

REGULATION OF THE REGENCY OF BANDUNG
NUMBER 17 OF 2022
ON
AMENDMENT TO REGIONAL REGULATION NUMBER 2 OF 2019 ON
INVESTMENT

BY THE BLESSINGS OF ALMIGHTY GOD
REGENT OF BANDUNG

- Considering :
- a. that in order to realize a just and prosperous society based on Pancasila and the 1945 Constitution of the Republic of Indonesia, it is necessary to implement sustainable economic development grounded in economic democracy;
 - b. that the organization of regional investment is one of the drivers of regional economic growth, funding for regional development, job creation, and enhancing regional competitiveness, thus it is essential to create a conducive and promotional investment climate that provides legal certainty, justice, and efficiency while still considering national economic interests;
 - c. that several provisions in Regional Regulation Number 2 of 2019 on Investment are no longer in accordance with the provisions of existing legislation and therefore need to be amended and adjusted;
 - d. that based on the considerations mentioned in points a, b, and c, it is necessary to establish a Regional Regulation on the Amendment of Regional Regulation Number 2 of 2019 on Investment;
- Observing :
- 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
 - 2. Law Number 14 of 1950 on Establishment of Regencies in the West Java Province (State Gazette of 1950) as amended by National Law Number 4 of 1968 on Establishment of Purwakarta Regency and Subang Regency by Amending National Law Number 14 of 1950 on Establishment of Regencies in the West Java Province Environment (State Gazette of the Republic of Indonesia 1968 Number 31;

3. Supplement to the State Gazette of the Republic of Indonesia Number 2851);
4. Law Number 25 of 2007 on Investment (State Gazette of the Republic of Indonesia 2007 Number 67, Supplement to the State Gazette of the Republic of Indonesia Number 4724) as amended by Law Number 11 of 2020 on Job Creation (State Gazette of the Republic of Indonesia 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
5. Law Number 25 of 2009 on Public Services (State Gazette of the Republic of Indonesia 2009 Number 112, Supplement to the State Gazette of the Republic of Indonesia Number 5038);
6. Law Number 23 of 2014 on Regional Governance (State Gazette of the Republic of Indonesia 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, most recently by Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (State Gazette of the Republic of Indonesia 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);
7. Law Number 30 of 2014 on Government Administration (State Gazette of the Republic of Indonesia 2014 Number 292, Supplement to the State Gazette of the Republic of Indonesia Number 5601) as amended by Law Number 11 of 2020 on Job Creation (State Gazette of the Republic of Indonesia 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
8. Law Number 11 of 2020 on Job Creation (State Gazette of the Republic of Indonesia 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573)
9. Government Regulation Number 18 of 2016 on Regional Devices (State Gazette of the Republic of Indonesia 2016 Number 114, Supplement to the State Gazette of the Republic of Indonesia Number 5887), as amended by Government Regulation Number 72 of 2019 on Amendments to Government Regulation Number 18 of 2016 on Regional Devices (State Gazette of the Republic of Indonesia 2019 Number 187, Supplement to the State Gazette of the Republic of Indonesia Number 6402);
10. Government Regulation Number 24 of 2019 on the Provision of Incentives and Investment Facilities in the Regions (State Gazette of the Republic of Indonesia 2019 Number 63, Supplement to the State Gazette of the Republic of Indonesia Number 6330);
11. Government Regulation Number 5 of 2021 on Risk-Based Business Licensing Administration (State Gazette of the

- Republic of Indonesia 2021 Number 15, Supplement to the State Gazette of the Republic of Indonesia Number 6617);
12. Government Regulation Number 6 of 2021 on Business Licensing Administration in the Regions (State Gazette of the Republic of Indonesia 2021 Number 15);
 13. Presidential Regulation Number 16 of 2012 on the General Investment Plan (State Gazette of the Republic of Indonesia 2012 Number 42);
 14. Presidential Regulation Number 97 of 2014 on the Implementation of One Stop Integrated Services (State Gazette of the Republic of Indonesia 2014 Number 221);
 15. Presidential Regulation Number 10 of 2021 on Investment Business Fields (State Gazette of the Republic of Indonesia 2021 Number 61) as amended by Presidential Regulation Number 49 of 2021 on Amendments to Presidential Regulation Number 10 of 2021 on Investment Business Fields (State Gazette of the Republic of Indonesia 2021 Number 128);
 16. Regional Regulation of Bandung Regency Number 2 of 2019 on Investment (Regional Gazette of Bandung Regency 2019 Number 2, Supplement to the Regional Gazette of Bandung Regency Number 45);

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

HAS DECIDED:

To issue: REGIONAL REGULATION ON AMENDMENT TO REGIONAL
REGULATION NUMBER 2 OF 2019 ON INVESTMENT.

Article I

Several provisions in Regional Regulation Number 2 of 2019 on Investment (Regional Gazette of Bandung Regency 2019 Number 2, Supplement to the Regional Gazette of the Regency of Bandung Number 45) are amended as follows:

1. The provisions of Article 1 are amended to read as follows:

Article 1

In this Regional Regulation:

1. Regency Region means Bandung Regency.
2. Regent means the Regent of Bandung.
3. Regency Government means the Regent as the entity of regency government administrator, who leads the administration of government affairs which are under the authority of autonomous region.

4. Regency Apparatus means the elements that assist the Regent and the Regional House of Representatives in delivering governmental affairs that fall under the regency authority.
5. Capital means an asset in the form of money or other forms which is not money that has economic value, owned by investors.
6. Investment means all forms of investing activities by both domestic Investors and Foreign Investors to conduct business in the territory of the Republic of Indonesia.
7. Investor means an individual or a business entity that makes an investment, being either a Domestic Investor or a Foreign Investor.
8. Domestic Investment (*Penanaman Modal Dalam Negeri*) hereinafter abbreviated as PMDN means Domestic investment means an investing activity performed by a domestic investor to conduct business in the territory of the Republic of Indonesia using Domestic capital...
9. Foreign Investment (*Penanaman Modal Asing*) means an investing activity performed by a Foreign Investor to conduct business in the territory of the Republic of Indonesia whether by using full Foreign Capital or by establishing a joint venture with a Domestic Investor.
10. One-Stop Integrated Services, hereinafter abbreviated as PTSP, means integrated service delivery within a single process starting from the application stage to the completion of the service product through a single door.
11. Licensing means any form of approval for investment issued by the Government and Local Government that have the authority in accordance with the provisions of legislation.
12. Business Actor means individual or business entity that engages in businesses and/or activities in specific fields.
13. Non-Licensing means all forms of ease of service, incentives, and information in accordance with the provisions of existing regulations.
14. Investment Potential means the availability of untapped resources in a region that has economic value.
15. Investment Opportunity means any investment potential that is ready to be offered to prospective investors.
16. Development of Investment Potential and Opportunities means activities for the identification and mapping of Investment potential and opportunities, availability of land, supporting means and infrastructure for investment, as well as their documentation including electronically.
17. Regional Investment Potential Information System (*Sistem Informasi Potensi Investasi Daerah*), hereinafter abbreviated as SIPID, means a web-based information system that functions to provide information regarding investment potentials and opportunities in regional development.
18. Business Empowerment refers to efforts to facilitate coaching and outreach, as well as national business services, and partnerships with cooperative, small, medium, and large entrepreneurs.
19. Business Partnership means cooperation in business interrelations, whether directly or indirectly, based on the principles of mutual need, trust, strengthening, and benefiting, involving cooperative, micro, small, and medium enterprises, especially where large enterprises invest capital.

20. Investment Activity Report (*Laporan Kegiatan Penanaman Modal*), hereinafter referred to as LKPM, means a report on the progress of Investment realization and problems faced by Business Actors that is required to be prepared and submitted periodically.
21. Supervision means efforts to ensure that business activities are carried out in accordance with the standards of business activity implementation conducted through a Risk-based approach and obligations that must be fulfilled by Business Actors.
22. Business Licensing means the legality granted to business actors to start and conduct their business activities.
23. Provision of Incentive means fiscal policy support from the Local Government to the Community and/or Investors to increase investment in the region.
24. Provision of Ease means the provision of non-fiscal facilities by the Local Government to the Community and/or Investors to ease every investment activity and increase investment in the region.

1. The provisions of Article 10 are amended to read as follows:

Article 10

- (1) The Regency Government administers Investment Promotion to potential investors both domestically and internationally through marketing and communication systems.
- (2) The Investment Promotion as referred to in section (1) is conducted through:
 - a. publication of information through printed and electronic media promotion channels;
 - b. organization and/or participation in investment exhibitions both domestically and internationally;
 - c. investment seminars, business forums, and/or face-to-face meetings;
 - d. reception of missions and/or assistance for Investor Missions; and
 - e. follow-up on all promotional activities
- (3) In administering the investment promotion as referred to in section (1) and section (2), the Regency Government provides promotional facilities.
- (4) Further provisions regarding the details of investment promotion activities as referred to in section (2) and the promotional facilities as referred to in section (3) are regulated in a Regent Regulation.

2. The provisions of Article 17 are amended to read as follows:

Article 17

Business Empowerment includes:

- a. facilitating the implementation of management training for micro-entrepreneurs related to investment empowerment;
- b. facilitating partnerships between cooperatives and micro enterprises with large enterprises; and
- c. facilitating capacity building for micro enterprises related to investment.

3. The provisions of Article 19 are amended to read as follows:

Article 19

- (1) The facilitation of partnerships between cooperatives and micro enterprises related to investment with large enterprises, as referred to in Article 17 point b, is carried out through the preparation, implementation, evaluation, and reporting of Business Partnerships.
 - (2) The facilitation of partnerships between cooperatives and micro enterprises with large enterprises, as referred to in section (1), is implemented to
 - a. realize equitable opportunities and contributions of cooperatives and micro enterprises in the region to enhance the regional economy;
 - b. improve the capacity and competence of micro enterprises in the region to collaborate with large enterprises both domestically and internationally;
 - c. encourage the growth of micro enterprises in the region that are part of the supply chain to strengthen added value and production bases within the country; and
 - d. maintain certainty and sustainability of mutually beneficial businesses between large enterprises and cooperatives and micro enterprises in the region.
 - (3) Partnerships between cooperatives and micro enterprises related to investment with large enterprises are obligated to be carried out in priority Investment sectors and/or sectors that are required to partner according to the provisions of legislation.
 - (4) Large enterprises that fail to fulfill the partnership obligations with cooperatives and/or micro enterprises in the region, as referred to in section (3), may be subject to administrative sanctions in accordance with the provisions of legislation.
 - (5) Further provisions regarding the facilitation of partnerships between cooperatives and micro enterprises related to investment with large enterprises, as referred to in section (1), are regulated in the Regent Regulation.
4. The title of Chapter X and the title of Part One in Chapter X are amended to read as follows:

CHAPTER X
SUPERVISION OF INVESTMENT

Part One
Authority for Investment Supervision

5. The provisions of Article 21 are amended to read as follows:

Article 21

- (1) Investment supervision is conducted on the progress of investment realization as well as the provision of facilities, incentives, and conveniences for Investment, and/or partnership obligations.

- (2) The activities of investment supervision as referred to in section (1) are carried out by the Local Government in accordance with its authority.
 - (3) The supervision as referred to in section (2) is conducted by the Regional Apparatuses that handle investment and PTSP.
6. The title of Part Three in Chapter X is amended to read as follows:

Part Three
Administration of Investment Supervision

7. The provisions of Article 25 are amended to read as follows:

Article 25

- (1) Investment supervision is conducted on every business activity, with the frequency of implementation based on the level of risk and the level of compliance of business actors.
- (2) Supervision is carried out from the time the business actor obtains their business license, aimed at ensuring that business activities are conducted in accordance with the provisions of the legislation.
- (3) The supervision referred to in section (1) consists of:
 - a. routine supervision; and
 - b. incidental supervision.
- (4) In the event that a business actor conducts more than one business activity with differing levels of risk at the same location, supervision is conducted for each level of risk.

8. The provisions of Article 26 are amended to read as follows:

Article 26

- (1) Routine supervision as referred to in Article 25 section (3) point a is conducted through:
 - a. reports from business actors; and
 - b. field inspections.
- (2) Routine supervision through reports from business actors, as referred to in section (1) point a, is conducted based on reports submitted by business actors to the Regional Apparatuses handling investment and PTSP, containing the progress of business activities.
- (3) The reports on the progress of business activities, as referred to in section (2), include:
 - a. realization of investment and employment at the stages of development and commercial operation every three (3) months; and
 - b. realization of production, social and environmental responsibility, implementation of business partnerships at the commercial stage, and conducting training and technology transfer to Indonesian workers as companions at the commercial stage, once a year.

9. The provisions of Article 27 are amended to read as follows:

Article 27

- (1) Supervision of reports on the progress of business activities, as referred to in Article 26 section (3), is conducted on the LKPM which includes the realization of investment, realization of employment, realization of production including export value, partnership obligations, and other obligations related to the implementation of Investment submitted by individual Business Actors and business entities.
- (2) Supervision of periodic reports, as referred to in section (1), is carried out by the Regional Apparatuses that handle investment and PTSP.

10. The provisions of Article 28 are amended to read as follows:

Article 28

- (1) Field inspections, as referred to in Article 26 section (1) point b, are conducted to verify the accuracy of data and information presented in periodic reports against the physical implementation of business activities through:
 - a. guidance in the form of assistance and outreach, including facilitation of problem-solving faced by business actors, provision of explanations, consultations, and/or technical guidance regarding the implementation of Risk-Based Business Licensing; and/or
 - b. administrative and/or physical examinations, including activities to check the business location, realization of investment value, employment, machinery/equipment, buildings/facilities, obligations related to facilities, incentives, and conveniences for Investment, partnership obligations, and/or other obligations related to the implementation of investment.
- (2) In the event that field inspections as referred to in section (1), cannot be conducted through physical visits, the inspections are carried out virtually.
- (3) Supervision of Risk-Based Business Licensing for micro business actors is conducted through guidance, assistance, or outreach related to business activities.
- (4) Routine field inspections, as referred to in section (1), are conducted by the Regional Devices handling Investment and PTSP in a coordinated manner and may be accompanied by relevant Regional Devices according to their authority.

11. The provisions of Article 29 are amended to read as follows:

Article 29

- (1) Incidental supervision, as referred to in Article 25 section (3) point b, may be conducted due to certain circumstances, namely:
 - a. receipt of public complaints;
 - b. complaints and/or needs from business actors;
 - c. indications that business actors are conducting activities not in accordance with legal provisions; and/or

- d. urgent needs arising from environmental pollution and/or other matters that may endanger public safety and/or disrupt the national and regional economies.
- (2) Incidental supervision, as referred to in section (1) is conducted at any time and can be carried out without prior notice to the business actors.
- (3) Incidental supervision, as referred to in section (2), is conducted through field inspections to verify the accuracy of data and information with the implementation of business activities, through:
 - a. Guidance in the form of assistance and outreach, including facilitation of problem-solving faced by business actors, provision of explanations and/or consultations; and/or
 - b. Administrative and physical examinations, including activities to check the business location, realization of investment value, employment, machinery/equipment, buildings/facilities, obligations related to facilities, incentives, and conveniences for investment, partnership obligations, and/or other obligations related to the implementation of investment.
- (4) In the event that incidental field inspections, as referred to in section (3), cannot be conducted through physical visits, incidental supervision can be carried out virtually.
- (5) Incidental field inspections, as referred to in section (3), are conducted by the Regional Devices handling investment and PTSP in a coordinated manner and may be accompanied by relevant Regional Apparatuses according to their authority.

12. The provisions of Article 30 are amended to read as follows:

Article 30

Further provisions regarding the Implementation of Investment Supervision as referred to in Articles 25 to 29 are regulated in a Regent Regulation.

13. The provisions of Article 31 are amended to read as follows:

Article 30

- (1) Every business actor is obligated to submit the LKPM as referred to in Article 23 point c for each business field and/or location.
- (2) The obligation to submit the LKPM as referred to in Article 23 section (1) point c is carried out online through the online single submission system.
- (3) The submission of the LKPM refers to the Business Licensing data, including any changes in the data listed in the online single submission system in accordance with the current period.
- (4) The submission of the LKPM as referred to in section (2) is made by the investors for each risk level periodically under the following provisions:
 - a. for small-scale Investors (investment value above Rp1,000,000,000.00 (one billion rupiah) up to Rp5,000,000,000.00 (five billion rupiah), every 6 (six) months within 1 (one) year of reporting; and
 - b. for medium and large-scale investors (investment value above Rp5,000,000,000.00), every 3 (three) months (quarterly).
- (5) Submission of the LKPM as referred to in section (2) is not required for:

- a. micro-scale investors; and
 - b. the upstream oil and gas, banking, non-bank financial institutions, and insurance sectors.
- (6) Further provisions regarding the procedure for submitting the LKPM as referred to in sections (1) to (5) are regulated in a Regent Regulation.

14. The provisions of Article 34 are amended to read as follows:

Article 34

- (1) The regional government may provide incentives and/or facilities for investment in the region to the community and/or investors to encourage increased investment in accordance with the authority, conditions, and capacity of the region.
- (2) The provision of incentive and/or ease for Investment as referred to in section (1) is based on the following principles:
 - a. legal certainty;
 - b. equality;
 - c. transparency;
 - d. accountability; and
 - e. effectiveness and efficiency.

15. The provisions of Article 35 are amended to read as follows:

Article 35

- (1) The provision of incentive and ease for investment as referred to in Article 34 section (1) meets at least one of the following criteria:
 - a. contributing to the increase of community income;
 - b. absorbing a large number of local workers;
 - c. utilizing a majority of local resources;
 - d. contributing to the improvement of public services;
 - e. contributing to the increase of regional gross domestic product;
 - f. being environmentally sustainable;
 - g. infrastructure development;
 - h. technology transfer;
 - i. engaging in pioneering industries;
 - j. conducting research, development, and innovation activities;
 - k. partnering with cooperatives, micro enterprises, or cooperatives;
 - l. industries utilizing capital goods, machinery, or equipment produced domestically;
 - m. conducting business activities in line with national and/or regional priority programs; and/or
 - n. having an export orientation.
- (2) The criterion of contributing to the increase of community income as referred to in section (1) point a applies to businesses or investors that generate multiplier effects in the region.
- (3) The criterion of absorbing a large number of local workers as referred to in section (1) point b is a comparison between the number of local workers and the total number of workers employed.

- (4) The criterion of utilizing a majority of local resources as referred to in section (1) point c is a comparison between local resources utilized in the business activities and those sourced from outside the region.
- (5) The criterion of contributing to the improvement of public services as referred to in section (1) point d pertains to the implementation of corporate social responsibility in providing public services.
- (6) The criterion of contributing to the increase of regional gross domestic product as referred to in section (1) point e applies to investors whose business activities optimize the utilization of local natural resource potential.
- (7) The criterion of being environmentally sustainable as referred to in section (1) point f applies to investors who possess an environmental impact analysis document.
- (8) The criterion of infrastructure development as referred to in section (1) point g applies to investors whose business activities support the local government in providing necessary infrastructure or facilities.
- (9) The criterion of technology transfer as referred to in section (1) letter h applies to investors whose business activities provide opportunities for local governments and communities to implement the relevant technology.
- (10) The criterion of engaging in pioneering industries as referred to in section (1) point i applies to investors who open new types of businesses with:
 - a. broad interconnections with other business activities;
 - b. high added value and consideration of externalities;
 - c. introduction of new technologies; and
 - d. strategic value in supporting the development of regional leading products.
- (11) The criterion of conducting research, development, and innovation activities as referred to in section (1) point j applies to investors engaged in research and development and technology innovation in managing regional potential.
- (12) The criterion of partnering with cooperatives or micro-enterprises as referred to in section (1) point k applies to investors whose business activities involve partnerships with cooperative actors or micro-enterprises.
- (13) The criterion of industries utilizing capital goods, machinery, or equipment produced domestically as referred to in section (1) point l applies to investors using machinery or equipment with local content produced domestically.
- (14) The criterion of conducting business activities in line with national and/or regional priority programs as referred to in section (1) point m applies to investors whose business activities align with national and/or regional priority programs.
- (15) The criterion of having an export orientation as referred to in section (1) point n applies to investors engaged in export-oriented business activities.

16. The provisions of Article 37 are amended to read as follows:

Article 37

- (1) The forms of incentives as referred to in Article 34 section (1) may include:
 - a. reduction, easing, or exemption of local taxes;
 - b. reduction, easing, or exemption of local levies;
 - c. provision of capital assistance to micro-enterprises and/or cooperatives in the region;
 - d. assistance for research and development for micro-enterprises and/or cooperatives in the region;
 - e. assistance for vocational training facilities for micro-enterprises and/or cooperatives in the region; and/or
 - f. interest subsidies on regional loans.
- (2) The forms of facilitation for investment as referred to in Article 34 section (1) may include:
 - a. provision of data and information on investment opportunities;
 - b. provision of infrastructure;
 - c. facilitation in land or location provision;
 - d. provision of technical assistance;
 - e. simplification and acceleration of licensing processes through integrated one-stop services;
 - f. ease of access to marketing for production results;
 - g. ease of direct investment in construction;
 - h. ease of investment in strategic areas designated by regulations that have potential for regional development;
 - i. provision of comfort and security for investment in the region;
 - j. ease of certification and standardization processes in accordance with regulations;
 - k. ease of access to skilled and ready-to-work labor;
 - l. ease of access to raw material supplies; and/or
 - m. facilitation of promotion in accordance with regional authority.

17. Between Article 38 and Article 39, one (1) Article is inserted, namely Article 38A, which reads as follows:

Article 38A

The provision of incentives and/or the provision of facilities for investment as referred to in Article 37 shall be granted in accordance with the regional capacity and legislation.

18. The provisions of Article 39 are amended to read as follows:

Article 39

The types or sectors of priority businesses that can receive incentives and facilities for Investment include:

- a. micro and/or cooperative enterprises;
- b. businesses required to have partnerships;
- c. businesses required to meet capital ownership conditions;

- d. businesses required to be located in specific areas;
- e. businesses required to have special permits;
- f. businesses open for investment that prioritize regional advantages;
- g. businesses that have received investment facilities from the central government; and/or
- h. other businesses in accordance with the provisions of legislation.

Article II

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

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

Issued in Soreang
on 30 December 2022

REGENT OF BANDUNG,

signed

MOCHAMMAD DADANG SUPRIATNA

Promulgated in Soreang
on 30 December 2022

REGIONAL SECRETARY
OF THE REGENCY BANDUNG,

signed

CAKRA AMIYANA

REGIONAL GAZETTE OF THE REGENCY OF BANDUNG OF 2022 NUMBER 17

Jakarta, 5 March 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
REGIONAL REGULATION OF THE REGENCY OF BANDUNG
NUMBER 17 OF 2022
ON
AMENDMENT TO REGIONAL REGULATION NUMBER 2 OF 2019
ON INVESTMENT

I. GENERAL

In order to realize a just and prosperous society based on Pancasila and the 1945 Constitution of the Republic of Indonesia, it is essential to implement sustainable economic development grounded in economic democracy, one of which is through the establishment of regional investment. The management of regional investment serves as a driving force for the regional economy, financing regional development, creating job opportunities, and enhancing regional competitiveness. Therefore, it is necessary to create a conducive, promotional investment climate that provides legal certainty, fairness, and efficiency while still considering national economic interests.

Previously, the Bandung Regency Government had established Regional Regulation Number 2 of 2019 on Investment, however, it no longer aligns with prevailing regulations, necessitating amendments and adjustments as articulated in this Regional Regulation.

II. ARTICLE BY ARTICLE

Article I

Article 1

The term "community" means to individuals or groups of individuals who are citizens of the Republic of Indonesia and have and/or engage in business activities in accordance with the provisions of legislation.

Article 10

Sufficiently clear.

Article 17

Sufficiently clear.

Article 19

Sufficiently clear.

Article 21

Sufficiently clear.

Article 25

Sufficiently clear.

Article 26

Section (1)

Sufficiently clear.

Section (2)

Sufficiently clear.

Section (3)

Point a

Sufficiently clear.

Point b

Reports related to the organization of training and technology transfer to Indonesian workers as companions are conducted when business actors employ foreign workers.

Article 27

Sufficiently clear.

Article 28

Sufficiently clear

Article 29

Sufficiently clear.

Article 30

Sufficiently clear.

Article 31

Sufficiently clear.

Article 34

Section 2

Point a

The term "legal certainty" means the principle that places law and the provisions of legislation as the basis for the Local Government in every policy and action in providing incentives and/or facilitating investments.

Point b

The term "equality" means equal treatment of investors without favoritism or advantages to any particular group, sector, or scale of business.

Point c

The term "transparency" means the openness of information in the provision of incentives and/or facilities to the community and/or investors.

Point d

The term "accountability" means the form of responsibility for the provision of incentives and/or facilities for investment.

Point e

The term "effective and efficient" means a rational and economic consideration, along with guarantees that impact productivity and public service improvement.

Article 35

Sufficiently clear.

Article 37

Section (1)

Point a

Reduction, alleviation, or exemption of regional taxes includes, among others:

- a. Adjustment of the Non-Taxable Value of Tax Objects (NJOPTKP) and the Taxable Value of Tax Objects (NJOP) for land and buildings;
- b. Provision of reductions, alleviations, or exemptions in certain cases on the principal of regional taxes and/or their penalties;
- c. Provision of reductions, alleviations, or exemptions for the Acquisition of Land and Building Rights Fee (BPHTB); and
- d. Instalment payments of regional taxes.

Point b

Reduction, alleviation, or exemption of regional levies includes, among others, levies for permits to construct residential buildings for low-income communities.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

Sufficiently clear.

Point f

Sufficiently clear.

Section (2)

Point a

Sufficiently clear.

Point b

The term "provision of facilities and infrastructure" means the ease of obtaining supportive facilities and infrastructure, including public infrastructure, provision of drinking water and sanitation, fire protection, health services, waste management, and the provision of industrial and supporting infrastructure.

Point c

The term "facilitation of land or location provision" includes ease in processing land ownership, providing data and information related to land and locations, and mediation for dispute resolution.

Point d

Sufficiently clear.

Point e

The simplification and acceleration of the licensing process through a one-stop integrated service is carried out in stages using an electronically integrated business licensing system.

Point f

Sufficiently clear.

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 m

Sufficiently clear.

Section (3)

Sufficiently clear.

Article 38A

Sufficiently clear.

Article 39

Point a

Sufficiently clear.

Point b

Sufficiently clear.

Point c

Sufficiently clear.

Point d

The term "specific locations" includes businesses that are situated in remote areas, underdeveloped regions, border areas, and/or strategic zones in accordance with the provisions of legislation.

Point e

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

Point f

Sufficiently clear.

Point g

Sufficiently clear.

Point h

Sufficiently clear.

Article II

Sufficiently clear.

SUPPLEMENT TO THE REGIONAL GAZETTE OF THE REGENCY OF BANDUNG
NUMBER 85.