

Cemeteries and Crematoria Regulation 2014

[2014-680]



New South Wales

Status Information

Currency of version

Historical version for 24 October 2014 to 24 June 2018 (accessed 2 July 2024 at 9:13)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Authorisation

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File last modified 1 November 2014

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Cemeteries and Crematoria Regulation 2014



New South Wales

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.