Daftar isi

LEMBAR PENGESAHAN ...........................................................................................................i

LEMBAR PENYERTAAN ..........................................................................................................ii

ABSTRAK ..................................................................................................................................iii

KATA PENGANTAR ....................................................................................................................iv

DAFTAR ISI ...............................................................................................................................v

BAB I PENDAHULUAN .............................................................................................................vi

A. Latar Belakang Penelitian ....................................................................................................vi
B. Identifikasi Masalah ..............................................................................................................vi
C. Tujuan Penelitian ..................................................................................................................vi
D. Kegunaan Penelitian ............................................................................................................vi
E. Kerangka Pemikiran ..............................................................................................................vi
F. Metode Penelitian ................................................................................................................vi
   1. Spesifikasi Penelitian ........................................................................................................vi
   2. Metode Pendekatan ..........................................................................................................vi
   3. Tahap Penelitian ...............................................................................................................vi
   4. Teknik Pengumpulan Data ...............................................................................................vi
   5. Alat Pengumpul Data .......................................................................................................vi
   6. Analisis Data ....................................................................................................................vi
   7. Lokasi Penelitian ..............................................................................................................vi
   8. Jadwal Penelitian .............................................................................................................vi

BAB II TINJAUAN UMUM TINDAK PIDANA DAN PERTANGGUNGJAWABAN PIDANA PELAKU PENJUALAN ROKOK ILEGAL DI BIDANG CUKAI ........Error! Bookmark not defined.

A. Tinjauan Umum Mengenai Tindak Pidana ........................................................................vii
   1. Pengertian Tindak Pidana ...............................................................................................vii
   2. Unsur-Unsur Tindak Pidana ............................................................................................vii
B. Tinjauan Umum mengenai Pertanggung Jawaban Pidana ............................................. Error! Bookmark not defined.

C. Tinjauan Umum Mengenai Cukai dan Pengusaha Pabrik Rokok .. Error! Bookmark not defined.
   1. Sejarah perundang-undangan cukai di Indonesia ..Error! Bookmark not defined.
   2. Sanksi dalam Undang-Undang Cukai.................Error! Bookmark not defined.

D. Tinjauan Umum Tentang Pengusaha Pabrik Rokok ........Error! Bookmark not defined.
   1. Definisi Pabrik dan Pengusaha Pabrik .............Error! Bookmark not defined.
   2. Ijin Pendirian Pabrik Rokok ................................Error! Bookmark not defined.

BAB III PENJUALAN ROKOK ILEGAL TANPA CUKAI Error! Bookmark not defined.
A. Penjualan Rokok Ilegal Tanpa Cukai Di Indonesia........Error! Bookmark not defined.
   1. Batam ..........................................................Error! Bookmark not defined.
   2. Cirebon ..........................................................Error! Bookmark not defined.
   4. Pekanbaru ........................................................Error! Bookmark not defined.

B. Faktor Terjadinya Tindak Pidana Pemalsuan Cukai Rokok .......... Error! Bookmark not defined.
C. Contoh Kasus Tindak Pidana Penjualan Rokok Illegal Tanpa Cukai .....Error! Bookmark not defined.
   1. Identitas Terdakwa.............................................Error! Bookmark not defined.
   2. Kronologis Kasus ..............................................Error! Bookmark not defined.
   3. Tuntutan Jaksa Penuntut Umum ............................Error! Bookmark not defined.

BAB IV PERTANGGUNGAN JAWABAN PIDANA PENJUALAN ROKOK ILEGAL DIHUBUNGKAN DENGAN UNDANG-UNDANG NOMOR 39 TAHUN 2007 TENTANG CUKAI ................................Error! Bookmark not defined.

   1. Pertanggungjawaban Pidana Terhadap Pelaku Penjual Rokok Tanpa Cukai
      Berdasarkan Undang-Undang Nomor 11 Tahun 1995 Tentang Cukai.. Error! Bookmark not defined.
   2. Kendala yang Dihadapi dalam Penegakan Hukum Penjualan Rokok Ilegal Tanpa Cukai
      Error! Bookmark not defined.
   3. Upaya yang Dapat Dilakukan untuk Mencegah Peredaran Penjualan Rokok Ilegal
      Tanpa Cukai..................................................................Error! Bookmark not defined.

BAB V PENUTUP .......................................................Error! Bookmark not defined.
A. Kesimpulan.................................................................Error! Bookmark not defined.
B. Saran .........................................................................Error! Bookmark not defined.

Daftar pustaka ........................................................................................................ vi

Lampiran