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- Attachment 1 : Annual Tax Return CV. X
Attachment 2 : Annual Tax Return PT. Y
Attachment 3 : Interview Result



**THE IMPACT OF THE ENACTMENT OF GOVERNMENT
REGULATION (PP) NUMBER 46 YEAR 2013 TO TAXATION
COLLECTION SYSTEM AND THE COMPLIANCE OF
MICRO SMALL MEDIUM ENTERPRISES TAXPAYERS
(CASES STUDY ON CV. X & PT. Y)**

**SUBMITTED IN PARTIAL FULFILLMENTS OF THE REQUIREMENT
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