RINGKASAN

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PERTANGGUNGJAWABAN PIDANA TERHADAP PELAKU PENYELUDUPAN BARANG IMPOR TANPA DOKUMEN KEPABEANAN YANG SAH (STUDI PENELITIAN DI KANTOR BEA CUKAI KOTA LHOKSEUMAWE)

(Dr. Shira Thani, S.H.,M.H., dan Fitri Maghfirah, S.H.,M.H.)

Penyelundupan barang impor tanpa dokumen kepabeanan yang sah merupakan tindak pidana yang merugikan negara dan mengganggu perdagangan. Di wilayah kerja Kantor Bea Cukai Lhokseumawe, masih ditemukan kasus yang tidak seluruhnya diselesaikan melalui proses pidana, tetapi sebagian melalui mekanisme administratif, meskipun Pasal 102 Undang-Undang Nomor 17 Tahun 2006 tentang Kepabeanan mengatur pertanggungjawaban pidana bagi pelaku yang memenuhi unsur tindak pidana. Penelitian ini bertujuan menganalisis penerapan pertanggungjawaban pidana, penentuan penyelesaian perkara melalui sanksi pidana atau administratif, serta faktor penghambat penegakan hukum oleh Bea Cukai Lhokseumawe.

Metode penelitian ini menggunakan jenis penelitian yuridis empiris dengan pendekatan perundang-undangan dan pendekatan kasus. Penelitian dilakukan di Kantor Bea Cukai Kota Lhokseumawe. Bahan hukum terdiri atas bahan hukum primer berupa peraturan perundang-undangan, bahan hukum sekunder berupa buku, jurnal, dan penelitian terdahulu, serta bahan hukum tersier berupa kamus dan sumber penunjang lainnya. Teknik pengumpulan data dilakukan melalui studi kepustakaan dan wawancara dengan pihak terkait.

Hasil penelitian menunjukkan bahwa pertanggungjawaban pidana terhadap pelaku penyelundupan barang impor tanpa dokumen kepabeanan yang sah diterapkan berdasarkan Pasal 102 Undang-Undang Nomor 17 Tahun 2006 tentang Kepabeanan setelah terpenuhinya unsur tindak pidana, unsur kesalahan, dan alat bukti yang sah. Pembuktian dilakukan melalui pemeriksaan dokumen kepabeanan, fisik barang, keterangan saksi dan ahli, barang bukti, serta bukti elektronik jika diperlukan. Penyelesaian perkara dilakukan secara administratif apabila tidak memenuhi unsur pidana, sedangkan perkara yang memenuhi unsur pidana diproses melalui sanksi pidana. Hambatan penegakan hukum meliputi perkembangan modus penyelundupan, kompleksitas pembuktian, keterbatasan sarana dan administrasi, serta kurang optimalnya koordinasi antarlembaga.

Berdasarkan hasil penelitian, Bea Cukai Lhokseumawe disarankan meningkatkan pengawasan dan penyidikan melalui penguatan kapasitas aparat, pemanfaatan teknologi, serta koordinasi antarlembaga. Selain itu, perlu diperjelas mekanisme penyelesaian perkara pidana dan administratif agar penegakan hukum kepabeanan lebih efektif dan memberikan kepastian hukum

Kata Kunci: **Pertanggungjawaban Pidana, Penyeludupan Impor,Kepabeanan.**

SUMMARY

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CRIMINAL LIABILITY FOR PERPETRATORS SMUGGLING IMPORTED GOODS WITHOUT VALID CUSTOMS DOCUMENTATION (A STUDY AT THE LHOKSEUMAWE CITY CUSTOMS OFFICE)

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The smuggling of imported goods without valid customs documentation constitutes a criminal offense that causes financial loss to the state and disrupts trade. Within the jurisdiction of the Lhokseumawe Customs Office, cases are encountered that are not exclusively resolved through criminal proceedings; some are handled via administrative mechanisms, even though Article 102 of Law Number 17 of 2006 concerning Customs mandates criminal liability for perpetrators whose actions meet the elements of a criminal offense. This study aims to analyze the application of criminal liability, the determination of whether to resolve cases through criminal or administrative channels, and the obstacles to law enforcement faced by the Lhokseumawe Customs Office.

This study employs an empirical-juridical research method, utilizing both statutory and case-based approaches. Research was conducted through a combination of literature reviews and fieldwork at the Lhokseumawe City Customs Office. Legal materials included primary sources (legislation), secondary sources (books, journals, and prior research), and tertiary sources (dictionaries and other supporting materials). Data collection techniques involved literature studies and interviews with relevant stakeholders.

The research findings indicate that criminal liability for perpetrators smuggling imported goods without valid customs documentation is imposed pursuant to Article 102 of Law Number 17 of 2006 concerning Customs, provided that the elements of the criminal offense, the element, physical evidence, and electronic evidence where necessary. Cases that do not meet the elements of a criminal offense are resolved administratively, whereas those that do meet such elements are subject to criminal sanctions. Law enforcement challenges include evolving smuggling methods, the complexity of proving the offense, limitations in facilities and administration, and suboptimal inter-agency coordination.

Based on the findings, it is recommended that Lhokseumawe Customs enhance its surveillance and investigation efforts by strengthening personnel capacity, utilizing technology, and improving inter-agency coordination. Furthermore, the mechanisms for resolving both criminal and administrative cases need to be clarified to ensure more effective customs law enforcement and to provide legal certainty.

Keywords: Criminal Liability, Import Smuggling, Customs.