

LEGAL PROTECTION OF TOBACCO FARMERS' RIGHT TO A DECENT LIVELIHOOD FROM THE PERSPECTIVE OF HIGH CIGARETTE EXCISE TAX POLICY

Berlia Aura Akhtar Shakila¹, Merline Eva Lyanthi²

Faculty of Law, 17 August 1945 University, Indonesia

Email : auraberlia0@gmail.com, merlinelyanthi@untag-sby.ac.id

Abstrak

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The tobacco industry is a strategic sector in the Indonesian economy that contributes to government revenue through excise tax policies and serves as a source of livelihood for the community, including tobacco farmers. However, the government's policy of raising cigarette excise tax rates—as a tool to control tobacco consumption and increase government revenue—has implications for the economic sustainability of tobacco farmers. Significant increases in excise tax rates have the potential to reduce industrial demand for tobacco raw materials, put downward pressure on the selling price of the harvest, and create uncertainty regarding farmers' incomes. These conditions raise legal issues regarding the protection of tobacco farmers' rights to a decent standard of living, as guaranteed by the principle of protecting the economic and social rights of the people. This study aims to analyze the legal protection of tobacco farmers' right to a decent livelihood from the perspective of high cigarette excise tax policies and to examine the balance between tobacco consumption control policies and the protection of farmers' welfare. The research method employed is normative legal research using a statutory approach and a conceptual approach. This study utilizes primary, secondary, and tertiary legal sources, analyzed using a descriptive-analytical approach. The results indicate that the policy of increasing cigarette excise tax rates has a legitimate basis as a fiscal and public health policy; however, its implementation must still uphold the principles of justice and protection for directly affected groups, particularly tobacco farmers.

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INTRODUCTION

The tobacco industry is a sector that plays a crucial role in Indonesia's economic structure. The existence of this industry is not only related to the production and consumption of excise-taxed goods but also has broad linkages to various economic sectors, ranging from agriculture, processing, and trade to employment. Tobacco is a high-value cash crop because it serves as the primary raw material in cigarette production—an industry that has grown to make a significant contribution to government revenue. Government revenue from the tobacco sector is derived from excise taxes, which function both as a fiscal instrument and as a tool to mitigate the negative impacts of tobacco product consumption. Tobacco excise tax policy is fundamentally aimed not only at increasing government revenue but also at controlling cigarette consumption, reducing the prevalence of smoking, and supporting public health policies. The strategic role of the tobacco industry means that every policy related to this sector has a broad impact on various parties involved in the production chain, including tobacco farmers as the community group at the earliest stage of production.

Tobacco farmers play a crucial role in the sustainability of the tobacco industry as they are the primary suppliers of raw materials for the cigarette industry. Tobacco farming serves as a source of income for many farming families who depend on tobacco production and sales for their livelihoods. Despite their crucial role in the industrial chain, tobacco farmers often find themselves in a vulnerable position due to their high dependence on market mechanisms, changes in industrial demand, and government policies related to the tobacco industry. Fluctuating tobacco prices, rising production costs, and uncertainty regarding the absorption of the harvest are among the factors that can affect farmers' well-being. These conditions indicate an imbalance between farmers' contributions to supporting the tobacco industry and the protection of the economic rights they are entitled to. The right to a decent livelihood is a fundamental right of every citizen that must be addressed by the state through policies that provide protection, certainty, and equal opportunities to achieve well-being.

The Indonesian Constitution provides the foundation for protecting citizens' rights to a decent life. Article 27, paragraph (2) of the 1945 Constitution of the Republic of Indonesia affirms that every citizen has the right to work and a livelihood that is decent for humanity. This provision indicates that the state bears the responsibility to create social and economic conditions that enable the public to achieve well-being through their work. The protection of the public's economic rights is also linked to the principle of the welfare state, which positions the government as the entity responsible for ensuring that the basic needs of the public are met. In the context of tobacco farmers, legal protection is not limited to the provision of government assistance or programs but also encompasses the formulation of policies that take into account the impact on the farmers' livelihoods. Public policies focused on specific priorities must continue to consider the groups directly affected to avoid causing social injustice.

The policy of raising cigarette excise taxes is one form of government intervention in regulating the tobacco industry. The government periodically adjusts excise tax rates by considering aspects of government revenue, consumption control, and public health protection. A significant increase in excise taxes is expected to curb cigarette consumption by raising the retail price of tobacco products, thereby limiting public access—particularly among young people—to these products. While this policy aligns with critical public health objectives, it may also have economic consequences for

businesses and communities dependent on the tobacco industry. Tobacco farmers are among those likely to be affected by these policy changes, as a decline in industrial demand for raw materials could reduce the volume of tobacco purchased from farmers. This risk is magnified if the policy is not accompanied by protective measures capable of ensuring the economic sustainability of farmers.

The impact of high cigarette excise tax policies on tobacco farmers highlights a balancing act between the state's imperative to control tobacco consumption and its obligation to protect the rights of affected communities. Policies regulating tobacco production cannot be viewed solely from the perspective of government revenue and public health; they must also take into account economic justice for communities whose livelihoods depend on this sector. Tobacco farmers face limitations in adapting to policy changes because most have established production patterns that depend on industry demand. Changes in production volume, a decline in selling prices, or reduced market absorption of the harvest can lead to a drop in income, which in turn affects farmers' ability to meet their basic needs. This situation demonstrates that macro-level excise tax policies can have a direct impact on the economic conditions of low-income communities, thereby necessitating a more comprehensive approach to legal protection.

Legal protection for tobacco farmers in the context of high cigarette excise tax policies can be achieved through various policy instruments that guarantee the sustainability of their businesses and their well-being. The government has an obligation to ensure that the fiscal policies it implements do not overlook the critical needs of the affected communities. One way the government can demonstrate its commitment to the tobacco farming sector is by utilizing the Tobacco Excise Revenue Sharing Fund (DBHCHT), which is allocated to various programs, including improving the quality of raw materials, community empowerment, and assistance for farmers affected by tobacco industry policies. Such protection should be directed not only as a form of temporary assistance but also as an effort to foster farmers' economic self-reliance through crop diversification, increased productivity, access to agricultural technology, and strengthening farmers' position in the trade chain. This approach is necessary to ensure that farmers do not bear the heaviest burden of tobacco control policies.

The issue of protecting tobacco farmers' rights is increasingly relevant to examine because there is a potential conflict between the state's policy to reduce the negative impacts of tobacco products and its constitutional obligation to ensure public welfare. High excise tax policies cannot be viewed solely as economic or health policies but also have a legal dimension related to the protection of citizens' rights. An analysis of legal protections for tobacco farmers is necessary to determine whether the policies implemented have fulfilled the principles of justice, legal certainty, and public benefit. This study is crucial because tobacco farmers contribute to the tobacco industry but have limited ability to influence the direction of policies that affect their lives. Appropriate legal protection is necessary to ensure that excise tax policies can still achieve their goal of controlling consumption without sacrificing the economic rights of communities dependent on the tobacco sector.

Research on the legal protection of tobacco farmers' rights to a decent livelihood from the perspective of high cigarette excise tax policies is crucial to analyze the relationship between public policy and the fulfillment of community rights. This study seeks to examine the legal standing of tobacco farmers in the face of policies to increase cigarette excise taxes, as well as the forms of protection the state can provide to ensure

their livelihoods remain sustainable. A legal approach is necessary to assess the extent to which excise tax policies have taken into account the principle of protecting communities directly affected by such policies. The discussion of these issues is expected to provide insight into the critical need for harmonization among fiscal imperatives, public health, and the protection of tobacco farmers' economic rights in the formulation of state policy. Based on this overview, this study is titled "Legal Protection of Tobacco Farmers' Rights to a Decent Livelihood from the Perspective of High Cigarette Excise Tax Policies."

LITERATURE REVIEW

The Legal Status of Tobacco Farmers' Right to a Decent Livelihood

The right to a decent livelihood is recognized as one of the fundamental economic rights guaranteed by the Indonesian legal system. This right is not limited to the opportunity to obtain employment but also encompasses the ability of every citizen to earn sufficient income, achieve economic security, and maintain an acceptable standard of living. Within the agricultural sector, tobacco farmers represent one of the community groups whose livelihoods are highly dependent on the sustainability of the tobacco industry. As the primary suppliers of raw materials for cigarette production, tobacco farmers occupy a strategic position in the national economic structure while simultaneously facing significant vulnerability to changes in government policies. Consequently, legal protection for their right to a decent livelihood has become an essential component of the state's responsibility to promote social welfare and economic justice.

The constitutional foundation for protecting tobacco farmers' economic rights is primarily derived from Article 27 paragraph (2) of the 1945 Constitution of the Republic of Indonesia, which guarantees every citizen the right to work and to earn a livelihood worthy of human dignity. This constitutional provision reflects the principle of the welfare state, under which the government bears responsibility for creating social and economic conditions that enable citizens to achieve prosperity through productive work. Accordingly, public policies affecting particular economic sectors must consider their consequences for the welfare of communities directly dependent upon those sectors. In the context of tobacco farming, legal protection extends beyond financial assistance and includes the obligation to formulate policies that preserve farmers' economic sustainability and provide legal certainty regarding their future livelihoods.

Tobacco farmers contribute significantly to Indonesia's tobacco industry by ensuring a stable supply of raw materials required for cigarette manufacturing. Tobacco cultivation has become the primary source of income for numerous farming households across tobacco-producing regions. Nevertheless, farmers remain economically vulnerable because their income is heavily influenced by market demand, industrial purchasing decisions, fluctuating commodity prices, and government intervention through fiscal policies. Unlike industrial actors, farmers possess relatively limited bargaining power in determining the selling price of their harvests or responding to rapid market changes. As a result, policy adjustments affecting the tobacco industry often produce immediate consequences for farmers' economic conditions despite their limited ability to influence those policies.

The implementation of high cigarette excise tax policies illustrates the complex relationship between public health objectives and the protection of economic rights. Although excise taxation serves legitimate fiscal and health purposes by reducing tobacco

consumption and increasing government revenue, it may simultaneously decrease industrial demand for tobacco leaves, thereby lowering farmers' incomes. Such circumstances highlight the necessity of balancing regulatory objectives with constitutional obligations to safeguard citizens' welfare. Legal protection therefore requires the government to ensure that fiscal policies are implemented proportionately and accompanied by measures capable of minimizing adverse socioeconomic impacts on tobacco farmers. This protection should guarantee not only legal certainty but also fairness and sustainable economic opportunities, thereby enabling farmers to maintain a decent livelihood while supporting broader national development goals.

The Impact of High Cigarette Excise Tax Policy on Tobacco Farmers

The policy of increasing cigarette excise tax rates represents one of the Indonesian government's primary fiscal instruments for regulating tobacco consumption while simultaneously increasing state revenue. Excise taxation is designed to reduce cigarette consumption by increasing retail prices, thereby discouraging smoking behavior, particularly among vulnerable groups such as adolescents. In addition to serving fiscal objectives, excise policy also functions as an important component of public health strategy by minimizing the negative health effects associated with tobacco consumption. Although these objectives are considered legitimate and consistent with the state's regulatory authority, the implementation of high excise tax policies inevitably affects various stakeholders throughout the tobacco production chain, particularly tobacco farmers whose livelihoods depend directly on industrial demand for raw tobacco.

The economic impact of higher cigarette excise taxes on tobacco farmers primarily arises through changes in industrial production strategies. When excise rates increase, cigarette manufacturers generally experience higher production costs and are compelled to adjust their pricing structures or reduce production volumes to maintain competitiveness. These adjustments frequently decrease the demand for raw tobacco, resulting in lower purchasing volumes from farmers. Consequently, tobacco farmers often encounter declining market absorption, reduced selling prices, and increased uncertainty regarding future income. Since most tobacco farmers rely heavily on tobacco cultivation as their principal source of livelihood, any reduction in industrial demand directly threatens their household economic stability and long-term financial security.

The vulnerability experienced by tobacco farmers is further intensified by the imbalance of bargaining power within the tobacco supply chain. Farmers generally possess limited influence over commodity prices because tobacco prices are determined primarily by industrial demand, product quality, production volume, and prevailing market conditions. Unlike cigarette manufacturers or distributors, farmers have minimal capacity to negotiate favorable prices or diversify their income immediately when market conditions change. As a result, government policies affecting the tobacco industry often place a disproportionate economic burden on farming communities despite their limited involvement in determining either tobacco consumption patterns or fiscal policy decisions. This imbalance demonstrates that macroeconomic policies may generate significant socioeconomic consequences for communities occupying the earliest stages of agricultural production.

Despite these challenges, the objective of reducing tobacco consumption remains an essential public interest that should not be disregarded. The government retains the authority to formulate excise tax policies as part of its responsibility to protect public

health and strengthen fiscal sustainability. However, the implementation of these policies should also reflect the principles of proportionality, fairness, and social justice by considering the interests of communities directly affected by regulatory changes. A balanced policy approach requires comprehensive assessment of both public health outcomes and economic consequences to ensure that tobacco farmers are not required to bear an excessive share of the costs associated with tobacco control measures. Therefore, achieving harmony between health protection and economic welfare remains fundamental to the successful implementation of high cigarette excise tax policies within a welfare state committed to protecting the rights of all citizens.

Legal Protection for Tobacco Farmers under High Cigarette Excise Tax Policies

Legal protection for tobacco farmers constitutes an essential component of ensuring that government policies achieve a balance between public interests and the protection of citizens' economic rights. Although the government possesses the authority to regulate tobacco consumption through higher cigarette excise taxes, this authority must be exercised in accordance with the principles of justice, legal certainty, and proportionality. Tobacco farmers represent one of the groups most directly affected by changes in excise policy because their livelihoods depend on the demand for tobacco generated by the cigarette industry. Therefore, the implementation of tobacco control measures should be accompanied by legal mechanisms capable of safeguarding farmers against excessive economic losses while maintaining the legitimacy of public health objectives.

Legal protection may be implemented through both preventive and repressive approaches. Preventive protection emphasizes the formulation of public policies that consider the potential socioeconomic consequences before new excise regulations are introduced. This approach requires the government to conduct comprehensive impact assessments and involve relevant stakeholders, including tobacco farmers, industry representatives, and local governments, in the policy-making process. Such participation contributes to more responsive and inclusive regulations by ensuring that the interests of affected communities are adequately represented. Conversely, repressive legal protection focuses on addressing adverse impacts after policy implementation through compensation mechanisms, economic recovery programs, and other forms of government intervention intended to reduce the financial burden experienced by tobacco farmers. Both approaches are necessary to create a comprehensive legal framework capable of protecting farmers throughout the policy cycle.

One of the most significant policy instruments supporting legal protection is the Tobacco Excise Revenue Sharing Fund (Dana Bagi Hasil Cukai Hasil Tembakau/DBHCHT). This fund is intended to mitigate the economic consequences arising from excise tax policies by financing programs that improve farmers' welfare and strengthen the sustainability of tobacco-producing regions. The allocation of DBHCHT may support improvements in agricultural productivity, farmer empowerment, market access, business diversification, and the development of alternative sources of income. Effective management of these funds enables legal protection to move beyond temporary financial assistance toward long-term economic empowerment. Furthermore, strengthening farmers' institutions, improving bargaining power within the tobacco supply chain, and expanding access to market information contribute to reducing structural inequalities that have historically disadvantaged tobacco farmers in commercial

transactions.

The realization of effective legal protection also requires close coordination between central and local governments. Because most tobacco-producing regions are located in rural areas with distinctive socioeconomic characteristics, local governments play a crucial role in implementing empowerment programs that respond to regional needs. Assistance in agricultural development, technical training, institutional strengthening, and the promotion of alternative economic activities can enhance farmers' resilience against policy changes affecting the tobacco industry. Ultimately, legal protection should not be interpreted as an obstacle to tobacco control policies but rather as an instrument for ensuring that fiscal and public health objectives remain consistent with constitutional commitments to social welfare and economic justice. By integrating economic empowerment with legal safeguards, the government can establish a balanced regulatory framework that protects tobacco farmers' right to a decent livelihood while continuing to pursue broader public health and fiscal objectives.

RESEARCH METHOD

This study employs a normative legal research method using both a statutory approach and a conceptual approach. The research was conducted through an analysis of primary legal sources, namely laws and regulations related to tobacco excise tax policies, farmer protection, and the right to a decent livelihood, as well as secondary legal sources such as literature, academic journals, and the opinions of legal experts. All legal materials were analyzed using a descriptive-analytical approach to examine the forms of legal protection for tobacco farmers' rights in the face of high cigarette excise tax policies and to find a balance between the critical need to control tobacco consumption and the fulfillment of farmers' economic rights.

RESULT AND DISCUSSION

The Status of Tobacco Farmers' Right to a Decent Standard of Living in the Context of High Cigarette Excise Tax Policies

Tobacco farmers are one of the community groups directly linked to the tobacco industry in Indonesia. Tobacco farming is the first step in the cigarette production chain, which involves various sectors—from the supply of raw materials and industrial processing to distribution and the trade of tobacco products. The existence of tobacco farmers holds not only economic value but also a social dimension, as they serve as a source of income for communities in tobacco-producing regions. For many farmers, tobacco has become the primary livelihood that ensures the survival of their families. Changes in government policy toward the tobacco industry can directly or indirectly affect farmers' economic conditions, particularly when such policies relate to production, trade, and the selling price of agricultural products. The position of tobacco farmers within the industrial system underscores that any policy implemented regarding tobacco products must take into account the role of farmers as key contributors to the sector's sustainability.

Tobacco excise tax policy is one of the instruments used by the government to regulate the distribution and consumption of tobacco products. The imposition of excise taxes on tobacco products is based on the characteristics of these goods, the consumption of which needs to be controlled due to their impact on public health. The government uses excise tax rate policies as a fiscal instrument to increase government revenue and as a

means of controlling cigarette consumption. Increasing cigarette excise tax rates is one of the policies consistently implemented to achieve these objectives. The imposition of high excise tax rates is expected to raise the prices of tobacco products, thereby reducing consumption levels among the public. This policy is grounded in strong public interest, particularly in the context of protecting public health; however, its implementation still has consequences for those who depend on the tobacco industry, including tobacco farmers as the primary suppliers of raw materials.

The impact of high cigarette excise tax policies on tobacco farmers can be seen through the relationship between the cigarette industry and the demand for tobacco as a raw material. An increase in excise tax rates has the potential to raise production costs for the tobacco industry, as companies must adjust their product prices and production strategies. These changes can affect the demand for tobacco raw materials sourced from farmers. A decline in industrial demand can make it difficult for farmers to sell their harvests, which in turn affects tobacco selling prices. These conditions demonstrate that policies aimed at controlling cigarette consumption can have ripple effects on the tobacco farming sector. As the parties at the beginning of the production chain, farmers have limited ability to adapt to policy changes because decisions regarding excise tax rates, industrial production, and market mechanisms are largely determined by the government and industry players.

Tobacco farmers' right to a decent livelihood is part of their economic rights, which are protected under the national legal system. The state has an obligation to ensure that citizens' rights to employment and a decent life are fulfilled, as stipulated in Article 27, paragraph (2) of the 1945 Constitution of the Republic of Indonesia. This provision indicates that economic development is not only oriented toward increasing economic growth but must also prioritize the welfare of the people as the primary objective of state governance. The right to a decent livelihood is not merely interpreted as the opportunity to secure employment but also encompasses an individual's ability to sustain their livelihood through the work they perform. In the context of tobacco farmers, the protection of this right relates to farmers' ability to earn a sufficient income, achieve business certainty, and receive fair treatment in the face of changes in government policy.

The principle of the welfare state places the government as the entity responsible for creating socioeconomic conditions that support the achievement of public welfare. The government not only acts as a policy maker but also has an obligation to ensure that the policies it enacts do not result in injustice toward specific groups. A high cigarette excise tax policy is an exercise of the government's regulatory authority, but this authority must still be exercised in accordance with the principles of legal protection and social justice. Public policies that impact specific communities must strike a balance between the objectives to be achieved and the protection of those affected. Tobacco farmers—as a group economically dependent on the tobacco industry—require special attention to ensure that consumption control policies do not diminish their ability to meet their basic needs.

The position of tobacco farmers within excise tax policy also highlights the issue of unequal bargaining power within the tobacco industry supply chain. Farmers have limited ability to determine the selling price of their harvest because tobacco prices are heavily influenced by industrial demand and market conditions. Factors such as quality, production volume, and industrial needs are the key determinants of the economic value of farmers' harvests. This situation leaves farmers in a vulnerable position when policy

changes affecting the cigarette industry occur. An increase in excise tax rates that impacts companies' production strategies can influence their decisions regarding the purchase of raw materials from farmers. This imbalance underscores the critical need for legal protections that can ensure the sustainability of farmers' businesses—not merely through temporary assistance, but through policies that provide long-term economic certainty.

The policy of high cigarette excise taxes needs to be viewed through a broader lens, taking into account the various critical issues within the tobacco industry. The public health imperative of controlling cigarette consumption is a legitimate goal grounded in the public interest. Protecting public health is one of the state's responsibilities that must be fulfilled through effective policies. However, this protection cannot disregard the existence of communities whose livelihoods depend on the tobacco sector. Tobacco farmers do not determine cigarette consumption levels or industry policies, yet they are among the groups most affected by changes in regulation. This situation requires a balance between tobacco control policies and the state's obligation to protect the economic rights of its citizens.

From the perspective of legal protection, there must be a guarantee that every government action or policy continues to provide certainty, justice, and benefits to society. Legal protection for tobacco farmers in the context of high cigarette excise tax policies can be understood as a form of the state's responsibility to prevent socioeconomic harm resulting from the policies implemented. Such protection does not mean that the state must disregard the goal of controlling tobacco consumption, but rather that it must ensure the policy is implemented proportionally. The government needs to consider the policy's impact comprehensively, including on communities within the tobacco production chain. This approach is necessary so that excise tax policies are not only effective in achieving fiscal and health objectives but also capable of ensuring fairness for the affected communities.

Fulfilling tobacco farmers' right to a decent livelihood is also linked to the concept of sustainable development, which treats economic, social, and environmental aspects as inseparable components. Government policies in the tobacco sector must take into account the sustainability of the livelihoods of communities that depend on this sector. Efforts to control cigarette consumption must be accompanied by programs that can enhance farmers' economic capacity, such as strengthening farmers' institutions, improving production quality, ensuring market access, and developing alternative sources of income. This approach can reduce farmers' vulnerability to changes in industry policy. The existence of such support programs is crucial because changes in excise tax policy affect not only cigarette companies but also communities at the production stage.

The status of tobacco farmers' rights within the policy of high cigarette excise taxes highlights the need to strike a balance between the critical importance of controlling tobacco consumption and the protection of public welfare. The state has the authority to establish excise tax policies as part of its regulatory function, but this authority must be exercised while upholding the principle of protecting citizens' rights. As a segment of society directly affected by these policies, tobacco farmers have the right to protection so they can continue to lead a decent life. High excise tax policies need to be placed within a more comprehensive policy framework that takes into account the economic and social aspects of farmers' lives. Legal protection for tobacco farmers is a crucial element in ensuring that state policies not only achieve the goal of regulating the tobacco industry but also remain in line with the constitutional mandate to promote the well-being of the

entire community.

Forms of Legal Protection for Tobacco Farmers in Coping with the Impact of High Cigarette Excise Tax Policies

Legal protection for tobacco farmers in the face of high cigarette excise tax policies is a crucial element in achieving a balance between the critical need to control tobacco consumption and the fulfillment of the economic rights of the people. Excise tax policies established by the government are fundamentally aimed at addressing matters of public interest, particularly in controlling the consumption of goods that impact public health. The implementation of such policies cannot be separated from the economic consequences felt by communities dependent on the tobacco sector, especially farmers as the primary suppliers of raw materials. Legal protection is necessary to ensure that farmers do not bear the heaviest burden resulting from the implementation of these policies. The state's role in providing protection is realized not only through the recognition of farmers' rights but also through concrete policies capable of ensuring the sustainability of their businesses, improving their well-being, and providing certainty regarding the economic future of tobacco farmers.

Legal protection for tobacco farmers can be achieved through both preventive and repressive approaches. Preventive legal protection is implemented by formulating policies that take into account the conditions and critical needs of farmers before a policy is enacted. The government needs to conduct a study on the potential economic impacts resulting from an increase in cigarette excise taxes, particularly on tobacco-producing regions and communities that depend on this sector for their livelihoods. The policy-making process, which involves various stakeholders—including farmers, industry players, and local governments—is one way to create policies that are more responsive to the needs of the community. Reactive legal protection pertains to addressing the impacts that have already occurred as a result of specific policies, such as the provision of aid, economic recovery programs, or the establishment of mechanisms to resolve the problems faced by farmers. Both forms of protection are necessary to ensure that farmers' rights remain protected at every stage of excise policy implementation.

One form of protection the government can provide to tobacco farmers is through the utilization of the Tobacco Excise Revenue Sharing Fund (DBHCHT). The DBHCHT serves as a policy instrument that can be used to mitigate the economic impacts resulting from the implementation of tobacco excise policies. The use of these funds is directed toward supporting various programs related to community welfare, including improving the quality of raw materials, empowering farmers, developing alternative livelihoods, and enhancing the economic capacity of communities in tobacco-producing regions. The management of the DBHCHT must be carried out effectively and with precision so that its benefits can be directly felt by farmers. The utilization of these funds—should not be limited to administrative programs but must be able to have a tangible impact on increasing the income and economic self-reliance of tobacco farmers.

Improving the welfare of tobacco farmers also requires protection of economic aspects in the relationship between farmers and the tobacco industry. The position of farmers at the beginning of the production chain limits their ability to determine prices and trading mechanisms for their harvest. Dependence on the industry as the primary buyer of their produce often leaves farmers with weaker bargaining power. This situation calls for government intervention through policies that can foster more balanced trade

relationships. Strengthening farmers' institutions, forming more independent farmer groups, enhancing negotiation skills, and providing market information are some steps that can be taken to strengthen farmers' position within the tobacco industry chain. Legal protection in economic matters is crucial so that farmers are not merely viewed as raw material suppliers, but as parties entitled to fair economic benefits from their production activities.

Business diversification is one long-term protective measure for tobacco farmers in the face of changes in tobacco industry policies. Complete dependence on tobacco as a commodity can increase economic risk in the event of a decline in demand or regulatory changes affecting the cigarette industry. The government needs to provide programs that allow farmers to pursue alternative business opportunities without losing their right to continue growing tobacco. Diversification can be achieved through the development of alternative agricultural commodities with economic value suited to the characteristics of each region. Such programs must be accompanied by technical assistance, access to capital, the provision of technology, and marketing guarantees to ensure they deliver tangible benefits to farmers. This approach demonstrates that legal protection is not merely about providing compensation for the impacts of policy but also about fostering farmers' ability to adapt to economic changes.

The protection of tobacco farmers' rights is also linked to the state's obligation to ensure that every public policy upholds the principle of social justice. A policy of high cigarette excise taxes cannot be implemented selectively without considering its impact on specific segments of society. The principle of justice requires a balance between the critical importance of public health and the critical economic needs of affected communities. The state has the authority to restrict and regulate the circulation of tobacco products, but this authority must be accompanied by a responsibility to protect groups affected by such policies. Legal protection for tobacco farmers is a manifestation of the welfare state principle, which prioritizes public welfare as the primary goal of governance. Policies that take farmers' needs into account will foster a more balanced relationship between the objectives of tobacco control and the protection of citizens' economic rights.

Strengthening legal protections for tobacco farmers also requires coordination between the central government and local governments. Local governments play a crucial role because most tobacco-producing areas are located in rural regions that are economically dependent on the agricultural sector. The implementation of farmer protection policies must take into account the socioeconomic conditions of each region so that the programs provided can be carried out effectively. Local governments can play a role in providing guidance, building farmers' capacity, and developing empowerment programs based on local potential. Such coordination is necessary to ensure that national policies—such as increases in cigarette excise taxes—still include protective mechanisms at the local level. An integrated approach will strengthen the state's efforts to guarantee farmers' right to a decent standard of living while simultaneously supporting the achievement of excise policy objectives.

Legal protection for tobacco farmers in the face of high cigarette excise tax policies must ultimately be directed toward creating a balance between the state's critical interests and the rights of the people. Tobacco consumption control policies retain their legitimacy as a form of public health protection and management of state revenue, but their implementation must take into account the existence of farmers as a community group

directly affected. Protection through economic empowerment, the utilization of DBHCHT funds, strengthening farmers' bargaining power, and providing alternative sources of income are necessary steps to ensure the sustainability of tobacco farmers' livelihoods. The state has a responsibility to ensure that every policy implemented not only serves the public interest but also provides protection for vulnerable groups in society. Fulfilling tobacco farmers' right to a decent livelihood is part of the effort to realize an equitable excise policy that aligns with the principles of the rule of law, which upholds the welfare of society

CONCLUSION

A high cigarette excise tax policy is a form of government authority to control tobacco consumption and increase state revenue; however, this policy has an impact on the economic sustainability of tobacco farmers as the primary suppliers of raw materials for the tobacco industry. Tobacco farmers have the right to a decent livelihood, as guaranteed by the principle of protection of economic rights and the mandate of Article 27, paragraph (2) of the 1945 Constitution of the Republic of Indonesia. The implementation of excise tax policies must continue to uphold the principles of justice, proportionality, and public welfare so that farmers do not bear the brunt of the impacts of policies regulating the tobacco industry.

Legal protection for tobacco farmers can be achieved through comprehensive policies, such as optimizing the use of the Tobacco Excise Revenue Sharing Fund (DBHCHT), strengthening farmers' institutions, improving market access, promoting economic empowerment, and fostering business diversification. Such protection is necessary to strike a balance between the critical need for public health, government revenue, and the fulfillment of tobacco farmers' economic rights. The state has a responsibility to ensure that high cigarette excise tax policies remain in place without neglecting its constitutional obligation to guarantee the well-being of those directly affected.

The government needs to formulate cigarette excise tax policies that are not only focused on consumption control and government revenue but also take into account the socioeconomic conditions of tobacco farmers as a group directly affected by these policies. Strengthening legal protections for farmers must be achieved through the optimization of empowerment programs, the targeted utilization of the Tobacco Excise Revenue Sharing Fund (DBHCHT), improved market access, and the development of sustainable alternative agricultural ventures. Farmer involvement in the policy-making process must also be increased so that the resulting policies reflect the principle of justice and strike a balance between the critical importance of public health, the critical importance of state fiscal interests, and farmers' right to a decent livelihood.

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