

## ABSTRAK

Penegakan hukum di bidang cukai merupakan salah satu instrumen penting dalam meningkatkan penerimaan negara dan menjaga stabilitas ekonomi. Dalam praktiknya, penyelesaian tindak pidana di bidang cukai tidak hanya menekankan aspek represif, tetapi juga mempertimbangkan pendekatan ultimum remidium dan keadilan restoratif guna mencapai efektivitas hukum dan kepastian hukum yang berkeadilan. Penelitian ini bertujuan untuk mengetahui pemahaman atas prinsip keadilan restoratif dalam penegakan hukum di Indonesia serta implementasinya dalam tindak pidana cukai demi kepentingan penerimaan negara dengan salah satu caranya yaitu penghentian penyidikan. Metode penelitian yang digunakan adalah yuridis empiris dengan pendekatan melalui pengambilan data dan studi kasus. Hasil penelitian menunjukkan bahwa meskipun regulasi telah tersedia, masih terdapat berbagai hambatan di lapangan, seperti keterbatasan anggaran, pemahaman SDM yang belum merata, serta belum optimalnya koordinasi antar lembaga. Oleh karena itu, diperlukan penguatan sinergi antar pihak terkait dan peningkatan kapasitas aparat penegak hukum agar pelaksanaan penghentian penyidikan dalam rangka optimalisasi penerimaan negara dapat berjalan secara efektif dan akuntabel.

**Kata Kunci: Cukai, Ultimum Remedium, Keadilan Restoratif, Penghentian Penyidikan, Penerimaan Negara**

## **ABSTRACT**

*Law enforcement in the field of excise is one of the key instruments in increasing state revenue and maintaining economic stability. In practice, the resolution of criminal offenses in the excise sector does not solely emphasize a repressive approach, but also considers the principles of ultimum remedium and restorative justice to achieve effective and fair legal certainty. This study aims to examine the understanding of restorative justice principles in law enforcement in Indonesia and their implementation in excise-related criminal acts for the purpose of optimizing state revenue, one of which is through the termination of investigations. The research method used is empirical juridical, with a data collection and case study approach. The results show that although the regulations are already in place, there are still various obstacles in the field, such as budget limitations, uneven understanding among human resources, and suboptimal inter-agency coordination. Therefore, it is necessary to strengthen synergy among relevant stakeholders and improve the capacity of law enforcement officers so that the implementation of investigation termination for the sake of optimizing state revenue can be carried out effectively and accountably.*

**Key Words:** *Excise, Ultimum remedium, Restorative justice, Termination of investigation, State revenue*