

REGULATION OF THE REGENCY OF KARAWANG  
NUMBER 11 OF 2022  
ON  
LEVIES ON BUILDING APPROVALS AND  
LEVIES ON UTILIZATION OF FOREIGN WORKERS

BY THE BLESSINGS OF ALMIGHTY GOD

THE REGENT OF KARAWANG,

- Considering : a. that the imposition of certain licensing levies is one of the potential sources to support the efforts of Local Owned-Source Revenue to support efforts to improve services and accelerate the realization of public welfare and prosperity and equitable distribution of Regional development;
- b. that the regulation regarding several types of Certain Licensing Levies which have been based on Regulation of the Regency of Karawang Number 8 of 2013 on Certain Licensing Levies, as amended by Regulation of the Regency of Karawang Number 7 of 2016 on Amendments to Regulation of the Regency of Karawang Number 8 of 2013 on Certain Licensing Levies, and Regulation of the Regency of Karawang Number 7 of 2013 on Levies on the Extension of Permits to Employ Foreign Workers, are considered to be no longer in accordance with the development of policies and legislation, as well as demands and needs for regulating types of Certain Licensing Levies, so they need to be replaced;

- c. that based on the considerations referred to in point a and point b, it is necessary to issue a Regional Regulation on Levies on Building Approvals and Levies on the Utilization of Foreign Workers;

- Observing : 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 14 of 1950 on Establishment of Regency Areas within the Province of West Java (State Bulletin of the Republic of Indonesia of 1950) as amended by Law Number 4 of 1968 on the Establishment of the Regencies of Purwakarta and Subang by amending Law Number 14 of 1950 on the Establishment of Regency Areas within the Province of West Java (State Gazette of the Republic of Indonesia of 1968 Number 31, Supplement to the State Gazette of the Republic of Indonesia Number 2851);
3. Law Number 28 of 2002 on Buildings (State Gazette of the Republic of Indonesia of 2002 Number 134, Supplement to the State Gazette of the Republic of Indonesia Number 4247) as amended by Law Number 11 of 2020 on Job Creation (State Gazette of the Republic of Indonesia of 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
4. Law Number 13 of 2003 on Manpower (State Gazette of the Republic of Indonesia of 2003 Number 39, Supplement to the State Gazette of the Republic of Indonesia Number 4279), as amended by Law Number 11 of 2020 on Job Creation (State Gazette of the Republic of Indonesia of 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
5. Law Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286);
6. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement



to the State Gazette of the Republic of Indonesia Number 4355);

7. Law Number 23 of 2014 on Local Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times and last by Law Number 11 of 2020 on Job Creation (State Gazette of the Republic of Indonesia of 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
8. Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments (State Gazette of the Republic of Indonesia of 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);
9. Government Regulation Number 69 of 2010 on Procedures for Providing and Utilizing Incentives for Imposing Local Taxes and Local Levies (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
10. Government Regulation Number 18 of 2016 on Regional Apparatus (State Gazette of the Republic of Indonesia of 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 Amendment to Government Regulation Number 18 of 2016 on Regional Apparatus (State Gazette of the Republic of Indonesia of 2019 Number 187, Supplement to the State Gazette of the Republic of Indonesia Number 6402);
11. Government Regulation Number 12 of 2017 on Development and Supervision of Local Government Administration (State Gazette of the Republic of Indonesia of 2017 Number 73, Supplement to the State Gazette of the Republic of Indonesia Number 6041);
12. Government Regulation Number 12 of 2019 on Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to the State

Gazette of the Republic of Indonesia Number 6322);

13. Government Regulation Number 5 of 2021 on Administration of Risk-Based Business Licensing (State Gazette of the Republic of Indonesia of 2021 Number 15, Supplement to the State Gazette of the Republic of Indonesia Number 6617);
14. Government Regulation Number 6 of 2021 on Administration of Business Licensing in the Regions (State Gazette of the Republic of Indonesia of 2021 Number 16, Supplement to the State Gazette of the Republic of Indonesia Number 6618);
15. Government Regulation Number 10 of 2021 on Local Taxes and Local Levies in Order to Support Ease of Doing Business and Regional Services (State Gazette of the Republic of Indonesia of 2021 Number 305, Supplement to the State Gazette of the Republic of Indonesia Number 6622);
16. Government Regulation Number 16 of 2021 on Implementing Regulations of Law Number 28 of 2002 on Buildings (State Gazette of the Republic of Indonesia of 2021 Number 26, Supplement to the State Gazette of the Republic of Indonesia Number 6628);
17. Government Regulation Number 34 of 2021 on the Utilization of Foreign Workers (State Gazette of the Republic of Indonesia of 2021 Number 44, Supplement to the State Gazette of the Republic of Indonesia Number 6646);



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

HAS DECIDED:

To issue : REGIONAL REGULATIONS ON LEVIES ON BUILDING APPROVALS AND LEVIES ON THE UTILIZATION OF FOREIGN WORKERS.

CHAPTER I  
GENERAL PROVISIONS

Article 1

In this Regional Regulation:

1. Regency area means the Regency of Karawang Area.
2. Regent means the Regent of Karawang.
3. Local Government means the administration of government affairs by the Local Government and the Regional House of Representatives according to the principle of autonomy and **co-governance** with the principle of the widest autonomy in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.
4. Regency Government means the Regent as the administrator element of the local government that leads the implementation of government affairs which are the authority of the autonomous region.
5. Regional Apparatus means elements that assist the Regent and the Regional House of Representatives in administering Government Affairs which become the authority of the Region.
6. Investment and One-Stop Integrated Service Office (*Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu*) of the Regency of Karawang, hereinafter abbreviated as DPMPTSP, means a Regional Apparatus within the Local Government administering government affairs in the field

of investment and one-stop integrated services in the Region.

7. Public Works and Spatial Planning Office of the Regency of Karawang, hereinafter referred to as the Public Works and Spatial Planning Service, means a Regional Apparatus within the Local Government as a Technical Office administering government affairs in the field of Buildings.
8. Manpower and Transmigration Office of the Regency of Karawang, hereinafter referred to as the Manpower and Transmigration Office, means a Regional Apparatus that administers government affairs in the field of manpower and transmigration.
9. An entity means a group of people and/or capital that means a unit, whether doing business or not doing business which includes limited liability companies, private companies, other companies, state-owned enterprises, BUMDs, or village-owned enterprises, under any name and in any form, firms, congregations, cooperatives, pension funds, alliances, associations, foundations, mass organizations, socio-political organizations, or other organizations, institutions and other forms of entities, including collective investment contracts and permanent establishments.
10. Certain Licensing Levy, hereinafter referred to as Levy, means a regional levy as payment for certain services or permits specifically provided and/or granted by Local Government for the benefit of private persons or entities intended for the guidance, regulation, control and supervision of activities, space utilization, as well as the use of natural resources, goods, infrastructure, facilities or certain facilities to protect the public interest and maintain environmental sustainability.
11. Certain Licensing means a certain activity of local governments in the context of granting permits to private persons or Entity intended for the guidance, regulation, control and supervision of activities, **space utilization**, as well as the use of natural resources, goods, infrastructure,



facilities or certain facilities to protect the public interest and maintain environmental sustainability.

12. Building means a physical form of construction work that unites with the place of its location, partially or completely above and/or below in the soil and/or water, which functions as a place for humans to carry out their activities, whether for housing or residence, religious activities, business activities, social, cultural, or special activities.
13. Building Approval (*Persetujuan Bangunan Gedung*), hereinafter abbreviated as PBG, means a permit granted to Building owners to build, change, expand, reduce, and/or maintain Buildings in accordance with Building technical standards.
14. Certificate of Functional Eligibility of Building (*Sertifikat Laik Fungsi Bangunan Gedung*), hereinafter abbreviated as SLF, means a certificate given by the Local Government to certify the feasibility of building functions before it can be utilized.
15. Certificate of Building Ownership (*Surat Bukti Kepemilikan Bangunan Gedung*), hereinafter abbreviated as SPKBG, means a Letter of Proof of Right of ownership status of Building.
16. Foreign Worker (*Tenaga Kerja Asing*), hereinafter referred to as TKA, means a foreign citizen holding visa with the intention of working in the territory of Indonesia.
17. Employer of TKA means a legal entity or other that employs foreign workers by paying wages or other forms of compensation.
18. Plan for the Utilization of Foreign Workers (*Rencana Penggunaan Tenaga Kerja Asing*), hereinafter referred to as RPTKA means a plan for the utilization of foreign workers in certain positions for a certain period.
19. Legalization of Utilization of Foreign Workers Plan (*Pengesahan Rencana Penggunaan Tenaga Kerja Asing*), hereinafter referred to as Legalization of the RPTKA, means the approval for the Utilization of TKA which is legalized by the minister administering government affairs in the field

of manpower or appointed official.n

20. Compensation Fund for the Utilization of TKA (*Dana Kompensasi Penggunaan TKA*), hereinafter abbreviated as DKPTKA, means compensation that must be paid by the Employer of TKA for each TKA employed as non-tax state revenue or local revenue.
21. Legalization of Utilization of Foreign Workers Plan (*Pengesahan Rencana Penggunaan Tenaga Kerja Asing*), hereinafter referred to as Legalization of the RPTKA, means the approval for TKA Utilization which is legalized by the minister administering government affairs in the field of manpower or appointed official.
22. Subject of a Certain Licensing Levies hereinafter referred to as the Subject of the Levies mean a private person or Entity that obtains a particular permit from the Local Government.
23. Levy Payers hereinafter referred to as Levy Payers mean private persons or entities who according to the provisions of legislation are obligated to make levy payments. including collectors or cutters of Certain Licensing Levies.
24. Imposition mean a series of activities ranging from collecting data on the object and subject of the levy, determining the amount of levy payable to the collection of the levy to the Levy Payer and monitoring its deposit.
25. Collection mean the activity of collecting levies payable that are not or underpaid after being preceded by a Letter of Reprimand.
26. Levy Period means a certain period of time which is the deadline for the Levy Payer to utilize certain services and permits from the Local Government.
27. Regional Levy Deposit Letter (*Surat Setoran Retribusi Daerah*), hereinafter abbreviated as SSRD, means proof of payment or deposit of the levy that has been made using a form or has been made in another way to the regional treasury through a place of payment designated by the Regent.
28. Decision Letter of Regional Levy (*Surat Ketetapan Retribusi*



*Daerah*), hereinafter abbreviated as SKRD, means a levy decision letter that determines the amount of principal amount of levies payable.

29. Decision Letter of Overpayment Regional Levy (*Surat Ketetapan Retribusi Daerah Lebih Bayar*), hereinafter abbreviated as SKRDLB, means a levy decision letter that determines the amount of overpayment of the levy because the amount of the levy credit is greater than the levy payable or should not be owed.
30. Regional Levy Bill (*Surat Tagihan Retribusi Daerah*), hereinafter abbreviated as STRD, mean a letter to carry out levy bills and/or administrative sanctions in the form of interest and/or fines.
31. Regional General Cash Account means an account where the Regional money is deposited which is determined by the Regent to hold all Regional Revenues and pay all Regional Expenditures at the designated bank.
32. Examination means a series of activities to collect and process data, information, and/or evidence that is carried out objectively and professionally based on an examination standard to test compliance with the fulfillment of levy payer and/or for other purposes in order to implement the provisions of legislation on regional levies.
33. Investigation of criminal acts in the field of levy means a series of actions carried out by the Investigator to search and collect evidence that with that evidence makes clear the criminal act in the levy that occurred and found the suspect.
34. Central Government means the President of the Republic of Indonesia who holds the power of the government of the Unitary State of the Republic of Indonesia assisted by the Vice President and ministers as referred to in the 1945 Constitution of the Republic of Indonesia.
35. Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah*), hereinafter abbreviated as APBD, means the regional annual financial plan established by Regional Regulations.

36. Regional Levy hereinafter referred to as Levy means a Regional levy as payment for services or granting permits specifically provided and/or granted by the Local Government for the benefit of private persons or Entities.
37. Building Infrastructure and Facilities mean a completeness facility inside and outside the Building that supports the fulfillment of the implementation of the function of the Building.

## CHAPTER II CERTAIN LICENSING LEVIES

### Part One Types of Certain Licensing Levies

#### Article 2

Types of Certain Licensing Levies regulated in this Regional Regulation include:

- a. Levies on Building Approvals; and
- b. Levies on the Utilization of Foreign Workers.

### Part Two Levies on Building Approvals

#### Paragraph 1

Name, Object and Subject of Levies

#### Article 3

Under the name of PBG Levy, a Levy is levied for the issuance of PBG and SLF Buildings or Building Facilities.

#### Article 4

- (1) The object of the PBG Levy as referred to in Article 3 is the issuance of PBG and SLF.
- (2) PBG and SLF Issuance Services as referred to in section (1) include consulting services for meeting technical standards, issuance of PBG, building inspections,



issuance of SLF and SBKBG and printing SLF plaques.

- (3) The issuance of PBG and SLF as referred to in section (1) is given for the application for approval:
  - a. New construction;
  - b. Buildings that have been built and do not yet have PBG and/or SLF; or
  - c. PBG Changes.
- (4) The PBG Services Changes as referred to in section (3) point c include:
  - a. changes in the function of the Buildings;
  - b. changes in the layers of the Buildings;
  - c. changes in the area of the Buildings;
  - d. visible changes to the Buildings;
  - e. changes in the specifications and dimensions of components in buildings that affect safety and/or health aspects;
  - f. strengthening of Buildings against moderate or severe damage;
  - g. protection and/or development of heritage Buildings; or
  - h. renovation of Buildings located in the cultural heritage area.
- (5) The PBG Service Changes as referred to in Section (5) are not required to:
  - a. Maintenance Work; and
  - b. Care Work.
- (6) Excluding the PBG Levy Object as referred to in section (1) is the issuance of PBG and SLF for buildings owned by the central government, local government and/or buildings for religious activity.

#### Article 5

- (1) The subject of the PBG Levies is any individual or entity that obtains PBG and SLF from the Local Government.
- (2) The PBG Levy Payer, hereinafter referred to as the Levy Payer, is a private person or entity who is obligated to make PBG Levies payments

## Paragraph 2

### How to Measure Service Usage Rate

#### Article 6

- (1) The amount of PBG Levies payable is calculated based on the multiplication between the level of service usage of service provision and the unit price of the PBG Levies.
- (2) The level of service use for the provision of services as referred to in section (1) is measured based on a formula that reflects the cost of providing services.
- (3) The unit price of the PBG Levies as referred to in section (1), consists of:
  - a. locality index and Highest Unit Price Standard for Buildings; or
  - b. Unit price of Building Infrastructure levy for Building Infrastructure.
- (4) The formula as referred to in section (2) consists of a formula for:
  - a. Buildings; and
  - b. Building Infrastructure.
- (5) The formula as referred to in section (4) point a consists of:
  - a. Total floor area;
  - b. Integrated index; and
  - c. The building index of the constructed buildings.
- (6) The formula as referred to in section 4 point b consists of:
  - a. Volume;
  - b. Building Infrastructure Index; and
  - c. The building index of the constructed buildings.

## Paragraph 3

### Principles and Objectives in the Stipulation of Rate

#### Article 7

- (1) The principles and objectives of the stimulation of the amount of PBG Levy rate are based on the purpose of covering part of the costs of the issuance of PBG and SLF.



- (2) The cost of i the issuance of PBG and SLF as referred to in section (1) includes the issuance of PBG and SLF documents, inspection of Building supervisors, law enforcement, administration, and the cost of negative impacts of issuance PBG and SLF.

#### Paragraph 4

#### Structure and Amount of Levy Rates

#### Article 8

- (1) The structure and amount of the PBG Levy rate, its calculation based on the activities of checking the fulfillment of technical standards and consulting services for:

a. Buildings

Levy on Building Approval Rate for Buildings, calculated based on Total Floor Area (LLt) multiplied by Locality Index (Ilo) multiplied by Highest Unit Price Standard (SHST) multiplied by Integrated Index (It) multiplied by Constructed Building Index (Ibg) or by the formula:

$$LLt \times (Ilo \times SHST) \times It \times Ibg$$

b. Building Infrastructure

Rate for Levy on Building Approval for Building

$$V \times I \times Ibg \times HSpbg$$

Infrastructure Building, calculated based on Volume (V) multiplied by Building Infrastructure Index (I) multiplied by Building Index (I) multiplied by Building Index (Ibg) multiplied by unit price of building infrastructure levy (HSpbg) or by the formula:

- (2) The integrated index as referred to in section (1) is calculated based on the function index (If) multiplied by

$$If \times \sum (bp \times Ip) \times Fm$$

the sum of the parameter weights (bp) multiplied by the parameter index (Ip) multiplied by the ownership factor (Fm) or by the formula:

## Article 9

The details of the calculation, structure and amount of the PBG Levy rate, are listed in Annex I, which is an integral part of this Regional Regulation.

## Part Three

## Levies on the Utilization of Foreign Workers

### Paragraph 1

### Name, Object, and Subject of Retribution

## Article 10

Under the name of Levies on the Utilization of Foreign Workers, a Levy is levied which comes from the payment of DKPTKA for the service of legalization of RPTKA extension for TKA who work in the Regency area.

## Article 11

- (1) The object of the PTKA Levy is the legalization of the RPTKA extension for TKA working in the Regional area.
- (2) Excluding the Object of Levies on the Utilization of Foreign Workers, namely TKA Employers are:
  - a. government institutions;
  - b. representatives of foreign countries;
  - c. international bodies;
  - d. social institutions;
  - e. religious institutions; and
  - f. certain positions in educational institutions in accordance with the provisions of legislation.

## Article 12

- (1) The subject of the Levies on the Utilization of Foreign Workers is TKA                      Employers who employ TKA in the



Regency area.

- (2) The subject of Levies as referred to in section (1) is a levy payer.

#### Paragraph 2

#### How to Measure Service Usage Rate

#### Article 13

The level of use of TKA use services is measured based on the number of issuances and the period of the TKA Use Plan by TKA Employers in hiring TKA in the Regency area.

#### Paragraph 3

#### Principles and Objectives in the Stipulation of Rate

#### Article 14

- (1) The principles and objectives in stipulation of rate for the Levies on the Utilization of Foreign Workers are based on the purpose of partially closing the implementation of the Legalization of RPTKA Extension.
- (2) The cost of providing the Legalization of the RPTKA Extension as referred to in section (1) includes the issuance of the Legalization of the RPTKA Extension document, supervision in the field, law enforcement, administration and the cost of negative impacts of issuance of the Legalization of the Extension of TKA Utilization Plan, and activities to develop the expertise and skills of the local workforce.
- (3) Activities to develop the expertise and skills of the local workforce as referred to in section (2) include:
  - a. assistance in facilities and/or infrastructure of private or government job training institutions;
  - b. development and expansion of job training activities in each region in the Regency Area; and
  - c. improved education and training of the local workforce.

Paragraph 4  
Structure and Amount of Levy Rates

Article 15

The structure and amount of the Levies on the Utilization of Foreign Workers rate are listed in Annex II which is an integral part of this Regional Regulation.

CHAPTER III  
REVIEW OF THE AMOUNT OF LEVY RATE

Article 16

- (1) Certain Licensing Levy rates are reviewed at most once every 3 (three) years.
- (2) For the review of the PBG levies rate as referred to in section (1) only against the amount of price/index in the HSBGN/SHST table and the Locality Index.
- (3) The review of the Rate of Certain Licensing Levies as referred to in section (1) is carried out by taking into account the price index and regional economic development.
- (4) The stipulation of the rate for Certain Licensing Levies as a result of the review as referred to in section (1), is stipulated in the Regent Regulation.

CHAPTER IV  
IMPOSITION AREA

Article 17

All types of Certain Licensing Levies as referred to in Article 2, are imposed in the Regency area.

CHAPTER V



## LEVY IMPOSITION

### Part One

#### Imposition Procedures

##### Article 18

The imposition of Certain Licensing Levies cannot be collected by third party.

##### Article 19

Payment of Certain Licensing Levies must be paid in full both in cash and non-cash.

##### Article 20

The imposition of Certain Licensing Levies for the types of Levies on Building Approvals is carried out by the Regional Apparatus in charge of government affairs in the field of Investment and One-Stop Integrated Services.

##### Article 21

The imposition of Certain Licensing Levies for the types of Levies on the Utilization of Foreign Workers is carried out by the Regional Apparatus in charge of government affairs in the field of manpower.

##### Article 22

- (1) Certain Licensing Levies are levied using SKRD or other equivalent documents.
- (2) Other equivalent documents as referred to in section (1) may be in the form of a payment warrant and/or notification issued by the Ministry in charge of manpower affairs for the Levies on the Utilization of Foreign Workers.

##### Article 23

- (1) Any levy payable under the SKRD by the levy payer is paid based on the provisions of legislation.
- (2) Payment is made in the Regional Treasury through a Bank

appointed by the Regent according to the specified time using:

- a. SKRD; or
  - b. Other equivalent documents.
- (3) The Regent determines the due date for payment and deposit of the outstanding levy no later than 30 (thirty) days from the issuance of the SKRD or other equivalent document.
  - (4) Further provisions regarding the procedure for imposition, determining payments and the place of payment of levies are regulated in the Regent Regulation .

#### Article 24

- (1) In the event that the Levy Payer cannot pay off the payment of the Levy as referred to in section (1) may request a delay in the payment and/or installment of the Levy to the Regent.
- (2) The Regent upon the application of the Levy Payer after fulfilling the specified conditions may give approval to the Levy Payer to pay in installments or delay the payment of the PBG Levy.
- (3) Levy Payer given a delay in payment and/or installment of the Levy by the Regent as referred to in section (1) cannot pay off until a predetermined period of time, subject to administrative sanctions.
- (4) Administrative sanctions as referred to in section (2) are in the form of interest of 2% (two hundredths) of the levy that is delayed every month.
- (5) Further provisions regarding installment procedures, and delays in payment of PBG Levy as referred to in section (1) to section (4) are regulated in the Regent Regulation.

#### Part Two

##### Billing

#### Article 25

- (1) Collection of payable Certain Licensing Levies that are not



or underpaid is carried out using the STRD.

- (2) The collection of Certain Licensing Levies payable as referred to in section (1) is preceded by a letter of reprimand / warning / other similar letters.
- (3) The issuance of a letter of reprimand/warning/other similar letters as referred to in section (2) is the initial act of the levy collection issued after 30 (thirty) days from the due date of payment.
- (4) Within 30 (thirty) days after the date of the Letter of Reprimand/Warning/other similar Letters, the Levy Payer must pay off the levy payable.
- (5) Letter of Reprimand/Warning/Other similar Letters as referred to in section (2) is issued by the appointed Officials.
- (6) Further provisions regarding the procedure for collecting and issuing Letters of Reprimand / Warning / other similar Letters are regulated in Regent Regulation.

### Part Three

#### Utilization

#### Article 26

- (1) The utilization of the revenue of type of Certain Licensing Levy as referred to in Article 2 is prioritized to fund activities directly related to the implementation of the service concerned.
- (2) Provisions regarding the allocation of the utilization of Levy revenues as referred to in section (1) are stipulated in the Regional Regulation on Local Budget.

### CHAPTER V

#### REFUND OF OVERPAYMENT

#### Article 27

- (1) For the overpayment of the PBG Levies, the Levy Payer may submit an application for return to the Regent by stating:

- a. name and address of the Levy Payer;
  - b. the period of the Levy;
  - c. the amount of the overpayment; and
  - d. the short and obvious reason.
- (2) The Regent within a period of not more than 6 (six) months, from the receipt of the application for refund of the overpayment of the Levy as referred to in section (1), must give a decision.
  - (3) If the period as referred to in section (2) has been exceeded and the Regent does not give a decision, the application for refund of the Levy payment is considered to be granted and the SKRDLB must be issued within a period of no more than 1 (one) month.
  - (4) If the Levy Payer has other Levy payable, the overpayment of the Levy as referred to in section (1) is immediately taken into account to pay off the Levy debt in advance.
  - (5) The return of the overpayment of the Levy as referred to in section (1) is made within a period of not more than 2 (two) months from the issuance of the SKRDLB.
  - (6) If the refund of the overpayment of the Levy is made after 2 (two) months, the Regent provides an interest reward of 2% (two hundredths) a month for the late payment of the overpayment of the Levy.
  - (7) Further provisions regarding the procedure for returning the overpayment of the Levy as referred to in section (1) are regulated in the nature of the Regent Regulation.

## CHAPTER V EXAMINATION

### Article 28

- (1) The Regent is authorized to conduct an examination to test compliance with the obligations of the Levy obligations in order to implement the Levy legislation.
- (2) The examined Levy Payer must:
  - a. showing and/or lending books or records, documents on which they are based and other documents



- relating to the object of the Levy payable;
  - b. provide an opportunity to enter a place or room as deemed necessary and provide assistance for the smooth running of the examination; and/or
  - c. provide the necessary particulars.
- (3) Further provisions regarding the procedure for the examination of the Levy are regulated in Regent Regulation.

## CHAPTER VII IMPOSITION INCENTIVES

### Article 29

- (1) Institution carrying out the imposition of Certain Licensing Levies may be provided incentives on the basis of certain performance achievements.
- (2) The provision of incentives as referred to in section (1) is determined through the Local Budget.
- (3) Further provisions regarding the procedures for provision and utilization of incentives as referred to in section (1) are regulated in the Regent Regulation with reference to the provisions of the legislation.

## CHAPTER VIII GUIDANCE AND SUPERVISION

### Article 30

The guidance and supervision of the imposition of PBG Levies and PTKA Levies are carried out by the Technical Office in accordance with the provisions of legislation.

## CHAPTER IX ADMINISTRATIVE SANCTIONS

### Article 31

In the event that the PBG Levy Payer and PTKA Levy do not pay on time or underpay, administrative sanctions are imposed in the form of interest of 2% (twohundredths) every month of the Levy payable that is not or underpaid and billed using the STRD.

## CHAPTER X INVESTIGATION

### Article 32

- (1) Certain Civil Service Officials within the Local Government are given special authority as Investigators to investigate criminal acts in the field of Levies, as referred to in the Criminal Procedure Law.
- (2) The investigators as referred to in section (1) are certain civil servant officials within the Local Government who are appointed by authorized officials in accordance with the provisions of legislation.
- (3) The investigator's authority as referred to in section (1) is:
  - a. receive, search, collect, and examine information or reports related to criminal acts in the field of Levies so that the information or report becomes more complete and clearer;
  - b. research, search, and collect information about private persons or Entity about the correctness of acts committed in connection with the criminal act of the



Levies;

- c. request information and evidence from private persons or Entities in connection with criminal acts in the field of Levies;
  - d. examine books, records and other documents relating to criminal acts in the field of Levies;
  - e. conduct searches to obtain evidence of books, records, and other documents, and conduct seizures of such evidence;
  - f. request the assistance of experts in the context of carrying out the task of investigating criminal acts in the field of Levies;
  - g. order to stop and/or prohibit a person from leaving the room or premises while the examination is in progress and check the identity of the person, object, and/or document being carried;
  - h. photographing a person relating to a criminal offence of Levies;
  - i. calling people to be heard and examined as suspects or witnesses;
  - j. stop the investigation; and/or
  - k. conduct other necessary actions for the smooth investigation of criminal acts in the field of Levies in accordance with the provisions of legislation.
- (4) The investigator as referred to in section (1) notifies the start of the investigation and submits the results of the investigation to the Public Prosecutor through the Investigator of the Indonesian Police, in accordance with the provisions stipulated in the Criminal Procedure Law.

## CHAPTER XI

### CRIMINAL PROVISIONS

#### Article 33

- (1) Levy Payer that does not carry out its obligations to the detriment of regional finances is threatened with imprisonment for a maximum of 3 (three) months or a

maximum fine of 3 (three) times the amount of the Levy payable that is not or underpaid.

- (2) Levy Payer that do not carry out payments for the Utilization of TKA are subject to fines in accordance with the provisions of the legislation regulating the Utilization of TKA.
- (3) The criminal act as referred to in section (1) is an offense.
- (4) The fine as referred to in section (1) and section (2) is state revenue.

## CHAPTER XII

### MISCELLANEOUS PROVISIONS

#### Article 34

Technical provisions regarding the implementation of the issuance of permits in the field of Certain Licensing Levies as referred to in Article 2, are carried out based on the provisions of related sectoral legislation.

## CHAPTER XIII

### WAIVERS, REDUCTIONS, AND EXEMPTIONS OF LEVIES

#### Article 35

- (1) The Regent may grant a reduction, waiver and exemption of the Levies.
- (2) The provision of reduction, waivers and exemptions of levies as referred to in section (1) by taking into account the ability of the Levy Payer and/or the object of the Levies.
- (3) Further provisions regarding the procedures for reducing, waivers and exemptions from levies as referred to in section (1) are regulated in the Regent Regulation.



## CHAPTER XIV TRANSITIONAL PROVISIONS

### Article 36

- (1) All permits relating to the service of the Certain Licensing Levies as referred to in Article 2 that have been issued before the enforcement of this Regional Regulation are declared to remain effective until any adjustments based on this Regional Regulation are exempted from other provisions.
- (2) Levy Payer that apply for PBG for buildings that previously had an IMB are not subject to PBG levies as long as there are no building changes.

### Article 37

All permits relating to the Certain Licensing Levies that are in process after this Regional Regulation is promulgated, are guided by the provisions regulated in this Regional Regulation.

## CHAPTER XV CLOSING PROVISIONS

### Article 38

At the time this Regional Regulation comes into force:

- a. Article 4 to Article 19 of Regulation of the Regency of Karawang Number 8 of 2013 on Certain Licensing Levies (Regional Gazette of the Regency of Karawang 2013 Number 8), as amended by Regulation of the Regency of Karawang Number 7 of 2016 on Amendments to Regulation of the Regency of Karawang Number 8 of 2013 on Certain Licensing Levies (Regional Gazette of the Regency of Karawang of 2016 Number 7); and
- b. Regulation of the Regency of Karawang Number 7 of 2013 on Levy on Extension of Permits to Employ Foreign Workers (Regional Gazette of the Regency of Karawang of 2013 Number 7), is repealed and declared ineffective.

Article 39

Implementing Regulations of the Regulation of Regency of Karawang Number 8 of 2013 on Certain Licensing Levies (Regional Gazette of the Regency of Karawang of 2013 Number 8), as amended by Regulation of the Regency of Karawang Number 7 of 2016 on Amendment to Regulation of the Regency of Karawang Number 8 of 2013 on Certain Licensing Levies (Regional Gazette of the Regency of Karawang of 2016 Number 7), and Regulation of the Regency of Karawang Number 7 of 2013 on Levy on Extension of Permits to Employ Foreign Workers (Regional Gazette of the Regency of Karawang of 2013 Number 7), are declared to remain effective to the extent not contrary to the provisions in this Regional Regulation.

Article 40

The implementing regulations of this Regional Regulation must be issued not later than 6 (six) months from the time this Regional Regulation is promulgated.

Article 41

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 Karawang.

Issued in Karawang  
on 1 November 2022

REGENT OF KARAWANG,

signed

CELLICA NURACHADIANA

Promulgated in Karawang  
on 1 November 2022

SECRETARY OF THE REGENCY OF KARAWANG,

signed

ACEP JAMHURI

REGIONAL GAZETTE OF THE REGENCY OF KARAWANG OF 2022 NUMBER 11

Jakarta, 12 April 2023

Has been translated as an Official Translation  
on behalf of Minister of Law and Human Rights  
of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,



ELUCIDATION  
OF  
REGULATION OF THE REGENCY OF KARAWANG  
NUMBER 11 OF 2022  
ON  
LEVIES ON BUILDING APPROVALS AND  
LEVIES ON UTILIZATION OF FOREIGN WORKERS

1. GENERAL

Certain Licensing Levies as one of the sources of Local Owned-Source Revenue which is very potential and can be used as a mainstay for local governments as a source of funding in an effort to support the implementation of local government and improve services to the public, in order to accelerate the realization of public welfare and prosperity and equitable development in the Region.

Along with the development of policies and legislation , it has an impact on the determination of type of Certain Licensing Levies that are the authority of local governments to impose, implications for type of Certain Licensing Levies that are the right and authority of the Local Government of the Regency of Karawang to be collected to the community in the Regency of Karawang area based on Regulation of the Regency of Karawang Number 7 of 2016 on Amendment to Regulation of the Regency of Karawang Number 8 of 2013 on Certain Licensing Levies, and Regulation of the Regency of Karawang Number 7 of 2013 on Levies on Extension of Permits to Employ Foreign Workers, so that the Local Government of the Regency of Karawang considers it is necessary to make adjustments to the nomenclature of several types of Certain Licensing Levies that have been determined by the Central Government based on the provisions of legislation.

On the other hand, the legal consequences of not following up on the



Central Government's policy by the Local Government of the Regency of Karawang are related to the determination of the nomenclature of several types of Certain Licensing Levies that are the authority of the Local Government of the Regency of Karawang, the Local Government of the Regency of Karawang does not have the right and authority to impose and/or receive activities carried out by people or entities classified as in several types of Certain Licensing Levies, and this will certainly affect the contribution of Local Owned-Source Revenue from the Certain Licensing Levy sector.

In connection with the foregoing, Local Government of the Regency of Karawang, in accordance with one of the elements of local government administration based on the provisions of legislation and the direction and policies of the Central Government, takes a policy to reorganize regulations regarding the nomenclature of several types of Certain Licensing Levies that are adjusted to the policies set by the Central Government in order to realize policy synergy and support National Strategic Program, so that the imposition of type of Certain Licensing Levies can be carried out effectively, efficiently, and optimally in supporting efforts to increase Local Owned-Source Revenue of the Local Government of the Regency of Karawang from the Certain Licensing Levies sector, through the establishment of Regulation of the Regency of Karawang on Certain Licensing Levies.

## II. ARTICLE BY ARTICLE

### Article 1

Sufficiently clear.

### Article 2

Sufficiently clear.

### Article 3

Sufficiently clear.

### Article 4

Sufficiently clear.

### Article 5

Sufficiently clear.

Article 6

Sufficiently clear.

Article 7

Sufficiently clear.

Article 8

Sufficiently clear.

Article 9

Sufficiently clear.

Article 10

Sufficiently clear.

Article 11

Sufficiently clear.

Article 12

Sufficiently clear.

Article 13

Sufficiently clear.

Article 14

Sufficiently clear.

Article 15

Sufficiently clear.

Article 16

Sufficiently clear.

Article 17

Sufficiently clear.



Article 18

Sufficiently clear.

Article 19

Sufficiently clear.

Article 20

Sufficiently clear.

Article 21

Sufficiently clear.

Article 22

Sufficiently clear.

Article 23

Sufficiently clear.

Article 24

Sufficiently clear.

Article 25

Sufficiently clear.

Article 26

Sufficiently clear.

Article 27

Sufficiently clear.

Article 28

Sufficiently clear.

Article 29

Sufficiently clear.

Article 30

Sufficiently clear.

Article 31

Sufficiently clear.

Article 32

Sufficiently clear.

Article 33

Sufficiently clear.

Article 34

Sufficiently clear.

Article 35

Sufficiently clear.

Article 36

Sufficiently clear.

Article 37

The term in process means the SKRD and STRD that have been issued but have not made payments, with the enforcement of this Regional Regulation declared void.

Article 38

Sufficiently clear.

Article 39

Sufficiently clear.

Article 40

Sufficiently clear.

Article 41

Sufficiently clear.



ANNEX I TO  
REGULATION OF THE REGENCY OF  
KARAWANG  
NUMBER 11 OF 2022  
ON LEVY ON BUILDING APPROVAL AND  
UTILIZATION OF FOREIGN WORKERS

STRUCTURE AND AMOUNT OF LEVY RATES ON BUILDING APPROVALS

a. Building Levy Calculation

The levy is levied on PBG applicants by the Local Government for consulting services for meeting technical standards, issuing PBGs, building inspections, issuing SLF and SBKBG, and printing SLF plaques.

<u>Levy Calculation Formula</u>	
Levy value (Nr):	$LLt \times (Ilo \times SHST) \times It \times Ibg$
LLt	$: \sum(LLi + LBi)$
It: If x	$\sum(bp \times Ip) \times Fm$

LLt	: Total Floor Area
SHST	: The highest Unit Price Standard, or what was before this Government Regulation was known as HSBGN (Unit Price of State Building Buildings)
Joy	: Locality Index, which is a multiplier percentage against SHST set by local governments, with a value of at most 0.5%
It	: Integrated Indices
Ibg	: Built-up BG Index
Linen	: I-th Floor Area
Lbi	: Basement Area to-i
If	: Function Index
Bp	: Parameter Weights
Ip	: Parameter index
Fm	: Ownership factors

Information:

a. Highest Unit Price Standard (SHST)

The SHST used in the calculation of the levy is the SHST for the Building of a simple state building. This SHST is used for the calculation of the levy of all buildings (government-owned and not government-owned) and the amount is regulated in the REGENT'S REGULATION ON THE UNIT PRICE OF CONSTRUCTION OF STATE BUILDINGS, STATE HOUSES, AND FENCES.

b. SHST is calculated using the Highest Unit Price Standard Calculation application provided by the Ministry of PUPR through [simbg.pu.go.id](http://simbg.pu.go.id)

c. Locality Index (Ilo)

Ilo set at 0.5 %

d. Integrated Index (It)

Integrated Index Table (It)

Function	Index Function (If)	Classification	Weight Parameter (bp)	Parameter	Index Parameter (Ip)
Business	0,7	Complexity	0,3	a. Simple b. Not Simple	1 2
Effort (UMKM - Prototype)	0,5	Permanence	0,2	a. Non Permanent b. Permanent	1 2
Residence		Height	0,5	*) Following the Table Coefficient of Quantity Floor	*) Following the Table Coefficient of Quantity Floor
a. < 100 m <sup>2</sup> and < 2 floor	0,15				
b. > 100 m <sup>2</sup> and > 2 floor	0,17				
Religious	0				
Function Special	1				
Socio-Cultural	0,3	Ownership Factor (FM)		a. Country	0
Doubles / Mixed				b. Individuals / Business Entities	1
a. Area < 500 m <sup>2</sup> and < 2 floor	0,6				
b. Broad > 500 m <sup>2</sup> and > 2 floors	0,8				

Coefficient Table of Number of Floors

Number of Floors	Coefficient Number of Floors	Number of Floors	Coefficient Number of Floors
Basemen 3 lapis + (n)	1.393 + 0.1 (n)	28	1,656
Basemen 3 lapis	1,393	29	1,666
Basemen 2 lapis	1,299	30	1,676
Basemen 1 lapis	1,197	31	1,686
1	1	32	1,695
2	1,090	33	1,704
3	1,120	34	1,713
4	1,135	35	1,722
5	1,162	36	1,730
6	1,197	37	1,738
7	1,236	38	1,746
8	1,265	39	1,754
9	1,299	40	1,761
10	1,333	41	1,768
11	1,364	42	1,775
12	1,393	43	1,782
13	1,420	44	1,789
14	1,445	45	1,795
15	1,468	46	1,801
16	1,489	47	1,807
17	1,508	48	1,813
18	1,525	49	1,818
19	1,541	50	1,823
20	1,556	51	1,828
21	1,570	52	1,833
22	1,584	53	1,837
23	1,597	54	1,841
24	1,610	55	1,845
25	1,622	56	1,849
26	1.634	57	1.853



Number of Floors	Coefficient Number of Floors
59	1,859
60	1,862
60+(n)	1.862+0.003 (n)

Information:

- For basement it is called the Coefficient of the number of layers;
- Flooring is called the Coefficient of the number of floors;
- The coefficient of the number of floors/layers is used according to the number of floors or layers of basemen in the building.
- Above the 3 layers of basemen, a coefficient is added to 0.1 per layer.
- Above 60 floors, the coefficient is added to 0.003 per floor.

BG Height Coefficient =

$$\frac{(\sum (LLi \times KL)) + \sum (LBi \times KB))}{(\sum LLi + \sum LBi)}$$

LLi: i-th Floor Area

KL: Coefficient of number of floors

LBi: i-th Basement Area

KBi: Coefficient of Number of layers

e. Building Built Building Index (Ibg)

Built-up BG Index Table (Ibg)

Types of Development	Built-up BG Index
New Building	1
BG Rehabilitation/Renovati on a. Keep b. Heavy	0,45 x 50% = <b>0,225</b> 0,65 x 50% = <b>0,325</b>
Preservation/Restoration  a. Primary b. Intermediate c. Main	  0,65 x 50% = <b>0,325</b> 0,45 x 50% = <b>0,225</b> 0,30 x 50% = <b>0,150</b>

f. Example of Building Levy Calculation

1) Case study of new type 36 residential house in Karawang Regency

Building Data

Function : Residential  
Building Area (Lt) : 36 m2  
Height : 1 floor  
Location : Karawang Regency  
Ownership : Private  
Simple SHST BG : Rp. 4.470.000,- (eg)  
Locality Index : 0.5%

Function	Function Index	bp x Ip		Classification and Parameters	
Residential Homes	0,15	0,30 x 1	= 0,30	Complexity:	<b>Simple</b>
		0,20 x 2	= 0,40	Permanence:	<b>Permanent</b>
		0,50 x 1	= 0,50	Height:	<b>1 floor</b>
		Σ (bp x Ip)	= 1,20	Ownership:	<b>Individual</b>
Ownership Factor (Individual) = 1					
Integrated Index (It): 0.15 x 1.20 x 1 = <b>0.18</b>					

How to calculate the PBG Levy value : Total Floor Area (LLt) x (locality index x SHST) x Integrated Index (It) x Built BG Index  
:  $36 \times (0.5\% \times \text{Rp. } 4.470,000) \times 0.18 \times 1$   
: Rp144. 828

2) Case study of a new restaurant building in Karawang Regency

Building Data

Function : Business  
Building Area (Lt) : 738<sup>m2</sup>  
Height : 3 floors  
Location : Karawang Regency  
Ownership : Private  
Simple SHST BG : Rp.4.470.000,- (eg)  
Locality Index: 0.5%

Function	Function Index	bp x Ip		Classification and Parameters	
Business	0,7	0,30 x 2	= 0,60	Complexity:	<b>Not Simple</b>
		0,20 x 2	= 0,40	Permanence:	<b>Permanent</b>
		0,50 x 1,120	= 0,56	Height:	<b>3 floors</b>
		Σ (bp x Ip)	= 1,56	Ownership:	<b>Individual</b>
Ownership Factor (Individual) = 1					
Integrated Index (It): 0.7 x 1.56 x 1 = <b>1.092</b>					

How to calculate the PBG Levy value : Total Floor Area (LLt) x (locality index x SHST) x Integrated Index (It) x Built BG Index  
:  $738 \times (0.5\% \times \text{Rp } 4.470,000) \times 1,092 \times 1$   
: Rp 18. 011. 776



b. Calculation of Building Infrastructure Levy

BG infrastructure levy calculation formula =

$$V \times I \times Ibg \times HSpbg$$

Information:

V= Volume

I= Building Infrastructure Index

Ibg= Awakened BG Index

HSpbg= Unit price of Building Infrastructure Levy

a. Example of Building Infrastructure Levy Calculation

1) Case study of new swimming pool infrastructure in Karawang Regency

Building Data

Pool Length : 23.5 m

Pool Width : 14 m

Location: Karawang Regency

Ownership: Private

Unit Price Levy: Rp. 30.000 / m<sup>2</sup>

Infrastructure Index (New): 1

Built-up BG index (Ibg): 1

How it is calculated : Volume (V) x HSpbg x Infrastructure Index (I) x Built BG Index  
: (23,5 x 14) x 30.000 x 1 x 1  
: Rp.9,870,000

Table  
Building Infrastructure Index

NO	TYPES OF INFRASTRUCTURE	BUILDING	UNIT PRICE OF INFRASTRUCTURE RE LEVY (Rp.)	BUILDING INFRASTRUCTURE INDEX (I)		
				NEW CONSTRUCTION	HEAVILY DAMAGED/CONSTRUCTION WORK OF 65% OF BUILDINGS	MODERATELY DAMAGED/ CONSTRUCTION WORK OF 45% OF BUILDINGS
1	2	3	4	5	6	7
1.	Restrictor/restraint/safety construction	Fence	RpRP.10,500 /m <sup>1</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Embankment/ <i>Retaining wall</i>	RpRP.7,500 /m <sup>1</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Kaveling/Persil boundary trap	Rp7,500 /m <sup>1</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
2.	Construction of site entry markers	Gate	Rp30,000 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Gate	Rp 30,000 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
3.	Pavement construction	Road	Rp6.750 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Ceremonial Square	Rp6.750 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Open Sports Field	Rp6.750 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
4.	Construction of asphalt, and concrete pavements		Rp6,000 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
5.	<i>Grassblock</i> pavement construction		Rp4,500 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
6.	Connecting construction	Bridge	Rp60,000 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		<i>Box Culvert</i>	Rp10,500 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
7.	Construction of connectors (bridges between buildings)		Rp60,000 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
8.	Connecting construction (people/goods crossing bridges)		Rp39,000 / m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
9.	Connecting construction (underground bridge/ <i>Underpass</i> )		Rp60,000 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225



NO	TYPES OF INFRASTRUCTURE	BUILDING	UNIT PRICE OF INFRASTRUCTURE LEVY (HSPBG)	BUILDING INFRASTRUCTURE INDEX (I)		
				NEW DEVELOPMENT	HEAVILY DAMAGED/CONSTRUCTION WORK OF 65% OF BUILDINGS	MODERATELY DAMAGED/ CONSTRUCTION WORK OF 45% OF BUILDINGS
1	2	3	4	5	6	7
10.	Pool construction/ underground reservoirs	Swimming pool	Rp30,000 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Water treatment ponds <i>underground reservoirs</i>	Rp18,000 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
11.	Construction of <i>septic tanks</i> , infiltration wells		Rp 21,000 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
12.	Tower construction	<i>Reservoir</i> tower	Rp90,000 /5m <sup>2</sup> (maximum area 5m <sup>2</sup> , the rest of each multiple is calculated as 1 unit)	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Chimney	Rp90,000 /5m <sup>2</sup> (maximum area 5m <sup>2</sup> , the rest of each multiple is calculated as 1 unit)	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
13.	Water tower construction		Rp 90,000 /5m <sup>2</sup> (maximum area 5m <sup>2</sup> , the rest of each multiple is calculated as 1 unit)	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
14.	Monument construction	Monument	Rp500.000 /Unit	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Statue	Rp500.000 /Unit	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Inside the parcel	Rp500.000 /Unit	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Outside the parcel	Rp500.000 /Unit	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
15.	Construction of electrical installations/substations	Electrical installations	Rp300.000 /Unit (maximum area 10 m 2. if there is an additional unit area, an additional fee is charged: Rp30,000 /m <sup>2</sup> )	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225

NO	TYPES OF INFRASTRUCTURE	BUILDING	UNIT PRICE OF INFRASTRUCTURE LEVY (HSPBG)	BUILDING INFRASTRUCTURE INDEX (I)		
				NEW CONSTRUCTION	HEAVILY DAMAGED/CONSTRUCTION WORK OF 65% OF BUILDINGS	MODERATELY DAMAGED/ CONSTRUCTION WORK OF 45% OF BUILDINGS
1	2	3	4	5	6	7
		Telephone/communication installation	Rp300.000 /Unit (maximum area 10 m 2. if there is an additional unit area, an additional fee of 30,000 /m <sup>2</sup> is charged	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Processing installation	Rp300.000 /Unit (maximum area 10 m 2. if there is an additional unit area, an additional fee of RP30,000 /m 2 is charged)	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
16.	Billboard/nameplate construction	Billboards	Rp540.000 /Unit	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		Nameplate (stand-alone or in the form of a fence wall)	Rp540.000 /Unit	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
17.	Machine foundation (outside the building)		Rp300.000 /Unit Machine	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
18.	Construction of television towers		Rp 6,000,000 /Unit (maximum height of 100 m, if there is an increase in height, it is calculated as a multiple)	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225



NO	TYPES OF INFRASTRUCTURE	BUILDING	UNIT PRICE OF INFRASTRUCTURE LEVY (HSPBG)	BUILDING INFRASTRUCTURE INDEX (I)		
				NEW DEVELOPMENT	HEAVILY DAMAGED/CONSTRUCTION WORK OF 65% OF BUILDINGS	MODERATELY DAMAGED/ CONSTRUCTION WORK OF 45% OF BUILDINGS
1	2	3	4	5	6	7
19	Radio antenna construction			1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
	1) <i>Standing tower</i> with 3-4 foot construction:					
		Height 25-50 m	Rp 437,500 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		Height 51-75 m	Rp 656,250 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		Height 76-100 m	Rp 875.000 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		Height 101-125 m	Rp 1,093,750 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		Height 126-150 m	Rp 1,312,500 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		Height above 150 m	Rp 1,531,250 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
	2) <i>Guy wire</i> system:					
		Height 0-50 m	Rp 437,500 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		Height 51-75 m	Rp 656,250 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		Height 76-100 m	Rp 875.000 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		Height above 100 m	Rp1,531,250 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
20.	Antenna construction (telecommunication tower)			Shared tower		
		a) Height less than 25 m	Rp 15,000,000 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		b) Height 25-50 m	Rp 30,000,000 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
		c) Height above 50 m	Rp 45,000,000 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$
				Self-contained tower		
		a) Height less than 25 m	Rp 15,000,000 /unit	1,00	$0,65 \times 50\% = 0,325$	$0,45 \times 50\% = 0,225$

		b) Height 25-50 m	Rp 30,000,000 /unit	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		c) Altitude above 50 m	Rp 45,000,000 /unit	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225

NO	TYPES OF INFRASTRUCTURE	BUILDING	UNIT PRICE OF INFRASTRUCTURE LEVY (HSPBG)	BUILDING INFRASTRUCTURE INDEX (I)		
				NEW CONSTRUCTION	HEAVILY DAMAGED/CONSTRUCTION WORK OF 65% OF BUILDINGS	MODERATELY DAMAGED/ CONSTRUCTION WORK OF 45% OF BUILDINGS
1	2	3	4	5	6	7
21.	Fuel planting tanks		Rp 1,500,000 /unit	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
22.	Drainage work (in parcels)					
		1) Channels	Rp 15,000 /m	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
		2) Pool	Rp 12,500 /m <sup>2</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225
23.	Storage construction/ Silo		Rp 2,000 /m <sup>3</sup>	1,00	0,65 x50% = 0,325	0,45 x50% = 0,225

**Information:**

1. RB = Heavily Damaged
2. RS = Moderately Broken
3. Other types of building construction that include building infrastructure are set by the local government.

REGENT OF KARAWANG,

CELLICA NURRACHADIANA



ANNEX II TO  
REGULATION OF THE REGENCY OF KARAWANG  
NUMBER 11 OF 2022  
ON LEVY ON BUILDING APPROVAL AND LEVY ON EMPLOYMENT OF FOREIGN  
WORKERS

STRUCTURE AND AMOUNT OF LEVY RATES  
EMPLOYMENT OF FOREIGN WORKERS

NO.	DESCRIPTION	RATE (IDR)
1.	Levy on the Employment of Foreign Workers	\$100/Month/person/job title

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