

VIVA THEMIS:

JURNAL ILMU HUKUM DAN HUMANIORA

Dipublikasikan oleh Fakultas Hukum, Universitas Sang Bumi Ruwa Jurai, Indonesia

Volume 07 Nomor 02, Juli 2024 ISSN (Online) **2598-9626**

Halaman Jurnal: <https://jurnal.saburai.id/index.php/THS>



: **10.24967/vt.v6i2.2970**

Criminal Fine In The Crime Of Alcoholic Drinks Smuggling

Ana Aqila Haya Syaharani Indawan¹, Emilia Susanti², Maya Shafira³

^{1,2,3}Faculty of Law, Universitas Lampung, Indonesia.

Info Artikel

Penulis Korespondensi:

Ana Aqila Haya Syaharani Indawan

✉ anaaqilahysi@gmail.com

Linimasa:

Submit: 06-03-2024

Revisi: 10-05-2024

Diterima: 20-06-2024

Diterbitkan: 30-07-2024

Hal: 151 - 166

Kata Kunci:

[Criminal Fine, Smuggling.]

Abstract

[The aim of this research is to determine the criminal sanctions imposed by fines on perpetrators of the crime of smuggling alcoholic beverages. The method used in this research is a normative legal research method using a statute problem approach. The results of this research are that the forms of sanctions given to perpetrators of the crime of smuggling alcoholic beverages are categorized based on the smuggling carried out in the import and/or export sector. Smuggling carried out in the import sector is subject to sanctions with a minimum imprisonment of 1 (one) year and a maximum imprisonment of 10 (ten) years and a fine of at least IDR 50,000,000.00 (fifty million rupiah) and a maximum of IDR 5,000. 000,000.00 (five billion rupiah), and smuggling in the export sector with a minimum prison sentence of 1 (one) year and a maximum prison sentence of 10 (ten) years and a fine of at least Rp. 50,000,000.00 (fifty million rupiah) and a maximum of IDR 5,000,000,000.00 (five billion rupiah).]



Copyright © 2024 by
Viva Themis: Jurnal
Ilmu Hukum dan
Humaniora.

Viva Themis: Jurnal Ilmu Hukum dan Humaniora is licensed under a Creative Commons Attribution-Non Commercial 4.0 International License.

I. INTRODUCTION

Excise is a fairly large source of state revenue for state development. Excise is a state levy in the form of an indirect tax paid on the purchase of specific goods which are often called excisable goods or abbreviated (BKC). The levies and taxes referred to are called Excise which is imposed on goods that have characteristics or properties determined in accordance with Law Number 39 of 2007. Excise according to Article 1 Paragraph (1) of Law Number 1 of 1995 as amended by Law Law Number 39 of 2007 concerning Excise: "Excise is a state levy imposed on certain goods that have properties or characteristics stipulated in law."

Counterfeit excise stamps are usually used for cigarettes and liquor or in the law, Drinks Containing Ethyl Alcohol (MMEA). This was carried out by the defendant Rendy Septianto who has been detained in detention by investigators since August 1 2019. The defendant was legally proven and guilty of possessing 778 (Seven Hundred Seven Eight) bottles of drinks containing Ethyl Alcohol (MMEA) attached with excise stamps that were not from the Peruri Consortium (Fake Excise Stamps).¹

Referring to the total alcoholic drinks not belonging to the Peruri Consortium (Fake Excise Tax Ribbons) that were found by officers from the Regional Office of the Directorate General of Customs and Excise (DJBC) for West Sumatra in Bandar Lampung in the amount of 778 bottles.² This figure is a large number and is very detrimental to the country. But in the cassation a reduction in the fine was decided. It is feared that this will not have a deterrent effect, especially for the defendant and the wider community.

This problem is very relevant if it is discussed to determine appropriate and deterrent sanctions so that the same case does not happen again. In criminal law there are forms of sanctions. In simple terms, sanctions are a cause and effect punishment. Because it is the case and the consequences are the law,

¹ Tanjung Karang District Court Decision Number 1262/Pid.B/2019/PN TJK, hlm. 17.

² *Ibid*, hlm. 18.

the person affected will receive sanctions, either going to prison or other punishment from the authorities. Criminal Sanctions are a type of sanction in the nature of punishment that is threatened or imposed on acts or perpetrators of criminal acts or criminal acts that can disturb or endanger legal interests.³

The criminal sanctions currently in force in Indonesia still refer to Article 10 of the Criminal Code, as the basis for judges in imposing sentences. Article 10 of the Criminal Code states that there are 2 (two) types of crimes, namely basic crimes and additional crimes. The main penalties include the death penalty and imprisonment. Referring to Article 12 paragraph (1) of the Criminal Code, imprisonment consists of imprisonment and a fine.⁴ A prison sentence is lighter than a prison sentence. It is lighter, among other things, in terms of carrying out the required work and being able to carry equipment that the convict needs every day, for example: a bed, blanket, etc. The length of imprisonment is determined in article 18 of the Criminal Code which reads: (1). The length of imprisonment is at least one day and a maximum of one year. (2). The sentence can be imposed for a maximum of one year and four months if there is a criminal aggravation caused by a combination of crimes or repetition, or the provisions in articles 52 and 52A.⁵

Fines are threatened or imposed for minor offenses, in the form of violations or minor crimes. For this reason, a fine is the only punishment that can be borne by someone other than the convict. Even though fines are imposed on private convicts, there is no prohibition if the fines are voluntarily paid by someone on behalf of the convict. Based on the series of cases, the author wants to elaborate on the implementation of criminal

³ Adami Chazawi, *Criminal Law Lesson I*, Jakarta, Raja Grafindo Persada, 2011, p. 81.

⁴ Tongat, *Life Sentence in the Indonesian Criminal Law System*, UMM Press, Malang, 2004, p. 35.

⁵ Adhitya Ariwirawan, *Types of Punishment According to the Criminal Code*, <https://www.scribd.com/document/39558763/Jenis-Jenis-Hukuman-Menurut-KUHP#> Accessed August 28, 2023.

sanctions for fines for the crime of smuggling alcoholic drinks and see how relevant and appropriate the implementation of these sanctions is.

II. RESEARCH METHOD

The type of research that will be used in writing this law is normative and empirical research, which is basically a combination of normative legal approaches with the addition of various empirical elements. Other methods used in this study are:

a. Research Approach

This approach is carried out with an empirical legal approach, namely research on laws and regulations and their implementation through data collection, which is related to the obligations and responsibilities of the local government towards children's education rights.

b. Research Object

A study of the fulfillment of the obligations and responsibilities of the local government towards children's education rights in South Bangka Regency.

c. Data Analysis

The collected data will be analyzed using a qualitative approach, namely by means of research that produces descriptive analysis data. Descriptive analysis data is data stated by respondents in writing or verbally as well as real behavior, which is studied and studied as something whole. Then the primary and secondary data obtained from this study are arranged systematically in order to be analyzed to draw a conclusion.

III. RESULT AND DISCUSSION

A. Criminal Fines In Law Enforcement.

A fine is a punishment in the form of an obligation for someone to restore legal balance.⁶ Fines are a type of crime which is intended as a means of punishment or a tool to cause pain or a deterrent tool for law violators. The deterrent pain in fines is aimed at losing some of the property, especially the money owned by the convict. As a means of punishment, criminal sanctions with fines do not aim to enrich the state or restore losses caused by the perpetrator to the state or the victim. Fines also do not aim to bankrupt the perpetrator. Even though as a result of imposing fines on a perpetrator, the state becomes enriched and/or the perpetrator becomes bankrupt, that is an excess, not a goal. Because fines are paid to the state and become part of Non-Tax State Revenue (PNBP).⁷

Fines in customs and excise cases often do not cover state revenue losses. Based on Article 30 Paragraph (2) of the Criminal Code, if the fine is not paid, it can be replaced with imprisonment. The judge can consider Article 30 Paragraph (2) to impose a criminal decision of a fine subsidiary to imprisonment in criminal cases in the field of customs and excise. Fines which are subsidiary to imprisonment trigger criminal offenders to prefer serving imprisonment rather than paying fines. Thus, enforcement of customs and excise laws with imprisonment and fines does not contribute much to the state revenue function of the Directorate General of Customs and Excise.

Fines are an effective means and have a better impact compared

⁶ Emilia Susanti, Comparative Study of Policies Formulating Criminal Sanctions Fines in the Criminal Code and RKUHP, LPPM Unila Journal, 2018.

⁷ Novenia Puspita Anggraini, "Management of Non-Tax State Revenue", <https://djp.kemenkeu.go.id/kppn/laht/id/data-publikasi/article/2858-pengelolaan-bukan-pajak.html> accessed on 23 August 2023.

to imprisonment. A trend in the use of criminal law in legislation, both at the central and regional levels, is that the laws that are made are expected to be enforced, in order to ensure that the norms set by those who make them can be adhered to. The negative impacts produced by imprisonment have led to the emergence of alternatives to imprisonment. The consequences of imprisonment, if calculated from the costs that must be incurred (Social Costs), are very large. Therefore, reducing social costs can be achieved or obtained by using fines. It is also known that fines have also fulfilled the purpose of punishment, apart from that, fines have gone global and become a *prima donna* crime and are known throughout its history in the future.⁸

The criminal fine pattern can briefly be formulated as follows:⁹

- a. Criminal fines use a category system because if you mention the amount of money there will always be changes because the value of money is always changing.
- b. Fines will be given higher "prestige".
- c. An offense that is punishable by imprisonment may be subject to a fine.
- d. The minimum fine is fifteen hundred rupiah, while the maximum is a category 6 fine (for corporations).
- e. It was agreed that the prison sentence and fine would be equivalent.

The legal rules regarding fines are generally explained in Article 30 and Article 31 of the Criminal Code. From the provisions of the fine regulations in the Criminal Code, the construction of the

⁸ Rudy Hendra Pakpahan, "The Effectiveness of Criminal Fines", <https://sumut.kemenkumham.go.id/beritakanwil/berita-utama/efektifitas-pidana-denda>, accessed on August 23, 2023.

⁹ Aisah, Eksistensi Pidana Denda Menurut Sistem KUHP, Jurnal Lex Crimen Volume 4 Nomor 1, hlm. 215.

article is obtained that if the fine is not paid, it is replaced by imprisonment. With this construction, if the convict does not pay the replacement money, it will be replaced by imprisonment, and the convict has the authority to free himself from the replacement prison sentence by paying the fine.

The imposition of a fine must have a balance between the fine and the substitute punishment, in this case the convict cannot pay the fine that has been determined. According to the provisions in the Criminal Code, the substitute is now imprisonment. The substitute punishment or imprisonment as intended in Article 30 of the Criminal Code is only around 6 (six) months or can be a maximum of 8 (eight) months.¹⁰ The Criminal Code system that is currently in force has weaknesses contained in the criminal fine itself. These weaknesses include that the fine can be paid or borne by a third party (employer, husband or wife, parents, friends/good acquaintances, etc.) so that the penalty imposed is not directly felt by the convict himself.

In the end, this results in the nature and purpose of punishment not being achieved, namely developing the perpetrator of the criminal act to become a useful member of society, as well as educating the perpetrator of the criminal act to be responsible for his actions..¹¹ The aim of imposing fines should not be seen from the quantity of the fines imposed which constitutes income for the state, because fines are paid to the state, but rather from the extent to which the aim of the punishment can be achieved by imposing fines. However, low levels of fines will result in weak compliance with the law.¹²

¹⁰ Rico Aldiyanto Batuwaal, et al, Function of Criminal Fines in the Penal System in Indonesia, Lex Crimen Journal Volume IX Number 3, 2020, p. 100.

¹¹ Ninik Suparni E, The Existence of Criminal Fines in the Criminal and Sentencing System, Sinar Graphics: Jakarta. 2008, p. 64.

¹² Ibid, p. 65.

B. Implications Of The Regulation Of Fines For The Crime Of Smuggling Alcoholic Beverages.

Regulations and sanctions for criminal acts of smuggling of drinks containing ethyl alcohol (MMEA) as customs crimes can be seen based on the following legal construction:

a. Regulation of the Crime of Smuggling

Regulation "Rechtenordonnantie/ Ordonantie Customs" or Customs Law, the name for this criminal act should be Customs Crime. However, in reality the term criminal act of smuggling has become better known and commonly used. Thus, it can be understood that the use of the term smuggling is seen as more clearly indicating material acts carried out by someone than the use of the term customs.

The crime of smuggling in Indonesia is no longer categorized as an "economic crime", because in Article 117 of the Customs Law it is stated that (1) Wet Staatsblaad Tariff Indische of 1873 Number 35 as amended and supplemented; (2) Rechten Ordonnantie Staatsblaad of 1882 Number 240 as amended and supplemented; (3) Tarief Ordonnantie Staatsblaad of 1910 Number 628 as amended and supplemented; and (4) Rechten Ordonnantie Staatsblaad of 1882 Number 240 is revoked and declared no longer valid.¹³

The term smuggling is not actually a juridical term, but is an everyday phenomenon where someone secretly or clandestinely imports or removes goods into a place within the country with a certain background, with a certain motive to avoid prohibitions made by the government such as narcotics, weapons. fire and so on.¹⁴ Thus, the use of the term

¹³ Yudi Wibowo Sukinto, *Smuggling Crimes in Indonesia: Policies for the Formulation of Criminal Sanctions*, Jakarta: Sinar Graphics, p. 23.

¹⁴ Andi Hamzah, *Smuggling Offenses*, Jakarta: Akademika Pressindo, 1985, p. 85.

criminal act of smuggling originates from habit, namely that it is mainly used in reporting in various mass media.

The crime of smuggling (English: Smuggling or Dutch: Smokkle) is importing, exporting, delivering goods without fulfilling customs formalities stipulated by law.¹⁵ Smuggling according to Presidential Decree Number 73 of 1997 states that smuggling is a criminal act related to the release of goods or goods from Indonesia abroad (exports) or the importation of goods or money from abroad into Indonesia.¹⁶

b. Sanctions for the Crime of Smuggling Drinks Containing Ethyl Alcohol

Indonesian Positive Law has regulated criminal sanctions for smuggling in the provisions of Article 102, Article 102A and Article 102B of the Customs Law. In particular, the crime of smuggling in the import sector carries a minimum prison sentence of 1 (one) year and a maximum prison sentence of 10 (ten) years and a fine of at least IDR 50,000,000.00 (fifty million rupiah) and a maximum of IDR 5,000. 000,000.00 (five billion rupiah).¹⁷The crime of smuggling in the export sector is with a minimum imprisonment of 1 (one) year and a maximum prison sentence of 10 (ten) years and a fine of at least IDR 50,000,000.00 (fifty million rupiah) and a maximum of IDR 5,000,000,000. .00 (five billion rupiah); and criminal acts of smuggling that cause disruption to the foundations of the state's economy are punishable by imprisonment for a minimum of 5 (five) years and imprisonment for a maximum

¹⁵ Soufnir Chibro, *The Influence of Smuggling Crimes on Development*, Jakarta: Graphics, 1992, p. 5.

¹⁶ Presidential Decree No. 73 of 1967 concerning the Authority of the Attorney General in Smuggling Crimes.

¹⁷ Law of the Republic of Indonesia Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs.

of 20 (twenty) years and a fine of at least IDR 5,000,000,000.00 (five billion rupiah) and a maximum of IDR 100,000,000,000.00 (one hundred billion rupiah).¹⁸The formulation of criminal sanctions for smuggling as regulated in the provisions of Article 102, Article 102A and Article 102B of Law Number 17 of 2006 above basically applies criminal sanctions in the form of imprisonment and fines which are cumulative, by prioritizing imprisonment first and then followed by cumulative criminal sanctions.¹⁹ However, if the fine cannot be paid, it can be changed to imprisonment in accordance with the provisions of Article 30 of the Criminal Code, so this will be very detrimental to the state. The Customs Law does not yet regulate the concept of returning state losses expressly, as in countries such as Singapore, Malaysia and China which have succeeded in overcoming criminal acts of smuggling because they have used and prioritized the concept of "returning state losses", therefore the government needs to update the law. -Customs law, especially regarding the formulation of criminal sanctions for criminal acts of smuggling, prioritizes and is based on the concept of "recovery of state losses" which is more beneficial to the interests of the Indonesian nation and state. Law Number 39 of 2007 concerning excise states that excise levies are on goods with certain properties or characteristics. The nature and characteristics referred to in article 2 paragraph 1 which reads a) Consumption needs to be controlled; b) Its circulation needs to be monitored; c) Its use can have a negative impact on society or the environment; d) Its use requires the

¹⁸ Ibid.

¹⁹ Eva Syahfitri Nasution, Criminal Responsibility of Perpetrators of Smuggling Crimes in Indonesia, *Mercatoria Journal* Volume 8 No 1, 2015, p. 9.

imposition of state levies for the sake of justice and balance, subject to excise tax based on law. 77 Excisable Goods (BKC) consist of Ethyl Alcohol/Ethanol, Drinks Containing Ethyl Alcohol (MMEA), & Tobacco Products.²⁰ Article 1 Number 2 PMK 158 of 2018 states that MMEA is all liquid goods commonly called drinks that contain ethyl alcohol. Drinks made by fermentation, distillation, or other methods. Liquid goods that fall into the MMEA category include beer, shandy, wine, gin, whiskey and the like. Meanwhile, ethyl alcohol (EA) or ethanol means good, liquid, clear and colorless, containing organic compounds with the chemical formula C_2H_5OH , which can be obtained by fermentation and/or distillation processes as well as chemical synthesis. In MMEA there are several group divisions, into 3 groups according to the level of EA content. First, class A drinks which contain up to 5% EA. Second, group B drinks contain EA content of more than 5% - 20%. Third, group C drinks which contain EA content of more than 20%. The excise rate imposed on MMEA has been determined using rupiah for each liter of MMEA. Fines can also encourage the creation of legal order and at the same time increase legal authority. Crimes can be resolved in court if all the elements in them are carried out in accordance with their duties and functions. The list contains subjective matters involving matters outside the manufacturer. By paying attention to these points, it is hoped that the punishment will be more proportional and it will be better understood why the sentence was imposed as it was. The freedom of judges to hand down decisions in the criminal justice process is

²⁰ Sandra, what goods are subject to excise duty?, <https://pajakku.com/read/60d042a158d6727b1651ab7e/Apa-Saja-Barang-yang-Dikenakan-Cukai> accessed on March 20 2023 at 21:39 WIB.

contained in Article 3 Paragraphs (1) and (2) of Law Number 48 of 2009 concerning Judicial Power which states: Paragraph (1): In handing down their duties and functions, constitutional judges are obliged to maintain the independence of the judiciary . Paragraph (2): All interference in judicial affairs by parties outside the judiciary is prohibited, except in cases as intended in the 1945 Constitution of the Unitary State of the Republic of Indonesia. This article is reiterated in Article 5 Paragraph (1) of the Law -Law Number 48 of 2009 concerning Judicial Power which states: "Judges and constitutional justices are obliged to explore, follow and understand legal values and the sense of justice that lives in society.

All court decisions must also contain certain articles from the relevant regulations or unwritten sources of law which are used as a basis for exploring the legal rules that live and develop in society. Court decisions are the judge's responsibility in carrying out his duties, to accept, examine and decide on cases submitted to him where responsibility is not only imposed on the law, himself or the wider community, but more importantly it must be accountable to God Almighty.²¹ The analysis to find out the basis for the judge's consideration in imposing a lighter fine than the decision at the first level and the appeal level up to the cassation level refers to Ahmad Rifai's opinion that the judge's decision is the culmination of the criminal case, so the judge must consider aspects that can make the defendant get leniency. In the cassation decision no 174K/Pid.Sus/2021 The judge only considers the juridical and philosophical aspects.

²¹ Muladi and Barda Nawawi Arief, 1998, Criminal Theories and Policies. Alumni. Bandung, p. 67.

Juridical consideration means that the judge bases his decision on the formal provisions of statutory regulations. The imposition of a criminal sanction for smuggling in this case is the imposition of a criminal sanction of a fine which has a deterrent effect on the perpetrator (deterrent effect). The legal basis for judges imposing criminal fines is in line with the Supreme Court Jurisprudence, namely the Supreme Court Decision Number 13 K/Pid.Sus/2011. The judge's legal consideration is that a fine is an alternative to imprisonment which is threatened for violations of the a quo article that the defendant owns a small business that employs small workers so that imposing a fine on the defendant is deemed appropriate; that *judex factie*²² have considered mitigating circumstances in accordance with Article 197 Paragraph (1) letter F of the Criminal Procedure Code, the severity of the punishment is the authority of *judex factie*. The panel of judges considered that the defendant had been charged by the Public Prosecutor with alternative charges. The panel of judges chose the first alternative charge directly as regulated in Article 54 of Law Number 11 of 1995 concerning Excise as amended by Law Number 39 of 2007 with the elements namely the element of every person, the element of offering, handing over, selling or providing for sale subject goods excise. In the provisions of Article 1 number (3) of Law Number 39 of 2007 concerning amendments to Law Number 11 of 1995 concerning Excise, it is stated that "A person is an individual or legal entity". Based on the Public Prosecutor's indictment, the defendant in this case was Rendy Septianto,

²² *Judex factie* is the judge who examines the facts of the trial, whether the facts prove the case or not.

son of Nisen, whose correct identity in the indictment was acknowledged by the defendant and also confirmed by the witnesses at the trial. During the examination in court, the defendant was quite competent and able to answer all the questions asked of him. So in this case, the Panel of Judges assessed that the elements of each person had been fulfilled in the defendant's actions. According to the Big Indonesian Dictionary, the meaning of the word offer is to show something to (with the intention of buying, contracting, taking, using) and setting a price (putting forward the requested price). Then, the meaning of the word hand over is to give to, convey to, and give with full trust/surrender. Then, the meaning of the word selling is giving something to someone else to obtain payment, using evil methods for personal gain, and betraying. Then, the meaning of the word provide is to prepare, prepare, hold (prepare, arrange, etc.) something for; and back up.

The philosophical considerations referred to in this research are that the judge considers or elements that focus on the value of justice for the defendant and victim.²³ Meanwhile, according to Bagir Manan, it reflects philosophical values or values contained in legal ideals (*rechtsidee*). This is necessary to ensure justice.²⁴ Philosophical considerations in *judex juris* consideration of *judex factie* regarding 31 (thirty one) status of evidence that was not returned to the Defendant from West Sumatra Regional Customs and Excise Investigators (PPNS) in Bandar Lampung for the purpose of investigating other cases

²³ M. Yahya Harahap, *Discussion of Problems and Application of the Criminal Procedure Code for Investigation and Prosecution*, 2012, Jakarta : Sinar Grafa, p. 20.

²⁴ Bagir Manan, *Basics of Consideration of Indonesian Laws*, 1992, Jakarta: Ind-Hil.Co Publisher, p. 14-17.

but the Public Prosecutor did not want to explain in relation to the case Apart from that, during the trial process there were no other perpetrators who were examined as witnesses in the case on behalf of the Defendant.

IV. CONCLUSION

Based on this discussion, the results obtained are that the form of sanctions given to perpetrators of criminal acts of smuggling alcoholic beverages is recommended based on smuggling carried out in the import and/or export sector. Smuggling carried out in the import and/or export sector is subject to the provisions of Article 102, Article 102A and Article 102B of the Customs Law that smuggling in the import sector is subject to a short prison sentence of 1 (one) year and a maximum prison sentence of 10 (ten) years and a fine of at least IDR 50,000,000.00 (fifty million rupiah) and a maximum of IDR 5,000,000,000.00 (five billion rupiah), and smuggling in the export sector with a minimum imprisonment of 1 (one) year and a maximum prison sentence 10 (ten) years and a fine of at least IDR 50,000,000.00 (fifty million rupiah) and a maximum of IDR 5,000,000,000.00 (five billion rupiah); and criminal acts of smuggling that cause disruption to the foundations of the state's economy are punishable by imprisonment for a minimum of 5 (five) years and imprisonment for a maximum of 20 (twenty) years and a fine of at least IDR 5,000,000,000.00 (five billion rupiah) and a maximum of IDR 100,000,000,000.00 (one hundred billion rupiah).

BIBLIOGRAPHY

- Aisha. 2015. The Existence of Criminal Fines According to the Criminal Code System. *Lex Crimen Journal* Volume 4 Number 1.
- Batuwael Aldiyanto Rico at all. 2020. The Function of Criminal Fines in the Penal System in Indonesia, *Lex Crimen Journal* Volume IX Number 3.
- Chazawi, Adami. 2011 *Criminal Law Lessons I*. Jakarta: Raja Grafindo Persada.
- Chibro, Soufnir. 1992. *The Effect of Smuggling Crimes on Development*. Jakarta: Graphics.
- Fernando I. Kansil, 2014. Criminal sanctions in the criminal system according to the Criminal Code and outside the Criminal Code. *Lex Crimen Journal*.
- Hamzah, Andi. 1986. *Indonesia's Criminal and Sentencing System from Retribution to Reform*. Jakarta: Pradnya Paramita.
- Harahap, M. Yahya. 2012. *Discussion of Problems and Application of the Criminal Procedure Code for Investigation and Prosecution*. Jakarta : Sinar Graphics.
- Manan, Bagir. 1992. *Basics of Consideration of Indonesian Laws*, Jakarta: Ind-Hil.Co Publisher.
- Muladi and Barda Nawawi. 2007. *Criminal Theories and Policies*. Bandung: Alumni.
- Nasution Syahfitri Eva. 2015. Criminal Responsibility of Perpetrators of Smuggling Crimes in Indonesia. *Mercatoria Journal* Volume 8 No 1.
- Useful, Inspiration. 2018. Crime of Eradicating Smuggling in Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs, *Lex Crimen Journal* Volume 8 Number 1.
- Sandra. 2021. "What Goods Are Subject to Excise?" <https://pajakku.com/read/60d042a158d6727b1651ab7e/Apa-Saja-Barangyang-Dikenakan-Cukai> accessed on March 20 at 21.39 WIB.
- Sukinto, Yudi Wibowo. *Smuggling Crime in Indonesia: Policy for Formulating Criminal Sanctions*. Jakarta: Sinar Graphics.
- Suparni E Ninik. 2008. *The Existence of Criminal Fines in the Criminal and Sentencing System*. Sinar Graphics: Jakarta.
- Susanti, Emilia. 2018. Comparative Study of Policies Formulating Criminal Sanctions Fines in the Criminal Code and RKUHP. *Unila LPPM Journal*.
- Stick. 2004. *Life Sentence in the Indonesian Criminal Law System*. Malang: UMM Press.
- Wardani Rachmatica Maya & Yuhermansyah Edy. 2019. Crime of Smuggling Imported Sugar (Case Study of Sugar Imports from Sabang Free Zone to Ulee Lheue Port, Banda Aceh). *Ar-Raniry Journal*