

REGULATION OF THE REGENCY OF SEMARANG  
NUMBER 8 OF 2023  
ON  
PROVISION OF INCENTIVE AND EASE OF INVESTMENT

BY THE BLESSINGS OF ALMIGHTY GOD

REGENT OF SEMARANG,

Considering : that in order to implement the provisions of Article 7 section (1) of Government Regulation Number 24 of 2019 on Provision of Incentive and Ease of Investment in Region, it is necessary to issue a Regional Regulation on Provision of Incentive and Ease of Investment;

Observing : 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;  
2. Law Number 13 of 1950 on Establishment of Regencies within the Province of Central Java;  
3. Law Number 67 of 1958 on Changes in Boundaries of Salatiga Municipality and Semarang Level II Autonomous Region (State Gazette of the Republic of Indonesia Number 118 of 1958, Supplement to the State Gazette of the Republic of Indonesia Number 1652);  
4. Law Number 23 of 2014 on Local Governments (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 6 of 2023 on Enactment of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation to Become Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);  
5. Law Number 11 of 2023 on the Province of Central Java (State Gazette of the Republic of Indonesia of 2023 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 6867);  
6. Government Regulation Number 24 of 2019 on Provision of Incentive and Ease of Investment in Regions (State Gazette of the Republic of Indonesia of 2019 Number 63, Supplement to the State Gazette of the Republic of Indonesia Number 6573);

With the Joint Approval of  
THE HOUSE OF REPRESENTATIVES OF THE REGENCY OF SEMARANG  
and  
THE REGENT OF SEMARANG

HAS DECIDED :

To issue : REGIONAL REGULATION ON PROVISION OF INCENTIVE AND EASE OF INVESTMENT.

## CHAPTER I

### GENERAL PROVISIONS

#### Article 1

In this Regional Regulation:

1. Region means the Regency of Semarang.
2. Local Government means the Regent as the administering element of the Local Government that leads the implementation of government affairs that are the authority of autonomous regions.
3. Regent means the Regent of Semarang.
4. Regional Apparatus means an assisting element to the Regent and the Regional House of Representatives in the administration of government affairs that are the authority of the Region.
5. Community means a person or group who is a citizen of the Republic of Indonesia and who has and/or engages in business activities in accordance with the provisions of legislation.
6. Investment means any form of capital investment activity, whether by domestic or foreign Investors, to conduct business in the Region.
7. Investor means an individual Investor or business entity that makes an Investment in the forms of a domestic Investor and foreign Investor.
8. Capital means an asset in the forms of money or other forms other than money that is owned by an Investor that has economic value.
9. Micro Enterprise means a productive business owned by individuals and/or legal entities that have a business capital of no more than Rp1.000.000.000,00 (one billion rupiah), excluding lands and buildings used for the business, or have annual sales of up to a maximum of Rp2.000.000.000 (two billion rupiah).
10. Small Enterprise means an independent productive economic business conducted by individuals or legal entities that are not subsidiaries or branches of companies owned, controlled, or being directly or indirectly part of Medium or Large Enterprises that have business capital of more than Rp1.000.000.000,00 (one billion rupiah) up to a maximum of Rp5.000.000,00 (five billion rupiah), excluding lands and buildings used for the business, or have annual sales of more than Rp2.000.000.000,00 (two billion rupiah) up to a maximum of Rp15.000.000.000,00 (fifteen billion rupiah).
11. Cooperative means a business entity comprised of individuals or legal entities that operates based on Cooperative principles, serving as a movement for the

economic interests of the people founded on the principle of kinship.

12. Incentive means a measure taken by the Local Government to attract public interest and/or Investors to engage in business and/or invest in the Region.
13. Provision of Incentive means a fiscal policy support from the Local Government to the Community and/or Investors to enhance regional investment.
14. Provision of Ease of Investment means the provision of nonfiscal facilities by the Local Government to the Community and/or Investors to simplify investment activities and enhance investment in the Region.

### Article 2

1. The purpose of this Regional Regulation is to provide legal certainty and serve as a guideline for the Provision of Incentive and Ease of Investment in the Region.
2. The objective of this Regional Regulation is to;
  - a. increase investment in the Region;
  - b. enhance Regional economic growth;
  - c. create job opportunities;
  - d. improve the Region's capacity and competitiveness;
  - e. encourage the development of the people's economy; and
  - f. achieve Community welfare.

### Article 3

The Provision of Incentive and/or Ease of Investment is based on the following principles:

- a. legal certainty;
- b. equality;
- c. transparency;
- d. accountability; and
- e. effectiveness and efficiency.

### Article 4

The scope of the Provision of Incentive and Ease of Investment regulated in the Regional Regulation includes:

- a. authority;
- b. criteria for the Provision of Incentive and Ease of Investment;
- c. forms of the Provision of Incentive and Ease of Investment;
- d. type of business;
- e. procedures for the Provision of Incentive and Ease of Investment;
- f. rights, obligations, and responsibilities;
- g. evaluation and reporting;
- h. duration and frequency; and
- i. guidance and supervision;

## CHAPTER II AUTHORITY

### Article 5

- (1) The Local Government may provide Incentive and/or Ease of Investment to the public and/or Investors.

(2) The Provision of Incentive and/or Ease of Investment as referred to in section (1) is carried out in accordance with the authority of the Region, by taking into account the conditions and capabilities of the Region, in accordance with the provisions of legislation.

### CHAPTER III

#### CRITERIA FOR PROVISION OF INCENTIVE AND EASE OF INVESTMENT

##### Article 6

(1) Incentive and/or Ease of Investment may be provided to the public and/or Investors who:

- establish new businesses;
- expand existing businesses; and/or
- develop businesses.

(2) Incentive and/or Ease of Investment is provided to the Community and/or Investors with the following criteria of:

- contributing to increasing public income;
- expanding local labors;
- utilizing a majority of local resources;
- contributing to public service enhancement;
- contribute to the increase of regional gross domestic product;
- being environmentally conscious and sustainable;
- contributing to infrastructure development;
- transferring technology;
- pioneer industries;
- conducting research, development, and innovation activities;
- partnering with Micro Enterprises, Small Enterprises, or Cooperatives;
- industries that use Capital goods, machinery or equipment produced domestically;
- carrying out business activities in line with national and/or regional priority programs; and/or
- focusing on export orientation.

(3) Further provisions regarding Community and/or Investors eligible for Incentives and/or Ease of Investment, and the criteria for Provision of Incentives and/or Ease of Investment as referred to in section (1) and section (2) are regulated in the Regent's Regulation.

### CHAPTER IV

#### FORMS OF PROVISION OF INCENTIVE AND EASE OF INVESTMENT

##### Article 7

(1) The Provision of Incentive as referred to in Article 5 section (1) may take the following forms:

- reduction, relief, or exemption of local taxes;
- reduction, relief, or exemption of local levies;
- provision of capital assistance to Micro Enterprises, Small Enterprises, and/or Cooperatives in the Region;

- d. assistance for research and development for Micro Enterprises, Small Enterprises, and/or Cooperatives in the Region;
- e. provision of vocational training facilities for “Micro Enterprises, Small Enterprises, and/or Cooperatives in the Region;
- f. low interest loan facilities for Micro Enterprises, Small Enterprises and/or Cooperatives in the Region.

(2) The Provision of Ease of Investment as referred to in Article 5 section (1) may take the following forms:

- a. provision of data and information on investment opportunities;
- b. provision of means and infrastructure;
- c. facilitation of land or location provision;
- d. provision of technical assistance;
- e. simplification and acceleration of the licensing process through a one-stop integrated service;
- f. facilitation of access to the market for production results;
- g. facilitation of direct construction investment;
- h. provision of a comfortable and secure investment environment in the Region;
- i. facilitation of certification and standardization processes in accordance with the provisions of legislation;
- j. ease of access to skilled and ready-to-work labor;
- k. ease of access to raw material supply; and/or
- l. facilitation of promotion in accordance with the authority of the Region.

(3) Further provisions regarding the form of Provision of Incentive and the form of Ease of Investment that will be provided as referred to in section (1) and section (2) are regulated in a Regent Regulation.

## CHAPTER V TYPES OF BUSINESS

### Article 8

(1) The Local Government may prioritize the Provision of Incentive and/or Ease of Investment for certain types of businesses or specific activities.

(2) The certain types of business of activities referred to in section (1) consist of:

- a. Micro Enterprises, Small Businesses, and/or Cooperatives;
- b. businesses requiring partnerships;
- c. businesses requiring specific capital ownership;
- d. businesses located in specific areas;
- e. businesses requiring special permits;
- f. businesses open to investment that prioritize regional advantages;
- g. businesses that have received Ease of Investment from the Central Government; and/or
- h. other businesses in accordance with the provisions of legislation.

**CHAPTER VI**  
**PROCEDURES FOR PROVISION OF INCENTIVE AND EASE**  
**OF INVESTMENT**

**Part One**  
**General Provisions**

**Article 9**

The procedure for Provision of Incentive and/or Ease of Investment to the Community and/or Investors is carried out through the following stages:

- a. submission of application;
- b. verification and assessment; and
- c. implementation of provision.

**Part Two**  
**Submission of Application**

**Article 10**

- (1) The Community and/or Investors who wish to receive Provision of Incentive and/or Ease of Investment submit a written application to the Regent.
- (2) The Community and/or Investors referred to in section (1) include:
  - a. Those intending to establish a new business, submitting an application containing:
    1. company profile;
    2. business plan; and
    3. type of Incentive and/or Ease of Investment requested.
  - b. Those intending to expand an existing business, submitting an application containing:
    1. company profile;
    2. company performance;
    3. business expansion plan;
    4. business scope; and
    5. type of Incentive and/or Ease of Investment requested.
  - c. Those intending to develop an existing business, submitting an application containing:
    1. company profile;
    2. company performance;
    3. business development plan;
    4. business scope; and
    5. type of Incentive and/or Ease of Investment requested.
- (3) Micro Enterprises and Cooperatives are exempted from the requirements in section (2), and may submit a letter of application stating the need for Incentive and/or Ease of Investment.

**Part Three**  
**Verification and Assessment**

**Article 11**

- (1) The Regent may form a Team to carry out the verification

and assessment process for Provision of Incentive and/or Ease of Investment.

- (2) The formation of the Verification and Assessment Team as referred to in section (1) is determined by a Regent Decree.
- (3) The Verification and assessment as referred to in section (1) are conducted based on:
  - a. criteria as referred to in Article 6; and
  - b. types of business as referred to in Article 8.
- (4) The Verification and assessment as referred to in section (3) determine the form and amount of Incentive and/or Ease of Investment to be proposed for granting to the public and/or Investors.
- (5) The form and amount of Incentive and/or Ease of Investment as referred to in section (4) are based on the number of criteria met by the Community and/or Investor.

#### Part Four

#### Implementation of Provision

##### Article 12

- (1) The Provision of Incentive and/or Ease of Investment to the Community and/or Investor is implemented after verification and assessment have been completed.
- (2) The implementation of Provision of Incentive and/or Ease of Investment as referred to in section (1) is determined by a Regent Decree based on the results of the verification and assessment.
- (3) The Regent Decree as referred to in section (1) at least, contains:
  - a. name;
  - b. address of applicant;
  - c. type of business and investment activity;
  - d. form of Incentive and/or Ease of Investment;
  - e. duration of Incentive;
  - f. rights and obligations of the recipient of the Incentive and/or Ease of Investment.

##### Article 13

Further provisions regarding the procedure for application submission, verification and assessment, and the implementation of granting as referred to in Articles 9 through Article 12 are regulated by a Regent Regulation.

## CHAPTER VII

### RIGHTS, OBLIGATIONS, AND RESPONSIBILITIES

##### Article 14

The Community and/or Investors receiving Incentive and/or Ease of Investment are entitled to:

- a. obtain information on the services related to Provision of Incentive and/or Ease of Investment;
- b. receive Incentive and/or Ease of Investment in accordance with the established mechanisms; and
- c. receive services related to the process of Provision of Incentive and/or Ease of Investment, as well as guidance and supervision of the investments made.

### Article 15

The Community and/or Investors receiving Incentive and Ease of Investment are obligated to:

- a. apply the principles of good corporate governance;
- b. implement corporate social responsibility;
- c. submit Investment Activity Reports to the Local Government authority responsible for Investment affairs;
- d. respect the characteristics and culture of the region in accordance with the societal values;
- e. preserve environmental sustainability;
- f. ensure the safety, health, comfort, and welfare of workers; and
- g. comply with all the provisions of legislation.

### Article 16

- (1) In the event that the recipient of Incentive and/or Ease of Investment fails to fulfill the obligations as referred to in Article 15, they may be subject to administrative sanctions.
- (2) The administrative sanctions as referred to in section (1) may include:
  - a. oral warning;
  - b. written warning; and
  - c. revocation of Provision of Incentive Ease of Investment.
- (3) Further provisions regarding administrative sanctions as referred to in section (2) are regulated in the Regent Regulation.

### Article 17

The Community and/or Investors receiving Incentive Ease of Investment are responsible for:

- a. ensuring that the capital available comes from sources that do not conflict with the provisions of legislation;
- b. bearing and resolving any obligations and losses if the Community and/or Investor unilaterally halts, abandons, or neglects their business activities in accordance with the provisions of legislation; and
- c. creating a conducive business climate with fair competition, preventing monopolistic practices, and avoiding actions that harm the State/Region.

## CHAPTER VIII

### EVALUATION AND REPORTING

### Article 18

- (1) The Regent evaluates the effectiveness of the implementation of Provision of Incentive and/or Ease of Investment granted to the Community and/or Investors.
- (2) The evaluation as referred to in section (1) is conducted at least once a year.
- (3) Based on the results of the evaluation as referred to in section (1), the Provision of Incentive and/or Ease of Investment may be reviewed if they no longer meet the criteria as referred to in Article 6 or are in conflict with the provisions of legislation.
- (4) The evaluation as referred to in sections (1) and (2) is

carried out by the Local Government authority responsible for Investment affairs.

#### Article 19

- (1) The Community and/or Investors receiving Incentive and/or Ease of Investment submit a report to the Regent at least once a year.
- (2) The report as referred to in section (1) includes at least:
  - a. a report on the use of the Incentive and/or Ease of Investment;
  - b. business management; and
  - c. business activity plans.
- (3) Further provisions regarding the procedures and format of the report as referred to in section (1) are regulated in the Regent Regulation.

#### Article 20

The Regent submits a report on the implementation of Provision of Incentive and/or Ease of Investment in the region to the Governor of Central Java once a year.

### CHAPTER IX DURATION AND FREQUENCY

#### Article 21

- (1) The duration of Provision of Incentive and/or Ease of Investment is determined by the Regent Decree based on the results of the verification and assessment as referred to in Article 12 section (2).
- (2) The Provision of Incentive and/or Ease of Investment may be terminated before the set duration expires or may not be extended if:
  - a. based on the evaluation, the Community and/or Investor no longer meets the criteria as referred to in Article 6; and/or
  - b. fails to fulfill the obligations and responsibilities as referred to in Article 15 and Article 17.

#### Article 22

- (1) Incentive and/or Ease of Investment may be granted to the Community and/or Investors who establish new businesses only once for the same business sector.
- (2) Incentive and/or Ease of Investment may be granted to the Community and/or Investors every time they expand their business.
- (3) Incentive and/or Ease of Investment may be granted to the Community and/or Investors every time they develop their business.

### CHAPTER X GUIDANCE AND SUPERVISION

#### Article 23

- (1) The Regent carries out guidance and supervision of Provision of Incentive and/or Ease of Investment.
- (2) The guidance and supervision as referred to in section (1)

is coordinated by the Regional Apparatus administering Government Affairs in the field of Investment.

(3) The guidance and supervision as referred to in section (1) includes overseeing the use of Provision of Incentive and/or Ease of Investment as well as addressing the challenges faced.

## CHAPTER XI TRANSITIONAL PROVISIONS

### Article 24

When this Regional Regulation comes into force, applications for Provision of Incentive and/or Ease of Investment that are still in process must be adjusted to the provisions of this Regional Regulation.

## CHAPTER XII FINAL PROVISIONS

### Article 25

When this Regional Regulation comes into force, Regulation of the Regency of Semarang Number 72 of 2014 on Guidelines for the Provision, Reduction, Exemption, or Waiver of Building Permit and Disturbance Permit Fees in the Regency of Semarang (Regional Gazette of the Regency of Semarang of 2014 Number 72) is repealed and declared ineffective.

### Article 26

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

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

Issued in Ungaran  
on 1 September 2023

REGENT OF SEMARANG

signed

NGESTI NUGRAHA

Promulgated in Ungaran  
on 1 September 2023

REGIONAL SECRETARY OF THE REGENCY OF SEMARANG,

signed

DJAROT SUPRIYOTO

REGIONAL GAZETTE OF THE REGENCY OF SEMARANG OF 2023 NUMBER 8

Jakarta, 29 December 2025

Has been translated as an Official Translation  
on behalf of Minister of Law

of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,



**ELUCIDATION OF  
REGULATION OF THE REGENCY SEMARANG  
NUMBER 8 OF 2023  
ON  
PROVISION OF INCENTIVE AND EASE OF INVESTMENT**

**I. GENERAL**

Investment is an integral part of the national economic governance and is positioned as an effort to boost national and regional economic growth. Investment activities in the Regency of Semarang have also played a significant role in driving regional economic growth. The role of investment in the Regency of Semarang includes, among others, absorbing the workforce, increasing Community income, enhancing the empowerment of local potential and resources, raising the Regional Gross Domestic Product, and developing Micro, Small Enterprises, and Cooperative.

The Provision of Incentive and Ease of Investment in the regions is a mandate of Article 278 of Law Number 23 of 2014 on Local Governments as amended several times last by Law Number 6 of 2023 on Enactment of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation to Become Law, which states that Local Government Administrators involve the participation of the Community and the private sector in Regional Development and to encourage the participation of the Community and the private sector, Local Government Administrators can provide Incentive and/or Ease of Investment to the Community and/or Investors as regulated in Regional Regulations by referring to the provisions of legislation and Article 7 section (1) of Government Regulation Number 24 of 2019 on Provision of Investment Incentive and Facilities in the Region states that Provision of Incentive and Ease of Investment to the Community and/or Investors is regulated by Regional Regulations. Based on this, Local Governments need to issue a Regional Regulation on Provision of Incentive and Ease of Investment.

**II. ARTICLE BY ARTICLE**

**Article 1**

Sufficiently clear.

**Article 2**

Sufficiently clear.

**Article 3**

**Point a**

The term “Legal Certainty” means the principle that places law and the provisions of legislation as the foundation for Local Government policies and actions in the provision of Incentive and/or Ease of Investment.

Point b

The term “Equality” means equal treatment of the public and/or Investors without favoritism or benefiting any particular group, sector, or business scale

Point c

The term “Transparency” means the openness of information in Provision of Incentive and/or Ease of Investment to the public and/or Investors.

Point d

The term “Accountability” means the form of responsibility for Provision of Incentive and/or Ease of Investment.

Point e

The term “Effectiveness and Efficiency” means a rational and economical consideration, as well as a guarantee that impacts the improvement of productivity and public services.

Article 4

Sufficiently clear.

Article 5

Sufficiently clear.

Article 6

Section (1)

Point a

Sufficiently clear.

Point b

The term “expand existing businesses” means increasing production capacity in the same field of business.

Point c

The term “develop businesses” means expanding the business into different fields of enterprise.”

Section (2)

Point a

Sufficiently clear.

Point b

The term “Local Labor” means workers who possess a Resident Identity Card (*Kartu Tanda Penduduk*) of the Regency of Semarang.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

Sufficiently clear.

Point f

Sufficiently clear.

Point g

Sufficiently clear.

Point h

The term “transferring technology” means when Investors provide opportunities for the local government and the Community to enhance their knowledge and application of the technology used by the Investor.

Point i

The term “Pioneer Industries” means industries that have broad linkages, provide added value and high externalities, introduce new technologies, and have strategic value for the national economy.

Point j

Sufficiently clear.

Point k

Sufficiently clear.

Point l

Sufficiently clear.

Point m

Sufficiently clear.

Point n

Sufficiently clear.

Section (3)

Sufficiently clear.

Article 7

Section (1)

Point a

Sufficiently clear.

Point b

Sufficiently clear.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

Sufficiently clear.

Point f

Sufficiently clear.

Section (2)

Point a

The term “Providing Ease of Investment in the form of provision of data and information on investment opportunities” includes:

1. Website <http://dpmptsp.semarangkab.go.id/>; and
2. results of the investment potential study.

Point b

The term “provision of means and infrastructure” includes:

1. public transportation network;
2. wastewater and waste management network;
3. clean water supply network;
4. telecommunications network; and
5. information and publication network.

Point c

The term “facilitation of land or location provision” includes:

1. information on the Spatial Planning of the Regency of Semarang ;
2. technical assistance in the land acquisition;
3. facilitation of accelerated land acquisition; and/or
4. provision of co-working spaces for technology-based creative economy.

Point d

The term “provision of technical assistance” includes technical guidance, training, expert manpower, and/or feasibility studies for Micro Enterprises and Cooperatives.

Point e

The term “simplification and acceleration of the licensing process through a one-stop integrated service” means implemented using an electronically integrated business licensing system (Online Single Submission) independently by the Community and/or Investors at:

1. service kiosks;
2. mobile services;
3. assisted services or business licensing assistance;
4. joint services between agencies; and
5. other services as required and in accordance with technological developments.

Point f

The term “facilitation of access to the market for production results” includes:

1. participation in exhibitions and promotional activities;
2. connecting with online promotional media; and
3. provision and updating of market information.

Point g

The term “facilitation of direct construction investment” means direct construction investment in Industrial Zones that have obtained the necessary permits.

Point h

The term “provision of a comfortable and secure investment environment in the Region” includes:

- a. enforcement of legislation;
- b. political and social stability;
- c. institutional accountability;
- d. disaster mitigation.

Point i

The term “facilitation of certification and standardization process in accordance with the provisions of legislation” includes:

1. assistance and/or facilitation of Intellectual Property Rights (IPR); and
2. assistance and/or facilitation of the Household Industry Food Production Certificate (*Sertifikat Produksi Pangan Industri Rumah Tangga, SPPIRT*).

Point j

The term “ease of access to skilled and ready-to-work labor includes:

1. provision of data on readily available labor for business activities; and
2. provision vocational training centers for specific skills.

Point k

The term “ease of access to raw material supply” includes:

1. connecting with raw material suppliers; and
2. providing information on alternative substitute raw materials.

Point l

The term “facilitation of promotion in accordance with the authority of the Region” includes:

1. involving participation in exhibitions held in the Region

2. providing technical assistance to expand market scope; and/or
3. providing facilities for conducting promotional activities.

Section (3)

Sufficiently clear.

Article 8

Section (1)

Sufficiently clear.

Section (2)

Point a

Sufficiently clear.

Point b

Sufficiently clear.

Point c

Sufficiently clear.

Point d

The term “specific areas” includes businesses located in remote areas, underdeveloped areas, and/or in certain strategic areas in accordance with the provisions of legislation.

Point e

The term “special permits” includes businesses that require permits from specific ministries/agencies in accordance with the provisions of legislation.

Point f

Sufficiently clear.

Point g

Sufficiently clear.

Point h

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.

SUPPLEMENT TO THE REGIONAL GAZETTE OF THE REGENCY OF SEMARANG  
NUMBER 7