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The Legislative Mechanism of the Sugar Excise Law: An Effort to Prevent Diabetes in Indonesia

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Abstract

Ideally, excessive sugar consumption should be systematically controlled through state regulations, one of which is the imposition of excise taxes on sugar-sweetened beverages (SSBs). However, in reality, the implementation of this policy in Indonesia still faces complex legislative challenges and resistance from various parties, making diabetes prevention efforts less than optimal. This study aims to analyze the legislative mechanism of the Sugar Excise Law as a legal instrument to prevent the rising prevalence of non-communicable diseases, particularly diabetes, in Indonesia. This research employs a normative legal approach using a qualitative descriptive analysis method. Primary data is obtained from statutory regulations, while secondary data is drawn from scientific journals and official government documents. The findings indicate that although the legal basis for sugar excise legislation already exists, the legislative process requires intersectoral coordination, public legitimacy, and strengthened political commitment to ensure that the excise policy can be effectively implemented as a diabetes prevention strategy.

Keywords: Legislative Mechanism, SSBs, Diabetes

Abstrak

Idealnya, pengendalian konsumsi gula berlebih dapat dilakukan secara sistematis melalui regulasi negara, salah satunya dengan pengenaan cukai terhadap minuman berpemanis dalam kemasan (MBDK). Namun, realitasnya,

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implementasi kebijakan ini di Indonesia masih menghadapi kendala legislasi yang kompleks dan resistensi dari berbagai pihak, sehingga upaya pencegahan penyakit diabetes belum optimal. Penelitian ini bertujuan untuk menganalisis mekanisme legislasi Undang-Undang Cukai Gula sebagai instrumen hukum dalam mencegah meningkatnya prevalensi penyakit tidak menular, khususnya diabetes, di Indonesia. Penelitian ini menggunakan pendekatan hukum normatif dengan metode analisis deskriptif kualitatif. Data primer diperoleh dari peraturan perundang-undangan, sementara data sekunder bersumber dari jurnal ilmiah dan dokumen resmi pemerintah. Hasil penelitian menunjukkan bahwa meskipun dasar hukum untuk legislasi cukai gula telah tersedia, proses legislasi memerlukan koordinasi antarsektor, legitimasi publik, dan penguatan komitmen politik agar kebijakan cukai dapat dijalankan secara efektif sebagai strategi pencegahan diabetes.

Kata Kunci: Mekanisme Legislasi, MBDK, Diabetes

Introduction

In the era of globalization marked by technological advancements and lifestyle changes, consumption patterns in society have undergone significant transformation. One of the most striking changes is the increasing consumption of foods and beverages high in sugar, salt, and fat, particularly in the form of processed and ready-to-eat products. Sugar-sweetened beverages (SSBs) have become one of the most widely consumed products across all social groups due to their convenience, affordability, and accessibility (Murwani et al., 2020). However, behind this popularity lies a serious health risk, particularly in relation to the rise of non-communicable diseases (NCDs). Excessive and consistent sugar intake beyond normal limits is known to be a major contributor to the growing prevalence of chronic diseases such as obesity, hypertension, and most prominently, diabetes mellitus.

Indonesia is currently facing a major challenge in the form of a growing diabetes epidemic, with trends increasing year after year. Data from the International Diabetes Federation (IDF) shows that Indonesia ranks among the top five countries with the highest number of diabetes sufferers in the world. Alarmingly, many cases are found among the productive age group, which directly impacts national economic productivity. The main cause of this phenomenon is an unhealthy diet, including the excessive consumption of SSBs (Fiqri & Bhakti, 2024). The shift towards instant consumption patterns and the lack of nutritional awareness have further exacerbated the problem. Therefore, serious state intervention is needed to control the contributing factors, particularly those related to the public's daily sugar intake.

One approach that is increasingly being promoted is the implementation of fiscal policy in the form of excise taxes on sweetened beverages. In many countries, sugar taxes have proven effective in reducing consumption and raising public awareness of the health risks of excessive sugar intake. Indonesia has begun to

adopt a similar approach, positioning sugar excise policy as a strategic instrument that not only serves to increase state revenue but also functions as a tool to reduce diabetes prevalence (Timpel et al., 2019). Essentially, this policy is grounded in a solid legal framework through the legislative mechanism of the Sugar Excise Law, developed based on principles of legality, transparency, and public participation.

Given the urgency of diabetes control as a national priority, sugar excise legislation must be viewed as an integral part of the government's long-term strategy for creating a sustainable health system. This policy cannot stand alone but must be integrated within a comprehensive and progressive legal framework. Therefore, understanding the legislative mechanism is key to ensuring that the sugar excise policy is not merely a fiscal slogan but truly impacts public behavior and sugar consumption. With strong legislation, the state has the legal authority to regulate, monitor, and sanction violations that may harm public health (Mainous et al., 2022). It is also important to recognize that health-based fiscal policies like the sugar excise represent legal innovations that uphold the principle of social justice—meaning the state intervenes to protect society, particularly vulnerable groups, from the unconscious risks of excessive consumption.

Ideally, the legislative mechanism governing sugar excise must be based on comprehensive scientific studies and supported by strong inter-ministerial policy harmonization. This mechanism involves stages such as planning, drafting academic texts, discussions in legislative sessions, and ultimately enactment and implementation through technical regulations. Law Number 12 of 2011 on the Formation of Legislation serves as the main legal umbrella governing this process (Nugroho, 2024). In the context of sugar excise, the academic manuscript outlining public health urgency becomes crucial as the scientific and philosophical foundation for the regulation. This process must involve not only the executive and legislative bodies but also input from the public, academics, and industry actors to ensure the resulting policy is relevant and acceptable.

However, in practice, the implementation of the sugar excise legislative mechanism in Indonesia faces various challenges that hinder its optimal enactment and execution. Since the proposal for an SSB excise was first introduced in 2020, the legislative process has experienced multiple delays, primarily due to national priorities focused on post-COVID-19 economic recovery. Although included in the Ministry of Finance's strategic plans and stated in the 2024 Fiscal Policy Note, inter-agency discussions and policy harmonization have yet to yield a final agreement (Maqfiroch et al., 2024). This condition reveals a gap between legal idealism and the political and technocratic realities surrounding the legislative process in Indonesia. These challenges make the legislative mechanism of the Sugar Excise Law a vital subject of study in the context of legal reform and national health policy.

The purpose of this study is to systematically examine the legislative process of sugar excise in Indonesia and to describe diabetes prevention efforts within a regulatory framework, including its obstacles and challenges. This research will map the legislative flow normatively based on existing regulations, explore inter-ministerial dynamics in drafting regulations, and highlight the extent of the legislative body's (particularly the DPR's) role in supporting the enactment of this policy. Thus, the study aims to answer why the mechanism has progressed

slowly and how acceleration strategies can be designed. The study's contribution is significant in the development of legal health literature and public policy in Indonesia. By focusing on the legislative aspect, this research is expected to uncover various technical and substantive issues that influence the formation of the Sugar Excise Law.

Literature Review

Studies on the legislation of excise taxes on sugar-sweetened beverages (SSBs) as an effort to control sugar consumption are not new in academic discourse. Numerous researchers have already explored this topic from various perspectives, ranging from public health and economic impact to fiscal policy aspects. Meindyah Nilam Dwihanggrian and Anhari Achadi, in their article titled; *"Efektivitas Cukai Minuman Berpemanis untuk Mengurangi Diabetes Melitus Tipe 2: Tinjauan Sistematis,"* examine the effectiveness of SSB excise policy from a public health perspective. They adopt a systematic review approach of various literature sources to demonstrate that excise taxes can reduce sugar consumption and the prevalence of type 2 diabetes mellitus. Their main finding is that excise taxes have a positive impact on consumer behavior change when accompanied by education and industry reform (Dwihanggrian & Achadi, 2023). The similarity of this work to the author's study lies in the shared goal of preventing diabetes through state intervention. However, the difference is that their work does not explore the legislative dimension in depth as a legal instrument, but instead focuses on health and consumer behavior aspects.

Immanuella Febriauma and Ana Silviana, in their paper titled; *"Analisis Dampak Penerapan Kebijakan Cukai Atas Minuman Berpemanis Dalam Kemasan (MBDK) di Indonesia,"* analyze the issue from the perspective of legal and fiscal politics. Their research highlights how excise policies affect the industrial and consumer sectors and assesses the extent to which this policy has been successfully implemented based on economic indicators. Their findings emphasize that resistance from the industry and lack of harmonization among government agencies are the main challenges (Febriauma & Silviana, 2025). The similarity with the author's study lies in the shared concern about the implementation of excise regulations in Indonesia. However, the difference lies in the main focus: this work does not specifically analyze the legislative formation mechanism as a formal legal pathway to protect public health from the threat of non-communicable diseases such as diabetes.

Meanwhile, Bryan Gautama et al., in the article; *"Trade-Off Ekstensifikasi Cukai atas Gula: Analisis Dampak Perekonomian di Indonesia,"* examine the impact of excise policy on the national economy. They highlight the dilemma between the potential state revenue from excise taxes and the effects on consumer purchasing power and the sustainability of the food and beverage industry. This study provides a macroeconomic analysis of this trade-off and suggests the need for a balance between fiscal interests and social protection (Gautama et al., 2023). The similarity of this study with the author's research lies in the mutual recognition of the importance of regulation in managing sugar consumption. However, this study

does not address the legislative aspect from the legal formation standpoint, which is the main focus of this paper.

After reviewing the existing literature, it can be concluded that although many works discuss sugar excise from health, policy law, and economic perspectives, there has yet to be a study that specifically and comprehensively analyzes the legislative mechanism behind the formation of the Sugar Excise Law in Indonesia—particularly as a preventive legal strategy against the surge in diabetes cases. In the context of a state governed by law, legislation plays a crucial role as a means of forming strong and legitimate public policy. This gap forms the research void and defines the novelty of this paper: addressing sugar excise not merely as a technocratic policy, but as a legal product that must undergo a formal legislative process in order to have binding power in protecting public health.

Research Methodology

This article falls under normative legal research with a qualitative basis, which is an approach aimed at examining and understanding the applicable laws and regulations, particularly those related to the legislative mechanism of the Sugar Excise Law as an effort to prevent diabetes in Indonesia (Benuf & Azhar, 2020). The methodology used is the descriptive analysis method, which systematically, factually, and accurately describes and outlines the legal aspects of health-based excise regulation formation. The main focus of this analysis is on how the legislative system in Indonesia operates, the extent of its urgency in the context of public health, and how this legislative process is constructed based on prevailing legal norms.

The primary data sources in this study include statutory regulations such as Law Number 39 of 2007 on Excise, Law Number 12 of 2011 on the Formation of Legislation, and official government documents such as the Financial Notes and the minutes of DPR RI (Indonesian House of Representatives) working meetings. Secondary data sources are drawn from relevant scholarly journals, particularly those published within the past ten years that discuss issues related to fiscal policy, health excise, and legal legislation in Indonesia or other countries for comparison. In the preparation of this paper, several steps were undertaken, including identifying legal issues, collecting regulatory data and literature, conducting content analysis through a juridical approach, and formulating logical and coherent legal arguments to obtain a deep and comprehensive understanding of the topic under study.

Sugar-Sweetened Beverages (SSBs)

Beverages are an essential element of human life, serving both physiological needs and cultural consumption practices. As civilization and technology have advanced, the forms and types of beverages have also undergone significant changes. No longer limited to plain water or natural drinks, people today are faced with a wide variety of processed beverages with diverse flavors, colors, and packaging. Sugar-sweetened beverages (SSBs) have become one of the most dominant products in the global market, with wide market segmentation and

highly aggressive marketing strategies (Leung et al., 2021). Their widespread availability—from convenience stores to large supermarkets—makes SSBs easily accessible to all social groups. Combined with a fast-paced urban lifestyle, SSBs offer a convenient solution to the needs of modern society.

The phenomenon of SSB consumption has grown rapidly, especially among youth and adolescents. Advertisements filled with appealing visuals, narratives promoting a healthy lifestyle, and endorsements from social media influencers have shaped a positive perception of these products. In practice, bottled teas, sodas, ready-to-drink coffees, and sweetened milk products have become part of many people's daily consumption—often replacing water as the primary source of hydration. This indicates that the consumption of SSBs is no longer just a matter of necessity, but has become part of social identity and modern lifestyle. Ironically, behind the attractive image created through advertising lies a high sugar content that the public rarely realizes, posing serious long-term health risks.

By definition, sugar-sweetened beverages (SSBs) refer to all types of processed drinks packaged in bottles, cans, cartons, or plastics, containing added sugar or sweeteners, whether natural or artificial. The sweeteners used typically include sucrose, fructose, glucose, or high-fructose corn syrup (HFCS), which enhance sweetness and extend shelf life. These products include a wide range of variants such as sodas, sweet teas, packaged fruit juices, sweetened condensed milk, and energy drinks. Their instant nature and convenience make these products highly favored by modern consumers who seek comfort, speed, and flavor in one product package (Hock et al., 2021). However, from a nutritional standpoint, SSBs are considered low in nutrients but high in calories, which, when consumed excessively, can lead to metabolic disorders.

Historically, sweetened beverages became known after the invention of carbonation technology in the 19th century in the United States. Products like Coca-Cola and Pepsi were pioneers in this industry and rapidly expanded worldwide. In Indonesia, the popularity of SSBs began to rise in the 1980s, coinciding with the entry of global brands and the growth of the local food and beverage industry. Advances in production and distribution technology have further expanded the reach of these products to various regions, including rural areas. Marketing strategies involving celebrities and television ads strengthened the image of SSBs as symbols of modern lifestyle and contemporary trends. Over time, the consumption of sweetened beverages has continued to grow, making this industry one of the pillars of Indonesia's consumer economy.

In modern times, the presence of SSBs is highly dominant in urban daily life. They are found everywhere: in homes, offices, schools, sports venues, and even hospitals. Their high availability makes people more likely to choose SSBs over healthier options like water or natural fruit juices. With the emergence of new flavors and increasingly attractive packaging, consumers are often driven to consume them regularly. At the same time, many are unaware of how much sugar they are consuming each day from these beverages. A survey conducted in several major cities in Indonesia found that over 60% of respondents admitted to consuming at least one type of SSB daily without considering its nutritional content. This indicates a shift in consumption patterns toward dependency on sweetened drinks (Febriauma & Silviana, 2025).

The primary danger of SSBs lies in their high added sugar content, which significantly contributes to the rise of non-communicable diseases (NCDs) such as obesity, diabetes, heart disease, and kidney disorders. Sugar in liquid form is absorbed more quickly by the body without providing a sense of satiety, allowing a person to consume large amounts of calories unknowingly. The World Health Organization (WHO) recommends a maximum daily intake of 25 grams of added sugar, yet a single 250 ml bottle of SSB can contain 30–50 grams of sugar. Regular excessive consumption can trigger spikes in blood sugar levels, insulin resistance, and accelerated organ damage. Children and teenagers are the most vulnerable groups, as they tend to prefer sweet tastes and have relatively unrestricted access to these beverages.

The current situation in Indonesia shows a serious surge in non-communicable diseases linked to SSB consumption. According to the 2022 Basic Health Research (Riskesdas), the number of diabetes cases continues to rise, placing Indonesia among the countries with the highest prevalence in Southeast Asia. Data from the Institute for Health Metrics and Evaluation recorded that in 2019, diabetes caused approximately 57 deaths per 100,000 Indonesians. The number of type 1 diabetes patients also reached 41,817 people (Fiqri & Bhakti, 2024). This situation is exacerbated by the public's lack of awareness of the dangers of added sugar, weak oversight of children's food and beverage advertising, and the absence of strict regulations on sugar content limits in packaged drinks. Many people consider SSBs to be part of normal consumption without realizing the risks.

This situation has raised concerns not only among health professionals but also among academics, NGOs, and some members of the legislature who are starting to push for regulations to control SSB consumption. Several professional health organizations have called for clearer nutritional labeling and public campaigns about the risks of excessive sugar intake. On the other hand, the industry sector has shown resistance to proposed distribution restrictions and the imposition of SSB excise taxes, citing potential impacts on purchasing power and threats to micro, small, and medium enterprises (MSMEs). This presents a unique challenge for the government to design fair and balanced policies that protect public health while supporting the sustainability of the food and beverage industry.

Globally, many countries have proven that fiscal regulations such as SSB excise taxes are effective in controlling sugar consumption. Mexico, the Philippines, the United Kingdom, and South Africa have implemented sugar taxes and successfully reduced consumption while encouraging product reformulation. In Indonesia, the discourse on sugar excise has been included in the 2024 Financial Note and the 2025 State Budget discussions, although its implementation is still under inter-ministerial harmonization. The government plans to impose a tariff of between IDR 1,500 to IDR 2,500 per liter, depending on the type and sugar content of the product (Hock et al., 2021). This excise is intended not only to increase state revenue but also to shift consumer behavior and incentivize producers to create healthier products.

For this policy to be effective, it must be accompanied by public education, transparent nutritional information, and public participation in the legislative

process. The government must also involve the education sector and community leaders to deliver consistent and widespread health messages. Packaging labels should clearly and understandably display sugar content. Equally important is monitoring advertising and distribution practices for SSBs, particularly those targeting children and adolescents. Controlling sugar consumption cannot be left solely to individual choices—it requires strong public policy that prioritizes long-term public interests.

With a holistic and multisectoral approach, SSB policy can serve as a crucial foundation for strengthening the national health system. In addition to being a source of state revenue, this regulation can become an instrument to improve public resilience against disease, encourage industrial innovation, and foster a healthier consumption environment. Implementation challenges are indeed significant, but with a strong legal foundation, effective communication strategies, and broad public involvement, the SSB excise policy could become a monumental step in addressing the burden of non-communicable diseases in Indonesia.

Sugar Excise Legislation in Indonesia: Mechanisms and Urgency

The imposition of excise taxes on sugar, particularly in the form of sugar-sweetened beverages (SSBs), has become a strategic agenda for the Indonesian government in developing a fiscal policy system that supports public health. Excise taxes, as state levies on the consumption of specific goods, are not only intended to increase revenue but also serve as instruments of social control. In this context, high-sugar products are seen as having significant health impacts, making their regulation through legislative mechanisms increasingly urgent. The state has a vested interest in protecting its citizens from non-communicable diseases (NCDs) through preventive, progressive, and legally based policies (Mugiono & Indradewi, 2025). Constitutionally, the legal basis for excise taxation in Indonesia refers to Article 23A of the 1945 Constitution of the Republic of Indonesia, which states that taxes and other compulsory levies must be regulated by law. This provision provides the normative foundation that any excise policy, including sugar excise, must be established through formal legislation.

This mandate is implemented through Law Number 39 of 2007 on Excise, which explicitly authorizes the state to impose excise on certain goods whose use needs to be controlled or more strictly supervised in the public interest, one of which is SSBs. Within this framework, the sugar excise legislative mechanism begins with the planning phase carried out by the Ministry of Finance in collaboration with the Ministry of Health (Murwani et al., 2020). This planning involves the preparation of an academic manuscript and a comprehensive study outlining the urgency of regulation, the impact of excessive sugar consumption, and the projected state revenue. This study serves as the rational and scientific foundation to begin discussions on the legal substance, whether in the form of a draft government regulation or a new draft law, depending on the scope of the excise object being regulated.

The next stage in the legislative mechanism is inter-ministerial and institutional harmonization, involving the Directorate General of Customs and Excise, the Fiscal Policy Agency, and Bappenas (National Development Planning

Agency). This harmonization is essential to ensure that the drafted regulation reflects a cross-sectoral vision, particularly between fiscal and health objectives. The harmonized draft is then submitted to the House of Representatives (DPR RI), specifically to Commission XI, which oversees finance and budgeting, for further discussion through formal legislative procedures. This process ensures that the sugar excise policy is not only administratively valid but also politically legitimate through democratic mechanisms. The legislative process also provides space for public participation as part of the principles of transparency and accountability (Situmorang, 2025). In practice, the government conducts public consultation forums involving industry actors, health associations, academics, and civil society to refine the substance of the regulation. These consultations are in line with Law Number 13 of 2022 on the Formation of Legislation, which requires all regulations to be based on information transparency and public input. Thus, sugar excise policy is designed not only as a top-down initiative but also as a response to societal input.

The urgency of this legislation becomes evident when linked to the rising prevalence of NCDs in Indonesia. Data from the Basic Health Research (Rskesdas) shows a significant increase in cases of diabetes, hypertension, and obesity in recent decades, with uncontrolled sugar consumption being one of the main causes. In this context, the imposition of excise on SSBs is a concrete government effort to reduce sugar intake and raise public awareness of healthy lifestyles. Sugar excise legislation holds strategic value as a long-term intervention in reducing the national health burden. Furthermore, the sugar excise aligns with the structural reform agenda of fiscal policy that supports sustainable development. Through this instrument, the state does not rely solely on conventional revenue sectors but begins integrating health-based approaches into financial policy. This marks a new spirit in regulation-making that not only focuses on economic growth but also on improving the quality of life of its citizens. Sugar excise legislation is an example of a policy that integrates the principles of health, justice, and sustainability into a single legal framework.

SSB excise is also a tangible form of fiscal health policy—a fiscal approach aimed at internalizing the external costs of consuming health-risk products. In this scheme, the state does not only restrict consumption through higher prices but also reallocates excise revenues to fund preventive health programs such as nutrition education, healthy lifestyle campaigns, and early screening services. Thus, sugar excise legislation embodies a principle of fiscal redistribution to protect vulnerable groups most affected by the NCD burden (Hamidah & Riesfandiari, 2022). In the process of enacting laws or implementing regulations related to sugar excise, the legal substance discussed includes the excisable goods (in this case, sugar-sweetened beverages), sugar content classification, proportional tariff rates, and mechanisms for oversight and enforcement. All these aspects cannot be unilaterally decided but must go through legislative discussions involving key stakeholders. Sound legislation will weigh the proportionality between regulatory goals and economic impacts on consumers and businesses, in accordance with progressive legal principles.

It is also important to note that sugar excise regulation does not only function as a consumption control instrument but also as consumer protection.

Many SSB products on the market do not display sugar content transparently, leaving consumers without adequate information to make informed decisions. With legislation in place, producers will be required to provide clear and understandable nutritional information. This is part of a policy transformation that upholds the right to information and health as fundamental principles in producer-consumer relations. In addition to the Excise Law, the technical implementation of sugar excise will be further detailed in Government Regulations (PP) and Minister of Finance Regulations (PMK). These regulations will govern labeling requirements, beverage-specific tariff rates, sugar content thresholds, and administrative sanctions for violations (Ma'ruf & Rakhmayani, 2024). This mechanism demonstrates that sugar excise legislation is not a partial policy but a comprehensive legal system—from upstream to downstream—with interconnected legal instruments. It reinforces the function of law as an effective tool for social engineering.

Diabetes Prevention Efforts in Indonesia: Obstacles and Challenges

One of the main causes behind the surge in diabetes cases in Indonesia is the high level of sugar consumption, particularly from sugar-sweetened beverages (SSBs). These products are now easily accessible across all social strata, especially among young people and urban populations. In many cases, people consume these drinks excessively without realizing how much sugar they contain—often far exceeding the daily intake limit recommended by the World Health Organization (Massougbodji et al., 2014). This is one reason why diabetes no longer only affects the elderly, but also working-age adults and even children. Without collective awareness and systemic intervention, Indonesia faces the threat of a prolonged health crisis. The widespread consumption of sugary beverages is undeniably linked to the state's weak control over the food and beverage industry. The government bears a constitutional responsibility to protect public health, including by regulating the consumption of high-risk products.

One policy approach currently being developed is the imposition of excise taxes on SSBs. This policy is not merely about increasing government revenue but is a strategy for consumption control through price mechanisms. Sugar excise legislation has been included in Indonesia's medium-term fiscal policy plans and is part of a broader national health system reform agenda, which is becoming increasingly responsive to non-communicable diseases (NCDs). Control measures are becoming more urgent as diabetes prevalence continues to rise annually (Malik et al., 2006). According to data from the International Diabetes Federation and the Indonesian Basic Health Survey (Risikesdas), Indonesia now ranks among the highest in the ASEAN region for type 1 diabetes cases. This trend is alarming, considering the long-term impact of diabetes not only burdens individuals and families but also strains the national healthcare system. The government recognizes that a curative approach alone is insufficient. Therefore, preventive strategies, including sugar consumption regulation, must take the frontline in combating diabetes.

Several government policies and programs have been implemented to prevent and control diabetes. These include the Healthy Living Community

Movement (Germas), free screening facilities for early detection, the strengthening of public health centers (Puskesmas) to monitor diabetes patients, and public education campaigns promoting healthy lifestyles (Junita et al., 2020). The government has also partnered with schools to educate students about the dangers of excessive sugar consumption and to develop more practical health curricula. Furthermore, the Ministry of Health has proposed limits on sugar content in beverage products as a concrete step toward systemic reform. However, these efforts face several serious obstacles. One major challenge is the public's lack of awareness about the hidden dangers of sugar. Many people believe that diabetes is a disease of the elderly, when in fact, many young people today are also being diagnosed. Educational outreach has yet to reach lower socioeconomic groups, especially in rural areas. In addition, weak enforcement of advertising regulations allows sugary product promotions to continue targeting vulnerable groups such as children and adolescents.

Beyond internal issues, there are significant structural challenges to diabetes prevention. One of these is the powerful influence of the food and beverage industry on policymaking. The sweetened beverage and processed food sectors are major contributors to national revenue and have strong lobbying networks. As a result, any regulatory move to restrict consumption often faces resistance from business actors. The government frequently finds itself caught in a dilemma between protecting public health and maintaining economic stability and investment in the industrial sector. This imbalance causes policy implementation to be sluggish and ineffective (Putri & Azis, 2021). In addition to legislative and policy hurdles, cultural and lifestyle challenges also obstruct efforts to prevent diabetes. Indonesians generally have a strong preference for sweet flavors. Sugar is widely seen as a normal part of daily food and drink. Even in traditional cuisine, sugar usage is rarely considered a health risk. Consequently, despite health awareness campaigns, public receptiveness remains low. Changing consumption behavior requires more than just education; it also demands deep psychosocial and cultural interventions.

Geographical distribution and disparities in healthcare access present further challenges. In remote areas, early diabetes detection services and health education are still extremely limited. Community health centers (Puskesmas) often lack trained personnel and diagnostic tools. This results in many individuals only discovering their diabetic condition after complications have developed. Equal distribution of prevention programs and health services is essential if the government is to significantly reduce diabetes rates nationwide. Prevention strategies focused only in urban centers will be ineffective without also reaching peripheral and rural regions (Nugroho, 2024). Additionally, the lack of a robust data and monitoring system hinders evaluation of existing policy effectiveness. The absence of an integrated health information system with accurate data on diabetes prevalence makes it difficult for policymakers to make evidence-based decisions. Without solid data, policy interventions tend to be general and not tailored to specific regions or vulnerable groups. Thus, strengthening the health information system must be an integral part of any long-term prevention strategy.

The role of the education sector, media, and social institutions in diabetes prevention campaigns also remains underutilized. In fact, mass media and social

media have broad reach and can significantly influence public opinion and behavior. However, educational content about the dangers of sugar consumption is still vastly outnumbered by advertisements for sweet food and drink products. Religious organizations, community leaders, and influencers should be more actively involved in promoting healthy lifestyles. A cross-sectoral collaborative approach is needed to foster a culture of more responsible consumption (Ramatillah et al., 2022). The urgency of addressing diabetes cannot be delayed, given the rising economic burden of the disease on the national health system. The cost of treatment and care for diabetes patients is high, much of which must be covered by the national health insurance scheme (BPJS Kesehatan). Without systematic and consistent preventive measures, healthcare funding will become increasingly unsustainable.

Therefore, prevention strategies—including through excise legislation and sociocultural intervention—must be prioritized. Such policies not only target the root causes but also reinforce the overall resilience of the health system. Considering the various constraints and challenges outlined above, it can be concluded that diabetes prevention efforts in Indonesia require a holistic and cross-sectoral approach. Legislation is only one instrument that must be supported by education, law enforcement, cultural interventions, and equitable access to healthcare. The government needs to build active partnerships with the private sector, civil society, and media to foster a supportive health ecosystem. In the long run, only through synergy among all national stakeholders can Indonesia escape the threat of a diabetes epidemic and build a healthier, more productive, and prosperous society.

Conclusion

The legislative mechanism for the Sugar Excise Law in Indonesia is part of the government's systematic effort to address the rising prevalence of non-communicable diseases, particularly diabetes, through a health-oriented fiscal policy approach. This legislative process involves several stages, including planning, inter-ministerial harmonization, discussions with the House of Representatives (DPR), and public engagement, all based on strong legal foundations from Law No. 39 of 2007 on Excise and the Law on the Formulation of Legislation. This regulation is not solely focused on the fiscal aspect as a source of state revenue, but is more broadly aimed at creating effective sugar consumption control through the imposition of excise tariffs on sugar-sweetened beverages (SSBs), with the goal of encouraging behavioral change and supporting the national healthcare system.

However, in its implementation, the legislative mechanism faces various complex challenges and obstacles. These include resistance from industry players concerned about economic impacts, low public health literacy regarding the dangers of excessive sugar consumption, and conflicting interests between the health and industrial sectors. Additionally, structural barriers such as limited health data, suboptimal regulatory enforcement, and unequal access to healthcare services across different regions of Indonesia further hinder the effectiveness of this policy. Therefore, the success of sugar excise legislation requires cross-

sectoral synergy, a holistic approach, and strong political commitment to ensure that this initiative can significantly contribute to diabetes prevention in Indonesia.

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