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The Maqāṣid al-Sharī'ah Perspective on the Distribution of the Tobacco Excise Revenue-Sharing Fund (DBH-CHT) in Kediri City, Indonesia

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ABSTRACT

Background and research gap – Previous studies of the Tobacco Excise Revenue-Sharing Fund (DBH-CHT) have examined its regulation, allocation, absorption, health spending and welfare effects, mostly from descriptive policy or legal perspectives. None of the studies reviewed evaluates how local DBH-CHT spending aligns with the objectives of Islamic law, and research on Kediri City, a major recipient, has covered only planning capacity and health spending.

Purpose – This article analyses the regulation, distribution mechanisms and development of DBH-CHT in Kediri City in 2021–2025 and evaluates them using an explicit *Maqāṣid al-Sharīʿah* framework. The applicable framework comprises Law No. 39 of 2007, as amended by Law No. 1 of 2022, and Minister of Finance Regulations (PMK) that set a 50:25:25 allocation for welfare, health and law enforcement in 2021 (PMK No. 206/PMK.07/2020) and a 50:40:10 allocation from 2022 (PMK No. 215/PMK.07/2021, retained by PMK No. 72 of 2024 and No. 22 of 2026).

Design/methodology/approach – This document-led qualitative single-case study combines regulations and official programme documents, semi-structured interviews with purposively selected officials and beneficiaries (used for corroboration), and peer-reviewed literature. The data were coded thematically and assessed with a rubric that operationalises *ḥifẓ al-dīn*, *ḥifẓ al-nafs*, *ḥifẓ al-ʿaql*, *ḥifẓ al-nasl* and *ḥifẓ al-māl*.

Key Findings – DBH-CHT is implemented through Kediri Mayor Regulation No. 82 of 2021 on direct cash assistance (BLT) and Mayor Regulations No. 45 of 2022 and No. 5 of 2023 on business capital assistance. In 2024, 5,617 micro, small and medium enterprises each received IDR 2.5 million; in 2025, 4,674 beneficiaries each received IDR 1 million in BLT (approximately IDR 4.67 billion in total). Alignment is direct for *ḥifẓ al-nafs* and *ḥifẓ al-māl*, indirect for *ḥifẓ al-ʿaql* and *ḥifẓ al-nasl*, and absent for *ḥifẓ al-dīn*, which lies outside the regulatory mandate; overall alignment is therefore partial.

Research limitations/implications – The findings rest on a single locality, a small corroborative interview sample, partial reliance on official news releases and media reports, and an interpretive mapping of programmes onto *Maqāṣid* dimensions; they are therefore analytical rather than statistically generalisable. Preventive health, education and family-oriented programmes would strengthen the welfare orientation of DBH-CHT.

Originality/value – The study combines an analysis of DBH-CHT implementation, field and documentary evidence from Kediri City, and a transparent, replicable *Maqāṣid al-Sharīʿah* rubric for evaluating earmarked fiscal transfers.

Keywords: DBH-CHT, maqāṣid al-sharīʿah, tobacco excise, earmarked revenue.

INTRODUCTION

Tobacco excise (*cukai hasil tembakau*, CHT) is one of the largest sources of Indonesian state revenue. According to the Directorate General of Customs and Excise, CHT receipts reached IDR 216.9 trillion in 2024, against a revised target of IDR 230.4 trillion.[1] Excise is imposed on goods whose consumption needs to be controlled, whose

[1] Chalista Eka Agustin et al., "Analisis kebijakan kenaikan tarif cukai hasil tembakau (CHT) terhadap pendapatan negara tahun 2024," *JEBS (Jurnal Ekonomi, Bisnis, dan Sosial)* 3, no. 2 (2025): 44–53; "Bea Cukai catat penerimaan Rp 300,2 triliun pada 2024," *Republika*, January 14, 2025, https://ekonomi.republika.co.id/berita/sq2pre370/bea-cukai-catat-penerimaan-rp-3002-triliun-pada-2024.

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circulation needs to be supervised, and whose use may have negative effects on society or the environment.[2] Part of this revenue is therefore returned to the regions as an earmarked transfer, the Tobacco Excise Revenue-Sharing Fund (*Dana Bagi Hasil Cukai Hasil Tembakau*, DBH-CHT), which is intended both to support the welfare of communities that depend on the tobacco economy and to address the harms that tobacco consumption causes.

Law No. 11 of 1995 on Excise did not provide a revenue-sharing mechanism.[3] DBH-CHT was introduced only when Law No. 39 of 2007 amended the 1995 Law and inserted Articles 66A to 66D, which allocate 2% of CHT revenue to tobacco-producing provinces; this share is divided between the province (30%), the producing regencies and cities (40%), and the other regencies and cities in the province (30%).[4] Under Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments (HKPD), the share was raised to 3% of CHT revenue from the 2023 fiscal year.[5]

How DBH-CHT may be spent is governed by successive Minister of Finance Regulations (*Peraturan Menteri Keuangan*, PMK), and the mandatory composition has changed several times (Table 1). PMK No. 7/PMK.07/2020 prioritised health, requiring at least 50% of DBH-CHT to be used in the health sector, particularly to support the National Health Insurance (JKN) programme.[6] PMK No. 206/PMK.07/2020, applied in the 2021 fiscal year, reallocated the fund to community welfare (50%, comprising 35% for cash assistance and related support and 15% for raw-material quality and worker skills), health (25%) and law enforcement (25%).[7] From the 2022 fiscal year, PMK No. 215/PMK.07/2021 set the composition at 50% for community welfare (20% for raw-material quality, industry development and skills training, and 30% for social assistance), 40% for health and 10% for law enforcement.[8] This 50:40:10 composition was retained by

[2] Undang-Undang Nomor 39 Tahun 2007 tentang Perubahan atas Undang-Undang Nomor 11 Tahun 1995 tentang Cukai [Law No. 39 of 2007 Amending Law No. 11 of 1995 on Excise], art. 2(1).

[3] Bagus Denhaq, Muhammad Sood, and Nizia Kusuma Wardani, "Perlindungan hukum terhadap peredaran rokok ilegal di Kabupaten Lombok Barat," *Jurnal Commerce Law* 3, no. 2 (2023): 322–31.

[4] Law No. 39 of 2007, arts. 66A–66D; Ramadhany Nugroho and Sulikah Asmorowati, "Implementasi kebijakan dana bagi hasil cukai hasil tembakau," *Jurnal Kebijakan Publik* 15, no. 1 (2024): 92–101, https://doi.org/10.31258/jkp.v15i1.8434.

[5] Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah [Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments]; "Ini rincian alokasi DBH cukai tembakau 2023," *Pajak.com*, accessed October 19, 2026, https://www.pajak.com/pajak/ini-rincian-alokasi-dbh-cukai-tembakau-2023/.

[6] Peraturan Menteri Keuangan Nomor 7/PMK.07/2020 tentang Penggunaan, Pemantauan, dan Evaluasi Dana Bagi Hasil Cukai Hasil Tembakau [Minister of Finance Regulation No. 7/PMK.07/2020 on the Use, Monitoring and Evaluation of DBH-CHT], January 23, 2020; "Jelang 2021, komposisi pemanfaatan DBH CHT dirombak," *DDTCNews*, January 2, 2021, https://news.ddtc.co.id/berita/nasional/26656/jelang-2021-komposisi-pemanfaatan-dbh-cht-dirombak.

[7] Peraturan Menteri Keuangan Nomor 206/PMK.07/2020 tentang Penggunaan, Pemantauan, dan Evaluasi Dana Bagi Hasil Cukai Hasil Tembakau [Minister of Finance Regulation No. 206/PMK.07/2020 on the Use, Monitoring and Evaluation of DBH-CHT]; "Jelang 2021, komposisi pemanfaatan DBH CHT."

[8] Peraturan Menteri Keuangan Nomor 215/PMK.07/2021 tentang Penggunaan, Pemantauan, dan Evaluasi Dana Bagi Hasil Cukai Hasil Tembakau [Minister of Finance Regulation No. 215/PMK.07/2021 on the Use, Monitoring and Evaluation of DBH-CHT], December 31, 2021, art. 11(1).

PMK No. 72 of 2024 and by PMK No. 22 of 2026, which is in force at the time of writing.[9] The 50:25:25 composition therefore applies only to the 2021 fiscal year, whereas the 50:40:10 composition governs the programme years analysed in this study (2022–2025).

Table 1. Evolution of the legal framework for DBH-CHT allocation and use

Instrument	Period applied	Allocation and main provisions
Law No. 39 of 2007 (Arts. 66A–66D)	FY2008–FY2022	2% of CHT revenue shared with producing provinces: 30% province, 40% producing regencies/cities, 30% other regencies/cities
Law No. 1 of 2022 (HKPD)	From FY2023	Share raised to 3% of CHT revenue
PMK No. 7/PMK.07/2020	FY2020	Health prioritised: at least 50% for the health sector (JKN support)
PMK No. 206/PMK.07/2020	FY2021	Welfare 50% (35% cash assistance and support; 15% raw-material quality and skills); health 25%; law enforcement 25%
PMK No. 215/PMK.07/2021	FY2022–October 2024	Welfare 50% (20% raw material, industry and skills; 30% social assistance); health 40%; law enforcement 10%; BLT may cover other residents designated by the region (Art. 5(4)(c))
PMK No. 72 of 2024	October 2024–April 2026	50:40:10 retained; support activities capped at 3% of the allocation
PMK No. 22 of 2026	From April 2026	50:40:10 retained
Kediri Perwali No. 82 of 2021	From December 2021	Technical guidelines for BLT-DBH-CHT for cigarette factory workers (based on PMK No. 206/PMK.07/2020)
Kediri Perwali No. 45 of 2022; No. 5 of 2023	From 2022	Technical guidelines for DBH-CHT business capital assistance

Source: Compiled by the authors from the national regulations cited in the text and the Kediri Mayor Regulations discussed in the Results section.

East Java is the dominant recipient province: in 2023 it received IDR 3.07 trillion of the IDR 5.47 trillion national DBH-CHT allocation, or approximately 56%.[10] Within East Java, Kediri City, the home of PT Gudang Garam Tbk, one of Indonesia's largest producers of clove cigarettes (*kretek*),[11] is a major recipient. The city received IDR 155.04 billion in DBH-CHT in 2023,[12] and IDR 160.2 billion was realised in 2025, placing it among the largest regency- and city-level recipients in the country.[13] The Kediri City Government

[9] Peraturan Menteri Keuangan Nomor 72 Tahun 2024 tentang Penggunaan Dana Bagi Hasil Cukai Hasil Tembakau [Minister of Finance Regulation No. 72 of 2024 on the Use of DBH-CHT], October 18, 2024, art. 11(1)–(2); Peraturan Menteri Keuangan Nomor 22 Tahun 2026 tentang Penggunaan Dana Bagi Hasil Cukai Hasil Tembakau [Minister of Finance Regulation No. 22 of 2026 on the Use of DBH-CHT], April 24, 2026, art. 13(1).

[10] "Ini rincian alokasi DBH."

[11] Fadya Majida Az-Zahra, "Jejak sejarah pabrik rokok Tjap Gudang Garam di Kediri," *detikJatim*, December 13, 2025, https://www.detik.com/jatim/budaya/d-8256799/jejak-sejarah-pabrik-rokok-tjap-gudang-garam-di-kediri.

[12] Andhika Dwi, "Peran nyata dana cukai tembakau bagi pembangunan Kota Kediri," *detikJatim*, November 18, 2023, https://www.detik.com/jatim/bisnis/d-7043753/peran-nyata-dana-cukai-tembakau-bagi-pembangunan-kota-kediri.

[13] Aisha Mayra, "10 kab/kota penerima DBH cukai hasil tembakau terbesar, ratusan miliar," *CNBC Indonesia*, July 31, 2026, https://www.cnbcindonesia.com/research/20260731124432-128-755442/10-kab-kota-penerima-dbh-cukai-hasil-tembakau-terbesar-ratusan-miliar.

describes the city as the third-largest DBH-CHT recipient in East Java,[14] while regional media have reported that its 2025 allocation was the highest of any Indonesian city.[15] These figures concern the *receipt* of DBH-CHT, which is determined by national allocation formulae; they should not be confused with the *contribution* of Kediri-based manufacturers to national excise revenue, which is paid by companies and is not reported at the municipal level.

Despite these sums, DBH-CHT has repeatedly been under-absorbed. As Table 2 shows, national realisation fell from 84.96% of the budget ceiling in 2017 to 42.09% in 2020, when the COVID-19 pandemic disrupted regional spending,[16] and recovered only to 77.00% in 2021. The unweighted average for 2017–2021 is 74.38% (82.45% if 2020 is excluded). These pre-2022 data are not presented as evidence about Kediri; rather, they serve as a national baseline that documents the chronic absorption and governance problems that preceded the 2021 regulatory overhaul and the local programmes examined in this study.

Table 2. National DBH-CHT budget ceiling and realisation, 2017–2021 (IDR thousand)

Year	Budget ceiling	Realisation	Absorption (%)
2017	2,949,744,450	2,506,102,885	84.96
2018	3,468,398,000	2,835,762,205	81.76
2019	3,739,472,754	3,218,938,147	86.08
2020	3,462,912,000	1,457,539,661	42.09 (COVID-19)
2021	3,475,618,000	2,676,225,860	77.00

Source: Directorate General of Fiscal Balance (DJPK), Ministry of Finance

The literature reviewed below shows that research on DBH-CHT has concentrated on regulation and allocation, welfare outcomes, health spending, and governance and absorption. It has seldom asked whether the use of these funds serves the ends that Islamic law seeks to protect. Searches of Google Scholar, Garuda (*Garba Rujukan Digital*) and Scopus identified no study that evaluates DBH-CHT expenditure against an explicit *Maqāṣid al-Sharīʿah* framework, and the two studies located on Kediri address, respectively, the planning capacity of Kediri Regency and the effectiveness of health spending in Kediri City.[17] The evidence on our question is therefore limited rather than

[14] Dinas Komunikasi dan Informatika Kota Kediri, "Pemkot Kediri jadi rujukan, Pemkot Pematangsiantar studi tiru pengelolaan DBHCHT," Pemerintah Kota Kediri, October 2, 2025, https://www.kedirikota.go.id/p/berita/10113477/pemkot-kediri-jadi-rujukan-pemkot-pematangsiantar-studi-tiru-pengelolaan-dbhcht.

[15] Ayu Ismawati, "Wow jatah DBHCHT Kota Kediri tertinggi di Indonesia, segini naiknya untuk tahun 2025," *Radar Kediri*, April 3, 2025, https://radarkediri.jawapos.com/politik-pemerintahan/785837983/wow-jatah-dbhcht-kota-kediri-tertinggi-di-indonesia-segini-naiknya-untuk-tahun-2025.

[16] Ifana Ade Pratiwi, Siti Alvina Nuril Hidayah, and Laili Nadiyah Nafis Violinita, "Efektifitas dana bagi hasil cukai hasil tembakau (DBH CHT) dalam mengatasi dampak pandemi Covid-19," *Infor Artha* 6, no. 1 (2022): 31–40.

[17] Sugiyarto, Gilang Wirakusuma, and Najmu Tsakib Ahda, "Penguatan kapasitas pemerintah daerah Kabupaten Kediri dalam perencanaan dana bagi hasil cukai tembakau (DBH-CHT)," *Bagelan Community Service* 3, no. 2 (2025): 139–47; Cania Prameswari Hadi Waluyo, Lego Karjoko, and Rahayu Subekti, "Efektivitas penggunaan dana bagi hasil cukai hasil tembakau (DBH-CHT) sebagai instrumen pemulihan kesehatan di Kota Kediri," *Terang: Jurnal Kajian Ilmu Sosial, Politik dan Hukum* 1, no. 2 (2024): 43–53, https://doi.org/10.62383/terang.v1i2.200.

absent. The question matters because Indonesia has the world's largest Muslim population, because *Maqāṣid al-Sharīʿah* is increasingly used as a normative framework for evaluating development and public policy,[18] and because the tension between tobacco revenue and Islamic ethical norms has local roots: a well-known treatise on the legal status of coffee and tobacco was written by Shaykh Iḥsān Jampes of Kediri.[19]

This article makes three contributions. First, it reconciles the national and local regulatory framework applicable to DBH-CHT in Kediri City during 2021–2025. Second, it documents how DBH-CHT has been distributed in Kediri, drawing on official regulations, programme data and interviews. Third, it develops and applies a transparent rubric that operationalises the five dimensions of *Maqāṣid al-Sharīʿah* for evaluating an earmarked fiscal transfer. The study addresses three questions: (1) How is DBH-CHT regulated and operationalised in Kediri City? (2) Through what mechanisms has it been distributed, and how did these develop between 2021 and 2025? (3) To what extent are these programmes aligned with *ḥifẓ al-dīn*, *ḥifẓ al-nafs*, *ḥifẓ al-ʿaql*, *ḥifẓ al-nasl* and *ḥifẓ al-māl*? The remainder of the article reviews the literature thematically and sets out the analytical framework, describes the methods, presents the results in three parts (regulation; mechanisms and development; obstacles and challenges), and discusses the findings from the perspective of *Maqāṣid al-Sharīʿah*.

Literature Review

Previous research on DBH-CHT can be grouped into five themes: regulation and implementation, welfare outcomes, health externalities and health spending, governance and absorption, and Islamic economic evaluation. This section synthesises each theme in turn and then derives the research gap and the analytical framework.

Regulation, allocation and implementation

Sari describes DBH-CHT as a new fiscal-decentralisation instrument of the reform era, based on cooperation between central and regional governments and linked to the Tobacco Products Industry Roadmap 2007–2015; however, her analysis remains a description of Law No. 39 of 2007 and does not compare regional allocation policies.[20] Zuhri and Handayani evaluate allocation in Central Java, where the distribution under PMK No. 197/PMK.07/2009 and Central Java Governor Regulation No. 73 of 2009 rests on five criteria: excise revenue, average dry-tobacco production over three years, the human development index, DBH-CHT absorption over the previous two years, and the eradication of illegal excisable goods.[21] Utami traces the management of DBH-CHT in Nganjuk Regency over 2008–2018,[22] while Kurniawan and Muhammad show that in the Special Region of Yogyakarta DBH-CHT was used for residential and non-status roads, even though infrastructure was not explicitly among the targeted sectors; they recommend waste management in the tobacco industry, environmental impact

[18] M. Umer Chapra, *The Islamic Vision of Development in the Light of Maqasid al-Shariah* (Jeddah: Islamic Research and Training Institute, 2008); Jasser Auda, *Maqasid al-Shariah as Philosophy of Islamic Law: A Systems Approach* (London: International Institute of Islamic Thought, 2008).

[19] Ihsan Jampes, *Kitab Kopi dan Rokok* [*Irshād al-Ikhwān fī Bayān Ḥukm Shurb al-Qahwah wa al-Dukhān*] (Yogyakarta: Pustaka Pesantren, 2009).

[20] Insana Meliya Dwi Cipta Aprila Sari, "Dana bagi hasil (DBH) cukai hasil tembakau ditinjau dari cukai rokok, kesehatan dan industri rokok," *Yuridika* 25, no. 3 (2010): 70–88, https://doi.org/10.20473/ydk.v25i3.254.

[21] Mursid Zuhri and Alfina Handayani, "Implementasi alokasi dana bagi hasil cukai hasil tembakau (DBHCHT) di Jawa Tengah," *Jurnal Litbang Provinsi Jawa Tengah* 13, no. 1 (2015): 45–55.

[22] Dyna Putri Utami, "Pengelolaan dana bagi hasil cukai hasil tembakau (DBH-CHT) di Kabupaten Nganjuk tahun 2008–2018," *Jurnal Ilmu Pemerintahan* 4, no. 1 (2018): 15–22.

assessment, and improved production facilities instead.[23] Taken together, these studies show that generic national rules produced widely varying local interpretations.

Welfare outcomes

Setyowati et al. use a quantitative descriptive design to assess direct cash assistance (*Bantuan Langsung Tunai*, BLT) funded by DBH-CHT for tobacco farmers in Magelang, Kendal and Wonosobo. Most respondents received IDR 1,200,000 in two instalments, reported that the programme had not been adequately publicised, and used the money mainly to buy seeds, although part of it went to household needs.[24] Haliim and Wicaksono, studying the five regencies and cities of the Special Region of Yogyakarta, find that social assistance was not well targeted at tobacco farmers, partly because of difficulties in integrating the Integrated Social Welfare Data (DTKS) with DBH-CHT, and conclude that the fund had not improved farmers' welfare.[25]

Health externalities and health spending

Nugroho and Asmorowati, applying the Van Meter and Van Horn implementation model in East Java, find that most implementation indicators were met but that health programmes were curative rather than preventive and that no programme focused on reducing tobacco consumption.[26] In Kediri City, Waluyo et al. examine the use of DBH-CHT for health recovery under PMK No. 215/PMK.07/2021 in 2023 and, on the basis of interviews with the Health Office and the City Secretariat, conclude that health spending was largely ineffective because the budget plan was poorly implemented and because of legal, enforcement, infrastructural, social and cultural obstacles.[27] At the hospital level, Abdillah et al. report that DBH-CHT management at Majalaya Regional General Hospital under PMK No. 222/PMK.07/2017 suffered from late disbursement, weak implementer commitment and insufficiently detailed budget proposals.[28] Sidik et al. examine how DBH-CHT, the cigarette tax and regional budgets can finance smoke-free areas, one of the few preventive uses discussed in the literature.[29]

Governance and absorption

Several studies point to weaknesses in planning and absorption. Pratiwi et al. show how the COVID-19 pandemic disrupted the use of DBH-CHT,[30] and Nugroho and Asmorowati report budget misuse and low absorption in some regions, recommending

[23] Dwi Ardianta Kurniawan and Alvin Nur Muhammad, "Kajian penggunaan dana bagi hasil cukai hasil tembakau (DBH-CHT) untuk pengembangan infrastruktur di Provinsi DIY" (paper presented at the 14th FSTPT International Symposium, Pekanbaru, November 11–12, 2011), 1–10.

[24] Heni Setyowati et al., "Dampak pemberian BLT DBH-CHT terhadap kesejahteraan petani," *Elastisitas: Jurnal Ekonomi Pembangunan* 6, no. 2 (2024): 51–58.

[25] Wimmy Haliim and Moddie Alvianto Wicaksono, "Dinamika implementasi kebijakan sosial dana bagi hasil cukai hasil tembakau (DBH-CHT): Studi literatur di Provinsi Daerah Istimewa (D.I.) Yogyakarta," *Mediasosian: Jurnal Ilmu Sosial dan Ilmu Administrasi Negara* 9, no. 2 (2025): 373–88.

[26] Nugroho and Asmorowati, "Implementasi kebijakan."

[27] Waluyo, Karjoko, and Subekti, "Efektivitas penggunaan."

[28] Yan Maulana Abdillah, Candradewini, and Mas Halimah, "Implementasi kebijakan pengelolaan dana bagi hasil cukai hasil tembakau di Rumah Sakit Umum Daerah Majalaya Kabupaten Bandung tahun 2018–2019," *Responsive* 4, no. 2 (2021): 79–86.

[29] Halik Sidik, Evelyn B. Valencia, and Risky Kusuma Hartono, "Dana bagi hasil cukai hasil tembakau, pajak rokok dan anggaran daerah untuk implementasi kawasan tanpa rokok," *Jurnal Ilmiah Kesehatan* 25, no. 1 (2026): 45–56, https://doi.org/10.33221/jikes.v25i01.4610.

[30] Pratiwi, Hidayah, and Violinita, "Efektifitas dana bagi hasil."

stronger oversight through e-DBH-CHT and stakeholder participation through e-participation.[31] Sugiyarto et al. find that Kediri Regency needed guidance in planning DBH-CHT use and in coordinating with the Kediri City Government,[32] and Haliim and Wicaksono attribute weak effectiveness to poor synchronisation between central and regional regulations.[33]

Islamic economic evaluation

A separate body of scholarship applies *Maqāṣid al-Sharīʿah* to development, public finance and corporate conduct, arguing that policies should be judged by whether they protect and promote the essential interests of human life.[34] Indonesian scholarship has developed *Maqāṣid* as a method of legal reasoning and as a tool for evaluating contemporary practice,[35] and Indonesian fatwa bodies have issued rulings on tobacco consumption.[36] However, none of the studies reviewed connects these normative frameworks to the expenditure of DBH-CHT.

Research gap and analytical framework

The literature thus establishes that the legitimacy of DBH-CHT rests on welfare and health objectives, and it identifies recurring problems of generic regulation, poor targeting, low absorption and a curative bias in health spending. What it does not provide is a normative evaluation of whether DBH-CHT expenditure serves the objectives of Islamic law, nor a Kediri City study that covers the full range of DBH-CHT programmes. This study addresses both gaps through the framework of *Maqāṣid al-Sharīʿah*. In classical formulation, al-Ghazālī identifies the objective of the *Sharīʿah* for human beings as the protection of five things: religion, life, intellect, lineage and property.[37] Al-Shāṭibī ranks the interests that serve these objectives as necessities (*ḍarūriyyāt*), needs (*ḥājiyyāt*) and embellishments (*taḥsīniyyāt*), and explains that they are realised both by securing benefits (*jalb al-maṣāliḥ*) and by averting harms (*darʾ al-mafāsid*).[38] Contemporary scholars have extended this framework to development and public policy.[39] The framework suits DBH-CHT well because the fund is, in effect, an instrument for remedying the harms (*mafāsid*) of tobacco consumption and for securing the welfare (*maṣlaḥah*) of affected communities. In this study, the five dimensions are

[31] Nugroho and Asmorowati, "Implementasi kebijakan."

[32] Sugiyarto, Wirakusuma, and Ahda, "Penguatan kapasitas."

[33] Haliim and Wicaksono, "Dinamika implementasi."

[34] Chapra, *Islamic Vision of Development*; Asyraf Wajdi Dusuki and Nurdianawati Irwani Abdullah, "Maqasid al-Shari'ah, Maslahah, and Corporate Social Responsibility," *American Journal of Islamic Social Sciences* 24, no. 1 (2007): 25–45.

[35] Agus Hermanto, *Maqashid al-Syari'ah: Metode Ijtihad dan Pembaruan Hukum Keluarga Islam* (Malang: Literasi Nusantara Abadi, 2021); Muhamad Rezi Suhaimi and Maman Rahman Hakim, "Al-maqashid al-syari'ah: Teori dan implementasi," *Sahaja: Journal Shariah and Humanities* 2, no. 1 (2023): 153–70.

[36] Majelis Ulama Indonesia, *Keputusan Ijtimaʿ Ulama Komisi Fatwa se-Indonesia III Tahun 2009* [Decisions of the Third Ijtimāʿ of the Fatwa Commissions of Indonesia, 2009] (Jakarta: Majelis Ulama Indonesia, 2009); Majelis Tarjih dan Tajdid Pimpinan Pusat Muhammadiyah, *Fatwa Nomor 6/SM/MTT/III/2010 tentang Hukum Merokok* [Fatwa No. 6/SM/MTT/III/2010 on the Legal Status of Smoking] (Yogyakarta: Pimpinan Pusat Muhammadiyah, 2010).

[37] Abū Ḥāmid al-Ghazālī, *al-Mustaṣfā min ʿIlm al-Uṣūl*, ed. Muḥammad ʿAbd al-Salām ʿAbd al-Shāfī (Beirut: Dār al-Kutub al-ʿIlmiyyah, 1993), 174.

[38] Abū Isḥāq al-Shāṭibī, *al-Muwāfaqāt*, ed. Mashhūr ibn Ḥasan Āl Salmān, vol. 2 (al-Khobar: Dār Ibn ʿAffān, 1997), 17–20.

[39] Auda, *Maqasid al-Shariah*; Mohammad Hashim Kamali, *Maqasid al-Shariah Made Simple* (London: International Institute of Islamic Thought, 2008).

operationalised as an evaluation rubric (Table 4), which is used to assess the degree of alignment for each dimension. The rubric does not presuppose that a single fiscal instrument must serve all five dimensions equally.

METHODS

This study uses a qualitative, descriptive single-case design,[40] in which Kediri City is the case and its DBH-CHT distribution programmes are the units of analysis. The design is document-led: national and local regulations and official programme documents are the primary evidence; semi-structured interviews supplement and corroborate this documentary evidence; and academic literature is used for interpretation and comparison.[41] The temporal scope covers the regulations applicable from the 2021 fiscal year (PMK No. 206/PMK.07/2020 and Kediri Mayor Regulation No. 82 of 2021) up to PMK No. 22 of 2026, together with programme data for the business capital assistance round of 2024 and the BLT round of 2025. Fieldwork, including the interviews, was conducted 2025.

Three types of source were used, ranked by evidential weight. (1) Legal and official documents: national laws, Minister of Finance Regulations, Kediri Mayor Regulations, and official news releases of the Kediri City Government. (2) Peer-reviewed literature, mainly published between 2019 and 2026; older works were used only for regulatory history and for the theoretical framework. (3) Grey literature, namely reports from established national and regional news organisations. A grey-literature item was included only if it met five criteria: authority (it was published by a government body or by an established news organisation with an identified author or editor); relevance (it reported on DBH-CHT in Kediri or on national DBH-CHT data); date (it was dated and published between 2019 and 2026); provenance (it attributed its figures to a named official or an official document); and verifiability (its key facts were corroborated by at least one other source wherever possible). Opinion pieces were excluded. Where a figure rests on a single grey-literature source, this is indicated in the text.

Informants were selected by purposive sampling, a non-probability technique in which participants are chosen because they hold information relevant to the research questions.[42] The inclusion criteria were (a) for officials, direct responsibility for planning, distributing or overseeing DBH-CHT in Kediri City; and (b) for beneficiaries, adult residents of Kediri City who had received BLT-DBH-CHT or DBH-CHT business capital assistance between 2022 and 2025. Table 3 summarises the informants. Interviews followed a guide covering five domains: knowledge of DBH-CHT and its eligibility rules; application, selection and verification; the use of the assistance and its perceived effects; accountability and complaints; and perceived unmet needs, including

[40] Robert K. Yin, *Case Study Research and Applications: Design and Methods*, 6th ed. (Thousand Oaks, CA: Sage, 2018); Rusandi and Muhammad Rusli, "Merancang penelitian kualitatif dasar/deskriptif dan studi kasus," *Al-Ubudiyah: Jurnal Pendidikan dan Studi Islam* 2, no. 1 (2021): 48–60, https://doi.org/10.55623/au.v2i1.18.

[41] Glenn A. Bowen, "Document Analysis as a Qualitative Research Method," *Qualitative Research Journal* 9, no. 2 (2009): 27–40, https://doi.org/10.3316/QRJ0902027.

[42] Lawrence A. Palinkas et al., "Purposeful Sampling for Qualitative Data Collection and Analysis in Mixed Method Implementation Research," *Administration and Policy in Mental Health and Mental Health Services Research* 42, no. 5 (2015): 533–44, https://doi.org/10.1007/s10488-013-0528-y.

education, family and religious needs. Interviews lasted [x–y] minutes, were conducted in Javanese, and were audio-recorded with the participants' consent and transcribed verbatim. Because the interviews were confirmatory, their purpose was to clarify and corroborate documentary findings and to capture beneficiaries' perspectives, not to reach thematic saturation. The adequacy of the sample was therefore judged in terms of information power: the study aim is narrow, the informants are highly specific to it, and the interview data are combined with extensive documentary evidence.[43] Accordingly, interview data receive less evidential weight than official documents, and no finding in this article rests on interview data alone.

Documents and transcripts were analysed thematically in four stages.[44] First, the authors compiled an inventory of all documents and transcripts and read them closely. Second, first-cycle coding applied a deductive codebook derived from the research questions (legal basis, eligibility, distribution mechanism, oversight and accountability, realised outputs, and obstacles), to which inductive codes were added as they emerged (for example, "verification by neighbourhood heads" and "limit per household"). Third, second-cycle pattern coding grouped the codes into themes corresponding to the three research questions. Fourth, the programme evidence was mapped onto the five *Maqāṣid* dimensions using the rubric. Credibility was strengthened by triangulating across source types: a finding was reported as established only when it was supported by an official document and by at least one other source; otherwise, it is reported as provisional.[45]

Table 4 defines each dimension for the context of DBH-CHT and lists the observable indicators sought in the evidence. For each dimension, alignment was assessed on three levels. *Direct alignment* means that at least one DBH-CHT programme has the dimension as a primary objective in its governing regulation and that its implementation is documented by official or corroborated sources. *Indirect alignment* means that a programme benefits the dimension only as a secondary effect, or that a relevant activity is permitted or planned but its implementation is not documented. *No alignment* means that no DBH-CHT-funded activity serving the dimension was identified; in this case, the analysis also records whether the dimension falls within the regulatory mandate. Programmes that could serve several dimensions were classified according to the primary objective stated in their governing regulation, and any secondary contributions were recorded as indirect alignment. Thus, cash transfers for basic consumption were classified under *ḥifẓ al-nafs*, and productive capital under *ḥifẓ al-māl*. The rubric assesses the presence and strength of alignment, not compliance with a requirement that every instrument serve all five dimensions; the absence of a dimension is interpreted in the light of the instrument's mandate and of the priority among the *ḍarūriyyāt*.

[43] Kirsti Malterud, Volkert Dirk Siersma, and Ann Dorrit Guassora, "Sample Size in Qualitative Interview Studies: Guided by Information Power," *Qualitative Health Research* 26, no. 13 (2016): 1753–60, https://doi.org/10.1177/1049732315617444.

[44] Virginia Braun and Victoria Clarke, "Using Thematic Analysis in Psychology," *Qualitative Research in Psychology* 3, no. 2 (2006): 77–101, https://doi.org/10.1191/1478088706qp063oa; Matthew B. Miles, A. Michael Huberman, and Johnny Saldaña, *Qualitative Data Analysis: A Methods Sourcebook*, 3rd ed. (Thousand Oaks, CA: Sage, 2014).

[45] Bowen, "Document Analysis"; Yvonna S. Lincoln and Egon G. Guba, *Naturalistic Inquiry* (Beverly Hills, CA: Sage, 1985).

Table 4. Operationalisation of *Maqāṣid al-Sharīʿah* for the evaluation of DBH-CHT

Dimension	Operational meaning for DBH-CHT	Observable indicators
Ḥifẓ al-dīn (religion)	Support for the conditions of religious life and public morality	DBH-CHT funding for religious facilities, education or services; religiously framed tobacco-harm outreach
Ḥifẓ al-nafs (life)	Protection of life, health and basic subsistence	Health facilities and services; health-insurance support; cash transfers for basic needs; prevention of tobacco-related harm
Ḥifẓ al-ʿaql (intellect)	Protection and development of the intellect	Education or scholarships; skills training; public literacy on DBH-CHT and on tobacco harms; prevention of addiction
Ḥifẓ al-nasl (lineage and family)	Protection of the family, children and future generations	Maternal and child health; stunting reduction; family-targeted assistance; protection of children and youth from tobacco
Ḥifẓ al-māl (property)	Protection and productive growth of private and public wealth	Productive capital; employment and livelihoods; accountable fund management; enforcement against illegal excisable goods
Assessment levels	Direct: primary objective in the governing regulation and documented implementation. Indirect: secondary effect, or permitted/planned but not documented. None: no funded activity (regulatory mandate recorded).	

Source: Developed by the authors from the classical and contemporary *Maqāṣid* literature cited in the text (al-Ghazālī, al-Shāṭibī, Auda, Chapra and Kamali) and from the permitted uses of DBH-CHT under the applicable regulations.

RESULTS

The Regulatory Framework of DBH-CHT and Its Application in Kediri City

In its early years, DBH-CHT use was governed by PMK No. 20/PMK.07/2009. Because its provisions were general, regions interpreted them very differently.[46] Reported uses included job-training centres, bus shelters, traffic lights, the renovation of uninhabitable houses, improvements to public services and road infrastructure, and in some cases even official cars for government officials. Recipient regions faced a dilemma: they received substantial funds but had only general guidance on how to spend them, while officials risked criminal sanctions if they misallocated them.[47] This historical background explains why subsequent regulations became progressively more prescriptive, culminating in the fixed 50:40:10 composition and its sub-allocations

[46] Kurniawan and Muhammad, "Kajian penggunaan dana."
[47] Kurniawan and Muhammad, "Kajian penggunaan dana."

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described in the Introduction (Table 1). The analysis below therefore relies on the instruments applicable to the study period rather than on the 2009 regulation.

Kediri City began issuing local implementing regulations for DBH-CHT in 2021. Kediri Mayor Regulation (*Peraturan Wali Kota*, hereafter Perwali) No. 82 of 2021 on Technical Guidelines for Direct Cash Assistance Sourced from DBH-CHT was issued on 15 December 2021 on the basis of PMK No. 206/PMK.07/2020.[48] Article 2 states its purpose as follows:

> "The purpose of providing BLT-DBH-CHT is to encourage the community's economic recovery, support the welfare sector, and provide a sense of justice, especially for cigarette factory workers, with implementation in accordance with applicable regulations" (authors' translation).[49]

Article 3 states that BLT-DBH-CHT is intended to improve the welfare of cigarette factory workers and to increase purchasing power, thereby supporting regional economic recovery. Article 4 defines recipients narrowly. They must be workers at a legal cigarette factory who are administratively resident in Kediri City, as evidenced by an identity card (KTP), and who are permanent, part-time or piece-rate workers, or workers temporarily laid off, as certified by the company. They must also work directly in production: as rollers, labellers, packers, quality-control staff, or raw-material and finished-goods warehouse staff for hand-rolled clove cigarettes (SKT), and in the corresponding production and warehouse roles for machine-made cigarettes (SKM, SPM), cigars, cut tobacco (TIS) and *klembak menyan* cigarettes. Distributors, administrative staff, security guards and sales or marketing staff are excluded, and no more than two recipients may be registered on the same family card. Article 5 provides that the amount is set in the regional budget in accordance with the city's fiscal capacity, and the assistance is transferred to recipients' accounts through a designated bank.[50]

In 2022, the city issued Perwali No. 45 of 2022 on Technical Guidelines for the Provision of Business Capital Assistance Sourced from DBH-CHT.[51] Article 5(1) identifies four target groups: (a) cigarette factory production labourers (*buruh pabrik rokok*) who run a business; (b) other cigarette factory employees (*pekerja pabrik rokok*) in non-production roles, such as security, cleaning, technical, administrative, driving and marketing staff, who run a business; (c) small and medium industries (IKM); and/or (d) new entrepreneurs (*wirausaha baru*, WUB) in the industrial and trade sectors. Applicants must be residents aged 18–64 who hold an identity card, own an active business in the city as evidenced by a Business Identification Number (NIB), and did not receive the assistance in the previous year. Recipients must spend the assistance in accordance with their budget plan within two months, and misuse is sanctioned by the obligation to

[48] Peraturan Wali Kota Kediri Nomor 82 Tahun 2021 tentang Petunjuk Teknis Pelaksanaan Bantuan Langsung Tunai yang Bersumber dari Dana Bagi Hasil Cukai Hasil Tembakau [Kediri Mayor Regulation No. 82 of 2021 on Technical Guidelines for Direct Cash Assistance Sourced from DBH-CHT], December 15, 2021.

[49] Perwali No. 82 of 2021, art. 2.

[50] Perwali No. 82 of 2021, arts. 3–5.

[51] Peraturan Wali Kota Kediri Nomor 45 Tahun 2022 tentang Petunjuk Teknis Pemberian Bantuan Modal Usaha yang Bersumber dari Dana Bagi Hasil Cukai Hasil Tembakau [Kediri Mayor Regulation No. 45 of 2022 on Technical Guidelines for Business Capital Assistance Sourced from DBH-CHT].

return the funds.[52] The 2024 round was implemented under Perwali No. 5 of 2023, which updated these technical guidelines.[53]

The two regulations thus establish two different mechanisms. The 2021 BLT regulation is labour-based and narrowly targeted at production workers resident in the city; its aim is to support consumption. The 2022 business capital regulation targets cigarette factory workers together with small industries and new entrepreneurs; its aim is to build productive capacity. As shown below, the target group of the BLT was later broadened in line with national rules.

Mechanisms and Development of DBH-CHT Distribution in Kediri City

As a recipient region, Kediri City must budget its DBH-CHT according to the national composition. From the 2022 fiscal year onwards, this composition is 50% for community welfare, 40% for health and 10% for law enforcement, as set by PMK No. 215/PMK.07/2021 and retained by PMK No. 72 of 2024.[54] The 50:40:10 distribution observed in Kediri is therefore a national requirement rather than a local policy choice; local discretion operates within each sector. Within the welfare share, the city's main instruments have been BLT and business capital assistance for micro, small and medium enterprises (MSMEs).

Ferry Djatmiko, the Acting Regional Secretary of Kediri City (informant I-01), was interviewed because his office coordinates DBH-CHT planning across the city's agencies. He explained that DBH-CHT is spread across several sectors. In health, it funds the development of Gambiran Regional General Hospital, the revitalisation of community health centres (*puskesmas*), and the procurement of medicines and health equipment. In welfare, it funds BLT for cigarette workers, social assistance for orphans, and employment social security. In law enforcement, it funds public outreach on excise rules, industry development, and capacity building for officials. He also mentioned regional development items, such as fire engines, dump trucks, and road and bridge repairs.[55] The same account appears in the city government's official news release of 2 October 2025, which corroborates the interview.[56] Separately, city officials have credited DBH-CHT with helping Kediri achieve 100% Universal Health Coverage.[57] From the documents available, it could not be verified how the regional development items were classified within the mandatory sectoral composition.

In 2025, BLT-DBH-CHT was distributed by the Kediri City Social Service. It reached 4,674 beneficiaries, each receiving IDR 1 million (approximately IDR 4.67 billion in total), and was launched on 9 December 2025 for staged disbursement. According to the head of the Social Service, Imam Muttaqin, the assistance targeted cigarette factory workers employed in Kediri City or the surrounding area, on condition that they were residents of Kediri City. It also covered other vulnerable groups: poor households in welfare deciles

[52] Perwali No. 45 of 2022, arts. 5, 8, 11.

[53] Asmaul Chusna, "5.617 UMKM di Kota Kediri dapat bantuan modal usaha DBHCHT 2024," *Antara News*, August 6, 2024, https://www.antaranews.com/berita/4242139/5617-umkm-di-kota-kediri-dapat-bantuan-modal-usaha-dbhcht-2024.

[54] PMK No. 215/PMK.07/2021, art. 11(1); PMK No. 72 of 2024, art. 11(1).

[55] Ferry Djatmiko (informant I-01, Acting Regional Secretary of Kediri City), interview, Kediri, November 11, 2025.

[56] Dinas Komunikasi dan Informatika Kota Kediri, "Pemkot Kediri jadi rujukan."

[57] Dwi, "Peran nyata dana cukai tembakau."

1–3 that had not received central government assistance, destitute people without family support, older persons and people with severe disabilities.[58] This marks a broadening from the narrow target group of Perwali No. 82 of 2021. The national legal basis for the broadening is Article 5(4)(c) of PMK No. 215/PMK.07/2021, which permits BLT for "other members of the community designated by the regional government", in addition to tobacco farm workers, cigarette factory workers and laid-off cigarette factory workers.[59] Social assistance remains within the 30% sub-allocation under PMK No. 72 of 2024.[60]

In 2024, 5,617 MSMEs received business capital assistance of IDR 2.5 million each (approximately IDR 14.04 billion in total). The assistance was administered by the Kediri City Trade and Industry Office (*Dinas Perdagangan dan Perindustrian*, Disperdagin) under Perwali No. 5 of 2023.[61] The selection process is documented in some detail. By mid-May 2024, 6,381 applicants had registered for 5,760 planned places. Surveyors visited each applicant with the involvement of urban-village (*kelurahan*) officials and neighbourhood heads (RT/RW); 1,119 applicants were rejected because their business did not exist, was located outside the city or was not in the trade or industry sector, and 35 were asked to correct their documents. Rejected applicants could lodge objections, which were followed by a re-survey in early June. Compared with the previous year, the documentary requirements were tightened: in addition to the NIB, applicants had to submit a statement letter, a budget plan, and certificates of domicile and business.[62] By August 2024, 5,617 recipients had been selected from 6,815 candidates; disbursement took place in stages between 6 and 12 August 2024; and recipients were required to submit a spending accountability report (*surat pertanggungjawaban*, SPJ) to Disperdagin.[63] The difference between the May and August candidate totals is reported as stated in the sources and probably reflects later registrations and objections. The figures for 2024 refer to realised distribution, whereas the 5,760 places represent the planned allocation.

Taken together, the documents and interviews identify four features of the distribution mechanism in Kediri City:

a. Non-cash transfers. Assistance is transferred directly to recipients' bank accounts through a designated bank, which reduces the risk of leakage.[64]
b. Verification and oversight. Eligibility is verified through field surveys involving *kelurahan* officials and neighbourhood heads, an objection and re-survey procedure, and accountability reports from recipients of business capital.[65]
c. Periodic evaluation and coordination. The city government reports that it evaluates DBH-CHT use periodically and coordinates across agencies to keep spending on target.[66]

[58] Angga Prasetya and Muhammad Faizin, "Tingkatkan kesejahteraan, Pemkot Kediri salurkan BLT DBHCHT ke ribuan buruh pabrik rokok," *Ketik.com*, December 9, 2025, https://ketik.com/berita/tingkatkan-kesejahteraan-pemkot-kediri-salurkan-blt-dbhcht-ke-ribuan-buruh-pabrik-rokok.

[59] PMK No. 215/PMK.07/2021, art. 5(4).

[60] PMK No. 72 of 2024, art. 11(2).

[61] Chusna, "5.617 UMKM di Kota Kediri."

[62] "Kota Kediri kucurkan bantuan modal dari DBHCHT untuk ribuan UMKM," *Antara Jatim*, May 15, 2024, https://jatim.antaranews.com/berita/787098/kota-kediri-kucurkan-bantuan-modal-dari-dbhcht-untuk-ribuan-umkm.

[63] Chusna, "5.617 UMKM di Kota Kediri."

[64] Perwali No. 82 of 2021.

[65] "Kota Kediri kucurkan bantuan modal"; Chusna, "5.617 UMKM di Kota Kediri."

[66] Djatmiko, interview; Dinas Komunikasi dan Informatika Kota Kediri, "Pemkot Kediri jadi rujukan."

d. A specific legal basis. Distribution rests on Perwali No. 82 of 2021, Perwali No. 45 of 2022 and Perwali No. 5 of 2023, issued under the applicable Minister of Finance Regulations.

Obstacles and Challenges of DBH-CHT Distribution

This section distinguishes the obstacles identified directly from Kediri evidence from those reported in the wider literature. Three obstacles are documented in Kediri. The first is limited public understanding of the rules. Waluyo et al., who interviewed officials of the Kediri City Health Office and City Secretariat, report that public knowledge of PMK No. 215/PMK.07/2021 was minimal, which restricted community participation, especially in health recovery.[67] The second is targeting. The rejection of 1,119 of 6,381 applicants for business capital in 2024 (17.5%) indicates that many applicants did not understand or meet the eligibility criteria.[68] The third is ensuring that funds reach their intended targets and produce tangible effects, which the Acting Regional Secretary identified as the city's main challenge.[69] A further limitation follows from the evidence itself: a one-off payment of IDR 1 million provides short-term relief rather than sustained income security.

The wider literature adds a structural obstacle that relates to the normative rationale for the excise itself. Excise is levied on tobacco because its use harms society.[70] According to the World Health Organization, tobacco kills more than eight million people a year worldwide, including around 1.3 million non-smokers exposed to second-hand smoke.[71] In Indonesia, the Ministry of Health has cited an estimate of more than 230,000 deaths a year attributable to tobacco consumption.[72] The 2021 Global Adult Tobacco Survey found that 34.5% of adults, or 70.2 million people, used tobacco,[73] and that the number of adult smokers had risen from 60.3 million in 2011 to 69.1 million in 2021, an increase of 8.8 million.[74] Smoking causes lung cancer, cardiovascular disease and pregnancy complications, among other conditions.[75] These externalities are the core justification for both the excise and its earmarking: the levy discourages consumption, while DBH-CHT finances measures to remedy the resulting harm, a design whose

[67] Waluyo, Karjoko, and Subekti, "Efektivitas penggunaan."

[68] "Kota Kediri kucurkan bantuan modal."

[69] Djatmiko, interview; Dinas Komunikasi dan Informatika Kota Kediri, "Pemkot Kediri jadi rujukan."

[70] Law No. 39 of 2007, art. 2(1).

[71] World Health Organization, "Tobacco," fact sheet, July 31, 2023, https://www.who.int/news-room/fact-sheets/detail/tobacco.

[72] Kementerian Kesehatan Republik Indonesia, "HTTS 2019: Jangan biarkan rokok merenggut napas kita," July 11, 2019, https://kemkes.go.id/eng/htts-2019-jangan-biarkan-rokok-merenggut-napas-kita.

[73] World Health Organization Indonesia, "Ministry of Health and WHO Release Global Adult Tobacco Survey Indonesia Report 2021," news release, August 22, 2024, https://www.who.int/indonesia/news-room/item/22-08-2024-ministry-of-health-and-who-release-global-adult-tobacco-survey-indonesia-report-2021.

[74] Badan Kebijakan Pembangunan Kesehatan, "Wakil Menkes ungkap strategi pengendalian tembakau di Indonesia," Kementerian Kesehatan Republik Indonesia, June 3, 2022, https://www.badankebijakan.kemkes.go.id/wakil-menkes-ungkap-strategi-pengendalian-tembakau-di-indonesia/.

[75] Anisa Marieta and Keri Lestari, "Narrative review: Rokok dan berbagai masalah kesehatan yang ditimbulkannya," *Farmaka* 20, no. 2 (2022): 56–63; Tivany Ramadhani, Usna Aulia, and Winda Amelia Putri, "Bahaya merokok pada remaja," *Jurnal Ilmiah Kedokteran dan Kesehatan (KLINIK)* 3, no. 1 (2024): 185–95, https://doi.org/10.55606/klinik.v3i1.2285.

strengths and risks the World Health Organization has reviewed across several countries.[76] The 40% health share is therefore central to the legitimacy of the instrument. Yet if this share is spent almost entirely on curative services, as Nugroho and Asmorowati observe, the preventive purpose of the levy is not served.[77]

A second structural tension concerns fiscal dependence. CHT generated IDR 216.9 trillion in 2024,[78] and regions that rely on DBH-CHT therefore have a fiscal stake in continued tobacco consumption, which may sit uneasily with tobacco-control objectives such as smoke-free areas.[79] The persistence of high adult smoking prevalence, low welfare among tobacco farmers and widespread illicit cigarettes suggests that the policy of earmarking part of the excise to address negative externalities has not yet achieved optimal results.[80]

DISCUSSION

Maqāṣid al-Sharīʿah refers to the objectives and underlying wisdom that God intends in the rulings of the *Sharīʿah* in order to safeguard human welfare (*maṣlaḥah*). Jurists have summarised these objectives as five universal necessities (*al-kulliyyāt al-khams*): the protection of religion (*ḥifẓ al-dīn*), life (*ḥifẓ al-nafs*), intellect (*ḥifẓ al-ʿaql*), lineage and family (*ḥifẓ al-nasl*) and property (*ḥifẓ al-māl*).[81] Applying the rubric in Table 4 to the evidence in the Results section shows that DBH-CHT in Kediri City is *partially aligned* with *Maqāṣid al-Sharīʿah*: alignment is direct for two dimensions, indirect for two, and absent for one (Table 5).

Table 5. Assessment of DBH-CHT in Kediri City against the *Maqāṣid* rubric, 2021–2025

Dimension	Evidence from Kediri City (2021–2025)	Assessment
Ḥifẓ al-nafs	Health share (40% from FY2022): Gambiran Regional General Hospital, *puskesmas*, medicines, universal health coverage; BLT for 4,674 beneficiaries (IDR 1 million each, 2025)	Direct (mainly curative)
Ḥifẓ al-māl	Business capital for 5,617 MSMEs (IDR 2.5 million each, 2024); selection, objection and SPJ accountability; enforcement against illegal excisable goods	Direct
Ḥifẓ al-ʿaql	Public outreach on excise rules; skills-training component permitted; no DBH-CHT education or tobacco-literacy programme identified	Indirect
Ḥifẓ al-nasl	Social assistance for orphans; household limit on BLT recipients; family support funded mainly by PKH, not DBH-CHT	Indirect
Ḥifẓ al-dīn	No DBH-CHT-funded activity; religious uses outside the regulatory mandate	None

Source: Authors' analysis based on the evidence presented in the Results section.

Ḥifẓ al-nafs (protection of life) shows direct alignment. Health, which receives the largest single share of DBH-CHT, funds hospital development, the revitalisation of

[76] World Health Organization, *Earmarked Tobacco Taxes: Lessons Learnt from Nine Countries* (Geneva: World Health Organization, 2016).

[77] Nugroho and Asmorowati, "Implementasi kebijakan."

[78] "Bea Cukai catat penerimaan."

[79] Sidik, Valencia, and Hartono, "Dana bagi hasil cukai."

[80] Nugroho and Asmorowati, "Implementasi kebijakan"; Denhaq, Sood, and Wardani, "Perlindungan hukum."

[81] Al-Ghazālī, *al-Mustaṣfā*, 174; al-Shāṭibī, *al-Muwāfaqāt*, 2:17–20.

community health centres, medicines and universal health coverage. BLT supports basic subsistence for workers and vulnerable residents: 4,674 beneficiaries received a total of approximately IDR 4.67 billion in 2025. Two qualifications apply. First, a one-off transfer of IDR 1 million offers relief rather than lasting security. Second, protection of life is pursued mainly through curative care. From a *Maqāṣid* perspective, averting harm takes precedence over securing benefits (see below), so a programme that funds treatment but not the prevention of tobacco-related harm is only partially consistent with the priority ordering of *ḥifẓ al-nafs*.

Ḥifẓ al-māl (protection of property) also shows direct alignment, and its orientation is the most productive of the five dimensions. In 2024, business capital of IDR 2.5 million each, approximately IDR 14.04 billion in total, reached 5,617 MSMEs, which are an important source of employment in the local economy. The selection procedure, objection mechanism and accountability reports also protect public wealth by reducing misallocation, and enforcement against illegal excisable goods protects the revenue base. The effect of a modest capital grant on business survival and income was not measured in this study and remains an open question.

Ḥifẓ al-ʿaql (protection of the intellect) and *ḥifẓ al-nasl* (protection of lineage and family) show only indirect alignment. In Kediri City, education is financed mainly by central and provincial programmes, such as School Operational Assistance (BOS) and the Smart Indonesia Card (KIP), and family protection mainly by the Family Hope Programme (PKH) of the Ministry of Social Affairs. DBH-CHT contributes indirectly through public outreach on excise rules, the skills-training component of the welfare sub-allocation, social assistance for orphans, and the household limit on BLT recipients, but no Kediri programme was found that has the intellect or the family as its primary objective. This finding should not be read as a failure to meet a requirement that every instrument serve all five dimensions; *Maqāṣid* reasoning does not impose such a requirement. Given the purpose of DBH-CHT, which is to remedy the harms of tobacco and support affected workers, *ḥifẓ al-nafs* and *ḥifẓ al-māl* are its most direct concerns. Nevertheless, tobacco harm also bears directly on the intellect, through nicotine addiction, and on future generations, through youth uptake and the effects of smoking on pregnancy. The limited attention to *ḥifẓ al-ʿaql* and *ḥifẓ al-nasl* is therefore best understood as a gap in *priority* relative to the harms the instrument exists to address.

Ḥifẓ al-dīn (protection of religion) shows no alignment, but the primary explanation is regulatory rather than local: the applicable regulations restrict DBH-CHT to community welfare, health and law enforcement, so religious facilities and services are not eligible uses.[82] A normative question nonetheless arises: would it be appropriate for tobacco-excise revenue to fund religious purposes? Answering this question requires distinguishing three matters. The first is the legal status of tobacco consumption, which is disputed (*khilāfiyyah*). Classical Shāfiʿī scholarship, as recorded by Shaykh Iḥsān Jampes of Kediri, contains views that smoking is forbidden (*ḥarām*), permissible (*mubāḥ*) and discouraged (*makrūh*), with discouragement presented as the widely held view.[83] In Indonesia, the Ijtimāʿ Ulama of the Indonesian Ulema Council (MUI) in 2009 ruled that

[82] PMK No. 215/PMK.07/2021, art. 11(1); PMK No. 72 of 2024, art. 11(1).

[83] Jampes, *Kitab Kopi dan Rokok*.

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smoking is prohibited, with the ruling lying between *ḥarām* and *makrūh*, and that it is *ḥarām* in public places, for children and for pregnant women,[84] whereas the Majelis Tarjih of Muhammadiyah declared smoking *ḥarām* in 2010.[85] The second matter is the legal status of excise revenue, which is distinct from that of consumption. Excise is a lawful state levy, collected into the public treasury and spent in the public interest. Even wealth of doubtful origin may, according to al-Ghazālī, be directed to public welfare (*al-maṣāliḥ al-ʿāmmah*) when it cannot be returned to its owners.[86] There is therefore no basis for treating DBH-CHT as unlawful property, and its use for health and welfare falls well within *maṣlaḥah*. The third matter concerns specifically religious uses, where we take a precautionary (*iḥtiyāṭ*) position. Because the status of tobacco is disputed, and because religious institutions that depend financially on tobacco revenue could appear to legitimise tobacco consumption, contrary to the moral message of the fatwas cited above, other public funding sources are preferable for religious purposes. This is a normative recommendation grounded in the following legal maxim (*qāʿidah fiqhiyyah*), not a finding that such use is prohibited:

دَرْءُ الْمَفَاسِد مُقَدَّمٌ عَلَى جَلْبِ الْمَصَالِحِ

Darʾ al-mafāsid muqaddam ʿalā jalb al-maṣāliḥ: "Averting harms takes precedence over securing benefits."[87]

The maxim applies when a single course of action entails both a harm and a benefit of comparable weight. It does not apply to the health and welfare uses of DBH-CHT, whose benefit is directly remedial. It applies in two ways in this case. In relation to *ḥifẓ al-nafs*, it supports giving priority to preventing tobacco-related harm, for example through cessation services, youth prevention and smoke-free areas, all of which can be funded from the health share.[88] In relation to *ḥifẓ al-dīn*, it supports caution about financing religious institutions from tobacco revenue, because the possible harm (the appearance of religious endorsement and institutional dependence on tobacco consumption) outweighs a benefit that can be secured from other sources. Other jurists may weigh these considerations differently.

These findings have four policy implications for Kediri City and similar recipient regions. First, part of the health share should be directed to preventive tobacco control and cessation services. Second, the skills-training component should be linked to education and literacy programmes, including literacy about tobacco harms, so that *ḥifẓ al-ʿaql* is served directly. Third, family-oriented interventions, such as maternal and child health and the prevention of youth smoking, should be considered to strengthen *ḥifẓ al-nasl*. Fourth, the effects of business capital assistance on beneficiaries' businesses should be evaluated, and the city's realised DBH-CHT expenditure by sector should be published to improve transparency.

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[84] Majelis Ulama Indonesia, *Keputusan Ijtimaʿ Ulama*.

[85] Majelis Tarjih dan Tajdid, *Fatwa Nomor 6/SM/MTT/III/2010*.

[86] Abū Ḥāmid al-Ghazālī, *Iḥyāʾ ʿUlūm al-Dīn*, vol. 2 (Beirut: Dār al-Maʿrifah, n.d.), Kitāb al-Ḥalāl wa al-Ḥarām, chap. 4.

[87] Jalāl al-Dīn al-Suyūṭī, *al-Ashbāh wa al-Naẓāʾir* (Beirut: Dār al-Kutub al-ʿIlmiyyah, 1983), 87; Irwan Nurdiyanto, Achmad Musyahid, and Andi Muhammad Akmal, "Kaidah terkait mafsadat yang saling berhadapan," *Socius: Jurnal Penelitian Ilmu-Ilmu Sosial* 3, no. 1 (2025): 101–4, https://doi.org/10.5281/zenodo.15813518.

[88] Sidik, Valencia, and Hartono, "Dana bagi hasil cukai."

CONCLUSION

This study examined the regulation, mechanisms and development of DBH-CHT in Kediri City in 2021–2025 and evaluated them using an explicit *Maqāṣid al-Sharīʿah* rubric. Regarding regulation, DBH-CHT in Kediri is governed by the national framework, Law No. 39 of 2007 as amended by Law No. 1 of 2022, and by successive Minister of Finance Regulations that set a 50:25:25 composition for 2021 and a 50:40:10 composition from 2022. These rules are implemented locally through Perwali No. 82 of 2021 on BLT and Perwali No. 45 of 2022 and No. 5 of 2023 on business capital assistance. Regarding implementation, the city distributed business capital of IDR 2.5 million to each of 5,617 MSMEs in 2024 and BLT of IDR 1 million to each of 4,674 beneficiaries in 2025, using non-cash transfers, field verification and accountability reports, while broadening BLT eligibility beyond cigarette workers in line with national rules. Regarding *Maqāṣid* alignment, the programmes are directly aligned with *ḥifẓ al-nafs* and *ḥifẓ al-māl*, only indirectly aligned with *ḥifẓ al-ʿaql* and *ḥifẓ al-nasl*, and not aligned with *ḥifẓ al-dīn*, which lies outside the regulatory mandate; overall alignment is therefore partial. The study is limited by its focus on a single city, a small purposive interview sample used mainly for corroboration, partial reliance on official news releases and media reports, and the interpretive nature of mapping programmes onto *Maqāṣid* dimensions. Future research should measure the outcomes of DBH-CHT programmes for beneficiaries and compare several recipient regions. In terms of policy, giving priority to preventive health, education and family-oriented programmes would bring DBH-CHT closer to the full set of objectives that *Maqāṣid al-Sharīʿah* seeks to protect.

Author Contributions

Mu'min Firmansyah: Contributed to formulating the research idea, developing the research concept, collecting data, processing data, and interpreting the research findings.

Mawardi: Contributed to developing the writing structure, formulating the research methods, and analyzing the interpreted results.

Muhammad Hanif Abdillah, Selamet: Contributed to strengthening the theoretical review, tracing references, and preparing the discussion section of the research.

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Declaration of Competing Interest

The author declares that there is no conflict of interest.

Ethical Approval

This study involved interviews with adult participants about publicly funded programmes and did not collect health data or other sensitive personal data. All participants were informed of the purpose of the study and of their right to withdraw, and gave written informed consent before being interviewed. Beneficiaries are identified only by codes; the government official is named in his official capacity with his consent.

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