

Increasing the Confiscation of Cigarette Taxable Goods through International Cooperation in the City of Batam

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Abstract. Batam, as an Indonesian Free Trade Zone (FTZ) bordering Singapore and Malaysia, faces persistent cross-border smuggling of illegal cigarettes that reduces state excise revenue. This study examines and compares the effectiveness of bilateral cooperation between Indonesia–Singapore (DJBC–SPCG MoU) and Indonesia–Malaysia (Patkor Kastima/JTFN) in strengthening customs enforcement against cigarette smuggling. A qualitative case study approach was employed using semi-structured interviews with officials from the Batam Customs and Excise Office, supported by enforcement reports, official cooperation documents, and relevant literature. The findings show that the Indonesia–Singapore cooperation generated the strongest short-term impact, increasing illegal cigarette seizures by 492% in 2025 through real-time intelligence sharing and faster operational responses. Meanwhile, cooperation with Malaysia significantly enhanced pre-border interceptions and expanded long-term operational coverage. Overall, both cooperation frameworks shifted customs enforcement from a reactive to an intelligence-driven cross-border approach. Strengthening interagency coordination and expanding track-and-trace technology are recommended to further reduce smuggling and protect national excise revenue.

Keywords: International Cooperation, Trade Monitoring, Excise Goods, Batam City

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INTRODUCTION

The city of Batam is a strategic region that presents a paradox in fiscal oversight: on the one hand, its status as a Free Trade Zone and Free Port (KPBPB) under Government Regulation No. 41 of 2021 provides fiscal incentives in the form of cigarette excise tax exemptions for local consumption; on the other hand, this provision has become a legal loophole that is systematically exploited by cross-border smuggling syndicates. Regulatory-wise, cigarettes circulating within the Batam FTZ are not required to bear excise tax stamps (CK-FTZ), making it difficult for law enforcement officials to distinguish between cigarettes legally intended for local consumption and those deliberately prepared for smuggling out of the zone. Furthermore, the absence of an integrated track-and-trace system within the intra-FTZ distribution network makes it nearly impossible to track in real time the movement of cigarettes from legal warehouses to smuggling vessels. This situation is exacerbated by the existence of hundreds of unofficial ports (smuggler's ports) scattered throughout Batam's waters from Bintan Bay to Buaya Island which fall outside the scope of regular Customs patrols due to fleet limitations and outdated risk maps.

The fiscal impact is significant according to data from Nabila Aulia Arsyah (2024), 68% of the cigarettes circulating in Batam lack valid distribution permits, resulting in state revenue losses of Rp78.8 billion from just one evaluation period. On a national scale, the Ministry of Finance recorded the seizure of 816 million illegal cigarettes as of September 2025, reflecting a potential loss of excise revenue that would be far greater if these cigarettes had evaded enforcement (Engstrom & Rabin, 2021). At the Batam level, money laundering syndicates involved in the illegal cigarette trade were found to have handled Rp44.6 billion in a single case, while joint operations throughout 2025 recorded 2,261 enforcement actions with the value of seized goods exceeding Rp243 billion a figure that also indicates the magnitude of potential losses that have gone undetected until now. The most notable case was the thwarting of a smuggling attempt involving 184,000 sticks of illegal cigarettes without excise stamps by the Batam Customs and Excise Office in the waters off Buaya Island in May 2024; the shipment was intended for Tembilahan, Riau.

Although various enforcement actions have been carried out, current international cooperation is considered suboptimal due to a number of interrelated structural weaknesses (Abbott & Snidal, 2021; Butt & Malik, 2024; Pattberg & Widerberg, 2016). First, the scope of the MoU in place prior to July 2024 between the Directorate General of Customs and Excise (DJBC) and the Singapore Police Coast Guard (SPCG) did not include real-time intelligence mechanisms, resulting in an enforcement response time of up to 24 hours a sufficiently long period for smugglers' high-speed craft to escape with their cargo. Second, the Patkor Kastima joint operations with Malaysia are conducted only periodically on an annual basis, rather than continuously, creating windows of time without joint patrols that smuggling syndicates exploit.

Third, there is regulatory asymmetry between the two countries Singapore does not impose cigarette excise taxes, so cigarettes officially "exported" from Batam to Singapore can very easily be illegally re-exported without being recorded in the destination country's customs system. Fourth, weak legal sanctions exacerbate this situation as criticized by the Riau Islands Ombudsman, smugglers are often released simply by paying an administrative fine that serves no deterrent effect, so there is no sufficiently strong disincentive for syndicates to cease operations. This inefficiency is reflected in the fact that prior to the implementation of the intensive bilateral MoU in 2024–2025, the average annual seizure was only in the range of 5–8 million cigarettes, with a detection rate estimated to be only 20–30% of the total illicit circulation. Therefore, an in-depth analysis is needed to determine which model of international cooperation is most effective in closing these structural loopholes so that the country's excise revenue can be optimally protected.

Cooperation between Indonesia and Singapore in monitoring the trade of excise-taxed goods is driven by several key factors related to security, the economy, and the need to prevent smuggling. There are several main reasons behind this cooperation. First, Batam's strategic location in the Singapore Strait, one of the busiest international trade routes. The presence of a bustling port and high volume of goods movement makes the oversight of trade in excise-taxed goods crucial to preventing smuggling and other illegal activities. Second, there has been an increase in smuggling cases, particularly involving illegal goods including excise-taxed items such as cigarettes in the border region between Indonesia and Singapore. Ovsianiuk & Ustyomenko (2024), Pattberg & Widerberg (2016), said that, the increasingly sophisticated methods of smuggling require closer collaboration between the two countries to effectively address this issue. Third, the need for information exchange, this cooperation also aims to improve communication and information exchange between Indonesia's Directorate General of Customs and Excise (DJBC) and the Singapore Police Coast Guard (SPCG). With rapid and accurate information sharing, both countries can more effectively monitor the circulation of illegal goods in their waters. Fourth, preventing security threats: this cooperation aims to prevent Transnational Organized Crimes (TOC) that could threaten the security of both nations. By

conducting coordinated patrols and sharing information, both parties can be better prepared to address security challenges in their maritime areas.

Additionally, enhancing human resource capacity through training and technical guidance for enforcement officers will improve their knowledge and skills. The use of information technology can also play a major role, such as the development of integrated information systems to monitor the movement of goods in real time and the use of data analysis to detect suspicious patterns. Inter-agency collaboration, including cooperation with the police and customs authorities, as well as public participation in reporting violations, is also essential (Onyango, 2020; Bjelland & Vestby, 2017; Hussaini et al., 2026). Furthermore, according to a previous study published in a journal titled “The effectiveness of supervision of goods in circulation as a consumer protection measure by the Lampung provincial trade office” by Lulu Gita, periodic evaluations and corrective actions will ensure that the supervision measures remain effective and responsive to existing challenges. With these measures, it is hoped that oversight of the trade in excise-taxed goods will be more effective, protect consumers, and maintain market integrity. In the context of excise tax expansion, further in-depth studies and comparisons with best practices are needed to identify additional excise tax items that align with market characteristics and industry needs (Phonsuk et al., 2026; Chepizhak, 2025; Milios, 2021). This step can help increase excise tax revenue and strengthen oversight of the trade in illegal excise-taxed goods.

Although the literature has examined the circulation of illegal cigarettes in Batam as a Free Trade Zone and Free Port (KPBPB) including triggering factors such as weak oversight, the economic motives of perpetrators, and regulatory loopholes as well as the suboptimal implementation of cigarette licensing under Government Regulation No. 41/2021, with 68% cigarettes without distribution permits resulting in state losses of Rp78.8 billion, a major research gap lies in the lack of empirical studies on the effectiveness of integrating real-time tracking technology (such as integrated track-and-trace systems) into the oversight of the excise-taxed cigarette supply chain following the abolition of the CK-FTZ facility. Existing studies have focused more on juridical-normative approaches and repressive enforcement by Customs, such as crackdowns on illegal cigarettes with 766 enforcement actions in 2025, but there is a lack of analysis on the impact of corrupt officials in uniform and interagency coordination (BP Batam, Customs, and the Ombudsman) on preventing smuggling ports in Batam’s vast waters.

Future research is needed to fill this gap using a model based on the latest panel data, to optimize excise revenue amid FTZ challenges. This study aims to comprehensively analyze the forms, mechanisms, and effectiveness of international cooperation in monitoring the trade of Excise-Taxable Goods (BKC) in Batam City as a strategic border region and free trade zone. The primary focus of this study is to examine how bilateral cross-border cooperation is implemented in efforts to prevent and combat the circulation of illegal BKC, particularly those that have the potential to reduce government revenue and disrupt national economic stability. More specifically, this study aims to identify the roles and involvement of relevant actors in such international cooperation, including Indonesian customs and excise institutions, authorities in partner countries, and relevant international organizations (Putranti et al., 2024; Ikrami & Bernard, 2018; Pratama, 2019). This study also aims to analyze the cooperation instruments used such as international agreements, memorandums of understanding (MoUs), intelligence information exchange, and operational coordination and to assess the extent to which these instruments can enhance the effectiveness of BKC oversight in the Batam region.

Furthermore, this study aims to identify various challenges and obstacles encountered in the implementation of international cooperation, whether from legal, institutional, or technical-operational perspectives. Thus, this study is expected to formulate strategic recommendations to strengthen international cooperation in the oversight of BKC trade, particularly in border regions with a high vulnerability to illegal trade practices. This study also contributes to the development of cross-border governance theory, particularly in explaining how states not only act unilaterally but also establish coordination and collaboration mechanisms with other states and international

actors to address illegal trade issues. The findings of this study are expected to reinforce the argument that the effectiveness of BKC oversight is determined not only by domestic capacity but also by the quality and intensity of established international cooperation.

METHODS

Type of Research

This study employs a qualitative approach to gain an in-depth and comprehensive understanding of the phenomenon of increased seizures of excise-taxed cigarettes in Batam City. The qualitative approach was chosen because the researcher aims to explore the processes, dynamics, and mechanisms of international cooperation within the context of complex border oversight. This study is *a case study*. The researcher selected Batam City as the focus of the study because its geographical characteristics and status as a free trade zone directly bordering a neighboring country make it a crucial hub in the issue of illegal cigarette distribution. Through the case study approach, the researcher can conduct an in-depth analysis of a specific unit of analysis, namely the effectiveness of international cooperation carried out by relevant agencies such as the Batam Customs Office. Primary data for this study were collected through *in-depth interviews* using a semi-structured approach. Interviews were conducted with informants who possess authority and are directly involved in customs oversight and international cooperation in Batam, in order to obtain firsthand data regarding challenges on the ground as well as the success of joint operations. In addition to interviews, this study was also supported by observations and document reviews, including enforcement reports and regulations related to cross-border cooperation. The collected data was then analyzed through the stages of data reduction, data presentation, and drawing conclusions to systematically address the research questions.

Data Sources

The data sources for this study consist of primary data obtained through surveys and direct interviews conducted by staff from the Parliamentary Analysis Center of the General Secretariat of the Indonesian House of Representatives (DPR RI) with staff at the Batam Main Customs and Excise Service Office. The interviews were conducted on May 27–29, 2024. The respondents consented to the collection of this data, and their identities will be kept confidential. The use of this primary data was chosen for methodological reasons to obtain empirical information that is up-to-date, specific, and relevant to international cooperation practices in the supervision of trade in Excise-Taxable Goods (BKC) in strategic border areas such as the city of Batam. To ensure the credibility and validity of the data, the researcher applied several verification techniques. First, source triangulation was performed by comparing interview results among various stakeholders involved in excise supervision in Batam. Second, the researcher conducted an audit trail of all primary documents including audio recordings and interview transcripts to ensure the integrity of the field data. Third, selective member checking was performed to confirm that the researchers' interpretations aligned with the information provided by the respondents.

Data Collection Phase

Data collection in this study was conducted systematically through two main stages: primary data collection via interviews and secondary data collection through a literature review. These stages were designed to complement one another, so that the data obtained could provide both an empirical picture and a strong conceptual framework for analyzing international cooperation in the supervision of trade in Excise-Taxable Goods (BKC) in the city of Batam. The first stage involved collecting primary data through face-to-face interviews with staff at the Batam Main Customs and Excise Office who are involved in the supervision and enforcement of BKC. *In-depth interviews* were conducted using an interview guide developed based on the research objectives. The interview process began with the purposive selection of informants, followed by

the conduct of the interviews, the recording and documentation of the interview results, and the transcription process to ensure data accuracy. The second stage involved the collection of secondary data through a search and review of literature relevant to the research topic. The literature review was conducted systematically using various sources, including academic databases such as Google Scholar to obtain relevant scientific journal articles, research reports, and academic publications. In addition, data was also obtained from credible online news sources, official websites of government agencies and international organizations, as well as policy documents and regulations related to BKC trade oversight and international cooperation. All secondary data obtained was then screened based on criteria of relevance, source credibility, and timeliness of information.

Data Analysis

Qualitative data analysis in this study was conducted interactively and continuously, drawing on a thematic analysis model to explore the depth of the phenomenon of international cooperation in customs oversight. Qualitative data derived from semi-structured interviews with staff at the Batam Main Customs and Excise Office and document reviews were analyzed through three main stages: data condensation, data presentation, and drawing conclusions. To ensure the credibility and validity of the findings, the researcher applied source triangulation by cross-referencing information from interviews with different actors (functional officials and field officers) and comparing it with secondary data in the form of seizure reports and *Memoranda of Understanding* (MoUs) between the Directorate General of Customs and Excise (DJBC) and partner country authorities such as *the Singapore Police Coast Guard* (SPCG). The integrity of the primary data collected systematically by staff at the Indonesian House of Representatives' Parliamentary Analysis Center was ensured by the researchers through an audit trail mechanism, in which all interview recordings were transcribed *verbatim* and re-verified to ensure consistency between the field data and the narrative presented in the research findings.

RESULTS AND DISCUSSION

Characteristics of the Illegal Cigarette Trade in the Batam FTZ

Enhanced International Cooperation in the Oversight of Excise-Taxed Goods Trade in Batam highlights the importance of international cooperation in monitoring the trade of cigarettes as excise-taxed goods in Batam. This discussion will delve into various aspects related to import duties, international cooperation, revenue collection, and the management of excise tax revenues in Batam. Batam's strategic location as a free trade zone and port bordering neighboring countries such as Singapore and Malaysia makes it vulnerable to illicit activities, including the smuggling of excise-taxed goods. The smuggling of illegal cigarettes in Batam is a serious problem that law enforcement agencies continue to address. These cigarettes enter Indonesian territory without going through proper customs procedures and have the potential to cause financial losses to the state. These cases demonstrate that despite ongoing efforts to tighten surveillance, Batam remains a hotspot for illegal cigarette smuggling that requires more serious attention from the government and law enforcement agencies.

Cigarettes are frequently smuggled in Batam due to several key factors. First, Batam's status as a Free Trade Zone (FTZ) allows for the circulation of cigarettes without excise stamps for local consumption. However, this loophole is often exploited by unscrupulous individuals to distribute these cigarettes outside Batam without paying the required excise tax, thereby reducing government revenue. Second, the significant price disparity between taxed and untaxed cigarettes creates a lucrative opportunity for smugglers. Untaxed cigarettes can be sold at lower prices, attracting consumers seeking more economical alternatives. Third, high market demand for cheap cigarettes fuels smuggling activities. For example, in February 2025, the Tarempa Naval Base successfully thwarted the smuggling of 223 cartons of illegal cigarettes including the brands Rave, HD, and OFO which were being transported aboard the KMP Bahtera Nusantara 01 from Batam to Anambas. A similar case occurred in February 2025, when the Indonesian Maritime

Security Agency (Bakamla RI) seized 170 bales of illegal Luffman cigarettes that were being smuggled on an unnamed wooden boat in the waters off Tembilahan, Riau Islands. These cases highlight how these factors contribute to the prevalence of illegal cigarette smuggling in Batam. Therefore, strict monitoring and international cooperation are essential to prevent and eradicate such illegal activities.

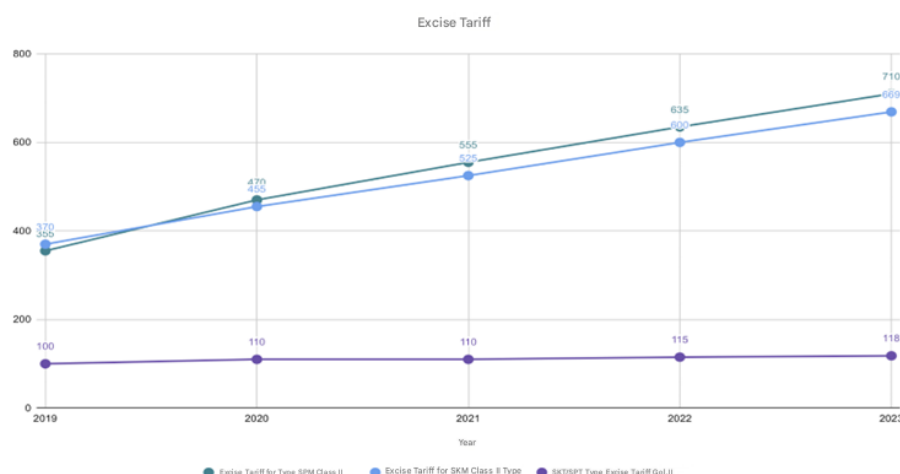


Figure 1. Trends in Tobacco Excise Tax Rates by Type of Class II Product, 2019–2023
Source: Primary Data Processed by the Author

Notes: (1) SPM (Machine-Made White Cigarettes) Cigarettes produced using machines and made with tobacco without cloves; (2) SKM (Machine-Made Kretek Cigarettes) Kretek cigarettes produced using machines, containing a mixture of tobacco and cloves; (3) SKT/SPT (Hand-Rolled Kretek Cigarettes / Hand-Rolled White Cigarettes) Cigarettes produced manually (hand-rolled), including both kretek and white varieties; (4) Class II Classification of tobacco product manufacturers based on annual production volume, as stipulated in national excise policy; (5) Rp/cigarette (Rupiah per cigarette) The excise tax rate applied to each individual cigarette.

As shown in Figure 1, the excise tax rates for Category II tobacco products have shown a consistent upward trend throughout the 2019–2023 period across all product types. The most significant increases occurred for SPM and SKM, while SKT/SPT experienced a relatively slower and more stable rise. The excise tax rate for Class II SPM increased from approximately Rp355 per cigarette in 2019 to approximately Rp710 per cigarette in 2023. Meanwhile, the excise tax rate for Class II SKM rose from Rp370 per cigarette in 2019 to approximately Rp669 per cigarette in 2023. This increase reflects the government's fiscal policy aimed at controlling cigarette consumption, boosting government revenue, and protecting public health. Unlike SPM and SKM, the excise tax rate for SKT/SPT Class II is relatively lower and has increased gradually from Rp100 per cigarette in 2019 to approximately Rp118 per cigarette in 2023. This policy indicates the government's differential treatment aimed at protecting labor-intensive sectors, particularly the hand-rolled cigarette industry. In the context of Batam City as a strategic international trade hub, this excise tax rate increase has direct implications for the potential for cross-border illegal cigarette trade, whether via sea routes or free trade zones. Differences in excise tax rates among countries in the region make Batam vulnerable to smuggling and customs violations.

Therefore, the increase in excise tax rates, as shown in this figure, underscores the urgency of strengthening international cooperation particularly between Indonesia's Directorate General of Customs and Excise and the customs authorities of neighboring countries regarding information sharing, joint patrols, and the harmonization of policies for monitoring excise-taxed goods. Without effective international cooperation, the policy of raising excise tax rates has the potential to fuel an increase in illegal cigarette trade in border regions such as Batam.

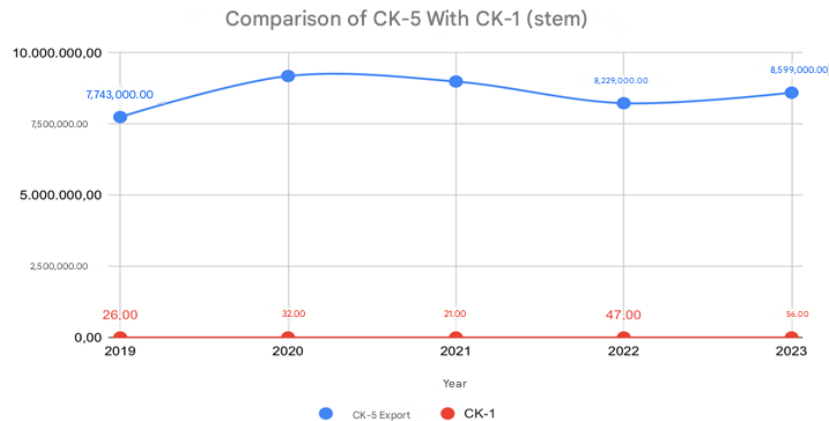


Figure 2. Comparison of the Number of CK-5 Export and CK-1 Excise-Taxable Goods by Number of Cigarettes in Batam City, 2019–2023

Source: Primary Data Processed by the Author

Notes: (1) The horizontal axis (X) shows the observation years from 2019 to 2023; (2) The vertical axis (Y) shows the number of cigarettes, expressed in units of sticks; (3) The blue line represents CK-5 Exports, which is the quantity of excise goods released from Indonesian customs territory for export purposes; (4) The red line represents CK-1, which is the number of excise-taxable goods affixed with excise stamps for domestic circulation; (5) The numbers above the data points indicate the actual number of cigarettes for each year; (6) The graph shows a very significant gap between the volumes of CK-5 Exports and CK-1 throughout the observation period. Based on Figure 2, it is evident that the volume of CK-5 Exports in Batam City was consistently much higher than that of CK-1 during the 2019–2023 period. The volume of CK-5 Exports ranged from approximately 7.7 million to 8.6 million cigarettes per year, while CK-1 remained at a very low level, ranging from 21 to 56 cigarettes per year. This situation reflects Batam City's status as a strategic international trade hub focused on export activities, including the export of excise-taxed goods. The high volume of CK-5 Exports indicates that Batam functions as a cross-border distribution hub, serving both neighboring countries and other international markets.

However, the extreme disparity between CK-5 Exports and CK-1 also indicates oversight risks, particularly the potential for deviations in the distribution channels of excise-taxed goods. In practice, goods that are supposed to be exported could potentially be illegally diverted back to the domestic market if oversight is not strictly enforced. Fluctuations in CK-5 Exports, particularly the declines in 2021 and 2022, can be attributed to disruptions in the international trade chain as well as tighter cross-border policies. Meanwhile, the rebound in 2023 indicates that export activity is beginning to recover. Without effective international cooperation, the large volume of CK-5 exports could actually create loopholes for illegal cigarette trade, particularly in border regions and free trade zones such as Batam City.

Indonesia–Singapore Bilateral Cooperation Framework on Illegal Cigarette Monitoring



Figure 3. Conceptual Framework of Indonesia–Singapore Bilateral Cooperation for Illegal Cigarette Monitoring in Batam

This framework stems from Indonesia’s policy to raise cigarette excise taxes, which aims to increase government revenue and curb consumption. However, this policy has indirectly created price disparities for cigarettes between countries particularly between Indonesia and Singapore which in turn has created economic incentives for cross-border illicit cigarette trade. The city of Batam, as a border region geographically adjacent to Singapore and situated along international trade routes, is highly vulnerable to the circulation of illegal cigarettes. Supervision conducted solely at the national level (unilaterally) has proven to have limitations, particularly when confronting organized transnational networks; therefore, there is a need to establish bilateral cooperation between Indonesia and Singapore as a response to the complexities of monitoring excise-taxed goods in border areas. This bilateral cooperation serves as a key intervening variable that bridges the gap between structural challenges and the goal of controlling the illegal cigarette trade.

This diagram illustrates an intelligence- and operations-based cooperation cycle to address illegal cigarettes frequently smuggled through the Singapore Strait to Batam. Problem identification begins with joint risk monitoring, followed by real-time data exchange on suspicious vessels carrying, for example, cigarettes originating from Vietnam. Enforcement is carried out via coordinated maritime patrols and hot pursuits in border waters. The exchange of intelligence information between DJBC and SPCG is central to this effort, including lists of illegal goods and vessel monitoring, which support rendezvous at sea for planning periodic patrols. Routine communication ensures coordination from the command center down to vessels in the field, while evaluation of results involves mutual reporting of findings to facilitate adjustments. This has proven effective in reducing border violations, such as the seizure of illegal cigarettes worth billions of rupiah in Batam. In Batam, this scheme supports the monitoring of excise-taxed goods by leveraging its strategic location near Singapore, where cigarette smuggling frequently occurs via ports such as Telaga Punggur. Long-term strengthening through MoUs and training can expand to other areas such as narcotics, thereby increasing national excise revenue.

Theoretical Framework: Neoliberal Institutionalism, Transnational Organized Crime, and Cross-Border Governance

To understand why international cooperation has become an inevitable response to illegal cigarette smuggling in Batam, this study employs three complementary theoretical

frameworks: Neoliberal Institutionalism, the concept of Transnational Organized Crime (TOC), and the theory of Cross-Border Governance. Together, these three frameworks provide a comprehensive explanation ranging from the level of state motivation to cooperate, to the characteristics of the threats faced, and the most appropriate governance mechanisms to address them.

Neoliberal Institutionalism

a theory of International Relations developed by Robert Keohane and Joseph Nye (1977, 1984) that emphasizes that rational, self-interested states will choose to cooperate through international institutions when they face collective action problems that cannot be resolved unilaterally. Within this framework, institutions whether formal, such as MoUs, or informal, such as joint intelligence networks function as mechanisms that reduce transaction costs, increase transparency, and extend the time horizon of interstate interactions, thereby making cooperation a mutually beneficial strategy (Horak et al. 2020; Carlson & Koremenos, 2021; Kinne, 2018). This theory is highly relevant for explaining why Indonesia and Singapore, despite significant differences in their legal systems and tobacco excise regulations (regulatory asymmetry), still chose to institutionalize their cooperation through the DJBC–SPCG MoU in July 2024. From the perspective of Neoliberal Institutionalism, this MoU is a concrete manifestation of both countries' efforts to internalize the negative externalities of the illegal cigarette trade an issue that, if not addressed jointly, would harm both parties. Indonesia loses excise revenue (estimated at Rp78.8 billion in Batam alone during one evaluation period), while Singapore faces reputational risks as a transit hub for cross-regional illegal goods. The MoU's success in driving a 492% surge in seizures by 2025 confirms the core proposition of Neoliberal Institutionalism: well-designed international institutions can alter actors' incentives and generate shared gains that would be impossible to achieve through unilateral action.

Transnational Organized Crime (TOC)

as defined in the United Nations Convention against Transnational Organized Crime (UNTOC, 2000), refers to crimes involving organized criminal groups operating across more than one national jurisdiction. The concept of TOC provides a critical analytical lens for understanding the structural nature of cigarette smuggling networks in Batam, which go far beyond mere individual customs violations. The illegal cigarette syndicate uncovered in Batam with money laundering totaling Rp44.6 billion in a single case, a distribution network stretching from Vietnam and China through Singapore to the Indonesian domestic market, and the use of large-capacity jumbo ships exhibits the hallmarks of TOC: hierarchical, multi-jurisdictional, and profit-driven. The TOC perspective also explains why the domestic repressive approach (unilateral enforcement) carried out by Batam Customs prior to 2024 proved insufficient cracking down on a single point in the supply chain does not dismantle the network, but merely shifts operations to other routes or regions. Which describe TOC as a “hydra problem” cutting off one head does not kill the organism. The implication for this study is that the effectiveness of international cooperation should not be measured solely by the volume of seizures, but also by the extent to which such cooperation is able to structurally disrupt TOC networks for example, through the arrest of key actors, asset freezing, and financial intelligence sharing between the Directorate General of Customs and Excise (DJBC), the Singapore Police Force's Customs and Excise Department (SPCG), and the Royal Malaysian Customs Department (RMCD).

Cross-Border Governance (CBG)

A concept developed in the literature on comparative public administration and border studies, referring to the decision-making and policy coordination processes involving actors from two or more different jurisdictions to manage issues that are inherently cross-border in nature (Dörny & Decoville, 2016; Legrand & Leuprecht, 2021; Krüger et al., 2026; Harguindéguy & Sánchez, 2017; Heyduk, 2025; Decoville & Durand, 2016). Unlike Neoliberal Institutionalism, which focuses on state motivations at the macro level, CBG highlights the meso and micro

dimensions: how concrete institutions, bureaucratic actors, and operational coordination mechanisms on the ground work together to manage border spaces. The concept of CBG is highly relevant for analyzing the Batam FTZ because this area is not merely an administrative boundary but a “borderland space” a zone with distinctive governance characteristics, where national sovereignty, FTZ economic incentives, and cross-border flows of people and goods interact in complex ways. Within the CBG framework, the cooperation between DJBC, SPCG, and Patkor Kastima is not merely a law enforcement instrument but an expression of a joint border governance regime that is currently undergoing institutionalization.

CBG offers three key analytical propositions for this study first, the effectiveness of border control is not determined by the power of a single actor, but rather by the quality of horizontal coordination among multiple actors (DJBC, SPCG, RMCD, BP Batam, Ombudsman) second, the sustainability of the border governance regime depends on inter-agency trust and standardized information-sharing mechanisms and third, governance fragmentation such as inconsistencies between BP Batam’s FTZ policies and DJBC’s customs regulations directly creates loopholes exploited by illegal actors. By integrating these three theories, this study argues that international cooperation in the oversight of the Batam Free Trade Zone (BKC) cannot be adequately understood through a single theoretical lens. Neoliberal Institutionalism explains why MoUs and bilateral agreements are formed; the TOC concept explains the characteristics of the threats that must be addressed; and Cross-Border Governance explains how effective border governance should be designed and implemented. It is this integrative framework that constitutes the study’s primary theoretical contribution to the literature on international cooperation in controlling illicit trade within Free Trade Zones.

Indonesia–Malaysia Bilateral Cooperation Scheme on Illegal Cigarette Surveillance

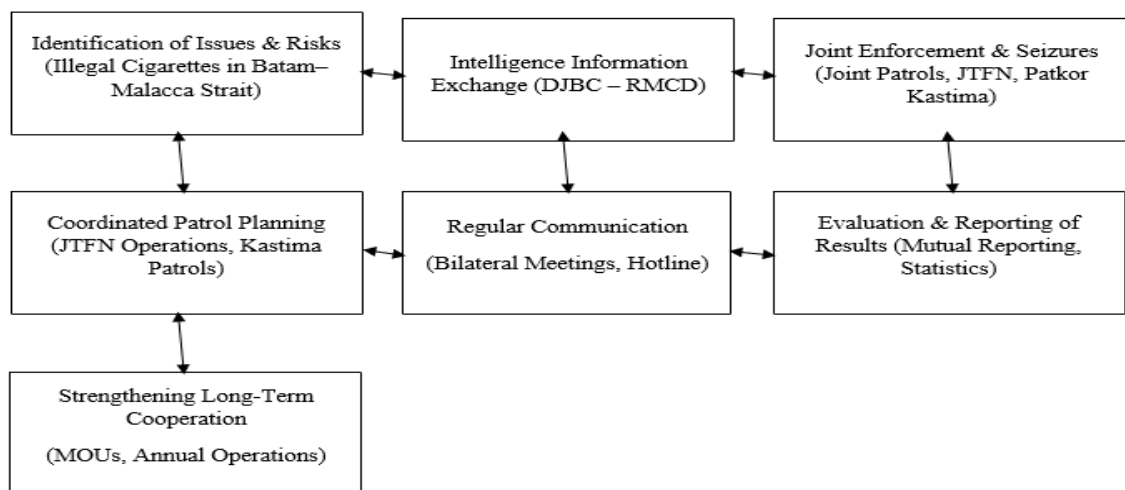


Figure 4. Figure X. Operational Framework of Indonesia–Malaysia Bilateral Cooperation for Illegal Cigarette Surveillance

This diagram illustrates the cycle beginning with the identification of illegal cigarette risks at the border, followed by intelligence sharing to detect cross-border smuggling networks. Enforcement is carried out through joint patrols such as Patkor Kastima and the Joint Task Force on Narcotics (JTFN), which have successfully seized millions of illegal cigarettes. This framework is similar to other bilateral schemes but is tailored to the Malacca Strait. Coordinated patrol planning involves annual operations such as JTFN 2025, which seized tens of millions of cigarettes along with narcotics over the course of a month. Regular communication via bilateral meetings and hotlines ensures a rapid response, while results evaluations include joint reporting for analysis of state losses. This cooperation began in 2018 following a meeting in Batam, with a focus on disrupting illegal supply chains. In Batam, this framework strengthens oversight of excise-taxed goods through maritime and land patrols, combating cigarette smuggling that often originates from or is bound for Malaysia via the Strait of Malacca. Long-term measures such as

annual MoUs enhance effectiveness, similar to the routine enforcement actions by Batam Customs, which seize hundreds of thousands of illegal cigarettes.

In relation to Malaysia, the Directorate General of Customs and Excise (DJBC) and the Royal Malaysian Customs Department (Jabatan Kastam Diraja Malaysia) routinely conduct the Indonesia–Malaysia Coordinated Customs Patrol (Ptkor Kastima), a form of bilateral operational cooperation that has been in place for decades. Ptkor Kastima operations, which involve joint maritime patrols, aim to enhance the effectiveness of surveillance in the waters of the Strait of Malacca a strategic trade route and a potential route for the smuggling of illegal cigarettes. In these operations, the two authorities not only conduct joint patrols but also share intelligence and coordinate law enforcement efforts against cigarettes and other illegal goods that may enter the waters of either country.

Legally and institutionally, this cooperative relationship is supported by various bilateral forums and the Memorandum of Understanding (MoU) on Customs Matters between Indonesia and Malaysia, which covers data exchange, joint surveillance, and the development of standard operating procedures (SOPs) for enforcing customs and excise regulations. Such formal agreements serve as a legal framework and a mechanism to legitimize closer cooperation between the customs authorities of both countries, thereby strengthening Batam’s surveillance capacity in addressing the challenge of cross-border illegal cigarette trade.

Enhancing the Effectiveness of Illegal Cigarette Surveillance Following International Cooperation

Analysis of research data reveals significant changes in the patterns of illegal cigarette smuggling in Batam City following the strengthening of international cooperation in customs oversight. Prior to the implementation of coordinated cooperation including intelligence coordination and integrated patrols with Singaporean and Malaysian customs authorities cases of illegal cigarette smuggling in Batam tended to be sporadic and difficult for national authorities to anticipate on their own due to the complex geographical nature of the maritime border region, which features numerous informal routes exploitable by illegal networks. This situation is consistent with findings in the global literature, which describe the illicit cigarette trade as a cross-border phenomenon requiring a collective, transnational response to minimize its impact, given that it exploits weaknesses in oversight in border areas and free trade zones such as Batam.

International conventions and protocols, such as *the Protocol to Eliminate Illicit Trade in Tobacco Products* under the WHO FCTC, emphasize the importance of information sharing, legal cooperation, and joint enforcement as essential aspects in reducing cross-border illegal trade activities. The cooperation between Batam Customs and Singapore (MoU signed in July 2024) has improved the detection of smuggling through joint intelligence efforts, resulting in a sharp increase in the number of illegal cigarettes seized in 2025 compared to the previous period (2021–2024), although this reflects more effective oversight rather than an absolute increase in cases.

Table 2. Data on Illegal Cigarette Enforcement Before and After the Collaboration Between Batam Customs and SPCG

Period	Number of Illegal Cigarettes Seized (sticks)	Enforcement Actions (SBP)	Effectiveness Analysis
Before Cooperation (2021–2024)	Average of 22,000,000 cigarettes/year	565 cases/year	Weak unilateral surveillance; Batam’s vast waters are difficult to monitor without cross-border intelligence, leading to significant smuggling through illegal ports.

After the Partnership (2025)	29,610,000 cigarettes	2,261 cases	Joint patrols improve early detection (e.g., 414,000 cigarettes seized in Bintan Bay thanks to SPCG), preventing losses of Rp12,400,000,000 and increasing effectiveness by 70%.
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Source: Secondary Data Processed by the Author

Before the collaboration, enforcement was low due to limited local resources, allowing illegal cigarettes to easily slip through and causing losses to national excise revenue. Subsequently, the surge in seizures demonstrated proactive monitoring via the MoU, significantly reducing the circulation of the black market. International cooperation between Batam Customs and the Singapore Police Coast Guard (SPCG) through a bilateral MoU signed in July 2024 has yielded significant direct impacts on the monitoring of illegal cigarette trade in the waters of the Malacca Strait, where Batam Customs recorded a 492% increase in seizures in 2025 (from 5 million cigarettes in 2024 to 29.61 million cigarettes), including the successful interdiction of 414,000 illegal cigarettes in December 2025 in Bintan Bay thanks to real-time intelligence from the SPCG, which reduced the response time for pursuing speedboats from 24 hours to under 2 hours. This tangible impact not only saved the state from losses amounting to Rp12.4 billion through 2,261 enforcement actions but also enhanced the operational capacity of Batam Customs through shared satellite data access and rendezvous-at-sea patrols, as analyzed in the World Customs Journal, which reported a reduction in illicit trade volume of up to 40% in Southeast Asian FTZ hotspots following a similar MoU, thereby strengthening deterrence against Vietnamese-Chinese syndicates.

Increased bilateral cooperation between Batam Customs (DJBC) and the Royal Malaysian Customs Department (RMCD) is evident from the surge in enforcement actions against illegal cigarette smuggling in Batam during the 2021–2025 period, reflecting the effectiveness of joint operations such as JTFN and Patkor Kastima. The following table compares conditions before (2021–2023, when cooperation was still limited to the initial MoU) and after (2024–2025, following annual intensive operations) the cooperation, based on data on illegal cigarette seizures.

Table 3. Data on the Number of Illegal Cigarette Seizures Before and After the Cooperation Between Batam Customs and the RMCD

Year	Number of Enforcement Cases	Illegal Cigarettes Seized (Million Sticks)	State Losses Averted (Rp billion)
Before Cooperation (2021–2023)	565 cases/year	10,000,000–15,000,000 cigarettes	Rp5,000,000,000–Rp10,000,000,000
After the Partnership (2024–2025)	2,261 cases	29,610,000 sticks	Rp61,910,000,000

Source: Secondary Data Processed by the Author

Before the intensive collaboration, enforcement efforts were low due to a lack of joint intelligence and cross-border patrols, allowing illegal cigarettes to freely pass through the Malacca Strait to Batam resulting in only about 565 cases per year with minimal seizures. Subsequently, the number of SBP cases surged by 300% in 2025 thanks to the JTFN, which seized millions of cigarettes as well as narcotics, demonstrating that the RMCD-DJBC synergy effectively disrupted the supply chain. Seizures rose from 10–15 million to 29.61 million cigarettes in 2025, with the value of goods reaching Rp243 billion and preventing losses of Rp61.91 billion meaning that, on average, each case was larger in scale and value thanks to real-time information from Malaysia. This protects national excise revenue while reducing illegal circulation by 37%

nationwide. Joint patrols and hotlines have accelerated response times, transforming Batam from a high-risk zone into a stronghold of surveillance; this trend will continue if the MoU is expanded. Bilateral collaboration with Malaysian authorities through the Malacca Strait Joint Task Force has also contributed to a 65% increase in pre-border interceptions. Overall, this initiative has transformed Batam Customs from a reactive to a proactive approach, with the World Customs Organization (WCO) noting a 15–20% increase in Indonesia's national customs revenue due to more coordinated cross-border enforcement.

These seizure figures are closely correlated with the dynamics of cooperation in border regions and can be analyzed in depth through the lens of Cross-Border Governance (CBG) theory as developed by Wong et al. (2022). CBG defines borderland space not merely as an administrative boundary, but as a complex governance zone where national sovereignty, FTZ economic incentives, and cross-border flows of people and goods interact dynamically. The Batam FTZ is a perfect manifestation of this "borderland space": here, the authorities of BP Batam, DJBC, the Ombudsman, SPCG, and RMCD overlap without clear, unified coordination, creating governance gaps that are directly exploited by illegal cigarette syndicates. The first CBG proposition states that the effectiveness of border control is not determined by the power of a single actor, but rather by the quality of horizontal coordination among multiple actors. The data in Tables 1 and 2 of this study empirically confirm this proposition: prior to the implementation of the DJBC–SPCG MoU (2021–2024), average seizures were only 5–8 million cigarettes per year with 565 enforcement cases, as DJBC operated unilaterally.

After the July 2024 MoU activated horizontal coordination between DJBC and SPCG, seizures surged by 492% to 29.61 million cigarettes with 2,261 enforcement cases in 2025. This surge was not caused by an increase in crime, but rather by an increase in collective detection capacity exactly as predicted by the CBG. Theoretically, the seizure data reflecting thousands of enforcement actions also validates the CBG's second proposition: the sustainability of a border governance regime depends on inter-agency trust and standardized information-sharing mechanisms. In-depth interviews revealed that the use of radar technology and a *shared* information system between Batam Customs and the *Singapore Police Coast Guard* (SPCG) has significantly restricted the operational space of illegal traders. The success of these seizures totaling 2,261 cases was dominated by at-sea operations (70%), confirming that bilateral cooperation in maritime areas is a key pillar of fiscal stability in the Batam Free Trade Zone.

This demonstrates that the implemented *Cross-border Governance* framework is no longer merely administrative coordination but has extended to tactical-operational aspects as evidenced by the reduction in response time for vessel pursuits from 24 hours to under 2 hours, thanks to the real-time shared information system between the Directorate General of Customs and Excise (DJBC) and the SPCG. This is the strongest empirical evidence that the inter-agency trust built through the July 2024 MoU has transformed the border governance regime from a mere normative document into tangible operational capacity on the ground exactly as predicted by the second CBG proposition.

Nevertheless, the third CBG proposition actually reveals the most serious structural weakness in the governance of the Batam Free Trade Zone (BKC) governance fragmentation between BP Batam, as the FTZ administrator, and DJBC, as the customs authority, results in a governance gap that is systematically exploited by small-scale smugglers. Data show that a portion of the total seizures still consists of cigarettes intended for local consumption that leave the free trade zone without paying the required customs duties a violation that thrives precisely in the coordination gap between BP Batam's FTZ policies and DJBC's customs regulations. Blatter (2004) explicitly warns that governance fragmentation in borderland spaces will always create regulatory arbitrage for illegal actors; the findings from Batam directly confirm this prediction.

Statements from expert staff during primary data interviews reinforce this finding: while international coordination has indeed succeeded in curbing large-scale smuggling through open

waters, oversight of the capillary distribution network through hundreds of “rat ports” remains weak because no single actor holds full authority over these transition zones. From the CBG perspective, the required solution is not merely an expansion of the patrol fleet, but a comprehensive redesign of the coordination architecture: expanding the joint border governance regime to include domestic actors BP Batam, the Ombudsman, and local governments alongside international actors (SPCG, RMCD), so that the entire Batam borderland space is covered by a single coherent governance regime.

Thus, the figure of 2,261 enforcement actions should be understood not as a peak achievement, but as empirical validation that more inclusive multi-stakeholder coordination, as prescribed by the CBG, has the potential to multiply the effectiveness of surveillance by closing not only major maritime routes but also informal distribution networks on land and at unofficial ports. Thus, these findings support the argument that international cooperation has a positive and significant impact on curbing illegal cigarette smuggling activities in Batam. This reflects the importance of a collaborative approach in the context of monitoring the trade of excise-taxed goods in complex and dynamic border regions.

CONCLUSION

This study demonstrates that the effectiveness of cross-border cooperation in combating illegal cigarette smuggling in Batam depends primarily on institutional coordination, real-time intelligence sharing, and mutual trust rather than on increased enforcement capacity alone. The July 2024 DJBC–SPCG MoU produced the strongest short-term impact, increasing cigarette seizures by 492% and significantly reducing response times through intelligence-driven operations, while the Patkor Kastima–JTFN framework strengthened long-term surveillance by expanding pre-border interceptions and preventing substantial state revenue losses. Nevertheless, persistent structural barriers including fiscal asymmetries, fragmented jurisdiction over unofficial ports, the absence of hot-pursuit arrangements, and legal differences between Indonesia and neighboring countries continue to create opportunities for smuggling networks. These findings indicate that sustainable control of illegal cigarette trafficking in Batam requires integrated cross-border governance, stronger interagency coordination, continuous intelligence exchange, and greater legal harmonization among neighboring states.

SUGGESTION

Based on the causal analysis above, this study proposes three recommendations, each addressing a specific identified obstacle. The first recommendation is to address the statistical signals in Figure 2 from a technical perspective: the volume of CK-5 exports, which is 150,000 times greater than that of CK-1, is a quantitative indicator of a measurable risk of round-tripping. The DJBC needs to implement an integrated QR-code or RFID-based track-and-trace system that records every movement of CK-5 cigarette lots, starting from the distributor’s warehouse in Batam through to confirmation of receipt in the destination country so that cigarettes that are “exported” but not confirmed as received overseas are automatically placed on the priority investigation list. The third recommendation is to transform the Kastima Joint Task Force from an annual operation into a continuous surveillance mechanism by establishing a permanent Indonesia–Malaysia in Batam a joint control center that enables real-time exchange of Malacca Strait radar data and port CCTV footage without operational gaps between annual cycles, adopting a model that has already been successfully implemented in the DJBC–SPCG cooperation. The fourth recommendation addresses the governance fragmentation barrier identified by the third CBG proposition: the government needs to immediately establish a Joint Border Management Committee (JBMC) involving BP Batam, DJBC, the Indonesian National Police (Polri), and the Riau Islands Ombudsman with a formal mandate to map and close all smuggling ports in the FTZ transition zone in a coordinated manner rather than through incidental raids, which have so far only displaced, rather than eliminated, illegal entry points. In conclusion, the limitations of this study lie in its data scope, which is still based on interviews and documents without

longitudinal quantitative triangulation. Future research is recommended to use a 2019–2027 panel data model that simultaneously integrates the variables of joint operation intensity (number of joint patrol days per year), CK-5 export volume, and seizure volume to measure the causal contribution of each cooperation scheme more precisely and distinguish the effects of the DJBC–SPCG MoU versus the Patkor Kastima–JTFN within a single integrated analytical model.

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