Al-battar: Jurnal Pamungkas Hukum
DOI: https://doi.org/10.63142/al-battar.v3i2.522
Volume 3 Nomor 2, Agustus 2026
e-ISSN 3063-8895 | p-ISSN - | Hal. 142-156

Illegal Cigarette Excise Crime in Gorontalo: Criminology and Law Enforcement Perspectives

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Received:	Revised:	Accepted:	Available Online:	Published:
30/04/2026	21/05/2026	13/07/2026	14/07/2026	14/07/2026

Abstract

This study aims to analyze the criminological factors underlying illegal excise cigarette crimes, identify the transformation of perpetrators' modus operandi, and evaluate the effectiveness of law enforcement in Gorontalo Province. This research employs an empirical juridical method with socio-legal research and criminological legal research approaches, conducted as a case study at the Gorontalo Customs and Excise Supervisory Office. Primary data were obtained through semi-structured interviews with Customs investigators, while secondary data were derived from enforcement documentation for the period 2023–2025 as well as criminological literature and excise regulations. Data analysis was conducted qualitatively using a thematic analysis approach integrated with four classical criminological theories, namely Becker's Rational Choice Theory, Merton's Anomie Theory, Sutherland's Differential Association Theory, and Hirschi's Social Control Theory. The findings reveal a drastic increase in illegal cigarette discoveries in Gorontalo, from 133,000 sticks in 2023 to 878,000 sticks in 2025, driven by price disparity between legal and illegal cigarettes, socio-economic structural pressures, organized informal distribution networks, and the weak social bonds of perpetrators toward legal norms. This study finds that the distribution modus operandi of illegal cigarettes has undergone a significant transformation toward digital-logistics channels through the exploitation of e-commerce platforms and courier services with disguised cargo identities a phenomenon that has received limited scholarly attention in previous research. The contribution of this study lies in the application of a combinative approach integrating four classical criminological theories to analyze economic crime at the regional level, while simultaneously affirming the urgency of digital surveillance reform and excise intelligence strengthening as relevant policy responses within the national excise policy framework.

Keywords: *Criminology, Excise, Illegal Cigarettes, Digital Modus Operandi, Law Enforcement, Gorontalo Customs.*

Abstrak

Penelitian ini bertujuan untuk menganalisis faktor-faktor kriminologis yang melatarbelakangi tindak pidana cukai rokok ilegal, mengidentifikasi transformasi modus operandi pelaku, serta mengevaluasi efektivitas penegakan hukum di Provinsi Gorontalo. Penelitian menggunakan metode yuridis empiris dengan pendekatan *socio-legal research* dan *criminological legal research*, melalui studi kasus di Kantor Pengawasan dan Pelayanan Bea dan Cukai Gorontalo. Data primer diperoleh melalui wawancara semi-terstruktur dengan penyidik Bea Cukai, sedangkan data sekunder bersumber dari dokumentasi hasil penindakan periode 2023–2025 serta literatur kriminologi dan regulasi cukai. Analisis dilakukan secara kualitatif menggunakan pendekatan *thematic analysis* yang diintegrasikan dengan empat teori kriminologi klasik, yakni *Rational Choice Theory* Becker, *Teori Anomie* Merton, *Differential Association Theory* Sutherland, dan *Social Control Theory* Hirschi. Hasil penelitian menunjukkan peningkatan drastis temuan rokok ilegal di Gorontalo, dari 133.000 batang pada 2023 menjadi 878.000 batang pada 2025, yang didorong oleh disparitas harga rokok legal dan ilegal, tekanan struktural sosial-ekonomi, jaringan distribusi informal yang terorganisir, serta lemahnya ikatan sosial pelaku terhadap norma hukum. Penelitian ini menemukan bahwa modus operandi distribusi rokok ilegal telah bertransformasi secara signifikan ke arah digital-logistik melalui pemanfaatan platform *e-commerce* dan jasa ekspedisi dengan penyamaran identitas barang, sebuah fenomena yang belum banyak dibahas dalam penelitian sebelumnya. Kontribusi penelitian ini terletak pada penerapan pendekatan kombinatif empat teori kriminologi klasik secara terpadu dalam menganalisis kejahatan ekonomi di tingkat daerah, sekaligus menegaskan urgensi reformasi pengawasan digital dan penguatan intelijen cukai sebagai respons kebijakan yang relevan dalam kerangka kebijakan cukai nasional.

Kata Kunci: Kriminologi, Cukai, Rokok Ilegal, Modus Operandi Digital, Penegakan Hukum, Bea Cukai Gorontalo.

INTRODUCTION

Crimes in the excise sector, especially the circulation of illegal cigarettes, are a form of economic crime that is still a serious challenge for the Indonesian government. Criminology as a science that studies crime and the factors that influence the occurrence of crime includes three main aspects, namely acts that are considered crimes, perpetrators, and people's reactions to violations of the law.[1] In the context of illegal cigarette excise, criminological studies are relevant because this act is not solely an administrative offense, but has developed into an organized crime that has a wide impact on the economic, social, and public health order.

Illegal cigarettes, which are generally circulated without an official excise tape or using fake excise tapes, clearly violate the provisions of Law Number 39 of 2007 concerning Excise.[2] The regulation has actually provided a strong legal basis for the state to regulate, supervise, and take action against any violations in the field of excise. However, the existence of clear regulations is not necessarily able to stem the rate of illegal cigarette circulation which continues to show an increasing trend from year to year. This indicates that the problem of illegal cigarettes is not solely a regulatory issue, but involves a much more complex dimension, ranging from weak law enforcement, low public legal awareness, to structural factors that encourage perpetrators to continue carrying out these illegal activities.

The impact caused by the circulation of illegal cigarettes is multidimensional and interrelated. From the economic side, the country has suffered very significant losses due to the loss of potential revenue from the excise sector which reaches trillions of rupiah every year. Cigarette excise revenue is one of the important components in the non-tax state revenue structure, so the loss of this potential directly impacts the state's fiscal capacity to finance development and public services. From the social side, the circulation of illegal cigarettes creates unfair competition in the tobacco industry which ultimately has an impact on the survival of tobacco farmers and legal cigarette producers who have complied with all their legal and tax obligations.[3] Meanwhile, from a public health perspective, illegal cigarettes are often produced without meeting the quality and safety

[1] E.H Sutherland, *Principles of Criminology (4th Ed.)*, ed. J.B (Chicago: J.B.: Lippincott Company, 1947).

[2] Republic of Indonesia, "Law of the Republic of Indonesia Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise," 46 Republic of Indonesia § (2007), https://doi.org/10.2320/materia.46.171.

[3] Robert K. Merton, *Social Theory and Social Structure* (New York.: The Free Press, 1968).

standards set by the government, so these products have the potential to contain harmful ingredients that endanger consumer health.[4]

At the regional level, Gorontalo Province is one of the regions that faces the problem of illegal cigarette circulation quite seriously. As one of the strategic areas in the Sulawesi region with fairly open distribution access, Gorontalo is often a transit route and a place for the circulation of illegal cigarette products from various producing regions.[5] The geographical and demographic characteristics of Gorontalo which has a number of entry points for goods from outside the region, coupled with the limited capacity of the surveillance of the apparatus in the field, make this area vulnerable to the infiltration of cigarette products without official excise tape.

This condition is clearly reflected in the enforcement data carried out by the Gorontalo Customs Office in recent years. In 2023, it was recorded that 133 thousand illegal cigarettes were successfully secured by officers. This figure then jumped significantly to 288 thousand sticks in 2024, and increased drastically to 878 thousand sticks in 2025.[6] If we look closely, this increasing trend not only reflects the increasing intensity of circulation, but also indicates a shift in distribution patterns that are increasingly organized and adaptive to the efforts of the authorities. The perpetrators are suspected of increasingly taking advantage of various loopholes, including digital-based distribution channels that are increasingly difficult to detect through conventional surveillance mechanisms.

In addition, the demand factor from the consumer side also aggravates this situation. People, especially the lower middle economic circles, tend to choose illegal cigarettes because their prices are much cheaper than legal cigarette products that have been excise according to the provisions. The ignorance of some people about excise regulations and the accompanying legal risks is also a factor that indirectly encourages the continuation of demand for these illegal products. This creates a black market ecosystem that is quite stable and difficult to eradicate only through a law enforcement approach, without continuous education and community empowerment efforts.

At the level of law enforcement, the apparatus in Gorontalo faces various obstacles that are quite complex. Limited human resources and technology are the main obstacles for Customs and the police to detect and take action against perpetrators effectively and comprehensively. As a result, not a few perpetrators of illegal cigarette excise crimes can still operate without getting commensurate legal sanctions, so that the deterrent effect expected from law enforcement has not been optimally realized.

Academic studies on the problem of illegal cigarettes in Indonesia are actually not completely new. A number of previous studies have made important contributions to understanding various aspects of this phenomenon. Most of the existing research tends to focus on aspects of administrative law enforcement, excise regulation analysis, and the macroeconomic impact of the circulation of illegal cigarettes nationally. The approach used is generally normative-juridical, namely analyzing the suitability between applicable laws and regulations and practices in the field.

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[4] World Health Organization, "WHO Report on the Global Tobacco Epidemic, 2023," 2023, https://www.who.int/publications/i/item/9789240077164.

[5] Riskesdas, "Gorontalo Provincial Report Riskesdas 2018," *Publishing Institution of the Health Research and Development Agency* (Gorontalo, 2018), https://repository.badankebijakan.kemkes.go.id/id/eprint/3894/1/Riskesdas Gorontalo 2018.pdf.

[6] Gorontalo Province Central Statistics Agency, "Gorontalo Province Foreign Trade Statistics 2024," vol. 11, 2025.

However, there is a significant gap in the existing literature. Research that specifically analyzes the criminological factors behind the rampant circulation of illegal cigarettes from the perspective of perpetrators, social structures, and local dynamics is still very limited, especially at the provincial level. Furthermore, studies highlighting the transformation of digital-based modus operandi in the region's illegal cigarette distribution networks are almost absent from the available literature. In fact, the development of digital technology has significantly changed the way economic criminals operate, including in terms of marketing, ordering, and distributing illegal products to end consumers. On the other hand, empirical research involving the direct perspective of investigators and law enforcement officials at the regional level who actually have very valuable field knowledge is also very rare. These gaps are the starting point and academic justification for this research to be present as a new contribution to the treasure trove of legal and criminological studies in Indonesia.

This research offers a number of novelties that distinguish it conceptually and empirically from previous research. First, this study integrates four complementary criminological theoretical perspectives to explain the factors behind the crime of illegal cigarette excise, resulting in a more comprehensive analysis compared to an approach that only relies on one theory. Second, this study specifically examines the transformation of the modus operandi of illegal cigarette circulation through the use of digital technology and online media as a contemporary criminal phenomenon that continues to develop, but is still relatively limited in attention in academic studies, especially in regional contexts. Third, this study uses an empirical legal approach through in-depth interviews with Customs investigators and police officers in Gorontalo Province so that it is able to present findings that are contextual, factual, and oriented to law enforcement practices. The combination of these three aspects is expected to enrich the development of criminology studies while providing a stronger basis for the formulation of policies to counter the circulation of illegal cigarettes.

Based on the background, problem identification, and research gaps, this research focuses on three main issues. First, analyze the criminological factors behind the occurrence of illegal cigarette excise in Gorontalo Province. Second, examining the modus operandi pattern of illegal cigarette circulation, including the transformation of the distribution network through the use of digital platforms. Third, evaluate the effectiveness of law enforcement carried out by Customs and Police in tackling the circulation of illegal cigarettes along with various obstacles that affect the optimization of their enforcement.

In line with the focus of the study, this study aims to produce a comprehensive analysis of criminological determinants, the development of modus operandi, and the effectiveness of law enforcement against illegal cigarette excise crimes in Gorontalo Province. The results of the research are expected not only to contribute to the development of criminological theory and the study of economic criminal law, but also to become an academic foundation for the development of law enforcement strategies that are more adaptive, collaborative, and responsive to the dynamics of illegal cigarette circulation, especially those that utilize the digital ecosystem.

RESEARCH METHODS

This study uses an empirical legal research method *(empirical juridical research)* with a *socio-legal research* approach and *criminological legal research*. The *socio-legal* approach was chosen because this study not only examines legal norms textually, but also examines how the law works in real practice in society, especially in the context of excise law enforcement at the regional level. Meanwhile, *the criminological legal research* approach is used to integrate criminological perspectives in analyzing the factors behind the occurrence of illegal cigarette excise crimes, so that the analysis is not only normative-juridical but also touches on the social, economic, and behavioral dimensions of the perpetrators. This research is designed as a case *study* focusing on the Customs and Excise Supervision and Service Office *(KPPBC)* Intermediate Type C Gorontalo. The selection of this location is based on the consideration that Gorontalo Province recorded a very significant increase in the discovery of illegal cigarettes in the period 2023 to 2025, from 133 thousand cigarettes in 2023, increasing to 288 thousand cigarettes in 2024, and surging dramatically to 878 thousand cigarettes in 2025, making it a representative and relevant research locus to be studied in depth.

This study uses two main data sources, namely primary data and secondary data. Primary data was obtained through two data collection techniques, namely field observation and *in-depth interview*. Field observations were carried out directly within KPPBC Gorontalo to get a real picture of the supervision and enforcement mechanisms carried out by officers in the field. The interview was carried out using *a semi-structured interview* technique, which is an interview that is guided by a pre-prepared question guideline but still provides space for the interviewee to develop answers in a more in-depth and contextual manner. This technique was chosen because it allows researchers to dig into richer information and not be limited to formal answers, while maintaining consistency in the direction of the interview according to the research objectives. The resource persons in this study are investigators and functional officers at KPPBC Gorontalo who were selected using *the purposive sampling technique*, which is the deliberate selection of resource persons based on certain criteria, including: *(1)* having direct experience in handling cases of illegal cigarette excise crimes, *(2)* serving or having served as a civil servant investigator *(PPNS)* in the field of excise, and *(3)* Be involved in the enforcement process during the 2023–2025 research period. Meanwhile, secondary data was obtained through a document study that included files on the results of the illegal cigarette crackdown on KPPBC Gorontalo for the 2023–2025 period, laws and regulations in the field of excise, official reports of the Directorate General of Customs and Excise, as well as scientific literature in the form of books and journals related to criminological theory and excise regulations.

The data analysis in this study was carried out qualitatively using a *thematic analysis approach* that was integrated with a criminological perspective. The data analysis process is carried out through three systematic stages. *First*, data reduction, namely the process of sorting, concentrating, and simplifying raw data obtained from interviews and documents, so that only data relevant to the focus of the research is retained for further analysis. *Second*, thematic categorization, which is the grouping of data that has been reduced to main themes that reflect the dimensions of the research problem, including: *(a)* economic factors that encourage the occurrence of excise crimes, *(b)* social and environmental factors of the perpetrators, and *(c)* weaknesses in the law enforcement system that are a loophole for the circulation of illegal cigarettes. *Third*, criminological interpretation, which is the in-depth interpretation and interpretation of findings using four combinatorial criminological theoretical frameworks, including Gary Becker's *rational choice theory* to analyze the calculation of perpetrators' profits, Robert K. Merton's anomie theory to analyze structural pressures that drive deviant behavior, and differential association theory from Edwin H. Sutherland to analyze the learning process of criminal behavior in distribution networks, as well as the social control theory of Travis Hirschi to analyze the weak social ties of perpetrators to applicable legal norms. To ensure the validity and credibility of the data, this study applies two data validity techniques, namely source triangulation by comparing and confirming information obtained from several different sources and data triangulation by confirming interview results data with official document data obtained from KPPBC Gorontalo, so that the resulting conclusions have a high level of trust and objectivity can be scientifically accounted for.

RESULTS AND DISCUSSION

Criminological Factors of Illegal Cigarette Excise Crimes in Gorontalo Province

The results of the study show that the crime of illegal cigarette excise in Gorontalo Province is influenced by various interrelated factors, namely economic factors, social factors, weak supervision, and high market demand. Based on data from the results of the Gorontalo Customs Supervision and Services Office (KPPBC), the number of illegal cigarettes that have been successfully secured has increased significantly during the 2023-2025 period. In 2023, as many as 133,000 illegal cigarettes were found, increasing to 288,000 cigarettes in 2024, and again increasing to 878,000 cigarettes in 2025. Based on the results of interviews with Gorontalo Customs and Excise investigators, the increase shows that the circulation of illegal cigarettes in Gorontalo Province is still taking place systematically and is able to adapt to the supervision pattern of the apparatus.[7]

Economic factors are the main cause that encourages the occurrence of illegal cigarette excise in Gorontalo. Based on the results of the interview, the interviewee explained that the price difference between legal cigarettes and illegal cigarettes is very high because legal cigarettes are burdened with excise, Value Added Tax (VAT), and Income Tax (PPh), while illegal cigarettes are marketed without bearing this burden. As a result, the price of illegal cigarettes is much cheaper, so it is more in demand by the public, especially the lower middle economic group. This condition causes the perpetrator to obtain relatively large economic benefits with risks that are considered to be still bearable.[8]

The findings can be explained through the Rational Choice Theory put forward by Gary S. Becker. Becker explained that a person will commit a criminal act if the benefits obtained are seen as greater than the costs or risks that must be incurred.[9] In the context of this study, the perpetrators rationally calculated the benefits from the sale of illegal cigarettes that were much higher than the possibility of being subject to criminal or administrative sanctions. As long as the economic benefits remain large and the chances of enforcement are considered small, then illegal cigarette trading activities will still be chosen as a profitable alternative. These findings are in line with the research of Margaret, Athallah, and Esa who stated that the motive of economic profit is the dominant factor in the trade of illegal goods. However, this study found that there are different characteristics, namely the high public demand for cheap cigarettes is a factor that further strengthens the decision of perpetrators to continue carrying out illegal activities.

In addition to economic factors, this study also found that social factors play an important role in maintaining the sustainability of the circulation of illegal cigarettes. Based on the results of interviews with Gorontalo Customs and Excise investigators, perpetrators generally form informal distribution networks that utilize social relationships

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[7] Interview with Gorontalo Customs and Excise Investigator.

[8] Interview with Gorontalo Customs and Excise Investigator.

[9] Gary S. Becker, *Crime and Punishment: An Economic Approach*, *Journal of Political Economy*, Vol. 76, No. 2 (1968), hlm. 169–217, https://doi.org/10.1086/259394

between perpetrators.[10] Through this network, the perpetrators share information about suppliers, distribution channels, and how to avoid the supervision of the authorities.

This phenomenon is in accordance with the Differential Association Theory put forward by Edwin H. Sutherland. According to Sutherland, criminal behavior is learned through the process of interaction with other individuals who have committed deviations first.[11] In this study, the learning process can be seen from the transfer of knowledge about techniques for obtaining, storing, and marketing illegal cigarettes through social networks that have been formed. Thus, a person's involvement in the illegal cigarette trade is influenced not only by economic motives, but also by the social environment that tolerates such behavior. These findings reinforce the research of Duana, Masyar, and Wulandari which states that social networks have an important role in the development of modern economic crimes.[12] However, this study provides new findings that the illegal cigarette distribution network in Gorontalo is more developed through local social relationships that are informal in nature, making it more difficult for law enforcement officials to detect.

This study also found that limited supervision is one of the factors that facilitate the circulation of illegal cigarettes. Based on the results of interviews with Gorontalo Customs and Excise investigators, the limited number of personnel is not proportional to the area of supervision so that there are still many distribution channels that cannot be monitored optimally.[13] This condition is used by the perpetrators to distribute illegal cigarettes through various channels that are relatively difficult for the authorities to reach.

This condition can be analyzed using Travis Hirschi's Social Control Theory which states that a person will tend to obey the law if he has strong social ties to society and state institutions.[14] Conversely, when social control is weakened, the chances of a person committing irregularities will increase. In the context of this study, the limited supervision of the apparatus and the low legal awareness of the community have caused social control over the circulation of illegal cigarettes to not run effectively. The findings are in line with research by Duana, Masyar, and Wulandari which shows that weak social control is one of the causes of the increase in economic crime.[15]

In addition, this study found that the high market demand for cheap cigarettes also strengthens the sustainability of the illegal cigarette trade. Based on the results of the interviews, most consumers consider price more than the legality of the product so that the demand for illegal cigarettes remains high.[16] This condition provides market certainty for actors to continue to carry out distribution activities.

The findings can be explained through the Anomie Theory put forward by Robert K. Merton. According to Merton, deviation arises when there is a gap between the economic goals that society wants to achieve and the limited legal means to achieve

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[10] Interview with Gorontalo Customs and Excise Investigator

[11] Edwin H. Sutherland, *Principles of Criminology*, 4th ed. (Chicago: J.B. Lippincott Company, 1947).

[12] Gumelar Rizki Duana, Ali Masyar, and Cahya Wulandari, "Review of Criminological Theory in Cybercrime (Customer Data Leak Case)," *COMSERVA: Journal of Research and Community Service*, Vol. 4, No. 10 (2025), pp. 3752–3760, https://doi.org/10.59141/comserva.v4i10.2949.

[13] Interview with Gorontalo Customs and Excise Investigator

[14] Travis Hirschi, *Causes of Delinquency* (Berkeley: University of California Press, 1969/2002).

[15] Gumelar Rizki Duana, Ali Masyar, and Cahya Wulandari, "Review of Criminological Theory in Cybercrime (Customer Data Leak Case)," *COMSERVA: Journal of Research and Community Service*, Vol. 4, No. 10 (2025), pp. 3752–3760, https://doi.org/10.59141/comserva.v4i10.2949

[16] Interview with Gorontalo Customs and Excise Investigator.

them.[17] In the context of this study, economic pressure encourages perpetrators to choose the illegal cigarette trade as an alternative to making profits, while consumers choose illegal cigarettes due to limited purchasing power for legal products. Therefore, the circulation of illegal cigarettes in Gorontalo is not only influenced by the profit motives of the perpetrators, but also by the economic pressure that occurs on the demand side.

Transformation of the Modus Operandi of Illegal Cigarette Circulation in the Digital Era

The results of the study show that the modus operandi of illegal cigarette circulation in Gorontalo Province has undergone a significant transformation along with the development of information technology and the distribution system of goods. Based on the results of interviews with Gorontalo Customs and Excise investigators, at first, the circulation of illegal cigarettes was mostly carried out through conventional patterns, namely by distributing cigarettes without an excise tape, using fake excise tapes, utilizing used excise tapes, or using excise tapes that were not in accordance with the type and class of tariffs.[18] Distribution is carried out directly through stalls, grocery stalls, traditional markets, or using private vehicles that cross land routes and people's ports to avoid inspection by officers.

Along with the development of digital technology, the distribution pattern has undergone significant changes. Based on the results of the interview, the perpetrator began to use e-commerce platforms, social media, instant messaging applications, and expedition services as the main means of marketing and distributing illegal cigarettes.[19] Orders are no longer made face-to-face, but through online communication so that the identities of sellers and buyers are relatively more difficult to know by law enforcement officials. In addition, goods sent through expedition services are often disguised by using the information of other goods, such as basic necessities, snacks, or household supplies, thereby reducing the level of suspicion of officers during the delivery process.

The transformation shows that digitalization has transformed the characteristics of the circulation of illegal cigarettes from a local distribution system to a wider, more flexible, and hard-to-detect network. The use of digital technology allows actors to reach consumers in various regions without having to have a physical store or meet with buyers directly. In addition to increasing operational cost efficiency, the use of digital media also speeds up the transaction process, expands marketing reach, and provides a higher level of anonymity so that the risk of detection by the authorities becomes smaller.[20] Other characteristics found in this study are the use of third-party accounts, payments through digital wallets, and repeated delivery of small quantities of goods to avoid officer inspections.

This phenomenon can be analyzed using the Rational Choice Theory put forward by Gary S. Becker. Becker explained that criminals will choose the actions that provide the most benefits with the least possible risk.[21] In the context of this research, the use of digital platforms and expedition services is a form of rational choice by actors to minimize the possibility of being detected by the authorities while expanding the marketing network. The use of digital technology provides advantages in the form of lower

[17] Robert K. Merton, *Social Theory and Social Structure* (New York: The Free Press, 1968).

[18] Interview with Gorontalo Customs and Excise Investigator.

[19] Interview with Gorontalo Customs and Excise Investigator.

[20] Interview with Gorontalo Customs and Excise Investigator.

[21] Gary S. Becker, *Crime and Punishment: An Economic Approach*, *Journal of Political Economy*, Vol. 76, No. 2 (1968), hlm. 169–217. https://doi.org/10.1086/259394

distribution costs, wider market reach, and a higher level of anonymity compared to conventional distribution methods.

In addition, the change in modus operandi can also be explained through Differential Association Theory from Edwin H. Sutherland. According to Sutherland, criminal behavior is studied through the process of social interaction with individuals or groups who have committed irregularities in the past.[22] The results of the study showed that the perpetrators shared information with each other about how to use digital platforms, disguise techniques, the use of sender identities, and strategies to avoid police supervision. This shows that the ability of perpetrators to utilize technology is the result of a social learning process that takes place continuously in the illegal cigarette distribution network.

The findings of this study are in line with the research of David Décary-Hétu, Vincent Mousseau, and Ikrame Rguioui (2018) who explained that the illegal cigarette trade has undergone a shift from conventional distribution to internet-based distribution. The study shows that the use of digital platforms provides a higher level of anonymity to perpetrators while making it difficult for law enforcement officials to identify distribution networks and the main perpetrators.[23] Furthermore, research by Martin *et al.*, (2020) also explains that modern illegal cigarette trade utilizes delivery systems through digital platforms and logistics services so that the distribution chain becomes more flexible, adaptive, and difficult to track compared to conventional smuggling methods.[24] These findings strengthen the results of this study which shows that perpetrators in Gorontalo Province are starting to use e-commerce, social media, and expedition services as the main means in distributing illegal cigarettes to consumers.

However, this study has differences from previous research. Décary-Hétu *et al* and Martin et al. study more about the illegal cigarette trade in the context of international networks and cryptomarkets**,** while this study shows that the transformation of modus operandi has also occurred at the regional level through the use of marketplaces, social media, and publicly available expedition services. Thus, this study shows that the digitization of illegal cigarette trade has not only developed in large-scale criminal networks, but has also been adopted by local actors in Gorontalo Province as a strategy to maintain distribution activities while reducing the risk of law enforcement.

The findings show that the transformation of the modus operandi of illegal cigarette circulation in Gorontalo Province is a form of adaptation of perpetrators to the development of digital technology and changes in the supervision pattern of the apparatus. Therefore, countermeasures strategies no longer rely enough on physical surveillance in the field, but need to be integrated with digital surveillance, electronic transaction monitoring, cyber intelligence strengthening, and cooperation between the Directorate General of Customs and Excise, digital platform providers, and expedition service companies to detect and break the distribution chain of illegal cigarettes more effectively.

Effectiveness of Law Enforcement Against Illegal Cigarette Excise Crimes

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[22] Edwin H. Sutherland, *Principles of Criminology*, 4th ed. (Chicago: J.B. Lippincott Company, 1947).

[23] David Décary-Hétu, Vincent Mousseau, and Ikrame Rguioui, "The Shift to Online Tobacco Trafficking," *International Journal of Cyber Criminology*, Vol. 12, No. 1 (2018), hlm. 47–67. https://doi.org/10.5281/zenodo.1467842

[24] James Martin, David Décary-Hétu, et al., "Distributing Tobacco in the Dark: Assessing the Regional Structure and Shipping Patterns of Illicit Tobacco in Cryptomarkets," *Global Crime*, Vol. 22, No. 1 (2020). https://doi.org/10.1080/17440572.2020.1799787

The results of the study show that law enforcement against illegal cigarette excise in Gorontalo Province has been carried out through a preventive and repressive approach as mandated in Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise.[25] Based on the results of interviews with Gorontalo Customs and Excise investigators, preventive efforts are carried out through socialization to the public, education about the characteristics of illegal cigarettes, dissemination of information through social media, installation of publication media, and coordination with local governments, law enforcement officials, and business actors.[26] The activity aims to increase public awareness about the importance of buying legal cigarettes while reducing the demand for illegal cigarettes.

In addition to preventive efforts, law enforcement is also carried out through repressive actions in the form of market operations, surveillance patrols, confiscation of evidence, investigation of perpetrators, and enforcement of criminal sanctions in accordance with the provisions of laws and regulations.[27] Based on data from the results of the Gorontalo KPPBC, the number of illegal cigarettes that have been successfully secured has increased from year to year. This condition shows that the intensity of supervision and enforcement continues to be increased as a form of the government's commitment to suppressing the circulation of illegal cigarettes. However, the increase in the number of evidence that has been successfully secured also indicates that illegal cigarette circulation activities are still ongoing and are able to adapt to various forms of supervision carried out by the authorities.

Despite various efforts, the study found that law enforcement still faces a number of obstacles. Based on the results of interviews with Gorontalo Customs and Excise investigators, the limited number of personnel is the main obstacle in supervising the entire Gorontalo Province area which has a fairly wide distribution channel of land, sea, and people's ports.[28] In addition, the development of information technology has caused perpetrators to begin to use e-commerce, social media, instant messaging applications, and expedition services as a means of distributing illegal cigarettes so that the supervision process becomes increasingly complex. The low legal awareness of the public is also an obstacle because some consumers still choose illegal cigarettes because of their cheaper price than legal cigarettes.

The findings show that the effectiveness of law enforcement is not only determined by the success of the authorities in carrying out action, but also influenced by factors that affect the work of the law in society. In the perspective of the effectiveness of the law stated by Soerjono Soekanto, the success of law enforcement is influenced by five factors, namely the substance of the law, law enforcement officials, facilities and infrastructure, society, and legal culture.[29] Based on the results of the research, the legal substance factor has provided an adequate legal basis through the Excise Law. However, the effectiveness of its implementation is still influenced by limited human resources, the vastness of the supervisory area, the development of digital technology, and low public compliance with excise regulations. Thus, the main problem does not lie in the legal norms, but in the aspects of implementation and supervision in the field.

[25] Law of the Republic of Indonesia Number 11 of 1995 concerning Excise.
[26] Interview with Gorontalo Customs and Excise Investigator.
[27] Interview with Gorontalo Customs and Excise Investigator.
[28] Interview with Gorontalo Customs and Excise Investigator.
[29] Soerjono Soekanto, *Factors Influencing Law Enforcement* (Jakarta: Rajawali Pers, 2014).

The findings of this study can also be analyzed using Social Control Theory proposed by Travis Hirschi. Hirschi explained that compliance with the law is influenced by the strength or weakness of an individual's social ties with the family, society, and state institutions.[30] In the context of this study, the high public demand for illegal cigarettes shows that social control over legal compliance has not been running optimally. The low legal awareness of the public has caused the preventive efforts made by the government to not be fully able to change consumer behavior. On the other hand, the limited supervision of the authorities also provides opportunities for perpetrators to continue to carry out illegal cigarette distribution activities.

The results of this study are in line with the research of Joossens and Raw (2012) who stated that the success of eradicating the illegal cigarette trade is not enough to rely only on enforcement, but also requires strengthening the supervision system, inter-agency cooperation, and increasing public compliance with excise regulations.[31] Similarly, research by Gallagher et al. (2019) shows that the development of the illegal cigarette trade requires a technology-based monitoring system (*track and trace system*) so that the distribution of tobacco products can be monitored more effectively.[32] The findings strengthen the results of this study that the effectiveness of law enforcement in Gorontalo Province requires strengthening digital supervision, increasing the capacity of law enforcement officials, and synergy between the Directorate General of Customs and Excise, the Police, local governments, expedition service companies, and digital platform providers.

In contrast to Joossens and Raw's research which focused on the illegal cigarette trade in an international context, this study shows that the main challenge in Gorontalo Province is not only related to cross-regional smuggling, but also with changes in local distribution patterns that increasingly utilize digital technology and social networks of the community. Therefore, the effectiveness of law enforcement is no longer enough to be measured by the number of evidence that has been successfully confiscated or the number of perpetrators processed legally, but must also be measured by the government's ability to reduce public demand for illegal cigarettes, increase legal compliance, and build a digital surveillance system that is able to anticipate the development of the perpetrator's modus operandi.

Model of Strengthening Countermeasures of Illegal Cigarette Circulation Based on Criminology and Digital Supervision Approach

The results of the study show that the circulation of illegal cigarettes in Gorontalo Province is a phenomenon influenced by various interrelated factors, including economic factors, social factors, weak supervision, high market demand, and modus operandi transformation that utilizes the development of digital technology. Based on the results of interviews with Gorontalo Customs and Excise investigators, countermeasures that have been carried out through socialization, market operations, patrols, confiscation of evidence, and enforcement of criminal sanctions have yielded positive results, but have not been able to suppress the circulation of illegal cigarettes optimally because the

[30] Travis Hirschi, *Causes of Delinquency* (Berkeley: University of California Press, 1969).

[31] Luk Joossens & Martin Raw, "From Cigarette Smuggling to Illicit Tobacco Trade," *Tobacco Control*, Vol. 21, No. 2 (2012), hlm. 230–234. https://doi.org/10.1136/tobaccocontrol-2011-050205

[32] Allen Gallagher, Katherine Evans-Reeves, Jonathan Hatchard, & Anna B. Gilmore, "Tobacco Industry's Elaborate Attempts to Control a Global Track and Trace System and Fundamentally Undermine the Illicit Trade Protocol," *Tobacco Control*, Vol. 28 (Suppl. 1) (2019), hlm. s127–s140. https://doi.org/10.1136/tobaccocontrol-2017-054191

perpetrators continue to adjust distribution patterns to the development of information technology.[33] This condition shows that countermeasures no longer rely enough on a repressive approach, but require a more comprehensive strategy by integrating criminology and digital surveillance approaches.

Based on the synthesis of all research findings, the author developed a Model for Strengthening Countermeasures for Illegal Cigarette Circulation Based on Criminology and Digital Supervision Approaches. This model is built on the premise that each causative factor requires a different but integrated treatment strategy. Economic factors that are the main drivers can be minimized through increasing legal risks and strengthening the deterrent effect on perpetrators. Social factors need to be addressed through increased community participation, legal education, and the establishment of community-based supervision networks. Meanwhile, the transformation of digital-based modus operandi requires strengthening an electronic surveillance system that is able to detect illegal cigarette distribution activities on marketplaces, social media, and expedition services. Thus, the model offered is not only oriented to enforcement after a crime has occurred, but also to prevention through the optimization of technology-based supervision and the strengthening of social control of the community.

The conceptual model shows that the effectiveness of countermeasures will be achieved if there is synergy between three main components, namely criminological approaches**,** digital supervision, and inter-agency collaboration. The criminological approach functions to identify the factors that cause crime so that countermeasures strategies can be prepared according to the characteristics of the perpetrators. Digital surveillance is directed at the use of information technology to detect patterns of illegal cigarette distribution through electronic transactions, social media monitoring, and logistics data analysis. The collaboration between institutions is carried out through coordination between the Directorate General of Customs and Excise, the Police, the Prosecutor's Office, local governments, expedition service companies, marketplace operators, and the public as a source of information in the disclosure of illegal cigarette distribution networks.

The findings of this study are in line with the research of Bintang Puji Anggraini, Erna Dewi, and Fristia Berdian Tamza (2025) who stated that countering the circulation of illegal cigarettes requires a balance between preventive and repressive efforts through synergy between law enforcement agencies.[34] However, this study provides conceptual development by adding elements of digital surveillance as an integral part of the counter-terrorism strategy because the distribution pattern of illegal cigarettes has undergone a transformation into the digital space.

The results of this study also strengthen the findings of Sandy Wahyu Purnomo *et al.,* (2025) who show that the digitization of the customs system, such as the implementation of the Customs-Excise Information System and Automation (CEISA), electronic seal (e-seal), and data-based monitoring system is able to increase the effectiveness of supervision of excisable goods.[35] The study emphasized that the use of

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[33] Interview with Gorontalo Customs and Excise Investigator.

[34] Bintang Puji Anggraini, Erna Dewi, and Fristia Berdian Tamza, "Efforts of the Customs and Excise Supervisory Office and Service in Overcoming the Circulation of Illegal Cigarettes," *Das Sole Legal Journal*, Vol. 11, No. 1 (2025). https://doi.org/10.32520/das-sollen.v11i1.3659.

[35] Sandy Wahyu Purnomo *et al.,* "The Effectiveness of Digitizing the Import Process of the Directorate General of Customs and Excise in Strengthening Illegal Cigarette Supervision in Indonesia," *Journal Marine Inside,* Vol. 7, No. 2 (2025). DOI: 10.62391/ejmi.v7i2.173.

digital technology not only increases the accuracy of supervision, but also strengthens coordination between agencies in detecting the circulation of illegal cigarettes. These findings strengthen the model offered in this study that digital-based supervision needs to be combined with criminological analysis so that the authorities are not only able to take action, but also anticipate changes in the modus operandi of perpetrators.

In addition, Haris Budiman's research (2024) shows that the effectiveness of law enforcement against the circulation of illegal cigarettes is still influenced by limited human resources, the breadth of the surveillance area, and the need for stronger coordination between the Police and the Directorate General of Customs and Excise.[36] This study complements these findings by showing that in addition to strengthening institutional coordination, it is also necessary to integrate digital surveillance systems and criminological approaches so that countermeasures strategies are able to adapt to the development of increasingly complex crime patterns.

The policy implications of this study are the need to develop a technology-based excise supervision system that is integrated with digital transaction monitoring, increasing the capacity of human resources in the field of digital investigation, and strengthening cooperation between the Directorate General of Customs and Excise and marketplace operators, expedition service companies, and digital payment service providers. In addition, local governments need to increase legal education to the public about the economic and legal impacts of illegal cigarette consumption so that the demand for illegal products can be suppressed. Thus, the countermeasures strategy is not only oriented towards taking action against perpetrators, but also able to reduce criminogenic factors that are the main cause of the development of illegal cigarette circulation in Gorontalo Province.

CONCLUSION

This study concludes that the crime of excise on illegal cigarettes in Gorontalo Province is a multidimensional criminological phenomenon, driven by complex interactions between economic factors in the form of high price disparities between legal and illegal cigarettes due to excise burdens, VAT, and income tax borne by legal products, structural factors in the form of socio-economic pressures that encourage individuals to choose illegal routes as a strategy to meet their needs, social factors in the form of knowledge dissemination and justification of deviant behavior through informal distribution networks that have been built in the community, as well as the weak factor of individual social ties to legal institutions that weaken the internal barriers of perpetrators to engage in excise crimes. The modus operandi carried out by the perpetrators has undergone a significant transformation, no longer limited to conventional manipulation of excise tapes, but has developed towards the digitalization of distribution through the use of e-commerce platforms and expedition services with the disguise of the identity of goods, thus exceeding the conventional supervisory capacity that has been used by the authorities. Although Gorontalo Customs enforcement data shows a consistent upward trend from 133,000 rods in 2023, 288,000 rods in 2024, to 878,000 rods in 2025, the effectiveness of law enforcement is still partial due to limited human resources, suboptimal coordination across agencies, and the lack of digital technology-based supervision capacity that causes the distribution network at a higher level to not be able to be completely dismantled. Therefore, this study recommends an integrative

[36] Haris Budiman, "Law Enforcement against the Circulation of Illegal Cigarettes in Kuningan Regency," *Logic: Journal of Research of Kuningan University*, Vol. 15, No. 1 (2024). DOI: 10.25134/logic.v15i01.9583.

countermeasures model that includes digital surveillance reform through the development of technology-based transaction monitoring systems on e-commerce platforms and expedition services, strengthening excise intelligence through the establishment of integrated units involving Customs, police, and prosecutors in a synergistic and anticipatory manner, as well as socio-economic prevention approaches that are directed at the root of the problem in terms of market demand through legal education to the community and strengthening the local economy to reduce dependence on illegal products, so that the handling of illegal cigarettes is no longer reactive and partial, but systemic, comprehensive, and sustainable for the realization of more effective and fair excise governance in Gorontalo Province.

ACKNOWLEDGMENTS

The authors express sincere gratitude to all parties who have contributed to the successful completion of this study, including research advisors for their guidance and insightful feedback, institutions or organizations for their financial or material support, and colleagues or collaborators whose assistance and encouragement were instrumental in the research process. Their contributions have been essential in ensuring the quality and completion of this work.

FUNDING INFORMATION

None.

CONFLICTING INTEREST STATEMENT

The authors state that there is no conflict of interest in the publication of this article.

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