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## **THE MECHANISM FOR UTILIZING TOBACCO PRODUCT EXCISE REVENUE SHARING FUNDS (DBH-CHT) IN BOJONEGORO REGENCY IS REVIEWED BASED ON THE THEORY OF DIGNITY JUSTICE**

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**Abstract:** *The Tobacco Product Excise Revenue Sharing Fund (DBH-CHT) is a fiscal instrument allocated by the central government to tobacco-producing regions and/or the tobacco product industry as a form of fiscal equity and support for community welfare. Bojonegoro Regency as one of the tobacco-producing areas obtained a significant allocation of DBH-CHT and used it for the fields of community welfare, health, and law enforcement. However, in practice, the mechanism for utilizing DBH-CHT still faces challenges related to target accuracy, inter-agency coordination, and program effectiveness. This study aims to analyze the mechanism of utilization of DBH-CHT in Bojonegoro Regency and assess it based on the Theory of Dignity Justice. The research method used is normative-empirical legal research with a legislative and conceptual approach. Data was obtained through literature studies on laws and regulations and interviews with relevant agencies within the Bojonegoro Regency Government and the Customs and Excise Office. The results of the study show that the management of DBH-CHT in Bojonegoro Regency in general has been carried out in accordance with the provisions of laws and regulations, especially the Minister of Finance Regulation Number 72 of 2024 and Regent Regulation Number 24 of 2011. The use of DBH-CHT is directed at programs that have a direct impact on tobacco farmers, farm workers, cigarette factory workers, and vulnerable communities through social assistance, skill development, health insurance, and law enforcement in the excise sector. Judging from the Theory of Dignity Justice, the mechanism for utilizing DBH-CHT in Bojonegoro Regency not only fulfills procedural justice, but also reflects substantive justice by placing human welfare and dignity as the main goal of public policy.*

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**Keywords:** *Excise Revenue Sharing Fund; DBH-CHT; Dignity Justice; Community Welfare; Bojonegoro Regency.*

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### **1. Introduction**

Indonesia is referred to as a state of law because all aspects of state administration and people's lives are regulated by law, as affirmed in Article 1 paragraph (3) of the 1945 Constitution. The principle of the rule of law requires that the implementation of government, the use of state authority, and the management of public resources, including state finances, be carried out responsibly, transparently, and based on laws and regulations. Effective and fair management of state revenue is one of the important



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pillars in realizing community welfare<sup>1</sup>.

Indonesia's state revenue is sourced from taxes, customs, and non-tax state revenues. One of the strategic sectors that contributes to state revenue is the tobacco product industry. Geographically and agrarianly, Indonesia has a large area and fertile soil, so the agricultural and plantation sectors have great potential in absorbing labor and improving people's welfare. Tobacco is one of the commodities with high economic value that thrives in various regions of Indonesia and until now still makes a significant contribution to the national economy<sup>2</sup>.

Based on data from the Central Statistics Agency (BPS) in 2024, the total area of national tobacco plantations will reach more than 252.90 thousand hectares<sup>3</sup>. East Java Province is the area with the largest land area, which is around 144.56 thousand hectares, followed by Central Java with 50.04 thousand hectares and West Nusa Tenggara with 39.31 thousand hectares. East Java is also recorded as the largest tobacco producing province in Indonesia with a contribution of around 57.01% of the total national production of 325.25 thousand tons. By 2024, the tobacco area in East Java will reach 147,229 hectares with a production of 185,443 tons, including Bojonegoro Regency which produces around 16,782 tons of tobacco.

Tobacco products are included in the category of Excisable Goods (BKC), which are certain goods whose consumption needs to be controlled, their circulation supervised, and their use can have a negative impact on society or the environment<sup>4</sup>. Excise is a state

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<sup>1</sup> Anastasya Putri Permana Aulia and Shafarina Intan Khomsah, "Restrictive Interpretation of Article 28 Paragraph (2) of the ITE Law," *Jurnal Yustika: Media of Law and Justice* 24, no. 1 (2021): 25–36, <https://doi.org/10.24123/yustika.v24i01.4603>.

<sup>2</sup> Abdillah Ahsan et al., *Evaluation of the Use of Tobacco Product Excise Revenue Sharing Fund (DBH-CHT) for the Welfare of Tobacco Farmers* (UI Publishing, 2022).

<sup>3</sup> Central Statistics Agency of Bali Province, "Statistics on the Use of Information and Communication Technology" (BPS Bali Province, 2024).

<sup>4</sup> Samuel, "The Role of the Utilization of Tobacco Excise Revenue Sharing Funds in Achieving the Purpose of Excise Imposition," *BPPK Journal* 15, no. 2 (2022): 1–15, <https://doi.org/10.48108/jurnalbppk.v15i2.698>.

levy on BKC regulated in Law Number 11 of 1995 concerning Excise as amended by Law Number 39 of 2007. The cigarette industry as a processor of tobacco products is one of the main contributors to state revenue through the Tobacco Product Excise (CHT), which consistently makes a large contribution to the State Revenue and Expenditure Budget (APBN).

In order to optimize state revenue while controlling cigarette consumption, the government implements high cigarette excise rates. Based on Article 5 paragraph (1) letter (a) of Law Number 39 of 2007, the excise rate can reach up to 275% of the basic factory price or 57% of the retail selling price. Part of the revenue from the CHT is then reallocated to the regions through the Tobacco Product Excise Revenue Sharing Fund (DBH-CHT) mechanism<sup>5</sup>.

DBH-CHT is a fund sourced from the State Budget and is allocated not only to tobacco excise-producing regions, but also tobacco-producing regions, as a form of support for the implementation of fiscal decentralization. Based on Law Number 39 of 2007 Article 66A, 2% of tobacco excise revenue is allocated as DBH-CHT<sup>6</sup>. This fund is divided into a composition of 30% for producing provinces, 40% for producing districts/cities, and 30% for other districts/cities, with management under the responsibility of the governor and approval of the Minister of Finance.

The use of DBH-CHT is further regulated in the Minister of Finance Regulation Number 72 of 2024, which stipulates a priority allocation of 50% for community welfare, 40% for the health sector, and 10% for law enforcement<sup>7</sup>. The funds are used to fund

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<sup>5</sup> Eko Edy Prayitno, "Disparity in the Implementation of Tobacco Excise Revenue Sharing Fund (DBH-CHT) on Regional Community Welfare Development Programs," *Journal of Law of the Pulpit Justitia* 10, no. 1 (2024): 182–95.

<sup>6</sup> D R Novandra and N R Herawati, "Analysis of the Implementation of the Distribution of Tobacco Product Excise Revenue Sharing Funds (DBHCHT) in the Form of Direct Cash Assistance in Magelang City in 2022-2023," *Journal of Politics and Government Studies* 13, no. 4 (2024): 614–28.

<sup>7</sup> Abdillah Ahsan et al., *Evaluation of the Use of Tobacco Product Excise Revenue Sharing Fund (DBHCHT) for the Welfare of Tobacco Farmers* (UI Publishing, 2022).



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programs to improve the quality of raw materials, industrial development, social environment development, socialization in the excise sector, and eradication of illegal excisable goods<sup>8</sup>.

At the regional level, DBH-CHT is also used as an instrument to overcome social problems and poverty, including through social environment development programs. In Bojonegoro Regency, the use of DBH-CHT is regulated in Regent Regulation Number 24 of 2011 which stipulates general guidelines for the use of funds, although it has not yet regulated in detail the technical mechanism for distribution to regional apparatus. In the 2025 fiscal year, Bojonegoro Regency will receive a DBH-CHT allocation of IDR 119.8 billion, which is divided according to national regulations.

However, in practice, the distribution of DBH-CHT in various regions faces a number of problems, such as delays in distribution due to the verification and validation process of recipient data, inaccuracy of targets, and weak regional regulations. Similar problems also occurred in Bojonegoro Regency, especially to avoid double recipient data between tobacco farm workers and cigarette factory workers.

This condition shows the importance of studying the mechanism for the use of DBH-CHT with a justice approach that is not only procedural, but also substantive. The theory of dignified justice developed by Teguh Prasetyo is relevant because it is based on the values of Pancasila, especially the second precept of just and civilized humanity. This theory emphasizes the protection of human dignity through a fair legal mechanism. Based on this background, this research is focused on the mechanism of utilization of DBH-CHT in Bojonegoro Regency from the theory of dignified justice.

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<sup>8</sup> D R Novandra and N R Herawati, "Analysis of the Implementation of the Distribution of Tobacco Product Excise Revenue Sharing Funds (DBH-CHT) in the Form of Direct Cash Assistance in Magelang City in 2022-2023," *Journal of Politics and Government Studies* 13, no. 4 (2024): 614–28.

## **2. Research Methods**

This study uses a normative-empirical legal research method by combining the study of written legal norms and the reality of their application in society. The approach used includes a statute approach to review the regulations governing the Tobacco Product Excise Revenue Sharing Fund (DBH-CHT) as well as a conceptual approach to analyze the mechanism for the use of DBH-CHT based on the theory of dignified justice. The research was carried out at the Economy and Natural Resources Section of the Bojonegoro Regency Government and the Customs and Excise Supervision and Service Office of Intermediate Type C Customs C. Bojonegoro. The data source consists of primary data obtained through interviews with officials of relevant agencies and secondary data in the form of laws and regulations and relevant official documents. The data collection technique was carried out through interviews and literature studies, while the data analysis used a qualitative descriptive method with deductive reasoning to assess the suitability between the legal arrangement and the practice of using DBH-CHT, as well as to examine the extent to which the mechanism has reflected substantive justice for the community in Bojonegoro Regency.

## **3. Analysis or Discussion**

### **3.1 Mechanism for the Implementation and Management of the Tobacco Product Excise Revenue Sharing Fund (DBH-CHT) in Bojonegoro Regency**

The Tobacco Product Excise Revenue Sharing Fund (DBH-CHT) is part of the Transfer to Regions scheme allocated to excise and/or tobacco-producing provinces and districts/cities in it. The distribution of DBH-CHT is carried out through a book-transfer mechanism from the State General Cash Account to the Regency/City Regional General Cash Account. After the funds are received at the regional level, the Governor has the authority and responsibility to manage, utilize, and determine the distribution of DBH-CHT to each Regent/Mayor based on the contribution and characteristics of each region. The provisions

for the distribution of DBH-CHT are regulated in Article 114 paragraph (2) of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which stipulates that the DBH-CHT allocation is given to the province of 0.8%, to the producing district/city of 1.2%, and to other districts/cities in the same province of 1%. Furthermore, Minister of Finance Regulation Number 67 of 2024 stipulates that the Governor calculates the DBH-CHT allocation of producing districts/cities based on a formulation that combines the excise weight of 60% and the weight of tobacco of 40%, which is then multiplied by the total DBH-CHT allocation throughout the province. The results of these calculations are the basis for the preparation of the DBH-CHT Activity and Budgeting Draft (RKP) in the district/city Regional Revenue and Expenditure Budget (APBD<sup>9</sup>).

In practice, in Bojonegoro Regency, the determination of the DBH-CHT allocation is carried out after the Ministry of Finance sets the regional allocation ceiling with the approval of the Minister. The determination of the allocation takes into account the provisions of the proportion of funds used as stipulated in the Regulation of the Minister of Finance Number 72 of 2024, namely 50% for the field of community welfare, 10% for the field of law enforcement, and 40% for the health sector, including the maximum limit of supporting activities<sup>10</sup>. In addition, the determination of beneficiary targets is based on data on the number of tobacco industry workers, tobacco farmers, and affected communities provided by the relevant regional apparatus, especially to support the National Health Insurance (JKN) program. The evaluation of the implementation in the previous year was also used as

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<sup>9</sup> Ade Pratiwi et al., "The Effectiveness of the Tobacco Excise Revenue Sharing Fund (DBH-CHT) in Overcoming the Impact of the Covid-19 Pandemic," *About Artha* 6, no. 1 (2022): 31–40, <https://doi.org/10.31092/jia.v6i1.1279>.

<sup>10</sup> Regia Pramesti Aulia Savitri et al., "

long soaking effect of heat cured acrylic resin on tobacco leaf extract (*Nicotiana tabacum*) 50% on color change"

effect of resin soaking time on heat cured on 50% tobacco leaf extract (*nicotiana tabacum*)," *Padjadjaran Journal of Dental Researchers and Students* 6, no. 3 (2022): 290, <https://doi.org/10.24198/pjdrs.v6i3.40556>.

material for planning improvements so that the use of DBH-CHT was more effective and efficient.

After the allocation is determined, the follow-up process is coordinated by the Bojonegoro Regency DBH-CHT Secretariat through the Economic and Natural Resources Section by involving various Regional Apparatus Organizations (OPD) supporting the DBH-CHT program. Each OPD prepares the DBH-CHT RKP according to the provisions and uploads the expenditure plan into the Regional Government Information System (SIPD) and the application of the Directorate General of Financial Balance (DJPK). The East Java Provincial Government then carried out a pre-RKP desk and discussion to verify, harmonize, and align program plans and budgets to be in line with provincial policies and laws and regulations. The record of the results of the discussion serves as a guideline for OPDs to improve the activity plan before further discussions with the DGT and related ministries until the final adjustment stage.

The series of planning, verification, and adjustment stages involving the provincial government and ministries shows the government's commitment to ensuring that DBH-CHT is used in accordance with regulations and targets. However, this layered mechanism requires strong coordination, quick response, and an effective communication system so as not to cause delays in budgeting and implementing activities. After the planning stage is completed, periodic monitoring and evaluation is carried out by the Governor for one budget year through quarterly and semi-monthly reports from districts/cities, field reviews, and evaluation meetings. This evaluation includes physical and financial achievements, suitability of targets and realization, obstacles faced, and follow-up improvements, so that the use of DBH-CHT is expected to run more optimally, on time, and provide real benefits to the community.



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### **3.2 The Utilization of the Tobacco Product Excise Revenue Sharing Fund (DBH-CHT) in Bojonegoro Regency Reviewed with the Theory of Dignity Justice**

State revenue derived from tobacco excise is in principle not fully managed by the central government, but is reallocated to local governments through the Tobacco Excise Revenue Sharing Fund (DBH-CHT) scheme as a form of appreciation for the region's contribution in supporting state revenue. Tobacco-producing regions and regions that have a tobacco product industry have a strategic role in the national production chain, so it is appropriate to get a share of the revenue to support regional development and improve the welfare of their communities. In this context, DBH-CHT is not only interpreted as a fiscal instrument, but also as a mechanism of equity and justice, so that regions that bear the social, economic, and environmental impacts of the tobacco industry can feel the real benefits of the contributions given. Bojonegoro Regency as one of the tobacco-producing regions uses DBH-CHT as a form of local government's responsibility in managing public funds in order to provide direct and indirect benefits to the community, especially groups involved and affected in the tobacco sector.

The use of DBH-CHT in Bojonegoro Regency is directed to support strategic areas that are closely related to the tobacco industry, namely community welfare, law enforcement, and health. Through the use of these funds, local governments strive to run programs that are not temporary, but are long-term and sustainable oriented. The main goal is to improve the quality of life of the community, strengthen social protection, and ensure that the results of state revenue from tobacco excise can be felt fairly by the community. In the field of community welfare, DBH-CHT is used to support the improvement of the quality of tobacco raw materials, the strengthening of agricultural facilities and infrastructure, as well as the provision of social assistance and the improvement of work skills. In the second semester of 2024, Bojonegoro Regency allocated a budget ceiling of IDR 48.44 billion for the field of

community welfare, which was then realized at IDR 45.83 billion. The budget is used for various activities targeting tobacco farmers, farm workers, cigarette factory workers, and other vulnerable communities.

The program to improve the quality of tobacco raw materials is realized through tobacco cultivation training that refers to the principles of Good Agricultural Practices (GAP). This activity involved hundreds of farmers who are members of a combination of farmer groups and farmer groups in various locations, with the aim of increasing farmers' knowledge, skills, and productivity. In addition, support for harvest and post-harvest handling is carried out through the procurement of tobacco chopper machines that assist farmers in improving the efficiency and quality of crop yields. The local government also provides assistance for farming facilities and infrastructure in the form of fertilizers, hand tractors, production road construction, and irrigation infrastructure development. The construction of production and irrigation roads has a significant impact in smoothing the distribution of agricultural products, reducing production costs, and increasing farmers' accessibility to the market. All of these activities are managed by the Food Security and Agriculture Service with a relatively high level of budget realization, reflecting the seriousness of the local government in supporting the tobacco farming sector as the economic backbone of rural communities.

In addition to support for the agricultural sector, DBH-CHT is also used for the program to provide Direct Cash Assistance (BLT) to tobacco farm workers and cigarette factory workers. This BLT program aims to provide social protection and maintain the purchasing power of people who depend on the tobacco sector, especially in the face of economic uncertainty. Thousands of farm workers and cigarette factory workers received cash assistance that was distributed in stages over several months. The determination of BLT recipients is carried out based on clear and measurable criteria as stipulated in the Regent



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Regulation, starting from domicile, employment status, to the category of poor and vulnerable people. The process of distributing BLT through the stages of data collection, verification and validation, determination through the regent's decree, to distribution through the distributing bank, shows the efforts of the local government to ensure that assistance is on target, avoid duplicate data, and minimize potential deviations.

The use of DBH-CHT in the field of community welfare also includes the development of employment social security and the improvement of job skills. The payment of Work Accident Insurance (JKK) and Death Insurance (JKM) contributions for tobacco sector workers provides protection against work risks, while job skills training programs are aimed at increasing the capacity of human resources. The training covers various fields such as garments, creative industries, product processing, agriculture, fisheries, and gastronomy, thus opening up alternative livelihood opportunities for the community. Thus, DBH-CHT not only functions as consumptive assistance, but also as a social investment to increase the economic independence of the community.

In the field of law enforcement, DBH-CHT is used to support the socialization of provisions in the field of excise and the eradication of the circulation of illegal excisable goods. The local government together with the Directorate General of Customs and Excise carry out various socialization activities to the community and stakeholders through face-to-face forums and communication media. This socialization aims to increase public understanding of excise regulations, the dangers of illegal cigarette circulation, and the importance of compliance with the law. In addition, periodic monitoring and evaluation of the implementation of excise provisions is carried out. Efforts to eradicate illegal excisable goods are carried out through information collection, joint operations, and cross-agency coordination. This activity is important to protect state revenue, maintain a healthy business climate, and prevent economic losses due to the circulation of illegal cigarettes. Although it

does not always have a visible direct impact, this law enforcement program plays a strategic role in creating legal awareness and order in the community.

The use of DBH-CHT in the health sector is one of the main focuses with a significant budget allocation. In the second semester of 2024, Bojonegoro Regency will allocate more than IDR 45 billion for health programs, especially in the form of payment of health insurance contributions for the community. This program includes the payment of BPJS Kesehatan contributions for tens of thousands of residents, including tobacco workers and farmers as well as people affected by termination of employment. The provision of health insurance is a very important form of social protection, because the tobacco farming sector has a significant health risk. With health insurance, people have better access to health services, so it is expected to maintain work productivity and improve family welfare. In addition, DBH-CHT is also directed to support the procurement of health facilities and infrastructure, including the operation of new hospitals in the Bojonegoro Regency area, as an effort to expand access to health services for the community.

Overall, the use of DBH-CHT in Bojonegoro Regency reflects the efforts of the local government in translating fiscal policies into programs that have a direct impact on the community. This approach is in line with the Theory of Dignity Justice which places humans at the center of development and emphasizes respect for human dignity and dignity. Through upskilling skills, social protection, and meeting basic needs, DBH-CHT becomes an instrument to realize substantive justice, not just procedural justice. This policy shows that the management of DBH-CHT is not only oriented towards budget realization, but also has a strong moral and social dimension. By ensuring that communities that contribute to state revenue from the tobacco sector receive fair and sustainable benefits, DBH-CHT serves as a means to realize inclusive, equitable, and dignified regional development.

#### **4. Conclusion**

1. Based on the results of research and discussion on the mechanism for the utilization of the Tobacco Product Excise Revenue Sharing Fund (DBH-CHT) in Bojonegoro Regency in 2024, it can be concluded that the management of DBH-CHT has been carried out in accordance with applicable provisions as stipulated in Regent Regulation Number 24 of 2011 concerning General Guidelines for the Use of Tobacco Product Excise Revenue Sharing Fund. All stages of management, from planning, budgeting, implementation, evaluation, to reporting, have followed the technical guidelines set by the central government and local governments. The mechanism shows the existence of a structured, measurable, and accountable management system, thus supporting the realization of the principles of transparency and accountability in the management of DBH-CHT in Bojonegoro Regency.
2. The use of DBH-CHT in Bojonegoro Regency has also been in line with the provisions of the Minister of Finance Regulation Number 72 of 2024 which prioritizes three main areas, namely community welfare, health, and law enforcement. In the field of community welfare, various programs such as training for tobacco farmers, assistance with agricultural facilities and infrastructure, as well as direct cash assistance for farm workers and cigarette factory workers have been proven to have a real impact in increasing capacity, social protection, and community income. In the health sector, the use of DBH-CHT supports the provision of infrastructure and health services, while in the field of law enforcement, this fund plays a role in strengthening supervision of the circulation of illegal cigarettes and increasing compliance with excise regulations. Viewed from the perspective of the theory of dignified justice, the management and utilization of DBH-CHT in



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Bojonegoro Regency not only fulfills the procedural aspect, but also provides substantive benefits that are directly felt by the community, thus reflecting the efforts of the local government in realizing justice, legal certainty, and benefits in a balanced manner.

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