REGENT OF KUTAI KARTANEGARA
EAST KALIMANTAN PROVINCE

THE REGIONAL REGULATION OF REGENCY OF KUTAI KARTANEGARA
NUMBER 2 OF 2025
ON
THE LOCAL PROVISION OF INCENTIVES AND/OR INVESTMENT FACILITATION

BY THE BLESSINGS OF ALMIGHTY GOD
REGENT OF KUTAI KARTANEGARA,

Considering : that in order to implement the provisions of Article 7 section (1) of Government Regulation Number 24 of 2019 on The Local Provision of Incentives and/or Investment Facilitation, it is necessary to issue The Regional Regulation on The Local Provision of Incentives and/or Investment Facilitation;

Observing :
1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 27 of 1959 on Enactment of Emergency Law Number 3 of 1953 on Extension of Establishment of Level II Regions in Kalimantan (State Gazette of 1953 No. 9) as a Law, (State Gazette of the Republic of Indonesia of 1959 Number 72, Supplement to the State Gazette Number 1820) as amended several times, and last by Law Number 8 of 1965 on Establishment of Level II Region of Tanah Laut, Level II Region of Tapin, and Level II Region of

Tabalong by Amending Law Number 27 of 1959 on Enactment of Emergency Law Number 3 of 1953 on Extension of Establishment of Level II Regions in Kalimantan (State Gazette of the Republic of Indonesia of 1965 Number 51, Supplement to the State Gazette of the Republic of Indonesia Number 2756);

3. 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, and last by Law Number 6 of 2023 on Amendment to Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation into Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
4. Government Regulation Number 24 of 2019 on The Local Provision of Incentives and/or Investment Facilitation (State Gazette of the Republic of Indonesia Number 6330).

With The Joint Approval of

THE LOCAL HOUSE OF REPRESENTATIVE OF KUTAI KARTANEGARA REGENCY

and

REGENT OF KUTAI KARTANEGARA

HAS DECIDED:

To enact : THE REGIONAL REGULATION ON THE LOCAL PROVISION OF INCENTIVES AND/OR INVESTMENT FACILITATION

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Regional Regulation:

1. Region means the Regency of Kutai Kartanegara.
2. Regent means the Regent of Kutai Kartanegara.
3. Local Government means the Regent as an element of administration of the Regional government who leads implementation of government affairs which become authority of the Autonomous Region of the Regency of Kutai Kartanegara.
4. Regional Government Apparatus means elements that assist the Regent and The Local House of Representative in administering government affairs that fall under the authority of the autonomous region of Kutai Kartanegara Regency.
5. The agency means Regional Government Apparatus that administers government affairs in the field of investment and licensing services.
6. Investors are individual or corporate capital who invest capital, which may be domestic or foreign investment.
7. Incentives means fiscal policy support from Local Governments to the community and/or investors to increase local investment.
8. Provision of facilites means the provision of non-fiscal facilitation by the Local Government to the Community and/or Investors to facilitate every investment activity and to increase local Investment.
9. Investment means all forms of capital investment, whether by domestic investors or foreign investors, for the purpose of conducting business in the Region.

10. The public means individuals or groups of individuals who are citizens of the Republic of Indonesia and who own and/or conduct business activities in accordance with the provisions of laws and regulations.
11. Cooperative means a legal entity established by individuals or cooperative legal entities, with the separation of its members' assets as capital to run a business, which fulfils common aspirations and needs in the economic, social and cultural fields in accordance with cooperative values and principles.
12. Micro enterprise means productive businesses owned by individuals and/or individual business entities that meet the criteria for micro enterprise.
13. A Small enterprise means an independent productive economic enterprise carried out by an individual or business entity that is not a subsidiary or branch of a company that is owned, controlled, or forms part, either directly or indirectly, of a medium-sized or large enterprise that meets the criteria for a Small enterprise.
14. The Verification and Assessment Team, hereinafter referred to as the Team, means a team appointed by the Regent to verify, assess, provide recommendations, and monitor and evaluate the Provision of Incentives and/or Provision of Investment Facilitation.
15. Partnership is a collaboration in enterprise relations, either directly or indirectly, based on the principles of mutual need, trust, reinforcement, and benefit, involving cooperative and micro, small, and medium enterprise with large enterprise.

Article 2

(1) This Regional Regulation is intended as a guideline for Regional Government Apparatus in implementing Incentives and/or Investment Facilitation in the Region.

(2) This Regional Regulation aims to:

a. creating appeal and competitiveness for investors and potential investors;
b. expanding enterprise access to investment data and information;
c. improving and developing industrial zones;
d. enhancing local economic growth;
e. creating employment opportunities;
f. improving the welfare of the community;
g. encouraging increased investment;
h. enhancing business partnerships; and
i. increasing local revenue.

Article 3

The provision of incentives and/or investment Facilitation in the Region shall be carried out based on the following principles:

a. legal certainty;
b. equality;
c. transparency:
d. accountability;
f. professionalism;
g. effective and efficient;
h. partnership;
i. environmentally conscious; and
j. social awareness.

CHAPTER II

CRITERIA FOR THE PROVISION OF INCENTIVES AND/OR INVESTMENT FACILITATION

Article 4

(1) The provision of Incentives and/or the provision of Facilitation shall be granted to the Public and/or Investors whom met the following criteria:

a. environmentally conscious and sustainable;
b. has an office and/or representative office in the region;
c. carrying out corporate social and environmental responsibilities;
d. has a corporate bank account at a local bank;
e. has a branch taxpayer identification number and a regional taxpayer identification number;
f. compliance with local regulations;
g. contributing to an increase in community income;
h. absorbing local labour;
i. utilization of domestic resources;
j. contributing to the improvement of public services;
k. contributing to the increase in gross regional domestic product;
l. environmentally conscious and sustainable;
m. infrastructure development;
n. to conduct the transfer of technology;
o. is engaged in a pioneer industry;
p. carrying out research, development, and innovation activities;
q. partnering with micro, small, or cooperative enterprises;
r. industries that uses capital goods, machinery, or domestically-produced equipment; and/or

s. conducting business activities in accordance with national and/or regional priority programmes; and/or export-oriented.

(2) The provision of incentives and/or investment facilitation as referred to in section (1) shall be granted to the public and/or investors who conducts:

a. enterprise expansion or development; and

b. new investments.

(3) Further provisions regarding the requirements for the criteria referred to in section (1) are further regulated in Regulation of the Regent.

CHAPTER III

FORM OF INCENTIVES AND/OR INVESTMENT FACILITATION

Article 5

(1) Incentives may take the form of:

a. reduction, relief, or exemption from local taxes;

b. reduction, relief, or exemption from local levies;

c. provision of capital assistance to Micro enterprise, Small enterprise and/or cooperative in the Regions;

d. assistance for research and development for Micro enterprise, Small enterprise and/or cooperative in the Regions;

e. assistance with vocational training facilitation for Micro enterprise, Small enterprise and/or cooperative in the Regions; and/or

f. low interest rates on loans.

(2) Provision of facilities may take the form of:

a. provision of data and information on investment opportunities;

b. provision of facilities and infrastructure;

c. provide facilitation of land or site provision;

d. provision of technical assistance;

e. simplification and acceleration of licensing through one-stop integrated services;

f. facilitation of marketing for production outputs;

g. direct construction investement facility;

h. investment facilitation in designated strategic under laws and regulations which has the potential to foster regional development;

i. providing convinience and security for conducting investment in the Region;

j. streamlining te certification and standardization process in compliance with applicable laws and regulations;

k. ease of access to a skilled and ready-to-work manpower;

l. ease of access to raw material supplies; and/or

m. facitilation of promotion in accordance with Regional authority.

(3) The provision of incentives as referred to in section (1) letters a and b shall be guided by the provisions of laws and regulations concerning local taxes and levies.

(4) The provision of incentives and/or facilitation as referred to in section (1) and (2) shall be granted in accordance with the capacity of the Region and the provisions of laws and regulations.

(5) The Local Government may provide one or more incentives and/or facilitation as referred to in section (1) and (2) to the Public and/or Investors.

(6) Further provisions regarding the form of Incentives and/or Facilitation as referred to in section (1) and (2) and the criteria for granting more than one incentive as referred to in section (5) are further regulated in the Regent Regulation.

CHAPTER IV

TYPES OF BUSINESSES OR INVESTMENT ACTIVITIES THAT RECEIVE INCENTIVES AND/OR INVESTMENT FACILITATION

Article 6

(1) The Local governments may prioritise the provision of incentives and/or facilitation for certain types of businesses or certain activities that constitute the focus of regional development and policy priorities.

(2) Types of businesses that are eligible for incentives and/or investment facilitation covers:

a. Foreign and domestic investors with open business fields with requirements in accordance with the provisions of laws and regulations concerning Capital Investment;

b. limited liability company or national private sector enterprise with requirements in accordance with the provisions of laws and regulations concerning investment; and/or

c. Micro, small and medium enterprises and Cooperative with requirements in accordance with the provisions of laws and regulations concerning investment.

Article 7

Certain types of businesses or activities as referred to in Article 6 section (1) and (2) consist of:

a. micro enterprises, small enterprises and/or Cooperative;

b. enterprises activities subject to a partnership requirements;

c. enterprises fields subject to capital ownership requirements;

d. enterprises fields that require specified locations;
e. enterprises activities requiring a specific license/permit;
f. open enterprises in the context of investement that prioritize the local strengths;
g. enterprises that has been granted investment facilities by the central government; and
h. other enterprises in accordance with the provisions of the law.

CHAPTER V

PROCEDURES FOR THE GRANTING OF INCENTIVES AND INVESTMENT FACILITATION

Article 8

(1) The public and/or investors whom wants to obtain investment incentives and/or investment facilitation measures shall submit a written application to the Regent through The Departement of Investment and One-Stop Integrated Service Agency.

(2) The application referred to in paragraph (1) shall be supplemented by attaching these following:
   a. New investors whose going to launch a business:
      1. company profile;
      2. businesses plan;
      3. types of incentives; and
      4. the requested facility.
   b. Existing investors whose planning to expand their business:
      1. company performance;
      2. businesses development;
      3. scope of business;
      4. theype of incentive; and
      5. the requested facility.

(3) Micro-enterprises, small enterprises, and Cooperative are exempt from the provisions referred to in paragraph (2).

Article 9

(1) The application referred to in Article 8 section (1) shall be verified by a team coordinated by the Agency.
(2) The team referred to in paragraph (1) shall consist of the relevant local government bodies.
(3) The team referred to in paragraph (1) shall be appointed by a Regent's Decree.

Article 10

The team referred to in Article 9 has the duties of:

a. verify and assess applications for the granting of incentives and/or investment facilitation;
b. to conduct a site visit;
c. to arrange assessment variables;
d. assess the implementation of investment activities by the public and/or investors in accordance with criteria based on assessment variables;
e. determining the form and amount of Incentives and/or Investment Facilitation based on the results of the assessment;
f. submit recommendations regarding recipients of investment incentives and/or investment facilitation to the Regent;
g. monitoring and evaluating the implementation of the provision of incentives and/or investment Facilitation in the region; and
h. report the results of monitoring and evaluation of the implementation of the provision of incentives and/or investment facilitation to the Regent at least once a year.

Article 11

(1) Based on the Team’s recommendations, the Regent shall determine the recipients of Incentives and/or Investment Facilitation by means of a Regent’s Decree.

(2) The Regent’s decision referred to in section (1) shall containing at least:

a. recipient’s name;

b. business sector or investment activities;

c. forms of Incentives and/or Facilitation;

duration of the provision of incentives and/or Facilitation; and

the rights and obligations of recipients of Incentives and/or Facilitation.

(3) In the event that an application for the Granting of Incentives and/or Investment Facilitation is rejected, the Team shall notify the applicant in writing accompanied by the reasons for the refusal.

(4) Provisions regarding the procedures for the granting of incentives and/or investment facilitation are further regulated in the Regent’s Regulation.

CHAPTER VI

RIGHTS, OBLIGATIONS AND RESPONSIBILITIES OF THE PUBLIC AND/OR INVESTORS

Article 12

(1) The Public and/or investors who receive Incentives and/or Investment Facilitation are entitled to:

a. to obtain certainty of rights, legal protection and safeguards;

b. to obtain information and services relating to Incentives and/or Investment Facilitation;

c. to receive Incentive Grants and/or Investment Facilitation through mechanisms established in accordance with the provisions of laws and regulations;
d. to obtain services regarding the process of granting, implementing and supervising Investments in the Region; and
e. to receive information on the results of evaluations regarding the progress of the receipt of Incentive Grants and/or Investment Facilitation.

(2) The public who recieved the Incentives and/or Investment Facilitation are required to:
a. to prepare and submit reports;
b. using the incentives wisely and responsibly;
c. participating in training courses or seminars organised by the incentive programme administrator; and
d. In compliance with the regulations governing Incentive Grants and/or Investment Facilitation.

(3) Investors who receive the Incentives and/or Investment Facilitation are required to:
a. maintaining an office and/or having representative office in the regional capital;
b. implementing the principles good corporate governance;
c. to implement corporate social responsibility;
d. to prepare and submit a report on the utilization of the opportunity to obtain Incentive Grants and/or Investment Facilitation to the Regent by the relevant Agency;
e. to comply with regulations on the provision of incentives and/or investment facilitation;
f. providing capital derived from sources that do not contravene the provisions of laws and regulations;

g. fostering a conducive business climate to healthy competition, preventing monopolistic practices and other acts detrimental to the Region;
h. preserving the environment, social and cultural sustainability (or well-being) of the local community;
i. creating the safety, health, comfort and welfare of workers; and
j. contributing to the improvement of the welfare of the local community.

(4) The public and/or investors who receive Incentive Grants and/or Investment Facilitation Grants are responsible for:
a. to bear and settle all obligations and losses if the public and/or investors stops, leaves or abandons its business unliterally in accordance with the provisions of laws and regulations; and
b. in complience with all provisions of laws and regulations, which is the obligation of all citizens.

Article 13

(1) The public and/or investors who breach the obligations referred to in Article 12 section (2) shall be subject to administrative sanctions in the form of:
a. a written warning; and
b. the cancellation or revocation of the decision to grant incentives and/or investment facilitation.

(2) The written warning referred to in section (1) letter (a) may be issued a maximum of 3 (three) times.

(3) In the event that the written warning referred to in section (2) receives no response, the Regent shall revoke the decision on the Grant of Incentives and/or the Grant of Investment Facilitation.

(4) Further provisions regarding the procedures for the imposition of administrative sanctions are stipulated in the Regent’s Regulation.

CHAPTER VII

PERIOD OF TIME AND FREQUENCY OF THE PROVISION OF INCENTIVES AND/OR INVESTMENT FACILITATION

Article 14

The provision of incentives and/or investment facilitation shall be carried out within the following period of time and at the frequency as follows:

a. The provision of incentives and/or investment facilitation to new investors a maximum of 3 (three) times;
b. Incentives may be granted to existing investors a maximum of 3 (three) times when the investor suffers losses and/or insolvency; or
c. facilitation may be granted to both new and existing investors provided that the enterprise entity has been in operation for 3 (three) consecutive years.

CHAPTER VIII

EVALUATION AND REPORTING ON THE PROVISION OF INCENTIVES AND/OR INVESTMENT FACILITATION

Article 15

(1) The relevant agency shall evaluate the implementation of the Granting of Incentives and/or Investment Facilitation on a regular basis at least once a year.

(2) The provision of incentives and/or investment Facilitation may be reviewed if, based on the results of the evaluation, the investment activities are deemed not to meet the criteria and/or are not in accordance with Article 4.

(3) The results of the evaluation shall be submitted to the Regent for discussion and followed up by the Verification and Assessment Team.

Article 16

(1) The public and/or investors who receive Incentives and/or Investment Facilitation are required to submit a report to the Agency at least once every 1 (one) year.
(2) The report referred to in section (1) shall detailed the use and/or utilization of the Incentives and/or Investment Facilitation that has been received.
(3) The Agency shall report the results of the Incentive Grants and/or Investment Facilitation to the Regent.
(4) The Regent shall submit a report on the implementation of Incentive Grants and/or Investment Facilitation in the Region to the Governor periodically once every 1 (one) year.

CHAPTER VIII

CLOSING PROVISIONS

Article 17

This Regent Regulation shall come into force on the date of promulgation.

In order that every person may know hereof, it is ordered progmulgate this Regional Gazette of Kutai Kartanegara Regency by its placement in Regional Gazette of Kutai Kartanegara Regency.

Issued in Tenggarong
On February 12th, 2025
REGENT OF KUTAI KARTANEGARA
Signed
EDI DAMANSYAH

Promulgated in Tenggarong
On February 12th, 2025
REGIONAL SECRETARY OF THE REGENCY OF KUTAI KARTANEGARA
Signed
SUNGGONO

REGIONAL GAZETTE OF THE REGENCY OF KUTAI KARTANEGARA
NUMBER 184
REGISTER NUMBER OF REGIONAL GAZETTE OF KUTAI KARTANEGARA REGENCY 64.02/3/32025

ELUCIDATION OF
THE REGIONAL REGULATION OF REGENCY OF KUTAI KARTANEGARA
NUMBER 2 OF 2025
ON
THE LOCAL PROVISION OF INCENTIVES AND/OR INVESTMENT FACILITATION

I. GENERAL PROVISIONS

Investment activities in the region is part of effort to enhance economic growth, increase community income, to create employments, empower local resources, promote sustainable economic development, foster people-centred economic development, and improve community welfare. Given the significant impact of investment activities on the regional economy, the government must create a conducive investment climate to encourage increased investment.

To encourage the growth of investment in the local and to implement the provisions of Article 7 of Government Regulation No. 24 of 2019 concerning the Provision of Investment Incentives and Facilitation in the Regions, it is necessary to draft a Kutai Kartanegara Regency Regional Regulation concerning the Provision of Investment Incentives and/or Facilitation in the Region. This Regional Regulation may be used as a guideline for the implementation of the provision of incentives and/or investment Facilitation in Kutai Kartanegara Regency.

II. Article by Article

Article 1

Sufficiently Clear.

Article 2

Section (1)

Sufficiently Clear.

Section (2)

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Point d

Sufficiently Clear.

Point e

Sufficiently Clear.

Point f

Sufficiently Clear.

Point g

Sufficiently Clear.

Point h

Sufficiently Clear.

Point i

Sufficiently Clear.

Article 3

Point a

The principle of legal certainty is principle that places the law and provisions as the foundation for Local Government in all policies and actions regarding the provision of incentives and/or investment Facilitation.

Point b

The principle of equality is treating investors equally, without favoring or giving preferential treatment to any particular class, group, or business scale.

Point c

The principle of transparency is the openness of information regarding the provision of incentives and/or benefits to the public and/or investors.

Point d

The principle of accountability is the obligation to be accountable for the provision of incentives and/or investment Facilitation.

Point e

The principle of professionalism is a principle that prioritizes expertise grounded in a code of ethics and applicable laws and regulations.

Point f

Effectiveness and efficiency represent rational and economical considerations that ensure increased productivity and improved public services.

Point g

The principle of partnership is the foundation for investment activities carried out by investors, involving the government, the private sector, and the community, based on the principles of mutual dependence, trust, mutual reinforcement, and mutual benefit—both direct and indirect.

Point h

The principle of environmental sustainability is an investment principle that takes into account and prioritizes the protection and preservation of the environment.

Point i

the principle of social responsibility is that investment activities must be grounded in social responsibility, aimed at empowering communities and groups, and fostering cooperation toward the goal of community well-being.

Article 4

Section (1)

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Point d

Sufficiently Clear.

Point e

Sufficiently Clear.

Point f

Local regulations are intended to be followed in order to preserve local customs and the community's good reputation.

Point g

Sufficiently Clear.

Point h

Sufficiently Clear.

Point i

Sufficiently Clear.

Point j

Sufficiently Clear.

Point k

Sufficiently Clear.

Point l

Sufficiently Clear.

Point l

Sufficiently Clear.

Point o

The term "pioneer/anchor industry" means an industry that has extensive linkages, generates high value-added and externalities, introduces new technologies, and holds strategic importance for the regional or national economy.

Point p

Sufficiently Clear.

Point q

Sufficiently Clear.

Point r

Sufficiently Clear.

Point s

Sufficiently Clear.

Section (2)

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Section (3)

Sufficiently Clear.

Article 5

Section (1)

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Point d

Sufficiently Clear.

Point e

Sufficiently Clear.

Point f

The provision of intensive support in the form of low-interest loans is carried out in collaboration with banking institutions.

Section (2)

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Point d

Sufficiently Clear.

Point e

Sufficiently Clear.

Point f

Sufficiently Clear.

Point g

Sufficiently Clear.

Point h

Sufficiently Clear.

Point i

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Point j

Sufficiently Clear.

Point k

Sufficiently Clear.

Point l

Sufficiently Clear.

Point m

Sufficiently Clear.

Section (3)

Sufficiently Clear.

Section (4)

Sufficiently Clear.

Section (5)

Sufficiently Clear.

Section (6)

Sufficiently Clear.

Article 6

Section (1)

Sufficiently Clear.

Section (2)

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Article 7

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Point d

Sufficiently Clear.

Point e

Sufficiently Clear.

Point f

Sufficiently Clear.

Point g

Sufficiently Clear.

Point h

Sufficiently Clear.

Article 8

Section (1)

Sufficiently Clear.

Section (2)

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Section (3)

Sufficiently Clear.

Article 9

Section (1)

Sufficiently Clear.

Section (2)

Sufficiently Clear.

Section (3)

Sufficiently Clear.

Article 10

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Point d

Sufficiently Clear.

Point e

Sufficiently Clear.

Point f

Sufficiently Clear.

Point g

Sufficiently Clear.

Point h

Sufficiently Clear.

Article 11

Section (1)

Sufficiently Clear.

Section (2)

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 (3)

Sufficiently Clear.

Section (4)

Sufficiently Clear.

Article 12

Section (1)

Point a

Sufficiently Clear.

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Point d

Sufficiently Clear.

Point e

Sufficiently Clear.

Section (2)

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Point d

Sufficiently Clear.

Section (3)

Point a

Sufficiently Clear.

Point b

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Point c

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Point d

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Point e

Sufficiently Clear.

Point f

Sufficiently Clear.

Point g

Sufficiently Clear.

Point h

Sufficiently Clear.

Point i

Sufficiently Clear.

Point j

Sufficiently Clear.

Section (4)

Point a

Sufficiently Clear.

Point b

These provisions applies generally, not only to investors.

Article 13

Section (1)

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Section (2)

Sufficiently Clear.

Section (3)

Sufficiently Clear.

Section (4)

Sufficiently Clear.

Article 14

Point a

Sufficiently Clear.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Article 15

Section (1)

The relevant agency in question is the Investment and One-Stop Integrated Service Agency.

Section (2)

Sufficiently Clear.

Section (3)

Sufficiently Clear.

Article 16

Section (1)

Sufficiently Clear.

Section (2)

Sufficiently Clear.

Section (3)

Sufficiently Clear.

Section (4)

Sufficiently Clear.

Article 17

Sufficiently Clear.

SUPPLEMENT TO THE REGIONAL GAZETTE OF THE KUTAI KARTANEGARA REGENCY NUMBER 94