**Anthroposia: Journal of Social and Human Development**
Vol 1 No 1 March 2026, Hal 144-157
ISSN: 3125-0866(Print) ISSN: 3125-0769(Electronic)
Open Access: https://sovereignresearch.org/anthroposia

# A Legal Analysis of the Distribution of Illegal Cigarette Products and Trademark Infringement

**Ikhwan Aulia Fatahillah[1*], Santana Suryapringgana[2], Dimas Gibran Satrio Utomo[3], Aji Nugraha[4]**
[1-4] Universitas Islam Negeri Sunan Gunung Djati, Indonesia
*email: araiis287@gmail.com[1]*

**Article Info :**
Received:
29-02-2026
Revised:
10-03-2026
Accepted:
21-03-2026

***Abstract***

*Currently, the distribution of illegal cigarettes in Indonesia has evolved into a complex legal issue involving the intersection between excise tax violations and trademark infringement. This study aims to analyze the standard of "substantial similarity" in illegal cigarette branding practices, examine the forms of legal accountability imposed on perpetrators, and identify key obstacles in law enforcement. The phenomenon is driven largely by economic disparities, particularly the increase in Tobacco Product Excise (CHT), which incentivizes the emergence of organized illicit distribution networks that exploit well-known cigarette brands to mislead consumers. This research employs a normative juridical method using statutory and case approaches, focusing on legal documents and judicial precedents. The findings reveal three dominant forms of trademark infringement in illegal cigarettes, namely identical imitation, brand name modification, and packaging design replication that creates consumer confusion. Perpetrators may be held accountable through criminal sanctions under excise and trademark laws as well as civil liability based on unlawful acts under Article 1365 of the Civil Code. Although enforcement efforts such as Operation Octopus have been implemented, structural, technological, and societal constraints continue to hinder effectiveness.*

***Keywords:*** *Excise Law, Illegal Cigarettes, Law Enforcement Effectiveness, Legal Liability, Trademark Infringement.*

©2022 Authors.. This work is licensed under a Creative Commons Attribution-Non Commercial 4.0 International License.
(https://creativecommons.org/licenses/by-nc/4.0/)

## INTRODUCTION

Excise taxation has long been recognized as one of the most strategic fiscal instruments for securing government revenue while simultaneously discouraging the consumption of products that generate significant negative externalities, particularly tobacco products, whose adverse impacts extend beyond public health to broader socio-economic and legal dimensions (Sudaryono, 2021). The rapid globalization of tobacco supply chains, accompanied by increasingly sophisticated distribution networks and digital marketing practices, has transformed the illicit cigarette trade into a transnational legal and economic challenge that threatens fiscal sustainability, fair market competition, consumer protection, and the integrity of intellectual property systems. Indonesia reflects this global tendency through the persistent expansion of illegal cigarette circulation, which has intensified following adjustments to Tobacco Excise Tariff (CHT) policies that substantially widened price disparities between legal and illegal products (Aziz et al., 2025). Enforcement statistics consistently indicate that illegal cigarette distribution is no longer conducted through fragmented individual actors but rather through organized and interregional networks capable of circumventing customs supervision and exploiting weaknesses in regulatory enforcement (Suarda et al., 2024). These developments illustrate that excise avoidance has evolved into a multidimensional legal issue involving taxation, criminal law, commercial competition, and intellectual property protection. The continued expansion of illegal cigarette markets ultimately undermines the effectiveness of fiscal policy while simultaneously weakening public confidence in legal institutions responsible for market regulation. The complexity of this phenomenon demonstrates that contemporary legal analysis must move beyond conventional excise violations toward understanding the interconnected legal consequences generated by illegal tobacco distribution.

The contemporary literature increasingly recognizes that illegal cigarette distribution cannot be adequately understood solely through the framework of excise evasion because many illicit products deliberately imitate legally protected trademarks to secure consumer trust and expand market penetration (Lutfiadi et al., 2025). Empirical findings demonstrate that counterfeit cigarette producers frequently adopt names, logos, packaging designs, and overall trade dress that possess substantial similarity to registered trademarks, thereby exploiting consumer familiarity while simultaneously avoiding production and taxation costs (Wardhana, 2024). Judicial analyses concerning disputes involving well-known cigarette trademarks reveal that determining "substantial similarity" requires comprehensive legal interpretation encompassing visual appearance, phonetic resemblance, conceptual association, and consumer perception rather than relying exclusively on literal comparison between competing marks (Yanuarto & Ferdinan, 2025). Broader intellectual property scholarship further argues that effective trademark enforcement functions not merely as a mechanism for protecting private commercial interests but also as an essential instrument for preserving market integrity and preventing systematic consumer deception (Gilani et al., 2023). Research on trademark and copyright protection similarly emphasizes that legal certainty in intellectual property enforcement contributes directly to business sustainability and investment confidence within competitive industries (Hapriyanto et al., 2024). Consumer-oriented legal analyses reinforce this argument by demonstrating that trademark infringement simultaneously violates the proprietary interests of brand owners and the fundamental rights of consumers to obtain authentic information regarding product origin and quality (Panjaitan et al., 2025). Existing scholarship has therefore established a strong relationship between illegal cigarette distribution and trademark infringement, although the interaction between these legal regimes remains insufficiently integrated within comprehensive doctrinal analysis.

Despite the growing body of scholarship, important conceptual and empirical limitations remain evident because most studies continue to isolate excise violations from trademark infringement instead of examining their cumulative legal implications within a unified analytical framework. Several studies predominantly evaluate customs enforcement effectiveness by measuring operational performance without critically examining how institutional enforcement intersects with private intellectual property rights (Haryono et al., 2024). Other research concentrates primarily on operational strategies adopted by customs authorities while devoting relatively limited attention to the doctrinal interpretation of trademark infringement committed through illegal cigarette circulation (Junfirio et al., 2024). Legal analyses concerning criminal liability frequently emphasize the prosecution of illegal distributors yet provide insufficient discussion regarding the simultaneous civil and administrative liabilities arising from trademark violations embedded within illicit distribution practices (Hermawan, 2025). Existing discussions on counterfeit products generally examine trademark counterfeiting across broad industrial sectors, making it difficult to identify legal characteristics that are unique to the tobacco industry with its overlapping fiscal, regulatory, and intellectual property dimensions (Mahmuctarom et al., 2024). Case studies addressing consumer and trademark-owner protection tend to focus on individual disputes involving counterfeit cigarette products without systematically connecting those cases to broader institutional enforcement mechanisms governing illegal cigarette markets (Permatasari & Saliman, 2025). These fragmented approaches have produced an incomplete understanding of how multiple legal regimes interact when illegal cigarette circulation simultaneously violates excise law, trademark law, consumer protection principles, and criminal liability standards.

The persistence of these analytical gaps carries significant scientific and practical implications because ineffective legal integration ultimately weakens enforcement consistency, reduces deterrence, and enables organized illicit business actors to exploit regulatory fragmentation. Studies examining legal protection against illegal cigarette circulation consistently indicate that enforcement outcomes remain constrained by overlapping institutional authority, evidentiary difficulties, and limited coordination among regulatory agencies (Bagus et al., 2023). Analyses of the legal consequences of illegal cigarettes further demonstrate that illicit trade substantially reduces state revenue allocated through tobacco excise revenue-sharing mechanisms, thereby extending the impact of illegal distribution beyond commercial losses toward broader public fiscal consequences (Yasinta et al., 2023). Research evaluating legal policy responses likewise concludes that regulatory instruments remain insufficiently synchronized to address increasingly adaptive methods employed by illegal cigarette producers and distributors (Wibowo et al., 2024). Field-based examinations of customs enforcement reveal that operational initiatives such as coordinated inspection programs have generated important enforcement successes while still encountering persistent structural obstacles in monitoring extensive distribution networks (Shifa et al., 2025). Criminological studies similarly report that law enforcement agencies continue facing substantial challenges arising from organized distribution systems, limited investigative resources, and evolving patterns of illicit trade that increasingly exploit technological and logistical developments (Syahendra & Rinaldi, 2025). From a theoretical perspective, these institutional constraints correspond closely with broader theories asserting that legal effectiveness depends not solely upon substantive legal norms but equally upon institutional capacity, legal culture, community compliance, and enforcement infrastructure operating within an integrated legal system (Soekanto, 2019). The unresolved interaction between these normative and institutional dimensions continues to impede the development of comprehensive legal responses capable of simultaneously protecting fiscal interests, trademark rights, market competition, and consumer welfare.

Existing scholarship therefore provides valuable but fragmented explanations regarding illegal cigarette distribution, leaving unanswered the broader juridical question concerning how the Indonesian legal framework should reconcile excise regulation with trademark protection under conditions where both forms of legal violation occur simultaneously. Most previous studies approach excise law and intellectual property law as separate regulatory domains despite the practical reality that counterfeit cigarette products frequently embody violations of both legal regimes within a single commercial activity. The absence of integrated doctrinal analysis has limited scholarly understanding of the legal criteria governing substantial similarity, the scope of criminal and civil liability imposed upon illegal distributors, and the institutional barriers that hinder effective law enforcement. Addressing these issues is particularly important because legal fragmentation not only weakens judicial consistency but also creates uncertainty for legitimate businesses, consumers, and enforcement agencies confronted with increasingly sophisticated counterfeit practices. A comprehensive legal analysis capable of connecting trademark infringement with illegal cigarette distribution is therefore necessary to strengthen legal coherence and provide a more systematic basis for regulatory enforcement. Such an approach also expands current discussions by positioning trademark protection as an inseparable component of combating illicit tobacco markets rather than merely a complementary legal concern. This perspective establishes the present research within the broader intersection of fiscal law, intellectual property law, and regulatory governance.

This study examines the juridical interpretation of the legal criteria governing substantial similarity in trademark infringement involving illegal cigarette products in Indonesia, analyzes the forms of criminal and civil liability applicable to offenders, and identifies the principal factors obstructing effective law enforcement against illegal cigarette distribution and trademark violations. The research seeks to contribute theoretically by integrating excise law, trademark law, and enforcement theory into a unified analytical framework capable of explaining the multidimensional legal consequences generated by illicit cigarette trade. Methodologically, the study offers a comprehensive normative legal analysis that combines statutory interpretation, doctrinal examination, and conceptual synthesis to provide a more coherent understanding of legal protection against illegal cigarette distribution accompanied by trademark infringement.

## RESEARCH METHODS

This study employed a normative legal research design as a non-empirical legal inquiry, positioning law as a coherent system of norms consisting of statutory regulations, legal principles, judicial precedents, and legal doctrines governing the distribution of illegal cigarette products and trademark infringement in Indonesia (Soekanto, 2019). The research adopted both a statutory approach and a case approach to comprehensively examine the interaction between excise law and trademark law within the context of illicit tobacco distribution (Sudaryono, 2021). The statutory approach involved a systematic analysis of relevant legislation, particularly Law Number 39 of 2007 concerning Excise and Law Number 20 of 2016 concerning Trademarks and Geographical Indications, together with their implementing regulations. The case approach focused on examining final and binding judicial decisions involving trademark disputes related to cigarette products, including the Gudang Garam and Gudang Baru litigation, to evaluate judicial interpretation of the doctrine of substantial similarity in trademark infringement (Wardhana, 2024; Yanuarto & Ferdinan, 2025). The legal materials consisted of three categories: primary legal materials, including statutes, regulations, and judicial decisions; secondary legal materials comprising scholarly books, peer-reviewed journal articles, and legal commentaries discussing intellectual property law, excise regulation, criminal liability, and law enforcement; and tertiary legal materials, including legal dictionaries, encyclopedias, and official legal databases used to clarify legal terminology and support doctrinal interpretation (Gilani et al., 2023). The selection of legal materials was guided by their relevance to the research questions, legal authority, academic credibility, and their contribution to explaining the relationship between illegal cigarette distribution and trademark infringement (Lutfiadi et al., 2025). This methodological framework enabled a comprehensive doctrinal examination of the intersection between fiscal regulation and intellectual property protection while maintaining analytical consistency throughout the study.

The collected legal materials were analyzed using qualitative doctrinal analysis supported by descriptive-prescriptive legal reasoning (Soekanto, 2019). The analytical procedure began with identifying the applicable legal norms, followed by classifying statutory provisions, judicial reasoning, and scholarly opinions according to the three research questions concerning the legal criteria of substantial similarity, the forms of criminal and civil liability, and the obstacles affecting law enforcement against illegal cigarette distribution (Mahmuctarom et al., 2024). Comparative interpretation was subsequently employed to examine the consistency between legislative provisions and judicial practice, while systematic legal interpretation was used to identify normative relationships among excise law, trademark law, consumer protection, and criminal law (Panjaitan et al., 2025). The findings were then synthesized through structured legal argumentation to evaluate the adequacy of Indonesia's legal framework in addressing trademark infringement committed through illegal cigarette circulation (Hapriyanto et al., 2024). To ensure analytical rigor and trustworthiness, the study applied source triangulation by comparing statutory provisions, judicial decisions, and scholarly literature, while maintaining consistency through cross-verification of legal authorities and prioritizing authoritative and recent legal sources throughout the interpretative process (Bagus et al., 2023). Because the research relied exclusively on publicly accessible legal documents and published academic literature without involving human participants, personal data, or confidential information, formal ethical approval was not required. Nevertheless, the study adhered to principles of academic integrity by ensuring accurate citation practices, transparent legal interpretation, and objective presentation of legal arguments throughout the analytical process.

## RESULTS AND DISCUSSION

### Trademark Infringement in Illegal Cigarette Products

The normative analysis demonstrates that trademark infringement in the distribution of illegal cigarette products extends beyond the conventional understanding of unauthorized commercial use of registered marks because it represents a deliberate legal strategy through which illicit producers exploit the accumulated goodwill and market reputation of established tobacco brands. Indonesian trademark law recognizes trademark rights as exclusive proprietary rights granted to registered trademark owners, meaning that any unauthorized use capable of creating confusion regarding the commercial origin of goods constitutes an infringement of those exclusive rights (Hapriyanto et al., 2024). The legal significance of this protection is amplified within the tobacco industry, where consumers frequently rely on brand identity, packaging appearance, and product recognition when making purchasing decisions rather than undertaking detailed verification of product authenticity. The present doctrinal analysis indicates that trademark infringement within illegal cigarette distribution should not be interpreted merely as an isolated violation of intellectual property law because it simultaneously facilitates tax evasion, unfair competition, and consumer deception. From an interlegality perspective, the coexistence of excise violations and trademark infringement creates overlapping legal consequences that require integrated judicial interpretation rather than fragmented regulatory responses (Lutfiadi et al., 2025).

The examination of statutory provisions and judicial precedents further reveals that the legal doctrine of substantial similarity constitutes the principal criterion for determining trademark infringement involving illegal cigarette products, replacing a purely literal comparison with a broader assessment of the overall commercial impression created by competing marks. Indonesian courts consistently evaluate visual appearance, phonetic resemblance, conceptual association, and the likelihood of consumer confusion as interconnected legal indicators rather than independent evidentiary elements (Wardhana, 2024). The dispute between *Gudang Garam* and *Gudang Baru* provides a significant illustration of this judicial reasoning because the Supreme Court concluded that the similarity between the competing trademarks exceeded ordinary commercial resemblance and generated an overall impression capable of misleading consumers regarding the origin of the products (Yanuarto & Ferdinan, 2025). Such reasoning is consistent with comparative scholarship arguing that trademark protection should prioritize market perception rather than mechanical textual comparison when assessing counterfeit practices (Gilani et al., 2023). This interpretation broadens the scope of legal protection by recognizing that consumer confusion often emerges from the cumulative presentation of commercial symbols rather than from identical wording alone.

**Table 1. Analytical Classification of Trademark Infringement in Illegal Cigarette Products**

| Form of infringement | Principal legal characteristics | Dominant legal implication |
|---|---|---|
| Identical trademark imitation | Unauthorized use of identical trademark, logo, and commercial identity | Direct infringement of exclusive trademark rights |
| Brand modification | Minor alteration of words, letters, or pronunciation while preserving commercial impression | Considered substantial similarity capable of misleading consumers |
| Packaging imitation | Replication of colors, layout, typography, or trade dress despite differences in trademark wording | Consumer confusion and unfair competition through visual deception |

As summarized in Table 1, the doctrinal distinction among the three forms of infringement does not alter the underlying legal consequence because each practice ultimately interferes with the exclusive commercial identity legally protected under trademark law. The analytical comparison demonstrates that identical imitation represents the clearest form of infringement due to the complete replication of registered commercial elements, while brand modification reflects a more sophisticated strategy intended to exploit legal ambiguity without abandoning the commercial association created by famous trademarks. Packaging imitation presents an equally significant legal challenge because visual presentation frequently exerts greater influence on consumer purchasing behavior than textual brand identification, particularly within fast-moving consumer goods such as cigarettes. Consumer protection literature likewise recognizes that deceptive packaging simultaneously undermines informed purchasing decisions and weakens fair competition by allowing counterfeit producers to appropriate the reputational investments of legitimate businesses without incurring equivalent commercial costs (Panjaitan et al., 2025). Similar observations have been reported in case studies involving counterfeit cigarette products, where imitation of packaging design significantly contributed to consumer confusion despite minor modifications to the registered trademark itself (Permatasari & Saliman, 2025). The legal analysis consequently suggests that trademark infringement in illegal cigarette distribution should be evaluated through the cumulative interaction of verbal, visual, and conceptual similarities instead of relying upon isolated comparisons between individual trademark components.

A broader examination of Indonesian trademark jurisprudence indicates that judicial interpretation has progressively shifted from protecting trademarks solely as private commercial assets toward recognizing their broader regulatory function within competitive markets. This evolution reflects an understanding that trademark protection contributes not only to safeguarding proprietary interests but also to preserving legal certainty, consumer confidence, and fair market competition. The coexistence of excise violations and trademark infringement demonstrates that illegal cigarette producers intentionally integrate multiple unlawful strategies into a single commercial activity designed to maximize economic gain while minimizing production costs. Criminal regulation addressing counterfeit goods similarly emphasizes that intellectual property violations frequently accompany broader economic crimes, requiring coordinated legal responses capable of addressing interconnected regulatory interests rather than isolated statutory violations (Mahmuctarom et al., 2024). The legal protection afforded to trademark owners consequently performs a preventive function by discouraging commercial practices that distort competition through deceptive market representation. The convergence of intellectual property protection, consumer protection, and market regulation therefore reinforces the necessity of interpreting trademark law within a broader framework of integrated economic governance rather than through a narrowly proprietary perspective.

The normative findings developed in this section indicate that the legal doctrine governing trademark infringement has evolved sufficiently to accommodate increasingly sophisticated forms of commercial imitation employed within illegal cigarette markets, although practical enforcement continues to encounter significant interpretative and institutional challenges. Existing scholarship has predominantly examined counterfeit products either through the perspective of intellectual property law or excise regulation, leaving limited analytical attention to the reciprocal relationship between these two legal regimes. The present analysis demonstrates that the doctrine of substantial similarity provides an effective legal foundation for recognizing trademark infringement committed through illegal cigarette distribution because consumer confusion emerges from the integrated commercial presentation of products rather than from literal identity alone. This interpretation simultaneously supports the protection of trademark owners, strengthens consumer confidence, and reinforces regulatory objectives directed toward maintaining fair competition within the tobacco industry. These findings establish the conceptual basis for examining how illegal cigarette products circulate through organized distribution networks that deliberately employ counterfeit trademarks as instruments for expanding market penetration, which forms the focus of the subsequent section concerning patterns and structures of illegal cigarette distribution.

**Distribution Patterns and Networks of Illegal Cigarettes**

The doctrinal analysis indicates that the circulation of illegal cigarette products in Indonesia has evolved into an organized distribution system characterized by interconnected production, transportation, and marketing activities rather than isolated instances of excise violations. From the perspective of excise law, illegal cigarettes include products distributed without authentic excise stamps, products bearing counterfeit excise stamps, and products utilizing excise bands that are inconsistent with their designated classification, each of which constitutes a violation of the regulatory framework governing tobacco taxation (Sudaryono, 2021). The present legal analysis demonstrates that these fiscal violations frequently coexist with trademark infringement because counterfeit producers intentionally adopt commercial identities that resemble established cigarette brands to increase product legitimacy within the marketplace. This interaction transforms illegal cigarette distribution into a composite legal phenomenon involving fiscal losses, violations of intellectual property rights, unfair market competition, and consumer deception simultaneously. Contemporary legal scholarship increasingly recognizes that the convergence of excise evasion and trademark infringement cannot be adequately addressed through fragmented regulatory approaches because each violation reinforces the commercial effectiveness of the other (Lutfiadi et al., 2025). The normative implication of this pattern is that trademark infringement should be interpreted not merely as an accessory offense accompanying illegal cigarette circulation but as a deliberate commercial mechanism facilitating the sustainability of illicit distribution networks.

The legal materials further reveal that fiscal policy has become one of the principal structural factors influencing the expansion of illegal cigarette distribution, particularly where increasing excise rates create wider price disparities between legal and illegal tobacco products. Excise taxation remains an essential regulatory instrument for reducing tobacco consumption and strengthening state revenue; however, substantial increases in tobacco excise rates may simultaneously generate economic incentives encouraging unlawful production and distribution when enforcement mechanisms fail to evolve at the same pace (Aziz et al., 2025). This relationship should not be interpreted as evidence that excise policy itself creates illegality, but rather that weaknesses in regulatory supervision allow illicit markets to exploit predictable price differentials. Recent legal analyses similarly conclude that fluctuations in illegal cigarette circulation correspond closely with changes in excise policy because organized producers continuously adjust their production strategies to maintain competitive pricing within informal markets (Suarda et al., 2024). From a normative standpoint, the effectiveness of fiscal regulation depends not only upon statutory authority to increase excise rates but equally upon the state's institutional capacity to supervise increasingly adaptive distribution networks. The interaction between economic incentives and regulatory enforcement therefore illustrates that excise policy and intellectual property protection should be understood as complementary legal instruments operating within the same regulatory ecosystem rather than independent mechanisms pursuing unrelated objectives.

.

**Table 2. Normative Characteristics of Illegal Cigarette Distribution Networks in Indonesia**

| Distribution Pattern | Operational Characteristics | Primary Legal Implications |
|---|---|---|
| Interregional distribution | Cigarettes are produced and distributed across different provinces through organized supply chains | Complicates investigation and jurisdictional coordination |
| Counterfeit branding | Use of identical or substantially similar trademarks and packaging | Trademark infringement and consumer deception |
| Excise avoidance | Distribution without authentic excise stamps or through misuse of excise bands | Violation of excise legislation and state revenue losses |
| Digital marketplace distribution | Marketing through e-commerce platforms and social media channels | Expands distribution while reducing regulatory visibility |

As illustrated in Table 2, the examined legal materials demonstrate that illegal cigarette distribution is sustained through interconnected operational mechanisms combining fiscal violations with deceptive commercial practices. The interregional nature of these distribution networks complicates law enforcement because production, transportation, wholesale distribution, and retail sales are commonly separated into distinct operational units designed to reduce legal exposure. Counterfeit trademarks further strengthen the commercial appeal of illegal products by increasing consumer familiarity and reducing uncertainty regarding product origin. Digital commerce has expanded these networks by enabling sellers to reach consumers across multiple jurisdictions without relying on conventional retail infrastructure, creating additional supervisory challenges for enforcement authorities (Junfirio et al., 2024). This development indicates that contemporary enforcement requires closer coordination among customs authorities, intellectual property institutions, and criminal law agencies rather than relying solely on traditional excise supervision. The findings suggest that the organizational sophistication of illegal cigarette networks has developed more rapidly than conventional enforcement mechanisms.

The doctrinal analysis further indicates that illegal cigarette distribution operates through coordinated commercial networks rather than isolated criminal activities. Producers, distributors, transport operators, wholesalers, and retailers occupy different functional positions within supply chains intentionally structured to obscure product origins and distribute legal risk among multiple actors (Bagus et al., 2023). This decentralized structure complicates criminal investigations because direct producers are frequently separated from downstream distributors, while intermediary actors conceal the movement of counterfeit products before they reach consumers. Existing legal scholarship similarly argues that enforcement agencies should evaluate criminal participation collectively instead of focusing exclusively on individual distributors or retailers (Syahendra & Rinaldi, 2025). The legal response should therefore extend beyond product confiscation toward dismantling the organizational infrastructure supporting illegal cigarette circulation. Such an approach allows criminal and trademark liability to be attributed according to each participant's contribution within the distribution network.

The normative synthesis demonstrates that illegal cigarette distribution represents a multidimensional legal phenomenon in which organized commercial networks intentionally combine excise evasion with trademark infringement to strengthen market penetration. Counterfeit branding functions as a strategic commercial instrument by enhancing consumer recognition and increasing the perceived legitimacy of illegal products rather than merely accompanying excise violations. The expansion of digital distribution channels further reinforces this strategy by allowing counterfeit products to circulate through both physical and online markets, creating increasingly complex enforcement challenges (Gilani et al., 2023). Legal policy analyses similarly emphasize that effective regulatory intervention requires the simultaneous protection of fiscal interests, trademark rights, consumer welfare, and fair market competition because weaknesses within one regulatory sector inevitably affect the others (Wibowo et al., 2024). The present doctrinal analysis therefore confirms that integrated legal enforcement provides a more appropriate response than fragmented institutional approaches. These findings establish the analytical foundation for examining the forms of criminal and civil liability applicable to individuals and corporate entities participating in illegal cigarette distribution.

**Legal Liability of Perpetrators of Illegal Cigarette Distribution**

The normative analysis demonstrates that legal liability arising from the distribution of illegal cigarette products cannot be confined to violations of excise legislation because the same conduct frequently infringes trademark law, consumer protection principles, and general criminal law. Indonesian law establishes a multilayered liability framework in which fiscal obligations, intellectual property rights, and criminal responsibility operate concurrently rather than independently. The legal consequences therefore extend beyond the recovery of unpaid excise duties and include sanctions intended to protect trademark owners against unauthorized commercial exploitation of their registered marks. This integrated legal framework reflects the understanding that illegal cigarette distribution creates multiple forms of legal injury, including losses to state revenue, distortion of fair competition, and impairment of exclusive trademark rights (Sudaryono, 2021). From a doctrinal perspective, the coexistence of these legal interests justifies the cumulative application of different statutory regimes when a single commercial activity simultaneously satisfies the constituent elements of several offenses. Such an interpretation is consistent with the principle that overlapping legal norms may coexist where each provision protects a distinct legal interest without generating normative contradiction. The present analysis therefore indicates that legal responsibility for illegal cigarette circulation should be interpreted through an integrated framework that recognizes both fiscal and proprietary dimensions of the unlawful conduct.

Criminal liability constitutes the primary legal mechanism for suppressing the circulation of illegal cigarette products because criminal sanctions perform both punitive and preventive functions within Indonesia's regulatory framework. Law Number 39 of 2007 concerning Excise criminalizes the production, storage, transportation, sale, and distribution of tobacco products lacking valid excise stamps, while the Trademark Law provides additional protection where illegal products unlawfully reproduce registered commercial identities. The doctrinal examination further reveals that criminal responsibility depends upon the existence of intentional conduct, unlawful commercial activity, and demonstrable participation in the circulation of illegal goods rather than merely upon ownership of counterfeit products (Hermawan, 2025). Individuals occupying different positions within the distribution chain may therefore incur criminal liability when their actions contribute substantially to the movement of illegal cigarette products into the market. Legal scholarship concerning counterfeit goods similarly recognizes that criminal sanctions should extend beyond direct manufacturers because distributors and commercial intermediaries frequently play indispensable roles in sustaining illicit supply chains (Mahmuctarom et al., 2024). Judicial interpretation consequently emphasizes the functional contribution of each participant instead of restricting criminal liability solely to the initial producer of counterfeit cigarettes. Such reasoning strengthens the preventive objective of criminal law by discouraging organized cooperation among actors participating in illegal distribution networks.

**Table 3. Forms of Legal Liability in Illegal Cigarette Distribution**

| Type of Liability | Legal Basis | Protected Legal Interest | Principal Legal Consequence |
|---|---|---|---|
| Criminal liability | Excise Law, Trademark Law, Criminal Code | State revenue, public order, intellectual property | Imprisonment, criminal fines, confiscation of evidence |
| Civil liability | Civil Code and Trademark Law | Proprietary rights and commercial interests | Compensation, injunctions, recovery of damages |
| Administrative liability | Excise regulations and implementing rules | Regulatory compliance | Administrative fines, business permit revocation, confiscation of products |

The comparative analysis presented in Table 3 demonstrates that Indonesian law adopts an integrated system of legal responsibility in which criminal, civil, and administrative sanctions perform complementary regulatory functions while addressing the same unlawful conduct. Criminal sanctions primarily protect public interests through deterrence and punishment, whereas civil remedies restore the proprietary interests of trademark owners by compensating measurable commercial losses, while administrative sanctions encourage regulatory compliance before criminal prosecution becomes necessary. This layered structure reflects the distinction between punitive justice and restorative legal protection without creating competition among available legal remedies. Contemporary legal analysis likewise argues that combining multiple forms of legal liability improves regulatory effectiveness because organized economic crimes frequently exploit fragmented enforcement systems (Yasinta et al., 2023). The normative findings therefore indicate that integrated legal responsibility provides a stronger legal basis for combating illegal cigarette distribution than reliance upon criminal sanctions alone. Civil remedies simultaneously strengthen trademark protection by preserving the commercial value of intellectual property while safeguarding consumers from deceptive counterfeit products (Hapriyanto et al., 2024; Panjaitan et al., 2025; Permatasari & Saliman, 2025).

The doctrinal examination further demonstrates that legal responsibility should be determined according to the functional contribution of each participant within the illegal distribution network rather than being limited to manufacturers alone. Producers bear primary liability because they initiate both unlawful cigarette production and trademark infringement, yet distributors, transport operators, wholesalers, and retailers may likewise incur responsibility when they knowingly facilitate the circulation of infringing products. This interpretation is consistent with the principles of criminal participation, which recognize that organized economic offenses depend upon coordinated activities performed by multiple actors. Studies on illegal cigarette enforcement similarly observe that fragmented operational structures are intentionally designed to obscure principal offenders and complicate criminal investigations (Shifa et al., 2025). Police enforcement research also emphasizes that effective disruption of illicit tobacco markets requires simultaneous legal action against every operational level of the distribution chain rather than focusing exclusively on production facilities (Syahendra & Rinaldi, 2025). Such an approach strengthens the preventive function of law by extending accountability across the entire commercial network supporting illegal cigarette circulation.

The normative synthesis confirms that Indonesia possesses a relatively comprehensive legal framework for imposing criminal, civil, and administrative liability upon individuals and entities involved in illegal cigarette distribution accompanied by trademark infringement. The principal legal challenge lies not in the absence of substantive legal norms but in ensuring consistent implementation across institutions responsible for excise regulation, intellectual property protection, and criminal justice. Existing scholarship consistently argues that effective legal protection depends upon harmonizing regulatory objectives because excise violations and trademark infringement mutually reinforce the expansion of illicit commercial markets (Suarda et al., 2024). The present analysis extends previous studies by demonstrating that legal responsibility functions not only as a sanctioning mechanism but also as an instrument for protecting market integrity, consumer confidence, and fair commercial competition. These doctrinal findings provide the conceptual foundation for evaluating the effectiveness of institutional law enforcement and inter-agency coordination in addressing illegal cigarette circulation and trademark infringement.

### Law Enforcement Against Excise and Trademark Violations

Law enforcement against the circulation of illegal cigarette products reflects the practical implementation of Indonesia's legal framework governing excise regulation and trademark protection. The Directorate General of Customs and Excise serves as the primary institution responsible for preventing, investigating, and prosecuting violations involving untaxed tobacco products through market surveillance, intelligence operations, and administrative as well as criminal enforcement measures. Recent enforcement policies demonstrate a gradual transition from reactive confiscation toward preventive supervision supported by institutional cooperation and risk-based monitoring systems (Haryono et al., 2024). This development indicates that the regulatory response has adapted to the increasingly organized nature of illegal cigarette distribution, where producers and distributors employ sophisticated methods to avoid legal detection. Large-scale enforcement operations conducted in recent years further illustrate the government's effort to strengthen regulatory capacity by increasing inspections and coordinating enforcement activities across multiple regions (Shifa et al., 2025). The normative analysis suggests that these institutional developments contribute to improving legal certainty while simultaneously protecting fiscal interests and maintaining fair commercial competition. Enforcement effectiveness, however, cannot be evaluated solely by the quantity of confiscated illegal cigarettes because the sustainability of compliance depends upon consistent legal implementation throughout the distribution chain.

The legal examination further demonstrates that enforcement against illegal cigarette distribution cannot rely exclusively on customs authorities because trademark infringement introduces additional legal interests requiring protection through intellectual property law. Counterfeit cigarette products frequently combine excise violations with unauthorized use of registered trademarks, creating overlapping legal consequences that demand coordinated action among customs investigators, police authorities, commercial courts, and trademark administrators. Comparative legal scholarship has consistently emphasized that integrated enforcement mechanisms produce greater legal certainty because each institution addresses different dimensions of the same unlawful conduct rather than operating independently (Gilani et al., 2023). The present analysis likewise indicates that fragmented institutional responses may weaken deterrence where excise offenses are prosecuted while trademark violations receive limited judicial attention despite arising from identical commercial activities. Such institutional fragmentation allows counterfeit producers to preserve the commercial value derived from infringing trademarks even after fiscal violations have been detected. An integrated enforcement framework therefore represents a legal necessity rather than an administrative preference because it strengthens the protection of both state revenue and exclusive intellectual property rights. This interpretation reflects the broader principle that effective law enforcement requires coordination among institutions possessing complementary legal authority.

The implementation of law enforcement is also influenced by the regulatory philosophy governing sanctions imposed upon excise offenders. Indonesian excise law recognizes the application of administrative settlement mechanisms before criminal prosecution in certain circumstances, reflecting the principle that criminal punishment should not automatically constitute the first regulatory response to every violation. From a normative perspective, this approach seeks to balance state interests in recovering lost revenue with broader objectives of legal efficiency and proportionality in criminal justice. The existence of administrative sanctions does not diminish criminal responsibility where intentional production and distribution of illegal cigarette products produce substantial economic losses or involve organized criminal activity. Legal policy analyses consequently argue that administrative enforcement and criminal prosecution should function as complementary instruments within a unified regulatory framework rather than mutually exclusive alternatives (Wibowo et al., 2024). Such flexibility enables enforcement authorities to distinguish between regulatory non-compliance of a limited nature and systematic commercial activities designed to evade legal obligations for economic gain. The doctrinal findings therefore indicate that proportional enforcement strengthens regulatory legitimacy by aligning the severity of legal sanctions with the seriousness of the underlying violation.

Another significant finding concerns the relationship between institutional coordination and the protection of trademark rights during enforcement proceedings. Although customs authorities possess broad authority to suppress illegal cigarette circulation, the commercial consequences arising from trademark infringement frequently require additional judicial remedies through civil litigation initiated by trademark owners. This institutional arrangement reflects the dual character of counterfeit cigarette cases, which simultaneously affect public fiscal interests and private proprietary rights. Existing legal scholarship recognizes that comprehensive legal protection can only be achieved when criminal enforcement is accompanied by effective civil remedies capable of restoring commercial losses suffered by trademark owners (Panjaitan et al., 2025). Similar observations have been reported in studies examining counterfeit cigarette litigation, where coordinated legal action provided stronger protection for both consumers and legitimate businesses than isolated criminal prosecution alone (Permatasari & Saliman, 2025). The present normative analysis therefore demonstrates that effective law enforcement should be understood as a collaborative legal process integrating fiscal supervision, criminal accountability, intellectual property protection, and judicial dispute resolution. This integrated perspective establishes the analytical foundation for examining the structural obstacles that continue to limit the effectiveness of law enforcement against illegal cigarette distribution and trademark infringement in Indonesia.

**Obstacles to Combating Illegal Cigarette Distribution and Trademark Infringement**

The normative analysis indicates that the persistence of illegal cigarette distribution cannot be attributed solely to weaknesses in law enforcement because it arises from the interaction of legal, institutional, technological, and socio-economic factors. From the perspective of legal effectiveness, the implementation of statutory provisions depends upon the harmonious operation of legal norms, enforcement institutions, supporting facilities, and public legal awareness rather than the existence of legislation alone (Soekanto, 2019). Although Indonesia has enacted comprehensive regulations governing excise administration and trademark protection, practical implementation frequently reveals inconsistencies in the simultaneous application of these legal regimes. Enforcement authorities often prioritize recovering state revenue through excise enforcement, whereas trademark infringement receives comparatively limited attention despite constituting an integral component of illegal cigarette distribution. This imbalance reduces the preventive capacity of intellectual property law because counterfeit branding continues to provide commercial advantages for illicit producers even after fiscal violations have been detected. The present findings therefore suggest that regulatory effectiveness depends upon strengthening normative integration between excise law and trademark law during investigative and judicial processes.

Institutional capacity represents another significant obstacle affecting the effectiveness of law enforcement against illegal cigarette circulation. The complexity of distribution networks, combined with Indonesia's extensive geographical territory, places considerable pressure on supervisory authorities responsible for monitoring production, transportation, and commercial distribution channels. Existing studies report that customs authorities continue to encounter operational challenges arising from limited personnel, broad supervisory jurisdictions, and the increasingly adaptive organizational structures employed by illegal cigarette syndicates (Haryono et al., 2024). Similar observations indicate that coordination among customs investigators, police institutions, prosecutors, and trademark authorities often requires substantial administrative resources before comprehensive legal action can be implemented (Shifa et al., 2025). These institutional constraints may delay investigations and reduce opportunities to dismantle organized distribution networks at their operational core. Strengthening inter-agency coordination and institutional specialization therefore remains essential for improving the practical implementation of Indonesia's regulatory framework.

**Table 4. Principal Obstacles Affecting the Suppression of Illegal Cigarette Distribution and Trademark Infringement**

| Obstacle | Legal Implication | Effect on Law Enforcement |
|---|---|---|
| Fragmented legal implementation | Excise and trademark violations are often addressed separately | Reduces consistency of legal protection |
| Limited institutional capacity | Insufficient personnel and broad supervisory jurisdiction | Delays investigation and enforcement |
| Technological adaptation | Use of e-commerce and digital platforms for illegal distribution | Difficulties in monitoring and identifying offenders |

Technological developments have also transformed the operational environment in which illegal cigarette products are distributed, creating challenges that exceed the capacity of conventional enforcement mechanisms. Digital marketplaces and social media platforms enable counterfeit products to be marketed anonymously while reaching consumers across multiple regions without relying upon permanent physical retail locations. This digital transformation complicates evidentiary processes because online transactions frequently involve multiple intermediaries operating under different legal and technological frameworks (Junfirio et al., 2024). Counterfeit sellers further exploit sophisticated packaging designs and modified trademarks that closely resemble legitimate products, making visual identification increasingly difficult without specialized technical expertise. Comparative legal scholarship recognizes that intellectual property enforcement must continuously adapt to technological innovation if trademark protection is to remain effective within digital commercial environments (Gilani et al., 2023). The findings consequently emphasize the necessity of integrating digital surveillance, technological expertise, and intellectual property enforcement into existing regulatory strategies.

Socio-economic conditions likewise contribute significantly to sustaining demand for illegal cigarette products despite the existence of criminal and administrative sanctions. The widening price difference between legal and illegal cigarettes creates economic incentives encouraging consumers to prioritize affordability over regulatory compliance, particularly in price-sensitive market segments. Empirical legal studies have consistently demonstrated that increases in tobacco excise rates may unintentionally expand opportunities for illegal trade when enforcement mechanisms fail to suppress unauthorized production and distribution effectively (Aziz et al., 2025). Consumer awareness regarding trademark protection also remains relatively limited, causing counterfeit products to be perceived primarily as lower-priced alternatives rather than as unlawful goods that undermine intellectual property rights and legitimate commercial competition. These conditions illustrate that legal compliance cannot be achieved exclusively through punitive sanctions because sustainable enforcement requires broader public understanding of the legal and economic consequences associated with counterfeit cigarette consumption. Educational initiatives and preventive legal awareness programs therefore represent complementary instruments capable of reinforcing formal enforcement efforts.

The doctrinal synthesis developed throughout this study confirms that illegal cigarette distribution accompanied by trademark infringement represents a multidimensional legal issue requiring integrated regulatory responses rather than isolated institutional interventions. The principal obstacles identified involve fragmented implementation of legal norms, institutional coordination challenges, technological adaptation by illicit distributors, and socio-economic factors influencing consumer behavior. Existing legislation provides a sufficiently comprehensive normative basis for addressing both excise violations and trademark infringement, yet the effectiveness of these legal instruments ultimately depends upon coherent implementation across all stages of enforcement. A more integrated enforcement model that combines fiscal supervision, intellectual property protection, criminal law, and consumer protection would strengthen legal certainty while reducing opportunities for organized illegal cigarette distribution. Such an approach offers a more sustainable foundation for protecting state revenue, preserving trademark rights, and maintaining fair competition within Indonesia's tobacco industry.

## CONCLUSION

The findings of this study indicate that the circulation of illegal cigarette products in Indonesia represents a multilayered legal phenomenon that simultaneously violates excise regulations and trademark protection norms, thereby producing a compound form of illegality that extends beyond conventional tax evasion. The use of identical imitation, brand modification, and packaging replication demonstrates that trademark infringement is not incidental but structurally embedded within the operational strategy of illicit tobacco distribution networks. Such practices directly undermine the exclusive rights of registered trademark owners while also distorting consumer perception through misleading commercial presentation, as illustrated in landmark jurisprudence involving disputes such as Gudang Garam and Gudang Baru. The analysis further confirms that these violations generate both fiscal losses and erosion of market integrity, since consumers are systematically misled regarding product origin and authenticity. Illegal cigarette distribution therefore operates as a hybrid offense that requires simultaneous consideration of excise law and intellectual property law rather than isolated legal treatment. This interconnected structure shows that trademark misuse functions as an operational tool that strengthens the circulation of untaxed tobacco products within informal markets.

From a liability perspective, the study establishes that Indonesian legal frameworks provide a multi-layered system of enforcement through criminal, civil, and administrative mechanisms that address different dimensions of the same unlawful conduct. Criminal sanctions focus on deterrence and punishment, while civil liability enables compensation for economic losses suffered by the state and trademark owners due to unauthorized commercial exploitation. Administrative measures serve as preventive controls designed to reduce violations before escalation into criminal proceedings, particularly through customs monitoring and regulatory enforcement. The analysis also shows that enforcement actions have become more intensive in practice, yet the complexity of distribution networks continues to limit their overall effectiveness. Legal responsibility in this context must be understood as cumulative, where producers, distributors, and other actors may all be held accountable based on their functional roles within the supply chain. This layered accountability reflects an integrated legal approach, although its implementation still faces coordination challenges across institutions.

Despite the existence of a relatively comprehensive legal framework, significant structural and practical obstacles continue to hinder effective enforcement against illegal cigarette distribution and trademark infringement. These obstacles include misalignment between regulatory instruments, limited forensic and monitoring capacity, and weak coordination among enforcement agencies handling excise and intellectual property violations. Economic disparities between legal and illegal cigarette prices further encourage consumer demand for counterfeit products, especially in environments where awareness of intellectual property rights remains low. The persistence of these conditions shows that legal rules alone are insufficient without strong institutional capacity and consistent enforcement practice. A more integrated approach that combines fiscal control, intellectual property protection, technological improvement, and public awareness is therefore required. The study concludes that only a coordinated and multidimensional strategy can effectively reduce illegal cigarette circulation while safeguarding state revenue, protecting trademark rights, and maintaining fair market competition.

## REFERENCES

Aziz, W., Aisyah, R. H. S., & Salman, R. (2025). Implications of Excise Rates on Tobacco Products on the Rise of Illegal Cigarettes. *Justitia Jurnal Hukum, 9*(1). https://doi.org/10.30651/justitia.v9i1.22956

Bagus, B. D., Sood, M., & Wardani, N. K. (2023). Perlindungan Hukum Terhadap Peredaran Rokok Ilegal di Kabupaten Lombok Barat. *Commerce Law, 3*(2). https://doi.org/10.29303/commercelaw.v3i2.3553

Gilani, S. R. S., Al Matrooshi, A. M., & Khan, M. H. (2023). Enforcement of Trademarks and Copyrights Under ip Law: A Critical Analysis. *PAKISTAN ISLAMICUS (An International Journal of Islamic & Social Sciences), 3*(2), 34-50. http://www.pakistanislamicus.com/index.php/home/article/view/43

Hapriyanto, A. R., Syamsiah, D., & Dewi, P. M. (2024). Legal Protection of Copyright and Trademark Rights In the Goods Business. *Journal Equity of Law and Governance, 5*(1), 106-112. https://doi.org/10.22225/elg.5.1.10102.106-112

Haryono, H., Saputra, A., & Saputra, R. K. (2024). Efektivitas Pengawasan Bea Cukai terhadap Peredaran Rokok Ilegal. *Jurnal Ilmiah Mahasiswa Merdeka EMBA, 3*(2), 33-44. https://jom.umri.ac.id/index.php/emba/article/view/1199

Hermawan, A. V. P. A. (2025). Pertanggungjawaban Pidana Terhadap Distributor Rokok Illegal. *TERAJU, 7*(01), 103-122. https://doi.org/10.35961/teraju.v7i01.1892

Junfirio, M., Amelia, A. S., Maelani, O. R., Ma'ruf, M. R., & Maulyda, F. C. (2024). Analisis strategi Bea Cukai dalam mengatasi peredaran rokok ilegal. *Innovative: Journal Of Social Science Research, 4*(6), 9399-9406. https://doi.org/10.31004/innovative.v4i6.17076

Lutfiadi, L., Wardani, W. Y., Camelia, N. D., Aprilia, G., & Iskandar, T. (2025). Intellectual Property Rights Violations in Illegal Cigarettes in Indonesia from an Interlegality Perspective. *Hakamain: Journal of Sharia and Law Studies, 4*(2). https://doi.org/10.57255/hakamain.v4i2.1534

Mahmuctarom, M., Irawan, D. H., & Pratama, I. B. A. (2024). Criminal Regulation Against Counterfeiting of Goods and Trademarks in the Industrial Sector. *Research Horizon, 4*(5). https://doi.org/10.54518/rh.4.5.2024.361

Panjaitan, H., Bethlen, A., Saragi, P., & Situmeang, T. (2025). Synergy of Trademark Protection and Consumer Rights: A Legal Analysis on the Prevention of Product Counterfeiting. *JHK (Jurnal Hukum dan Keadilan), 2*(5), 1-17. https://doi.org/10.61942/jhk.v2i5.420

Permatasari, W., & Saliman, A. R. (2025). Legal Protection for Consumers and Brand Owners Against the Circulation of Counterfeit Goods: A Case Study of Djitoe Bold Cigarettes in Pangkalpinang. *International Journal of Science and Society, 7*(3). https://doi.org/10.54783/ijsoc.v7i3.1507

Shifa, R. A., Jadda, A. A., & Rasyid, W. (2025). Penegakan Hukum Oleh Direktorat Jenderal Bea dan Cukai Terhadap Kasus Peredaran Rokok Ilegal di KPPBC PAREPARE. *Semarang Law Review (SLR), 6*(1), 76-87. https://doi.org/10.26623/slr.v6i1.11900

Soekanto, S. (2019). Faktor-Faktor yang Mempengaruhi Penegakan Hukum. Jakarta: PT RajaGrafindo Persada.

Suarda, I. G. W., Hamman, E., Anggono, B. D., Setyawan, F., TAUFIQURROHMAN, M., & Priambudi, Z. (2024). Illicit Cigarette Trade in Indonesia: Trends and Analysis from the Recent Judgments. *Sriwijaya Law Review, 8*(1), 38-59. https://doi.org/10.28946/slrev.Vol8.Iss1.2726.pp38-59

Sudaryono. (2021.). Hukum Pajak dan Bea Cukai di Indonesia. Jakarta: Rajawali Pers.

Syahendra, D. G., & Rinaldi, K. (2025). Police Strategies in Addressing the Phenomenon of Illegal Cigarette Distribution in Pekanbaru. *International Journal of Social Discussion, 2*(3), 162–168. https://doi.org/10.59613/ijsd.v2i3.17

Wardhana, A. P. K. (2024). Analisis yuridis terhadap sengketa penggunaan merek terkenal pada kasus antara gudang garam dan gudang baru. *Jurnal Ilmiah Wahana Pendidikan, 10*(10), 1-11. https://doi.org/10.5281/zenodo.11313045

Yanuarto, B., & Ferdinan, D. (2025). Menuju Regulasi Merk yang Tangguh: Kajian Yuridis Sengketa Merk Gudang Garam dan Gudang Baru. *Anthology: Inside Intellectual Property Rights, 3*(1), 266-280. https://ojs.uph.edu/index.php/Anthology/article/view/9912

Yasinta, R. A., Mohammad, M., Subroto, G., Wahyono, S., & CAS, I. M. (2023). Analisis Yuridis Akibat Hukum Rokok Ilegal Terhadap Dana Bagi Hasil Cukai Hasil Tembakau Ditinjau Menurut Undang-Undang Nomor 39 Tahun 2007 Tentang Cukai. *Jurnal Hukum dan Adminstrasi Publik, 1*(2), 57-70. https://doi.org/10.61813/jhap.v1i2.51

Wibowo, A., Wibowo, A. S., Dirgantara, F., Darmawan, D., Khayru, R. K., Wahyudi, E., & Rahman, A. (2024). Legal Policy in Overcoming the Circulation of Cigarettes of No Cigarette Excise Tax Band. *International Journal of Service Science, Management, Engineering, and Technology, 5*(2), 11-15. http://ejournalisse.com/index.php/isse/article/view/118