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Tax Crime Countermeasures Based on Theory of Usability or Utility

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Abstract
The basic concept of the Theory of Utilitarianism in general is very simple, such as how to maximize the utility of an action, so that from this process we can enjoy benefits, advantages, pleasure, good, or happiness. The research method used in this research is library research. By considering these various perspectives, utilitarianism can assist in understanding the moral consequences of a legal policy and maximizing the benefit or happiness for as many people as possible. The conclusion of this article is that in the concept of utilitarianism, the main goal is not how actions or events are used to achieve benefits, but to calculate whether those actions or events have benefits.
Keywords: Utility, Benefits, Happiness, Utilitarianism Theory, Penal Policy

Introduction

Arrangements in the concept of development economic law include arrangements on how to improve and develop economic life in Indonesia, both nationally and as a whole because in accordance with the concept of social economic law is about how the results of national economic development can be distributed fairly and evenly according to human values. The two concepts of development economic law and social law of development are expected to develop together to achieve goals in a proportional and balanced manner, in the sense that there is an overall and equitable increase in national economic life or so that there is a concomitant development between development and distribution of development results (Hartanto, 2019, p. 139).

Even distribution of development results for people's welfare is also the goal of tax law because taxes do have a coercive nature which can be seen by the collection of taxes on people in a country so that it is hoped that with a large contribution it can advance a country through the development of various infrastructures that indirectly will directly jumpstart the people's economy and means that the community will be more prosperous and the country's economy will become stable and strong.

But unfortunately, the purpose of the tax law will not be able to occur if there are many unlawful acts committed by taxpayers. This unlawful act creates a large loss of state revenue so that it will indirectly hinder the course of development. This unlawful act by the taxpayer is known as a criminal act of taxation, or in the sense that it is an act that violates the provisions regarding

liability in the field of taxes and the requirements stipulated in the tax law (Setiadi et al., 2010). The fatal impact of tax violations on the country's economy that affects the country's development is that taxes in Indonesia are included in part of economic law, especially or more precisely, all crimes that arise are categorized as economic crimes.

The number of illegal acts by these taxpayers can be seen from the data from the Financial Transaction Reports and Analysis Center (PPATK) where there are 3,680 alleged tax crimes that occurred during semester I/2022. then that number increased by 100.65% compared to semester I/2021. The practice of tax crimes still occurs frequently in Indonesia in the first six months of 2022 which is in accordance with data from PPATK where there are 3,680 alleged tax crimes that occurred during semester I/2022. This number increased by 100.65% compared to semester I/2021, which had 1,834 cases. Alleged tax crimes in the first half of this year also increased by 31.10% compared to semester II/2021 of 2,807 cases. On a monthly basis, the most suspected tax crimes were detected in March 2022. PPATK recorded the number reached 821 cases. Meanwhile, alleged tax crimes contributed quite a lot to the total indications of crime in the financial reports on suspicious transactions during January-June 2022. The percentage was 8.04% of the total of 45,736 cases (Rizaty, 2022).

The PPATK data is supported by data from the secretariat of the Ministry of Finance's tax court regarding the number of dispute files and the number of dispute resolutions for 2015-2021. It can be seen that the number of dispute files has increased quite markedly from the beginning of 2015 (12,629) and 2021 (15,187). From the data on the number of dispute files, it can be seen that the settlement of tax disputes has been resolved from 2015 (9,073) and 2021 (12,959) (Sekretariat Pengadilan Pajak Kemneterian Keuangan, n.d.). Based on these data it can be concluded that there is a gap that is far from the number of files and the number of tax cases resolved so that it can be said that the government's efforts have not been maximized in handling or settling criminal tax cases even though it can be concluded that there has been a very large economic loss with the large number of tax dispute files the. The facts show that the perpetrators of criminal acts in the field of taxation usually disguise or hide the origins of the assets obtained from these criminal acts of taxation into financial institutions such as banks (Tarigan et al., 2014, p. 123). "This is of course inseparable from criminal law policies in efforts to deal with criminal acts in the field of taxation."

The handling of criminal acts of taxation itself is based on the theory of utilitarianism. The basic concept of the Theory of Utilitarianism in general is very simple, namely how to maximize the utility of an action, so that from this process we can enjoy benefits, advantages, pleasure, good, or happiness. From the process of maximizing this effectiveness, it is hoped that it will prevent pain, evil, suffering, or feelings that cause unhappiness (Duignan, n.d.). This process of maximizing usability is then applied concretely to actions that occur in society, in which implementation, the concept of utilitarianism will base the assessment on the question "does this action provide me with utility?".

Discussion

From this question, then by applying the concept of utilitarianism, an assessment of actions (whether carried out actively or not (commission or omission)), phenomena that occur in society, and/or a concrete event, will be based on how powerful and how useful it is. those actions, phenomena, and/or events to individuals who experience them (Kolosov & Sigalov, 2020). Therefore, in the concept of classical utilitarianism, if something has great utility to the wider community, then this will increase happiness and reduce pain. This is also what makes the concept of utilitarianism also thick with the process of calculating between happiness (pleasure)

and suffering (pain), because if an action/phenomenon/event gives birth to happiness that is greater than its suffering, then the action/phenomenon/event has "effectiveness". society, and vice versa, if the action/phenomenon/event causes greater suffering, then the action/phenomenon/event does not have "effectiveness" (Pratiwi et al., 2022a, p. 278).

Based on this view, according to the authors, the purpose of the concept of classical utilitarianism is not how to use actions, phenomena, or events to achieve benefits, but to determine whether these actions, phenomena or events have benefits. So, if it has greater benefits, it is considered efficient for society, and vice versa. Therefore, utilitarianism is suitable to be used as an ethical evaluation tool to determine whether something that happens is useful for the wider community or not, by using the calculation of pleasure and pain.

The concept of classical utilitarianism was later developed by Jeremy Bentham by including the role of law in it (in some literature, this development by Jeremy Bentham is called "legal utilitarianism"). Jeremy Bentham has the same view as classical utilitarianism, but he digs deeper into why pleasure and pain are used as touchstones for assessing certain actions/events/phenomena. According to him, humans are living beings who are always overshadowed by feelings of happiness and pain. These shadows will later determine their behavior, for example by knowing that humans are overshadowed by these two feelings, we will know what a person's motivation is for carrying out their actions, what underlies a person's hopes and aspirations, and we will also know what they will do in the future. Everything (according to him) will surely be based on happiness for himself, and avoiding pain for themselves (Bentham, 2001a, p. 14).

In detail, the concept of utilitarianism from Jeremy Bentham illustrates that if an individual faces an event that is morally important to him, then we can make calculations about who will be affected by the action and how much pleasure and pain it can cause for those affected. impact, and choose which actions can optimize happiness or reduce the feeling of suffering (Bentham, 2001b, p. 27.).

In the concept of utilitarianism theory, Jeremy Bentham also believes that there is a process to maximize utility. In this process, maximizing benefits is considered the same as maximizing happiness, benefits, profits, and enjoyment for as many people as possible. Or in other words, maximizing benefits is defined as minimizing suffering for as many people as possible affected by a situation that is considered morally important.

Bentham does not discuss whether morality is included in the process of calculating pleasure and pain, or whether morality is important to society. However, he views morality as an indicator or perhaps a justification for using such a calculation of pleasure and pain (Pratiwi et al., 2022b, p.279).

Therefore, the calculation between pleasure and pain can be done if there are actions/events/phenomenons that society considers morally important, so that if no solution is found for the problem, disorder will arise in it. Therefore, according to the author of utilitarianism, Jeremy Bentham, it becomes very relevant if it is used as an analytical knife for a legal policy. Because apart from being an anomaly in society, the law is also an important part that can shake the moral values of society.

Continuing the discussion of pleasure and pain calculations from Jeremy Bentham's theory, this approach makes each choice to be taken next determined by how much "happiness" can be generated from that choice, or how the consequences and results that can arise from that choice (whether the choice will bring a lot of “happiness” or not). With this concept, the level of happiness as an indicator of usefulness is the sum of the results of pain and happiness for the

action/event/phenomenon and the number of individuals affected by the action/event/phenomenon.

Because happiness has certain levels, the premise that follows is that happiness should be measurable (Bentham, 2001c, p. 31). Jeremy Bentham justifies the measurement of this feeling of happiness with a concept he calls "Moral Calculation" or what some experts call "hedonistic calculus" (Kolosov & Sigalov, 2020).

In this calculation concept, the first important aspect is determining the quantitative values of happiness, namely the value of pleasure and the value of pain. Jeremy Bentham states that happiness is pleasure/joy, and pleasure/joy is goodness (happiness is pleasure; and pleasure is good). On the other hand, unhappiness is suffering, and suffering is bad (Unhappiness is pain; and pain is bad). Therefore, the calculation between the value of pleasure and the value of suffering is important.

Although there are other things that are considered qualitatively the value of happiness, in this context these qualitative values must be ignored first, unless they can be converted into quantitative values (Bentham, 2001d, p. 35).

Jeremy Bentham then places seven quantitative variables to carry out the calculation process, of which the seven variables will determine the level of pleasure that will arise from an action, namely: 1). The intensity of the pleasure; 2). The duration of the enjoyment provided; 3). How certain or uncertain is the fulfillment of these pleasures; 4). The precision to fulfill the pleasure; 5). How consistently the resulting pleasure will be followed by similar pleasure (pleasure should be followed by pleasure, and pain should be followed by pain); 6). There is no possibility that the pleasure given will be followed by the opposite sensation (pleasure followed by pain); and 7). How many or the extent of the number of people affected by the sense of pleasure.

Based on the author's observation, of the seven variables that have been mentioned, it can be simplified into three forms of pleasure preferences to facilitate moral calculations. The three forms of preference include the intensity or frequency of the pleasure that is obtained or given, the duration of the pleasure that is enjoyed, and the speed of the pleasure that occurs soon.

However, if this assessment is to be implemented in a community group, such as in making laws and regulations, then pleasure preferences need to be added and corrected with one additional variable, namely the distribution of pleasure to each individual (Pratiwi et al., 2022c, p. 281).

To make it easier, the author tries to make an illustration by using the Constitutional Court Decision Number 18/PUU-XVII/2019 in conjunction with the Constitutional Court Decision Number 2/PUU-XIX/2021. In the Decision of the Constitutional Court Number 18/PUU-CVII/2019, the Constitutional Court (hereinafter referred to as the "MK" or “Mahakamah Konstitusi”) decided to abolish the independent execution of the right holders of fiduciary guarantees and must submit a request for execution to the District Court, thus providing a legal balance between debtors and creditors, as well as avoiding the arbitrariness of creditors in carrying out their execution. Furthermore, the 2019 Constitutional Court decision was reaffirmed in the Constitutional Court Decision Number 2/PUU-XIX/2021 which stated that executing a fiduciary-guarantee certificate through a district court is an alternative that can be carried out in the event that there is no agreement between the creditor and the debtor. either due to an act of breach of promise (default) or due to the voluntary surrender of the collateral object from the debtor to the creditor.

From the two decisions, by using the seven calculation variables from Jeremy Bentham we can evaluate the level of enjoyment provided, the perspective that will be used by the author is to use three perspectives at once, namely from the perspective of the creditor, the perspective of

the debtor, and the perspective of the author as a scholar law. Here are seven arguments that the author tries to construct from three different perspectives

1. The intensity of the pleasure can be interpreted as how often the pleasure is given to the parties.

1.1. From the creditor's perspective, there is no intensity of enjoyment that will be obtained from the two decisions. This is because the liens right are one of the instruments used by the creditor to secure his position if at any time the debtor breaks his promise to his agreement. The guarantee right based on the Law on Fiduciary Guarantees has executive power, so that a creditor who feels that his promise has been broken by the debtor, can execute directly on the fiduciary guarantee that has been given by the debtor. Therefore, by removing the executive power, it will cause pain from the creditor's perspective.

1.2. From the debtor's perspective, there will be an intensity of enjoyment that will be obtained from the two decisions. The main aspect is that arbitrariness will not arise for creditors to use the services of third parties so that they can take fiduciary collateral objects by force. This is also the main reason for the Constitutional Court to abolish the executorial powers of the fiduciary liens rights holders and return the execution mechanism to the Court by filing a lawsuit first. Therefore, by eliminating the executive power, it will generate pleasure that is continuously felt from the debtor's perspective.

1.3. From the author's perspective as a legal scholar, the intensity of enjoyment on a massive scale will be felt by the community. The author bases this argument because almost 55% of motorized vehicles in Indonesia (in this case are cars) are made on credit, in which the collateral used is a fiduciary guarantee in the form of the Vehicle Ownership Document (BPKB) of the vehicle (Pranayaditnya, n.d.). Even though this number is less than in previous years, this cannot deny the fact that people in Indonesia buy more motorized vehicles in the form of credit, which means that with the existence of the two MK decisions, more happiness will be obtained for the wider community. including potential debtors and those who are already debtors) and provide a sense of security and comfort for the wider community to make credit without fear of being forcibly taken by creditors of their fiduciary collateral objects (Pratiwi et al, 2022d, p. 281).

Based on the three arguments above, the points for pleasure are two points and the points for pain are one point.

2. The duration of the enjoyment given speaks of the time or how long the pleasure can be created.

a. From the creditor's perspective, because there is no enjoyment provided, this assessment is irrelevant. Therefore, one point will be assigned to the pain table from the creditor's perspective.

b. From the perspective of the debtor, this Constitutional Court decision provides a legal basis for the debtor to refuse the action of the creditor forcing him to take the fiduciary collateral object, so that logically it will create enjoyment in the form of a sense of calm and fear if at any time the creditor uses a third party to take the liens fiduciary.

c. From the perspective of the author as a legal scholar, with the nature of the Constitutional Court's decision which is final and binding and of an immediate nature, it results in the enjoyment obtained by the wider community who wish to apply for credit to become permanent and legally enforceable, so that the duration of the enjoyment received by the debtor becomes on an ongoing basis (exceptions may occur if the Law on Fiduciary Guarantees, which is the basis for the review, is amended).

Based on the three arguments above, the points for pleasure are two points and the points for pain are one point.

3. How certain the fulfillment of these enjoyments is strongly influenced by how certain or uncertain these enjoyments can be provided by a statutory product.

3.1. From the creditor's perspective, because there is no enjoyment provided, this assessment is irrelevant. Therefore, one point will be assigned to the pain table from the creditor's perspective.

3.2. From the perspective of the debtor and the perspective of the author as a legal scholar, the enjoyment obtained is very certain because of the nature of the Constitutional Court's decision which is final and binding, coupled with its immediate application to make provisions regarding the abolition of executive powers without voluntary surrender, legally enforceable still.

4. Accuracy in fulfilling these pleasures also has the same goal of determining how certain or uncertain the pleasures can be provided by a legal product. However, what distinguishes it is whether the pleasure can be given on target or not.

4.1. From the creditor's perspective, because there is no enjoyment provided, this assessment is irrelevant. Therefore, one point will be assigned to the pain table from the creditor's perspective.

4.2. From the perspective of the debtor, even though in its considerations, the Constitutional Court has a ratio decidendi that the abolition of the executorial power applies only if the parties are not regulated by a clause regarding the voluntary submission of fiduciary guarantees. However, the main point is that the executorial cancellation applies if the debtor refuses to surrender the fiduciary guarantee voluntarily, meaning that even though there are special arrangements regarding voluntary surrender in the credit agreement, the debtor still has the right to refuse the fiduciary liens object to be executed by the creditor, thus reducing the sense of afraid of the violence inflicted on him.

4.3. From the author's perspective as a legal scholar, the ratio decidendi of the Constitutional Court's decision is based so as not to conflict with the principle of balance in achieving legal justice. This fairness is intended so that in carrying out the execution of fiduciary guarantees, both the creditor and the debtor have a balanced condition, so that neither party will feel superior to the other party. Therefore, the lawsuit mechanism through the court institution is the right choice to maintain this balance. Racio decidendi is intended to reduce the debtor's sense of suffering from fear of acts of violence by forcibly taking the fiduciary liens object due to the existence of an executorial title from the liens certificate he holds. Therefore, the accuracy to maintain the enjoyment of the debtor is appropriate.

Based on the three arguments above, the points for pleasure are two points and the points for pain are one point.

5. The consistency of the resulting pleasure which will be followed by similar enjoyment, basically assesses how consistent the legal product creates a sense of pleasure.

5.1. From the creditor's perspective, because there is no enjoyment provided, this assessment is irrelevant. Therefore, one point will be assigned to the pain table from the creditor's perspective.

5.2. From the perspective of the debtor and the writer as a legal scholar, this consistency is closely related to the practices that occur in society. If you look at the practice, there are several cases of forcible taking of fiduciary collateral objects using violence, both physically and psychologically. For example, the confiscation of a fiduciary collateral object using a third party or debt collector or the “Eagle Eyes” group. forcibly at the West Koja Toll Gate, North Jakarta. The

confiscation was carried out by eleven debt collectors from eagle eye debt collectors. Therefore, there is a mismatch between the pleasures that should be provided by the two decisions of the Constitutional Court and the conditions on the ground.

Based on the two arguments above, the point for pleasure is one point and the point for pain is two points.

6. There is no possibility that pleasure will be followed by the opposite sensation by the author, the value is equated with point number 6. Because according to the author, there is no difference between the arguments stated in point number 6 and this point.

7. How many or the extent of the number of people affected by the sense of enjoyment provided by a legal product

7.1. From the creditor's perspective, because there is no enjoyment provided, this assessment is irrelevant. Therefore, one point will be assigned to the pain table from the creditor's perspective.

7.2. From the perspective of the debtor, the number or extent of the number of people affected by this feeling of enjoyment only occurs for those who are debtors with fiduciary guarantees. However, this still gives points to the pleasure table, because the pleasure obtained by the debtor reduces fear and creates a feeling of security and comfort.

7.3. From the perspective of the author as a legal scholar, because the nature of this Constitutional Court's decision is final and binding, and also of an immediate nature, the scope affected by this Constitutional Court's decision is all Indonesian people. Furthermore, the scope of the Constitutional Court's decision also has an impact on the process of forming statutory regulations which require legislators to readjust the regulations again. Therefore, the pleasure derived from reducing fear and discomfort from the fiduciary guarantee object that will be taken by force becomes very massive.

Based on the three arguments above, the points for pleasure are two points and the points for pain are one point.

A legal thought is the development of schools of legal philosophy which respond to each other and criticize previous or currently developing legal schools. These streams develop according to the context and needs of society, so it is not surprising that from each of these schools there are also facets of thought where the premises as the basis of thought are different. The natural law school and the legal positivism school are two schools that are quite old in their development in the realm of legal philosophy of thought. Both natural law schools and legal positivism schools have different theses from one another, and these differences result in differences in studying/researching a particular phenomenon/event/action.

By borrowing the scheme from Stanley L. Paulson, it is possible to categorize a stream of law. In fact, Stanley L. Paulson devised this scheme to illustrate Hans Kelsen's position between the two theses concerning the relation of law to facts and morality. These two theses relate to the responses and criticisms of the two legal schools previously mentioned. The natural law school has a thesis to unify law and morals (the morality thesis), and separates law from facts (normative thesis), while the empirical legal positivism school takes the thesis to separate law and morals (separability thesis) and unite law with facts (reductive thesis). The following is an illustrative scheme drawn by Stanley L. Paulson to explain the relationship between these theses.

Table 1
The Relationship between these Theses

Law and Morality	Normativity Thesis	Reductive Thesis
Morality Thesis (Doesn't separate law and morality)	Flow of natural law	-
Separability Thesis (Separating law and thesis)	Hans Kelsen's pure law theory	Empirical Law Positivism

The interesting thing about the chart above is that the pure legal theory developed by Hans Kelsen takes the point of standing on the separability thesis (separating law from morality) and the normativity thesis (separating law from facts), which clearly shows that Hans Kelsen is trying to exclude law. of morality and facts, thus making law independent and not influenced by morality and surrounding facts. Furthermore, the column emptied by Stanley L. Paulson above describes a condition that is impossible to occur, namely a school of legal thought which has a standing point of unifying law and morality (morality thesis) and separating law from facts (reductive theory) (Asshidiqie & Safa'at, n.d.).

However, this condition that is impossible to occur will only occur if the scope of the study is only the natural law school, the legal positivism school, and Hans Kelsen's pure legal theory, but if several schools of legal thought also participate in being studied using this scheme, it will be possible to see that there is a school of legal thought that takes a stand point that Stanley L. Paulson does not allow (Ali, 2017a). This includes determining and enlightening the position of Jeremy Bentham's utilitarianism.

Based on the explanation in the previous sub-chapter, the premise of utilitarianism is to base every human action on actions that lead to maximum happiness and avoid/reduce future suffering. The good or bad of an action is measured by how much happiness will be obtained, if the happiness is greater than the suffering, then the action is good, and vice versa. If we correlate this premise with Jeremy Bentham's utilitarianism theory, then this calculation method is also implemented for legal products (or products of statutory regulations) (Ali, 2017b).

According to Shidarta, the thesis taken by Jeremy Bentham's theory of utilitarianism is the same as the thesis taken by legal positivism, because in terms of its ontology, this school views legal products as positive norms in the statutory system, therefore this theory takes the separability thesis, namely separating law with morality. Furthermore, although ontologically they have similarities, from an epistemological and axiological point of view, utilitarianism is different from legal positivism, because utilitarianism does not only emphasize legal certainty as its ultimate goal, but also takes into account solving a problem that society considers morally important. so that the usability aspects which include the dimensions of benefit, enjoyment, happiness, and so on need to be considered to measure how far the sustainability of a positive norm can be maintained (Schofield, 2003). Therefore, because it looks at social aspects to calculate how useful a legal product is, Jeremy Bentham's theory of utilitarianism also takes a reductive thesis, namely not separating law from facts.

Therefore, the standing point of Jeremy Bentham's theory of utilitarianism is the same as the standing point taken by legal positivism. The difference between legal positivism and Jeremy Bentham's utilitarianism theory lies in how to view the end of legal certainty. In the flow of legal positivism, legal certainty ends when a decision, decision, or a statutory regulation has been stipulated, while Jeremy Bentham's utilitarianism theory views that legal certainty does not only

end there but must also go through an ethical-ethical evaluation. In order to determine the continuity and sustainability of the legal product.

Based on the description that has been explained above, the author can describe that from an ontological point of view, the theory of utilitarianism is a facet of thought that enters the realm of legal positivism and does not stand independently, but in view of facts or realities in the field, Jeremy Bentham's utilitarianism theory has a view of legal certainty that is different from the flow of legal positivism in general. Jeremy Bentham's utilitarianism theory views that legal certainty does not only stop at the establishment of a legal product, but also must evaluate how useful it is in society, so that it can be used as a reference regarding the sustainability of the legal product. This is different from the flow of legal positivism which views that legal certainty has been achieved if there has been a stipulation of a legal product.

Although it has differences with legal positivism in understanding how legal certainty ends, the goal of Jeremy Bentham's utilitarian theory is legal certainty. Although many jurists in Indonesia think that benefit is the goal of Jeremy Bentham's utilitarianism theory, the author actually has a different understanding, because if benefit is the ultimate goal, then the discussion that Jeremy Bentham should have delivered in his book is at the level of forming statutory regulations. - legislation, by analyzing empirical aspects of community needs, which will later be regulated through statutory regulations. On the other hand, Jeremy Bentham's discussion is more directed at evaluating the products of the existing laws and regulations. Therefore, expediency is part of several touchstones of a statutory product, which even though it turns out that a statutory product does not bring benefits to the majority of the people who are bound by the product, this does not affect the principle of validity of the legal product.

So according to this utility theory, tackling tax crime must be carried out in an effective and efficient manner so that it can provide maximum benefit to society. There are several strategies for tackling tax crimes based on utility theory, including:

Preventive approach: This strategy involves efforts to prevent a crime before it occurs. An example of this approach is by providing education and outreach to the public about the importance of paying taxes, as well as by increasing supervision and law enforcement against tax violations.

Rehabilitative approach: This strategy involves efforts to help perpetrators of tax crimes to get back on the right track. An example of this approach is to provide coaching and development programs for perpetrators of tax crimes in order to change their behavior.

Repressive approach: This strategy involves law enforcement efforts against perpetrators of tax crimes through criminal proceedings and the imposition of legal sanctions. An example of this approach is conducting investigations, prosecutions, and imposing criminal sanctions on perpetrators of tax crimes.

Compensation punishment if the defendant cannot pay the fine is one of the deficiencies in the tax law because in reality many defendants prefer imprisonment rather than paying the fine that has been determined.

Table 2
Data on Criminal Prosecution Fines Paid by Convicts for the 2018-2020 Period

Year	Total Fine (Non-Subsidiary and Subsidiary)		Non-Subsidiary Fine		Fines Paid	Percentage of Criminal Fines Paid	
	Total	Fine (Rp)	Total	Fine(Rp)		From Total Fines (Non Subsidiary and Subsidiary	From Criminal Fines Non Subsidiary
2018	73	1.796.688.066.304	43	1.214.558.880.550	2.365.406.172	0,132%	0,195%
2019	93	5.325.551.509.711	9	123.356.689.754	778.890.699	0,015%	0,631%
2020	91	1.703.907.164.216	10	368.926.754.292	1.287.297.992	0,076%	0,349%
Total	257	8.826.146.740.231	484	1.706.842.324.596	4.431.594.863	0,050%	0,260%

Source: copied from the Academic Paper of the KUP Bill (Ministry of Finance of the Republic of Indonesia, 2021; Burhan & Gunadi, 2022)

The table above shows that from 2018 to 2020 the percentage of fines paid by convicts when compared to non-subsidiary fines is only in the range of 0.26%. The reflection of this figure illustrates that the state does not get its rights because many convicts are sentenced to imprisonment as a substitute for fines plus increased state spending to finance convicts. Subsidiary sentence decisions in tax criminal cases have the potential to injure the interests of the state. The real impact of this incident is the non-optimal recovery of losses on state revenues.

Crime prevention policies or also known as criminal politics have the ultimate goal, namely "protection of society to achieve people's welfare". The crime prevention policy (criminal policy) itself is part of the law enforcement policy. Law enforcement policies are part of social policies and are also included in legislative policies. In essence, criminal politics is also an integral part of social policy, namely policies or efforts to achieve social welfare (Arief, 2008).

As can be seen in the previous table, there are so many fines that cannot be included in state revenue because many tax criminal defendants prefer punishment in lieu of fines in the form of confinement rather than paying predetermined fines, so asset recovery is very important and closely related to optimizing the recovery of losses on state revenues. At least there are several causes for asset recovery which are very important in enforcing tax criminal law, namely the first is that recovery of losses on state revenue is the main priority of the tax authority rather than criminalizing taxpayers. This is in line with the principle of ultimum remidium in law enforcement. Then, the act of recovering assets is still very low as seen from the payment of fines by taxpayers is still very low.

So that in order to achieve the common goal of increasing state revenue, there is a need for good cooperation between investigators, in this case the DGT PPNS and also the Attorney General's Office because with the realization of these shared goals, according to utility theory, benefits and

happiness can be realized because by increasing or recovering state income, development in various sectors in Indonesia can be realized immediately and evenly distributed so that mutual welfare will automatically be realized and automatically if the community is prosperous the crime rate will decrease and this is in accordance with the objectives of the Republic of Indonesia which are related to community protection. As stated in the opening of the 1945 Constitution, paragraph four, it reads 'Protect every nation and all of Indonesia's homeland'. In this regard, the things that must be protected are all the components that make up the nation.

Conclusions

In the classic utilitarianism theory developed by Jeremy Bentham, the assessment of actions, phenomena or events is based on how much effectiveness or benefits are generated for the individuals involved. If an action or event produces more happiness than suffering, then the action or event is considered to have "usefulness" for society. Conversely, if the suffering is greater than the happiness, then the action or event is considered to have no "usefulness".

In the concept of utilitarianism, the main goal is not how actions or events are used to achieve benefits, but to calculate whether these actions or events have benefits. By using a calculation between happiness and suffering, utilitarianism can be used as an ethical evaluation tool to determine whether something has benefits for the wider community or not.

Jeremy Bentham also developed the concept of utilitarianism by including the role of law in it, which is known as "legal utilitarianism". He linked the concepts of pleasure and pain to people's motivations, hopes, and aspirations. According to Bentham, humans are always driven by happiness and avoid suffering. It forms the basis of human behavior and leads to the actions they take.

In Bentham's utilitarian theory, to optimize happiness and reduce suffering, the calculation of pleasure and pain is carried out by considering seven quantitative variables, such as intensity, duration, certainty, accuracy, consistency, impossibility of opposite pain, and the number of people affected. By using these variables, the level of happiness or usefulness of an action or event can be calculated.

In the context of legal policy making, utilitarianism can be used as an evaluation tool to evaluate the happiness generated by legal decisions. In the illustration given about the Constitutional Court Ruling, seven utilitarianism calculation variables can be used to evaluate the level of enjoyment provided from the perspective of creditors, debtors, and writers as legal scholars. By considering these various perspectives, utilitarianism can help in understanding the moral consequences of a legal policy and maximizing the benefit or happiness for as many people as possible.

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