# **Cemeteries and Crematoria (Fees) Determination 2022 (No 1)**

#### Disallowable instrument DI2022-171

made under the

Cemeteries and Crematoria Act 2020, s 128 (Determination of fees)

#### 1 Name of instrument

This instrument is the Cemeteries and Crematoria (Fees) Determination 2022 (No 1).

#### 2 Commencement

This instrument commences on 1 July 2022.

#### 3 Revocation

This instrument revokes (DI2021-248) *Cemeteries and Crematoria (Fees) Determination 2021 (No 1).* 

### 4 Determination of fees

The fee payable in respect of each matter listed in an item in column 1 of the schedule is the amount listed for that item in column 3.

### 5 Payment of fee

A fee listed in the Schedule is payable to the Cemeteries and Crematoria Authority by the person requesting the goods or service listed.

#### 6 Refunds or credits for surrenders of entitlements to allotments

If a person has paid a fee for an entitlement to an allotment or crypt and surrenders that entitlement, the person may:

- (a) receive a refund as set out in part 6 of the schedule; or
- (b) be entitled to a reduced fee for the entitlement to another allotment or crypt as set out in part 7 of the schedule, subject to the limits set out in that part.

### 7 Goods and services tax

All fees are GST inclusive.

Chris Steel, MLA Minister for Transport and City Services

30 June 2022

Column 1	Column 2	Column 3	Column
Goods or service supplied	Fee payable 1 October 2021	Fee payable 1 July 2022	Percentag increase/decreas
Part 1 Cemetery burial, interment and memorial fees			
Gungahlin Cemetery			
Burials (Monday to Friday, normal hours)			
Plaque Beam areas (General, Aboriginal, Jewish)			
First burial/Reservation Allotment/ Burial/Plaque/Maintenance	\$9,495.00	\$10,176.00	7.17%
<b>Re-Open</b> Burial/Plaque	\$3,864.00	\$4,141.00	7.17%
Olive Grove areas			
First Burial/Reservation Allotment/Burial/Memorial Permit/Maintenance	N/A	\$15,743.00	N/A
<b>Re-Open</b> Burial	N/A	\$3,110.00	N/A
Monumental Lawn areas			
First Burial/Reservation Allotment/Burial/Memorial Permit/Maintenance	\$9,590.00	\$10,278.00	7.17
<b>Re-Open</b> Burial	\$2,902.00	\$3,110.00	7.17
Family estate areas Note: sold in multiples of 2			
First Burial/Reservation Allotment/Burial/Memorial Permit/Maintenance (Total)	\$19,180.00	\$20,556.00	7.179
<b>Re-Open</b> Burial	\$2,902.00	\$3,110.00	7.179
Headstone areas (General, Jewish, Orthodox, Ukrainian, Islamic)			
First Burial/Reservation Allotment/Burial/Memorial Permit/Maintenance	\$10,430.00	\$11,178.00	7.179
<b>Re-Open</b> Burial	\$2,902.00	\$3,110.00	7.179
Vaults			
First Burial/Reservation  Vault Installation/Burial/Allotment/Memorial			
Permit/Maintenance	\$23,156.00	\$24,817.00	7.179
Preferred Position of Vault (extra)	\$3,463.00	\$3,711.00	7.169
<b>Re-Open</b> Burial	\$1,791.00	\$1,919.00	7.159

olumn 1 oods or service supplied	Column 2 Fee payable 1 October 2021	Column 3 Fee payable 1 July 2022	Column 4 Percentage increase/decrease
Ex-Service Personnel			
First Burial/Reservation			
Allotment/Maintenance/Burial/Headstone/Vase/Plaque	\$10,502.00	\$11,255.00	7.17%
Re-Open	\$3,849.00	\$4,125.00	7.17%
Natural Burial Grounds			
Single Depth Burial/Reservation			
Allotment/Maintenance/Burial/Plaque	\$7,295.00	\$7,818.00	7.17%
Natural Burial Grounds Ashes			
Ashes Interment (Plaque included)	\$1,203.00	\$1,289.00	7.15%
Ashes Interment (Plaque excluded)	\$712.00	\$763.00	7.16%
Children's Garden			
First Burial/Reservation			
Allotment/Maintenance/Burial/Memorial Permit	\$4,795.00	\$5,140.00	7.19%
Re-Open			
Burial	\$1,451.00	\$1,555.00	7.17%
Memory Tree/Bench leaf tile	\$743.00	\$796.00	7.13%
Duplicate Leaf Tile for family to keep	\$507.00	\$543.00	7.10%
Children's Round Nature Tile for family to keep	\$810.00	\$868.00	7.16%
Babies' Rose Garden			
Burial/Plaque	\$275.00	\$295.00	7.27%
Interments of ashes (Monday to Friday normal hours) and mem	orials		
Memorial gardens			
Allotment/Maintenance/Interment/Plaque	\$3,704.00	\$3,969.00	7.15%
Wall of remembrance			
Allotment/Plaque/Maintenance/Interment	\$2,789.00	\$2,988.00	7.14%
Interment behind plaque (including container provided by cemetery)	\$623.00	\$668.00	7.22%
Children's Garden Memorial Rock	<u>`</u>	<u>-</u>	
Allotment/Maintenance/Interment/Plaque	\$1,781.00	\$1,910.00	7.24%
Memorial Rock Garden		· · · · · · · · · · · · · · · · · · ·	
Allotment/Maintenance/Interment/Plaque	\$3,563.00	\$3,818.00	7.16%
Re-Open			
Interment/Plaque	\$1,193.00	\$1,278.00	7.12%
Family Estate – ashes only, in specific areas where no full buria	als are possible		
Allotment/Maintenance/Interment/Memorial Permit	\$10,704.00	\$11,474.00	7.19%
Family Estate – memorial only, in specific areas where no full b	urials are possible		
Allotment/Maintenance/Memorial Permit	\$9,142.00	\$9,798.00	7.18%

Column 1 Goods or service supplied	Column 2 Fee payable 1 October 2021	Column 3 Fee payable 1 July 2022	Column 4 Percentage increase/decrease
Dedication seat (maintenance sponsorship)		, , , , , , , , , , , , , , , , , , ,	
Seat already in cemetery (including Plaque/Maintenance)	\$4,357.00	\$4,670.00	7.18%
New seat (including Plaque/Maintenance)	\$8,714.00	\$9,339.00	7.17%
Avenue of Trees – Up to four blocks/plaques			
Allotment/interment/Block/Plaque/Maintenance	\$12,728.00	\$13,641.00	7.17%
Individual Tree - Up to six blocks/plaques			
Allotment/Interment/Block/Plaque/Maintenance	\$15,658.00	\$16,781.00	7.17%
Subsequent interment/block/plaque	\$2,584.00	\$2,770.00	7.20%
Shared Tree			
Allotment/Interment/Block/Plaque/Maintenance	\$6,617.00	\$7,092.00	7.18%
Hall Cemetery			
Headstone area			
First Burial/Reservation			
Allotment/Burial/Memorial Permit/Maintenance	\$8,351.00	\$8,951.00	7.18%
Re-Open			
Burial	\$4,558.00	\$4,885.00	7.17%
Ashes area			
Allotment/Maintenance/Interment/Plaque	\$3,407.00	\$3,650.00	7.13%
Woden Cemetery			
Burials (Monday to Friday, normal hours)			
Lawn cemetery areas			
First burial/Reservation			
Allotment/Maintenance/Interment/Plaque	\$10,276.00	\$11,012.00	7.16%
Re-Open			
Burial /Plaque	\$3,537.00	\$3,790.00	7.15%
Headstone area			
First burial/Reservation			
Allotment/Maintenance/Burial/Memorial Permit	\$12,913.00	\$13,840.00	7.18%
Re-Open			
Burial	\$3,657.00	\$3,919.00	7.16%

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Vaults			
First burial/Reservation			
Allotment/Burial/Vault Installation/Memorial Permit/Maintenance	\$24,592.00	\$26,357.00	7.18
Preferred Position of Vault (extra)	\$3,463.00	\$3,711.00	7.16
Re-Open			
Burial	\$1,785.00	\$1,913.00	7.17
Oak boulevard – Earth burial			
First burial/Reservation			
Allotment/Maintenance/Burial/Memorial Permit	\$20,414.00	\$21,878.00	7.17
Re-Open			
Burial	\$3,657.00	\$3,919.00	7.16
Oak Boulevard – Vault			
Note: Not available in all allotments			
First burial/Reservation			
Allotment/Vault Installation/Burial/Memorial Permit/Maintenance	\$32,102.00	\$34,405.00	7.17
Preferred Position of Vault	\$3,463.00	\$3,711.00	7.16
Re-Open			
Burial	\$1,785.00	\$1,913.00	7.17
Ex-Service personnel			
First burial/Reservation			
Allotment/Maintenance/Burial/Headstone/Vase/Plaque	\$11,698.00	\$12,537.00	7.17
Re-Open			
Burial/Plaque	\$3,838.00	\$4,113.00	7.17
Children's garden			
First burial			
Allotment/Maintenance/Burial/Memorial Permit	\$5,072.00	\$5,436.00	7.18
Re-Open			
Burial	\$1,446.00	\$1,549.00	7.12
Babies' rose garden			
Burial and Plaque	\$275.00	\$295.00	7.27
Interments of ashes (Monday to Friday normal hours) and memorial	ls		
Memorial gardens			
Allotment/Maintenance/Interment/Plaque	\$4,211.00	\$4,512.00	7.15
Memorial Rock Garden			
Allotment/Maintenance/Interment/Plaque	\$4,230.00	\$4,533.00	7.16
Re-Open			
Interment/Plaque	\$1,073.00	\$1,149.00	7.08

Memorial Rock Garden (Family Rock)			
Allotment/Maintenance/Interment/Plaque	\$5,620.00	\$6,023.00	7.17%
Re-Open Interment/Plaque	\$1,073.00	\$1,149.00	7.08%
Eternity Memorial Garden – Single Rock			
Allotment/Maintenance/Interment/Plaque	N/A	\$4,533.00	N/A
Eternity Memorial Garden – Double Rock			
Allotment/Maintenance/Interment/Plaque	N/A	\$6,023.00	N/A
Subsequent Interment/Plaque	N/A	\$1,149.00	N/A
Eternity Memorial Garden – Family Rock (Small)			
Allotment/Maintenance/Interment/Plaque	N/A	\$7,513.00	N/A
Subsequent Interment/Plaque	N/A	\$1,149.00	N/A
Eternity Memorial Garden – Family Rock (Large)			
Allotment/Maintenance/Interment/Plaque	N/A	\$10,493.00	N/A
Subsequent Interment/Plaque	N/A	\$1,149.00	N/A
Eternity Memorial Garden – Estate Rock #1			
Allotment/Maintenance/Interment/Plaque	N/A	\$13,473.00	N/A
Subsequent Interment/Plaque	N/A	\$1,149.00	N/A
Eternity Memorial Garden – Estate Rock #2			
Allotment/Maintenance/Interment/Plaque/Dedication Seat	N/A	\$22,613.00	N/A
Subsequent Interment/Plaque	N/A	\$1,149.00	N/A
Eternity Memorial Garden – Estate Rock #3			
Allotment/Maintenance/Interment/Plaque/Dedication Seat	N/A	\$33,043.00	N/A
Subsequent Interment/Plaque	N/A	\$1,149.00	N/A

Column 1	Column 2	Column 3	Column 4
Goods or service supplied	Fee payable 1 October 2021	Fee payable 1 July 2022	Percentage increase/decrease
Woden Cemetery			
Liquidambar Lane (Memorial Garden)			
Allotment/Maintenance/Interment/Plaque	\$5,950.00	\$6,377.00	7.18%
Dedication seat			
Seat Already in Cemetery (including plaque)	\$4,357.00	\$4,670.00	7.18%
New Seat (including plaque)	\$8,714.00	\$9,339.00	7.17%
Individual Tree – up to six blocks/plaques			
Allotment/Maintenance/Interment/Plaque/Granite Block	\$15,654.00	\$16,777.00	7.17%
Subsequent interment/block/plaque	\$2,584.00	\$2,770.00	7.20%
Shared Tree			
Allotment/Maintenance/Interment/Plaque/Granite Block	\$6,271.00	\$6,722.00	7.19%
Subsequent interment/block/plaque	\$2,584.00	\$2,770.00	7.20%
Part 2 Christ the Redeemer Mausoleum fees			
Allotment/ Maintenance/ Burial/ Inscription			
Inside Crypts			
Heaven Level – Double	\$76,374.00	\$81,850.00	7.17%
Heaven Level – Single	\$38,187.00	\$40,925.00	7.17%
Eye Level – Double	\$95,498.00	\$102,344.00	7.17%
Eye Level – Single	\$47,749.00	\$51,172.00	7.17%
Heart Level - Double	\$109,108.00	\$116,930.00	7.17%
Heart Level – Single	\$54,554.00	\$58,465.00	7.17%
Prayer Level – Double	\$84,570.00	\$90,634.00	7.17%
Prayer Level – Single	\$42,285.00	\$45,317.00	7.17%
Family Estate - (8 crypts) 2 x Heaven, 2 x Eye, 2 x heart, 2 x Prayer	\$438,639.00	\$470,087.00	7.17%
Outside Crypts			
Heaven Level- Double	\$72,604.00	\$77,810.00	7.17%
Eye Level- Double	\$90,710.00	\$97,214.00	7.17%
Heart Level- Double	\$103,692.00	\$111,126.00	7.17%
Prayer Level- Double	\$80,338.00	\$86,098.00	7.17%

Column 1 Goods or service supplied	Column 2 Fee payable 1 October 2021	Column 3 Fee payable 1 July 2022	Column 4 Percentage increase/decrease
Part 2 Christ the Redeemer Mausoleum fees			
Allotment/ Maintenance/ Burial/ Inscription			
Columbarium - Glass or Marble front panel			
Level 5 - 6 Double	\$16,944.00	\$18,158.00	7.16%
Level 5 - 6 Single	\$8,799.00	\$9,429.00	7.16%
Level 3 - 4 Double	\$22,791.00	\$24,425.00	7.17%
Level 3 - 4 Single	\$12,051.00	\$12,915.00	7.17%
Level 1 - 2 Double	\$20,367.00	\$21,827.00	7.17%
Level 1 - 2 Single	\$10,709.00	\$11,476.00	7.16%
Part 3 Other cemetery fees and charges			
Service fees			
Burial related			
Interment of Ashes	\$639.00	\$685.00	7.20%
Triple depth burials	\$453.00	\$485.00	7.06%
Oversize "X" Coffins, with dimensions in excess of length 2,100mm+; width 700mm+; in addition to normal fee	\$453.00	\$485.00	7.06%
Ledger removal for burial	\$489.00	\$536.00	9.61%
Concrete slab for shallow re-open	\$499.00	\$535.00	7.21%
Cemetery to brick Islamic Grave (includes Bricks/OPEL)	\$1,122.00	\$1,202.00	7.13%
Bricks and/or timber for Islamic Grave (for family to install)	\$395.00	\$423.00	7.09%
Bricks for Islamic Children's grave	\$230.00	\$246.00	6.96%
Canopy Hire	\$160.00	\$171.00	6.88%
Site Assessment (Depth Test)	\$160.00	\$171.00	6.88%
Memorial Permit for full monument	\$816.00	\$875.00	7.23%
Memorial Permit for family estate/monumental lawn	\$512.00	\$549.00	7.23%
After hour fees (in addition to normal burial fee)			
Saturday burial – before 11.59am	\$1,285.00	\$1,377.00	7.16%
Saturday burial - from 12.00pm	\$1,806.00	\$1,935.00	7.14%
Sunday/Public Holiday Burial	\$2,948.00	\$3,159.00	7.16%
Late Fees: Weekdays per half hour – arrival 30 minutes or more after booked time may incur the late fee	\$593.00	\$636.00	7.25%
Winter arrivals after 3.30pm			
Summer arrivals after 4.00pm			
Weekday after hours booking during daylight savings time			
Bookings made between 4.00pm and 4.59pm	\$545.00	\$584.00	7.16%
Bookings made between 5.00pm and 6.00pm	\$875.00	\$938.00	7.20%

Column 1	Column 2	Column 3	Column 4
Goods or service supplied	Fee payable 1 October 2021	Fee payable 1 July 2022	Percentage increase/decrease
Part 3 Other cemetery fees and charges			
Blocks			
Raised Granite Block	\$642.00	\$688.00	7.17%
Raise Concrete Block	\$227.00	\$243.00	7.05%
Raised Full Length Granite Block	\$1,259.00	\$1,349.00	7.15%
Plaque Relocation Fee	N/A	\$171.00	N/A
Miscellaneous			
Hire of Chapel – Christ the Redeemer Mausoleum	\$330.00	\$354.00	7.27%
Gas Heating for Mausoleum Chapel	\$323.00	\$346.00	7.12%
Gungahlin Memorial Hall Hire – first hour	\$271.00	\$290.00	7.01%
Gungahlin Memorial Hall Hire – each subsequent half hour	\$101.00	\$108.00	6.93%
Gungahlin Memorial Hall Hire – service and 1 hour refreshments	\$472.00	\$506.00	7.20%
Gungahlin Memorial Hall Hire – 2 hours refreshments	\$472.00	\$506.00	7.20%
Transfer of Right to Burial/Right to Interment	\$160.00	\$171.00	6.88%
Service Fee for work not covered by a specific Fee (per hour)	\$160.00	\$171.00	6.88%
Exhumation and disinterment			
Application for Exhumation (including Dept. Health fee)	\$961.00	\$1,030.00	7.18%
Earth Grave exhumation	\$8,773.00	\$9,402.00	7.17%
Vault exhumation	\$4,139.00	\$4,436.00	7.18%
Children's Garden exhumation	N/A	\$4,701.00	N/A
Mausoleum exhumation	N/A	\$4,436.00	N/A
Ashes disinterment	\$826.00	\$885.00	7.14%
Plaques			
Additional Photo Proofs	\$63.00	\$68.00	7.94%
Additional Plaque Proofs	\$63.00	\$68.00	7.94%
Babies' Rose Garden Plaque	\$208.00	\$223.00	7.21%
Book of Life (Base & 1st page)	\$1,602.00	\$1,717.00	7.18%
Book of Life (2 <sup>nd</sup> page)	\$655.00	\$702.00	7.18%
Book Plaque	\$968.00	\$1,037.00	7.13%
Ceramic Photos (any size)	\$398.00	\$427.00	7.29%
Detachable Plaque	\$334.00	\$358.00	7.19%
Ex-Service Plaque	\$947.00	\$1,015.00	7.18%
Ex-Service Strip Plaque	\$479.00	\$513.00	7.10%
Extra Plaque Motifs (more than two)	\$137.00	\$147.00	7.30%

olumn 1	Column 2	Column 3	Column 4
goods or service supplied	Fee payable 1 October 2021	Fee payable 1 July 2022	Percentage increase/decrease
art 3 Other cemetery fees and charges			
Plaques			
Gungahlin Plaque beam section - Single Plaque	\$962.00	\$1,031.00	7.17%
Heart Shape Plaque	\$1,000.00	\$1,072.00	7.20%
Jewish Plaque /Tree Plaque	\$1,040.00	\$1,115.00	7.21%
Letter Change and Refurbish	\$154.00	\$165.00	7.14%
Liquidambar Lane Plaque	\$651.00	\$698.00	7.22%
Memorial Gardens Plaque	\$481.00	\$515.00	7.07%
Plaque Polish Kit	\$45.00	\$48.00	6.67%
Plaque surcharge – 2-week turnaround	\$196.00	\$210.00	7.14%
Refurbish/re-chrome Plaque	\$416.00	\$446.00	7.21%
Replacement Single Plaque (error by family)	\$551.00	\$591.00	7.26%
Single Sculptured Plaque	\$1,903.00	\$2,039.00	7.15%
Small Additional Plaque	\$498.00	\$534.00	7.23%
Teddy Bear Plaque (medium)	\$896.00	\$960.00	7.14%
Teddy Bear Plaque (small)	\$559.00	\$599.00	7.16%
Wall of Remembrance plaque	\$453.00	\$485.00	7.06%
Woden Lawn Plaque	\$646.00	\$692.00	7.12%
Vases			
Vase - Aluminium	\$33.00	\$35.00	6.06%
Vase Lid	\$10.00	\$11.00	10.00%
Cremation Urns			
Urn and Keepsake Processing fee	N/A	\$86.00	N/A

Column 1	Column 2 Fee payable	Column 3	Column
Goods or service supplied	1 October 2021	Fee payable 1 July 2022	Percentag increase/decreas
Part 4 Crematorium Fees			
Gungahlin Crematorium			
Cremation Services (Monday to Friday, normal hours)			
Adult - Delivery only	\$1001.00	\$1,074.00	7.29%
Child 6 to 17 years - Delivery only	\$908.00	\$974.00	7.27%
Child 1 to 5 years - Delivery only	\$908.00	\$974.00	7.27%
Still born to one year – Delivery only	\$0.00	\$0.00	N/A
Cremation Services (Saturday, normal hours)			
Adult - Delivery only	\$1,287.00	\$1,380.00	7.23%
Child 6 to 17 years - Delivery only	\$1188.00	\$1,274.00	7.24%
Child 1 to 5 years - Delivery only	\$1188.00	\$1,274.00	7.24%
Still born to one year – Delivery only	\$0.00	\$0.00	N/A
Cremation Services (Sunday, normal hours)			
Adult - Delivery only	\$1,458.00	\$1,564.00	7.27%
Child 6 to 17 years - Delivery only	\$1,364.00	\$1,463.00	7.26%
Child 1 to 5 years - Delivery only	\$1,364.00	\$1,463.00	7.26%
Still born to one year – Delivery only	\$0.00	\$0.00	N/A
Cremation Services (Public holidays, normal hours)			
Adult - Delivery only	\$1,689.00	\$1,811.00	7.22%
Child 6 to 17 years - Delivery only	\$1,595.00	\$1,711.00	7.27%
Child 1 to 5 years - Delivery only	\$1,595.00	\$1,711.00	7.27%
Still born to one year – Delivery only	\$0.00	\$0.00	N//
Viewing Room			
Witness Cremation (room booking fee – up to 90 minutes)	\$187.00	\$461.00	146.52%
Room Hire fee (up to 45 minutes – no witness cremation)	N/A	\$193.00	N//
Other Services			
Transfer of ashes	N/A	\$171.00	N/A

#### Part 5 Private mausoleum or family plot (Gungahlin Cemetery only)

Larger plots of land may be provided with fees based on the number of *Vault* allotments that would otherwise occupy the area, plus an appropriate buffer. The fee charged may also include other statutory fees incurred, such as Development Application fees and an administration fee based on the number of hours required to manage the construction. The format, size and location of each of these memorials will be negotiated on a case-by-case basis.

### Based on standard Vault allotment

Allotment fee	100%
Maintenance fee	100%
Burial fee	25% for Mausolea or
	100% for normal below ground burials
Memorial Permit fee	0%
Administration Fee	the miscellaneous service fee (part 3 of the schedule) per hour required to manage the installation
Other statutory fees	100% as levied by other ACT Government agencies

#### Part 6 Refunds for surrender of an entitlement to an allotment

A person surrendering an entitlement to an allotment may receive a proportion of the fees that they have paid as follows:

75% of payment made for allotments except the Mausoleum
90% of payment made for a mausoleum crypt or columbarium niche
100% of payment made, less $4%$ of the payment for each whole year from when payment was made
100% of payment if no burial has been performed, otherwise 0%
100% of payment if no plaque has been installed, otherwise 0%
100% of payment if no monument has been installed, otherwise 0%

A person surrendering an entitlement to an allotment reserved prior to 1 July 1996 for which no burial, maintenance, plaque or memorial permit fees have been paid may receive a one-off payment of \$500.00 from the authority per allotment.

A refund cannot be made until any monument installed on the site has been fully removed without cost to the Cemeteries and Crematoria Authority.

Note: Where a surrender of an entitlement will involve the exhumation of a body, authority for the exhumation must first be obtained – see section 37 of the Act.

#### Part 7 Fees for the transfer of entitlement from one allotment to another

- 1. If a person surrenders an entitlement to an allotment or crypt (*the first entitlement*) in order to transfer exclusive rights to another allotment or crypt in a cemetery managed by the Cemeteries and Crematoria Authority, they will be credited with 100% of the current fees (or their equivalent) relating to the first entitlement, less
  - (a) for the transfer of entitlement from a standard allotments or ashes allotment to another allotment the miscellaneous service fee (part 3 of the schedule) x 2; or
  - (b) for the transfer of entitlement from one mausoleum crypt to mausoleum another 4% of the original payment.

Note The miscellaneous service fee is an hourly fee.

- 2. The surrender and transfer of entitlement must be concurrent.
- 3. Only the first surrender and transfer of an entitlement will be credited under part 7 of this schedule, Part 6 of this schedule is applicable for any subsequent surrender of entitlements.
- 4. Where the surrender and transfer under Part 7 results in a refund, Part 6 of this schedule is applicable to refund the surrender of an entitlement to an allotment.
- 5. Where components of the fee were not paid those components will not count toward the credit.
- Credit is strictly on a one for one basis. Multiple entitlements may not be combined to offset one entitlement.

### Part 8 Cremation containers purchased on behalf of customers

E.g. Cremation urns, keepsakes, other containers for cremated remains

Cremation containers purchased on a one-off basis on behalf of customers or for re-sale to customers will be priced at a rate no higher than *Purchase Cost* plus 10% of the purchase cost plus an urn and keepsake processing fee listed in Part 3 of this schedule.

A transfer of ashes fee listed in Part 4 in this schedule will also be applicable if the customer requires cremated remains to be transferred into the purchased container.

### Part 9 Postage of cremated remains on behalf of customers

Postage of cremated remains on a one-off basis on behalf of customers will be priced at a rate no higher than *Purchase Cost* plus 50% of a one-hour service fee listed in Part 3 of this schedule.