

## MEKANISME PENERAPAN CUKAI MINUMAN BERPEMANIS DALAM KEMASAN (MBDK) DI INDONESIA (STUDI *BENCHMARKING: EXCISE DUTIES (SWEETENED BEVERAGES) (PAYMENT) ORDER 2019 MALAYSIA*)

Annisa Kurnia Ramadhani<sup>1</sup>

### INTISARI

Tingginya tingkat konsumsi gula di Indonesia telah menjadi permasalahan serius karena berkontribusi terhadap meningkatnya prevalensi penyakit tidak menular, seperti diabetes melitus tipe 2 dan obesitas. Kondisi ini mendorong perlunya upaya pengendalian konsumsi gula melalui instrumen kebijakan fiskal, salah satunya berupa pengenaan cukai terhadap Minuman Berpemanis Dalam Kemasan (MBDK). Oleh karena itu, penelitian ini dilakukan untuk mengkaji mekanisme pengenaan cukai MBDK di Indonesia serta melakukan metode *benchmark* dengan sistem yang telah diterapkan di Malaysia melalui *Excise Duties (Sweetened Beverages) (Payment) Order 2019 Malaysia*.

Penelitian ini menggunakan metode normatif. Adapun jenis data yang digunakan adalah data primer berupa hasil wawancara serta data sekunder berupa kepustakaan.

Hasil penelitian ini menemukan bahwa pengenaan cukai MBDK di Indonesia sesuai dengan UU Cukai dan dapat efektif mengendalikan konsumsi gula, namun menghadapi tantangan implementasi. Studi benchmarking Malaysia menunjukkan kebijakan tersebut berhasil menurunkan konsumsi gula dan mendorong reformulasi produk, sehingga dapat dijadikan model untuk Indonesia.

**Kata kunci:** Cukai, Minuman Berpemanis, Indonesia, Malaysia, *Excise Duties (Sweetened Beverages) (Payment) Order 2019*

---

<sup>1</sup> Fakultas Hukum Universitas Gadjah Mada

**MECHANISM FOR IMPLEMENTING EXCISE DUTIES ON SUGAR SWEETENED BEVERAGES (SSBs) IN INDONESIA (BENCHMARKING STUDY: EXCISE DUTIES (SWEETENED BEVERAGES) (PAYMENT) ORDER 2019 MALAYSIA)**

Annisa Kurnia Ramadhani<sup>2</sup>

**ABSTRACT**

The high level of sugar consumption in Indonesia has become a serious problem because it contributes to the increasing prevalence of non-communicable diseases, such as type 2 diabetes and obesity. This condition underscores the need for efforts to control sugar consumption thru fiscal policy instruments, one of which is the imposition of excise duties on Sugar Sweetened Beverages (SSBs). Therefore, this research was conducted to examine the mechanism for imposing SSBs excise duties in Indonesia and to benchmark it against the system implemented in Malaysia thru the Excise Duties (Sweetened Beverages) (Payment) Order 2019 Malaysia.

This research uses a normative method. The types of data used are primary data in the form of interview results and secondary data in the form of literature.

The results of this study found that the imposition of SSBs excise duty in Indonesia is in accordance with the Excise Law and can be effective in controlling sugar consumption, but faces implementation challenges. Benchmarking studies in Malaysia show that the policy successfully reduced sugar consumption and encouraged product reformulation, making it a potential model for Indonesia.

**Keyword:** Excise, Sugar Sweetened Beverages, Indonesia, Malaysia, *Excise Duties (Sweetened Beverages) (Payment) Order 2019*

---

<sup>2</sup> Faculty of Law, Gadjah Mada University