

cigarettes; (2) Cigarettes with fake excise tapes attached; (3) Cigarettes with used excise tapes attached; (4) Cigarettes with excise stamps attached are not suitable for their intended purpose and have been personalised.

Excise levies have a fairly large role in state revenue, excise makes a large contribution, namely the realization in 2021 of Rp. 195.5 trillion, an increase of 10.91% compared to the previous year. Overall, the target of the 2021 APBN in the customs and excise sector is Rp. 215 trillion, while the realization of revenues until December 31, 2021 reaches Rp. 269 trillion. Customs and Excise revenue successfully exceeded the target set by the State Revenue and Expenditure Budget (APBN) of 125.1% and grew by 26.23%. (www.beacukai.go.id accessed on October 25, 2022 at 10.30).

From the explanation above, it can be concluded that excise duty has an important role in the APBN, therefore the rules regarding violations of criminal acts in the field of excise are regulated in the Law No. 39 of 2007.

The rules regarding criminal acts discussed in this article refer to Article 54 of Law No. 39 of 2007 which reads: "Everyone who offers, delivers, sells, or provides for sale goods subject to excise duty that are not packaged for retail sale or are not marked with payment of excise duty. others as referred to in Article 29 paragraph (1) shall be punished with imprisonment for a minimum of 1 (one) year and a maximum of 5 (five) years and/or a fine of at least 2 (two) times the excise value and a maximum of 10 (ten) times the value of the excise that should be paid.

In law enforcement efforts in the field, several obstacles were encountered due to the absence of derivative rules and technical instructions on the limits of excise criminal offenses that could be subject to imprisonment or limits on violations that could be subject to criminal sanctions in the form of fines. This obstacle arises because law enforcement officers in the community often encounter excise offenders from the lower middle class who own shops, stalls and small cigarette traders who are still unfamiliar and do not know the rules regarding excise.

The writing of this article aims to analyze and assess the effectiveness of law enforcement of criminal sanctions against perpetrators of criminal acts in the field of excise from small traders, stall and shop owners. And it is hoped that the results of this paper can provide suggestions and input in order to improve the effectiveness of law enforcement in the field of excise, so as to provide legal certainty to officers in their enforcement efforts and provide a sense of justice in the community.

2. Literature Review and Hypotheses

The term crime is used as a translation of the term *strafbaar feit* or *delict*. *Strafbaar feit* consists of three words, namely *straf*, *baar*, and *feit*, literally, the word "straf" means criminal, "baar" means can or may and "feit" is an act. In relation to the term *strafbaar feit* as a whole, it turns out that *straf* is also translated with the word law. And it is customary for the law to be a translation of the word *recht*, as if the meaning of *straf* is the same as *recht*. For the word "baar", there are two terms used, namely *may* and *may*. While the word "feit" is used four terms namely, act, event, violation, and deed (Chazawi, 2011).

According to Pompe, "strafbaar feit" theoretically can be formulated as a violation of norms (disruption to the rule of law) which has intentionally or unintentionally been carried out by an actor, where the imposition of the perpetrator is necessary for the maintenance of legal order and guaranteeing the interests of the law (Effendi 2014).

According to Andi Hamzah, sanctions can be interpreted as punishment for violators of the provisions of the law. Meanwhile, criminal sanctions are legal consequences for violating criminal provisions in the form of crimes and/or actions (Hamzah, 2009).

Meanwhile, according to the Legal Dictionary, sanctions are defined as the result of an act or a reaction from another party (human or social creature) or an act (Dictionary, 2008).

According to Van Hamel, crime is a suffering of a special nature, which has been imposed by the competent authority to impose a crime on behalf of the state as the person in charge of public law order for a violator, namely simply because the person has violated a legal regulation that must be enforced by the state (<http://eprints.radenfatah.ac.id/1983/2/BAB%20II.pdf> accessed on October 25, 2022 at 21:15).

The Directorate General of Customs and Excise (DJBC) is an echelon I unit under the Ministry of Finance led by the Director General who reports directly to the Minister of Finance, and is a member of the World Customs Organization WCO.

DJBC has a duty to implement the formulation and implementation of policies in the field of supervision, law enforcement, services and optimization of state revenues in the field of customs and excise in accordance with the provisions of laws and regulations.

DJBC has the following functions: (1) Trade Facilitators, is a function to provide trade facilities with the aim of reducing high costs, so that a more conducive trading climate will be created; (2) Industrial

Assistance, is a function to provide support to the domestic industry, with the aim of achieving a competitive advantage or being able to compete in the international market; (3) Revenue collectors, is a function to optimize state revenues obtained through the receipt of Import Duties, PDRI, and Excise; (4) Community Protector, is a function to provide protection to the public from prohibited or restricted goods that can cause disturbances to health and safety as well as morality.

In writing this article, the author specifically discusses criminal acts in the field of excise that are carried out by small traders and shop or shop owners who trade illegal excisable goods in the form of cigarettes without excise stamps or plain cigarettes. This crime is in accordance with the sound stated in Article 54 of Law no. 39 of 2007 which reads "Any person who offers, delivers, sells, or makes available for sale excisable goods that are not packaged for retail sale or are not attached with excise stamps or are not affixed with other excise payment signs as referred to in Article 29 paragraph (1) shall be punished with imprisonment for a minimum of 1 (one) year and a maximum of 5 (five) years and/or a fine of at least 2 (two) times the excise value and a maximum of 10 (ten) times the value of the excise that should be paid."

3. Methods

The writing of this article uses empirical research methods, namely using data on enforcement and law enforcement available at the Customs Service Office of Supervision and Customs Service Type C Blitar, during the 2021 period, interviews with Customs officers and direct observations in the field when carrying out law enforcement efforts. in 4 (four) control areas of the Blitar Customs Office, namely in Blitar City, Blitar Regency, Tulungagung Regency and Trenggalek Regency.

4. Results

In an effort to enforce the law in the field of excise, KPPBC TMP C Blitar carries out a series of activities carried out by the Enforcement and Investigation Section. The activities in question are in the form of gathering information, processing information results, taking action and investigating illegal excisable goods. in the form of market operations and land patrols. Market operations and land patrols are aimed at searching and finding places that are suspected to be places for selling illegal excisable goods.

Based on data from the results of prosecution and law enforcement efforts obtained from the Customs Supervision and Customs Service Office of Type C Customs Blitar during the period 2021, 164 (one hundred and sixty four) Proof of Enforcement (SBP) were issued for violations in the field of excise in the territory of the Republic of Indonesia. Blitar City, Blitar Regency, Tulungagung Regency and Trenggalek Regency.

Proof of Enforcement is a series of letters made by Customs and Excise officials in the context of the administration of enforcement activities, signed by the officers and parties being examined as well as representatives of the proxies being examined as proof of receipt from the SBP. The procedure for issuing SBP and its completeness is regulated in Government Regulation of the Republic of Indonesia Number 49 of 2009 concerning Procedures for Enforcement in the Field of Excise and Regulation of the Minister of Finance Number 238//PMK.04/2009 concerning Procedures for Termination, Examination, Enforcement, Sealing, Actions in the Form of Non-Service Ordering Excise Ribbons or Other Payment Signs, and In the Form of an Enforcement Order.

From the data obtained, as many as 164 (one hundred and sixty four) SBPs issued, only 2 (two) SBPs entered the investigation stage with the first violation of excisable goods in the form of illegal cigarettes not attached with excise stamps as many as 108,384 cigarettes with a state loss of Rp72. 651,962 and the second violation was 910,656 cigarettes with a state loss of Rp. 478,094,400.

A total of 162 (one hundred and sixty-two) SBP, only carried out the prevention and confiscation of illegal excisable goods in the form of cigarettes that were not attached with excise stamps. Further research was conducted on SBP, and from the results of the study determined that the illegal excisable goods in the form of plain cigarettes were designated as State-controlled goods until they were determined to be State Property and the goods were resolved by being destroyed, either destroyed, burned or immersed in liquid.

5. Discussion

From the data obtained, law enforcement efforts in the excise sector have been quite good by producing 164 SBP during the 2021 period. However, of the 164 SBP only 2 were processed until the investigation.

From the results of data processing, field observations and interviews with customs officers, it was found that the causes of at least cases that were processed until investigation were due to several things, namely: (1) The number of excisable goods in the form of illegal cigarettes obtained from small traders, stalls and shops is not significant for processing until investigation; (2) Humanitarian and justice factors when applying criminal sanctions and fines to small traders, stalls and shops selling goods subject to excise duty on illegal cigarettes with a small amount of evidence; (3) There are no rules that guide the implementation and limits on the amount of when a prison sentence is imposed or when a fine is imposed.

The things above are the cause of the small number of criminal acts that are processed up to the investigation process. However, based on information from customs officials, the process of selling goods subject to excise duty on illegal cigarettes is carried out using the consignment method, in which the owner of the goods entrusts the goods to be sold to traders, stalls and shops, not the break-up or purchase method for resale. This does not create a deterrent effect on small traders, stalls and shops when the excisable goods are only confiscated by customs officials.

Preventive efforts for law enforcement in the field of excise have also been implemented. These efforts are in the form of providing socialization to the general public in the form of face to face, installation of billboards, banners and banners, socialization through mass media, electronic media and social media.

Small traders, stalls and shops found selling illegal excisable goods were collected data, attached stickers as a sign that action had been taken and warned not to do the same thing in the future.

6. Conclusion

From the results of the research above, the following conclusions can be drawn: (1) Law enforcement in the field of excise is experiencing obstacles in the community, namely the imposition of imprisonment and fines that challenge a sense of humanity and justice if the perpetrators of the crime are small traders, stalls and shops, which sell goods subject to excise on illegal cigarettes in small quantities; (2) Law enforcement in the field of excise in the form of prevention or confiscation of goods subject to excise duty on illegal cigarettes belonging to small traders, stalls and shops does not provide a deterrent effect to the perpetrators because they are not harmed by having the goods confiscated by officers; (3) There is no legal umbrella for implementing rules and technical instructions that are more targeted towards the limits of violations that can be subject to imprisonment and the limits of violations that can be subject to criminal sanctions in the form of fines.

The suggestions that the author can give in this article related to the effectiveness of law enforcement in the field of excise are the need to make clear rules and technical instructions related to the implementation of criminal law enforcement Article 54 of Law No. 39 of 2007, so that in its application in the community there are limits that it is clear that the imposition of imprisonment and/or fines is clear, so as to create a deterrent effect on the perpetrators while at the same time fulfilling the state's right to excise levies.

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