



**THE REGIONAL LAW OF
THE REGENCY OF MENTAWAI ISLAND
NUMBER 8 YEAR 2015**

REGARDING

**THE RETRIBUTION
OF
RECREATIONAL AND SPORTS
DESTINATIONS**

**THE GOVERNMENT OF THE REGENCY OF MENTAWAI
ISLAND
YEAR 2015**

**THE REGENT OF MENTAWAI ISLAND
WEST SUMATERA PROVINCE**

**THE REGIONAL LAW OF THE REGENCY OF MENTAWAI ISLAND
NUMBER 8 YEAR 2015**

REGARDING

**THE RETRIBUTION OF RECREATIONAL AND
SPORTS DESTINATIONS**

BY THE GRACE OF THE ALMIGHTY GOD

THE REGENT OF MENTAWAI ISLAND,

- Considers : a. that with the validity of the Law Number 28 Year 2009 regarding Regional Tax and Retribution, regional retribution is one of the essential regional income sources for affording the implementation program of the regional government in improving service for society and in creating regional independency;
- b. that according to the consideration in point a, the government needs to establish a Regional Law regarding The Retribution of Recreational and Sports Destinations;
- In view of : 1. Law Number 8 Year 1981 regarding the Criminal Law (State Gazette of the Republic of Indonesia Year 1981 Number 76, Additional State Gazette of the Republic of Indonesia Number 3209);
2. Law Number 49 Year 1999 regarding the Establishment of the Regency of Mentawai Island (State Gazette of the Republic of Indonesia Year 1999 Number 177, Additional State Gazette of the Republic of Indonesia Number 3898), as has been amended with Law Number 9 Year 2000 regarding the Amendment on Law Number 49 Year 1999 regarding the Establishment of the Regency of Mentawai Island (State Gazette of the Republic of Indonesia Year 2000 Number 76, Additional State Gazette of the Republic of Indonesia Number 3964);
3. Law Number 17 Year 2003 regarding the States Finance of Indonesia (State Gazette of the Republic of Indonesia Year 2003 Number 47, Additional State Gazette of the Republic of Indonesia Number 4286);

4. Constitution of the Republic of Indonesia Number 1 Year 2004 regarding the State Treasury (State Gazette of the Republic of Indonesia Year 2004 Number 5, Additional State Gazette of the Republic of Indonesia Number 4355);
5. Law Number 15 Year 2004 regarding the State Financial Auditory and Responsibility (State Gazette of the Republic of Indonesia Year 2004 Number 66, Additional State Gazette of the Republic of Indonesia Number 4400);
6. Law Number 33 Year 2004 regarding the Fiscal Balance between the Central Government and the Regional Government (State Gazette of the Republic of Indonesia Year 2004 Number 126, Additional State Gazette of the Republic of Indonesia a Number 4438);
7. Law Number 25 Year 2007 regarding the capital withdrawal (State Gazette of the Republic of Indonesia Year 2007 Number 67, Additional Number 4724);
8. Law Number 26 Year 2007 regarding Space Management (State Gazette of the Republic of Indonesia Year 2007 Number 68, Additional State Gazette of the Republic of Indonesia Number 4725);
9. Law Number 28 Year 2009 regarding Regional Tax and Retribution (State Gazette of the Republic of Indonesia Year 2009 Number 130, Additional State Gazette of the Republic of Indonesia Number 5049);
10. Law Number 32 Year 2009 regarding Protection and Management of the Environment (State Gazette of the Republic of Indonesia Year 2009 Number 140, Additional State Gazette of the Republic of Indonesia Number 5059);
11. Law Number 23 Year 2014 regarding Regional Government (State Gazette of the Republic of Indonesia Year 2014 Number 244, Additional State Gazette of the Republic of Indonesia Number 5587) as has been amended several times, lastly amended with Law Number 9 Year 2015 regarding Second Amendment on Law Number 23 Year 2014 regarding Regional Government (State Gazette of the Republic of Indonesia Year 2015 Number 58, Additional State Gazette of the Republic of Indonesia Number 5679);
12. Government Regulation Number 29 Year 1999 regarding Analysis on Environmental Impact (State Gazette of the Republic of Indonesia Year 1999 Number

59, Additional State Gazette of the Republic of Indonesia Number

13. Government Regulation Number 58 Year 2005 regarding the Regional Financial Management (State Gazette of the Republic of Indonesia Year 2005 Number 140, Additional State Gazette of the Republic of Indonesia Number 4138);
14. Decree of the Minister of Home Affairs Number 13 Year 2006 regarding Regional Financial Management Guidelines, as has been amended several times, lastly amended with the Decree of the Minister of Home Affairs Number 21 Year 2011 regarding Second Amendment on the Decree of the Minister of Home Affairs Number 13 Year 2006 regarding Regional Financial Management Guidelines;
15. Regional Regulation Number 1 Year 2015 regarding Tourism;
16. Regional Regulation Number 2 Year 2015 regarding The Management and the Utilization of Surfing Destinations;

With General Consensus of

REGIONAL HOUSE OF REPRESENTATIVES

THE REGENCY OF MENTAWAI ISLAND

and

THE REGENT OF MENTAWAI ISLAND

DECISION:

Stipulating : REGIONAL REGULATION REGARDING THE RETRIBUTION OF RECREATIONAL AND SPORTS DESTINATIONS.

CHAPTER I
GENERAL STIPULATION

Article 1

The following things are referred to in this Regional Regulation as:

1. A Region is the Regency of Mentawai Island.
2. The Regional Government is the Implementation of the governmental business implemented by the Regional Government and House of the Representatives according to the foundation of autonomy and assistance duty with the principle of autonomy as broad as possible within the system and the principle of the archipelagic states of the Republic of Indonesia as mentioned in Constitution of the Republic of Indonesia Year 1945.
3. The Regional Government is the Regent of the Regency of Mentawai Island along with the Regional Officials as the Element of the Regional Government Implementation.
4. The Regent is the Regent of Mentawai Island.
5. Local Government Budget which is later stated as LGB is the Local Government Budget of the Regency of Mentawai Island.
6. Head of the Department of Culture, Tourism, Youth and Sports Affairs which is later stated as CTYS Department is the Head of the Department of Culture, Tourism, Youth and Sports Affairs of the Regency of Mentawai Island.
7. Service is the activity of the Regional Government in forms of business and service which produce product, facility, or other usefulness that can be consumed by an individual or an institution.
8. Business service is the service provided by the Regional Government by following the commercial principles because basically, it can be provided by the private sectors.
9. The Retribution of Recreational and Sports Destination which is later stated as Retribution is a Payment on the service in tourism object, recreational and sports destinations provided, owned, and/or managed by the Regional Government.
10. The officials are the employees assigned with certain duty in the field of regional retribution according to the valid law.

11. An institution is a group of people and/or capital which is a form of unity either in implementing business or not implementing business including Limited Company (Ltd.), Limited Partnership, other Companies, State Owned Enterprises (SOE), or Local Government Owned Enterprises (LGOE) with any names and forms, firms, joint venture, cooperative, superannuation, fellowship, association, foundation, mass organizations, social - politics organizations, or other organizations, institutions and other forms of institution including collective investment contract and permanent establishments.
12. A Retribution Payer is an individual or an institution who/which is according to the law regarding retribution is obliged to implement retribution payment including the collector or the cutter of certain retribution.
13. Mass retribution is a certain period of time which is a time limit for the Retribution Payer to utilize certain service and permission and the Regional Government.
14. Payment Slip of Regional Retribution which is later stated as PSRR is a payment receipt or retribution deposit receipt that has been done with the form or other ways to the regional treasury through the places as appointed by the Regent.
15. Assessment Letter of Regional Retribution which is later stated as ALRR is a retribution assessment letter that determines the number of owed primary retribution.
16. Assessment Letter of Regional Underpayment Retribution which is later stated as ALRUR is a retribution assessment letter which determines the number of primary retribution, credit retribution, underpayment of primary retribution, the administrative sanction, and the retribution that has to be paid.
17. Assessment Letter of Regional Overpayment Retribution which is later stated as ALROR is a retribution assessment letter that determines the overpayment of the retribution due to the number of credit retribution is bigger than the owed retribution or not owed at all.
18. Collection Note of Regional Retribution which is later stated as CNRR is a Letter to implement retribution invoice and/or to implement administrative sanction in forms of interest/or fine.
19. Collection is a series of activity from data collection of tax object and subject, the determination of the number of owed retribution until the activity of retribution billing to the

Retribution Payer as well as the supervision of its deposition.

20. Examination is a series of activity of collecting and processing the data, descriptions, and/or evidences implemented effectively and professionally according to a certain examination standard in order to examine the conformity of regional retribution fulfillment and/or for other purposes in order to implement the stipulation of law of the regional retribution.
21. Crime Investigation in the field of regional retribution is a series of activity implemented by the investigators to search and to collect the evidences in which the particular evidences will be the key for any crime in the occurred regional retribution cases and it will lead to the suspect as well.
22. Notice of Correction is a notice of correction which corrects any written mistakes, miscalculation and/or any mistakes in the implementation of certain stipulation in law of the regional retribution in the Notification Letter of Owed Retribution, Assessment Letter of Regional Retribution, Assessment Letter of Regional Underpayment Retribution, Assessment Letter of Regional Overpayment Retribution, Assessment Letter of Regional Nil Retribution, Assessment Letter of Regional Overpayment Retribution, Collection Note of Regional Retribution, Notice of Correction or Objection Decision Letter.
23. Surfing Boat is a special boat with function as the transportation facility for the surfer.
24. A Domestic Surfer is a surfer with the nationality of the Republic of Indonesia.
25. Foreign Surfer is a surfer with the nationality of foreign nation or not the people of the Republic of Indonesia.
26. Promotion to use the wave for surfing is the activity of making promotional material and/or advertisement making that is categorized as exclusive since it utilizes the attraction of surfing destination.
27. Commercial Film is a cinematic work produced for the purpose of commercial use by utilizing the surfing destinations' attraction.
28. The commercial film making of surfing is an activity of cinematic film making exclusively categorized by utilizing the surfing destinations' attraction.

29. Commercial Video is a cinematic work produced for advertisement purpose by utilizing the surfing destinations' attraction.
30. Beach tourism object is a tourism object that utilizes the potential of natural resources of the beach along with its supporting components either naturally or artificially or the combination of both.
31. The tourism rates for the tourists are the retribution collection or the input collection against the tourists who visited the entire recreational sites in the region of the Regency of Mentawai Island.

CHAPTER II

NAMES, OBJECTS, AND SUBJECTS OF RETRIBUTION

Article 2

In the name of Retribution of Recreational and Sports Destinations, a Retribution on the service of the tourism object, recreational and sports destinations provided, owned and/or managed by the Regional Government is collected.

Article 3

- (1) Retribution Object is the service of the tourism object, recreational and sports destinations provided, owned, and/or managed by the Regional Government.
- (2) The exception of Retribution object as mentioned in section (1) is the service of the tourism object, recreational and sports destinations provided, owned, and/or managed by the Government, Provincial Government, SOE, LGOE, and private parties.

Article 4

Retribution Subject is an individual or an institution who/which uses/enjoys the recreational and sports destinations provided / managed by the Regional Government.

CHAPTER III

RETRIBUTION CLUSTER

Article 5

Retribution is clustered as the kind of Business Service Retribution.

CHAPTER IV
THE WAYS IN MEASURING THE SERVICE UTILIZATION
LEVEL

Article 6

The service utilization level of Retribution is measured based on the kinds of the provided service.

CHAPTER V
THE PRINCIPLE AND TARGET IN RATES STIPULATION

Article 7

- (1) The principle and target in the amount of the Retribution rates stipulation is based on the objective to get a feasible profit.
- (2) A feasible profit as mentioned in section (1) is the profit obtained in the Retribution service implemented efficiently and if it is oriented on the market price.

CHAPTER VI
THE STRUCTURE AND THE AMOUNT OF RETRIBUTION
RATES

Article 8

The structure and the amount of Retribution rates are included within the Attachment which is the inseparable part of this Regional Regulation.

CHAPTER VII
RETRIBUTION RATES CHANGING

Article 9

- (1) The Retribution Rates is reviewed for as long as once in 3 (three) years at the maximum period.
- (2) The review of the Retribution rates as mentioned in section (1) is implemented by considering the price index and the economic development.

- (3) The review of the Retribution rates as mentioned in section (1) and section (2) is stipulated with the Regent Regulation.

CHAPTER VIII
COLLECTION REGIONS

Article 10

The owed retribution will be collected in the Regency of Mentawai Islands.

CHAPTER IX
UTILIZATION

Article 11

- (1) The utilization and the acceptance of Retribution are prioritized to afford the activity which is directly related to the implementation of the related service.
- (2) The stipulation regarding the allocation of the utilization and the acceptance of the Retribution as mentioned in section (1) is stipulated with the Regional Regulation/Decree.

CHAPTER X
PAYMENT STIPULATION, PLACE OF THE PAYMENT,
INSTALLMENT AND PAYMENT POSTPONEMENT

Article 12

- (1) The retribution is collected by using the Assessment Letter of Regional Retribution (ALRR) or other equal document.
- (2) Other equal document as mentioned in section (1) can be in forms of ticket, coupon, and patronization card.
- (3) The payment place of retribution as mentioned in section (1) can be done through Regional Treasury or through the Treasurer of Acceptance of CTYS Department/Assistant Treasurer of Acceptance Technical Implementer Unit (ATI) CTYS Department or other places appointed by the Regent and later will be submitted to the Regional Treasury no later than 1 x 24 hours.

- (4) The Regent can give his/her installment approval or Retribution payment postponement in a certain period of time.
- (5) The Installment Proposal or retribution payment postponement is expressed in writing by the retribution payer to the Regent no later than 14 (fourteen) working days since the publishing date of Assessment Letter of Regional Retribution (ALRR).
- (6) The proposal as mentioned in section (5) must be attached with at least the following things:
 - a. the financial condition of the company based on the assessment of the agency or authoritative institution; and
 - b. the amount/number of the owed retribution.
- (7) The Regent can give his/her approval for no longer than 1 (one) month since receiving the proposal of the installment request letter or retribution payment postponement with the following stipulations:
 - a. the installment of the retribution payment is done 2 (two) months since the approval has been given; and
 - b. the postponement of retribution payment is done maximally 1 (one) month since the approval has been given.
- (8) If it is more than 1 (one) month that the Regent does not give any proposal act to the Retribution payer, then the proposal is considered as granted.

CHAPTER XI

INCENTIVE COLLECTION

Article 13

- (1) The agency which implements the retribution collection can give incentive based on a certain performance accomplishment.
- (2) The incentive allocation as mentioned in section (1) is stipulated through LGB.
- (3) The procedure of incentive allocation and utilization as mentioned in section (1) is arranged with the Regent Regulation.

CHAPTER XII
ADMINISTRATIVE SANCTION

Article 14

- (1) In terms of certain Retribution Payers, not paying retribution punctually or paying less than the designated amount will cause them to be given an administrative sanction in a form of interest as many as 2% (two percent) each month from the owed Retribution that is not paid or less paid and it is collected using PSRR.
- (2) The Owed Retribution Collection as mentioned in section (1) is started with a warning letter first.

CHAPTER XIII
COLLECTION

Article 15

- (1) The implementation of the retribution collection is started with a warning letter first.
- (2) The implementation of the Retribution collection is done 7 (seven) days after the due date of payment by publishing a payment letter or deposition letter or other similar letters.
- (3) In the period of time of 7 (seven) days after the publishing date of the warning letter or other similar letters, Retribution payer must pay off the owed retribution.
- (4) A warning letter or other similar letters as mentioned in section (1) is published by the Regent or other appointed officials.

CHAPTER XIV
OBJECTION

Article 16

- (1) The Retribution payer can propose an objection only towards the Regent or the appointed officials on the ALRR or other equal document.
- (2) The objection is proposed in writing in Indonesian and attached with clear reasons.
- (3) The objection must be proposed in the period of time of no longer than 3 (three) months since the publishing date of

ALRR or other equal documents except, if the Retribution payer can show that the condition of the particular period of time cannot be fulfilled due to any circumstances beyond his/her authority.

- (4) The objection that does not fulfill the requirements as mentioned in section (2) and section (3) is not considered as an objection letter, hence, it is not considered further.
- (5) The objection proposal does not postpone the obligation of paying Retribution and the implementation of Retribution collection.

Article 17

- (1) The Regent, in the period of time of no longer than 6 (six) months since the date of the objection letter has been accepted, must give his/her decision on the proposed objection.
- (2) The act of the Regent on the objection can accept the entire or some parts of, refuse, or add the amount of the owed retribution.
- (3) If the period of time, as mentioned in section (1), has passed and the Regent does not give any decision, the particular proposed objection is considered granted.

CHAPTER XV

OVERPAYMENT RETURN

Article 18

- (1) On the overpayment of the retribution, the Retribution payer can propose a return proposal to the Regent.
- (2) The Regent, in the period of time of 6 (six) months since the acceptance of overpayment return proposal of the retribution as mentioned in section (1), must give a decision.
- (3) If the period of time as mentioned in section (2) has passed and the Regent does not give any decision, the return proposal of the retribution payment is considered granted and the ALRR will be published in longer than 1 (one) month.
- (4) If the retribution payer has other owed retribution, the retribution payer of the overpayment retribution as mentioned in section (1) will be directly considered to pay the particular owed retribution first.

- (5) The return of the overpayment Retribution as mentioned in section (1) is done in the period of time of no longer than 2 (two) months since the publishing of ALRR.

Article 19

- (1) The return proposal of retribution payment is proposed in writing to the Regent by at least mentioning the following things:
 - a. name and address of the retribution payer;
 - b. retribution period;
 - c. the amount of the retribution; and
 - d. the concise and clear reasons of submitting the proposal.
- (2) The return proposal of the overpayment Retribution is directly expressed or can be delivered through a noted post,
- (3) The acceptance receipt by the regional officials or noted post delivery receipt is the receipt or evidence used when the proposal is accepted.

Article 20

- (1) The return of overpayment Retribution is implemented by publishing an Instruction Letter to pay the overpayment Retribution.
- (2) If the overpayment Retribution is considered with the other owed Retribution, as mentioned in article 14 section (4), the payment is done with shifting note and the receipt or evidence of the shifting note is also valid as the payment receipt.

CHAPTER XVI

PENAGIHAN EXPIRATION

Article 21

- (1) The rights to implement Retribution collection turn to be Expired if it is more than 3 (three) years counted since the owed Retribution, the collection activity is not performed. Except, if the Retribution payer commits a crime in terms of retribution.
- (2) The expiration of the Retribution collection as mentioned in section (1) will be deferred if:
 - a. a warning letter is published; or

- b. there is a confession of Retribution debt from the Retribution payer either directly or indirectly expressed.
- (3) In terms of the warning letter publishing as mentioned in section (2) point a, the Expiration of the collection is counted since the acceptance date of the particular warning letter.
- (4) Direct Confession of Retribution debt as mentioned in section (2) point b is when the Retribution payer with full consciousness states that he/she still has some Retribution debt and has not pay it to the regional government.
- (5) Indirect Confession of Retribution debt as mentioned in section (2) point b can be known from the installment proposal submission or payment postponement and objection proposal by the Retribution payer.

Article 22

- (1) The Owed Retribution that is impossible to be collected occurs when the rights to implement collection have been expired and thus, it can be eliminated.
- (2) The Regent stipulated an elimination act of expired Retribution as mentioned in section (1).
- (3) The procedure of the elimination of the expired Retribution debt is arranged with the Regent Regulation.

CHAPTER XVII

EXAMINATION

Article 23

- (1) The Regent has an authority in implementing examination to test the conformity of the regional Retribution obligation fulfillment in order to implement the law of the regional Retribution.
- (2) The examined Retribution payer is obliged to:
 - a. shows and/or lends their books, notes, documents and other related documents that become the core of the owed Retribution object or that are related to it;
 - b. gives a chance to enter the place or room that is considered necessary and gives assistance in order to expedite the examination; and/or
 - c. gives necessary explanations.

- (3) Further stipulation regarding the examination procedures is arranged with the Regent Regulation/Decree.

CHAPTER XVIII

INVESTIGATION

Article 24

- (1) A certain official of a Civil Servant in the Regional Government surroundings is given a special authority to implement investigation of a crime in regional retribution as mentioned in Criminal Code Procedure.
- (2) The investigator as mentioned in section (1) is an official of certain Civil Servant in Regional Government surroundings who is hired by the authoritative officials according to law.
- (3) The Investigator's authorities as mentioned in section (1) are:
 - a. accepting, finding, collecting and analyzing the explanation or report related to crime in Regional Retribution in order to make the particular explanation and report complete or clear;
 - b. analyzing, finding, and collecting explanations related to an individual or an institution regarding the truth of the act done by the particular individual/institution related to crime in the field of Regional Retribution;
 - c. asking for explanations and evidences from an individual or an institution related to crime in Regional Retribution;
 - d. examining the books, notes, and other documents related to crime in Regional Retribution;
 - e. conducting search to get the evidence of the accounting, noting and other documents as well as implementing seizure of the particular evidences;
 - f. asking the assistance of the experts in the implementation of crime investigation in Regional Retribution;
 - g. asking an individual to stop / forbidding him/her from leaving the place or room during the examination and examining the identity of the people, property and/or documents they bring;

- h. taking a picture of the people who are related to the crime in Regional Retribution;
 - l. calling people to be asked for witness and to be examined as a suspect or witness;
 - j. stopping the investigation;
 - k. doing other necessary acts to complete the crime investigation in Regional Retribution according to the law;
- (4) The investigator as mentioned in section (1) informs the beginning of the investigation and delivers the investigation result to the General Prosecutor through Investigator officials of Police of the Republic of Indonesia according to the stipulation arranged in Criminal Code Procedure.

CHAPTER XIX

PENAL PROVISION

Article 25

- (1) The retribution payer who does not implement his/her obligation and inflicts a financial loss to the regional financial condition will get imprisonment for no longer than 3 (three) months or will be given fine for 3 (three) times the owed retribution which was not paid or paid only in part.
- (2) The fine as mentioned in section (1) is to be for national receipt.

CHAPTER XX

CLOSING STIPULATION

Article 26

When this particular Regional Regulation becomes valid, hence the Regional Regulation of the Regency of Mentawai Island Number 16 Year 2002 regarding Tourism Object Retribution (Regional Gazette of the Regency of Mentawai Island Year 2002 Number 16) is revoked and is considered as invalid.

Article 27

This particular Regional Regulation is valid since the date it is created. In order that everyone will be able to know and to

understand this particular law, the government orders the enactment of this Regional Regulation and its placement in Regional Gazette of the Regency of Mentawai Islands.

Stipulated in Tuapejat

On 26th November 2015

THE REGENT OF MENTAWAI ISLAND

YUDAS SABAGGALET

Enacted in Tuapejat

On 26th November 2015

REGIONAL SECRETARY

THE REGENCY OF MENTAWAI ISLAND

IFDIL GUSTI

THE EXPLANATION
ON
THE REGIONAL REGULATION OF THE REGENCY OF MENTAWAI
ISLAND
NUMBER 8 YEAR 2015
REGARDING
THE RETRIBUTION OF RECREATIONAL AND SPORTS
DESTINATIONS

I. GENERAL

Law of the Republic of Indonesia Number 28 Year 2009 regarding the Regional Tax and Regional Retribution gives chance for the regions to develop its important regional sources of income for affording the implementation of regional government. The particular law divides its sources of income especially the retribution in forms of general service, business service, and certain permissions. One of the important things for the Regency of Mentawai Island is the stipulated retribution for recreational and sports destinations into business service retribution category.

A recreational destination is a tourism potential owned by the Regency of Mentawai Islands. The tourism potential is spread around the maritime regions, natural and cultural tourism potentials.

All of those tourism potentials are the superior sectors which can improve the economic condition of the society and can be the income for the Regency of the Mentawai Islands. The indication and potential of the particular tourism objects/recreational destinations can be seen from the intensity of foreign tourists visiting each year that tends to increase into approximately 3000 until 4000 people (Source: CTYS Department of the Regency of Mentawai Islands, 2012).

Most of the tourists' visit to the Mentawai Islands is for surfing. Surfing has become the icon of Mentawai Islands for decades. Up until now, surfing as part of the maritime tourism has spurred the investment growth in the business sector and tourism service of the Mentawai Islands.

Other kinds of maritime tourism are beach recreational destinations and diving. Beach is mostly enjoyed by the non – surfer visitors. The attraction of the beach as a recreational destination lies on the beauty of the white sand and the overlay of the clear blue sea. With sloping and wide topography, the beach could satisfy the visitors to relax and undertake sports as well.

The beauty of the reef in the ocean and the diversity of sea life becomes the attraction for the divers. The diverse tourism potential on the places owned and managed by the Regional Government is a retribution object that has needed to be stipulated in this Regional Regulation.

II. ARTICLE PER 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

Section (1) Sufficiently clear

Section (2) Sufficiently clear

Section (3) The circumstances beyond its authority are the conditions occurred out of the will of the retribution subject and cannot be predicted previously. Hence, the obligation charged to him/her cannot be fulfilled. What is categorized as the circumstances beyond its authority are?

- a. Natural disaster, such as: earthquake, tsunami, volcanic eruption, drought, tornado and landslides.
- b. Non-natural disaster, such as failed technology, epidemic and infectious disease.

- c. Social disaster such as social conflict among groups or social communities and terror.
- d. Strike.
- e. Fire and/or other industrial disturbance.

Section (4) Sufficiently clear

Section (5) 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

ADDITIONAL GAZETTE OF THE REGENCY OF MENTAWAI ISLAND
NUMBER : 8

Attachment : Regional Regulation of the Regency of Mentawai Island
 Number : 8 Year 2015
 Date : 26th November 2015
 Regarding : Retribution for Recreational and Sports
 Destinations

**THE STRUCTURE AND THE AMOUNT OF RETRIBUTION
 RATES OF THE RECREATIONAL AND SPORTS
 DESTINATIONS**

NO	RETRIBUTION OBJECTS		THE AMOUNT OF RETRIBUTION RATES (RP)	UNITS
A.	The ticket price of surfing destinations :			
	1.	Surfer		
		a. Foreign Surfer	1.000.000	Per person/visit
		b. Domestic Surfer	100.000	Per person/visit
	2.	The production of movie and commercial video of surfing		
		a. Foreign		
		1. Commercial Film Event	20.000.000	Production
		2. Commercial Video Ads	20.000.000	Production
		3. Commercial Film Non Event	20.000.000	Production
		b. Domestic		
		1. Commercial Film Event	5.000.000	Production
		2. Commercial Video Ads	5.000.000	Production
		3. Commercial Film Non Event	5.000.000	Production
B.	The ticket price of beach destinations :			
	1.	Visitor		
		a. Foreign visitor	30.000	Per person/visit
		b. Domestic visitor	5.000	Per person/visit
	2.	Water Recreational Transportation		
		a. Boat for 40 PK	10.000	Trip
		b. Boat for 50 until 80 PK	30.000	Trip
		c. Boat above 80 PK	50.000	Trip
	3.	Commercial film and video production		
		a. Foreign		
		1. Commercial Film	7.000.000	Production
		2. Commercial Video	6.000.000	Production
		b. Domestic		
		1. Commercial Film	4.000.000	Production
		2. Commercial Video	3.000.000	Production
C.	The ticket price of diving destinations			
	1.	Foreign visitor	150.000	Per person/visit
	2.	Domestic visitor	50.000	Per person/visit

THE REGENT OF MENTAWAI
 ISLAND
 YUDAS SABAGGALET