

ABSTRAK

ASPEK HUKUM PELAKSANAAN EKSEKUSI BARANG BUKTI TINDAK PIDANA CUKAI YANG TELAH BERKEKUATAN HUKUM TETAP DI KEJARI KABUPATEN BOGOR

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Tujuan utama penelitian ini adalah untuk menganalisis dan menjelaskan tentang pengaturan dan mekanisme pelaksanaan eksekusi barang bukti tindak pidana cukai secara sah dilakukan di wilayah Kejaksaan Negeri Kabupaten Bogor serta menganalisis dan menjelaskan tentang kewenangan Jaksa dalam pelaksanaan eksekusi barang bukti tindak pidana cukai yang telah berkekuatan hukum tetap. Metode yang digunakan adalah metode penelitian yuridis normatif menggunakan pendekatan undang-undang dan pendekatan kasus. Jenis bahan hukum yang digunakan bersumber dari data sekunder yang diperoleh dari bahan hukum primer berupa perundang-undangan, bahan hukum sekunder berupa buku teks, jurnal, pendapat ahli hukum, kasus hukum yang relevan, serta bahan hukum tertier berupa kamus hukum. Hasil penelitian menunjukkan bahwa pengaturan dan mekanisme pelaksanaan eksekusi barang bukti tindak pidana cukai secara sah dilakukan di wilayah Kejaksaan Negeri Kabupaten Bogor menerapkan kerjasama dengan pihak bea cukai dalam bentuk Kesepakatan Bersama antara Dirjen Bea dan Cukai Kementerian Keuangan RI dan Jaksa Agung Muda Bidang Tindak Pidana Khusus Kejaksaan R.I. terkait dengan koordinasi penegakan hukum tindak pidana di bidang kepabeanan dan cukai dimana pelaksanaan perampasan barang kena cukai dilakukan setelah mendapat putusan pengadilan yang mempunyai kekuatan hukum tetap dan penyelesaian barang kena cukai yang dirampas untuk negara dilaksanakan sesuai dengan ketentuan peraturan perundang-undangan yang mengatur mengenai pengelolaan barang rampasan negara. Kewenangan Jaksa dalam pelaksanaan eksekusi barang bukti tindak pidana cukai yang telah berkekuatan hukum tetap memiliki kendala yuridis dari ketiadaan aturan khusus yang mengatur lelang barang rampasan dalam KUHP. Setiap acara pidana harusnya diatur dalam Kitab Undang-Undang Hukum Acara Pidana (KUHP), namun pengaturan penyelesaian barang rampasan tidak memiliki Acuan dasar hukum jaksa selaku eksekutor dari segi hukum acara pidana. Selain itu perlu ditentukan juga sejauh mana Jaksa dapat melakukan Eksekusi Barang Bukti dengan aturan yang berada diluar KUHP.

Kata Kunci: Tindak Pidana Cukai, Barang Kena Cukai, Kewenangan Jaksa.

ABSTRACT

LEGAL ASPECTS OF IMPLEMENTING THE EXECUTION OF EVIDENCE OF EXCISE CRIMINAL ACTIONS WHICH HAVE PERMANENT LEGAL EFFECT IN THE BOGOR DISTRICT JUDICIAL PROSECUTION

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The main objective of this research is to analyse and explain the regulation and mechanism for the implementation of the execution of evidence of excise crimes legally carried out in the Bogor Regency District Attorney's Office and to analyse and explain the authority of the Prosecutor in the implementation of the execution of evidence of excise crimes that have permanent legal force. The method used is the normative legal research method using the statutory approach and the case approach. The types of legal materials used are sourced from secondary data obtained from primary legal materials in the form of legislation, secondary legal materials in the form of textbooks, journals, legal expert opinions, relevant legal cases, and tertiary legal materials in the form of legal dictionaries. The results of the study indicate that the regulation and mechanism for the implementation of the execution of evidence of excise crimes legally carried out in the Bogor Regency District Attorney's Office implement cooperation with customs in the form of a Joint Agreement between the Director General of Customs and Excise of the Ministry of Finance of the Republic of Indonesia and the Deputy Attorney General for Special Crimes of the Republic of Indonesia Attorney's Office. related to the coordination of criminal law enforcement in the field of customs and excise where the implementation of the confiscation of excisable goods is carried out after receiving a court decision that has permanent legal force and the settlement of excisable goods that are confiscated for the state is carried out in accordance with the provisions of laws and regulations governing the management of confiscated state goods. The authority of the Prosecutor in implementing the execution of evidence of excise crimes that have permanent legal force has legal constraints from the absence of special rules governing the auction of confiscated goods in the Criminal Code. Every criminal procedure should be regulated in the Criminal Procedure Code (KUHAP), but the regulation of the settlement of confiscated goods does not have a legal basis for the prosecutor as the executor in terms of criminal procedure law. Apart from that, it is also necessary to determine the extent to which the Prosecutor can carry out the Execution of Evidence according to existing regulations the Criminal Procedure Code (KUHAP).

Keywords: *Excise Crimes, Excisable Goods, Prosecutor's Authority.*