

ABSTRACT

IMPLEMENTATION OF THE MONITORING PROGRAM FOR THE CIRCULATION OF ILLEGAL CIGARETTES WITHOUT TAX STAMPS IN MAKASSAR

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The monitoring program for the circulation of illegal cigarettes without tax stamps in Makassar, carried out by the Directorate General of Customs and Excise, has not been effective. Various brands of illegal cigarettes without tax stamps can still be found circulating in Makassar. The state suffered losses amounting to Rp. 13,745,430,520 from 2021 to 2023 due to the circulation of illegal cigarettes without tax stamps, with 649 enforcement actions taken. Based on this, the author is interested in researching the monitoring program for the circulation of illegal cigarettes without tax stamps in Makassar to identify the policies and programs implemented to monitor the circulation of illegal cigarettes without tax stamps.

This study uses a qualitative approach, with data collected through observations, interviews, and documentation, followed by qualitative data analysis to process the collected data.

The study's findings indicate that implementing the monitoring program for the circulation of illegal cigarettes without tax stamps in Makassar is still a challenge. These issues include numerous distribution methods used by the residents of Makassar to circulate illegal cigarettes, the circulation of illegal cigarettes without tax stamps through e-commerce platforms such as Tokopedia and Lazada, a lack of public understanding regarding the dangers of consuming illegal cigarettes, lenient sanctions for illegal cigarettes, and unprepared resources to handle new distribution methods. The alternative solutions include strengthening public awareness campaigns against illegal cigarette circulation, cooperation between the Directorate General of Customs and Excise and e-commerce platforms and private entities, enforcing stricter sanctions on sellers and consumers of illegal cigarettes, preparing human resources to tackle new distribution methods, and clearly defining the roles and responsibilities of enforcement and investigation officers.

Keywords: *Implementation, Monitoring, Circulation, Illegal Cigarettes, Without Tax Stamp.*

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