

ABSTRAK

Tarif pita cukai rokok yang terbilang mahal tidak terjangkau bagi konsumen (masyarakat) dengan pendapatan menengah kebawah sehingga mengakibatkan banyaknya peredaran rokok ilegal tanpa pita cukai. Kabupaten Sumenep merupakan wilayah yang banyak beredar rokok ilegal tanpa cukai. Adapun isu hukum yang perlu dikaji dalam adalah bagaimana pengaturan rokok ilegal tanpa pita cukai di Madura serta implementasi regulasi masyarakat sumenep yg menyebabkan maraknya rokok ilegal dan bagaimana efektivitas kebijakan penanggulangan rokok ilegal tanpa pita cukai. Penelitian ini menggunakan jenis penelitian hukum empiris dengan pendekatan sosiologis hukum dan pendekatan antropologis. Lokasi Penelitian Kantor Pengawasan dan Pelayanan Bea & Cukai Tipe Madya C Madura, Masyarakat Kecamatan Bluto Kabupaten Sumenep, dan Pemilik Perusahaan Rokok MDS serta asosiasi perusahaan rokok Kabuapten Sumenep. Data Penelitian data Primer dan sekunder. Analisa data secara deskriptif kualitatif, dengan cara induktif. Dari hasil penelitian dan kajian yang dilakukan di peroleh bahwa (1) Maraknya peredaran rokok ilegal tanpa pita cukai disebabkan oleh tarif cukai yang tidak terjangkau sehingga ditinjau pada teori “Hukum Permintaan” konsumen meminta harga rendah dengan tanpa pita cukai. (2) kurangnya pengawasan mengenai peredaran rokok ilegal di Kabupaten Sumenep dengan letak geografis kantor bea dan cukai berada di kabupaten Pamekasan.

Kata Kunci : Rokok Ilegal, Pita Cukai, Hukum Permintaan

ABSTRACT

Cigarette excise tax rates which are relatively expensive are not affordable for consumers (people) with middle to lower incomes, resulting in large numbers of illegal cigarettes being circulated without excise stamps. Sumenep Regency is an area where there are many illegal cigarettes circulating without excise. The legal issues that need to be studied are how to regulate illegal cigarettes without excise stamps in Madura and the implementation of regulations in the Sumenep community which have led to the rise of illegal cigarettes and how the effectiveness of the policy on overcoming illegal cigarettes without excise bands is. This study uses empirical legal research with a legal sociological approach and an anthropological approach. The research location is the Customs & Excise Supervision and Service Office for Middle Type C Madura, the people of Bluto District, Sumenep Regency, and the owner of the MDS Cigarette Company and the association of cigarette companies in Sumenep Regency. Primary and secondary data research data. Data analysis is descriptive qualitative, inductive way. From the results of the research and studies conducted, it was found that (1) The widespread distribution of illegal cigarettes without excise stamps was caused by unaffordable excise rates so that in terms of the "Law of Demand" theory, consumers asked for low prices without excise bands. (2) lack of supervision regarding the circulation of illegal cigarettes in Sumenep Regency with the geographical location of the customs and excise office being in Pamekasan district.

Keywords: *Illegal Cigarettes, Excise Bands, Demand Law..*