

# 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)**

## EXPLANATORY STATEMENT

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The *Cemeteries and Crematoria Act 2020* (the Act) regulates the operation of cemeteries and crematoria. Section 128 of the Act provides the Minister with the power to determine fees for the purposes of the Act.

Public cemeteries and crematoria are managed by the Cemeteries and Crematoria Authority (the Authority). The Authority is required to operate on a sound financial basis.

The determination revokes the *Cemeteries and Crematoria (Fees) Determination 2021 (No 1)* (DI2021-248).

This determination increases fees by approximately 7.17% for the majority of burial services provided. This increase incorporates costs incurred by the Authority due to a recent actuarial review of the Perpetual Care Trust (PCT) that will be required to meet ongoing maintenance obligations in perpetuity. This review resulted in a 8.2% PCT rate agreed to by the ACT Government. Also included in the 7.17% is an increase of 3.25% for Wage Price Index (WPI).

Fees have been developed for the Eternity Memorial Garden at Woden Cemetery (a new ashes garden opening in July 2022) and the Olive Grove at Gungahlin Cemetery (a new burial area due to become available in November 2022).

Fees for cremation services will increase by approximately 7.26%. This increase incorporates the 3.25% WPI increase and a 4% increase to cover gas costs. The cost of gas has more than doubled in the previous 12 months and is expected to double again over the coming year. These fees are based on a cost recovery pricing model that has been endorsed by the Independent Competition and Regulatory Commission as being compliant with the ACT Competitive Neutrality Policy.

The Gungahlin Crematorium Viewing Room fees have been altered to incorporate a new product structure – the Witness Cremation fee has increased to allow 90-minute bookings and is priced for cost recovery of staff preparation time and consultation with customers. A lower-priced option for 45-minute viewing room hire is now offered to customers who wish to have a service but not witness the cremation.

The increases proposed for revenue streams that do not attract Perpetual Care Trust contributions, have resulted from increased supplier charges for 2022/23. The majority of these are above the corresponding fee increase contained in the Fee Schedule. These revenue streams provide 18% of total revenues. These increases include:

- Plaques – 9.5% increase in supplier charges. Fee increase in Fees Schedule 7.17%
- Vaults – 4.33% increase in supplier charges for concrete and 8% in crane hire charges Fee increase in Fees Schedule 7.17%
- Monument/Vase – 8.66% increase in supplier charges for ledger removal and 10% increase in cost of raised granite blocks Fee increase in Fees Schedule 7.17%
- Memorial permits - Increased staff time and costs. Fee increase in Fees Schedule 7.17%
- Reservation Panel Inscription Mausoleum – 5% increase in supplier charges and additional staff time. Fee increase in Fees Schedule 7.17%
- Memorial Hall - increase input costs including electricity and staff time to prepare for function. Fee increase in Fees Schedule 7.17%

All fees are rounded for cash handling purposes.

The determination takes effect on 1 July 2022.