

Australian Capital Territory

Cemeteries and Crematoria (Perpetual Care Trust Percentage) Determination 2022 (No 1)

Notifiable instrument NI2022-342

made under the

***Cemeteries and Crematoria Act 2020*, section 106 (Determination of perpetual care trust percentages)**

EXPLANATORY STATEMENT

The *Cemeteries and Crematoria Act 2020* (the Act) regulates the operation of cemeteries and crematoria.

The *Cemeteries and Crematoria (Perpetual Care Trust Percentage) Determination 2022 (No 1)* (the Determination) is made under section 106 of the Act.

Section 106 of the Act requires the Minister to determine, the percentage of each licensee receipt for the facility that is to be paid into the perpetual care trust.

Section 106 (2) of the Act provides that the percentages must be those that the Minister considers necessary to ensure that there are sufficient funds in the perpetual care trust to adequately maintain the facility.

Section 106 (3) of the Act provides that the Minister must, at least once every 5 years, review the percentages determined for the cemetery or crematorium.

The Determination revokes (NI2021-585) *Cemeteries and Crematoria (Perpetual Care Trust Percentage) Determination 2021 (No 1)* and provides an updated value for the Perpetual Care Trust Percentage. For the purpose of this instrument licensee receipts do not include cremation revenues.