

## ABSTRACT

SitiChoirah, 11210102, 2015. *Pelaksanaan Peraturan Pemerintah Nomor 48 Tahun 2014 Tentang Tarif Atas Jenis Penerimaan Negara Bukan Pajak Yang Berlaku Pada Kementerian Agama (Studi di KUA Deket Kabupaten Lamongan)*. Thesis. Al-Ahwal Al-Syakhshiyah Department, Syariah Faculty, The State Islamic University Maulana Malik Ibrahim of Malang. Supervisor: FaridatusSyuhada', M. HI.

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**Kata Kunci:** Office of Religious Affair, Wedding Ceremony, Wedding Cost.

According to Regulation of Religious Minister No. 11 of 2007 about Marriage Registry in the verse 21 mention that marriage is held inside or outside the Office of Religious Affairs under the agreement of VAT. However, there is not any definite provision related to the expense of performing marriage ceremony outside KUA. During this time, the tradition of the people would prefer to do the ceremony outside the hall of KUA because of the problem of transportation, lack of monetary and means support, thus the official is given transportation cost by the family performing the marriage. This situation is considered as gratification by the law upholder. Besides that, there is also a phenomenon of a Kediri headman taking illegal tax from people performing marriage. Thus, the Government issued Regulation 48 of 2014 which regulates the cost of marriage, both outside and inside KUA. The object of conducting this research is to observe the implementation of Regulation No. 48 of 2014 in the KUA of Deket and whether or not there is any influence of the Regulation No. 48 toward marriage ceremony in the KUA of Deket.

Research Method used is the type of empirical research (field) with a qualitative approach. Data source used is the source of primary data obtained through interviews, observation and documentation as a method of data collection. The data are then processed through editing, classification, verification, and analysis from which the conclusion will be drawn then.

From the result of the research conducted, the data shows that the implementation of Government Regulation No. 48 in KUA Deket goes well. However, there are some things inappropriate with the valid regulation such as the paper of deposit from the Bank and also liquefaction of VAT operational expense for the marriage ceremony performed outside the hall of KUA. People pay the cost of marriage in accordance with what is mentioned in the regulations. The headman does not receive or request something from the community. The enactment of Government Regulation Number 48 had increased the number of wedding ceremony held in the Great Hall of KUA if compared to that before the regulation enacted. The result is from 361 marriage ceremonies during 2014, it is found that the wedding ceremonies performed before the enactment of Regulation No. 48 inside the hall of KUA was amounted to 29 or 8%, while outside the hall of KUA was 168 or 47%. While the wedding ceremonies performed after the enactment of the Regulation No. 48 inside the hall of KUA was 84 or 23% and outside the hall of KUA was 80 or 22%.