

# Implementasi Kebijakan Dana Bagi Hasil Cukai Hasil Tembakau (DBH-CHT) di Kabupaten/Kota Wilayah Propinsi Jawa Timur Tahun 2013 = Policy Implementation on Revenue Sharing Fund of Tobacco Excise (Dana Bagi Hasil Cukai Hasil Tembakau/DBH-CHT) in the District/City of East Java Province in 2013

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## Abstrak

Belum banyak riset yang mengkaji tentang implementasi Dana Bagi Hasil Cukai Hasil Tembakau (DBH-CHT) secara komprehensif. Padahal kebijakan ini sangat penting karena hadir dengan earmarking spirit dalam penggunaan revenue cukai tembakau yang bertujuan mengawasi peredaran hasil tembakau, dan menangani dampak eksternal konsumsi tembakau, serta mitigasi cukai ilegal. Penelitian ini bertujuan menganalisis tingkat implementasi kebijakan DBH-CHT dan menganalisis kendala pelaksanaan yang dihadapi daerah. Penelitian ini menggunakan pendekatan kuantitatif berdasarkan teori Edward III dengan metode survei dan wawancara mendalam kepada 21 kabupaten/kota penerima DBH-CHT di Jawa Timur. Hasil penelitian menunjukkan bahwa tingkat implementasi kebijakan DBH-CHT di 21 kabupaten/kota wilayah Propinsi Jawa Timur cukup berhasil dengan nilai 3.92 poin dari skala 5 atau mencapai 78%. Sementara kendala yang menghambat antara lain tidak ada indikator sasaran yang jelas dari penjabaran kegiatan yang diatur dalam PMK sehingga menimbulkan multitafsir bagi pemda. Kendala lainnya adalah belum adanya petunjuk teknis dari bupati/walikota dan kesulitan meentukan jangkauan industri hasil tembakau.

.....There is not so many research which examines the implementation on Revenue Sharing Fund of Tobacco Excise (Dana Bagi Hasil Cukai Hasil Tembakau / DBH-CHT) in a comprehensive manner. Though this policy is very important, because it is stipulated based on the earmarking spirit in the use of tobacco excise revenue aimed: to oversee the distribution of tobacco products; to address the external effects of tobacco consumption; and to mitigate the illegal excise clearance. This study aims to analyze the level of policy implementation on DBH-CHT and analyze the constraints of policy implementation in the regions. This study uses a quantitative approach based on the theory of Edward III by survey and in-depth interviews to 21 districts/cities in East Java Province which received DBH-CHT. The results showed that the levels of DBH-CHT policy implementation in 21 districts/cities in East Java Province is quite successful with 3.92 points out of a scale of 5 or reaches 78%. While in the barriers on policy implementation, among others are: there is no clear target indicators of specific activity regulated under the Minister of Finance Regulation (Peraturan Menteri Keuangan/PMK) which raised the multiple interpretations for the regions; lack of technical guidance for the regents/mayors to implement the policy and some difficulties to identify the tobacco industry.