control both consumption and production of cigarettes. The Minister of Finance hopes that the increase in cigarette excise will have an impact on reducing the affordability of cigarettes in society. "In previous years, we increased cigarette excise which caused cigarette prices to increase, so the affordability of cigarettes would also decrease.

"In this way, it is hoped that consumption will decrease," he said. Excise revenue is a state levy imposed on certain goods that have the properties or characteristics stipulated in the Excise Law.

Retail Selling Price

"Limitations on retail selling prices per stick or gram and excise rates per stick or gram of domestically made tobacco products as stated in Attachment I letter A to this Ministerial Regulation come into force from 1 January 2023 to 31 December 2023," reads Article 2 paragraph 2 The regulation was quoted on Monday (19/12/2022). In detail, the increase in cigarette excise applies to the machine-made kretek cigarettes (SKM), machine-made white cigarettes (SPM) and hand-rolled kretek cigarettes (SKT), each of which has its own category. or a separate group. Especially for SKT, the cigarette excise rate increase is a maximum of 5 percent due to considerations of workforce sustainability (Erku et al., 2023a, 2023b).

Tax Receipts

Tax receipt is a national levy imposed on certain goods that have the nature or characteristics set in the Tax Law (Opiso et al., 2023).

METHOD

The research approach used in this research is a qualitative approach. By using Grounded Theory research and this research uses descriptive research, describing & explaining in detail the existing phenomena through structured interviews with sources who understand and participate in the Voluntary Disclosure Program.

Determining informants in this research by selecting sources who really know and participate in the Voluntary Disclosure Program so that they can provide appropriate input regarding the implementation of the Voluntary Disclosure Program in increasing individual taxpayer compliance. The informants in this research include:

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- a. Informant 1 is Mr Andri Maulidi Rijal
- b. Informant 2 is Mrs. Notika Rahmi, S. AP., M.A
- c. Informant 3 is Jose Apryadi
- d. Informant 4 is Goklas Tambunan
- e. Informant 5 is Mr Muklis

In this research data analysis is a process method for searching and obtaining data or other materials in the field that have been collected so that we can formulate results from what has been found.

The research location chosen by the author to process accurate and accountable data is KPPBC Pasar Baru which is located at the Capital Post Building, Jl. Wipe. Banteng Utara No.1, Ps. Baru, Sawah Besar District, Central Jakarta City, Special Capital Region of Jakarta 10710.

RESULT AND DISCUSSION

1. Implementation of the Retail Selling Price Tariff Policy to Increase Cigarette Excise Revenue for the North Jakarta Region in 2022.

In determining excise rates for tobacco products, Ministry of Finance Regulation Number 192/PMK.010/2022 concerning amendments to Ministry of Finance Regulation Number 193/PMK.010/2022 concerning excise rates for tobacco products. Establish regulations from the Director General of Customs and Excise regarding procedures for determining excise rates for tobacco products.

a. Communication

Successful implementation of the retail selling price tariff policy requires good communication between implementers and taxpayers. In this case, DJPBC carries out the process of providing information and training related to the Implementation of the Retail Selling Price Tariff Policy in Increasing Excise Revenues of KPPBC TMP C Pasar Baru Jakarta to understand the aims, content and objectives of the policy so that policy implementers can prepare the things needed in the Policy Implementation process Retail Selling Price rates.

From the informants, information regarding communication in the implementation of the Voluntary Disclosure Program was quite good. Communication is carried out by communicating to the public about the Retail Price Tariff Policy for Cigarettes, either through online media or face to face, which focuses on the objectives of the policy, such as encouraging cigarettes to be unaffordable in order to protect children and the poor. Communication is also carried out effectively between institutions that collaborate in carrying out this implementation, in terms of monitoring selling prices and in monitoring the distribution of illegal cigarettes circulating in the community.

b. Resource

Resources are needed for policy implementation to run effectively, insufficient resources will affect the implementation of the policy to be ineffective. Resources include the number of policy

implementers or implementers, the abilities of the implementers, clear information, facilities and infrastructure, and facilities to support the implementation of the policy.

Based on the results of the author's interview with BAPENDA Extension Officers regarding Human Resources, the ability of employees to carry out their duties in socializing this policy is very good and they have mastered an understanding of this policy, because previously tax officials had carried out training and education regarding the Implementation of the Retail Selling Price Tariff Policy. The facilities and infrastructure provided by BAPPENDA DKI Jakarta to support policy implementation are already well available. Based on the author's observations, the service provided to the community is very good and very easy in terms of matters.

c. Disposition

The disposition or attitude of the policy implementer is very important in supporting the successful implementation of the Retail Selling Price Tariff Policy, because if there is no support from the policy implementer it cannot run according to the desired goals and functions. Based on the research results obtained by the author, policy implementers strongly support the existence of a Retail Selling Price Tariff Policy. This support can be seen from the collaboration carried out in monitoring the circulation of retail prices and illegal cigarettes. Not only that, the support provided is also effective communication between institutions that support the program. The support provided by policy implementers is also very enthusiastic because the implementation is something that has a positive impact on the country, especially society, so that the implementers carry out their duties and functions very well. Because the implementation of this policy can reduce cigarette consumption, especially for protected communities, namely children, poor people and also increase state revenues.

d. Bureaucratic Structure

Regarding the bureaucratic structure, according to BAPENDA Counselors as informants in this research, the bureaucratic structure is in accordance with applicable regulations (SOP) and directions from the Regional Office or DJP Head Office. In the event that the division of authority and responsibility has been implemented well, it can be seen from the organizational structure that has been determined by the Head of Office in accordance with their respective work areas.

2. Obstacles in Implementing the Retail Selling Price Tariff Policy in Increasing Excise Revenues from KPPBC TMP A Marunda, North Jakarta in 2022.

In implementing policies there are bound to be obstacles to be faced. From the results of the author's interviews with informants, there were several obstacles faced, including;

1) Pandemi Covid-19

In 2022, Indonesia will face the Covid-19 pandemic, so this will become a very serious obstacle in the implementation of the cigarette retail selling price tariff policy. Many companies refuse to increase cigarette selling price tariffs because the cigarette industry has been badly hit by the Covid-19 pandemic, since the pandemic and the excessive tariff of 25%, the tobacco products industry has experienced a decline.

2) The Increasing Distribution of Illegal Cigarettes

The increase in retail selling price tariffs in 2022 will also give rise to new problems, such as the increasing circulation of illegal cigarettes due to the increase in tariffs. So this is what needs to be monitored so that the policy runs better according to the objectives that have been created.

3. Efforts to overcome obstacles in implementing the Retail Selling Price Tariff Policy in Increasing Cigarette Excise Revenues from KKPBC TMP A Marunda, North Jakarta in 2022.

Based on the results of interviews with informants, it was found that the efforts needed to overcome the obstacles that occur in this policy are by fulfilling and complying with the provisions that have been given, namely; by providing understanding to the public regarding the objectives of the policy so that there is no bad understanding from the public, and the efforts made are also in line with the direction of the Ministry of Finance's policy PMK 77/2020.

CONCLUSION

Based on the results of the research and discussion described in the previous chapters, the researcher can draw conclusions regarding "Implementation of Retail Selling Price Tariff Policy in Increasing Cigarette Excise Revenues from KPPBC TMP C Pasar Baru Jakarta in 2022" as follows:

1. Implementation of the Retail Selling Price Tariff Policy to Increase Cigarette Excise Revenues from KPPBC TMP C Pasar Baru Jakarta in 2022 has been running optimally. Based on the data obtained, it can be seen that the realization data for CHT and cigarette tax revenues has increased in 2022. This proves that the Implementation of the Policy Retail Sales Price Tariffs to Increase Cigarette Excise Revenue can increase excise revenue significantly.
2. In implementing the retail selling price tariff policy to increase cigarette excise revenues from KPPBC TMP C Pasar Baru Jakarta in 2022, the obstacles faced are;
 - a. The COVID 19 pandemic, which resulted in many companies refusing to increase cigarette selling price tariffs because the cigarette industry was badly hit by the Covid-19 pandemic, since the pandemic and the excessive tariff of 25%, the tobacco products industry has experienced a decline (Lee, 2018).
 - b. Circulation of illegal cigarettes, increase in retail selling price tariffs in 2022 will also give rise to new problems such as the circulation of illegal cigarettes increasing due to the increase in tariffs.
3. Efforts are being made to implement the retail selling price tariff policy to increase cigarette excise revenues from KPPBC TMP C Pasar Baru Jakarta, by providing information and direction to taxpayers and the public to fulfill and comply with the provisions that have been given to minimize misunderstanding of the purpose of the tariff policy in its implementation.

From the results of the data and analysis carried out by the author. There are suggestions that the author gives to KPPBC TMP C Pasar Baru, including:

1. **Economic Impact Analysis:** With an in-depth analysis of the economic impact of the cigarette retail selling price tariff policy. Evaluate the potential for increasing excise revenue and its impact on the cigarette industry and society as a whole. With a better understanding of the economic impact, we can make more informed decisions.
2. **Consultation with Related Parties:** Conduct consultations with various related parties, such as cigarette manufacturers, distributors and the public, to listen to their input. This will help in understanding different perspectives and finding more comprehensive solutions.
3. **Strict Law Enforcement:** Increase law enforcement against violations and illegal cigarette smuggling. Cooperation with law enforcement officials must be increased to suppress this illegal trade and ensure the success of the retail selling price tariff policy.
4. **Community Education Program:** By conducting effective education programs for the public about the negative impacts of smoking, the importance of retail selling price tariff policies, and available health alternatives. Good education will help increase public awareness and support implemented policies.

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