

ABSTRAK

Salah satu jenis peruntukan dari BMN eks Kepabeanan dan Cukai (barang tegahan Bea dan Cukai) ialah penjualan secara lelang. Sebelum melakukan penjualan, Penjual perlu menetapkan nilai limit atas barang tegahan tersebut. Dasar penetapan nilai limit yang berlaku pada peraturan menteri mengenai pelaksanaan lelang dan pengelolaan BMN eks kepabeanan dan cukai memiliki sedikit perbedaan ketentuan. Hal tersebut menunjukkan adanya disharmonisasi peraturan yang akan berpengaruh pada pelaksanaan lelang non eksekusi wajib barang tegahan bea dan cukai. Penelitian ini bertujuan untuk menganalisis pasal yang mengalami disharmonisasi. Metode penelitian yang digunakan ialah metode pendekatan sosiologis juga pendekatan perundang-undangan. Hasil penelitian menjelaskan bahwa terdapat pasal yang mengalami disharmonisasi peraturan sehingga dapat berdampak pada pelaksanaan lelang. Solusi yang dapat diberikan berupa saran perubahan pasal.

Kata kunci: Lelang, Lelang Non Eksekusi Wajib, Barang Tegahan Bea dan Cukai, BMN Eks Kepabeanan dan Cukai, Disharmonisasi Peraturan.

ABSTRACT

One type of designation of ex-Customs and Excise state-owned goods (customs and excise holding goods) is sale by auction. Before making a sale, the Seller needs to set a limit value for the hold-up goods. The basis for determining the limit value that applies to the ministerial regulation regarding the implementation of auctions and the management of ex-customs and ex-customs state property has slightly different provisions. This shows that there is a disharmony of regulations that will affect the implementation of the non-execution mandatory auction of customs and excise withholding goods. This study aims to analyze articles that have experienced disharmony. The research method used is a sociological approach as well as a statutory approach. The results of the study explain that there are articles that have been disharmony in regulations so that they can have an impact on the implementation of the auction. The solution that can be given is in the form of suggestions for article changes.

Keyword: Auctions, Non-Mandatory Execution Auctions, Customs and Excise Holding Goods, Ex-Customs and Excise State-owned Goods, Disharmonization of Regulations.