

ABSTRAK

Tujuan penelitian ini ialah untuk mengetahui dan menganalisis penegakan hukum yang diberlakukan terhadap distribusi rokok ilegal tanpa pita cukai di Kota Jambi serta mengetahui dan menganalisis kendala yang dihadapi dalam pelaksanaan penegakan hukum terhadap distribusi rokok ilegal di Kota Jambi. **Rumusan masalah** dari penelitian ini yakni 1) Bagaimanakah upaya penegakan hukum terhadap distribusi rokok ilegal tanpa pita cukai di Kota Jambi? dan 2) Apa sajakah kendala dalam menghadapi pelaksanaan penegakan hukum terhadap distribusi rokok ilegal tanpa pita cukai di Kota Jambi?. **Metode Penelitian** yang digunakan ialah yuridis empiris, yakni penelitian yang menunjukkan adanya kesenjangan terhadap *das sollen* (seharusnya) dan *das sein* (kenyataan). **Hasil penelitian** ini adalah 1) Adanya kesenjangan terhadap sanksi yang diberikan kepada pelaku distribusi rokok ilegal tanpa pita cukai di Kota Jambi tidak menimbulkan efek jera, yang mana penulis temukan hanya ada 1 penindakan yang dikenakan sanksi pidana penjara, dan 116 penindakan dikenakan sanksi pidana denda. Juga tidak adanya regulasi terhadap konsumen yang mengkonsumsi rokok ilegal, sedangkan distribusi dan konsumsi merupakan satu kesatuan. 2) Bahwa banyak kendala yang mempengaruhi proses penegakan hukum terhadap distribusi rokok ilegal, diantaranya minimnya personil Bea dan Cukai, kurangnya kesadaran dan pemahaman masyarakat terhadap rokok ilegal, dan tingginya tarif cukai. **Saran** perlunya ketegasan pemberian sanksi agar menimbulkan efek jera pada para pelaku distribusi rokok ilegal, pembentukan regulasi terhadap konsumen yang mengkonsumsi rokok ilegal, kerjasama antar instansi untuk mengoptimalkan kekurangan personil Bea dan Cukai dalam melakukan proses penindakan, melakukan kajian ulang terhadap tarif cukai rokok, guna mewujudkan penegakan hukum terhadap distribusi rokok ilegal tanpa pita cukai di Kota Jambi.

KATA KUNCI : Distribusi, Penegakan Hukum, Pita Cukai, Rokok Ilegal.

ABSTRACT

The purpose of this study is to determine and analyze the law enforcement applied to the distribution of illegal cigarettes without excise tax in Jambi City and to determine and analyze the obstacles faced in the implementation of law enforcement against the distribution of illegal cigarettes in Jambi City. The problem formulation of this research is how are law enforcement efforts against the distribution of illegal cigarettes without excise tax in Jambi City? and what are the obstacles in facing the implementation of law enforcement against the distribution of illegal cigarettes without excise tax in Jambi City. the research method used is empirical juridicial, which is research that shows a gap between das sollen (should) and das sein (reality). The result of this study is that there is a gap in the sanctions given to the perpetrators of the distribution of illegal cigarettes without excise tax in Jambi City which does not have a deterrent effect, where the author found that there was only 1 prosecution subject to criminal sanctions of imprisonment, and 116 prosecutions subject to criminal fines. There is also no regulation of consumers who consume illegal cigarettes, while distribution and consumption are one unit. There are many obstacles that affect the law enforcement procces against the distribution of illegal cigarettes, including the lack of Customs and Excise personnel, lack of public awareness and understanding of illegal cigarettes, and high excise rates. Suggestions for the need for assertiveness in imposing sanctions in order to have a deterrent effect on the perpetrators of illegal cigarette distribution, the formation of regulations on consumers who consume illeal cigarettes, cooperation between agencies to optimize the shortage of Costoms and Excise personnel in carrying out the prosecution process, conducting a review of cigarette excise tax rates, in order to raelize law onforcement against the distribution of illegal cigarettes without excise tax in Jambi City.

KEYWORDS : *Distribution, Law Enforcement, Excise Tax Tape, Illegal Cigarettes.*