

LAW ENFORCEMENT AGAINST ILLICIT TOBACCO IN INDONESIA: A REVIEW IN THE SOUTHEAST ASIAN REGIONAL CONTEXT

HENDRI CANDRA WIJAYA¹

Bangun Patrianto

Karim

¹Faculty Of Law Universitas Bhayangkara Surabaya, Indonesia

The E-mail Author: hendri.wijaya7@gmail.com

Abstract:

Illicit tobacco trade continues to pose a significant threat to public health, state revenue, and the integrity of law enforcement in Indonesia. This study investigates the enforcement mechanisms and institutional challenges associated with combating illicit tobacco products, contextualizing the issue within the broader Southeast Asian region. Drawing on legal analysis, empirical data, and comparative regional insights, the research identifies three critical barriers to effective enforcement: weak surveillance and tracking systems, low deterrent impact of current sanctions, and insufficient regional cooperation. By comparing Indonesia's situation with neighboring countries such as Malaysia and Thailand, the study reveals gaps in digital tracking, inter-agency collaboration, and cross-border enforcement. This article advocates for regulatory reform, stronger penalties, and the creation of an ASEAN-based cooperative platform to combat illicit tobacco trade collectively. The study contributes to filling the scholarly gap on regional responses to tobacco smuggling in the Global South

Keywords: illicit tobacco, law enforcement, Indonesia, Southeast Asia, excise law, regional cooperation, ASEAN

INTRODUCTION

Illicit tobacco trade remains one of the most persistent and complex challenges facing developing economies, especially in Southeast Asia. In Indonesia, the proliferation of untaxed and counterfeit tobacco products has significantly undermined public revenue, distorted the legal tobacco market, and weakened national public health efforts. The Indonesian Ministry of Finance estimated that state losses from illicit tobacco in 2023 reached approximately IDR 10 trillion, or nearly USD 670 million. These losses do not merely reflect fiscal damage but also indicate a broader failure of institutional governance, inter-agency coordination, and strategic law enforcement.

Indonesia, as the largest tobacco consumer and one of the top five tobacco producers globally, finds itself uniquely vulnerable to illegal trade. The country's archipelagic geography, consisting of over 17,000 islands, poses substantial logistical challenges to customs monitoring and border security. Smugglers exploit the vast maritime zones and limited customs infrastructure to distribute illegal cigarettes across provinces, particularly in eastern Indonesia and border areas such as Kalimantan and Papua¹. Furthermore, illegal tobacco products—ranging from locally unregistered brands to counterfeit international labels—have flooded informal retail markets, often sold at prices below excise minimums.

The regional dimension further complicates enforcement. Southeast Asia has become an active corridor for the movement of illicit tobacco due to its porous borders, high tobacco demand, and weak intergovernmental enforcement mechanisms. Transnational syndicates exploit regulatory discrepancies between ASEAN member states, taking advantage of weaker tax regimes, limited enforcement capacity, and fragmented legal framework². Indonesia's relatively high excise rates and inconsistent oversight have made it both a destination and a transit point for illegal tobacco

¹ SEATCA, "ASEAN Tobacco Control Atlas: 5th Edition. Southeast Asia Tobacco Control Alliance."

² ASEAN Secretariat, "Illicit Trade in Southeast Asia: Regional Trends and Gaps."



products. Despite growing awareness, Indonesia's strategy remains largely reactive—centered on sporadic raids and seizures—while lacking long-term institutional and legislative foresight.

Comparatively, neighboring countries such as Malaysia and Thailand have adopted more structured approaches, including national anti-illicit tobacco task forces, comprehensive tracking and tracing mechanisms, and stronger penalties for offenders. For instance, Malaysia's National Anti-Illicit Tobacco Strategy (NAITS) integrates customs intelligence, digital excise stamping, and community engagement to suppress illicit supply chains³. Meanwhile, Thailand employs advanced scanner-equipped border patrols and utilizes regional data-sharing initiatives under the ASEAN Customs Enforcement and Compliance Working Group.

This article is guided by three central research questions. First, how is the enforcement of law against illicit tobacco currently implemented in Indonesia? Second, what are the main legal, institutional, and logistical obstacles impeding effective enforcement? And third, how does Indonesia position itself within the broader regional efforts to combat illicit tobacco trade, particularly in light of its obligations under international and ASEAN frameworks?

To address these questions, this study critically assesses the Indonesian legal framework on tobacco excise, evaluates the operational capacity of enforcement institutions, and compares regional anti-smuggling models. The paper adopts a normative-empirical methodology that combines doctrinal legal analysis with qualitative assessment from policy documents, interviews, and enforcement data.

The academic significance of this study lies in its contribution to the underexplored field of transnational tobacco control from a Southeast Asian perspective. While most existing research focuses on high-income countries or global institutional frameworks, little attention has been paid to how regional governance and legal harmonization affect law enforcement outcomes in developing contexts such as Indonesia. This gap is particularly evident in comparative legal discourse on excise enforcement and cross-border crime management.

In addition, the study addresses Indonesia's commitments under the WHO Framework Convention on Tobacco Control (WHO FCTC) and its Protocol to Eliminate Illicit Trade in Tobacco Products, ratified by Indonesia in 2018. These international obligations mandate the establishment of national tracking systems, border cooperation, and legislative alignment with international norms⁴. However, implementation at the domestic level remains patchy, with weak follow-through from legislative and executive branches, and limited institutional resources to meet these obligations.

Ultimately, the growing threat of illicit tobacco requires a strategic shift from reactive enforcement toward systemic prevention through digital modernization, cross-sectoral coordination, and international cooperation. Without such reforms, Indonesia risks becoming increasingly marginalized within ASEAN's efforts to curb transnational illicit trade, undermining not only economic sovereignty but also public health governance.

This article proceeds in five sections. Following this introduction, Section 2 explores the existing academic and regulatory literature on illicit tobacco trade, enforcement theory, and regional legal frameworks. Section 3 details the methodology employed, combining legal normative analysis with comparative empirical inquiry. Section 4 presents the core findings structured into three key thematic issues: weak enforcement capacity, legal leniency, and inadequate regional cooperation. Section 5 concludes with a synthesis of insights and provides detailed policy recommendations for reforming enforcement mechanisms and enhancing Indonesia's collaborative role within ASEAN.


LITERATURE REVIEW AND THEORETICAL FRAMEWORK

Illicit tobacco refers to any tobacco product that is produced, distributed, or sold in violation of applicable laws. This includes smuggled cigarettes, counterfeit brands, tax-evading domestic products, and unregistered imports⁵. In the Indonesian context, illicit tobacco typically manifests in three primary forms: (1) untaxed locally manufactured products, (2) smuggled foreign brands

³ Ministry of Finance of Malaysia, "National Anti-Illicit Tobacco Strategy (NAITS)."

⁴ World Health Organization, "Protocol to Eliminate Illicit Trade in Tobacco Products."

⁵ World Health Organization.



entering through maritime and land borders, and (3) domestic products bearing counterfeit or reused excise banderoles. These forms are often distributed through informal retail channels, particularly in peripheral provinces where state enforcement is weak. The persistence of illicit tobacco is fueled by multiple factors—ranging from high consumer demand due to low pricing, to the archipelagic geography that complicates border surveillance, and to structural gaps in institutional enforcement capacity.

Although Indonesia has attempted to modernize enforcement, systemic vulnerabilities remain entrenched. According to data from the Directorate General of Customs and Excise, over 600 million illegal cigarette sticks were confiscated in 2023 alone, predominantly from Java and Sumatra⁶. This figure represents a fraction of the actual illicit volume in circulation, as estimates suggest that illicit tobacco accounts for between 20-23% of total cigarette consumption in Indonesia⁷. These staggering proportions indicate not just economic leakage but also widespread regulatory failure. Moreover, enforcement is largely reactive, characterized by occasional raids and seizures rather than consistent surveillance or deterrence-based policy.

At the international level, the World Health Organization's Framework Convention on Tobacco Control (WHO FCTC) and its Protocol to Eliminate Illicit Trade in Tobacco Products offer a comprehensive normative blueprint for national and regional responses. These instruments call for the adoption of track-and-trace systems, the criminalization of illicit trade, enhanced customs and excise enforcement, and structured cross-border cooperation⁸. However, despite signing the FCTC in 2003, Indonesia has yet to ratify it—making it the only ASEAN member state without a binding commitment to enforce its provisions⁹. This non-ratification has limited Indonesia's access to international cooperation mechanisms and funding sources for capacity building, such as those available through the FCTC Secretariat or the World Customs Organization.

From a theoretical standpoint, enforcement against illicit tobacco is best understood through **deterrence theory**, which posits that rational actors will avoid criminal behavior if the perceived risks—namely the likelihood of apprehension and the severity of punishment—outweigh the potential benefits¹⁰. In Indonesia, the deterrent effect is severely compromised. Penalties under Law No. 39/2007 on Excise remain relatively lenient, with many offenders receiving probation or minimal fines. Data from the Indonesian Attorney General's Office reveal that only a small percentage of cases lead to custodial sentences exceeding one year¹¹. Furthermore, low prosecution rates signal to offenders that the illicit trade is a low-risk, high-reward enterprise.

In parallel, institutional effectiveness theory offers a complementary lens by emphasizing that law enforcement success hinges on the operational capacity, inter-agency coordination, and perceived legitimacy of institutions¹². Indonesia's enforcement institutions—namely the Customs Office, the National Police, and the regional prosecutors—often operate in silos, leading to fragmented enforcement. This is compounded by bureaucratic inertia, political interference, and occasional complicity of local officials. Investigative journalism reports from Riau, North Sumatra, and East Java indicate that smuggling syndicates often receive tacit support or protection from state actors¹³. In such an environment, even the most comprehensive laws lose efficacy in implementation.

⁶ Kementerian Keuangan Republik Indonesia, "Statistik Cukai Dan Rokok Ilegal 2022."

⁷ SEATCA, "ASEAN Tobacco Control Atlas: 5th Edition. Southeast Asia Tobacco Control Alliance."

⁸ World Health Organization, "Protocol to Eliminate Illicit Trade in Tobacco Products."

⁹ ASEAN Secretariat, "Illicit Trade in Southeast Asia: Regional Trends and Gaps."

¹⁰ Becker, "Crime and Punishment: An Economic Approach."

¹¹ Kejaksaan Agung Republik Indonesia., "Laporan Tahunan Penanganan Tindak Pidana Di Bidang Cukai."

¹² North, *Institutions, Institutional Change and Economic Performance*.

¹³ Tempo, "Jaringan Penyelundupan Rokok Ilegal Dan Dugaan Keterlibatan Pejabat Daerah."

A comparative regional overview illustrates Indonesia's relative lag. Malaysia and Thailand have both instituted national-level anti-illicit tobacco strategies. Malaysia fully implemented a **QR-code based digital tax stamp system** in 2019 and maintains a centralized enforcement architecture under the Ministry of Domestic Trade and Consumer Affairs (MDTCC), supported by frequent joint operations between customs and police forces¹⁴. Thailand operates under a more centralized Excise Department, which collaborates with regional and international bodies including the WHO, Interpol, and ASEAN Customs networks.

A comparative summary of key enforcement indicators is provided in the following table:

Country	Digital Tracking System	Border Surveillance	Regional Cooperation	Illicit Market Share (est.)
Indonesia	Partially Implemented (limited rollout)	Limited; mainly in border provinces	Minimal engagement; no FCTC ratification	20-23% (Customs, 2023)
Malaysia	Full Implementation (QR-based)	Strong; integrated enforcement	Active via SEOM, WCO, WHO	14% (SEATCA, 2022)
Thailand	Fully Centralized	Strong; Excise-led coordination	Formal MOUs with ASEAN, WHO	10% (WHO, 2021)

As reflected in the table, Indonesia's enforcement framework remains fragmented both institutionally and regionally. The absence of full digital monitoring, weak border controls, and minimal participation in multilateral platforms limits Indonesia's ability to both detect and deter illicit flows effectively. In contrast, Malaysia's and Thailand's experiences demonstrate how a combination of institutional coherence, regional coordination, and technological integration can substantially reduce the market share of illicit tobacco.

Another dimension to consider is the nexus between illicit tobacco and organized crime. Several studies and investigative reports link tobacco smuggling to broader criminal networks involved in narcotics, money laundering, and human trafficking¹⁵. These networks benefit from low law enforcement visibility, especially in maritime border regions such as the Malacca Strait, the Sulawesi Sea, and the Sulu Archipelago. Moreover, endemic corruption among enforcement personnel undermines efforts to disrupt such networks. In some instances, seized illicit tobacco has been reported to reappear in black markets due to internal collusion, suggesting significant loopholes in the storage and destruction chain¹⁶.

Finally, although ASEAN as a bloc recognizes illicit trade as a threat to regional integration, tobacco-specific enforcement remains deprioritized. The ASEAN Economic Community Blueprint 2025 emphasizes harmonization of customs procedures and anti-smuggling initiatives, yet lacks binding mechanisms on tobacco enforcement¹⁷. Inter-agency collaboration is further hindered by differences in national laws, political will, and institutional autonomy. Without a centralized ASEAN enforcement entity or shared tobacco protocol, most cooperation is informal and project-based, making sustained coordination difficult.

In conclusion, while Indonesia operates within a rich normative framework—both domestically through Law No. 39/2007 and internationally via the WHO FCTC—its enforcement remains uneven and largely ineffective. A combined application of deterrence theory and institutional effectiveness theory highlights the need for stronger penalties, improved inter-agency coordination, digital modernization, and deeper regional cooperation. The experiences of Malaysia and Thailand offer instructive models, yet require adaptation to Indonesia's unique geographic and administrative

¹⁴ Ministry of Domestic Trade and Consumer Affairs Malaysia, "National Anti-Illicit Tobacco Strategy."

¹⁵ Interpol, *Tobacco Crime and Organized Networks*.

¹⁶ BPK, "Laporan Pemeriksaan Atas Tata Kelola Barang Bukti Hasil Tembakau Ilegal."

¹⁷ ASEAN Secretariat, "ASEAN Economic Community Blueprint 2025: Progress Monitoring Report."

challenges. Ultimately, a recalibrated strategy—one that integrates legal, institutional, and regional reforms—is essential to meaningfully address the enduring threat of illicit tobacco in Indonesia.

METHODOLOGY

This study adopts a normative-juridical and qualitative-empirical research approach. The normative aspect focuses on analyzing the legal framework governing illicit tobacco trade in Indonesia and relevant international and regional instruments. This includes examining the national Customs Law (Law No. 39 of 2007), Ministerial Regulations, enforcement agency protocols, and international commitments under the WHO Framework Convention on Tobacco Control (FCTC) and ASEAN frameworks. The empirical-qualitative component is employed to understand how the enforcement of laws operates in practice, the challenges faced by authorities, and the socio-political dynamics influencing compliance. The research particularly investigates law enforcement outcomes, institutional capacity, and regional cooperation mechanisms. Field evidence and official reports are triangulated to evaluate the gap between law and practice.

Data were collected through doctrinal legal research, content analysis of primary legislation and court decisions, and desk-based qualitative research from secondary sources such as: (1) Indonesian government reports (e.g., Kementerian Keuangan, Bea Cukai); (2) International publications (e.g., WHO, SEATCA, ASEAN Secretariat); (3) Peer-reviewed academic journals on public policy, health economics, and international trade law; (4) Investigative journalism and case reporting on tobacco enforcement cases (e.g., Tempo, Kompas); (5) Court rulings from District Courts on illicit tobacco cases (for sentencing trends and sanctions)

A comparative regional analysis method is also used to assess Indonesia's performance relative to neighboring countries like Malaysia and Thailand. This involves comparing regulatory systems, enforcement institutions, digital control mechanisms (such as tax stamp tracking), and levels of regional integration. Case studies from these countries provide models of best practices that may inform Indonesian policy.

For analytical purposes, the research applies thematic coding and legal evaluation techniques, identifying recurring themes such as the lack of deterrence, institutional fragmentation, and regional gaps. By combining normative evaluation with policy-based assessment, the study aims to provide both legal clarity and practical relevance. The period of data coverage spans from 2019 to 2024, ensuring both pre- and post-pandemic perspectives on enforcement, as illicit trade reportedly increased during COVID-19 due to reduced surveillance and border controls.

The limitations of this study include the reliance on secondary data for empirical analysis, and the challenge of accessing confidential enforcement records. However, triangulation across official statistics, academic research, and media coverage helps mitigate this constraint. Overall, this methodology ensures that the findings are grounded in legal rigor, enriched by contextual insight, and aligned with international comparative standards. The dual normative-empirical focus enables the identification of both structural and operational barriers to effective enforcement.

RESULTS

Weak Enforcement and Monitoring Mechanisms

Indonesia's enforcement framework against illicit tobacco remains fragmented and under-resourced. In many border regions, particularly along Kalimantan and maritime entry points in Eastern Indonesia, customs authorities face chronic shortages of personnel, equipment, and surveillance capacity. Border checkpoints often lack adequate scanning technologies and trained officers, enabling the persistence of undetected smuggling routes.¹⁸

While the Directorate General of Customs has introduced digital excise tax stamps (pita cukai digital), implementation is inconsistent. Many small-scale producers and retailers continue to circulate untaxed tobacco products, particularly in informal rural markets where oversight is

¹⁸ World Bank, "Tobacco Taxation Reform: At the Crossroads of Fiscal and Health Policy in Indonesia."

minimal.¹⁹ Furthermore, weak interoperability between customs, police, and local governments hinders integrated enforcement efforts.²⁰

Post-production monitoring remains one of the weakest links. Once tobacco products exit formal production facilities, their movement through distribution and retail channels is rarely supervised. Traditional kiosks often serve as unregulated points of sale for illicit cigarettes, with limited local government involvement due to unclear jurisdiction or lack of political incentive.²¹

Efforts to digitize supply chain tracking via excise monitoring systems have encountered technical difficulties and resistance from vested interests²². Coordination between national and regional enforcement bodies is typically ad hoc and lacks institutional permanence. Investigations into illegal factories in Central Java and Sumatra suggest the presence of political and law enforcement protection, which fosters impunity²³

An audit by the Supreme Audit Board (BPK) in 2022 found that over 30% of sampled tobacco manufacturers failed to comply with tax stamp regulations²⁴. Additionally, the World Bank estimated that Indonesia loses approximately IDR 9 trillion annually to tobacco excise fraud, underlining the fiscal cost of inadequate enforcement mechanisms²⁵

Civil society oversight is also limited. While NGOs and advocacy groups focus heavily on tobacco control from a health perspective, little attention has been paid to improving transparency or accountability within enforcement institutions.

Inadequate Deterrence Due to Lenient Sanctions

A key weakness in Indonesia's regulatory regime is the low severity of penalties imposed on violators. While Law No. 39 of 2007 on Excise stipulates both criminal and administrative sanctions, these are rarely applied with proportionality to the scale of the offense²⁶.

For instance, in several 2022 court cases in West and Central Java, individuals found guilty of operating illegal tobacco factories distributing millions of untaxed cigarettes received minimal fines or probation rather than imprisonment²⁷. Such leniency reduces the perceived cost of engaging in illicit trade.

Conviction rates remain low, and authorities rarely seize the assets or profits of offenders. In contrast to anti-corruption or anti-narcotics enforcement, Indonesia's excise framework lacks a robust mechanism for asset forfeiture, weakening its deterrent value.²⁸ Malaysia and Thailand have adopted stronger approaches. Malaysia enforces asset seizure against high-level violators, while

¹⁹ Kementerian Keuangan Republik Indonesia, "Capaian Bea Cukai 2023: Penindakan Barang Kena Cukai Ilegal Capai Ratusan Juta Batang."

²⁰ WHO, "Report on the Global Tobacco Epidemic 2021."

²¹ Badan Pemeriksa Keuangan (BPK), "Ikhtisar Hasil Pemeriksaan Semester II Tahun 2022."

²² Tempo, "'Pabrik Rokok Ilegal Dapat Perlindungan Oknum."

²³ Tempo.

²⁴ Badan Pemeriksa Keuangan (BPK), "Ikhtisar Hasil Pemeriksaan Semester II Tahun 2022."

²⁵ World Bank, "Tobacco Taxation Reform: At the Crossroads of Fiscal and Health Policy in Indonesia."

²⁶ Republic of Indonesia, Law No 39 of 2007 on Excise.

²⁷ Pengadilan Negeri Bandung, Putusan PN Bandung.

²⁸ SEATCA, "ASEAN Tobacco Control Atlas: 5th Edition."



Thailand's Excise Department uses punitive fines and public disclosure of violators' identities as part of its deterrence strategy²⁹

According to a SEATCA study, recidivism rates in tobacco smuggling decline by nearly 40% in countries that impose custodial sentences exceeding three years.³⁰ Indonesia's maximum penalties often fall below this threshold, further eroding the system's deterrent power.

Prosecutorial discretion exacerbates the issue. The Attorney General's Office does not prioritize excise violations, leading to procedural delays or informal settlements, especially in remote regions³¹. These practices circumvent judicial scrutiny and perpetuate impunity among violators.³²

Regional Cooperation Deficits

Illicit tobacco trade in Southeast Asia is increasingly transnational, yet Indonesia's participation in regional enforcement frameworks is limited. While ASEAN has adopted instruments such as the ASEAN Agreement on Customs and the ASEAN Work Plan on Customs, Indonesia has not fully leveraged them to address tobacco smuggling.³³

Cross-border cooperation with countries like Malaysia and the Philippines is informal and lacks structured mechanisms such as joint task forces or permanent liaison offices³⁴. In contrast, Malaysia uses the Codentify tracking system, integrated with neighboring countries, to facilitate transnational tracing of tobacco products.³⁵ Thailand has signed formal Memoranda of Understanding (MoUs) with Laos and Myanmar, allowing for coordinated border patrols and joint investigations.³⁶

Although Indonesia signed the WHO FCTC Protocol to Eliminate Illicit Trade in Tobacco Products, it has yet to ratify or implement its key provisions, including supply chain licensing and cross-border seizure reporting³⁷

According to the ASEAN Secretariat's 2022 report, Indonesia lags behind other member states in customs digital integration and regional enforcement interoperability.³⁸ International NGOs such as the Framework Convention Alliance have called on Indonesia to adopt more structured and binding forms of cross-border enforcement cooperation.³⁹

Domestic political and economic considerations further constrain engagement. Indonesia's tobacco sector contributes significantly to employment and state revenues, prompting policymakers to view aggressive regional enforcement as potentially harmful to national interests.⁴⁰

²⁹ Ministry of Domestic Trade and Consumer Affairs, "Annual Report 2021."

³⁰ SEATCA, "ASEAN Tobacco Control Atlas: 5th Edition."

³¹ "Wawancara Dengan Praktisi Hukum Pidana."

³² "Wawancara Dengan Praktisi Hukum Pidana."

³³ ASEAN Secretariat, "ASEAN Work Plan on Customs 2021 - 2025 ."

³⁴ ASEAN Secretariat.

³⁵ ASEAN Secretariat.

³⁶ WHO, "Report on the Global Tobacco Epidemic 2021 ."

³⁷ World Health Organization, "Protocol to Eliminate Illicit Trade in Tobacco Products."

³⁸ ASEAN Secretariat, "ASEAN Work Plan on Customs 2021 - 2025 ."

³⁹ Framework Convention Alliance, "Country Profiles: Indonesia ."

⁴⁰ WHO, "Report on the Global Tobacco Epidemic 2021 ."



Summary Table of Key Regional Comparisons

Country	Digital Tax Tracking	Regional Cooperation	Penalties & Deterrence	Asset Seizure Mechanism
Indonesia	Partially Implemented	Weak (Ad hoc basis)	Low	Rarely Applied
Malaysia	Codentify System	Moderate (Bilateral)	Moderate-High	Frequently Used
Thailand	Full Digital Stamp	Strong (Formal MoUs)	High	Strong Mechanism

These comparisons illustrate the systemic weaknesses in Indonesia's approach to illicit tobacco enforcement. Digital tracking infrastructure, robust legal sanctions, and formalized regional cooperation are essential components of an effective strategy. While Indonesia has made progress in adopting policy frameworks, enforcement continues to be undermined by bureaucratic fragmentation, underfunding, and political resistance. Comparative lessons from Malaysia and Thailand show that reform requires institutional integration, operational transparency, and sustained political commitment.

DISCUSSION

This study has demonstrated that Indonesia's law enforcement mechanisms for combating illicit tobacco trade remain significantly constrained by institutional, legal, and regional factors. The findings identify three primary obstacles: (1) weak enforcement and monitoring infrastructure, (2) insufficient deterrence resulting from lenient sanctions, and (3) limited regional cooperation frameworks.

Although Indonesia has initiated modern reforms—such as the digital tax stamp and excise monitoring programs—implementation gaps persist, especially in peripheral regions. Law enforcement suffers from inadequate capacity and fragmented coordination across agencies. Legal sanctions are not only lenient but are inconsistently applied, enabling repeat offenses and reducing public trust.

Comparative analysis with Malaysia and Thailand illustrates more robust frameworks, including effective digital tracking systems, stronger regional cooperation, and tougher legal consequences. These countries exemplify the benefits of cohesive strategies and integrated regional action.

Indonesia's partial engagement in regional protocols, including the WHO FCTC and ASEAN customs initiatives, has yet to produce tangible enforcement synergy. Political sensitivities around tobacco policy and economic interests continue to hinder aggressive anti-smuggling campaigns.

Without sustained institutional commitment and a recalibration of enforcement priorities, Indonesia risks becoming further entrenched as a hub for illicit tobacco trade in Southeast Asia.

CONCLUSION

Legal protections for women and children in cases of sexual violence in Southeast Asia have evolved significantly over the past decade. Each of the three countries analyzed—Indonesia, the Philippines, and Thailand—has enacted legislation that recognizes the complex, multifaceted nature of sexual violence, including online and psychological forms. These normative developments reflect alignment with global commitments under CEDAW and CRC, and demonstrate a political will to address gender-based violence in both public and private spheres.

Despite this progress, the gap between legal aspirations and real-world outcomes remains substantial. Enforcement of sexual violence laws is hindered by fragmented bureaucratic structures, under-resourced local institutions, and cultural stigmas that silence victims and normalize impunity. Laws alone, regardless of their strength on paper, cannot fulfill their protective function without the support of systems that are accessible, responsive, and informed by the lived experiences of survivors.

The discussion has shown that while each country has its strengths—Indonesia with its emphasis on restitution and victim services, the Philippines with its breadth of statutes covering digital and community violence, and Thailand with its robust anonymity protocols—these strengths are not consistently realized in practice. In fact, the challenges in implementation often undermine legal protections and may even deter victims from reporting or pursuing justice.



From a theoretical standpoint, the application of feminist legal theory and victimology reveals that many legal systems in Southeast Asia are still operating within frameworks that favor institutional convenience over survivor empowerment. The requirement for “hard” evidence, the lack of trauma-informed procedures, and the continued reliance on patriarchal norms in judicial proceedings perpetuate systemic barriers for victims. Addressing these issues requires not just legal reform, but also a cultural and institutional transformation.

Moreover, the lack of regional coherence in combating sexual violence remains a critical gap. ASEAN’s existing human rights mechanisms are non-binding and lack enforcement power. Without a shared legal instrument or regional action plan, efforts to combat sexual violence will remain uneven and susceptible to political shifts within individual states. Regional integration—through instruments similar to the Istanbul Convention—could serve as a powerful tool for standardizing responses and encouraging mutual accountability.

In light of the findings, this study offers five key recommendations to enhance legal protections for women and child victims of sexual violence in Southeast Asia:

- (1) **Strengthening enforcement mechanisms** : Enhance training, coordination, and resourcing of local institutions—particularly in rural and underserved areas—to ensure laws are implemented effectively and victims receive adequate support.
- (2) **Institutionalizing victim-centered justice**
Embed trauma-informed procedures in police, judicial, and health services, ensuring victims are not re-traumatized during investigations or court processes.
- (3) **Expanding legal frameworks to fully address digital abuse**
Modernize laws to comprehensively define and penalize cyber sexual violence, and mandate ISP cooperation in content takedown and investigation.
- (4) **Establishing independent oversight mechanisms**
Create national ombuds or independent commissions tasked with monitoring law enforcement performance, collecting survivor feedback, and producing public accountability reports.
- (5) **Promoting ASEAN-level legal harmonization**
Develop a binding regional instrument that mandates minimum standards for sexual violence prevention, prosecution, and survivor care, supported by a cross-border referral and data-sharing system.

These recommendations are intended to close the implementation gap, integrate survivor voices into legal reform, and build a regional ecosystem of accountability and protection. Only through such comprehensive, multi-level strategies can the rights and dignity of women and children be fully realized in Southeast Asia.

RECOMMENDATIONS

Strengthening Digital Oversight: Accelerate the nationwide rollout and enforcement of the digital tax stamp (pita cukai digital) system, including mandatory adoption by all manufacturers and distributors. Establish centralized, real-time databases accessible to enforcement agencies.

Reform Sanction Regimes: Amend Law No. 39/2007 to provide for stricter minimum penalties and asset forfeiture provisions. Introduce sentencing guidelines to reduce discretionary leniency and improve consistency across jurisdictions.

Enhance Institutional Coordination: Develop inter-agency task forces with dedicated resources for tobacco enforcement. These should include Customs, Police, Attorney General’s Office, and the Ministry of Finance with clearly defined operational protocols.

Expand Regional Collaboration: Engage actively in ASEAN frameworks and ratify the WHO Illicit Trade Protocol. Create joint enforcement initiatives and intelligence-sharing platforms with neighboring countries, especially maritime-focused operations.



Improve Transparency and Public Participation: Involve civil society organizations in monitoring enforcement outcomes. Publish annual performance audits on illicit tobacco control to promote accountability and trust.

Economic Diversification for Affected Regions: Provide alternative livelihoods in regions economically dependent on illicit tobacco production to reduce socioeconomic reliance on informal markets.

Through these measures, Indonesia can move toward a more effective and equitable system of law enforcement against illicit tobacco, aligned with regional best practices and international obligations.