

Cemeteries and Crematoria (Fees) Determination 2025 (No 2)

Disallowable Instrument DI2025-94

made under the

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

EXPLANATORY STATEMENT

This explanatory statement relates to the *Cemeteries and Crematoria (Fees) Determination 2025 (No 2)* as presented to the Legislative Assembly. It has been prepared to assist the reader of the instrument. It does not form part of the instrument and has not been endorsed by the Assembly.

The Statement must be read in conjunction with the instrument. It is not, and is not meant to be, a comprehensive description of the instrument. What is said about a provision is not to be taken as an authoritative guide to the meaning of a provision, this being a task for the courts.

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 2025 (No 1)* – DI2025-3.

The purpose of this determination is to determine the fees for the period from 1 July 2025. This determination increases fees by 4.15% for burial services to which the Perpetual Care Trust percentage (PCTP) applies and for fees not subject to the PCTP the fees increase by 3.25%.

The 4.15% increase incorporates an increase to the PCTP and a Wage Price Index (WPI) increase of 3.25% as published in Treasury Budget Memo 2025/13.

A Perpetual Care Trust has been established under the Act and the Minister for City and Government services (the Minister) determines the PCTP of the licensee receipts for the facilities to be paid into the trust. The PCTP is the percentage the Minister considers necessary to ensure there are sufficient funds in the Trust to adequately maintain the

facilities in perpetuity. The PCTP was increased to 9.1% from 8.2% effectively from 1 July 2025 as a result of an actuarial review into the PCTP. This review determined that an increase to the PCT rate of 0.9% was required to meet the costs of ongoing maintenance obligations in perpetuity.

Fees for cremation services are not subject to the PCTP and will increase by 3.25% in accordance with WPI published in the Treasury Budget Memo 2025/13.

All fees are rounded.

The determination takes effect on 1 July 2025.