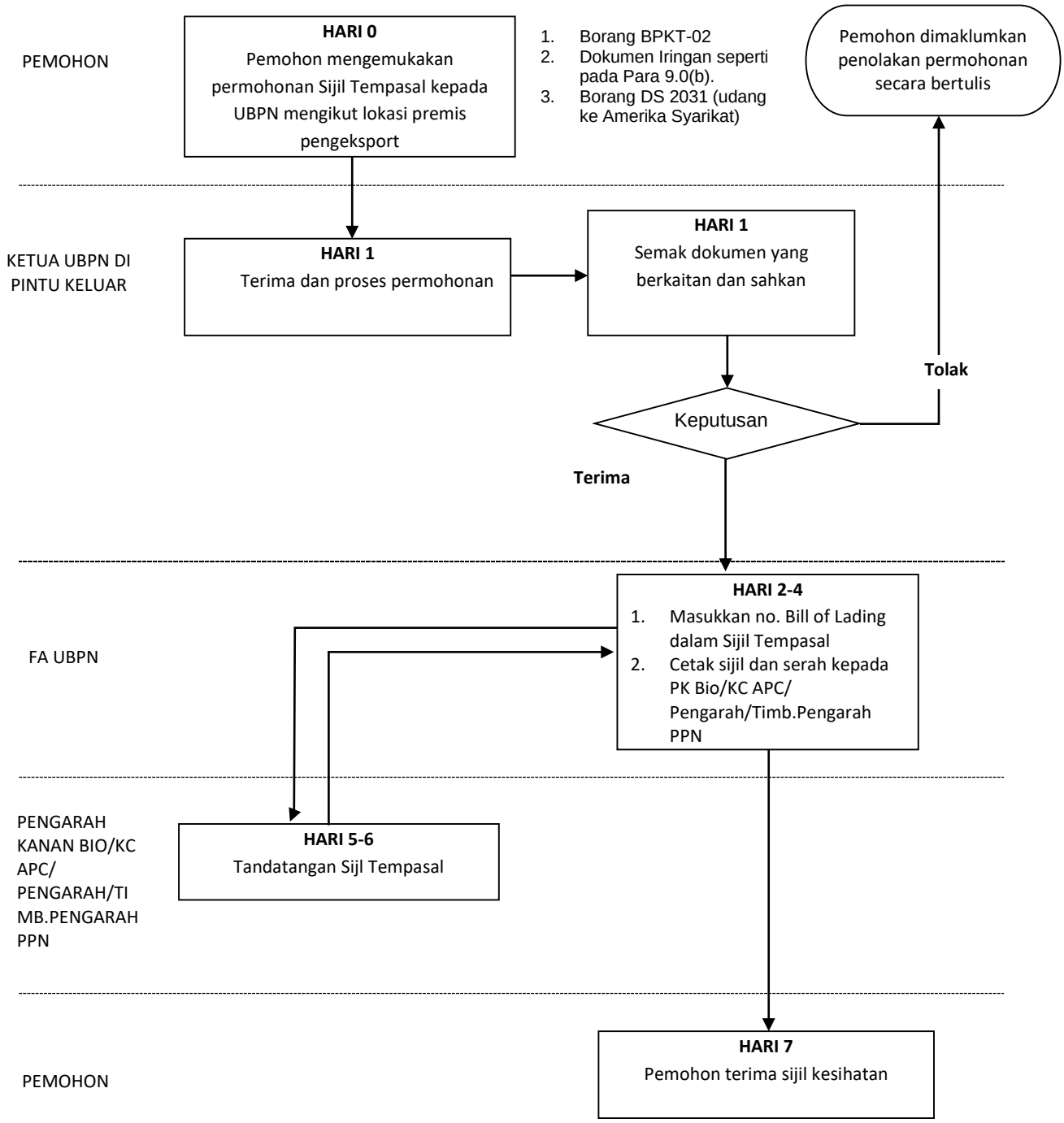CARTA ALIR PROSES PERMOHONAN SIJIL TEMPASAL BUKAN KEUTAMAAN (STBK) IKAN DAN HASILAN IKAN (CHAPTER 3 HS CODE)