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ANALYSIS OF THE IMPACT OF CIGARETTE'S EXCISE POLICY ON THE ACCEPTANCE OF THE PROBOLINGGO CUSTOMS OFFICE

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ABSTRACT

This research aims to determine the effect of cigarette production, excise rates and cigarette excise stamps on state revenues, especially in the Supervision and Service Office of Customs and Excise Type Intermediate Pabean C Probolinggo. This type of research is quantitative. The policy of increasing excise rates is to control cigarette consumption, the spread of illegal cigarettes, and to optimize state revenue, and has been agreed by the company and the and Services Customs and Excise Office Type Intermediate Pabean C Probolinggo The research sample was 22 companies registered in the Customs and Excise Supervision and Service Office Type Intermediate Pabean C Probolinggo, with a purposive sampling method.

The results show that simultaneously or partially, excise, and cigarette excise stamps have a significant effect on the acceptance of the Supervision and Service Office of Customs and Excise Type Intermediate Pabean C Probolinggo. This can be seen from the average cigarette production in the Probolinggo region that has decreased from year to year due to a decrease in market demand, due to higher cigarette excise rates. As a result, it has an impact on decreasing state revenue through the Customs and Excise Supervision and Service Office Type Intermediate Pabean C Probolinggo.

Keywords : *Production Results, Excise Tariff, Excise Tape, Revenue*

1. INTRODUCTION

State revenue can be realized in various forms, including through customs and excise. According to Burhanuddin (2013: 9) the tax comes from Sanskrit which means fee. Duty is used as a term for the cost of goods leaving or entering a country. The term collector is called customs, while excise is the state levies on goods that have characteristics or characteristics that have been stipulated in the Excise Law. One of the products subject to customs duties is tobacco.

Excise as a source of state revenue which is quite large and has a very important contribution in the APBN, especially in the Domestic Revenue group. Given the large role of tobacco excise on state revenues, the government's attention is more focused on the condition of the cigarette industry in Indonesia which is related to the development of cigarette companies, the development of cigarette production, the development of the workforce, and labor productivity. This concern cannot be separated from the high hopes of the government or the state regarding the strength of the cigarette excise tax which will later be able to maintain the country's economic stability and improve the welfare of the wider community. Based on the tax classification, excise is a tax imposed on certain products, or restricted products, which are not included in the classification of general taxes, import duties and export duties (Sunaryo, 2019: 26). Excise taxes can be levied at the production or distribution level and are usually levied based on the weight or quantity of a product, but also often in the form of a specified value for a product.

The government policy regarding restrictions on the use of excisable goods, as well as an effective control system, is to reform policies through legislation to limit the amount of tobacco consumption. Cigarette excise in Indonesia is an effort to control the selling price of the Indonesian government for cigarettes and other tobacco products such as cigarettes, cigars and leaf cigarettes, which are collected and are valid at the time of purchase. This provision applies with the existence of Law no. 11 of 1995 concerning excise, with amendments referring to Law no. 39 of 2007. This rule was then passed on by Law no. 28 of 2009 concerning Regional Taxes and Regional Levies. This makes the government have to be more selective in making policies regarding tobacco excise because in addition to trying to increase the source of revenue, there must be restrictions as a result of the negative and negative impacts of tobacco consumption on public health. The Excise Law stipulates that the excise tariff is to reduce the consumption of tobacco products and control their distribution because tobacco products are harmful to health. Increasing tobacco excise rates is the most effective way to reduce the health hazards caused by tobacco consumption. Supervision and Service Office of Customs and Excise Type Intermediate Pabean C Probolinggo has a role in collecting excise. The following is the acceptance data :

Table 1
Customs and Excise Supervision & Service Office
Type Intermediate Customs C Probolinggo
Excise Receipt Data
2017 - 2019

No	Company Name	2017	2018	2019
1	PT. HM SAMPOERNA TBK	2.436.000.000	289.0800.000	355.2000.000
2	PT. GUDANG GARAM TBK	2.130.600.000	215.7600.000	198.0000.000
3	PR. SURYA PUTERA	831.600.000	1.749.000.000	2.675.400.000
4	PR. EKA JAYA	40.320.000	60.000.000	56.760.000
5	PR. TRISNA JAYA	52.800.000	52.800.000	67.320.000
6	PR. ALAM SEJAHTERA	844.800.000	1.812.600.000	2.184.000.000
7	PR. USAHA TANI JAYA	40.320.000	56.400.000	51.480.000
8	PR. NURUL ABADI JAYA	41.280.000	55.200.000	50.160.000
9	PR. DALAS	44.160.000	40.800.000	42.240.000
10	PR. DELIMA TEGAL	45.120.000	43.200.000	43.560.000
11	PR. BROMO ABADI	39.360.000	44.400.000	42.240.000
12	PR. CAHAYA MUTIARA	38.400.000	38.400.000	39.600.000
13	PR. LINTINGAN RINA JAYA	38.400.000	37.200.000	38.280.000
14	PR. MITRA MAKMUR	39.360.000	39.600.000	43.560.000
15	PR. AFR SAMPORES	40.320.000	36.000.000	38.280.000
16	PR. BERKAH SUMBER ASIH	47.040.000	39.600.000	39.600.000
17	PR. GUDANG HASIL	36.480.000	43.200.000	35.640.000
18	PR. KARUNIA ILAHI	36.480.000	38.400.000	39.600.000
19	PR. LUSITA JAYA	34.560.000	26.400.000	26.400.000
20	PR. PERDANA TIMUR JAYA	31.680.000	34.800.000	29.040.000
21	PR. SUMBER LANCAR	30.720.000	32.400.000	38.280.000
22	PR. VICTORY TOBACCO	45.120.000	33.600.000	25.080.000

Source : Supervision and Service Office of Customs and Excise Type Intermediate Pabean C Probolinggo, processed data (2020)

The development of the cigarette industry from conventional to manufacturing is one proof of the rapid development of the cigarette industry. This development has an important effect in terms of added value, employment and government revenue. Cigarettes are a world trade commodity including Indonesia and play a role in the national economy. The ease of obtaining raw materials, namely tobacco and the large profits made the cigarette business in great demand. This is supported by the condition of Indonesia which is an agricultural country.

The government has a role in regulating the amount of tobacco distribution. The government regulates the distribution of tobacco and tobacco products by setting excise rates charged to cigarette entrepreneurs according to the excise structure used. Each tobacco product has its own excise tariff with special excise stamps. According to Sutedi (2012: 25) cigarette excise rates are a policy that functions as a control over the impact on cigarette consumption as an effort to increase excise revenue.

Excise stamps issued by the Directorate General of Customs and Excise are proof of payment of excise on sales of tobacco in the form of kretek and cigarettes. Giving a hologram to the excise stamps is an excuse to minimize counterfeiting. Excise stamps are based on the value of the tax charged for taxable products.

2. RESEARCH METHODS

This research uses quantitative methods with causal relationships, namely relationships that have causal properties, meaning that there are variables that influence (independent) and variables that are affected (dependent). This study aims to determine the relationship between cigarette production, cigarette excise rates and cigarette excise stamps on Supervision and Service Office of Customs and Excise Type Intermediate Pabean C Probolinggo revenue and the influence both simultaneously and partially. The research analysis tool used multiple regression analysis, namely the model:

$Y = a + b1x1 + b2x2 + b3x3.$

Where :

Y = Acceptance

a = Constant

X1 = Cigarette Production Results,

X2 = Cigarette Excise Tariff,
X3 = Cigarette Excise Tape,
b1 = Cigarette Production Yield Coefficient,
b2 = Cigarette Excise Tariff Coefficient and
b3 = Cigarette Excise Tape Coefficient using the help of the SPSS 25 application for windows.

The data processing process begins with the classical assumption test, namely normality test, heteroscedasticity test, autocorrelation test, and multicolonierity test. Then the next step can be done by testing the hypothesis so that readers can evaluate the suitability of the method, reliability and validity of the results.

3. RESULTS AND DISCUSSION

3.1 Classic assumption test

a. Normality test

The normality test in this study used the Kolmogorov-Smirnov. The results of this study are then compared with their critical value. Decision making is based on the output test of normality, that if the significance number (Sig)> a = 0.05, the data is normally distributed. Meanwhile, if the significance number (Sig) <a = 0.05, the data is not normally distributed. The results of the normality test can be seen in the table below:

Table 2
Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	10749.40501931
Most Extreme Differences	Absolute	.099
	Positive	.099
	Negative	-.077
Test Statistic		.099
Asymp. Sig. (2-tailed)		.175[c]

Souce : prcessed data IBM SPSS Versi 25 (2020)

In table 2 above, the results of the Normality Test show that the data is normally distributed. This is known from the Asymp significance value. Sig. (2-tailed) 0.175> 0.05.

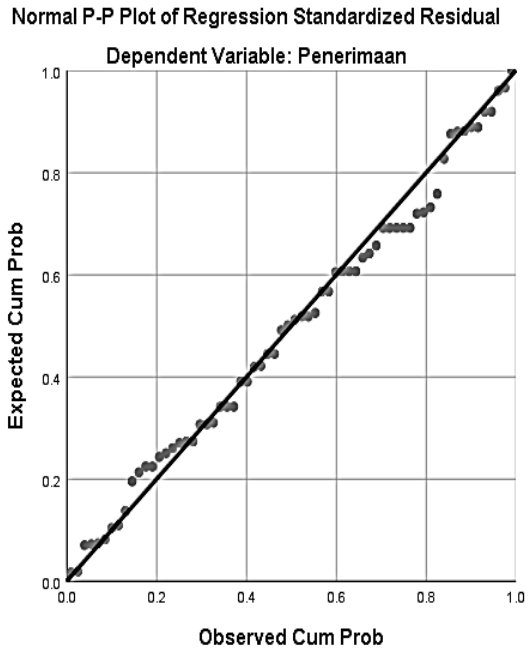


Figure 1: Probability Plots Test Results

Source: Data Processed IBM SPSS Version 25 (2020)

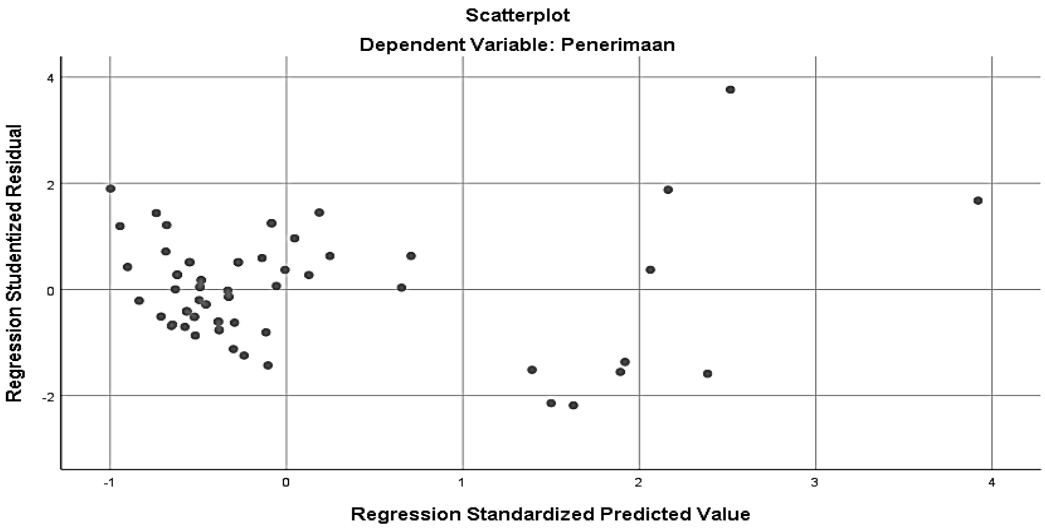
In Figure 1, the results of the probability plot test above show that the data spreads around the diagonal line and follows the direction of the diagonal line, meaning that it shows that the distribution pattern is normal.

b. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. The results of the heteroscedasticity test are as follows :

Table 3

Heteroscedasticity Scatterplot Test



Source: Data Processed IBM SPSS Version 25 (2020)

Based on table 3 above, it can be seen that there is no clear pattern, and the dots spread above and below the 0 on the Y axis, so there is no heteroscedasticity.

c. Autocorrelation Test

The purpose of the autocorrelation test is to determine whether there is a correlation between the confounding variable in a certain period and the previous variable. The results of the autocorrelation test in this study can be seen in the following table :

Table 4
Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.989[a]	.979	.978	11006.399	1.595

a. Predictors: (Constant), Excise Tape, Excise Tariff, Production Results
b. Dependent Variable : Revenue
Source : Data Processed IBM SPSS Version 25 (2020)

Based on the results of the data processing above, it is known that k (3) and N (66) are significant at 5%. Then du (1.6974) <(1.595) <4-du (2.3026). The Durbin Watson score lies between the values du to (4-du). So it can be concluded that the above data does not occur autocorrelation.

d. Multicollinearity Test

The multicollinearity test is used to determine whether there are similarities between the independent variables in a model. According to Sujarweni, if the resulting VIF is between 1-10, there will be no multicollinearity. The multicollinearity test results can be seen in the table below:

Table 5
Multicollinearity Test
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	84259.130	5616.319		15.003	.000		
	Hasil Produksi	151.962	120.436	.032	1.262	.212	.619	1.616
	Tarif Cukai	532.350	13.536	.828	39.330	.000	.872	1.146
	Pita Cukai	1870.435	160.865	.299	11.627	.000	.583	1.715

a. Dependent Variable: Penerimaan
Source: Data Processed IBM SPSS Version 25 (2020)

In table 5, the Multicollinearity Test above shows that the VIF value of the Cigarette Production Results variable (X1) is 1.616 <10.00 and the Tolerance value is 0.619> 0.100. The VIF value of the Excise Tariff variable (X2) was 1.146 <10.00 and the Tolerance value was 0.872> 0.100. The VIF value of the Excise Band variable (X3) was 1.715 <10.00 and the Tolerance value was 0.583> 0.100. Based on the test results above, it shows that the three variables have a VIF value less than 10.00 and a Tolerance value greater than 0.100. This means that in the regression model there is no correlation between the independent variables. Thus in this model there is no multicollinearity

Multiple Linear Regression Analysis

The continuation of the next research process is to carry out multiple regression amalysis with the aim of finding answers to how many independent variables affect the dependent variable, with the following results:

Table 6
Multiple Linear Regression Analysis
Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	84259.130	5616.319		15.003	.000		
	Production Results	151.962	120.436	.032	1.262	.212	.619	1.616
	Excise Tariff	532.350	13.536	.828	39.330	.000	.872	1.146
	Excise Tape	1870.435	160.865	.299	11.627	.000	.583	1.715

a. Dependent Variable : Revenue
Source : Data Processed IBM SPSS Version 25 (2020)

From the above analysis it is concluded that the multiple linear regression equation is as follows:

Y = a + b1X1 + b2X2 + b3X3
Y = 84259,130 + 151,962X1 + 532,350X2 + 1870,435X3

1. Regression coefficient b1 (Cigarette Production Results) = 151,962 which states that if there is an increase in Cigarette Production Results it will increase revenue.
2. Regression coefficient b2 (excise rates) = 532,350 which states that if there is an increase in excise rates, it will increase revenue.
3. Regression coefficient b3 (Cigarette Excise Tape) = 1,870,435 which states that if there is an increase in Excise Tape, it will increase revenue

Hypothesis testing

1. Simultaneous Test (Test F)

This test is conducted to determine whether all independent variables have a simultaneous (joint) influence on the dependent variable, using α = 5% with df = k; n - (k + 1), df = 2; 40 - (2 + 1) = 40-3 = 37, F table = 3,252. Simultaneous test results are shown in the following table:

Table 7
Simultaneous Test
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	343340021471.596	3	114446673823.865	944.741	.000[b]
	Residual	7510731037.496	62	121140823.185		
	Total	350850752509.091	65			

a. Dependent Variable : Revenue
b. Predictors : (Constant), Excise Tape, Excise Tariff, Production Results
Source : Data Processed IBM SPSS Version 25 (2020)

Based on the test results in table 7, it shows that the value of Fcount 944,741 is greater than Ftable (k; N-k) = (3; 66-3) = (3; 63) = 2.75 with a sig. F = 944,741 <2.75 and the value of sig. 0.000 <0.05. The results of the F test show that the results of Cigarette Production (X1), Excise Tariff (X2), and Cigarette Excise Tape (X3) simultaneously have a significant effect on the Acceptance of the Supervision Office and Customs and Excise Service Type Intermediate Pabean C Probolinggo.

2. Partial Test (T Test)

The T test is a test used to test the ability of the regression coefficients partially (respectively), the results of the test are partially shown in the following table:

Table 8
Partial Test
Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	84259.130	5616.319		15.003	.000		
	Production Results	151.962	120.436	.032	1.262	.212	.619	1.616
	Excise Tariff	532.350	13.536	.828	39.330	.000	.872	1.146
	Excise Tape	1870.435	160.865	.299	11.627	.000	.583	1.715

a. Dependent Variable : Revenue
Source : Data Processed IBM SPSS Version 25 (2020)

Based on table 8, it is known the effect of each of the following variables:

a. Cigarette Production Results to Acceptance of Customs and Excise Supervision and Service Office Type Intermediate Pabean C Probolinggo.
   If tcount> ttable, it means that the independent variable (X) has a partial effect on the dependent variable (Y). The research test shows t table = (a / 2, nk-1) = (0.05 / 2, 66-3-1) = (0.025, 62) = 1.99897, then tcount> ttable is 1.262 <1.99897, so that the results of Cigarette Production do not have a partial effect on the Acceptance of the Intermediate Type C Probolinggo Customs and Excise Supervision and Service Office.
b. Excise Tariff on Acceptance of Customs and Excise Supervision and Service Office Type Intermediate Pabean C Probolinggo.
   Calculation of t table = (a / 2, nk-1) = (0.05 / 2, 66-3-1) = (0.025, 62) = 1.99897, then tcount> ttable is 39.330> 1.99897, so that from The test results show that the excise tariff has a partial effect on the acceptance of the Intermediate Type C Probolinggo Customs and Excise Control and Service Office
c. Excise Ribbons on Acceptance of Customs and Excise Supervision and Service Office Type Intermediate Pabean C Probolinggo.
   Calculation of t table = (a / 2, nk-1) = (0.05 / 2, 66-3-1) = (0.025, 62) = 1.99897, then tcount> ttable is 11,627> 1.99897, so that from The test results show that the Cigarette Excise Tape has a partial effect on the Acceptance of the Intermediate Type C Probolinggo Customs and Excise Supervision and Service Office.

4. CONCLUSION

The results show that simultaneously or partially, excise, and cigarette excise stamps have a significant effect on the acceptance of the Supervision and Service Office of Customs and Excise Type Intermediate Pabean C Probolinggo. This can be seen from the average cigarette production in the Proboilinggo region has decreased from year to year due to a decrease in market demand, due to higher cigarette excise rates. As a result, it has an impact on decreasing state revenue through the Customs and Excise Supervision and Service Office Type Intermediate Pabean C Probolinggo.

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