

REGULATION OF THE REGENCY OF GIANYAR  
NUMBER 5 OF 2022  
ON  
LEVIES ON FOREIGN WORKERS UTILIZATION  
BY THE BLESSINGS OF ALMIGHTY GOD

THE REGENT OF GIANYAR,

- Considering :
- a. that Levies on Foreign Workers Utilization is one of the important sources of regional income to finance the implementation of local government and improve services to the public;
  - b. that the Foreign Workers Utilization in the Regency of Gianyar is one of the regional potentials, so it is necessary to regulate based on the principles of democracy, equity and justice, public participation and accountability;
  - c. that the Foreign Workers Utilization in the Regency of Gianyar is one of the regional potentials, so it is necessary to regulate based on the principles of democracy, equity and justice, public participation and accountability;
  - d. that Regional Regulation Number 8 of 2014 concerning Retribution for Extension of Permits to Employ Foreign Workers, is no longer in accordance with legal requirements and current conditions, so adjustments need to be made;
  - e. that based on the considerations as referred to in point a, point b, and point c, it is necessary to issue a Regional Regulation on Levies on Foreign Workers Utilization;

- Observing : 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 69 of 1958 on Formation of Regions Level II within the Regional Territory Level I of Bali, West Nusa Tenggara and East Nusa Tenggara (State Gazette of the Republic of Indonesia of 1958 Number 122, Supplement to the State Gazette of the Republic of Indonesia Number 1655);
3. 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 several times amended and last by 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);
4. Government Regulation Number 69 of 2010 on Procedures for Providing and Utilizing Local Tax and Local Levy Imposition Incentives (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
5. 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);
6. Government Regulation Number 10 of 2021 on Local Taxes and Local Levies in the framework of Supporting Ease of Doing Business and Regional Services (State Gazette of the Republic of Indonesia of 2021 Number 20, Supplement to the State Gazette of the Republic of Indonesia Number 6622);
7. Government Regulation Number 34 of 2021 on Foreign Workers Utilization (State Gazette of the Republic of Indonesia of 2021 Number 44, Supplement to the State Gazette of the Republic of Indonesia Number 6646);
8. Regulation of the Minister of Home Affairs Number 80 of 2015 on Making Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036) as amended by Regulation of the Minister of Home Affairs Number 120 of 2018

- on Amendment to Regulation of the Minister of Home Affairs Number 80 of 2015 on Making Regional Legal Products (State Bulletin of the Republic of Indonesia of 2019 Number 157);
9. Regulation of the Minister of Home Affairs Number 77 of 2020 on Technical Guidelines for Regional Financial Management (State Bulletin of the Republic of Indonesia of 2020 Number 1781).

With the Joint Approval of

THE REGIONAL HOUSE OF REPRESENTATIVES  
OF THE REGENCY OF GIANYAR  
and  
THE REGENT OF GIANYAR

HAS DECIDED :

To issue : LEVIES ON FOREIGN WORKERS UTILIZATION.

CHAPTER 1  
GENERAL PROVISIONS

Part One  
Definition

Article 1

In this Regional Regulation:

1. Region means the Regency of Gianyar.
2. Local Government means the Local Government of the Regency of Gianyar.
3. Regent means the Regent of Gianyar.
4. Regional House of Representatives (*Dewan Perwakilan Rakyat Daerah*), hereinafter abbreviated as DPRD, means the Regional House of Representatives of the Regency of Gianyar.
5. Foreign Workers (*Tenaga Kerja Asing*), hereinafter abbreviated as TKA, is a foreign citizen holding a visa with the intention of working in the Indonesian Territory.

6. Foreign Workers Utilization (*Penggunaan Tenaga Kerja Asing*), hereinafter abbreviated as PTKA, means the use of foreign nationals holding visas with the intention of working in Indonesian territory.
7. Employer of Foreign Workers means a legal entity or other bodies that employ Foreign Workers by paying wages or other forms of remuneration.
8. Legalization of Foreign Workers Utilization Plan (*Pengesahan Rencana Penggunaan Tenaga Kerja Asing*), hereinafter referred to as the Extension of Legalization of the RPTKA, means an approval for the use of TKA which is legalized by the minister administering government affairs in the field of manpower or an appointed official.
9. Compensation Fund for Foreign Workers Utilization (*Dana Kompensasi Penggunaan Tenaga Kerja Asing*), hereinafter referred to as DKPTKA, means compensation that must be paid by TKA Employers for each TKA employed as non-tax state revenue or regional income.
10. Levies on Foreign Workers Utilization (*Retribusi Penggunaan Tenaga Kerja Asing*), hereinafter referred to as PTKA Levies, mean Levies originating from DKPTKA payments for legalization of the extended RPTKA for foreign workers working in regional areas.
11. Levy Payer means an individual or entity which, according to the provisions of legislation on Levy is obligated to make Levy payments, including imposing or withholding Levies.
12. Levy Period means a certain period of time which is the time limit for the Levy Payer to utilize certain services and permits from the Local Government.
13. Regional Retribution Deposit Letter (*Surat Setoran Retribusi Daerah*), hereinafter abbreviated as SSRD, means a proof of payment or deposit of PTKA Levy that has been made using a form or has been made in other ways to the Regional treasury through a place of payment designated by the Regent.
14. Decision on Levy for Regional Payments (*Surat Ketetapan Retribusi Daerah Lebih Bayar*), hereinafter abbreviated as SKRDLB, means a decision on Levy that determines the

amount of over payment of Levy due to the fact that the amount of Levy credit is overpaid than the Levy payable or should not be payable.

15. Local Levy Assessment Certificate (*Surat Ketetapan Retribusi Daerah*), hereinafter abbreviated as SKRD, means Levy Assessment Certificate which determines the amount of the main amount of Levy payable .
16. Local Levy Bill (*Surat Tagihan Retribusi Daerah*), hereinafter abbreviated as STRD, means a letter for collecting Levy and/or administrative sanctions in the form of interest and/or fines.
17. Investigation means a series of actions carried out by investigators to seek and collect evidence with that evidence to make clear the criminal acts in the field of Levy that occurs and find the suspects.
18. Investigators mean Officers of Indonesian National Police or certain State Civil Apparatus Officials who are given special authority by Law to conduct investigations.

## CHAPTER II

### NAME, OBJECT AND SUBJECT OF LEVY

#### Article 2

Under the name PTKA Levy, a Levy is imposed from DKPTKA payments upon legalization of the extended RPTKA by the Local Government.

#### Article 3

- (1) The object of PTKA Levy as referred to in Article 2 is the Legalization of the extended RPTKA for TKA working in one Region.
- (2) Exemption of the object of PTKA Levy as referred to in section (1) is Legalization of extended RPTKA for government institutions, foreign missions, international bodies, social institutions, religious institutions, and certain positions of educational institutions.

Article 4

- (1) The subjects of PTKA Levy are TKA Employers in the Regional area.
- (2) The subject of PTKA Levy as referred to in section (1) is a Levy Payer.

CHAPTER III  
GROUP OF LEVY

Article 5

PTKA Levies are included in categories of certain licensing levies.

CHAPTER IV  
HOW TO MEASURE LEVELS OF SERVICE USE

Article 6

The level of use of services by employers is measured based on the period or validity period of the PTKA for TKA and the number of Extended RPTKA Approval issued.

CHAPTER V  
PRINCIPLES IN DETERMINING THE STRUCTURE AND AMOUNT  
OF LEVY RATES

Article 7

- (1) The principles and targets in determining the amount of the PTKA Levy rates are based on the objective of covering all costs for implementing the Legalization of the Extension for extended RPTKA.
- (2) Cost of the implementation of the Legalization of the extended RPTKA as referred to in section (1) includes the issuance of documents permitting the legalization of the extended RPTKA, supervision in the field, law enforcement, administration, costs of the negative impact of the legalization of the extended RPTKA and activities to develop expertise and skills of the local workforce.

CHAPTER VI  
STRUCTURE AND AMOUNT OF LEVY RATES

Article 8

- (1) The structure of PTKA Levy rates is determined based on the level of service use.
- (2) The amount of the PTKA Levy rates collected once a year is calculated in rupiah equivalent to US\$ 100.00 (One Hundred United States Dollars) per month for each TKA at the time the SKRD is issued and paid in advance.
- (3) Levy as referred to in section (2) is paid to the Regional Treasury in rupiah based on the exchange rate in effect at the time the Levy is paid by the Levy Payer.

Article 9

- (1) The PTKA Levy Rates can be reviewed for a maximum of 3 (three) years.
- (2) The review of PTKA Levy rates as referred to in section (1) is carried out by taking into account changes in rates on types of non-tax state revenue.
- (3) The PTKA Levy rate review as referred to in section (2) is stipulated by a Regent Regulation.

CHAPTER VII  
LEVY PERIOD

Article 10

The PTKA Levy period is in accordance with the validity period for the extension of the legalization of RPTKA.

CHAPTER VIII  
IMPOSITION AREA

Article 11

Levies are imposed in the Region.

CHAPTER IX  
DETERMINATION OF PAYMENT AND PLACE OF PAYMENT

Article 12

- (1) Levy imposition cannot be negotiable.
- (2) Levy is imposed using SKRD or equivalent documents.
- (3) The equivalent document can be in the form of a notification letter for DKPTKA payment as regional income issued by the Director for Controlling the Foreign Workers Utilization through the online TKA application or a DKPTKA payment billing code from the Minister or appointed official.
- (4) Further provisions regarding the procedures for imposing Levies are regulated by a Regent Regulation.

Article 13

- (1) Levy Payer of PTKA must pay in advance and be paid in full.
- (2) PTKA Levy payments are made at the Regional Treasury or at another designated place according to the time specified using the SKRD.
- (3) Legalization of the extended RPTKA is issued after paying the PTKA Levy.
- (4) In the event that the TKA works for less than the validity period for the Legalization of extended RPTKA, then the overpayment as referred to in section (1) is returned to the Levy Payer.
- (5) Employers who employ TKA for less than one month, still pay the PTKA Levy (one) month.

Article 14

Further provisions regarding the procedure for payment, and the determination of the place for payment of PTKA Levy are regulated in a Regent Regulation.



CHAPTER X  
REFUNDS OF OVERPAYMENTS

Article 15

- (1) For overpayment of Levy, the Levy Payer may submit a request for refund to the Regent.
- (2) The Regent within a maximum period of 6 (six) months, from the receipt of the application for returning the overpayment of Levy as referred to in section (1), must make a decision.
- (3) If the period as referred to in section (2) has exceeded and the Regent does not issue a decision, the request for refund of Levy payments is considered granted and the SKRDLB must be issued within a maximum period of 1 (one) month.
- (4) If the Levy Payer has other Levy debts, the overpayment of Levy as referred to in section (1) is immediately calculated to pay off the Tax debt or Levy debt in advance.
- (5) Refund of overpayment of Levy as referred to in section (1) is carried out within a maximum period of 2 (two) months since the issuance of the SKRDLB.
- (6) If the refund of the overpayment of Levy is made after 2 (months) have passed, the Regent will provide an interest return of 2% (two percent) a month for the late payment of the overpayment of Levy.
- (7) The procedure for returning the overpayment of Levy as referred to in section (1) is regulated by a Regent Regulation.

CHAPTER XI  
UTILIZATION OF LEVY REVENUE

Article 16

- (1) PTKA Levy revenue is utilized to fund validation of DKPTKA payments, coaching, supervision in the field, law enforcement, administration, negative impact costs from the legalization of the extended RPTKA, and expertise and skills development activities for the local workforce in accordance with the provisions of legislation.
- (2) Provisions regarding the allocation of utilization of PTKA Levy

revenue as referred to section (1) are stipulated through the Local Budget.

## CHAPTER XII COLLECTION

### Article 17

- (1) Issuance of a letter of reprimand/warning/other similar letter as an initial action for implementing levy collection is issued immediately after 7 (seven) days from the due date of payment.
- (2) Within a period of 7 (seven) days after the date of the reprimand/warning/other similar letter, the Levy Payer must pay off the Levy payable.
- (3) If by the time limit as referred to in section (2) the Levy Payer has not paid off the Levy payable, an STRD is issued.
- (4) The Letter of Reprimand and STRD as referred to in section (1) and section (3) are issued by officials in charge of licensing.
- (5) The forms of documents used to collect the levy as referred to in section (1) are further regulated by a Regent Regulation.

## CHAPTER XIII RECEIVABLES WRITE-OFF OF EXPIRED LEVY

### Article 18

- (1) The right to collect Levy expires after 3 (three) years have elapsed from the time the Levy is payable, unless the Levy Payer commits a crime in the field of Levy.
- (2) The expiration of Levies collection as referred to in section (1) is deferred if:
  - a. a Reprimand Letter is issued; or
  - b. there is acknowledgment of Levy debt from Levy Payer, either directly or indirectly.
- (3) In the event that the Reprimand Letter is issued as referred to in section (2) point a, the collection expiration date is calculated from the date the reprimand letter is received.
- (4) Direct acknowledgment of Levy debt as referred to in section (2) point b is a Levy Payer who is aware that he still has a Levy

debt and has not paid it off to the Local Government.

- (5) Indirect Acknowledgment of Levy debt as referred to in section (2) point b is known from the acknowledgment of an application for installments or a delay in payment of an objection.

#### Article 19

- (1) Levy Receivables that are no longer possible to be collected because the right to collect has expired can be written off.
- (2) The Regent stipulates a Decision on Receivables Write-off of expired Levies as referred to in section (1).
- (3) Procedures for receivables write-off of expired Levies are regulated by a Regent Regulation.

### CHAPTER XIV

#### OBJECTIONS

#### Article 20

- (1) Certain Levy Payer can submit objections only to the Regent or the appointed Official on the SKRD or other equivalent documents.
- (2) Objections are submitted in writing in Indonesian accompanied by clear reasons.
- (3) Objections must be submitted within a maximum period of 3 (three) months from the date the SKRD is issued, unless certain Levy Payers can show that the period cannot be fulfilled due to circumstances beyond their control.
- (4) Circumstances beyond their control as referred to in section (3) are circumstances that occur beyond the will or power of the Levy Payer.
- (5) Submission of objections does not delay the obligation to pay Levies and the implementation of Levies collection.

#### Article 21

- (1) The Regent within a maximum period of 6 (six) months from the date the Objection Letter is received must give a decision

on the objection submitted by issuing a Decision Letter on Objection.

- (2) The provisions as referred to in section (1) are to provide legal certainty for Levy Payer, that objections submitted must be given a decision by the Regent.
- (3) The Regent decision on objections can be in the form of accepting in whole or in part rejecting, or increasing the amount of the Levy payable.
- (4) If the period as referred to in section (1) has passed and the Regent does not issue a decision, the objection submitted is considered granted.

#### Article 22

- (1) If the objection is granted in part or in whole, the overpayment of Levies is returned plus an interest return of 2% (two percent) a month for a maximum of 12 (twelve) months.
- (2) The interest returns as referred to in section (1) is calculated from the time the interest is repaid until the SKRDLB is issued.

### CHAPTER XV IMPOSITION INCENTIVES

#### Article 23

- (1) Regional Apparatuses that carry out the imposition of PTKA Levy can be given incentives on the basis of achieving certain performance.
- (2) The provision of incentives as referred to in section (1) is determined through the Local Budget.
- (3) The procedures for granting and using incentives as referred to in section (1) are regulated by a Regent Regulation.

CHAPTER XVI  
GRANTING OF RELIEF, REDUCTION AND  
EXEMPTION OF LEVY

Article 24

- (1) The Regent can provide relief, reduction, exemption, and postponement of payment of the principal and/or Levies sanctions.
- (2) The granting of relief, reduction, exemption and postponement of payments as referred to in section (1) is carried out by taking into account the conditions of the Levy Payer and/or the object of Levy.

CHAPTER XVII  
BOOKKEEPING AND EXAMINATION

Article 25

- (1) The Regent has the authority to conduct an Examination to test compliance with the fulfillment of Levy obligations in the context of implementing legislation on Levies.
- (2) Levy Payer that is examined must:
  - a. Show and/or lend books or records, documents that form the basis and other documents related to the object of Levy payable; and
  - b. Give the opportunity to enter the place or room that is deemed necessary to provide for the smooth running of the examination and/or provide the necessary information.
- (3) Further provisions regarding the procedures for examining Levy are regulated by a Regent Regulation.

CHAPTER XVIII  
ADMINISTRATIVE SANCTIONS

Article 26

In the event that the Levy Paye does not pay on time or is underpaid, an administrative sanction is imposed in the form of interest of 2% (two percent) every month from the Levy payable which is not paid or underpaid and collected using STRD.

CHAPTER XIX  
CRIMINAL PROVISIONS

Article 27

- (1) Levy payers who do not carry out their obligations as referred to in Article 13 section (1) are subject to imprisonment for a maximum of 3 (three) months or a maximum fine of 3 (three) times the amount of levy payable.
- (2) The criminal act as referred to in section (1) is a violation.
- (3) The fine as referred to in section (1) constitutes state revenue.

CHAPTER XX  
INVESTIGATION PROVISIONS

Article 28

- (1) Certain civil servant officials within the Local government are given special authority as Investigators to carry out investigations of criminal acts in the area of Local Taxation and Levy as referred to in the Law on Criminal Procedure Code.
- (2) 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 legislation.
- (3) The investigator's authority as referred to in section (1) are:
  - a. Receiving, seeking, collecting and examining information or reports relating to criminal acts in the field of Local Taxation and Levies so that the information or reports are

- more complete and clearer;
- b. Examining, searching for, and gathering information about individuals or entities regarding the truth of the actions committed in connection with criminal acts of Local Taxation and Levies;
  - c. Requesting information and evidence from individuals or entities in connection with criminal acts in the area of local taxation and levies;
  - d. Examining books, records and other documents relating to criminal acts in the field of Local Taxation and Levy;
  - e. Carrying out searches to obtain evidence of bookkeeping, records and other documents, as well as confiscate the evidence;
  - f. Requesting the assistance of experts in the framework of carrying out the duties of investigating criminal acts in the field of Local Taxation and Levies;
  - g. Ordering to stop and/or prohibit someone from leaving the room or place while the inspection is in progress and check the identity of the person, object, and/or document being carried;
  - h. Taking a picture of a person related to criminal acts in the field of Local Taxation and Levies;
  - i. Summoning persons to hear their statements and be examined as suspects or witnesses;
  - j. Stopping the investigation; and/or
  - k. Taking other actions necessary for the smooth investigation of criminal acts in the field of Local Taxation and Levies in accordance with the provisions of the provisions of legislation.
- (4) The investigators as referred to in section (1) notifies the start of the investigation and submits the results of their investigation to the public prosecutor through investigators from the Indonesian National Police, in accordance with the provisions stipulated in the Law on Criminal Procedure Code.

CHAPTER XXII  
CLOSING PROVISION

Article 29

At the time this Regional Regulation comes into force, Regional Regulation Number 8 of 2014 on Levies on Extension of Permits to Employ Foreign Workers (Regional Gazette of the Regency of Gianyar of 2014 Number 8, Supplement to the Regional Gazette of the Regency of Gianyar Number 8), is repealed and declared ineffective.

Article 30

At the time this Regional Regulation comes into force, Regent Regulation Number 52 of 2014 on Guidelines for Implementation of Regional Regulation Number 8 of 2014 on Levies for Extension of Permits to Employ Foreign Workers (Regional Gazette of the Regency of Gianyar of 2014 Number 52), is repealed and declared ineffective.

Article 31

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



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

Issued in Gianyar  
on 25 February 2022

REGENT OF GIANYAR,

signed

I MADE MAHAYASTRA

Promulgated in Gianyar  
on 25 February 2022

REGIONAL SECRETARY OF  
THE REGENCY OF GIANYAR

signed

I MADE GEDE WISNU WIJAYA

REGIONAL GAZETTE OF THE REGENCY OF GIANYAR OF 2022 NUMBER 5

Jakarta, 5 May 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,



ELUDICATION  
OF  
REGIONAL REGULATION OF THE REGENCY OF GIANYAR  
NUMBER 5 OF 2022  
ON  
LEVY ON FOREIGN WORKERS UTILIZATION

I. GENERAL

In line with the development of investment needs as well as national development in general and the region as a tourism destination in particular will remember the existence of Bali in general and the Regency of Gianyar in particular is the center of business and tourism activities which are visited by many tourists as well as foreign workers working in the Regency of Gianyar, of course, has both positive and negative impacts in supporting regional development. The development program and development needs for tourism development in the regions also encourage the use and utilization of foreign workers in several development sectors. Based on these needs and in order to maintain the protection of local workers and foreign workers working in the Region, it is really necessary to regulate comprehensively on clear documents of foreign workers utilizations planning.

With the promulgation of Law Number 11 of 2020 on Job Creation and Government Regulation Number 34 of 2021 on Foreign Workers Utilization and Regulation of the Minister of Manpower Number 8 of 2021 on Implementing Regulation of Government Regulation Number 34 of 2021 on the Foreign Workers Utilization, it is obligatory for employers to foreign workers if they want to employ foreign workers in the Region to complete the planning documents for the Foreign Workers Utilization. By guaranteeing the ratification of these documents, efforts to foster and supervise local governments will also be able to run optimally in

order to create an investment climate and equitable development in the regions. Legalization of the extended RPTKA is a convenience and at the same time as a challenge in the implementation of good governance. With these settings, Local Governments are given authority to regulate Levies from Extension for Legalization of Foreign Workers Utilization in accordance with the provisions of legislation.

Determination of Extension of Levies for the Legalization of Foreign Workers Utilization Plans as Local Levies provides an opportunity for the Regions to increase their source of income in order to fund matters which are the responsibility of the Local government. The imposition of Levy for the TKA Utilization relatively does not add to the burden for the community, considering that Levy on TKA Utilization has been regulated and implemented in the community based on legislation. The Rates for Levy for the TKA Utilization is determined based on the level of service use and does not exceed PNBP (Non-Tax State Revenue) of the RPTKA Extension rate that applies to the ministry in the field of manpower. Utilization of the revenue from the Levy for the TKA Utilization is prioritized to fund activities for developing expertise and skills of the local workforce, the allocation of which is determined through the Local Budget. Based on this, it is very important and necessary to establish a Regional Regulation on Levy on Foreign Workers Utilization.

## 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

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Article 16

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Article 17

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Article 18

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Article 19

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Article 20

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Article 21

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Article 22

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Article 24

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Article 25

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Article 26

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Article 27

Sufficiently clear.

Article 28

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Article 29

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Article 30

Sufficiently clear.

Article 31

Sufficiently clear.

SUPPLEMENT TO REGIONAL GAZETTE OF THE REGENCY OF GIANYAR  
NUMBER 5