

ABSTRAK

EFEKTIVITAS PENEGAKAN HUKUM DALAM OPERASI GEMPUR ROKOK ILEGAL DI WILAYAH KANTOR PENGAWASAN DAN PELAYANAN BEA DAN CUKAI TIPE MADYA PABEAN C PURWOKERTO TAHUN 2021

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Penelitian ini dilatarbelakangi adanya kemerosotan kondisi perekonomian masyarakat pada masa pandemi Covid-19 berdampak pada peningkatan peredaran rokok ilegal dari 3,03% menjadi 4,86% di tahun 2020. Peningkatan prevalensi perokok di Indonesia menunjukkan masyarakat seakan tidak peduli akan bahaya dan legalitas rokok yang mereka konsumsi merupakan salah satu Barang Kena Cukai sehingga peredarannya harus memenuhi Undang-Undang Cukai. Penegakan hukum yang optimal terhadap tindak pidana peredaran rokok ilegal akan memberikan manfaat berupa peningkatan stabilitas ekonomi negara oleh adanya potensi penerimaan negara dan pengendalian konsumsi oleh masyarakat terhadap rokok, oleh karenanya Pemerintah mengeluarkan kebijakan Operasi Gempur Rokok Ilegal.

Metode pendekatan berupa yuridis sosiologis untuk menganalisis gejala-gejala hukum dan bekerjanya hukum dalam masyarakat. Data dikumpulkan melalui wawancara, observasi, dan didukung dengan survei peredaran rokok ilegal internal DJBC (SRI-ID) Tahun 2021, serta pengumpulan dokumen pengawasan cukai di KPPBC TMP C Purwokerto. Teori yang digunakan adalah teori efektivitas oleh Friedman, Teori Efektivitas dari Schein dan Teori Penegakan Hukum dari Soerjono Soekanto, serta Teori Efektivitas Hukum dari Donald Black.

Hasil penegakan hukum dalam Operasi Gempur Rokok Ilegal di KPPBC TMP C Purwokerto tahun 2021 telah efektif. Penegakan hukum pada masa pandemi covid-19 dilaksanakan dengan pendekatan ekonomi yang bermata hati. Tercapainya kesadaran masyarakat untuk patuh terlihat dari semakin menurunnya hasil penindakan berupa Hasil Tembakau ilegal dibandingkan tahun 2020 dan presentase peredaran rokok ilegal di wilayah KPPBC TMP C Purwokerto yang jauh lebih rendah dari hasil SRI-ID Tahun 2021, serta tercapainya target penerimaan cukai 2021. Kendala berupa pergeseran modus pelanggaran rokok ilegal dari transaksi jual beli *offline* ke transaksi jual beli *online* dengan pembayaran COD, adanya keterbatasan jumlah personil atas dampak pandemi Covid-19 maupun keterbatasan sarana dan prasarana yang dialami APH eksternal KPPBC TMP C Purwokerto. Oleh karenanya diusulkan perlunya pembaharuan mekanisme survei rokok ilegal di masa yang akan datang, optimalisasi pemberdayaan petugas dan pemanfaatan DBH CHT di masing-masing Kabupaten.

Kata kunci: Cukai, Operasi Gempur Rokok Ilegal, Penegakan Hukum.

ABSTRACT

THE EFFECTIVENESS OF LAW ENFORCEMENT ON GEMPUR ROKOK ILEGAL OPERATIONS IN THE AREA OF CUSTOMS AND EXCISE OF PURWOKERTO IN 2021

This research is motivated by the decline in people's economic conditions during the Covid-19 pandemic, which has an impact on increasing the circulation of illegal cigarettes from 3.03% to 4.86% in 2020. The increase in the prevalence of smokers in Indonesia shows that people do not seem to care about the dangers and legality of the cigarettes they consume is one of the Excisable Goods so that its circulation must meet the Excise Law. Optimal law enforcement of illegal cigarette circulation will provide benefits in the form of increasing the country's economic stability by the potential for state revenue and controlling consumption by the public of cigarettes, therefore the Government issued a policy of Gempur Rokok Illegal Operation.

The method of approach is in the form of sociological juridical to analyze the symptoms of law and the work of law in society. The data was collected through interviews, observations, and supported by a survey of the internal illegal cigarette circulation of the DJBC (SRI-ID) in 2021, as well as the collection of excise supervision documents at KPPBC TMP C Purwokerto. The theories used are the theory of effectiveness by Friedman, the Theory of Effectiveness from Schein and the Theory of Law Enforcement from Soerjono Soekanto, as well as the Theory of Legal Effectiveness from Donald Black.

The results of law enforcement in the Gempur Rokok Ilegal Operation at KPPBC TMP C Purwokerto in 2021 have been effective. Law enforcement during the COVID-19 pandemic was carried out with a heart-hearted economic approach. The achievement of public awareness to comply can be seen from the decreasing results of enforcement in the form of illegal tobacco products compared to 2020 and the percentage of illegal cigarette circulation in the KPPBC TMP C Purwokerto area which is much lower than the 2021 SRI-ID results, as well as the achievement of the 2021 excise revenue target. Obstacles in the form of the shift in the mode of illegal cigarette violations from offline buying and selling transactions to online buying and selling transactions with COD payments, there are limited numbers of personnel due to the impact of the Covid-19 pandemic and limited facilities and infrastructure experienced by external APH KPPBC TMP C Purwokerto. Therefore, it is proposed that there is a need to update the mechanism for surveying illegal cigarettes in the future, optimize the empowerment of officers and the use of DBH CHT in each district.

Keywords: Excise, Gempur Rokok Ilegal Operations, Law Enforcement.