



Formative Evaluation of Cigarette Excise Policy in Indonesia

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Abstract

The essence of excise duty on cigarettes aims to regulate public consumption of goods that can harm health. On the other hand, the contribution of cigarette excise tax turned out to provide a sizeable budget revenue for the Indonesian government. This study aims to provide a formative evaluation of the cigarette excise policy in Indonesia. This research was conducted using a literature study research method and a case study approach through theories and references relevant to the topics discussed and reviewing supporting data to describe the problems analyzed. The results of this study indicate that periodically the state revenue from cigarette excise continues to increase from year to year. The increasing number of young smokers shows that the target consumers of goods subject to excise lead to deviations from the essence of imposing excise. Most of the budget allocation from cigarette excise is used to re-develop the cigarette industry and socialize illegal cigarettes. To harmonize the meaning of excise duty, supporting regulations are needed to reduce the increasing number of smokers in line with the rising excise revenue from year to year.

Keywords: Cigarette excise policy, Formative evaluation, Literature study.

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1. Introduction

Excise policy is one of the instruments of state revenue for goods with specific characteristics (selectivity in coverage). Objects subject to excise duty are goods with negative externalities that harm health. Meanwhile, tobacco is one of the largest state-owned commodities from excise taxes through cigarette products in Indonesia. Apart from its contribution to state revenues, tobacco as a good with specific criteria requires the government to provide regulations to regulate it. The policy regarding excise is stated in the Law of the Republic of Indonesia Number 39 of 2007 concerning Excise. Referring to the tobacco excise regulation, the government issued Regulation of the Minister of Finance of the Republic of Indonesia Number 198/PMK.010/2020 concerning Tobacco Products Excise Tariffs (Cukai Hasil Tembakau / CHT).

Facts for the Government of Indonesia, the cigarette industry contributes significantly to the country's economy. During the 2015-2018 period, CHT revenues dominated with an average contribution of 96% to total excise revenue. In 2018, CHT revenues amounted to Rp. 152.9 trillion or contributed 95.8% of the total excise income of Rp. 159.6 trillion. The CHT revenue figure in 2018 increased by 3.5% compared to the previous year, 2017, of IDR 147.7 trillion. In 2019, CHT revenues

increased by 3.9% to Rp 158.9 trillion. Based on the CHT Revenue Realization Report, up to August 2019, it grew by 18.60% compared to 2018. This report proves that CHT revenue growth throughout 2019 was the highest in the last three years. Meanwhile, CHT revenues in 2020 increased again to reach 179.83 trillion. Until 2021, the government targets CHT revenues at 173.78 trillion.

Based on previous research conducted by Hiscock, Branston, et al. (2019) in UK tobacco price increases: driven by industry or public health? Transparency in a policy is vital, including increasing tobacco taxes. However, the main factor behind the growth in excise duty is still unclear, whether to reduce tobacco use or just for industry. Meanwhile, according to Laird, Myers et al. (2019) regarding Tobacco Control Policy in Scotland: A Qualitative Study of Expert Views on Successes, Challenges, and Future Actions, governments targeting a country to become a smoke-free country are often hampered in controlling tobacco consumption due to interference. Tobacco industry. So that a decisive political leadership role is needed to overcome these problems. This opinion is strengthened by Willemsen and Fooks' research (2019) on Tobacco industry access to policy elites and the implementation of Article 5.3 of the WHO Framework Convention on Tobacco Control, which explains it is important to limit the tobacco industry's interference with public health policies so that tobacco consumption control can run optimally.

In 2021, the Government of Indonesia, through the Ministry of Finance, again issued Minister of Finance Regulation Number 152/PMK.010/2020 concerning CHT to revoke previous regulations. In the law, several important things are the focus of the government. First, the government will increase the cigarette excise rate for 2021. Furthermore, it simplifies the gap in cigarette excise rates between machine-made kretek cigarettes (Sigaret Kretek Mesin / SKM) class II A and SKM class II B, and white machine cigarettes (Sigaret Putih Mesin / SPM) class II A and SPM class II B.; as well as the amount of retail selling price in the market following the respective increase in tariffs. The average increase in excise rates per type of cigarette in 2021 is 12.5%. Third, the government has decided not to increase the excise tariff for hand-rolled kretek cigarettes (Sigaret Kretek Tangan / SKT), based on considerations of the pandemic situation and labor absorption by the Tobacco Products Industry (Industri Hasil Tembakau/ IHT).

This policy has garnered various comments from various circles of society. Pros consider that the increase in cigarette prices will considerably reduce the number of smokers in Indonesia, especially among new smokers at a young age. Meanwhile, those who oppose the price increase are one of the government's tactics to increase the state's revenue target from cigarette taxes or excise. Because on the other hand, the government wants to reduce the number of smokers, but a series of legal umbrellas and policies against CHT tend to increase state tax revenues from CHT. Based on the description above, this paper is made to provide analysis through formative evaluation of the implementation of excise policies on tobacco products, hoping to offer readers benefits and insights.

2. Literature Review

Public Policy Evaluation

Public Policy Evaluation is carried out because not all policy programs can achieve the desired goals. In a shorter language evaluation is an activity that aims to assess the benefits of a policy. According to Jones (1975), empirically, policy evaluation can be defined as an activity that includes a substantive estimate/assessment of approaches to examine the implementation and their impact (Winarno, 2014:229). According to Parsons (Akbar, 2018:14), policy evaluation studies are how public policies can be assessed, audited, and controlled. The study of policy evaluation determines whether public policies are achieving goals—policy evaluation as an objective, systematic examination based on empirical circumstances.

According to Lester and Stewart (Akbar, 2018:15) explaining that evaluation is intended to see some of the failures of a policy and to find out whether the policies that have been formulated and implemented can produce the desired impact. According to Dunn in (Akbar, 2018:16), simple policy evaluation relates to the production of information about the values or benefits of policy outcomes.

Furthermore, Dunn describes one type of approach to evaluation, namely quasi-evaluation; namely, an evaluation approach that uses descriptive methods to produce reliable and valid information about policy outcomes, without questioning the benefits or value of the policy results to individuals, groups, or communities.

For comparison, James P. Lester and Joseph Steward Jr. (Akbar, 2018:17) classifying the evaluation of policy implementation into process evaluation, namely evaluations relating to the implementation process; impact evaluation, namely evaluation regarding the results and effect of policy implementation; policy evaluation, namely whether the results achieved reflect the desired goals; and evaluation meta-evaluation relating to the review of various implementations of existing policies to find certain similarities.

According to Lester and Stewart in Winarno (2014:229), Policy evaluation can be divided into two different tasks. The first task is to determine what consequences a policy has by describing its effects. At the same time, the second task is to assess the success and failure of an approach based on predetermined standards and criteria. Thus, it can be concluded that the evaluation of public policy is a series of activities carried out to examine information related to the results or achievements of the overall policy implementation. In the review, an assessment of the policy results will be carried out and provide recommendations and suggestions as solutions for future policies.

Public Policy Evaluation Criteria

In general, Dunn (1998:433) describes the indicators in evaluating a policy, namely as follows.

Effectiveness

Effectiveness is concerned with an alternative to achieve the expected results or achieve the planned goals. Effectiveness relates to technical rationality supported by units of product, service, or monetary/financial value.

Efficiency

Efficiency relates to the amount of effort required to achieve a certain level of effectiveness. Efficiency is a synonym of economic rationality, the relationship between effectiveness and effort measured from the monetary/financial aspect. Policies that achieve the highest effectiveness at the lowest cost are called efficient.

Adequacy

Adequacy relates to how far the policy can satisfy the needs, values, and potential to cause problems.

Alignment

Equalization is closely related to legal and social rationality, which refers to the policy context for different groups in society.

Responsiveness

Responsiveness concerns how far the policy can satisfy the needs, preferences, or values of community groups.

Accuracy

Accuracy relates to policy rationality substantively. Because the accuracy of the policy does not only concern the individual. Accuracy refers to the value or price of the policy objectives to the assumptions that underlie the realization of the policy.

Public Policy Evaluation Model

The analysis in this study uses a formative evaluation model introduced by Michael Scriven in 1967. According to Scriven, formative evaluation is feedback in improving policies or products. The Program Evaluation Standards (1994) defines formative evaluation as evaluation designed and used to improve an object. According to Scriven in Akbar (2018: 51), as long as the implementation of policies, programs or projects can be carried out, several formative evaluations according to needs or evaluation work contracts. Some essential points of informative evaluation are explained as follows:

- (1) Measure the results of policy implementation periodically.

Measuring the implementation of the program in achieving the goals that have been set. The evaluation carried out aims to measure whether the policy objectives are achieved or not.

(2) Measures whether participants are moving toward the planned goals.

Measuring community participation towards the objectives of a policy.

(3) Measure whether the resources used are following the plan.

In implementing the policy, whether sources such as the budget for equipment and income have been utilized in accordance with the objectives that have been set.

(4) Determine what corrections should be made to deviations

There are several departure forms, namely the target, time, cost, and results, that is not achieved. If this happens, it is referred to as negative deviation. So the formative evaluation must examine the variations that occur.

(5) Determine what corrections should be made to positive deviations.

Positive deviation occurs when the target is exceeded and policy implementation is faster than planned.

(6) Determine what corrections should be made to negative deviations.

If there is a negative deviation, a correction will be made in the substance of the policy.

(7) Provide feedback.

Formative evaluation is part of the policy development and implementation process. This evaluation provides continuous feedback to improve planning, procedures for using resources and developing policy implementation.

3. Methods

This research method is a literature review or library research with a case study approach. A literature study is done by looking for theoretical references relevant to the cases or problems found. Literature review and library research are methods used to collect data or sources related to the topic raised in a study. Literature studies can be obtained from journals, documentation books, the internet, and libraries. The data that has been received is then analyzed by the descriptive analysis method. The descriptive analysis method is carried out by describing the facts followed by analysis, not merely telling but also providing sufficient understanding and explanation.

4. Results and Discussion

Measuring the results of policy implementation periodically

Excise policy is one of the regulatory instruments issued by the state to provide control over the circulation of goods with specific characteristics and characteristics. Law No. 39 of 2007 concerning excise has regulated the imposition of excise on tobacco products, especially cigarettes, Beverages Containing Ethyl Alcohol (MMEA), and Pure Ethyl Alcohol (EAM). In article 2 of Law no. 39 of 2007 explains that certain goods subject to excise duty are products whose consumption needs to be controlled, their circulation needs to be monitored, their use can harm society or the environment, it is necessary to impose state levies for the sake of justice and the balance of the state. Excise will be charged based on the law.

Regulations related to government revenue management originating from the largest excise product, namely cigarettes, are issued through the Regulation of the Minister of Finance of the Republic of Indonesia Number 222/PMK.07/2017 concerning the Use, Monitoring, and Evaluation of Tobacco Excise Revenue Sharing Funds (CHT). Article 2 PMK No. 222/PMK.07/2017 describes the use of the CHT Revenue Sharing Fund (DBH) to fund programs or activities to improve the quality of raw materials, industrial development, social environment development, socialization of excise regulations, and eradication of illegal goods.

Regarding the form of determining the rate of CHT in 2021, the government issued PMK.No. 198/010/2020 concerning CHT as an amendment to PMK No. 152/PMK.010/2019. The policy to increase CHT issued by the government is a cycle in managing state revenues from tobacco products. In detail,

the increase in excise duty rates for SKM is 16.9% for class I, 13.8% for class II A, 15.4% for class II B. Meanwhile, the type of SPM is 18, 4% for group I, 16.5% for group II A, 18.1% for group II B.

Tabel 1. Presentase CHT terhadap APBN

Year	CHT Targets	Excise Receipt	CHT Admissions	Total state Budget (APBN)	Percentage of CHT to APBN
2015	139.0 T	144,6 T	139.5 T	1793.6 T	7.7 %
2016	139.8 T	143.5 T	138.0 T	1822.5 T	7.5 %
2017	149.9 T	153.3 T	147.7 T	1750.3 T	8.4 %
2018	148.2 T	159.6 T	152.9 T	1894.7 T	8.0 %
2019	158.8 T	165.8 T	158.9 T	2165.1 T	7.3 %

Source: Ministry of Finance & processed by researchers, 2020

The Table 1 explains that the presentation of the APBN through CHT from 2015 to 2019 tends to increase every year. CHT revenues tend to be higher than other excise taxes. Meanwhile, as reported by the Ministry of Finance, in 2020, CHT receipts reached 179.83 trillion from the target of 164 trillion. As of the end of August 2021, this year's CHT revenue reached 111.1 trillion from the target of 173.78 trillion. Sarno as Policy Analyst at the Ministry of Finance's Center for State Revenue Policy in the webinar of Research Dissemination: Macroeconomic Impact of Tobacco Excise Policy, Thursday (21/10), Delivered that CHT revenue is targeted next year to increase by Rp. 20 trillion from Rp 173 trillion previously in 2021. The increase is estimated to target CHT revenues to reach Rp 193 trillion in 2022.

The periodic increase in state revenues from CHT revenues proves that imposing excise on cigarettes has been realized. On the other hand, some things must be considered behind the large number of cigarette excise taxes received by the state. The amount of cigarette excise tax obtained by the state indicates the number of cigarettes purchased in the market. This proves that the number of smokers in Indonesia is increasing from year to year. The number of smokers follows the problem at a young age which continues to grow slowly every year.

So the government is expected to issue supporting regulations as a companion to the imposition of CHT on cigarettes. The urgency needs to be done so that the CHT acceptance increasing every year also increases the number of smokers in Indonesia, especially young people as candidates for the nation's next generation. This needs attention so that the policy on the imposition of excise issued by the government does not forget the essence of imposition of excise, which is provided for in Article 2 paragraph 1 of Law Number 39 of 2007 concerning excise, which explains that goods subject to excise are those which have the following characteristics: (a.) its consumption needs to be controlled; (b.) its circulation needs to be monitored; (c.) its use may harm the community or the environment; and (d.) its use requires the imposition of state levies for the sake of justice and balance.

Measures whether participants are moving toward the planned policy goals

The government issues control of cigarettes through the CHT policy to regulate the circulation of goods or excise products to be managed by the state. The data presented in the previous discussion proves that the Indonesian people contribute most of the government's revenue from excise. The high number of smokers in Indonesia is one of the essential aspects that supports the government to achieve the CHT revenue target that has been set every year. So that every year the government can increase the target of CHT revenue.

This phenomenon is accompanied by an increase in cigarette consumers in Indonesia which spreads at a young age. Launching data from the Ministry of Health's Basic Health Research (Risksdas) in 2018 shows that the number of young smokers in the 10-18 years population continues to increase. The research explained that in 2013 the prevalence of smokers aged 10-18 years was 7.2%, then in 2016, young smokers increased by 1.6% to 8.8%, and in 2018 it increased again by 0.3%, namely 9.1%. Meanwhile, the prevalence of young smokers ten years at the last Riskesdas in 2018 was reported to reach 28.8%. The Central Statistics Agency (BPS) data also shows the number of smokers at a young age, which tends to be relatively high.

Tabel 2. Prevalence data for smokers aged ≥ 15 years

Year	2015	2016	2017	2018	2019	2020
Prevalence of smoking rates	30,08	28,97	29,25	32,20	29,03	28,69

Source: Central Bureau of Statistics (Badan Pusat Statistik / BPS), 2020

Tabel 3. Prevalence data for smokers aged ≤ 18 years

Year	2015	2016	2017	2018	2019	2020
Prevalence of smoking rates	3,73	3,39	3,90	9,65	3,87	3,81

Source: Central Bureau of Statistics (Badan Pusat Statistik / BPS), 2020

The data presented above proves that the prevalence of smokers in Indonesia tends to increase in the segment of young smokers in the age range between 10 years to 18 years. This fact proves the bias in the implementation of the cigarette excise policy in Indonesia. The essence of excise duty imposed on products that can harm the body has the participation of the wider community who are starting to penetrate to young age. This excise duty indeed turns the essence of excise duty, which should control the circulation of goods with negative externalities, into a source of state revenue.

Measuring whether resources within the scope of the policy have been used as planned

The government has made regulations related to the utilization or management of revenue from CHT. The government provides principles in PMK No.222/PMK.07/2017 concerning the Use, Monitoring, and Evaluation of Tobacco Excise Revenue Sharing Funds (DBH CHT). The regulation explains that the use of DBH CHT includes improving the quality of raw materials, developing industry, fostering the social environment, socializing provisions in the excise sector, and eradicating illegal excisable goods. These programs are also directed to support the National Health Insurance (JKN) program of at least 50% of the total CHT DBH budget. This series of activity programs will later be lowered at the regional level to be implemented in their respective regions, mainly tobacco-producing areas. In the planning process, these programs cannot be separated from synchronizing development planning with the government's activity plan to be budgeted in the APBD.

The Ministry of Finance describes the allocation of revenue sources on tobacco excise through Press release/SP – 96/KLI/2020. The issuance of the Minister of Finance Regulation Number 152/PMK.010/2020 concerning CHT by considering five aspects: health related to the prevalence of smokers, workers in the tobacco products industry, tobacco farmers, illegal cigarette circulation, and CHT DBH receipts. Referring to these five aspects, the revenue allocation from CHT includes: (1) 35% will be provided through the support of a social environment development program consisting of Direct Cash Assistance (BLT) for tobacco farmworkers and cigarette workers, (2) 5% for training profession to farmworkers/cigarette factory workers including business capital assistance to farmworkers/cigarette factory workers who will turn into MSME entrepreneurs, (3) 10% for support through a program to improve the quality of raw materials, (4) 25% is to support the guarantee program national health, and (5) 25% to support law enforcement in the form of industrial development programs, socialization programs for provisions in the excise sector, and programs for eradicating illegal excisable goods.

Determine corrections for deviations in policy implementation

To examine the basic concept of CHT application by WHO, which states that cigarettes are one of the products with characteristics that need to be regulated in circulation and management. The Indonesian government should ensure consistency between objectives and a series of policies to manage existing cigarette products. When the government sets a tariff increase in the excise aspect, it must be synergized with the efforts and design of a real program of activities as a form of effort to

reduce the number of smokers in Indonesia. Because basically, the application of excise on cigarettes is a form of government awareness about the negative impact of cigarettes.

On the one hand, the Indonesian government has not released the cigarette industry as one of the most significant contributors to national income. On the other hand, CHT acts as a controller of cigarette distribution by the Tobacco Products Industry (IHT). So CHT is expected to optimize state revenues and maintain IHT as a commodity essential in social, environmental development, and employment. Matondang (2015:3) reported that there are three crucial aspects in managing the national cigarette industry. The first is health, engagement, and state revenue.

The Fiscal Policy Agency's presentation on the 2015-2020 IHT roadmap periodization in Matondang and Inayati (2015:4) explains that three main aspects need attention from the government. The first aspect is health, the second is the employment aspect, and the third is the state revenue aspect. In the previous two periods, the health aspect only occupies the third and second priority, while the health aspect occupies the focus in the current period. Suppose you compare the roadmap of the Fiscal Policy Agency related to IHT, which currently prioritizes health aspects, with the policy of increasing cigarette excise tax issued by the government to increase the target of excise revenue from year to year. In that case, there is no inconsistency between the priorities that have been set. This fact shows that the government is more inclined to pay more attention to the side of state revenues.

Meanwhile, from the health aspect, the government has not made supporting policies to carry out more management of CHT receipts that focus on and prioritize health aspects even though it has been stated in PMK No. DBH CHT funds are available to support the National Health Insurance (JKN) program.

Provide feedback on policies

The existence of a CHT policy is expected to be fairer and in tune with the negative impacts caused by cigarettes. The policy of increasing CHT tariffs should be accompanied by policies to control the circulation of tobacco products that focus more on the negative externalities of cigarettes, especially regarding health. Because on the roadmap of the fiscal policy agency, the Ministry of Finance has placed the health aspect as the priority. The government should not only use DBH CHT for the JKN program. But the government should make a program that aims to prevent the negative externalities of smoking in terms of health.

For example, Laird (2019) in his journal entitled *Tobacco Control Policy in Scotland: A Qualitative Study of Expert Views on Successes, Challenges and Future Action*, explains that the Scottish government launched a tobacco control policy in 2013 with a target that by 2034 Scotland could become a country that smoke-free. Based on the data, 17% of the Scottish population are active smokers. Some of the strategies for realizing a successful tobacco control policy are solid political leadership, mass media campaigns, laws to address the availability and marketing of cigarettes and tobacco products, and laws to reduce exposure to secondhand smoke.

The strategy outlines a proposed 46 program of activities broadly focused on smoking cessation services and initiatives, cigarette use prevention, reducing exposure to secondhand smoke, and reducing tobacco marketing. Between 2013 and 2016, smoking prevalence remained relatively static, with an estimated prevalence of 21% of the adult population in Scotland smoking. The most recent prevalence data between 2017-2019 shows that smoking rates have declined to reach 17% of the adult population in Scotland who smoke. The prevalence of tobacco smoking is exceptionally high for those in the poorest areas, where 30% of adults smoke compared to 10% among the poorest in Scotland.

A review of tobacco control strategies in 2013 in Scotland evaluated the impact of policy actions to reduce tobacco consumption. It highlighted policy promises aimed at reducing children's exposure to secondhand smoke, implementation of a ban on tobacco display in retail outlets, mass media campaign 'Take it Right Outside,' 'smoke-free hospital yards, and the introduction of simple packaging regulations, peer-to-peer implementation of smoking prevention interventions in schools.

Globally and a systematic review of these policies have achieved tobacco control and reduced the prevalence of smokers. The study states that tobacco control in the European region is often hampered by interference from the tobacco industry. A decisive political leadership role is needed to overcome this

problem. Strong political leadership is one of the keys to realizing public policies to control tobacco in Scotland. Solid political leadership can create consistent and robust collaboration with all parties involved to regulate tobacco, both government and industry.

The problem of controlling the number of smokers through excise taxes arises because of the wrong paradigm in Indonesia. The essence of excise is different from taxes. Excise is imposed to control goods that can harm the community. However, excise is considered a source of income because it can provide massive revenue from year to year in the state's pocket. If you look at the economic aspect, the number of smokers that continues to increase in line with the increase in excise taxes is due to the price of cigarettes that people from various walks of life can still reach. This makes the problem of smoking more complex because smokers are starting to target young people.

The correction to the cigarette excise policy as a tariff control should be able to increase the excise value up to per stem. This is very necessary because the essence of excise duty to control dangerous products has turned into a highly regulated state revenue tool. The classification of too many cigarettes also gives the cigarette industry a more significant opportunity to find profit gaps through product variants so that they are not subject to high excise taxes. Meanwhile, supporting policies that need attention can be through limiting the reach of cigarette advertisements that are already massive everywhere. This requires attention because the cigarette industry continues to introduce its products to all young people who don't know.

5. Conclusion

Based on the presentation of formative evaluations of CHT policies, especially cigarettes, it can be concluded that the CHT policies carried out by the government to control the circulation of tobacco products, especially cigarettes, tend to hope to increase state revenues from the excise sector. In addition, the allocation of funds from excise revenues has been sought in line with PMK No. 222/PMK.07/2017 concerning the Use, Monitoring and Evaluation of Tobacco Excise Revenue Sharing Funds for improving the quality of raw materials, developing industry, fostering the social environment, socializing provisions in the field of excise duty and eradication of illegal excisable goods, and supports the National Health Insurance (JKN) program. However, in the management of DBH CHT, no special allocation is significant and directed to reduce the number of smokers themselves. This is indicated by the high prevalence of smokers and the increasing number of young smokers, and the increasing number of cigarette consumption, which has prompted the government to increase the revenue target from cigarette excise from year to year. The urgency in reviewing the cigarette excise policy must get the attention of stakeholders in Indonesia, considering the aspects that this policy supports are very dilemmatic. On the one hand, Indonesia has not been financially independent and independent of the income derived from cigarette excise. But on the other hand, the real danger has shown that the number of smokers is increasing and spreading to younger smokers.

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