

The Role of Excise Tax Rates, Selling Prices, and Economic Indicators on Cigarette Consumption



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ABSTRACT: High cigarette consumption not only hurts public health but also indirectly affects the economy of the country. The high selling prices currently in effect do not force low-income families' people to reduce their consumption levels daily. Therefore, this study examines the overall role of excise tariffs, retail selling prices, poverty level, and income on the consumption pattern of cigarettes in Kediri during 2018-2022 both simultaneously and partially. It used the quantitative, method with secondary data in the form of data obtained from the National Statistic Agency, East Java Provincial Statistic Agency, and data from government agencies, KPPBC TMC Kediri for the period.

KEYWORD: Excise Tax, Selling Price, Poverty, Income, Consumption

I. INTRODUCTION

The cigarette industry is one of the tobacco products Industries that contribute to state revenue. The Ministry of Finance noted that the realization of state revenue in (APBN) as of May 2023 reached Rp. 1,209.3 trillion or equivalent to 49.1% of this year's target of Rp. 2,463 trillion. This showed a growth of 13% compared to May 2022 (Annur, Cindy Mutia, 2023). The contribution of Tobacco Excise (CHT) also grew to reach 97 percent of total excise revenue, this was due to an increase in excise tariffs which significantly triggered state revenue in this sector (Prasoko, n.d.). In 2022, the realization of customs and excise revenues has amounted to 256.35 trillion with a growth of 24.58% or reaching 85.73% of the APBN target, while if seen until the end of the first semester of 2023 the realization of customs and excise revenues amounted to IDR. 413.80 billion is equivalent to 45.74% of the 2023 annual revenue target (DJBC, 2022). Therefore, the tobacco products industry in Indonesia is one of the strategic factors with high competitiveness and continues to make a significant contribution to the national economy.

According to The Tobacco Control Atlas (2018), More than 15 billion cigarettes are smoked every day, of which ASEAN countries consume 1,327 cigarettes and Indonesia is the first in the number of adult smokers with a percentage of 66% or 65,188,388 people by adult men or approximately 25% of the entire population are smokers. In the last 10 years the number of adult smokers has increased by 8.8 million orang (kemenkes, 2021), where the proportion of smokers in Indonesia aged 15 years and over in 2022 reached 28.26. Nationally, 21.69% of smokers come from urban areas and 25.35% from rural areas where 45.34% are male and only 0.78% are female (Bps, 2022). Even 90.8% of smokers in Kediri smoke 1-12 cigarettes every day with a percentage of daily smokers of 20.7% (Astuti, LY, 2018). The average cigarette consumption rate in Kediri reached 24,580 cigarettes in 1 week with a production rate of 39,190,118,280 cigarettes in 2022 (BPS, 2022).

Ironically, as many as 80% of the world's 1 billion active smokers are in developing countries with low and middle-income communities (WHO). The highest percentage of smoker consumers is carried out by groups with low income such as fishermen who reach 70.4% or laborers at 46.2% (Pranita, n.d.). In Jordan, the prevalence of smoking among the poor is at the highest point where most of their income is spent on buying tobacco (Toukan, 2016). According to research by Hu, et al (2005) in China, the majority of poor households buy cigarettes at lower prices with their small income, which has an impact on their welfare. The increase in cigarette consumption in the lowest income group is supported by social assistance provided by the government (Dartanto et al., n.d.). In Kediri, the total number of recipients of social assistance in the form of PKH (Family Hope Program) is 27.38% of the total population of the Regency and City. Conceptually, increasing household income due to social assistance has an impact on the level of consumption and non-essential goods such as cigarettes are no exception. The cheap price of cigarettes in circulation, the increase in the number of poor people, and the increase in household income are also aspects of the high prevalence of smoking (ITIC, 2013). The impact of a high percentage of cigarette consumption in low-income communities not only reduces the standard of living of poor families but also makes poverty conditions synonymous with slum environments, severe life pressure, and high levels of stress. This was stated in a study by (Watel et al., 2009) which showed a link between cigarette consumption and poor environmental conditions. Socioeconomically, the figure used for household expenditure on cigarettes is higher than the number

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used for expenditure on nutritious food. Currently, the average amount spent on cigarettes is explained in Table 1 regarding the average per capita expenditure of people in Kediri.

Table 1. Average Per Capita Expenditure by Food Group District+Kota Kediri 2018-2020 (in rupiah units)

<i>Food Groups</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>
<i>District + Cities</i>		<i>District + Cities</i>	<i>District + Cities</i>
Paddy	26.360	25.346	22.844
Cigarette and tobacco	20.317	22.746	24.810
vegetables	1356	1175	1333
eggs and dairy	13.838	13.426	13.945
Fruits	12.051	11.096	13.723
flesh	14.616	16.495	18.183

Source: BPS 2020, processed

Based on Table 1. Explained that data on per capita expenditure by food group from 2018-2020 that every year per capita expenditure on cigarettes and tobacco commodities continues to increase every year, even in 2020 the amount of expenditure on tobacco reached the first number and beat the rice commodity. BPS concluded that cigarettes are a contributor to the poverty rate in Indonesia after rice. Poor families consider other food needs that contain higher nutritional value are not comparable to the cigarette they need.

Table 2: Poor Population of Kediri 2018-2022

<i>Year</i>	<i>Kediri City</i>	<i>District Kediri</i>	<i>District + Cities</i>
2018	2.190.000	17.720.000	19.910.000
2019	2.054.000	16.395.000	18.449.000
2020	2.219.000	17.993.000	20.212.000
2021	2.255.000	18.449.000	20.704.000
2022	2.115.000	16.946.000	19.061.000

Source: susenas and risksda (2020), processed

Based on table 1.2 above, in 2022 the number of poor people in Kediri district and city decreased by 1.6 million. From several studies that have been mentioned previously, an increase in poverty is the main cause of the increase in a person's cigarette consumption level. Price also affects the demand for cigarettes, this has strong implications if there is an increase in the price of cigarettes every year. Based on data from the Kediri Customs and Excise in 2022, over the last 5 years, the retail selling price of each service user has increased, until in 2022 the average retail selling price in Kediri reached 19,952. Where with this price the average cigarette consumption rate in Kediri is Rp. 14,656.5 rupiah.

In Keynes' consumption function, the level of consumption is strongly influenced by the level of income that people get each year. This is confirmed by Woyanti (2011:17) that income has a significant effect on cigarette consumption, so it can be concluded that the higher a person's real income, the higher the level of consumption.

Table 3. Kediri Per Capita Income Based on Current Prices 2018-2022 (thousand rupiah)

<i>Year</i>	<i>Kediri City</i>	<i>Kediri District</i>
2018	447,216	29,475
2019	483,982	31,388
2020	462,199	24,885
2021	491,270	25,962
2022	527,926	28,179

Source: BPS 2020,

According to Table 4 above, for the last 6 years Kediri has been named the city with the richest population in East Java, where per capita income in 2022 calculated from GRDP at current prices reached Rp. 527,926,000.00 in Kediri City and Rp. 28,179,000 in Kediri District. This is supported by the trade and services sector, the industrial sector, and the tourism sector. In the industrial sector, tobacco processing in Kediri has occupied the first largest contributor which has controlling 70-78% of the marketshare and reached 57,204.80 billion rupiah with a percentage of 60.3%.

Based on the background above, it can be seen that there are still many poor people who consume cigarettes in Kediri at relatively expensive prices, this is supported by the relatively high level of per capita income and also the existence of several large cigarette industries in Kediri. On this basis, the author is encouraged to conduct research entitled "Trends in Excise Tariffs, Retail

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Selling Prices, and Economic Indicators of Cigarette Consumption in Kediri".

II. THEORETICAL REVIEW CONSUMPTION

The purchase and sale of goods and services by households. According to Sigit and Sujana (2007: 67), the term "consumption" in the context of economics refers to the ability of humans, either voluntarily or involuntarily, to limit or even eliminate the use of certain resources at the end of their needs. According to John Maynard Keynes (Hendra, 2013: 26), the theory of consumption known as the "absolute income hypothesis" is one of the most frequently discussed theories among academics, especially in relation to economic theory. This theory states that consumption is affected by the level of income, and the two variables above can be used to describe the consumption function as follows:

$$C = a + bY_d$$

C = household consumption (aggregate)

a = autonomous consumption (the amount of consumption when income is 0) b = MPC Y_d = disposable income

In Keynesian consumption theory, it can be concluded that a person's consumption threshold is significantly influenced by his income threshold. the level of income increases, the level of consumption also increases or vice versa. In fact, cigarette consumption has a negative impact on poverty because income is used for cigarette consumption. The indicator of fish consumption in this study is the average amount of fish consumption per week in the city and province of Kediri during the period 2018-2022 reported by BPS. Rice consumption in this study is correlated with one cigarette.

EXCISES

The term used to describe national policy towards a particular item that has certain properties or attributes listed in Decree No. 39 of 2007 concerning the 11th Governmental Attribution of Excise, which is a national policy that aims to advance equality, dignity, and welfare. The indicator of cigarette excise in this study is the amount of state received by KPPBC TMC Kediri in cigarette excise between 2018 and 2022, which is expressed in rupiah units.

PRICE

Price is a certain amount designed to reflect the value of a product or service that buyers and sellers agree to through negotiations. According to Philip Kotler (2010: 132), price is the amount of money a customer must pay to receive a product. On the other hand, Kotler and Keller (2009: 410) state that prices should reflect the value that consumers are willing to pay, not simply the cost of producing goods or providing services. According to Alma (2011: 120), price escalation is a discussion of price changes that will occur within a certain period of time. On the other hand, Kotler, cited by Molan (2005) asserts that a business must set the price in accordance with the terms offered and received by the customer. the price is more than the agreed price, then the business can not utilize the laboratory to the fullest; conversely, if the price is too far below the agreed price, then the business can not utilize the laboratory to the fullest. The price indicator used in this study is the total average price of raw rice sold by each rice producer in the Kediri area between 2018 and 2022, expressed in rupiah.

POVERTY

The way to define poverty is a person's ability to fulfill their basic needs, such as food, clothing, and shelter. Factors such as indicators, causes, and other limiting factors are becoming increasingly blurred. According to the Central Bureau of Statistics (BPS) and the Ministry of Social Welfare, poverty is a person's ability to meet the basic needs of a healthy life and has a proportional share of per capita income below the poverty threshold. This study is the number of poor people in the provinces and capital cities based on BPS data for 2018-2022.

PER CAPITA INCOME

According to Sukirno (2004: 33), GDP per capita is the GDP of a country for a certain period of time, usually one year. capita divided by the population of a country during the year, which is distributed from the national income in that year. It can be concluded that if a country's per capita income is high, its citizens will be informed fairly and impartially. In this study, the capital gain indicator is the total capital gain in the provinces and capital cities based on BPS data for 2018-2022.

III. RESEARCH METHODS

This study uses a quantitative method approach with the type of data used in this study being secondary data, in the form of excise revenue data, retail selling prices, poverty rates, per capita income, and cigarette consumption in Kediri District & City from 2018 to 2022. The data used is sourced from the National Statistics Agency and the East Java Provincial Statistics Agency as well as data from government agencies, KPPBC TMC Kediri.

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IV. RESULT AND DISCUSSION

A. Result

The method of analysis used in this study is Panel Data Regression which is a combination of cross section data with time series data, namely the same cross-section unit measured at different times. This study uses variables such as retail selling price (X1), excise tax (X2), poverty (X3), and per capita income (X4), as independent variables that affect cigarette consumption (Y) as variables that are affected or called dependent variables. Based on the results of data processing through the EVIEWS application, get the following results:

Descriptive Statistical Test

Table 4. The Descriptive Statistical Test

	<i>Maximum</i>	<i>Minimum</i>	<i>Mean</i>	<i>Std. Deviation</i>
EX	822320.0	12199.00	347208.4	359153.3
PR	16250.00	5600.000	10537.50	4046.814
PV	11.64000	7.160000	9.293000	1.928892
IN	527926.0	24608.00	254234.9	241509.7
CON	14439.00	10588.00	12282.70	1360.779

Best Model Test

Table 5. Best Model Test

<i>Estimation Methods</i>	<i>Testing Criteria</i>	<i>Result/Conclusion</i>
Chow-Test	Common effect >> Fixed Effect	Probability cross-section F (0,9955 > 0,05) "common effect"
Lagrange Multiplier	ffect >> RandomEffect	Probability cross-section F (0,2636 > 0,05) "common effect"

Panel Data Regression Estimation

Table 6. Panel Data Regression Estimation

$$CON = 2.41 + 0.04*EX + 0.006*PR - 0.47*PV - 0.02*IN$$

The explanation is as follows:

1. The constant value is 2.41 or 241%, meaning that without the variable excise (X1), price (X2), poverty (X3) and income (X4), the consumption variable (Y) will increase by 241%.
2. The beta coefficient value of the EX variable (X1) is 0.04 or 4%. If the value of other variables and the constant value of variable X1 increase by 1%, variable Y will increase by 4%. Likewise, on the contrary, if variable X1 decreases by 1%, variable Y will decrease by 4%.
3. The beta coefficient value of the PR variable (X2) is 0.006 or 0.6%. If the value of other variables and the constant value of variable X2 increase by 1%, variable Y will increase by 0.06%. Likewise, on the contrary, if the X2 variable decreases by 1%, the Y variable will decrease by 0.06%.
4. The beta coefficient value of the PV variable (X3) is -0.47 or -47%. If other variables and the constant value of variable X3 increase by 1%, variable Y will decrease by 47%. Vice versa, if variable X1 decreases by 1%, variable Y will increase by 47%.
5. The beta coefficient value of the IN variable (X4) is -0.02 or -2%. If other variables and the constant value of variable X4 increase by 1%, variable Y will decrease by 2%. Likewise, on the contrary, if variable X1 decreases by 1%, variable Y will increase by 2%.

T Test (Partial Test)

Table 6. T-test

	<i>Coefficient</i>	<i>Std. Error</i>	<i>t-Statistic</i>	<i>Prob.</i>
EX	0.044634	5.432589	3.757401	0.0032
PR	0.006098	3.011258	3.577.449	0.0043
PV	-0.47368	12.28250	-1.862.190	0.0895
IN	-0.02199	0.798002	-2.173.183	0.0525
CON	2.414769	188.2805	1.553522	0.1486

1. The resulting test of the T-Test on the variable EX (X1) of 0.044634 < t table 2.086 obtained a significant value of 0.0032 is smaller than 0.05 (0.0032 < 0.05) with a positive regression coefficient value so that it is stated in the first hypothesis that "retail selling price has a positive effect on cigarette consumption in Kediri".
2. The resulting test of the T-Test on the variable PR (X2) of 0.006098 < t table 2.086 obtained a significant value of 0.0043 is

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smaller than 0.05 ($0.0043 < 0.05$) with a negative regression coefficient value so that it is stated in the second hypothesis that "excise tax hurts cigarette consumption in Kediri".

3. The resulting test of the T-Test on the variable PV (X3) is $-0.47368 < t$ table 2.086 obtained a significant value of 0.0895 greater than 0.05 ($0.0895 > 0.05$) with a positive regression coefficient value so that the third hypothesis is stated that "poverty does not have a positive effect on cigarette consumption in Kediri".
4. The resulting test of the T-Test on the variable IN (X4) of $-0.02199 < t$ table 2.086 obtained a significant value of 0.0525 greater than 0.05 ($0.0525 > 0.05$) with a positive regression coefficient value so that the fourth hypothesis is stated "per capita income has no positive effect on cigarette consumption in Kediri".

F Test (Simultaneous Testing)

Table 7. F-Test

	<i>Weighted Statistic</i>
R-squared	0.890758
Adjusted R-squared	0.803364
S.E. of regression	603.4190
F-statistic	10.19247
Prob (F-statistic)	0.012728

The calculated F value of $-1.85 < F$ table is 4.53 and the sig value is $0.01 < 0.05$, then H_0 is rejected and H_a is accepted, meaning that the variables of excise tax, price, poverty, and income have an effect on cigarette consumption in Kediri.

Coefficient of Determination Test Result

Table 9. Coefficient of Determination Test Result

<i>Weighted Statistic</i>	
R-squared	0.890758
Adjusted R-squared	0.803364
S.E. of regression	603.4190
F-statistic	10.19247
Prob (F-statistic)	0.012728

From the coefficient of determination that has been obtained, it shows that the independent variables consisting of excise, price, poverty and income are able to explain the variable cigarette consumption in Kediri by 80.3364% while 19.6636% will be explained by other variables not included in this research model

Fixed-Effect Model Summarizes

Table 10. Fixed-Effect Model Summarizes

<i>Adjusted R2 Score</i>	<i>Probability (F-Stats)</i>	<i>Probability (t-Stats)</i>		
0.805417	0.012728	EX	0.0032	Significant
		PR	0.0043	Significant
		PV	0.0895	Insignificant
		IN	0.0525	Insignificant

B. Discussion

Excise Taxes Have a Positive and Significant Effect on Cigarette Consumption in Kediri (H1 Accepted)

From the results of data analysis, it is known that the excise tax variable has a positive and significant role in cigarette consumption. This study has different results from research conducted by Likha Inayati (2018) and Jin E. Kim, PhD; Janice Y. Tsoh, PhD (2016), who said that cigarette tariffs are not a factor that affects cigarette consumption. The nation aligns its cigarette consumption with health goals or reasons, therefore the country adopts slogans with the aim of reducing the use of cigarettes. This condition will certainly cause no change in the number of smokers so that cigarette consumption tends to remain and even if there is a change or increase in smokers, the amount is relative and insignificant.

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Retail Selling Price Has a Negative and Significant Effect on Cigarette Consumption in Kediri (H2 Accepted)

From the results of data analysis, it is known that the retail selling price variable has a negative and significant role in cigarette consumption. The results of this study are in line with research conducted by Rizky Aryasa Pratama (2018) which states that cigarette prices have an impact on cigarette consumption. The increase in cigarette prices will have an impact on reducing cigarette consumption, because most people will switch to cigarettes that are more affordable when compared to cigarettes that are usually consumed.

Poverty Has a Positive and Insignificant Effect on Cigarette Consumption in Kediri (H3 Rejected)

From the results of data analysis, it is known that the retail selling price variable has a negative and significant role in cigarette consumption. The results of this study differ (Tin Arifatun et al., n.d.) which states that if the number of poor people increases or decreases then Indonesian cigarette consumption will decrease and vice versa.

Percapita Income has a positive and insignificant effect on cigarette consumption in Kediri (H4 rejected).

From the results of data analysis, it is known that the variable per capita income has a positive and insignificant role in cigarette consumption. This study is different from the results of research proposed by Likha Inayati (2018) and Rizky Aryasa Pratama (2018) where they argue that household income has a positive effect on cigarette consumption. Because national income is a collection of people's income in a country, so that high and low national income affects the per capita income of a country, but the population of a country also affects the high and low per capita income. Therefore, it can be concluded that the number of people who have a large per capita income will be said to be evenly developed by local residents.

CONCLUSION

Based on the results of the analysis and discussion that has been carried out, it can be concluded that

1. Excise tax rates have a positive and significant effect on cigarette consumption. This means that excise tax rates will increase cigarette consumption patterns in Kediri.
2. Retail selling price has a negative and significant effect on cigarette consumption. This means that if there is an increase in the retail selling price of cigarettes, the cigarette consumption pattern in Kediri will decrease.
3. Poverty has a positive and insignificant effect on cigarette consumption. This means that if the poverty level rises, it does not affect cigarette consumption patterns in Kediri.
4. Per capita income has a positive and insignificant effect on cigarette consumption. This means that if people's per capita income rises, it does not affect cigarette consumption patterns in Kediri.

SUGGESTIONS

Based on the results that have been presented, there are several suggestions that researchers can convey as follows

1. State revenue from cigarette excise will always increase every year, but it needs to be realized that it is necessary to hold regulations to minimize cigarette consumption without reducing existing income
2. The high price of cigarettes has a role in reducing the level of public consumption so it is necessary to set a more expensive cigarette price to limit current cigarette consumption
3. Regarding poverty, it is suggested that the community should increase their income independently and make the government a facilitator.

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