



New South Wales

Cemeteries and Crematoria Regulation 2014

under the

Cemeteries and Crematoria Act 2013

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Cemeteries and Crematoria Act 2013*.

KATRINA HODGKINSON, MP
Minister for Primary Industries

Explanatory note

The object of this Regulation is to provide for the imposition of general levies on cemetery and crematorium operators prescribed by the Regulation and to prescribe the interment services in respect of which general levies are to be payable, the method of calculating the amount payable, the period in respect of which payment is to be made and to enable the Cemeteries Agency to waive, reduce, postpone or refund such levies. The general levies are to be paid into the Cemeteries Agency Fund established under section 22 of the *Cemeteries and Crematoria Act 2013* and are contributions towards the cost of administration of that Act to the extent that it relates to cemeteries. Section 24 (2) (e) of that Act requires general levies to be paid within the time and in the manner specified by the Cemeteries Agency.

This Regulation is made under the *Cemeteries and Crematoria Act 2013*, including sections 24 and 142 (the general regulation-making power).

This Regulation relates to matters set out in Schedule 3 to the *Subordinate Legislation Act 1989*—namely, matters of a machinery nature and matters not likely to impose an appreciable burden, cost or disadvantage on any sector of the public.

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1 Name of Regulation

This Regulation is the *Cemeteries and Crematoria Regulation 2014*.

2 Commencement

This Regulation commences on 1 November 2014 and is required to be published on the NSW legislation website.

3 Definitions

(1) In this Regulation:

ash interment means interment of ashes above or below ground.

prescribed interment service means an interment service prescribed by clause 4 (1).

quarter means the 3-month period beginning 1 July, 1 October, 1 January or 1 April in each financial year.

relevant period means a period referred to in clause 4 (3).

the Act means the *Cemeteries and Crematoria Act 2013*.

(2) Notes included in this Regulation do not form part of this Regulation.

4 Interment service levies

(1) For the purposes of section 24 (2) (a) of the Act, burials, cremations and ash interments are prescribed as interment services in respect of which a general levy may be imposed.

(2) For the purposes of section 24 (2) (b) of the Act, the operators of the following cemeteries, or parts of cemeteries, are prescribed:

- (a) Rookwood Necropolis,
- (b) Macquarie Park Cemetery,
- (c) Frenchs Forest Bushland Cemetery,
- (d) Field of Mars Cemetery,
- (e) Gore Hill Memorial Cemetery,
- (f) Sandgate Cemetery,
- (g) Eastern Suburbs Memorial Park,
- (h) Woronora General Cemetery,
- (i) Liverpool Cemetery,
- (j) Catholic Crematorium, Rookwood Necropolis,
- (k) Macquarie Park Crematorium, Macquarie Park Cemetery,

- (l) Botany Crematorium, Eastern Suburbs Memorial Park,
 - (m) Woronora Crematorium, Woronora General Cemetery.
- (3) For the purposes of section 24 (2) (d) of the Act, a general levy is payable by an operator of a cemetery or part of a cemetery prescribed by subclause (2) (the ***prescribed operator***) in respect of each prescribed interment service provided at the cemetery or part of the cemetery during the following periods:
- (a) the period commencing 1 November 2014 and ending 31 December 2014,
 - (b) each quarter commencing on or after 1 January 2015.
- (4) The general levy payable is the amount calculated by multiplying the number of prescribed interment services provided by the prescribed operator in that cemetery or part of a cemetery during the relevant period by the amount specified by subclause (5) for that kind of interment service.
- (5) The amount of general levy payable is as follows:
- (a) for an initial burial in an interment site—\$76.80,
 - (b) for a subsequent burial in the same interment site—\$55.70,
 - (c) for each cremation—\$23.10,
 - (d) for each ash interment—\$23.10.
- (6) The Cemeteries Agency may adjust the amount payable in respect of a relevant period in proportion to variations in the CPI by notice in writing given to the prescribed operator of a cemetery or part of a cemetery.
- (7) Subclauses (3)–(6) do not apply to or in respect of the following:
- (a) any burial of a destitute person,
 - (b) any burial or interment of ashes of the remains of an unviable pregnancy or stillborn child or a child under 12 years of age.
- (8) The Cemeteries Agency may waive, reduce, postpone or refund the general levy payable by a particular prescribed operator in respect of one or more relevant periods.