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#### **D. Peraturan Perundang-undangan dan Putusan Hakim**

Undang-Undang Dasar Negara Republik Indonesia tahun 1945

Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 36 Tahun 2008

Undang-Undang Republik Indonesia Nomor 28 Tahun 2007 tentang Ketentuan Umum dan Tatacara Perpajakan

Undang-Undang Republik Indonesia Nomor 42 Tahun 2009 tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang Mewah

Undang-Undang Nomor 12 tahun 2011 tentang Pembentukan Peraturan Perundang-Undangan

Undang-Undang Republik Indonesia Nomor 24 Tahun 2000 tentang Perjanjian Internasional

Undang-Undang Republik Indonesia Nomor 11 Tahun 2008 tentang Informasi dan Transaksi Elektronik

Undang-Undang Nomor 2 tahun 2020 tentang Penetapan Perpu 1 tahun 2020 menjadi Undang-Undang

Peraturan Pemerintah Pengganti Undang-Undang Nomor 01 tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Corona Virus Disease 2019 (COVID-19) dan/atau Dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan

Peraturan Pemerintah Republik Indonesia Nomor 80 tahun 2019 tentang Perdagangan Melalui Sistem Elektronik

Peraturan Presiden Republik Indonesia Nomor 77 tahun 2019 tentang Pengesahan *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion of Profit Shifting*

Peraturan Presiden Republik Indonesia Nomor 74 Tahun 2017 tentang Jalan Sistem Perdagangan Nasional Berbasis Elektronik (*Road Map e-commerce*) Tahun 2017-2019

Putusan Pengadilan Pajak Nomor: PUT-096970.13/2011/PP/M.VIIIA tahun 2019

Persetujuan antara Indonesia dengan Negara Treaty Partner tentang Penghindaran Pajak Berganda dan Pencegahan Pengelakan Pajak atas Penghasilan

Surat Edaran Menteri Komunikasi dan Informatika Republik Indonesia Nomor 03 tahun 2016 tentang Penyediaan Layanan Aplikasi dan/atau Konten melalui Internet

Multilateral Convention To Implement Tax Treaty Related Measures To Prevent Base Erosion And Profit Shifting

Vienna Convention on the Law of Treaties 1969