

REGULATION OF THE REGENCY OF KARANGASEM NUMBER 1 OF 2022
ON
LEVYON FOREIGN WORKER UTILIZATION

BY THE BLESSINGS OF ALMIGHTY GOD

REGENT OF KARANGASEM,

- Considering : a. that Levy on Foreign Worker Utilization is an important source of local revenue to finance the administration of local government and improve services to the public;
- b. that the foreign worker utilization in the Regency of Karangasem is one of the regional potentials, so it is necessary to regulate based on the principles of democracy, equity and justice, public participation, and accountability;
- c. that Regional Regulation Number 9 of 2013 on Levies for Extension of Permits to Employ Foreign Workers, is no longer in accordance with current developments in law and the needs of the public, so it is necessary to make adjustments;
- d. that based on the considerations referred to in point a, point b and point c, it is necessary to issue a Regional Regulation on Levy for the of Foreign Worker Utilization;
- Observing : 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 69 of 1958 on the Establishment of Level II Regions in the Areas of Level I Regions of Bali, West Nusa Tenggara and East Nusa Tenggara (State Gazette of the Republic of Indonesia of 1958 Number 122, Supplement to the State Gazette of the Republic of Indonesia Number

1655);

3. Law Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, last by Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments (State Gazette of the Republic of Indonesia of 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);
4. Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments (State Gazette of the Republic of Indonesia of 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);
5. Government Regulation Number 69 of 2010 on Procedures for Providing and Utilizing Incentives of the Imposition Local Tax and Local Levy (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
6. Government Regulation Number 97 of 2012 on Levies on Traffic Control and Levies on Extension of Permits to Employ Foreign Workers (State Gazette of the Republic of Indonesia of 2012 Number 216, Supplement to the State Gazette of the Republic of Indonesia Number 5358);
7. Government Regulation Number 12 of 2019 on Local Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to the State Gazette of the Republic of Indonesia Number 6322);
8. Government Regulation Number 10 of 2021 on Local Taxes and Local Levies in the Context of Supporting Ease of Doing Business and Regional Services (State Gazette of the Republic of Indonesia of 2021 Number 20, Supplement to the State Gazette of the Republic of Indonesia Number 6622);
9. Government Regulation Number 34 of 2021 on Foreign Worker Utilization (State Gazette of the Republic of Indonesia of 2021 Number 44, Supplement to the State Gazette of the Republic of Indonesia Number 6646);
10. Regulation of the Minister of Home Affairs Number 80 of

- 2015 on Formation of Regional Legal Products (State Bulletin of the Republic of Indonesia of 2015 Number 2036) as amended by Regulation of the Minister of Home Affairs Number 120 of 2018 on Amendments to the Regulation of the Minister of Home Affairs Number 80 of 2015 on Formation of Regional Legal Products (State Bulletin of the Republic of Indonesia of 2019 Number 157);
11. Regulation of the Minister of Home Affairs Number 77 of 2020 on Technical Guidelines for Regional Financial Management (State Bulletin of the Republic of Indonesia of 2020 Number 1781);

With the Joint Approval of:

THE REGIONAL HOUSE OF REPRESENTATIVES
and
THE REGENT OF KARANGASEM

HAS DECIDED:

To issue : REGIONAL REGULATION ON LEVY ON FOREIGN WORKER UTILIZATION.

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Regional Regulation:

1. Region means the Regency of Karangasem.
2. Local Government means the Government of Regency of Karangasem.
3. Regent means the Regent of Karangasem.
4. Regional House of Representatives (*Dewan Perwakilan Rakyat Daerah*), hereinafter abbreviated as DPRD, means the Regional House of Representatives of the Regency of Karangasem.
5. Entity means a group of people and/or capital that means a unit, whether doing business or not doing business which includes limited liability companies,

private companies, other companies, state-owned enterprises, , or village-owned enterprises, under any names and in any forms, firms, congregations, cooperatives, pension funds, alliances, associations, foundations, mass organizations, socio-political organizations, or other organizations, institutions and other forms of entities, including collective investment contracts and permanent establishments.

6. Foreign Workers (*Tenaga Kerja Asing*), hereinafter abbreviated as TKA, means a foreign citizen holding visa with the intention of working in the territory of Indonesia.
7. Employers of TKA mean legal entities established under Indonesian law or other entities that employ TKA by paying wages or other forms of compensation.
8. Plan for the Utilization of Foreign Workers (*Rencana Penggunaan Tenaga Kerja Asing*), hereinafter referred to as RPTKA means a plan for the utilization of foreign workers in certain positions for a certain period.
9. Extension of Legalization of Plan for the Utilization of Foreign Workers (*Pengesahan Rencana Penggunaan Tenaga Kerja Asing*), hereinafter referred to as Extension of Legalization of the RPTKA, means the approval for TKA Utilization which is legalized by the minister administering government affairs in the field of manpower or appointed official.
10. Compensation Fund for Foreign Worker Utilization (Dana Kompensasi Penggunaan TKA), hereinafter abbreviated as DKPTKA, means compensation that must be paid by the Employer of TKA for each TKA employed as non-tax state revenue or local revenue.
11. Local Levy means a Local levy as payment for services or granting permits specifically provided and/or granted by the Local Government for the benefit of private persons or Entities.
12. Certain Licensing means a certain activity of local governments in the context of granting permits to private persons or Entity intended for the guidance, regulation, control and supervision of activities, space utilization, as well as the use of natural resources, goods, infrastructures oror certain facilities to protect the public Interest and maintain environmental sustainability.

13. Levy on Foreign Worker Utilization (*Retribusi Penggunaan Tenaga Kerja Asing*), hereinafter referred to as PTKA Levy means levies originating from DKPTKA payments for legalization of the extended RPTKA for foreign workers working in the Regions.
14. PTKA Levy Payer means an individual or entity which, according to the provisions of the Legislation, is obligated to make payments, impose or withhold PTKA Levies.
15. Levy Period means a certain period of time which is the deadline for the Levy Payer to utilize certain services and permits from the Local Government.
16. Local Levy Deposit Letter (*Surat Setoran Retribusi Daerah*), hereinafter abbreviated as SSRD, means proof of payment or deposit of the levy that has been made using a form or has been made in another way to the regional treasury through a place of payment designated by the Regent.
17. Decision Letter of Overpayment Local Levy (*Surat Ketetapan Retribusi Daerah Lebih Bayar*), hereinafter abbreviated as SKRDLB, means a levy decision letter that determines the amount of overpayment of the levy because the amount of the levy credit is greater than the levy payable or should be non-payable.
18. Decision Letter of Local Levy (*Surat Ketetapan Retribusi Daerah*), hereinafter abbreviated as SKRD, means a levy decision letter that determines the amount of principal amount of levy payable.
19. Local Levy Bill (*Surat Tagihan Retribusi Daerah*), hereinafter abbreviated as STRD, means a letter to carry out levy bills and/or administrative sanctions in the form of interest and/or fines.

CHAPTER II NAME, OBJECT AND SUBJECT OF LEVY

Article 2

With the name of PTKA Levy, a levy is imposed from DKPTKA payments for the legalization of the extension of RPTKA by the Local Government.

Article 3

- (1) The object of PTKA Levy as referred to in Article 2 is the legalization of the extension of RPTKA for TKA working in locations within one Region.
- (2) Not included in the PTKA Levy object as referred to in section (1) is the legalization of the extension of RPTKA for government institutions, foreign missions, international bodies, social institutions, religious institutions, and certain positions in educational institutions.

Article 4

- (1) The subjects of PTKA Levy are TKA Employers that obtain legalization of extension of RPTKA.
- (2) The subject of PTKA Levy as referred to in section (1) is a PTKA Levy Payer.

CHAPTER III LEVY CATEGORIES

Article 5

PTKA levy is included in certain licensing levy category.

CHAPTER IV HOW TO MEASURE LEVELS OF SERVICE USAGE

Article 6

- (1) The amount of PTKA Levy payable is calculated based on the multiplication between the level of service usage for providing services with the PTKA Levy rate.
- (2) The level of service usage for the provision of services as referred to in section (1) is calculated based on the number of issuances and the period for legalization of the extension of RPTKA.

CHAPTER V PRINCIPLES OF DETERMINING THE STRUCTURE AND AMOUNT OF LEVY RATES

Article 7

- (1) The principles and targets in determining the amount of the PTKA Levy rate are based on the objective of covering

- all costs of administering the legalization of the extension of RPTKA.
- (2) The cost of implementing the legalization of the extension of RPTKA as referred to in section (1) includes:
 - a. issuance of permit documents for legalization of the extension of RPTKA;
 - b. field supervision;
 - c. law enforcement;
 - d. administration;
 - e. negative impact costs from the approval of the extended RPTKA; and
 - f. the activity of development of expertise and skills of local workforces.
 - (3) Further provisions regarding the development of expertise and skills of local workforces as referred to in section (2) point f are regulated in a Regent Regulation.

CHAPTER VI STRUCTURE AND AMOUNT OF LEVY RATES

Article 8

- (1) The structure and amount of PTKA Levy rates are determined based on the level of service usage as referred to in Article 6.
- (2) The PTKA Levy rate as referred to in section (1) is set at USD 100 (one hundred United States dollars) per position, per person, and per month.
- (3) The PTKA levy as referred to in section (2) is paid in rupiah based on the exchange rate in effect at the time the issuance of SKRD.
- (4) The levy as referred to in section (3) is paid in advance to the Regional Treasury at the time of payment of Levy by the Levy Payer.

Article 9

- (1) The PTKA Levy Rate is reviewed every 3 (three) years at the latest.
- (2) The review of PTKA Levy rates as referred to in section (1) is carried out by taking into account legal and economic developments.
- (3) The determination of PTKA Levy rates as referred to in

section (2) is stipulated by a Regent Regulation, based on the rates stipulated in Government Regulations regarding the types and rates for the types of Non-Tax State Revenue that apply to the ministry administering government affairs in the field of manpower.

CHAPTER VII LEVY PERIOD

Article 10

The Levy period is in accordance with the validity period for the legalization of the extension of RPTKA.

CHAPTER VIII IMPOSITION AREAS

Article 11

PTKA levy are imposed in the territory of the Region.

CHAPTER IX DETERMINATION OF PAYMENT, PLACE OF PAYMENT, INSTALLMENT AND REFUND OF OVERPAYMENT

Article 12

- (1) PTKA Levy is imposed using SKRD or other equivalent documents.
- (2) The other equivalent documents as referred to in section (1) can be in the form of notification letters for DKPTKA payments as local revenue issued by the director for controlling the utilization of TKA through the online TKA application or DKPTKA payment billing codes from the Minister or appointed officials.

Article 13

- (1) PTKA Levy Payers are obligated to pay in advance and be paid in full.
- (2) Payments are made in the regional treasury using SSRD.
- (3) The procedure for depositing Local Levies is stipulated in a Regent Regulation.

Article 14

- (1) For overpayment of PTKA Levy, the PTKA Levy Payer can submit a request for refund to the Regent.
- (2) The Regent within a maximum period of 6 (six) months from the receipt of the application for the return of the PTKA Levy overpayment as referred to in section (1) must issue a decision.
- (3) If the period as referred to in section (2) is exceeded and the Regent does not issue a decision, the application for the refund of PTKA Levy payments is considered granted and the SKRDLB must be issued within a period of not later than 1 (one) month.
- (4) If the Levy Payers have other Levy debts, the overpayment of the Levy on TKA Utilization as referred to in section (1) is immediately calculated to pay off the Levy debt in advance.
- (5) The refund of overpayment of PTKA Levy as referred to in section (1) is carried out within a maximum period of 2 (two) months from the issuance of the SKRDLB.
- (6) If the refund of the overpayment of Levy on TKA Utilization is made after 2 (two) months have passed, the Regent provides an interest reward of 2% (two percent) a month for the late payment of the overpayment of Levy on TKA Utilization.

Article 15

Further provisions regarding the procedures for imposition, determining payment, place of payment, installments, delaying payments and refund PTKA Levy overpayments are regulated in a Regent Regulation.

CHAPTER X UTILIZATION OF LEVY REVENUE

Article 16

- (1) Utilization of PTKA Levy revenue is prioritized to fund validation of DKPTKA payments, coaching, supervision in the field, law enforcement, administration, negative impact costs from the legalization of the extension of RPTKA, and the activity of the development of expertise and skills of local workforces.

- (2) Provisions regarding the allocation of the utilization of PTKA Levy revenue as referred to in section (1) are stipulated through the Local Budget.

CHAPTER XI IMPOSITION INCENTIVES

Article 17

- (1) Institutions that carry out imposition of Levy can be given incentives on the basis of achieving certain performance.
- (2) The provision of incentives as referred to in section (1) is determined through the Local Budget.
- (3) Provisions for granting and utilizing incentives as referred to in section (1) are carried out in accordance with the provisions of Legislation.

CHAPTER XII COLLECTION

Article 18

- (1) Collection of levy payable due is preceded by a letters of reprimand or warning letters or other similar letters.
- (2) Invoices or warning letters or other similar letters as the initial action to collect fees are issued 7 (seven) days from the due date of payment.
- (3) Within 7 (seven) days after the date of the letters of reprimand or warning letters or other similar letters being submitted, the levy payers must pay the levy payable.
- (4) Letters of reprimand, warning letters or other similar letters as referred to in section (1) are issued by the Regent or an appointed official.
- (5) Further provisions regarding Procedures for Levy Collection and issuing letters of reprimand or warning letters or other similar letters are regulated by a Regent Regulation.

CHAPTER XIII DELETION OF EXPIRED LEVY RECEIVABLES

Article 19

- (1) The right to collect Levy on the TKA Utilization expires

- after more than 3 (three) years from the time the Levy for TKA Utilization becomes payable, except if the Levy Payers conduct criminal action for the Utilization of TKA.
- (2) The expiry of collecting the Levy on TKA Utilization as referred to in section (1) is suspended if: a. issued a Letter of Reprimand; or b. there is acknowledgment of levy debt from the levy payer, either directly or indirectly.
 - (3) In the event that a Letter of Reprimand is issued as referred to in section (2) point a, the expiration date of collection is calculated from the date of receipt of the letter of reprimand.
 - (4) Acknowledgment of the Levy debt on TKA Utilization directly as referred to in section (2) point b is Levy with the awareness that they still have Levy on TKA utilization debt and have not paid it off to the Local Government.
 - (5) The acknowledgment of the debt of Levy on TKA Utilization indirectly as referred to in section (2) point b can be known from the application for installments or postponement of payment and the application for objections by the Levy Payers.

Article 20

- (1) Receivables for Levy on TKA Utilization that are no longer possible to be collected because the right to collect has expired can be written off.
- (2) The deletion of receivables for Levy on TKA Utilization of as referred to in section (1) based on a request from the Head of the Regional Financial Management Agency as the Regional Financial Management Officer to the Regent.
- (3) The request for deletion receivables for Levy on TKA Utilization as referred to in section (2) must contain at least:
 - a. Name and address of the Levy Payer;
 - b. Total receivables for Levy on TKA Utilization; and
 - c. Year of Levy on TKA Utilization.
- (4) Request for deletion for Levies on TKA Utilization receivables as referred to in section (3) by attaching:
 - a. Proof of copy/copy of SKRD and STRD;
 - b. A statement from the Head of the Regional Work Unit that collects the Levy on TKA Utilization states

that receivables for Levy on TKA Utilization are no longer collectible; and

- c. List of uncollectible receivables for Levy on TKA Utilization.
- (5) Further provisions regarding the procedure for deletion of receivables for Levy on TKA Utilization are regulated by Regent Regulation.

CHAPTER XIV OBJECTION

Article 21

- (1) The Levy Payers can submit an objection to the Regent or the appointed official on the SKRD or other equivalent documents.
- (2) Objections are submitted in writing in Indonesian accompanied by clear reasons.
- (3) Objections must be submitted within a maximum period of 3 (three) months from the date of the issued SKRD, unless certain Levy Payers can show that the period cannot be fulfilled due to circumstances beyond his control.
- (4) If within a period of 6 (six) months the Regent does not issue a decision as referred to in section (3) then the objection submitted is considered accepted.
- (5) Submission of objections as referred to in section (1) does not postpone the obligation to pay the Levy on TKA Utilization and the collection of the Levy on TKA Utilization.

Article 22

- (1) If the objection is granted in part or in whole, the overpayment of the Levy on TKA Utilization is refunded plus an interest fee of 2% (two percent) a month for a maximum of 12 (twelve) months.
- (2) The interest fee as referred to in section (1) are calculated from the month of settlement until the issuance of SKRDLB.

CHAPTER XV RELIEF, REDUCTION, AND EXEMPTION OF LEVY

Article 23

- (1) The Regent can provide relief, reduction, and exemption of Levy on TKA Utilization at the request or without a request from the Levy Payers for certain matters.
- (2) The Relief and reduction of Levy on TKA Utilization as referred to in section (1) is given by taking into account the ability to pay Levy Payers.
- (3) The exemption of Levy on TKA Utilization as referred to in section (1) is given by looking at the function of the object of levies.
- (4) Further provisions regarding the procedures for relief, reduction, and exemption of Levy on TKA Utilization are regulated further in a Regent Regulation.

CHAPTER XVI
INSPECTION

Article 24

- (1) The Regent or the appointed official has the authority to carry out inspections to test compliance with the fulfillment of the Levy on TKA Utilization in the framework of implementing this Regional Regulation.
- (2) The inspected Levy Payers are obligated to:
 - a. show and/or lend books or records, documents on which they are based and other documents related to the object of Levy Payable;
 - b. giving the appointed officer the opportunity to enter a place or room that is considered to be providing assistance for the smooth running of the inspection; and
 - d. provide the necessary information.
- (1) Further provisions regarding the procedures for levy inspection are regulated in a Regent Regulation.

CHAPTER XVII
ADMINISTRATIVE SANCTIONS

Article 25

In the event that the PTKA Levy Payers does not pay on time or is underpaid, an administrative sanction is imposed in the

form of interest of 2% (two percent) every month of the amount of the PTKA Levy payable which is not or is underpaid and is billed using STRD.

CHAPTER XVIII INVESTIGATION

Article 26

- (1) Certain Civil Servant Officials within the Local Government are given special authority as Investigators to carry out investigations of criminal acts in the area of Local Levies, as referred to in the Law on Criminal Procedure Code.
- (2) The investigators as referred to in section (1) are certain Civil Servant officials within the Local Government who are appointed by authorized officials in accordance with legislation.
- (3) The authority of the investigators as referred to in section (1) are to:
 - a. receive, seek, collect and examine information or reports relating to criminal acts in the field of Local Levies so that the information or reports become more complete or clear;
 - b. examine, search for and collect information regarding individuals or entities regarding the truth of the actions committed in connection with the criminal act of Local Levies;
 - c. request information and evidence from individuals in connection with criminal acts in the field of Local Levies;
 - d. examine the books and other documents relating to criminal acts in the field of Local Levies;
 - e. conduct a search to obtain evidence of bookkeeping, records and other documents as well as confiscate the evidence;
 - f. request the assistance of experts in the framework of carrying out the duties of investigating criminal acts in the field of Local Levies;
 - g. order to stop and/or prohibit someone from leaving the room or place while the examination is in progress and check the identity of the person, object

- and/or document being carried;
- h. take a picture of someone related to the Local Levies crime;
 - i. summon people to hear their statements and be examined as suspects or witnesses;
 - j. stop the investigation; and/or
 - k. take other actions necessary for the smooth running of criminal investigations in the field of criminal offenses in the area of Local Levies in accordance with legislation.
- (4) The investigator as referred to in section (1) notifies the commencement of the investigation and submits the results of the investigation to the Public Prosecutor through Investigators from the National Police of the Republic of Indonesia, in accordance with the provisions regulated in the Law on Criminal Procedure Code.

CHAPTER XIX CRIMINAL PROVISIONS

Article 27

- (1) PTKA Levy Payers that does not carry out its obligations so that it is detrimental to Regional finances is subject to imprisonment for a maximum of 3 (three) months or a fine for a maximum of 3 (three) times the amount of Levy payable which is not or has been underpaid.
- (2) The crime as referred to in section (1) is a violation.
- (3) The fine as referred to in section (1) is State revenue.

CHAPTER XX CLOSING PROVISIONS

Article 28

At the time this Regional Regulation comes into force, Regional Regulation Number 9 of 2013 on Levy for Extension of Permits for the Employment of Foreign Workers (Regional Gazette of the Regency of Karangasem of 2013 Number 9, Supplement to Regional Gazette of the Regency of Karangasem Number 7), is repealed and declared ineffective.

Article 29

At the time this Regional Regulation comes into force, Regulation of the Regent of Karangasem Number 34 of 2017 on Implementing Regulation on Regional Regulation Number 9 of 2013 on Levies for Extension of Permits to Employ Foreign Workers (Regional Gazette of the Regency of Karangasem of 2017 Number 34), was repealed and declared ineffective.

Article 30

This Regional Regulation comes into force on the date its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Regional Regulation by its placement it in the Regional Gazette of the Regency of Karangasem.

Issued in Amlapura
on 22 April 2022

REGENT OF KARANGASEM,

I GEDE DANA

Promulgated in Amlapura
on 22 April 2022

REGIONAL SECRETARY OF THE REGENCY OF KARANGASEM,

I KETUT SEDANA MERTA

REGIONAL GAZETTE OF THE REGENY OF KARANGASEM OF 2022 NUMBER 1

Jakarta, 22 August 2023
Has been translated as an Official Translation
on behalf of Minister of Law and Human Rights
of the Republic of Indonesia
DIRECTOR GENERAL OF LEGISLATION,



ASEP N. MULYANA

ELUCIDATION
OF
REGIONAL REGULATION OF THE REGENCY OF KARANGASEM
NUMBER 1 OF 2022
ON

LEVY ON FOREIGN WORKER UTILIZATION

I. GENERAL

The development of investment needs as well as national and regional development in the field of tourism has made Bali and Regency of Karangasem one of the centers of business and tourism activities which are visited by many tourists and foreign workers who work in Regency of Karangasem. This has both positive and negative impacts in supporting regional development. The development program and development needs for tourism development in the regions also encourage the use and utilization of foreign workers in several development sectors. Based on these needs and in order to provide protection to local workers and foreign workers who work in the Region, it is very necessary to have comprehensive arrangements regarding the clarity of planning documents for foreign worker utilization.

With the promulgation of Law Number 11 of 2020 on Job Creation and Government Regulation Number 34 of 2021 on Foreign Worker Utilization and Regulation of the Minister of Manpower Number 8 of 2021 on Regulations for Implementing Government Regulation Number 34 of 2021 on Foreign Workers Utilization, it is obligatory for employers to foreign workers if they want to employ foreign workers in the Region to complete the planning documents for the utilization of foreign workers. By guaranteeing the legalization of these documents, efforts to foster and supervise local governments will also be able to run optimally in order to create an investment climate and equitable development in the Region. The extension of the legalization of the RPTKA is a convenience and at the same time a challenge in the implementation of good governance. With this arrangement, the Local Government is given the authority to regulate Levies originating from the Extension of the Ratification of Plans for the Utilization of Foreign Workers in accordance with the provisions of Government Regulation.

Determination of Levy on Foreign Worker Utilization as Local Levy provides an opportunity for the Region to increase their source of revenue in order to fund matters that are the responsibility of the Local Government. The Imposition of Levies for the extension of the legalization

of the RPTKA relatively does not add to the burden for the public, considering that RPTKA Levy has been regulated and implemented in the public based on provisions of legislation. The RPTKA Levies Rate is determined based on the level of service usage and does not exceed the PNBP rate on the extension of the legalization of the RPTKA that applies to the ministry in the field of manpower. Utilization of RPTKA Levies revenue is prioritized to fund activities for the development of expertise and skills for local workers whose allocation is determined through the Local Revenue and Expenditure Budget. Based on this, it is very important and necessary to establish a Regional Regulation on Levy on Foreign Workers Utilization.

II. ARTICLE BY ARTICLE

Article 1

Sufficiently clear.

Article 2

Sufficiently clear.

Article 3

Sufficiently clear.

Article 4

Sufficiently clear.

Article 5

Sufficiently clear.

Article 6

Sufficiently clear.

Article 7

Sufficiently clear.

Article 8

Sufficiently clear.

Article 9

Sufficiently clear.

Article 10

Sufficiently clear.

Article 11

Sufficiently clear.

Article 12

Sufficiently clear.

Article 13

Sufficiently clear.

Article 14

Sufficiently clear.

Article 15

Sufficiently clear.

Article 16

Sufficiently clear.

Article 17

Sufficiently clear.

Article 18

Sufficiently clear.

Article 19

Sufficiently clear.

Article 20

Sufficiently clear.

Article 21

Sufficiently clear.

Article 22

Sufficiently clear.

Article 23

Sufficiently clear.

Article 24
Sufficiently clear.

Article 25
Sufficiently clear.

Article 26
Sufficiently clear.

Article 27
Sufficiently clear.

Article 28
Sufficiently clear.

Article 29
Sufficiently clear.

Article 30
Sufficiently clear.

SUPPLEMENT TO THE REGIONAL GAZETTE OF THE REGENCY OF
KARANGASEM NUMBER 1