

ABSTRAK

Penelitian ini dilatarbelakangi oleh masih maraknya peredaran rokok ilegal di Kota Lhokseumawe meskipun Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Pabean C (KPPBC TMP C) Lhokseumawe telah melakukan berbagai upaya pengawasan, sehingga penelitian ini bertujuan untuk menganalisis pelaksanaan pengawasan serta mengidentifikasi faktor-faktor penghambatnya. Penelitian dilakukan di KPPBC TMP C Kota Lhokseumawe dengan menggunakan teori pengawasan Maringan (2004) yang berfokus pada pengawasan preventif dan represif sebagai landasan konseptual. Penelitian ini menggunakan pendekatan kualitatif deskriptif, dengan teknik pengumpulan data melalui observasi, wawancara mendalam, dan studi dokumentasi terhadap informan yang dipilih secara purposive dan aksidental, sedangkan analisis data dilakukan melalui model interaktif Miles dan Huberman yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa pengawasan preventif dilaksanakan melalui sosialisasi dan edukasi, verifikasi administrasi, serta kegiatan intelijen, sementara pengawasan represif dilaksanakan melalui operasi pasar, penindakan, penanganan barang sitaan, hingga pemusnahan barang ilegal yang didukung oleh sinergi dengan Satpol PP, kepolisian, TNI, dan pemerintah daerah. Pelaksanaan pengawasan masih menghadapi hambatan berupa keterbatasan jumlah personel yang tidak sebanding dengan luas wilayah kerja, keterbatasan anggaran operasional, serta rendahnya kesadaran dan partisipasi masyarakat akibat harga rokok ilegal yang lebih murah. Penelitian ini menyimpulkan bahwa pengawasan peredaran rokok ilegal di Kota Lhokseumawe telah berjalan secara terstruktur melalui kombinasi tindakan preventif dan represif, namun belum optimal dalam menekan peredaran rokok ilegal sehingga diperlukan penguatan edukasi, partisipasi masyarakat, dan sinergi antarinstansi untuk mengoptimalkan hasil pengawasan.

Kata Kunci: Bea dan Cukai, Preventif dan Represif, Rokok Ilegal

ABSTRACT

This study is motivated by the persistent circulation of illegal cigarettes in Lhokseumawe City despite various supervisory efforts undertaken by the Customs and Excise Supervision and Service Office Type Madya Pabean C (KPPBC TMP C) Lhokseumawe, so this research aims to analyze the implementation of such supervision and to identify its inhibiting factors. The research was conducted at KPPBC TMP C Lhokseumawe City using Maringan's (2004) supervision theory, which focuses on preventive and repressive supervision, as its conceptual framework. This study employed a descriptive qualitative approach, with data collected through observation, in-depth interviews, and documentation study involving informants selected through purposive and accidental sampling, while the data were analyzed using the Miles and Huberman interactive model comprising data reduction, data display, and conclusion drawing. The findings show that preventive supervision was carried out through socialization and education, administrative verification, and intelligence activities, while repressive supervision was carried out through market operations, enforcement actions, handling of seized goods, and destruction of illegal goods, supported by synergy with the Civil Service Police Unit, the police, the military, and local government. The implementation of supervision still faces obstacles in the form of limited personnel disproportionate to the extensive working area, a limited operational budget, and low public awareness and participation due to the cheaper price of illegal cigarettes. The study concludes that supervision of illegal cigarette circulation in Lhokseumawe City has been carried out in a relatively structured manner through a combination of preventive and repressive measures, but has not yet been optimal in suppressing the circulation of illegal cigarettes, so strengthened education, public participation, and inter-agency synergy are needed to optimize supervision outcomes

Keywords: *Customs and Excise, Illegal Cigarettes, Preventive and Repressive,*