



Review of *Siyasah Dusturiyah* against smuggling of goods based on Regulation of the Directorate General of Customs and Excise Number P-53/Bc/2010 in the City of Bandung

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ARTICLE INFO	ABSTRACT
<p>Keywords:</p> <p>Economic justice; Illegal smuggling; Islamic political theory; Public welfare; <i>Siyasah dusturiyah</i>.</p> <hr/> <p>Article history:</p> <p>Received 2025-06-10 Revised 2025-07-04 Accepted 2025-07-07</p>	<p>This study aims to critically examine the effectiveness of law enforcement efforts against illegal goods smuggling conducted by the Directorate General of Customs and Excise in Bandung City, based on Regulation No. P-53/BC/2010, through the normative lens of <i>Siyasah Dusturiyah</i> in Islamic political theory. Employing a qualitative juridical-empirical method, this research integrates doctrinal legal analysis with field data obtained through interviews, document studies, and observations. The findings reveal persistent structural and operational challenges, including limited technological surveillance, insufficient human resources, weak inter-agency coordination, and low public legal awareness. These issues have contributed to the continued rise in smuggling activities, indicating gaps in the current enforcement framework. From the perspective of <i>Siyasah Dusturiyah</i>, smuggling is not merely a violation of state law but a transgression against public welfare (<i>maslahah 'ammah</i>), undermining economic justice and societal harmony. The study concludes that an integrated enforcement strategy—combining preventive, repressive, and rehabilitative approaches—is essential to address the root causes of smuggling. Furthermore, the research contributes theoretically by reinforcing <i>Siyasah Dusturiyah</i> as a moral and legal framework for customs governance, and practically by advocating for a participatory and ethically grounded legal culture. This holistic model is vital for developing an accountable, just, and spiritually conscious enforcement system in the face of transnational economic threats.</p> <p>Contribution: By situating smuggling as not only a legal violation but also a breach of public welfare and economic justice from an Islamic political perspective, the research advances the discourse on integrating moral and spiritual values into state governance.</p>

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1. INTRODUCTION

International trade is one of the main pillars of global economic growth. The increasingly intensive flow of goods across countries as a result of economic globalization has brought significant benefits in driving national development, increasing production efficiency, and expanding consumer choices (Matyushok et al., 2021).

However, along with the increasing volume of international trade, serious challenges have also emerged related to the supervision of the flow of goods between countries, especially in terms of illegal smuggling practices (Usman et al., 2021). This phenomenon is not only a national issue but also a transnational problem that threatens economic security, social stability, and public health globally.

Organizations such as the World Customs Organization (WCO) and the United Nations Office on Drugs and Crime (UNODC) have highlighted that cross-border smuggling—whether in the form of narcotics, weapons, counterfeit products, or consumer goods such as used clothing and illegal cigarettes—continues to increase and is a major challenge in international trade governance (Canton, 2021). Developing countries, including Indonesia, face greater vulnerability due to limited surveillance technology, weak law enforcement systems, and structural corruption practices that still occur in strategic sectors (Wibisana & Hasbullah, 2024).

In Indonesia, smuggling of illegal goods is a recurring structural problem. Weaknesses in the monitoring system, limited human resources, and suboptimal synergy between agencies have caused significant economic losses. Data from the Ministry of Finance states that state losses due to smuggling practices reach IDR 50 trillion per year (Kementerian Keuangan Republik Indonesia, 2023). The types of goods smuggled vary widely, from consumer goods to dangerous goods such as narcotics and excise products.

Bandung City, as one of the regional economic centers and strategic distribution routes in West Java Province, is an area that is very vulnerable to smuggling practices. Based on the report (Direktorat Jenderal Bea dan Cukai, 2024), there has been an increasing trend in the number of smuggling cases in the last five years. To answer this challenge, the government through the Directorate General of Customs and Excise has stipulated Regulation of the Director General of Customs and Excise Number P-53/BC/2010 as a legal basis for supervising and taking action against smuggling practices, especially as regulated in Article 3 (Direktorat Jenderal Bea dan Cukai, 2010).

However, even though the regulation has been formulated legally and formally, the implementation of the policy still faces various obstacles in the field. Some of these include limited monitoring technology, weak cross-sector coordination, low public legal awareness, and the ongoing practice of abuse of authority by law enforcement officers (Handayani & Putra, 2021). The ineffectiveness of law enforcement risks creating legal loopholes that are exploited by transnational smuggling networks (Rifqi et al., 2021).

Interestingly, this issue can not only be analyzed from a positive legal perspective alone, but also from a religious normative approach that emphasizes the moral, ethical, and spiritual dimensions in public policy. Within the framework of Islamic law, the theory of *industrial politics* is part of *siyasah shar'iyah*—offers a juridical-empirical approach to state governance that emphasizes the importance of justice, public protection, and public welfare (Azhar, 2024). The state, in this perspective, has a sharia mandate to prevent damage (*fasad*) and uphold social justice through law enforcement instruments, including in the supervision of cross-border goods (Asnawi, 2019).

In the context of Indonesia as a country with a Muslim majority population, the application of Islamic values in public policy can be an alternative approach that strengthens the moral and social legitimacy of the law enforcement process (Rodiyah et al., 2023). State actions such as confiscation and destruction of illegal goods, if carried out fairly and transparently, reflect the implementation of sharia authority in maintaining a healthy social and economic order (Rukmono et al., 2024).

Based on this background, this study aims to analyze the effectiveness of the action against smuggling of illegal goods by Customs and Excise in Bandung City based on the Regulation of the Director General of Customs and Excise Number P-53/BC/2010. In addition, the approach of industrial politics is used as a normative perspective in assessing the extent to which law enforcement policies are in line with the principles of justice, *problem*, and protection of the people in Islamic law. This research is expected to provide theoretical and practical contributions in formulating more effective, fair, and sustainable customs enforcement policies in increasingly complex global and local contexts.

2. METHOD

This study uses an empirical legal method, namely a method that combines normative analysis of applicable legal regulations with observations of practices or implementation in the field (Suyanto, 2023). In this context, the researcher analyzes the implementation of the Regulation of the Director General of Customs and Excise Number P-53/BC/2010 Article 3 concerning the authority to take action against the smuggling of illegal goods, and evaluates the effectiveness of its implementation in the city of Bandung.

The research method used in this study is a qualitative method with a descriptive approach, which aims to comprehensively describe the implementation of the action against smuggling of illegal goods by the Directorate General of Customs and Excise in Bandung City based on the Regulation of the Director General of Customs and Excise Number P-53/BC/2010 Article 3. This study not only analyzes the legal substance normatively, but also evaluates the implementation and challenges in the field, including limited resources, coordination between agencies, and public legal awareness. In addition, the *Siyasah Dusturiyah* approach is used to assess these law enforcement actions within the framework of justice and public welfare according to an Islamic perspective (Afrizal, 2017). The descriptive method is used to understand social phenomena by describing objective conditions systematically and factually (Silverman, 2015).

3. RESULTS AND DISCUSSION

Smuggling of goods and weaknesses in the supervision system

Smuggling of goods is a global phenomenon that has become a concern for many countries due to its impact on economic stability, trade order, and national security. In various countries, including Indonesia, the practice of smuggling is considered a serious violation of international trade law and the applicable customs system. According to the World Customs Organization (WCO), smuggling not only includes evasion of duties and excise but also contributes to the circulation of illegal goods such as narcotics, weapons, and counterfeit products that endanger society and damage the formal economy (Krylova, 2023).

The term "smuggling" is defined as the activity of bringing in or taking out goods secretly and in violation of the law, especially without going through official procedures or without paying import duties (Ashilah, 2020). From a national legal perspective, Law Number 17 of 2006 concerning Customs defines smuggling as the act of bringing in or taking out goods from Indonesian customs territory without complying with applicable legal provisions, such as paying import duties, excise, or following customs procedures (Ariyanto et al., 2024).

Terminologically, smuggling includes two main forms: *smuggling in* and *smuggling out*, both of which aim to avoid fiscal burdens or avoid detection by legal authorities (Meymand et al., 2024). This practice is cross-border and involves complex networks, including international syndicates that exploit regulatory loopholes, corruption, and weak border surveillance systems.

In the context of Indonesian customs, smuggling specifically refers to violations of the provisions of the Customs Law (Yossymon, 2024). This activity can be in the form of illegal entry of goods without a permit or without payment of duties and taxes, or the removal of goods from Indonesian territory without legal procedures (Purwana et al., 2023). The impact of smuggling not only results in state losses in the form of lost revenue but also disrupts the competitiveness of the national industry and has the potential to endanger the community if the smuggled goods are dangerous or unfit for consumption.

In practice, smuggling is often carried out in various forms and modes. In Indonesia, especially in strategic areas such as Bandung City, smuggling occurs on a small to large scale and involves a diverse network of perpetrators. Bandung City, which has high economic activity and a flow of goods, is an area that is quite vulnerable to this illegal practice. Several factors have contributed to the increase in cases of smuggling of illegal goods, including economic factors and weaknesses in the supervision and law enforcement system. Economic factors such as poverty, unemployment, and income inequality often encourage individuals or groups to seek illegal profits for the sake of survival (Maisondra & Timur, 2023). In urgent conditions, smuggling practices become a shortcut to obtaining income, even though it is against the law.

Smuggling can be classified into two groups based on its main causes. *First*, smuggling due to economic factors, namely, carried out by individuals or groups who experience financial pressure, do not have access to formal employment, or live in marginal conditions (Natarajan, 2019). In this context, smuggling is considered a form of *survival economy*, where the perpetrator does not have high criminal intentions, but is driven by the basic need to survive. *Second*, smuggling due to deliberate factors or organized crime, which is carried out by actors who have economic capacity and extensive networks, but consciously choose illegal routes in order to gain large profits (Yuliantiningsih, 2019). This group usually exploits weaknesses in the supervision system, regulatory loopholes, and the potential for corruption in law enforcement institutions. On an international scale, this activity is often related to transnational organized crime involving syndicates trading in illegal goods, weapons, or narcotics (Legrand & Leuprecht, 2021).

In addition, weak supervision and law enforcement are also significant factors that facilitate the occurrence of the smuggling of goods. Among them are the limitations of detection technology used by customs officers, the lack of trained human resources (HR), and the less-than-optimal implementation of established regulations,

such as Regulation of the Director General of Customs and Excise Number P-53/BC/2010 Article 3 concerning the authority to supervise goods. Lack of coordination between agencies, low integrity of officers, and opportunities for abuse of authority create space for perpetrators to exploit legal loopholes (Direktorat Jenderal Bea dan Cukai, 2010). Findings from the World Customs Organization (WCO, 2023) show that in developing countries, structural weaknesses such as these are major obstacles to border control and the eradication of illegal trade (Mutua & Felix, 2023).

Thus, the smuggling of illegal goods in Bandung City must be understood as a complex socio-economic phenomenon. It is not enough to only be handled through a repressive approach or enforcement alone, but must also be accompanied by preventive and strategic steps. This approach includes improving community welfare through the creation of decent jobs, strengthening the supervision and coordination system between institutions, implementing modern technology for early detection, and increasing the capacity and integrity of law enforcement officers. In addition, public education regarding the negative impacts of smuggling on the national economy and social injustice is also an important key in building collective awareness to reject this illegal practice (Ridwan & Azhari, 2024).

Islamic perspective on smuggling of goods

In Islam, the practice of smuggling illegal goods is not only against state law, but also a form of injustice and destruction that is strongly condemned by religious teachings. The Qur'an strictly prohibits all forms of illegal taking of property. This prohibition is stated in the word of Allah SWT in QS. Al-Baqarah verse 188:

وَلَا تَأْكُلُوا أَمْوَالَكُمْ بَيْنَكُمْ بِالْبَاطِلِ وَتُدْخُلُوا بِهَا إِلَى الْحُكَّامِ لِتَأْكُلُوا فَرِيقًا مِّنْ أَمْوَالِ النَّاسِ بِالْإِثْمِ وَأَنْتُمْ تَعْلَمُونَ

"And don't some of you consume the wealth of others in a false way and (don't) you take (the matter of) that wealth to the judge so that you can consume some of the other person's wealth by (the way of committing) sin, even though you know it." (Q.S. Al-Baqarah: 188)

This verse emphasizes that dishonest economic practices, such as smuggling, fall into the category of taking other people's property in a wrong way. In the Islamic view, such acts not only harm social justice, but also damage the moral and spiritual order of society (Hikam, 2024).

The Prophet SAW also warned his people about the importance of guarding property and the prohibition of taking something that is not his right. In the context of smuggling, this action falls into the category *ghulul* or embezzlement of state assets, which is a major sin in Islam. This is confirmed in the hadith of the Prophet SAW:

إِنَّ دِمَاءَكُمْ وَأَمْوَالَكُمْ وَأَعْرَاضَكُمْ عَلَيْكُمْ حَرَامٌ، كَحُرْمَةِ يَوْمِكُمْ هَذَا، فِي شَهْرِكُمْ هَذَا، فِي بَلَدِكُمْ هَذَا

"Indeed, your blood, your wealth and your honor are forbidden to you (to be violated) just as this day, this month and this land are forbidden." (HR. Bukhari No. 67 and Muslim No. 1679)

This hadith emphasizes that public property, including state revenues from taxes and customs, is a collective right of the people that should not be seized unjustly (Rasyid et al., 2023). Smuggling, as an act of taking advantage to the detriment of the state and society, clearly violates the principles of justice and trustworthiness which are the main pillars of Islamic teachings.

The crime of smuggling can also be seen as a manifestation of the weak spiritual awareness and values of monotheism in the perpetrators. When humans break their connection with Allah as a source of good values, then actions that harm others are considered reasonable for personal interests (Sani, 2024). In fact, the principle of monotheism in Islam instills the belief that every human action will be held accountable, as the word of Allah SWT:

فَمَنْ يَعْمَلْ مِثْقَالَ ذَرَّةٍ خَيْرًا يَرَهُ ۖ وَمَنْ يَعْمَلْ مِثْقَالَ ذَرَّةٍ شَرًّا يَرَهُ

"So whoever does good deeds the size of a particle, he will surely see (the reward). And whoever does evil the size of a particle, he will surely see the (retribution)." (Q.S. Az-Zalzalah: 7-8)

This verse provides a deep understanding that every act, no matter how small, will be taken into account by Allah SWT. Thus, smuggling is not just an administrative violation, but also a sin that demands repentance and self-improvement (Fahliza et al., 2024). Furthermore, Islam teaches that the lives of people must be

built on the basis of bearing each other's burdens (*takaful*) and not harming each other. The draining of state resources through smuggling eliminates the community's right to public services, infrastructure, and welfare that should be obtained from state revenues. This is a form of social injustice that harms many parties, especially vulnerable groups and the poor. Therefore, within the framework of *maqashid sharia*, actions like this are contrary to the principle of safeguarding property (*hifzhul meal*) and maintaining public welfare (Ferdinand, 2024).

In this context, the responsibility to prevent smuggling does not only lie on the shoulders of law enforcement officers, but also becomes the collective responsibility of Muslims. Ulama, educators, community leaders, and policy makers must work together to provide a comprehensive understanding to the community about the dangers of smuggling, both from the perspective of state law and from the perspective of sin and spiritual impacts (Rahman & Setia, 2022). *Da'wah* must be directed not only at matters of ritual worship, but also at real socio-economic problems in society.

By strengthening moral and spiritual literacy among the community, it is hoped that a collective awareness will be formed that smuggling practices not only harm the country but also damage the blessings of people's lives. Integrative religious education, empowerment of the people's economy, and fair law enforcement are the three main pillars in efforts to eradicate smuggling from its roots. Islam not only encourages its people to stay away from injustice, but also orders them to actively create a just, clean, and blessed social system (Berebon, 2025).

Challenges of combating illegal goods smuggling in Bandung City

As a regional economic center in West Java, Bandung City has a strategic position that makes it very vulnerable to illegal smuggling activities. Easy access to land distribution routes and its proximity to Husein Sastranegara Airport make this city often a gateway for goods without official customs documents. In addition to threatening state revenues, smuggling also has the potential to weaken the competitiveness of local industries and disrupt the socio-economic stability of the community (Sarjito et al., 2024).

Data from the West Java Regional Office of the Directorate General of Customs and Excise shows an increasing trend in the number of smuggling cases in Bandung City over the past four years. Table 1 discovers the results of the action showing the number of cases and types of illegal goods confiscated:

Table 1. Summary of confiscated illegal goods: number of cases and types

Year	Number of Cases	Types of Goods Confiscated
2020	37	Illegal cigarettes, cosmetics without BPOM permit
2021	45	Illegal cigarettes, supplements without distribution permits, imported used clothing
2022	59	Illegal cigarettes, illegal gadgets, <u>unregistered</u> vehicle parts
2023	66	Illegal cigarettes, illegal food, cosmetics without BPOM permits, <u>illegal</u> drugs

(Source: West Java DJBC Regional Office – Bandung Customs and Excise Office, 2024)

This increase in cases confirms that current law enforcement efforts still face various obstacles. The limitations of modern detection tools, minimal human resources, and less than optimal implementation of internal regulations are major challenges. In addition, socio-economic factors, such as high public demand for cheap goods, also trigger the circulation of illegal goods (Agustino et al., 2018).

Therefore, the eradication of smuggling in Bandung City cannot rely only on police and customs operations, but requires a more comprehensive strategy. It requires cross-agency synergy, utilization of the latest surveillance technology, and an educational approach to the community so that they understand the negative impacts of smuggling on the economy and health (Astutik, 2025). This approach is expected to increase the effectiveness of supervision and foster collective awareness to maintain regional economic sovereignty.

As one of the centers of economic growth in West Java, Bandung City has high mobility of goods trade, both legally and illegally. Bandung's geographical position close to national and international distribution routes makes it vulnerable to various modes of smuggling (Purnomo, 2016). Goods such as cigarettes without excise,

cosmetics without distribution permits, illegal food, and even fake medical devices are commodities that often circulate in this area.

Dense trading areas such as Gedebage, Cibaduyut, Kiaracondong, and their surroundings are the main traffic points for the distribution of goods from outside the region and even abroad (Directorate General of Customs and Excise, 2024). To overcome this problem, the government, through the Directorate General of Customs and Excise, has issued Regulation of the Director General of Customs and Excise Number P-53/BC/2010, which is the legal basis for the implementation of supervision and action against smuggling. In this regulation, technical regulations are regulated regarding the authority of the supervision, intelligence, and investigation units in preventing and taking action against the circulation of illegal goods that enter without valid customs procedures (Directorate General of Customs and Excise Regulation No. P-53/BC/2010).

Enforcement of the regulation of the Directorate General of Customs and Excise Number P-53/BC/2010 is expected to provide a deterrent effect on perpetrators while securing potential state revenues from the customs and excise sector (Kementerian Keuangan Republik Indonesia, 2023). However, in its implementation, there are still various significant challenges that hinder the effectiveness of enforcement. Based on data from the Bandung Customs and Excise Office, there has been an increasing trend in the number of cases of smuggling of illegal goods that have been successfully prosecuted, from 256 cases in 2020 to 432 cases in 2023 (Direktorat Jenderal Bea dan Cukai, 2024). This shows that smuggling activities are not only increasing in quantity but also increasingly complex in the *modus operandi* used.

Some of the main obstacles in implementing effective enforcement are limited detection tools, lack of human resources in the field, and weak coordination across related agencies (Ratnasari, 2021). In addition, low public legal awareness and market demand for illegal goods further exacerbate this problem (Adhitama, 2020). Smuggled goods that successfully enter the local market not only harm the state in terms of revenue, but also create unfair competition that is detrimental to domestic business actors. In fact, some illegal goods that enter, such as food, medicine, and cosmetics, without permission from the Food and Drug Supervisory Agency (BPOM), have the potential to have serious impacts on public health (Soraya et al., 2024).

In facing these challenges, synergy between the central government, local governments, and the community is the main key to successful enforcement. Law enforcement by Customs and Excise must be equipped with an educational and preventive approach so that the public is more aware and plays an active role in preventing the circulation of illegal goods. In addition, a strong internal guidance system is needed, comprehensive data integration between agencies, and consistent and non-discriminatory law enforcement so that supervision policies can run effectively and sustainably (Rifqi et al., 2021). This effort is not only about maintaining state revenues, but is also an important part of maintaining economic justice while protecting the community from the negative impacts caused by illegal goods (Azizah & Purwana, 2021).

Smuggling of goods from the perspective of politics

From the perspective of *Siyasah Dusturiyah*, which is a branch of *siyasah shar'iyah*, the main focus is on the political system and government governance based on Islamic principles (Nirana & Jamhari, 2024). This framework affirms that the state has an obligation to protect the public good (*maslahah 'ammah*), uphold justice, and prevent and overcome all forms of damage or *mafsadah* that can disrupt the social, economic, and legal life of the community (Solikhudin & Rohman, 2023). The smuggling of illegal goods, in this context, is not just a simple administrative or criminal violation, but an action that threatens the stability of the country's economy and disrupts the well-being of the people in general.

As a form of social and economic damage, smuggling of illegal goods has multiple impacts, ranging from losses in state revenues, imbalances in business competition, to the potential for the spread of dangerous goods that endanger public health (Kashif et al., 2025). Therefore, the state in the concept of *siyasah dusturiyah* is responsible for carrying out strict regulations, supervision, and action to eliminate or minimize such damage in order to maintain the *maslahah 'ammah* and ensure the continuity of fair and effective governance.

The *siyasah dusturiyah* approach also emphasizes the importance of balance between law enforcement and the fulfillment of citizens' rights, so that the policies implemented must be based on the principles of justice and *maslahat* so as not to cause injustice or social inequality that will actually worsen the conditions of society (Sayem et al., 2023). Thus, handling the smuggling of illegal goods is not only the task of law enforcement or Customs and Excise, but is a collective obligation that must involve all components of the state in order to create common welfare (*maslahah 'ammah*) in accordance with Islamic principles.

One of the real forms of damage in modern society is the practice of smuggling illegal goods, which not only causes significant losses to state finances but also damages the national trade system (Kulish et al., 2021). Moreover, this practice has the potential to endanger public safety through the circulation of goods whose quality and safety are not guaranteed, as well as creating economic inequality that is detrimental to legal business actors and causes social injustice (Selznick, 2020).

In this context, the role of the government through strategic institutions such as the Directorate General of Customs and Excise is a real manifestation of the state's responsibility in implementing the function of *siyasah dusturiyah*. The action against the smuggling of illegal goods carried out based on the Regulation of the Director General of Customs and Excise Number P-53/BC/2010 is part of the implementation of state authority to maintain social stability and the order of the economic life of the community (Kementerian Keuangan Republik Indonesia, 2023). This emphasizes that the state is not only present as a regulator, but also as a protector and enforcer of justice in the economic realm.

The principle of *siyasah dusturiyah* emphasizes that the implementation of government authority must be based on the values of justice, responsibility, and common good (*maslahah*). Therefore, government efforts to combat smuggling must not be limited to repressive actions alone, but must be accompanied by a comprehensive preventive approach (Samad & Shafii, 2021). This approach includes legal education for the public to increase awareness of the importance of compliance with the rules, as well as improving the supervision system supported by the latest technology to ensure transparency and accountability (Ionescu, 2025).

These preventive measures are crucial so that the policies implemented can address the root of the smuggling problem systematically, not just address the symptoms on the surface. In this framework, smuggling is not only seen as an administrative or ordinary legal violation, but also as a form of violation of the principle of economic equality and fair distribution of wealth—a fundamental aspect of the teachings of *siyasah dusturiyah* (Lelliott & Miller, 2023).

Furthermore, industrial law provides a normative framework that emphasizes that the state is obliged to ensure a fair distribution of wealth and protect its citizens from detrimental and exploitative economic practices (Beresford et al., 2023). In this context, the government's failure to take optimal action against smuggling means that the state has failed to carry out its fundamental function as a protector of public interests and a maintainer of social justice. Therefore, strengthening governance, including consistent law enforcement and cross-sector synergy, is the main key in facing the challenges of smuggling of illegal goods (Zhong, 2025).

In addition, smuggling practices often involve complex organized crime networks, manipulation of administrative systems, and exploitation of existing legal loopholes to deceive law enforcement officers and secure illegal profits (Legrand & Leuprecht, 2021). From a legal perspective, this condition underlines the urgency of bureaucratic reform and institutional strengthening so that law enforcement officers can work professionally, transparently, and free from political intervention or corruption that damages the function of law enforcement (Adamoniene & Ruibyte, 2022).

Thus, the application of the principle of *siyasah dusturiyah* in the prosecution of illegal smuggling of goods places the state as the guardian of justice and protector of society from the detrimental impacts caused by these illegal practices. The policies formulated and implemented must be able to provide broad benefits (*maslahah*) for all levels of society, while closing the gap for all forms of *mafsadah* (damage) that can threaten economic and social stability (Ibrahim et al., 2019).

The state, through strategic institutions such as the Directorate General of Customs and Excise, is obliged to make the eradication of smuggling an integral part of its sharia and constitutional responsibilities. This is an effort to build a just, clean, and common good governance. The implementation of *siyasah dusturiyah* here is not only limited to law enforcement, but also strengthens the moral and ethical foundations of government that uphold justice and the welfare of the people as a whole (Suramin, 2021).

The role of customs and excise in handling the smuggling of illegal goods

Smuggling of illegal goods is one of the serious problems that threatens economic stability and the social order of society. Although customs regulations have been strictly implemented, this practice continues, indicating that the handling efforts made are not optimal, both in terms of structure and law enforcement culture (Ballas & Balla, 2024). Smuggling not only harms state revenues, but also creates market inequality and is contrary to the principle of justice in the distribution of goods and community wealth (Ridwan & Azhari, 2024).

To overcome this problem, the Directorate General of Customs and Excise has adopted three main strategies, namely preventive, repressive, and rehabilitative approaches that complement each other.

A preventive approach is a very crucial initial step, where supervision is sharpened by utilizing the latest technology such as high-tech scanners, big data, and artificial intelligence. This technology allows for fast and accurate identification of goods so that the potential for smuggling can be minimized early on. In addition, legal education and socialization to the community and business actors are also intensified in order to build collective awareness of the negative impacts of smuggling and its legal consequences (Ridwan & Azhari, 2024). This awareness is expected to encourage the public not only to be passive observers, but also to play an active role in reporting suspicious activities. Synergy between institutions is also an important foundation, where Customs and Excise collaborate closely with the Police, TNI, and Prosecutor's Office through intelligence exchanges and joint operations, so that smuggling action can be carried out in an integrated and effective manner (Nurzeha, 2024).

In addition to preventive measures, a repressive approach is also applied by taking firm action against smuggling perpetrators, including confiscation of evidence and a transparent and fair legal process. This consistent law enforcement aims to provide a deterrent effect and strengthen the supremacy of law (Arifin, 2024). Meanwhile, a rehabilitative approach is no less important as an effort to provide guidance for the perpetrators involved, especially those who violate due to socio-economic factors or lack of understanding of the law. Through rehabilitation, perpetrators are expected to return to the right path and not repeat violations, so that handling of smuggling runs comprehensively from upstream to downstream (Vayezi et al., 2024). With a combination of these three approaches, the Directorate General of Customs and Excise seeks to realize effective, fair, and sustainable customs supervision in order to protect the national economy and the welfare of the wider community.

The repressive approach implemented by the Directorate General of Customs and Excise is a crucial step in taking firm action against the practice of smuggling illegal goods (Direktorat Jenderal Bea dan Cukai, 2024). This effort includes preventing and confiscating illegal goods that try to enter through ports, airports, or other vulnerable distribution channels, thus inhibiting the circulation of illegal products from the start. In addition, legal action is carried out consistently against perpetrators of smuggling, both individuals and corporations, in accordance with the provisions stipulated in Law No. 17 of 2006 concerning Customs and Regulation of the Director General of Customs and Excise Number P-53/BC/2010. The process of destroying smuggled goods that are not fit for distribution, such as illegal cigarettes, unlicensed cosmetics, narcotics, and counterfeit medical devices, is also an important part of ensuring that these dangerous goods do not circulate again in the community (Direktorat Jenderal Bea dan Cukai, 2010).

Meanwhile, the rehabilitative approach focuses more on system recovery and long-term prevention so that the process of handling smuggling does not stop at just taking action (Pramono, 2022). Continuous evaluation of internal policies and procedures is carried out to strengthen the integrity and professionalism of Customs and Excise officers (Kusumawardhani & Diokno, 2022). Improving employee welfare is also a priority, in order to minimize the risk of corruption and collusion which often become loopholes for smuggling. The reward and punishment system is applied strictly, as well as empowering strict internal supervisory functions, in order to maintain accountability and transparency in carrying out tasks.

Thus, this strategy aims to close various legal loopholes that have been exploited by smugglers, while preventing the spread of state losses due to customs violations. Thus, combating the smuggling of illegal goods not only strengthens the country's economic sovereignty, but also creates a healthy and competitive trade climate (Krylova, 2023). This effort is also expected to be able to restore public trust in law enforcement officers in the customs sector, making the Customs and Excise institution the vanguard in maintaining national economic stability.

Within the framework of *Siyasah Dusturiyah*, the enforcement action carried out by the Directorate General of Customs and Excise is not merely the implementation of administrative procedures or positive law, but rather a manifestation of *tanfīḍal-qānūn* which has strong sharia legitimacy. The state, in this perspective, is mandated by sharia to maintain public welfare (*maslahah 'ammah*) by carrying out the function of supervision and taking action against practices that are detrimental to the state economy and the wider community, such as smuggling of illegal goods (Pangestu, 2020). These efforts not only enforce the rule of law formally, but also realize

maqāshid al-sharī'ah, namely preserving property (*hifz al-māl*), security (*hifz al-nafs*), and socio-economic stability (*hifz*).

The effectiveness of handling illegal smuggling of goods is not actually measured by the quantity of goods confiscated or the perpetrators prosecuted, but must be seen as the result of a structured and sustainable customs system in systematically suppressing the risk of violations (Sari, 2023). In the context of *siyasah dusturiyah*, this implies that governance—especially in the field of economic supervision—must be built on the principles of justice (*'adl*), transparency (*shafāfiyyah*), and accountability (*mas'ūliyyah*), which can integrally guarantee the creation of common good and prevent the occurrence of *mafsadah* (damage) as a whole. Therefore, strengthening institutions and cross-sector synergy are vital elements in implementing effective and equitable law enforcement, so that the customs system can function optimally as a guardian of the country's socio-economic stability within the framework of *siyasah dusturiyah*.

4. CONCLUSION

The efforts to take action against illegal smuggling practices by the Directorate General of Customs and Excise in Bandung City, as regulated in the Regulation of the Director General of Customs and Excise Number P-53/BC/2010, still face fundamental challenges both structurally and functionally. Although statistics show an increase in the number of cases that have been successfully prosecuted, this trend actually reflects the less-than-optimal effectiveness of the supervision system, limited human resource capacity, and weak cross-agency coordination that should be the backbone of a strong customs system. Smuggling is not merely seen as a violation of positive law, but rather as a form of injustice that damages the social order, threatening the public welfare (*maslahah 'ammah*), and weaken public trust in state institutions.

The state, according to this view, has a strong sharia mandate to ensure distributive justice and protect the integrity of the national economy through law enforcement policies that are not only repressive, but also educative and transformative. Therefore, this study makes a significant contribution in formulating the theoretical framework of *siyasah dusturiyah* as an ethical and normative basis for customs governance that is just, transparent, and responsive to the dynamics of society. In application, this study also emphasizes the importance of integrating preventive, repressive, and rehabilitative approaches in the enforcement strategy, as well as the need to build collective public awareness of the dangers of smuggling. Effective law enforcement is not only supported by regulatory power, but must be based on ethical awareness, institutional commitment, and active public participation in creating a moral and civilized legal ecosystem.

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