Australian Capital Territory

**Cemeteries and Crematoria (Cemetery Fees) Determination 2020 (No 1)**

**Disallowable instrument DI2020–243**

made under the

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

# 1. Name of instrument

This instrument is the *Cemeteries and Crematoria (Cemetery Fees) Determination 2020 (No 1)*.

# 2. Commencement

This instrument commences on the commencement of *Cemeteries and Crematoria Act 2020*, section 3.

# 3. Determination of fees

The fee payable in respect of each matter listed in an item in column 1 of the schedule is the amount listed for that item in column 3.

# 4. Payment of fee

A fee listed in the Schedule is payable to the Cemeteries and Crematoria Authority by the person requesting the goods or service listed.

# 5. Refunds or credits for surrenders of entitlements to allotments

If a person has paid a fee for an entitlement to an allotment or crypt and surrenders that entitlement, the person may:

(a) receive a refund as set out in part 7 of the schedule; or

(b) be entitled to a reduced fee for the entitlement to another allotment or crypt as set out in part 8 of the schedule, subject to the limits set out in that part.

# 6. Goods and services tax

All fees are GST inclusive.

Chris Steel, MLA

Minister for City Services

13 August 2020

| **Column 1**  **Goods or service supplied** | *Column 2*  *Fee payable in 2019-20* | **Column 3**  **Fee payable  23 August 2020** |
| --- | --- | --- |
| **Part 1 Cemetery burial, interment and memorial fees** |  |  |
| **Gungahlin Cemetery** |  |  |
| **Burials (Monday to Friday, normal hours)** |  |  |
| **Plaque Beam areas** (General, Aboriginal, Jewish) |  |  |
| **First burial/Reservation**  Allotment/ Burial/Plaque/Maintenance | $8,469.00 | **$8,469.00** |
| **Re-Open**  Burial/Plaque | $3,491.00 | **$3,491.00** |
| **Monumental Lawn areas** |  |  |
| **First Burial/Reservation**  Allotment/Burial/Memorial Permit/Maintenance | $8,517.00 | **$8,517.00** |
| **Re-Open**  Burial | $2,565.00 | **$2,565.00** |
| **Family estate areas**  Note: sold in multiples of 2 |  |  |
| **First Burial/Reservation**  Allotment/Burial/Memorial Permit/Maintenance (Total) | $17,034.00 | **$17,034.00** |
| **Re-Open**  Burial | $2,565.00 | **$2,565.00** |
| **Headstone areas** (General, Jewish, Orthodox, Ukrainian, Islamic) |  |  |
| **First Burial/Reservation**  Allotment/Burial/Memorial Permit/Maintenance | $9,283.00 | **$9,283.00** |
| **Re-Open**  Burial | $2,565.00 | **$2,565.00** |
| **Vaults** |  |  |
| **First Burial/Reservation**  Vault Installation/Burial/Allotment/Memorial Permit/Maintenance | $20,810.00 | **$20,810.00** |
| Preferred Position of Vault (extra) | $3,061.00 | **$3,061.00** |
| **Re-Open**  Burial | $1,583.00 | **$1,583.00** |
| **Ex-Service Personnel** |  |  |
| **First Burial/Reservation** |  |  |
| Allotment/Maintenance/Burial/Headstone/Vase/Plaque | $9,417.00 | **$9,417.00** |
| **Re-Open** | $3,478.00 | **$3,478.00** |

| **Column 1**  **Goods or service supplied** | *Column 2*  *Fee payable in 2019-20* | **Column 3**  **Fee payable  23 August 2020** |
| --- | --- | --- |
| **Gungahlin Cemetery** |  |  |
| **Natural Burial Grounds** |  |  |
| **Single Depth Burial/Reservation** |  |  |
| Allotment/Maintenance/Burial/Plaque | $6,489.00 | **$6,489.00** |
| **Natural Burial Grounds Ashes** |  |  |
| Ashes Interment (Plaque included) | $1,104.00 | **$1,104.00** |
| Ashes Interment (Plaque excluded) | $630.00 | **$630.00** |
| **Children’s Garden** |  |  |
| **First Burial/Reservation** |  |  |
| Allotment/Maintenance/Burial/Memorial Permit | $4,260.00 | **$4,260.00** |
| **Re-Open** |  |  |
| Burial | $1,283.00 | **$1,283.00** |
| **Memory Tree/Bench leaf tile** | $716.00 | **$716.00** |
| **Duplicate Leaf Tile for family to keep** | $488.00 | **$488.00** |
| **Children’s Round Nature Tile for family to keep** | $780.00 | **$780.00** |
| **Babies’ Rose Garden** |  |  |
| Burial/Plaque | $829.00 | **$829.00** |
| **Interments of ashes (Monday to Friday normal hours) and memorials** | |  |
| **Memorial gardens** |  |  |
| Allotment/Maintenance/Interment/Plaque | $3,314.00 | **$3,314.00** |
| **Wall of remembrance** |  |  |
| Allotment/Plaque/Maintenance/Interment | $2,502.00 | **$2,502.00** |
| Interment behind plaque (including container provided by cemetery) | $551.00 | **$551.00** |
| **Children’s Garden Memorial Rock** |  |  |
| Allotment/Maintenance/Interment/Plaque | $1,595.00 | **$1,595.00** |
| **Memorial Rock Garden** |  |  |
| Allotment/Maintenance/Interment/Plaque | $3,189.00 | **$3,189.00** |
| **Re-Open**  Interment/Plaque | $1,094.00 | **$1,094.00** |
| **Family Estate – ashes only, in specific areas where no full burials are possible** | |  |
| Allotment/Maintenance/Interment/Memorial Permit | $9,542.00 | **$9,542.00** |
| **Family Estate – memorial only, in specific areas where no full burials are possible** | |  |
| Allotment/Maintenance/Memorial Permit | $8,162.00 | **$8,162.00** |
| **Dedication seat (maintenance sponsorship)** | |  |
| Seat already in cemetery (including Plaque/Maintenance) | $4,198.00 | **$4,198.00** |
| New seat (including Plaque/Maintenance) | $8,396.00 | **$8,396.00** |

| **Column 1**  **Goods or service supplied** | | *Column 2*  *Fee payable in 2019-20* | | | **Column 3**  **Fee payable  23 August 2020** | |
| --- | --- | --- | --- | --- | --- | --- |
| **Gungahlin Cemetery** | |  | | |  | |
| **Avenue of Trees – Up to four blocks/plaques** | | | | |  | |
| Allotment/interment/Block/Plaque/Maintenance | | $11,401.00 | | | **$11,401.00** | |
| **Individual Tree - Up to six blocks/plaques** | |  | | |  | |
| Allotment/Interment/Block/Plaque/Maintenance | | $13,991.00 | | | **$13,991.00** | |
| Subsequent interment/block/plaque | | $2,434.00 | | | **$2,434.00** | |
| **Shared Tree** |  | | |  | | |
| Allotment/Interment/Block/Plaque/Maintenance | $5,998.00 | | | **$5,998.00** | | |
| **Hall Cemetery** |  | | |  | | |
| **Headstone area** |  | | |  | | |
| **First Burial/Reservation** |  | | |  | | |
| Allotment/Burial/Memorial Permit/Maintenance | $7,447.00 | | | **$7,447.00** | | |
| **Re-Open** |  | | |  | | |
| Burial | $4,029.00 | | | **$4,029.00** | | |
| **Ashes area** |  | | |  | | |
| Allotment/Maintenance/Interment/Plaque | $3,050.00 | | | **$3,050.00** | | |
| **Woden Cemetery** |  | | |  | | |
| **Burials (Monday to Friday, normal hours)** |  | | |  | | |
| **Lawn cemetery areas** |  | | |  | | |
| **First burial/Reservation** |  | | |  | | |
| Allotment/Maintenance/Interment/Plaque | $9,135.00 | | | **$9,135.00** | | |
| **Re-Open** |  | | |  | | |
| Burial /Plaque | $3,179.00 | | | **$3,179.00** | | |
| **Headstone area** |  | | |  | | |
| **First burial/Reservation** |  | | |  | | |
| Allotment/Maintenance/Burial/Memorial Permit | $11,478.00 | | | **$11,478.00** | | |
| **Re-Open** |  | | |  | | |
| Burial | $3,232.00 | | | **$3,232.00** | | |
| **Vaults** |  | | |  | | |
| **First burial/Reservation** |  | | |  | | |
| Allotment/Burial/Vault Installation/Memorial Permit/Maintenance | $22,081.00 | | | **$22,081.00** | | |
| Preferred Position of Vault (extra) | $3,061.00 | | | **$3,061.00** | | |
| **Re-Open** |  | | |  | | |
| Burial | $1,578.00 | | | **$1,578.00** | | |
| **Woden Cemetery** |  | | |  | | |
| **Oak boulevard – Earth burial** |  | | |  | | |
| **First burial/Reservation** |  | | |  | | |
| Allotment/Maintenance/Burial/Memorial Permit | $18,109.00 | | | **$18,109.00** | | |
| **Re-Open** |  | | |  | | |
| Burial | $3,232.00 | | | **$3,232.00** | | |
| **Oak Boulevard – Vault** | | |  | | |  |
| Note: Not available in all allotments | | |  | | |  |
| **First burial/Reservation** | | |  | | |  |
| Allotment/Vault Installation/Burial/Memorial Permit/Maintenance | | | $28,719.00 | | | **$28,719.00** |
| Preferred Position of Vault | | | $3,061.00 | | | **$3,061.00** |
| **Re-Open** | | |  | | |  |
| Burial | | | $1,578.00 | | | **$1,578.00** |
| **Ex-Service personnel** | | |  | | |  |
| **First burial/Reservation** | | |  | | |  |
| Allotment/Maintenance/Burial/Headstone/Vase/Plaque | | | $10,474.00 | | | **$10,474.00** |
| **Re-Open** | | |  | | |  |
| Burial/Plaque | | | $3,469.00 | | | **$3,469.00** |
| **Children’s garden** | | |  | | |  |
| **First burial** | | |  | | |  |
| Allotment/Maintenance/Burial/Memorial Permit | | | $4,504.00 | | | **$4,504.00** |
| **Re-Open** | | |  | | |  |
| Burial | | | $1,278.00 | | | **$1,278.00** |
| **Babies’ rose garden** | | |  | | |  |
| Burial and Plaque | | | $940.00 | | | **$940.00** |
| **Interments of ashes (Monday to Friday normal hours) and memorials** | | | | | |  |
| **Memorial gardens** | | |  | | |  |
| Allotment/Maintenance/Interment/Plaque | | | $3,761.00 | | | **$3,761.00** |
| **Memorial Rock Garden** | | |  | | |  |
| Allotment/Maintenance/Interment/Plaque | | | $3,778.00 | | | **$3,778.00** |
| **Re-Open**  Interment/Plaque | | | $987.00 | | | **$987.00** |
| **Memorial Rock Garden (Family Rock)** | | |  | | |  |
| Allotment/Maintenance/Interment/Plaque | | | $5,007.00 | | | **$5,007.00** |
| **Re-Open**  Interment/Plaque | | | $987.00 | | | **$987.00** |

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| **Column 1**  **Goods or service supplied** | *Column 2*  *Fee payable in 2019-20* | | **Column 3**  **Fee payable  23 August 2020** | |
| **Woden Cemetery** |  | |  | |
| **Liquidambar Lane (Memorial Garden)** | |  | |  |
| Allotment/Maintenance/Interment/Plaque | | $5,310.00 | | **$5,310.00** |
| **Oak boulevard – Interment of Ashes** Note: 2 interments | |  | |  |
| Allotment/Maintenance/Interment/Plaque (x2)/Granite Block | | $10,855.00 | | **$10,855.00** |
| **Dedication seat** | |  | |  |
| Seat Already in Cemetery (including plaque) | | $4,198.00 | | **$4,198.00** |
| New Seat (including plaque) | | $8,396.00 | | **$8,396.00** |
| **Individual Tree – up to six blocks/plaques** | |  | |  |
| Allotment/Maintenance/Interment/Plaque/Granite Block | | $13,988.00 | | **$13,988.00** |
| Subsequent interment/block/plaque | | $2,434.00 | | **$2,434.00** |
| **Shared Tree** | |  | |  |
| Allotment/Maintenance/Interment/Plaque/Granite Block | | $5,693.00 | | **$5,693.00** |
| **PART 2 Christ the Redeemer Mausoleum fees** | |  | |  |
| **Allotment/ Maintenance/ Burial/ Inscription** | |  | |  |
| **Inside Crypts** | |  | |  |
| Heaven Level – Double | | $69,498.00 | | **$69,498.00** |
| Heaven Level – Single | | $34,749.00 | | **$34,749.00** |
| Eye Level – Double | | $86,900.00 | | **$86,900.00** |
| Eye Level – Single | | $43,450.00 | | **$43,450.00** |
| Heart Level – Double | | $99,286.00 | | **$99,286.00** |
| Heart Level – Single | | $49,643.00 | | **$49,643.00** |
| Prayer Level – Double | | $76,956.00 | | **$76,956.00** |
| Prayer Level – Single | | $38,478.00 | | **$38,478.00** |
| Family Estate - (8 crypts) 2 x Heaven, 2 x Eye, 2 x heart, 2 x Prayer | | $399,152.00 | | **$399,152.00** |
| **Outside Crypts** | |  | |  |
| Heaven Level- Double | | $66,066.00 | | **$66,066.00** |
| Eye Level- Double | | $82,544.00 | | **$82,544.00** |
| Heart Level- Double | | $94,358.00 | | **$94,358.00** |
| Prayer Level- Double | | $73,106.00 | | **$73,106.00** |

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| **Column 1**  **Goods or service supplied** | | *Column 2*  *Fee payable in 2019-20* | | **Column 3**  **Fee payable  23 August 2020** | |
| **PART 2 Christ the Redeemer Mausoleum fees** | |  | |  | |
| **Allotment/ Maintenance/ Burial/ Inscription** | |  | |  | |
| **Columbarium - Glass or Marble front panel** | |  | |  | |
| Level 5 - 6 Double | | $15,418.00 | | **$15,418.00** | |
| Level 5 - 6 Single | | $8,008.00 | | **$8,008.00** | |
| Level 3 - 4 Double | | $20,739.00 | | **$20,739.00** | |
| Level 3 - 4 Single | | $10,967.00 | | **$10,967.00** | |
| Level 1 - 2 Double | | $18,534.00 | | **$18,534.00** | |
| Level 1 - 2 Single | | $9,746.00 | | **$9,746.00** | |
| **Part 3 Other cemetery fees and charges** | |  | |  | |
| **Service fees** | |  | |  | |
| **Burial related** | |  | |  | |
| Interment of Ashes | | $616.00 | | **$616.00** | |
| Triple depth burials | | $436.00 | | **$436.00** | |
| Oversize “X” Coffins, with dimensions in excess of length 2,100mm+; width 700mm+; in addition to normal fee | | $436.00 | | **$436.00** | |
| Ledger removal for burial | | $472.00 | | **$472.00** | |
| Concrete slab for shallow re-open | | $480.00 | | **$480.00** | |
| Cemetery to brick Islamic Grave (includes Bricks/OPEL) | | $1,081.00 | | **$1,081.00** | |
| Bricks and/or timber for Islamic Grave (for family to install) | | $380.00 | | **$380.00** | |
| Bricks for Islamic Children's grave | | $222.00 | | **$222.00** | |
| Canopy Hire | | $154.00 | | **$154.00** | |
| Site Assessment (Depth Test) | | $154.00 | | **$154.00** | |
| Memorial Permit for full monument | | $786.00 | | **$786.00** | |
| Memorial Permit for family estate/monumental lawn | | $493.00 | | **$493.00** | |
| **After hour fees (in addition to normal burial fee)** | |  | |  | |
| Saturday burial – before 11.59am | | $1,238.00 | | **$1,238.00** | |
| Saturday burial - from 12.00pm | | $1,740.00 | | **$1,740.00** | |
| Sunday/Public Holiday Burial | | $2,840.00 | | **$2,840.00** | |
| **Late Fees:** Weekdays per half hour – arrival 30 minutes or more after booked time may incur the late fee | | $572.00 | | **$572.00** | |
| Winter arrivals after 3.30pm | |  | |  | |
| Summer arrivals after 4.00pm | |  | |  | |
| **Weekday after hours booking during daylight savings time** | |  | |  | |
| Bookings made between 4.00pm and 4.59pm | | $525.00 | | **$525.00** | |
| Bookings made between 5.00pm and 6.00pm | | $843.00 | | **$843.00** | |

|  |  |  |
| --- | --- | --- |
| **Column 1**  **Goods or service supplied** | *Column 2*  *Fee payable in 2019-20* | **Column 3**  **Fee payable  23 August 2020** |
| **Part 3 Other cemetery fees and charges** |  |  |
| **Blocks** |  |  |
| Raised Concrete block on existing base | $155.00 | **$155.00** |
| Raised Granite block on existing base | $619.00 | **$619.00** |
| Raise Concrete block (upgrade from old flat block) | $219.00 | **$219.00** |
| Raised Granite block (upgrade from old flat block) | $844.00 | **$844.00** |
| Upgrade to Granite from raised concrete with no plaque | $619.00 | **$619.00** |
| Upgrade to Granite from raised concrete with a plaque on | $1,002.00 | **$1,002.00** |
| Raised full length granite block and concrete base for 4 plaques | $1,213.00 | **$1,213.00** |
| **Miscellaneous** |  |  |
| Hire of Chapel – Christ the Redeemer Mausoleum | $318.00 | **$318.00** |
| Gas Heating for Mausoleum Chapel | $311.00 | **$311.00** |
| Gungahlin Memorial Hall Hire – first hour | $261.00 | **$261.00** |
| Gungahlin Memorial Hall Hire – each subsequent half hour | $97.00 | **$97.00** |
| Gungahlin Memorial Hall Hire – service and 1 hour refreshments | N/A | **$455.00** |
| Gungahlin Memorial Hall Hire – 2 hours refreshments | N/A | **$455.00** |
| Transfer of Exclusive Right | $154.00 | **$154.00** |
| Service Fee for work not covered by a specific Fee (per hour) | $154.00 | **$154.00** |
| **Exhumation and disinterment** |  |  |
| Application for Exhumation (including Dept. Health fee) | $925.00 | **$925.00** |
| Earth Grave exhumation | $8,453.00 | **$8,453.00** |
| Vault exhumation | $3,988.00 | **$3,988.00** |
| Ashes disinterment | $796.00 | **$796.00** |
| **Plaques** |  |  |
| Additional Photo Proofs | $61.00 | **$61.00** |
| Additional Plaque Proofs | $61.00 | **$61.00** |
| Babies’ Rose Garden Plaque | $200.00 | **$200.00** |
| Book of Life (Base & 1st page) | $1,543.00 | **$1,543.00** |
| Book of Life (2nd page) | $631.00 | **$631.00** |
| Book Plaque | $932.00 | **$932.00** |
| Ceramic Photos (any size) | $383.00 | **$383.00** |
| Detachable Plaque | $322.00 | **$322.00** |
| Ex-Service Plaque | $913.00 | **$913.00** |
| Ex-Service Strip Plaque | $462.00 | **$462.00** |
| Extra Plaque Motifs (more than two) | $132.00 | **$132.00** |
| **Column 1**  **Goods or service supplied** | *Column 2*  *Fee payable in 2019-20* | **Column 3**  **Fee payable  23 August 2020** |
| **Part 3 Other cemetery fees and charges** |  |  |
| **Plaques** |  |  |
| Gungahlin Plaque beam section - Single Plaque | $926.00 | **$926.00** |
| Heart Shape Plaque | $964.00 | **$964.00** |
| Jewish Plaque /Tree Plaque | $1,002.00 | **$1,002.00** |
| Letter Change and Refurbish | $148.00 | **$148.00** |
| Liquidambar Lane Plaque | $627.00 | **$627.00** |
| Memorial Gardens Plaque | $464.00 | **$464.00** |
| Plaque Polish Kit | $43.00 | **$43.00** |
| Plaque surcharge – 2-week turnaround | $189.00 | **$189.00** |
| Refurbish/re-chrome Plaque | $401.00 | **$401.00** |
| Replacement Single Plaque (error by family) | $531.00 | **$531.00** |
| Single Sculptured Plaque | $1,833.00 | **$1,833.00** |
| Small Additional Plaque | $479.00 | **$479.00** |
| Teddy Bear Plaque (medium) | $864.00 | **$864.00** |
| Teddy Bear Plaque (small) | $538.00 | **$538.00** |
| Wall of Remembrance plaque | $436.00 | **$436.00** |
| Woden Chrome/Bronze Plaque/Plaque Beam Plaque | $623.00 | **$623.00** |
| Vase - Aluminium | $31.00 | **$31.00** |
| Vase Lid | $10.00 | **$10.00** |

| **Column 1**  **Goods or service supplied** |  | **Column 2**  **Fee payable  23 August 2020** |
| --- | --- | --- |
| **Part 4 Crematorium Fees** |  |  |
| **Gungahlin Crematorium** |  |  |
| **Cremation Services (Monday to Friday, normal hours)** |  |  |
| Adult - Delivery only |  | **$975.00** |
| Child 6 to 17 years - Delivery only |  | **$460.00** |
| Child 1 to 5 years - Delivery only |  | **$390.00** |
| Still born to one year – Delivery only |  | **$0.00** |
|  |  |  |
| **Cremation Services (Weekends and Public Holidays, normal hours)** | | |
| Adult - Delivery only |  | **$1,055.00** |
| Child 6 to 17 years - Delivery only |  | **$510.00** |
| Child 1 to 5 years - Delivery only |  | **$440.00** |
| Still born to one year – Delivery only |  | **$0.00** |
| **Viewing Room** | |  |
| Witness Cremation (room booking fee – 1 hour) | | **$200.00** |
|  | |  |

**Part 5 Products purchased on behalf of customers**

E.g. Cremation urns, special purchase plaques, keepsakes

Products purchased on a one-off basis on behalf of customers or for re-sale to customers will be priced at a rate no higher than *Purchase Cost* plus an appropriate service fee listed in Part 3 of this schedule.

**Part 6 Private mausoleum or family plot (Gungahlin Cemetery only)**

Larger plots of land may be provided with fees based on the number of *Vault* allotments that would otherwise occupy the area, plus an appropriate buffer. The fee charged may also include other statutory fees incurred, such as Development Application fees and an administration fee based on the number of hours required to manage the construction. The format, size and location of each of these memorials will be negotiated on a case by case basis.

Based on standard Vault allotment

|  |  |
| --- | --- |
| Allotment fee | 100% |
| Maintenance fee | 100% |
| Burial fee | 25% for Mausolea or  100% for normal below ground burials |
| Memorial Permit fee | 0% |
| Administration Fee | the miscellaneous service fee (part 3 of the schedule) per hour required to manage the installation |
| Other statutory fees | 100% as levied by other ACT Government agencies |

**Part 7 Refunds for surrender of an entitlement to an allotment**

A person surrendering an entitlement to an allotment may receive a proportion of the fees that they have paid as follows:

|  |  |
| --- | --- |
| Allotment fee | 75% of payment made for allotments except the Mausoleum |
|  | 90% of payment made for a mausoleum crypt or columbarium niche |
| Maintenance fee | 100% of payment made, less 4% of the payment for each whole year from when payment was made |
| Burial fee | 100% of payment if no burial has been performed, otherwise 0% |
| Plaque fee | 100% of payment if no plaque has been installed, otherwise 0% |
| Memorial Permit fee | 100% of payment if no monument has been installed, otherwise 0% |

A person surrendering an entitlement to an allotment reserved prior to 1 July 1996 for which no burial, maintenance, plaque or memorial permit fees have been paid may receive a one-off payment of $500.00 from the authority per allotment.

A refund cannot be made until any monument installed on the site has been fully removed without cost to the Cemeteries and Crematoria Authority.

*Note:* Where a surrender of an entitlement will involve the exhumation of a body, authority for the exhumation must first be obtained – see section 37 of the Act.

**Part 8 Fees for the transfer of entitlement from one allotment to another**

1. If a person surrenders an entitlement to an allotment or crypt (***the first entitlement***) in order to transfer exclusive rights to another allotment or crypt in a cemetery managed by the cemeteries authority, they will be credited with 100% of the current fees (or their equivalent) relating to the first entitlement, less

(a) for the transfer of entitlement from a standard allotments or ashes allotment to another allotment – the miscellaneous service fee (part 3 of the schedule) x 2; or

(b) for the transfer of entitlement from one mausoleum crypt to mausoleum another - 4% of the original payment.

*Note* The miscellaneous service fee is an hourly fee.

2. The surrender and transfer of entitlement must be concurrent.

3. Only the first surrender and transfer of an entitlement will be credited under part 8 of this schedule, Part 7 of this schedule is applicable for any subsequent surrender of entitlements.

4. Where the surrender and transfer under Part 8 results in a refund, Part 7 of this schedule is applicable to refund the surrender of an entitlement to an allotment.

5. Where components of the fee were not paid those components will not count toward the credit.

6. Credit is strictly on a one for one basis. Multiple entitlements may not be combined to offset one entitlement.