

Munasabah QS. Al-Ma'idah 87-88 and QS. Al-Nahl 116 as the Moral Foundation for Combating Illegal Cigarettes and Illegal Thrifting

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Abstract

This study examines the phenomenon of illegal cigarettes and illegal thrifting in Indonesia through the lens of *maqāṣid al-Syari'ah* and the principle of religious moderation in the Qur'an. This study uses a library-based method with descriptive analysis of the interpretation of QS al-Mā'idah (5):87-88 and al-Nahl (16):116, as well as Indonesian laws and regulations governing excise and trade, specifically Law No. 39/2007 on Excise and Law No. 7/2014 on Trade. The findings show that these two illegal practices are not only violations of positive law regarding the obligation to pay excise and the prohibition on importing used clothing, but also manifestations of "exceeding limits" and "prevarication in law" in economic activities, which are strongly condemned in the Qur'an. These practices clearly contradict the principles of *maqāṣid al-Shari'ah*, especially in protecting property (*hijz al-Māl*), life (*hijz al-Nafs*), and intellect (*hijz al-'Aql*), as they undermine state revenue, damage the national industrial structure, and increase health risks while normalizing fraud in society. In conclusion, eradicating illegal cigarettes and illegal thrifting practices is a concrete manifestation of religious moderation, because it rejects extremism in the form of ignoring Sharia norms and state laws, while affirming the synergy between Islamic values and the enforcement of fair fiscal and trade regulations to achieve economic justice and public welfare.

Illegal Cigarettes; Illegal Trade; *Maqāṣid Al-Syari'ah*; Religious Moderation

Abstrak

Penelitian ini mengkaji fenomena rokok ilegal dan *thrifthing* ilegal di Indonesia melalui pendekatan *maqāṣid al-Syari'ah* dan prinsip moderasi beragama dalam Al-Qur'an. Metode yang digunakan adalah penelitian kepustakaan dengan analisis deskriptif terhadap tafsir QS. al-Mā'idah (5): 87-88 dan QS. al-Nahl 16:116, serta regulasi hukum Indonesia. Hasil penelitian menunjukkan bahwa kedua praktik ilegal ini, bukan hanya pelanggaran terhadap ketentuan hukum positif mengenai kewajiban pembayaran cukai dan larangan impor pakaian bebas, tetapi juga merupakan wujud dari sikap "melampaui batas" dan "mengada-adakan ketentuan" dalam aktivitas ekonomi yang dilarang keras dalam Al-Qur'an. Kedua praktik ini secara nyata melanggar prinsip *maqāṣid al-Syari'ah*, khususnya dalam melindungi harta (*hijz al-Māl*), jiwa (*hijz al-Nafs*), dan akal (*hijz al-'Aql*). karena merusak penerimaan negara, merusak struktur industri nasional, serta meningkatkan risiko kesehatan dan normalisasi kecurangan di tengah masyarakat. Kesimpulannya, pemberantasan rokok ilegal dan *thrifthing* ilegal merupakan wujud konkret moderasi beragama, karena menolak ekstremitas dalam bentuk pengabaian aturan syariat dan hukum negara, sekaligus menegaskan sinergi antara nilai-nilai Islam dan penegakan regulasi fiskal serta perdagangan yang adil untuk mewujudkan keadilan ekonomi dan kemaslahatan publik.

Keywords: Illegal Cigarettes; Illegal Trade; *Maqāṣid Al-Syari'ah*; Religious Moderation

INTRODUCTION

The phenomenon of increasing circulation of illegal cigarettes and unauthorized imports of used clothing in Indonesia has become a strategic issue that impacts state finances, national industrial stability, and religious social ethics. A study by the Indodata Research Center shows that the potential loss to the state due to the circulation of illegal cigarettes throughout 2024 is estimated to reach IDR 97.81 trillion, in line with the increase in illegal cigarette consumption from around 28 percent in 2021 to more than 46 percent in 2024 (Kasri et al., 2021). Illegal cigarettes include cigarettes without excise stamps, with fake excise stamps, or misappropriated cigarettes that are marketed through informal distribution networks at prices much cheaper than legal products. This practice not only violates regulations but also reflects fiscal evasion that is contrary to the principles of justice and compliance with legitimate authorities. From the perspective of QS. al-Mā'idah (5):87-88, this action can be understood as a form of *lā ta'tadū*, which is exceeding limits that damage the public interest (Aziz & Cahyani, 2023).

The prevalence of illegal thrifting practices puts pressure on the domestic textile industry, weakens the competitiveness of Micro, Small, and Medium Enterprises (MSMEs), and poses health risks due to the failure to meet sterilization standards (Muiz et al., 2023). This practice occurs through smuggling and open distribution channels in markets and online platforms, disrupting the sustainability of the local industry and potentially turning Indonesia into a global textile waste dumping ground (Mutaqin et al., 2025). Although the sale and purchase of used clothing is essentially acceptable according to Islamic law as long as it meets hygiene standards and does not violate regulations (Fitria et al., 2022). The main issues with imported thrifting lie in regulatory violations, potential health hazards, and its impact on market fairness. Practices that exploit regulatory loopholes for economic gain while disregarding the public interest constitute a form of *al-i'tidā'* in *muamalah*, as they exceed the bounds of distributive justice and compliance with legitimate authority (Mahfuzah & Syafiq, 2025).

The *maqāṣid al-Syari'ah* approach is used because it serves to assess every economic practice from the perspective of its alignment with the protection of the five basic objectives of Sharia, particularly *ḥifẓ al-Māl*, *ḥifẓ al-Nafs*, and *ḥifẓ al-'Aql*, so that illegal cigarettes and illegal thrifting can be examined not only as normative violations, but as direct threats to public welfare. Normatively, illegal cigarettes are considered a violation of *maqāṣid al-Syari'ah* because they undermine the protection of property and life, so that efforts to eradicate them can be positioned as part of the protection of *ḥifẓ al-Māl* and *ḥifẓ al-Nafs* (Zahari & Safiai, 2025). Meanwhile, the use of *munāsabah* QS. al-Mā'idah (5):87-88 and QS. al-Nahl (16):116 allows us to explore the connection between the prohibition of declaring something halal as haram, the prohibition of manipulating halal-haram provisions, and the limits of human authority in establishing laws, then applying them to the context of modern illegal economics. A number of previous studies have shown that these two verses have important normative relevance, particularly in providing limits to human authority in determining *halal* and *haram* and in preventing the emergence of provisions that are not in accordance with the principles of sharia justice, making them suitable as a conceptual basis for examining policies to combat illegal cigarettes and illegal thrifting in Indonesia.

Previous studies have generally highlighted the fiscal aspects of illegal cigarettes and their impact on state revenue. Kasri et al (2021) calculates the fiscal losses resulting from illegal cigarette

consumption and emphasizes the importance of integrated supervision to improve the effectiveness of excise policies. Policy reports and empirical research from 2024-2025 show that although enforcement against illegal cigarettes has increased, the root causes of fiscal literacy and low legal compliance remain challenges (Direktorat Jenderal Bea dan Cukai Kemenkeu, 2025). Research on illegal thrifting has been conducted by Muiz et al (2023) who examined the impact of imported used clothing on the stability of the textile and textile product industry in Indonesia. The study shows that the prevalence of illegal thrifting disrupts market competition, reduces demand for local products, and has the potential to create environmental and public health risks. Therefore, contemporary tafsir and *maqasid* studies generally focus more on normative aspects and have not been widely integrated with economic policy analysis. Thus, previous literature tends to be general and has not comprehensively integrated economic, legal, and religious dimensions.

Based on this review, there is a gap in the form of a lack of research that specifically links the analysis of *asbab al-Nuzul* and *munasabah* verses QS. al-Mā'idah (5): 87-88 and QS. al-Naḥl (16): (116) with illegal economic phenomena such as illegal cigarettes and illegal thrifting. Economic research tends to emphasize regulatory aspects, while religious research emphasizes normative aspects without integrating their implications in the context of modern public policy. This study fills this gap by combining the interpretations of classical and contemporary exegetes, the concept of *maqāṣid al-Shari'ah*, and empirical data related to illegal cigarettes and illegal thrifting, resulting in a more comprehensive analysis.

This study is expected to contribute to the development of thematic exegesis and contemporary *fiqh* studies, especially in connecting religious texts with modern economic dynamics, thereby giving rise to a more equitable public policy ethic. Structurally, this study is divided into several parts: an introduction that outlines the context and urgency of the study; a methodology and theoretical framework section that explains the concepts of *asbab al-Nuzul* and *maqāṣid al-Syari'ah*; an in-depth interpretive analysis of QS. al-Maidah (5): 87-88 and QS. al-Naḥl (16): (116); a discussion of case studies of illegal cigarettes and illegal thrifting; and conclusions summarizing the relevance of the verses of the Qur'an to the phenomenon of illegal economics in Indonesia.

METHOD

This study uses a qualitative approach with a library research method, which makes scientific texts the main object of study. The focus of the research is the analysis of QS. al-Mā'idah (5): 87-88 and QS. al-Naḥl (16): (116) along with the interpretations of classical and contemporary mufassir and their relevance to the phenomena of illegal cigarettes and illegal thrifting. Primary data sources include the Qur'an and tafsir books such as the works of al-Ṭabarī, al-Qurṭubī, Ibn Katsīr, Waḥbah al-Zuhaylī, Quraish Shihab, while secondary sources include journal articles, studies of *maqāṣid al-Syari'ah*, official government reports, and regulations related to excise and the import of used clothing.

Data collection was conducted through document studies by selecting relevant literature and classifying it based on themes, including verse interpretation, *maqāṣid* theory, fiscal and trade

regulations, and empirical findings related to illegal cigarettes and illegal thrifting. Data analysis was conducted thematically through the stages of reduction, presentation, and conclusion drawing (B. Miles et al., 2014), which included textual analysis of verses, comparison of mufassir interpretations, and contextual analysis using the *maqāsid al-Syari'ah* approach and Indonesian positive law. Validity was maintained through triangulation of sources between interpretations, academic literature, and regulatory documents.

RESULTS AND DISCUSSION

This section analyzes QS. al-Mā'idah (5):87-88 and QS. al-Naḥl (16):116 through the approaches of *asbab al-nuzūl*, *munāsabah*, and *maqāsid al-Syari'ah* to assess their relevance to the phenomena of illegal cigarettes and illegal thrifting.

Asbab Al-Nuzūl QS. Al-Ma'idah [5]:87-88

يَا أَيُّهَا الَّذِينَ ءَامَنُوا لَا تُحَرِّمُوا طَيِّبَاتِ مَا أَحَلَّ اللَّهُ لَكُمْ وَلَا تَعْتَدُوا إِنَّ اللَّهَ لَا يُحِبُّ الْمُعْتَدِينَ () وَكُلُوا مِمَّا رَزَقَكُمُ اللَّهُ حَلَالًا طَيِّبًا وَاتَّقُوا اللَّهَ الَّذِي أَنْتُمْ بِهِ مُؤْمِنُونَ

“You who believe, do not forbid the good things which Allah has made lawful for you, and do not transgress. Verily, Allah does not like those who transgress. And eat of the lawful and good things which Allah has provided for you, and fear Allah in whom you believe”.

Exegetes explain that the verse was revealed as a rebuke to excessive asceticism among some Companions, including self-imposed prohibitions on lawful matters. Several *mursal* reports from the *Tabi'in* point to this context, indicating that the verse corrects exaggerated forms of piety.

Allah SWT then revealed this verse to correct that understanding, reaffirming the principle of moderation and rejecting all forms of religious extremism, whether in the form of prohibiting lawful things or permitting unlawful things. This entire series of narrations confirms that the prohibition *“lā tuḥarrimū ṭayyibātī mā aḥalla Allāhu lakum”* is not intended for people who commit sins, but for groups who want to be excessive in worship, thus making religion a burden that is not desired by the Sharia (al-Naysābūrī, 1991). Another account narrated by Ibn Abī Ḥātim through the story of Zayd bin Aslām about ‘Abdullāh bin Rawāhah describes how the hasty prohibition of halal food due to personal emotions was immediately corrected by the revelation of this verse (Ḥātim al-Rāzī, 1997).

Thus, the message of the prohibition *lā tuḥarrimū ṭayyibātī mā aḥalla llāhu lakum* and *wa lā ta'tadū* is not only relevant to correcting the asceticism of the companions during the time of the Prophet, but also serves as an ethical basis for assessing contemporary practices such as illegal smoking and illegal thrifting which, in the name of short-term profits and interests, manipulating the halal-haram narrative while ignoring fiscal losses, damage to the national industry, and public health risks.

Classical exegetes such as al-Ṭabarī (2000), al-Qurṭubī (2006), al-Dimashqī (1999), and F. al-Dīn al-Rāzī (n.d.) agree that QS. al-Mā'idah (5):87–88 was revealed as a correction to excessive religious attitudes that prohibit things that are actually permissible. Al-Ṭabarī emphasized that the term *ṭayyibāt* covers all lawful pleasures permitted by the Sharia, so that the prohibition *lā tuḥarrimū* indicates that humans do not have the authority to establish laws based on personal tastes. Al-

Qurtūbi views this verse as evidence of the prohibition of *ghulw* in religion, because prohibiting something that Allah has made lawful is a form of deviation from the purpose of the Sharia, which is to maintain balance in life. Ibn Katsir emphasizes the character of Islam as a religion of *moderation* that rejects extreme asceticism, while al-Razi sees this verse as the foundation of the principle of moderation (*al-i'tidāl fī al-dīn*). Thus, QS. al-Mā'idah (5):87-88 affirms the limits of human authority in utilizing Allah's blessings without exceeding His provisions.

Based on the explanations of these exegetes, illegal cigarettes and illegal thrifting can be understood as concrete forms of *al-i'tida'* in the realm of muamalah: perpetrators attempt to circumvent fiscal obligations, undermine market justice, and normalize practices of deception in the name of low prices and short-term economic interests, thus substantially contradicting the message of QS. al-Mā'idah (5):87–88. These practices also clearly violate the objectives of *maqāṣid al-Syarī'ah*, particularly *ḥifẓ al-Māl* (because they erode public wealth and state revenue), *ḥifẓ al-Nafs* (because it increases health risks through the consumption of illegal cigarettes and non-standardized used clothing), and *ḥifẓ al-'Aql* (because it normalizes a mindset that justifies cheating and disregard for the law).

Contemporary exegetes extend the ethical relevance of QS. al-Mā'idah (5):87–88 to modern religious and social issues. Waḥbah al-Zuhaylī argues that the verse criticizes extremism, radicalism, and blind fanaticism, because prohibiting what Allah has permitted constitutes an overstepping of divine authority (*ta'addī 'alā ḥukm Allāh*). M. Quraish Shihab reads the verse as correcting two extremes ascetic rejection of lawful worldly life and hedonism without limits by affirming that worldly enjoyment is permissible within the sharia framework (Shihab, 2005).

Asbab al-Nuzul QS. al-Nahl [16]:116

وَلَا تَقُولُوا لِمَا تَصِفُ أَلْسِنَتُكُمُ الْكَذِبَ هَذَا حَلَلٌ وَهَذَا حَرَامٌ لَتَفْتَرُوا عَلَى اللَّهِ الْكَذِبَ إِنَّ الَّذِينَ يَفْتَرُونَ عَلَى اللَّهِ الْكَذِبَ لَا يَفْلِحُونَ

“And do not say about what your tongues falsely assert, “This is lawful and this is unlawful,” to invent lies against Allah. Indeed, those who invent lies against Allah will not succeed”.

The exegetes explain that this verse was revealed as a condemnation of the practice of the polytheists of Mecca who determined the status of halal and haram based on tradition and speculation, not revelation (al-Naysābūrī, 1991). They prohibited certain livestock without divine guidance, as if Allah Himself had decreed their prohibition, thus giving rise to pseudo-religious practices that had no basis in sharia and were categorized as *iftirā' alallāh*, a great lie in the name of Allah (al-Suyūṭī, 2003).

In classical interpretation, QS. al-Naḥl (16):116 is understood as a condemnation of determining what is halal and haram without divine revelation. Al-Ṭabarī considers the expression *taṣīfu alsinatikum al-kadhīb* as a description of the audacity of claiming to speak for Allah without knowledge (al-Ṭabarī, 2000). Al-Qurtūbī, (2006) emphasized this as a prohibition against issuing fatwas without a shar'i basis, while Fakhr al-Dīn al-Rāzī saw this action as a violation of divine authority in tasyri' (F. al-Dīn al-Rāzī, n.d.). Ibn Katsir emphasized that prohibition is only valid if

it is decreed by Allah (al-Dimashqī, 1999). Overall, this verse reinforces the principle that lawmaking is the prerogative of Allah and should not be manipulated for certain interests.

Contemporary exegetes contextualize QS. al-Naḥl (16):116 as a warning against fabricating *halal-haram* claims and manipulating religious language for worldly interests. Waḥbah al-Zuḥaylī emphasizes the authority of revelation in determining legal norms, viewing prohibitions without a shar'i basis as a serious violation of Allah's right to legislate (al-Zuḥaylī, 1991). M. Quraish Shihab interprets "lying in the name of Allah" not only as false *halal-haram* labeling but also as broader religious manipulation for political legitimacy or economic gain. In line with this, the verse also cautions against the tendency to treat personal opinions as if they were revelation or to "create new laws" that sidestep established scholarly and methodological authority (Maksum, 2024).

Based on these readings, illegal cigarettes and illegal thrifting represent concrete forms of *iftirā'* 'alallāh and al-i'tida' in mu'amalah: perpetrators construct narratives that normalize practices which violate positive law and harm the public, as if they were morally permissible. Such justifications erode market order and state revenue and contradict the *maqāṣid al-sharī'ah*, particularly the protection of property, life, and reason. Taken together, QS. al-Mā'idah (5):87-88 and QS. al-Naḥl (16):116 establish a coherent ethical boundary: humans may not overstep divine authority in defining *halal-haram*, nor exploit religious language to legitimize harmful practices. This study therefore reads the relationship between the two verses (*munāsabah*) as a moral framework for evaluating contemporary illegal economic activities. The following section outlines the *munāsabah* and then applies it to the cases of illegal cigarettes and illegal thrifting in Indonesia.

Munasabah QS. al-Mā'idah (5): 87-88 and QS. al-Naḥl (16): 116 as Moral Foundations

QS. al-Mā'idah (5):87-88 and QS. al-Naḥl (16):116 have a strong connection in meaning because both emphasize the limits of human authority in determining what is halal and haram. QS. al-Mā'idah (5):87-88 corrects excessive attitudes in religion that prohibit what is halal, while QS. al-Naḥl (16):116 condemns the practice of establishing laws without revelation. Both unite in the principle of *tauḥīd al-tashrī'*, which is the recognition that the authority to establish laws lies solely with Allah SWT. Chronologically, QS. al-Naḥl as a Makkiyyah verse instills a theological foundation regarding the source of law, while QS. al-Mā'idah as a Madaniyyah verse provides practical guidelines for the moderate and proportional application of law in social life. This relationship demonstrates the continuity between principle and practice: revelation as the legitimacy of law and moderation as the orientation for its application.

In this study, the *munāsabah* of QS. al-Mā'idah (5):87-88 and QS. al-Naḥl (16):116 functions as a moral foundation for evaluating economic conduct. *First*, it affirms *tauḥīd al-tashrī'*, namely that the authority to define halal and haram belongs to Allah alone and is known through revelation. *Second*, it prohibits *ghuluw* and *ta'addī* exceeding limits by distorting lawful boundaries and causing harm. *Third*, it condemns *iftirā'* 'alallāh, that is, fabricating religious justification to legitimize wrongful acts. These principles imply that compliance with excise and trade regulations is part of safeguarding *maslahah* and the *maqāṣid al-sharī'ah*, particularly the protection of public property and market fairness in cases such as illegal cigarettes and illegal thrifting.

Based on this relationship and the *maqāṣid al-sharī'ah* framework, this study treats tobacco excise regulations and the ban on imported used clothing as public policy instruments with a

Qur'anic moral basis, not merely administrative rules, because they protect public property, market fairness, and public welfare. Therefore, the *munasabah* of these two verses provides a normative basis for enforcing excise and trade regulations as part of protecting the public interest.

The linguistic analysis of QS. al-Mā'idah (5): 87-88 is *'am* (general) because the prohibition of *lā tuḥarrimū ṭayyibāti mā aḥalla llāhu lakum* applies to all believers without any specific contextual restrictions. The generality of the wording indicates that prohibiting something that Allah has made lawful is not justified under any circumstances. Meanwhile, QS. al-Naḥl (16):116 is contextually addressed to polytheists who determine what is lawful and unlawful based on tradition, but its meaning is universal because it covers every act of determining law without divine revelation. Thus, these two verses complement each other: al-Mā'idah emphasizes the prohibition of exceeding limits in utilizing lawful blessings, while al-Naḥl condemns legal claims without divine authority. Both reinforce the principle that the determination of what is lawful and unlawful is the prerogative of Allah, which must be obeyed.

Implementation of Munasabah QS. al-Mā'idah [5]:87–88 and QS. al-Naḥl [16]:116 in Combating Illegal Cigarettes and Illegal Thrifting

This section applies the moral framework to two cases: (1) illegal cigarettes and (2) illegal thrifting. Illegal cigarettes constitute a form of *al-I'tida'* in economic life because they involve fraud and fiscal evasion that undermine public revenue and market fairness. They weaken the state's capacity to finance public welfare and create unfair competition against lawful producers who comply with excise rules and production standards. Therefore, the enforcement of excise regulations can be read as part of protecting public property and preventing harm, in line with the ethical limits emphasized by QS. al-Mā'idah (5):87-88 and QS. al-Naḥl (16):116.

The sale and purchase of used clothing is basically permissible as long as the origin of the goods being traded is clear, they are fit for use, and they do not cause harm to consumers. Research findings on thrift practices at the city level show that local used clothing transactions tend to be considered legal as long as they are transparent, do not contain fraud, and do not violate business licensing regulations. The fundamental difference between legal and illegal thrifting lies in compliance with import regulations, health standards, and its impact on market fairness, so that the import of used clothing without a permit is more appropriately positioned as an economically problematic practice, both legally and ethically. Data from the textile industry association and MSME players also indicate that the influx of illegally imported secondhand clothing reduces local textile absorption and suppresses MSMEs demand, thereby threatening business sustainability and jobs. In this sense, illegal thrifting is not merely an administrative violation, but a form of *al-I'tida'* against the mandate of public asset management condemned in QS. al-Mā'idah (5):87-88.

Table 1. Comparison of Illegal Cigarettes and Illegal Thrifting from the Perspective of *Maqāṣid al-Syarī'ah* and Positive Law

Aspect	Illegal cigarettes	Illegal thrifting (importing used clothing without permission)
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Form of practice	Production/trade of cigarettes without tax stamps, with fake stamps, or improper use.	Import and sale of used clothing that violates legal prohibitions and import procedures.
Fiscal impact	Eliminating potential excise revenue of approximately Rp 97.81 trillion in 2024 and narrowing the country's fiscal space.	Reducing tax and import duty revenue, and indirectly weakening the state's revenue base.
Industrial and SME Impact	Creating unfair competition, disrupting the tobacco market structure, and pressuring legal producers.	Reducing demand for local textiles by hundreds of thousands of tons, weakening SMEs, and triggering layoffs in labor-intensive industries.
Health Impact	Non-standardized products increase health risks and public service costs.	Non-sterile goods pose potential health risks to consumers and environmental burdens.
Maqāsid violated	Ḥifẓ al-Māl (loss of public property), ḥifẓ al-Nafs (health risks), ḥifẓ al-'Aql (normalization of fraud).	Ḥifẓ al-Māl (damage to the local market), ḥifẓ al-Nafs (health risks), ḥifẓ al-'Aql (justification of invalid practices).
Positive legal basis	Law No. 39/2007 on Excise: criminal sanctions and fines for production/distribution without excise.	Law No. 7/2014 on Trade: prohibition of importing used clothing and threat of criminal sanctions and fines.
Sharia legal status	Includes al-i'tidā' and gharar, contrary to distributive justice and religious moderation.	Includes al-i'tidā' and iftirā' 'alā Allāh if wrapped in pseudo-moral legitimacy for invalid practices.

The Table 1 above explains that illegal cigarettes and illegal thrifting both contain parallel patterns of violation at the fiscal, industrial, health, and social welfare levels. Both damage *ḥifẓ al-māl*, *ḥifẓ al-nafs*, and *ḥifẓ al-'aql* while violating the Excise Law and Trade Law, so that action against these two practices can be understood as the practical implementation of QS. al-Mā'idah (5):87-88 and QS. al-Naḥl (16):116 in contemporary public policy.

Illegal cigarettes cause fiscal losses and hinder the state's capacity to finance strategic sectors such as education, health, and social protection programs (Ardana et al., 2025). Illegal cigarettes also damage the national tobacco market structure, creating unhealthy competition that harms legal producers who comply with tax regulations and production standards (Kasri et al., 2021). The scale of fiscal losses and market distortions caused by illegal cigarettes illustrates how halal economic benefits are being abused beyond limits, in line with the pattern of *al-I'tida'* condemned in QS. al-Mā'idah (5):87-88 when humans change the way they use Allah's blessings, thereby damaging the public interest.

This condition is inseparable from structural factors in supervision and taxation systems. Weak taxation and distribution supervision systems reinforce the circulation of illegal cigarettes (Aulana et al., 2025). Additionally, the price disparity between legal and illegal cigarettes creates market distortions and reduces the competitiveness of legal producers (Baidhowah & Rofi'i, 2019). A similar phenomenon occurs in illegal thrifting, namely the entry of imported used clothing

prohibited by Law No. 7/2014 on trade, which causes a decline in demand for local products, reduces MSMEs income, triggers layoffs, and weakens the competitiveness of labor-intensive textile industries.

From the perspective of *maqāṣid al-shar'ah*, both practices clearly undermine the public interest. Illegal cigarettes violate *ḥifẓ al-māl* because they deprive the state of public revenue that should be used for social welfare and development, and they violate *ḥifẓ al-nafs* because they endanger public health through products whose quality is not guaranteed (Kabeakan & Sahliah, 2025). From a fiqh perspective, the application of criminal penalties and fines for the distribution of illegal cigarettes has a strong basis in both Islamic and state law because it constitutes deception (*ghbarar*) and harms the community (Rispani & Syadzali, 2025). Illegal thrifting causes economic losses by damaging local markets, weakening industrial competitiveness, and disrupting livelihoods, thereby threatening household income stability.

Illegal cigarettes are regulated in Law Number 39 of 2007 concerning Excise, while illegal thrifting is regulated in Law Number 7 of 2014 concerning Trade, where violations of these two laws are subject to criminal sanctions and heavy fines because they harm state finances and endanger consumers. Within the framework of QS. al-Mā'idah (5):87-88 and QS. al-Naḥl (16):116, the Excise Law and Trade Law are not merely administrative instruments, but concrete manifestations of the prohibition of transgression and manipulation of what is halal and haram. These regulations close the space for destructive economic fraud and deception and support *ḥifẓ al-māl*, *ḥifẓ al-nafs*, and *ḥifẓ al-'aql*, so that excise obligations and the prohibition on importing used clothing function as instruments for safeguarding public welfare at the public policy level. Thus, the enforcement of regulations related to tobacco excise and the prohibition of imported used clothing can be understood as an effort to operationalize the message "*lā tuḥarrimū ṭayyibāti mā aḥalla Allāhu lakum wa lā ta'tadū*" in the context of the modern economy, so that halal economic benefits do not become a means of fraud and injustice.

Restrictions on the import of used clothing are in line with the principle of *sadd al-dharī'ah*, which is to close the path to *mafsadah* when a practice has the potential to cause greater harm to society. Customs supervision and law enforcement agencies serve to stop the circulation of illegal goods while protecting local industries, consumers, and state finances (Azkiyah & Nasyi'ah, 2022).

Thus, reading QS. al-Mā'idah (5):87-88 and QS. al-Naḥl (16):116 in light of *maqāṣid al-shar'ah*, empirical data, and positive legal frameworks shows that illegal cigarettes and illegal thrifting are economic practices that contradict Islamic law and state regulations. Cracking down on these two activities is not merely a matter of enforcing administrative rules, but part of efforts to maintain *ḥifẓ al-māl*, *ḥifẓ al-nafs*, and *ḥifẓ al-'aql*, as well as to realize social justice and economic stability. In the context of a Muslim-majority country such as Indonesia, the synergy between Sharia values and national law is an important prerequisite for protecting the public interest and strengthening religious moderation in the realm of economic policy.

CONCLUSION

This study confirms that the munāsabah of QS. al-Mā'idah (5):87-88 and QS. al-Naḥl (16):116 form a strong moral foundation for assessing the practices of illegal smoking and illegal thrifting. Both verses emphasize the prohibition of exceeding limits and manipulating the halal-haram provisions of the Sharia, which in the context of the modern economy is reflected in practices of fraud, fiscal evasion, and false moral justification.

Illegal cigarettes and illegal thrifting not only violate positive law, but also contradict the objectives of sharia in maintaining public welfare. The enforcement of the Excise Law and the Trade Law can therefore be understood as the implementation of Qur'anic values in public policy. The synergy between sharia values and state regulations is an important prerequisite for realizing economic justice and strengthening religious moderation.

DECLARATION OF USING AI

The authors used ChatGPT to improve language and readability. The authors reviewed and edited the output and take full responsibility for the content.

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