



REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT
NUMBER 1 OF 2016
ABOUT

LEVY FOR EXTENDING PERMITS TO EMPLOY FOREIGN WORKFORCE

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: that to implement the provisions of Article 15 paragraph (2) Government Regulation Number 97 of 2012 concerning Traffic Control Levy and Levy for Extension of Permit to Employ Personnel For foreign workers, it is necessary to stipulate regional regulations regarding levies for extending employment permits Foreign workers;

Bearing in mind: 1. Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia;

2. Law Number 13 of 1950 concerning the Establishment of Regency Regions within the Province of Central Java;
3. Law Number 8 of 1981 concerning Criminal Procedure Law (State Gazette of the Republic of Indonesia of 1981 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3209);
4. Law Number 13 of 2003 concerning Employment (State Gazette of the Republic of Indonesia of 2003 Number 39, Supplement to State Gazette of the Republic of Indonesia Number 4279);
5. Law Number 25 of 2009 concerning Public Services (State Gazette of the Republic of Indonesia of 2009 Number 112, Supplement to State Gazette of the Republic of Indonesia Number 5038);
6. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2009 Number 130, Supplement to State Gazette of the Republic of Indonesia Number 5049);
7. Law Number 12 of 2011 concerning the Establishment of Legislation and Regulations (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234);

8. Law Number 23 of 2014 concerning Regional 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, most recently by Law Number 9 of 2015 concerning the Second Amendment to the Law. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to State Gazette of the Republic of Indonesia Number 5679);
9. Government Regulation Number 27 of 1983 concerning Implementation of the Criminal Procedure Code (State Gazette of the Republic of Indonesia of 1983 Number 36, Supplement to State Gazette of the Republic of Indonesia Number 3258), as amended by Government Regulation Number 58 of 2010 concerning Amendments to Regulations Government Number 27 of 1983 concerning Implementation of the Criminal Procedure Code (State Gazette of the Republic of Indonesia of 2010 Number 90, Supplement to State Gazette of the Republic of Indonesia Number 5145);
10. Government Regulation Number 69 of 2010 concerning Procedures for Providing and Utilizing Incentives for the Collection of Regional Taxes and Regional Retributions (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
11. Government Regulation Number 65 of 2012 concerning Types and Tariffs for Types of Non-Tax State Revenue which apply to the Ministry of Manpower and Transmigration (State Gazette of the Republic of Indonesia of 2012 Number 154, Supplement to the State Gazette of the Republic of Indonesia Number 5333); 12. Government Regulation Number 97 of 2012 concerning Traffic Control Levy and Levy for Extension of Permits to Employ Foreign Workers (State Gazette of the Republic of Indonesia of 2012 Number 216, Supplement to the State Gazette of the Republic of Indonesia Number 5358); 13. Presidential Regulation Number 87 of 2014 concerning Implementing Regulations of Law Number 12 of 2011 concerning the Formation of Legislative Regulations (State Gazette of the Republic of Indonesia of 2014 Number 199);
14. Sukoharjo Level II Regional Regency Regional Regulation Number 8 of 1986 concerning Guidelines for Proposing the Appointment and Dismissal of Civil Servants as Investigators in the Sukoharjo Level II Regional Regency Government (Sukoharjo Level II Regional Regency Regional Gazette of 1987 Number 6 Series D Number 3);

15. Sukoharjo Regency Regional Regulation Number 1 of 2008 concerning Government Affairs which are the Authority of the Sukoharjo Regency Regional Government (Sukoharjo Regency Regional Gazette of 2008 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 155);

With Mutual Consent

REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL OF SUKOHARJO DISTRICT

And

REGENT SUKOHARJO

DECIDE:

To stipulate: REGIONAL REGULATIONS CONCERNING LEVIES FOR EXTENDING PERMITS TO EMPLOY FOREIGN WORKFORCE.

PIG

GENERAL REQUIREMENTS

article 1

In this Regional Regulation what is meant by: 1. Region is Sukoharjo Regency.

2. Regional Government is the Regent as the organizing element of Regional Government which leads the implementation of government affairs which are the authority of the autonomous region.

3. The Regent is the Regent of Sukoharjo.

4. Regional Treasury is the regional treasury of Sukoharjo Regency.

5. Foreign Workers, hereinafter abbreviated as TKA, are Foreign citizens holding visas with the intention of working in Indonesian territory.

6. Permit to employ further foreign workers called IMTA, is a written permit given by the Minister or appointed official to TKA employers.

7. Levy for Extension of Permit to Employ Workers Foreigner, hereinafter referred to as the IMTA Extension Levy, is a levy for granting an IMTA extension to TKA employers.

8. Retribution Compulsory is an individual or entity who, according to levy laws and regulations, is required to pay levies, including certain levy collectors or cutters.

- 9. Certain Permits are Certain Regional Government Activities in the Context of Granting Permits to individuals or entities which are intended for guidance, control arrangements, supervision of activities in order to protect public interests and preserve the environment.**
- 10. Employers of foreign workers, hereinafter referred to as TKA employers, are legal entities or bodies others who employ foreign workers by paying wages or other forms of compensation.**
- 11. An entity is a group of people and/or capital which is a unit, whether carrying out business or not carrying out business, which includes Limited Liability Companies, Limited Liability Companies, other Companies, State-Owned Enterprises or Regional-Owned Enterprises with whatever name and in whatever form, Firma , Kongsi, Cooperatives, Pension Funds, Fellowships, Associations, Foundations, Mass Organizations, Socio-Political Organizations, other Organizations, Institutions, and other forms of bodies including collective investment contracts and permanent business forms.**
- 12. An IMTA extension is a permit granted by the Regent or an appointed official to the TKA employer in accordance with the provisions of statutory regulations.**
- 13. The IMTA extension levy period is a certain period of time which is the time limit for mandatory levies to utilize certain services and permits from the relevant Regional Government.**
- 14. Day is a working day.**
- 15. Regional Levy Decree, hereinafter abbreviated as SKRD, is a levy decree which determines the principal amount of the levy owed.**
- 16. Regional Retribution Bill, hereinafter abbreviated STRD is a letter to collect levies and/or administrative sanctions in the form of interest and/or fines.**
- 17. Overpaid Regional Levy Decree, hereinafter abbreviated as SKRDLB, is a levy decree that determines the amount of overpayment of levies because the amount of levy credits is greater than the levies that are owed or should not be owed.**
- 18. Additional Underpayment Regional Levy Decree, hereinafter abbreviated to SKRDKBT, is a levy decree which determines the amount of underpayment of levies because the amount of levy credit is smaller than the levy that is owed or should not be owed.**

19. **Regional Levy Deposit Letter, hereinafter abbreviated as SSRD, is proof of payment or deposit of levies that has been made using a form or has been done by other means to the regional treasury through a payment place appointed by the Regent.**
20. **Audit is a series of activities to collect and process data, information and/or evidence which is carried out objectively and professionally based on an audit standard to test compliance with the fulfillment of retribution obligations and/or for other purposes in order to implement the provisions of regional levy laws and regulations.**
21. **Investigation of criminal acts in the field of retribution is a series of actions carried out by Civil Servant Investigators, hereinafter referred to as Investigators, to search for and collect evidence which will shed light on criminal acts in the field of retribution that have occurred and find the suspect.**
22. **Investigators are State Police Officials of the Republic of Indonesia, Officials or Civil Servants who are given special duties and authority by law to carry out investigations.**
23. **Civil Servant Investigators, hereinafter abbreviated as PPNS, are certain Civil Servant Investigating Officials within the Regional Government who are given special authority by Law to carry out investigations into violations of Regional Regulations.**

CHAPTER II

NAME, OBJECT AND SUBJECT OF RETRIBUTION

Section 2

Under the name of the IMTA extension levy, a levy is levied as payment for granting an IMTA extension.

Article 3

- (1) **The object of the IMTA extension levy is the provision of IMTA extensions to TKA Employers who have have an IMTA from the Minister responsible for the field of employment or an appointed official.**
- (2) **TKA employers as referred to in paragraph (1) do not include government agencies, foreign country representatives, international bodies, social institutions, religious institutions, and certain positions in educational institutions.**

Article 4

- (1) **Subjects of the IMTA extension levy include TKA employers.**
- (2) **The subject of retribution as intended in paragraph (1) is mandatory retribution.**

CHAPTER III

RETRIBUTION GROUPS

Article 5

The IMTA extension levy is classified as a Certain Licensing Levy.

CHAPTER IV

HOW TO MEASURE THE LEVEL OF SERVICE USE

Article 6

The level of service use is measured based on the number of issuances and the IMTA extension period.

CHAPTER V

PRINCIPLES AND TARGETS IN DETERMINING RETRIBUTION RATES

Article 7

- (1) The principles and targets in determining the IMTA extension levy tariff as intended in Article 2 are determined based on the aim of covering part or all of the costs of administering the granting of the permit in question.**

- (2) Costs for administering the granting of permits as follows referred to in paragraph (1) includes:**
 - a. issuance of permit documents;**
 - b. field supervision;**
 - c. law enforcement;**
 - d. administration;**
 - e. negative impact costs from granting permits; And**
 - f. activities to develop expertise and skills of local workers.**

CHAPTER VI

STRUCTURE AND AMOUNT OF RETRIBUTION RATES

Article 8

- (1) Structure and amount of IMTA extension levy rates as intended in Article 6 is determined based on the level of service use.**

- (2) The IMTA extension levy rate as referred to in paragraph (1) is set at USD 100 (one hundred US Dollars)/person/month for each TKA and is paid in advance.**

- (3) The amount of the IMTA extension levy rate as intended in paragraph (2) is paid in rupiah currency in accordance with the exchange rate in effect at the time the levy is required to pay the levy.**

Article 9

- (1) The IMTA extension levy tariff as intended in Article 8 can be reviewed no later than once every 3 (three) years.**
- (2) Review of IMTA extension levy rates as intended in paragraph (1) is carried out by taking into account changes in rates for the type of Non-Tax State Revenue (PNBP) that apply to the Ministry of Manpower.**
- (3) Further provisions regarding the determination of IMTA extension levy rates as referred to in paragraph (2) are regulated by a Regent's Regulation.**

CHAPTER VII

VOTING AREA

Article 10

The IMTA extension levy that is owed is collected in the regional area.

CHAPTER VIII

RETRIBUTION PERIOD AND WHEN RETRIBUTION IS DUE

Article 11

- (1) The IMTA extension levy period is set for a period of at least 1 (one) month.**
- (2) The time the levy becomes payable is at the time it is issued SKRD.**

CHAPTER IX

DETERMINATION OF LEVIES

Article 12

- (1) The principal amount of the IMTA extension levy outstanding is determined by SKRD.**
- (2) Further provisions regarding the form, content and procedures for determining the SKRD as intended in paragraph (1) are regulated by a Regent's Regulation.**

CHAPTER X

PROCEDURE FOR VOTING

Article 13

- (1) IMTA extension levies are collected using SKRD.**
- (2) Further provisions regarding collection procedures as intended in paragraph (1) are regulated in a Regent's Regulation.**

CHAPTER XI

PROCEDURE OF PAYMENT

Article 14

Payment of the IMTA extension levy is made in cash region or in another place appointed by the Regent according to the time determined using the SKRD.

Article 15

- (1) Payment of the outstanding IMTA extension levy must be paid by the levy in accordance with the term of the work agreement or a maximum of 12 (twelve) months at a time.
- (2) In the event that the TKA works for less than the term of the work agreement or less than 12 (twelve) months, the excess payment is returned to the mandatory retribution.
- (3) Further provisions regarding payment procedures, place of payment, deposit and return of levies are regulated by Regent's Regulations.

Article 16

- (1) Payment of the IMTA extension levy as intended in Article 15 paragraph (1) shall be given proof valid payment.
- (2) Every payment is recorded in the receipt book.

CHAPTER XII

OBJECT

Article 17

- (1) The levy obligor may submit an objection to the Regent or appointed official regarding the issuance of the SKRD.
- (2) Objections are submitted in writing in Indonesian accompanied by clear reasons.
- (3) Objections must be submitted within a period of no more than 3 (three) months from the date the SKRD is issued unless the mandatory levy can show that this period cannot be fulfilled due to circumstances beyond its control.
- (4) Circumstances beyond his control as referred to in paragraph (3) are circumstances that occur outside the will or authority of the Compulsory Retribution Officer.
- (5) Filing an objection does not delay the obligation to pay the IMTA extension levy and the implementation of IMTA extension levy collection.
- (6) Further provisions regarding procedures for resolving objections are regulated by Regent's Regulations.

Article 18

- (1) The Regional Head within a period of no later than 6 (six) months from the date the objection letter is received must provide a decision on the objection submitted with issue a letter of objection.
- (2) The provisions as referred to in paragraph (1) are to provide legal certainty for the Retribution Compulsory, that the objection submitted must be given a decision by the Regional Head.
- (3) The Regional Head's decision regarding an objection may take the form of accepting it in whole or in part, rejecting it, or increasing the amount of the levy owed.
- (4) If the time period as intended in paragraph (1) has passed and the Regional Head does not provide a decision, the objection submitted is deemed to have been granted.

Article 19

- (1) If the objection application is granted in part or in full, the excess payment of the IMTA extension levy will be returned with interest of 2% (two percent) a month added for a maximum of 12 (twelve) months.
- (2) The interest consideration as intended in paragraph (1) is calculated from the month of repayment until the SKRDLB is issued.
- (3) In the event that the Obligatory Retribution's objection is rejected or partially granted, the Obligatory Retribution is subject to administrative sanctions of 50% (fifty percent) of the amount of the levy based on the objection decision and reduced by the levy that has been paid before submitting the objection.

CHAPTER XIII

PROCEDURE FOR CORRECTING LEVY DECISIONS

Article 20

- (1) Retribution obligators can submit requests for corrections to SKRD and STRD whose issuance contains writing errors, calculation errors and/or errors in the application of regional levy laws and regulations.
- (2) Requests for corrections as intended in paragraph (1) must be submitted in writing by the levy obligor to the Regent no later than 30 (thirty) working days from the date of receipt of the SKRD and STRD by providing clear and convincing reasons to support the request.
- (3) The decision on the application as intended in paragraph (2) is issued by the Regent or appointed official no later than 3 (three) months after the application letter is received.

- (4) If after 3 (three) months as intended in paragraph (3) the Regent or appointed official does not provide a decision, then the request for correction of the decision is deemed to have been granted.

CHAPTER XIV

REFUND OF OVERPAYMENTS

Article 21

- (1) For excess payment of the IMTA extension levy, the levy must submit a request for return to the Regent.
- (2) The Regent, within a maximum period of 6 (six) months, from the receipt of the request for the return of the excess payment of the IMTA extension levy as intended in paragraph (1), must provide a decision.
- (3) If the time period as referred to in paragraph (2) has been exceeded and the Regent does not provide a decision, the request for a refund of the IMTA extension levy payment is considered granted and the SKRDLB must be issued within a maximum period of 1 (one) month.
- (5) Refund of the IMTA extension levy as intended in paragraph (1) is carried out within a maximum period of 2 (two) months from the issuance of the SKRDLB.
- (6) If the return of the excess payment of the IMTA extension levy is made after 2 (two) months have passed, the Regent shall provide an interest reward of 2% (two per hundred) a month for the delay in payment of the excess payment of the IMTA extension levy.
- (7) The procedure for returning the excess payment of the IMTA extension levy as intended in paragraph (1) is regulated by a Regent's Regulation.

CHAPTER XV

PROCEDURES FOR EXAMINATION OF LEVIES

Article 22

- (1) The Regent or appointed official has the authority to carry out inspections to test compliance with the obligation to fulfill the IMTA extension levy in order to implement this Regional Regulation.
- (2) The official appointed as intended in paragraph (1) forms an inspection team determined by the Regent's Decree.
- (3) The mandatory retribution audited is obliged to:
- a. show and/or lend books or notes, documents on which they are based and other documents related to the object of the IMTA extension levy owed;

- b. provide the opportunity to enter a place or room that is deemed necessary and provide assistance for the smooth running of the inspection; and/or
 - c. provide the necessary information.
- (4) Further provisions regarding procedures for examining IMTA extension levies as intended in paragraph (1) are regulated by Regent's Regulations.

CHAPTER XVI

VOTING INCENTIVES

Article 23

- (1) Agencies that carry out collection of IMTA extension levies can be given incentives on the basis of certain performance achievements.
- (2) The provision of incentives as intended in paragraph (1) is determined through the Regional Revenue and Expenditure Budget.
- (3) Further provisions regarding procedures for granting and utilizing incentives as intended in paragraph (1) are implemented in accordance with statutory regulations.

CHAPTER XVII

UTILIZATION

Article 24

Receipts from the IMTA extension levy are used to fund:

- a. issuance of permit documents;
- b. field supervision;
- c. law enforcement;
- d. administration;
- e. negative impact costs from IMTA extension; And
- f. activities to develop expertise and skills of local workers and/or other uses in accordance with statutory regulations.

CHAPTER XVIII

BILLING AND LEVY RECEIVABLES

Article 25

- (1) Collection of outstanding Retribution is preceded by a Letter Reprimand.
- (2) A warning letter as the beginning of collection action is issued 7 (seven) working days from the payment due date.
- (3) Within a period of 7 (seven) days after the date of the warning letter, the Retribution Recipient must pay off the outstanding Retribution.

Article 26

- (1) The right to collect retribution expires after 3 (three) years from the time the retribution becomes due, unless the Retribution Recipient commits a criminal offense in the field of retribution.**
- (2) Expiration of collection of levies as intended in paragraph (1) of this Article is suspended if:
 - a. issued a letter of warning; or**
 - b. there is an acknowledgment of retribution debt from mandatory retribution, either directly or indirectly.****
- (3) In the event that a warning letter is issued as intended in paragraph (2) letter a, the billing expiry is calculated from the date of receipt of the warning letter.**
- (4) Direct acknowledgment of retribution debt as referred to in paragraph (2) letter b is mandatory retribution by consciously stating that they still have a retribution debt and have not paid it off to the Regional Government.**
- (5) Direct recognition of retribution debt as intended in paragraph (2) letter b of this article can be known from the submission of a request for installments or postponement of payment and a request for objection by the retribution obligor.**

Article 27

- (1) Retribution receivables that are no longer possible to collect because the right to collect has expired may be written off.**
- (2) The Regional Head determines the Decision to write off expired retribution receivables as intended in paragraph (1).**
- (3) Procedures for writing off expired retribution receivables are regulated by a Regent's Regulation.**

CHAPTER XIX

ADMINISTRATIVE SANCTIONS

Article 28

- (1) In the event that mandatory levies are not paid on time or underpaid, they will be subject to administrative sanctions in the form of interest of 2% (two percent) per month on the outstanding levies that are not paid or underpaid and will be billed using STRD.**
- (2) Collection of the outstanding IMTA extension levy as intended in paragraph (1) is preceded by a warning letter.**
- (3) Further provisions regarding procedures for the imposition of administrative sanctions are regulated in a Regent's Regulation.**

INVESTIGATION

Article 29

- (1) Apart from the Investigating Officers of the Republic of Indonesia State Police, Civil Servant Investigators within the Regional Government are given special authority to carry out investigations into violations of this Regional Regulation.**
- (2) Investigator's authority as intended in paragraph (1) is:**

 - a. receive, search for, collect and examine information or reports relating to criminal acts;**
 - b. research, search for and collect information about individuals or bodies regarding the truth of the actions carried out;**
 - c. request information and evidence from every person in connection with a criminal incident;**
 - d. examine books, records and other documents relating to criminal acts;**
 - e. conducting searches to obtain evidence of bookkeeping, records and other documents, as well as confiscating evidence in criminal cases;**
 - f. request assistance from experts in carrying out criminal investigation duties;**
 - g. ordering to stop and/or prohibiting someone from leaving the room or place while the inspection is in progress and checking the identity of the person and/or documents being brought;**
 - h. photographing someone related to an act criminal;**
 - i. summon people to hear their statements and be questioned as suspects or witnesses;**
 - j. stop the investigation; and K. carry out other actions necessary for the smooth investigation of criminal acts in accordance with the provisions of laws and regulations.**
- (3) The investigator as intended in paragraph (1) notifies the start of the investigation to the Indonesian National Police Investigator.**
- (4) If the implementation of the authority as intended in paragraph (2) requires arrest and detention, the Civil Servant Investigator shall coordinate with the Investigating Officer of the Republic of Indonesia State Police in accordance with the provisions of statutory regulations.**

- (5) Civil Servant Investigators as referred to in paragraph (1) submit the results of the investigation to the Public Prosecutor through the Investigating Officer of the Republic of Indonesia State Police.

CHAPTER XXI

CRIMINAL PROVISIONS

Article 30

- (1) Retribution obligators who do not carry out their obligations as intended in Article 15 paragraph (1) thereby causing loss to the Regional finances shall be punished with imprisonment for a maximum of 3 (three) months or a fine of a maximum of 3 (three) times the amount of the outstanding Retribution or less. paid.

- (2) The criminal act as intended in paragraph (1) is a violation.

CHAPTER XXII

CLOSING

Article 31

This local regulation are applied at the date stated.

So that everyone is aware, this Regional Regulation is ordered to be promulgated by placing it in the Sukoharjo Regency Regional Gazette.

Stipulated in Sukoharjo on
June 2 2016

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

Promulgated in Sukoharjo
on June 2, 2016

**REGIONAL SECRETARY
SUKOHARJO DISTRICT,**

signed

**AGUS SANTOSA
SUKOHARJO DISTRICT REGIONAL GAZETTE
YEAR 2016 NUMBER 1**

**NOREG REGIONAL REGULATIONS OF SUKOHARJO DISTRICT, PROVINCE
CENTRAL JAVA : (1/2016)**

EXPLANATION
ON
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT
NUMBER 1 OF 2016
ABOUT
LEVY FOR EXTENDING PERMITS TO EMPLOY FOREIGN WORKFORCE

I. GENERAL.

In accordance with the provisions of Article 150 of Law Number 28 of 2009 Regarding Regional Taxes and Regional Levies, types of regional levies can be added as long as they meet the criteria set out in Constitution. The addition of these types of regional levies is appropriate with Government Regulation Number 97 of 2013 concerning Retributions Traffic Control and Employment Permit Extension Levy Foreign Workers, IMTA extension levy is determined as a type new regional levies.

Determination of the IMTA Extension Levy is a payment on the granting of IMTA extensions by the Regent or designated Official to Employers of Foreign Workers who already have IMTA from the Minister who is responsible for the field of employment or an official who appointed.

The IMTA extension levy collection is relatively non-increasing burden on society, considering the IMTA extension levy previously it was a Central Government levy in the form of PNBP which then it becomes a regional levy.

The IMTA extension levy rate is determined based on the level of service use and does not exceed the Non-Tax State Revenue rate (PNBP) extension of IMTA which applies to ministries in the field employment.

Utilization of IMTA Extension levy receipts is prioritized to fund employee expertise and skills development activities local work whose allocation is determined through the Revenue Budget and Regional Shopping.

II. ARTICLE BY ARTICLE.

article 1

Quite clear.

Section 2

Quite clear.

Article 3

Paragraph (1)

Quite clear.

Paragraph (2)

Certain positions in educational institutions are:

- a. TKA as school principals and teachers in educational institutions managed by foreign embassies; And**
- b. TKA as lecturers and/or researchers in universities employed as a form of collaboration with universities abroad.**

Article 4

Paragraph (1)

Employers of Foreign Workers include representative offices foreign trade, foreign company representative office or office foreign news representatives carrying out activities in Indonesia, foreign private companies doing business in Indonesia, agencies businesses established under Indonesian law, institutions social, educational, cultural or religious institutions, impresario services business.

Paragraph (2)

Quite clear.

Article 5

Quite clear.

Article 6

Quite clear.

Article 7

Quite clear.

Article 8

Quite clear.

Article 9

Quite clear.

Article 10

Quite clear.

Article 11

Quite clear.

Article 12

Quite clear.

Article 13

Quite clear.

Article 14

Quite clear.

Article 15

Quite clear.

Article 16

Quite clear.

Article 17

Paragraph (1)

Quite clear.

Paragraph (2)

Quite clear.

Paragraph (3)

Quite clear.

Paragraph (4)

What is meant by circumstances beyond the will or mandatory retribution power for example disaster, policy monetary, bankrupt.

Paragraph (5)

Quite clear.

Paragraph (6)

Quite clear.

Article 18

Quite clear.

Article 19

Quite clear.

Article 20

Quite clear.

Article 21

Quite clear.

Article 22

Quite clear.

Article 23

Quite clear.

Article 24

Letter a

Quite clear.

Letter b

Quite clear.

Letter c

Quite clear.

Letter d

Quite clear.

Letter e

Quite clear.

Letter f

What is meant by "skill development activities and local workforce skills" include activities labor intensive, independent workforce, appropriate technology and skills training and others.

Article 25

Quite clear.

Article 26

Quite clear.

Article 27

Quite clear.

Article 28

Quite clear.

Article 29

Quite clear.

Article 30

Quite clear.

Article 31

Quite clear.

