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### **Regulasi Pemerintah**

Keputusan Direktur Jenderal Pajak Nomor KEP-389/PJ/2020 tentang Rencana Strategis Direktorat Jenderal Pajak Tahun 2020-2024 tanggal 31 Agustus 2020

Peraturan Direktur Jenderal Pajak Nomor PER-46/PJ/2015 tentang Cetak Biru Teknologi Informasi dan Komunikasi Direktorat Jenderal Pajak Tahun 2015-2019 tanggal 22 Desember 2015

Peraturan Menteri Keuangan Republik Indonesia Nomor 172/PMK.03/2023 tentang Penerapan Prinsip Kewajaran dan Kelaziman Usaha dalam Transaksi yang Dipengaruhi Hubungan Istimewa tanggal 29 Desember 2023

Peraturan Menteri Keuangan Republik Indonesia Nomor 228/PMK.03/2017 tentang Rincian Jenis Data dan Informasi Serta Tata Cara Penyampaian Data dan Informasi yang Berkaitan dengan Perpajakan 29 Desember 2017

Peraturan Pemerintah Nomor 31 Tahun 2012 tentang Pemberian dan Penghimpunan Data dan Informasi yang Berkaitan dengan Perpajakan tanggal 27 Februari 2012

Surat Edaran Direktur Jenderal Pajak Nomor SE-24/PJ/2019 tentang Implementasi *Compliance Risk Management* dalam Kegiatan Ekstensifikasi, Pengawasan, Pemeriksaan, dan Penagihan di Direktorat Jenderal Pajak tanggal 11 September 2019

Surat Edaran Direktur Jenderal Pajak Nomor SE-39/PJ/2021 tentang Implementasi *Compliance Risk Management* dan *Business Intelligence* tanggal 13 Juli 2021