

# Cemeteries and Crematoria (Fees) Determination 2025 (No 1)

## Disallowable Instrument DI2025-3

made under the

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

## EXPLANATORY STATEMENT

---

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 2024 (No 1)* (DI2024-135).

On the 4<sup>th</sup> of December 2024, the Australian Taxation Office (ATO) introduced the Goods and Services Determination GSTD 2024/2. This determination requires that GST be removed for the sale of burial rights. To comply with this determination, the Authority has combined previously listed Allotment and Maintenance fees for burial allotment and ashes interment allotment products to establish Perpetual Burial Right and Perpetual Interment Right fees respectively. These fees are not subject to GST and on average lowers the total allotment sale fee for products by approximately 6 to 8 percent. The determination required that this change be implemented within 3 months from the 4<sup>th</sup> of December 2024.

This determination has been revised to include fees for the Sanctuary Creek Memorialisation Garden at Gungahlin Cemetery. Allotments in this garden are expected to be available for public sale in January 2025.

The fees for all ashes memorialisation products in Sanctuary Creek, including their memorial plaque options, were benchmarked where possible against similar memorialisation options in similar jurisdictions also including the current product offering by the Authority.

This determination has also been revised to include provision for sale of customised plaques to customers that are not included in the usual range of plaque products offered by the Authority. This is noted in Part 9 of the determination.

All fees are rounded for cash handling purposes.

The determination takes effect on 20 January 2025.