

**ANALISIS YURIDIS PENEGAKAN HUKUM TERHADAP PELAKU
TINDAK PIDANA PEREDARAN ROKOK ILEGAL TANPA PITA CUKAI
(Studi Putusan Nomor 122/Pid.Sus/ 2021/ PT.Sby)**

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ABSTRAK

Salah satu hal yang dilakukan untuk mendapat keuntungan lebih oleh pelaku usaha adalah dengan cara melanggar prosedur yang berlaku guna menghindari pajak atau cukai. Produksi hasil tembakau yang banyak beredar ditengah masyarakat adalah rokok yang dikemas untuk penjualan eceran akan tetapi tidak dilekati pita cukai atau sering disebut rokok polos.

Permasalahan dalam penelitian adalah bagaimanakah pengaturan hukum tentang peredaran rokok ilegal tanpa pita cukai menurut hukum positif di Indonesia, penegakan hukum terhadap pelaku tindak pidana peredaran rokok ilegal tanpa pita cukai serta pertimbangan hukum majelis hakim terhadap putusan Nomor 122/Pid.Sus/2021/PT.SBY.

Penelitian bersifat deskriptif analitis, jenis penelitian adalah yuridis normatif dengan menggunakan studi pustaka serta analisis data menggunakan metode kualitatif yang menghasilkan data deskriptif-analitis.

Kesimpulan dalam penelitian tesis ini yaitu bahwa pengaturan hukum tentang peredaran rokok ilegal tanpa pita cukai diatur dalam UU No. 39 Tahun 2007 tentang Cukai. Penegakan hukum terhadap pelaku tindak adalah penindakan terhadap orang/pelaku dan pencegahan terhadap barang berupa BKC ilegal (rokok ilegal). Penindakan orang selalu diikuti/disertai dengan penegahan barang sebagai barang bukti. Serangkaian penindakan tersebut kemudian diserahkan terimakan kepada Seksi Penyidikan dan Barang Hasil Penindakan untuk dilakukan proses penelitian lebih lanjut atau dilakukan proses penyidikan. Pertimbangan hukum majelis hakim terhadap putusan Nomor 122/Pid.Sus/2021/PT.SBY berpendapat bahwa pertimbangan hukum Majelis Hakim Tingkat Pertama dalam putusannya berdasarkan alasan yang tepat dan benar menurut hukum dengan menguatkan putusan Pengadilan Negeri Kepanjen Nomor 654/Pid.Sus/2020/PN Kpn yang dimintakan banding. Keputusan oleh majelis hakim menurut Peneliti belum maksimal dengan aturan yang berlaku dan putusan ini terlalu ringan dibandingkan kerugian yang diakibatkan dari perbuatan terdakwa.

Kata Kunci : Penegakan Hukum, Pelaku Tindak Pidana, Rokok Ilegal Pita Cukai.

Mahasiswa*

Pembimbing I**

Pembimbing II***

**JURIDICAL ANALYSIS OF LAW ENFORCEMENT AGAINST CRIMINAL
ACTIONS OF ILLEGAL CIGARETTE CIGARETTE WITHOUT EXCISE
STAMPS**

(Study Decision Number 122/Pid.Sus/ 2021/ PT.Sby)

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ABSTRACT

One of the things that business actors do to gain more profits is by violating applicable procedures to avoid taxes or excise. Tobacco products that are widely circulated among the public are cigarettes which are packaged for retail sale but are not attached with excise stamps or are often called plain cigarettes.

The problem in the research is how the legal regulation regarding the circulation of illegal cigarettes without excise stamps is according to positive law in Indonesia, law enforcement against perpetrators of the criminal act of distributing illegal cigarettes without excise stamps and the legal considerations of the panel of judges regarding decision Number 122/Pid.Sus/2021/PT. SBY.

The research is descriptive analytical, the type of research is normative juridical using library research and data analysis using qualitative methods which produce descriptive-analytical data.

The conclusion in this thesis research is that legal regulations regarding the distribution of illegal cigarettes without excise stamps are regulated in Law no. 39 of 2007 concerning Excise. Law enforcement against perpetrators of acts means taking action against people/perpetrators and preventing goods in the form of illegal BKC (illegal cigarettes). Prosecution of people is always followed/accompanied by the removal of goods as evidence. The series of actions were then handed over to the Investigation and Action Result Section for further research or investigation. The legal considerations of the panel of judges regarding decision are of the opinion that the legal considerations of the Panel of First Level Judges in their decision are based on appropriate reasons and are correct according to law by strengthening the decision requested for appeal. According to the researcher, the decision by the panel of judges was not optimal according to the applicable regulations and this decision was too light compared to the losses resulting from the defendant's actions.

Keywords : Law Enforcement, Criminal Perpetrators, Illegal Cigarettes Excise Stamp.

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