

Australian Capital Territory

Cemeteries and Crematoria Code of Practice 2026 (No 1)

Disallowable instrument DI2026-8

made under the

Cemeteries and Crematoria Act 2020, section 123 (Code of practice - approval)

1 Name of instrument

This instrument is the *Cemeteries and Crematoria Code of Practice 2026 (No 1)*.

2 Commencement

This instrument commences the day after notification.

3 Approval of Code of Practice

I approve the attached “ACT Cemeteries and Crematoria Code of Practice 2025” as a code of practice.

4 Revocation

This instrument revokes (DI2025-86) *Cemeteries and Crematoria Code of Practice 2025*.

Chris Steel MLA
A/g Minister for City and Government Services

22 January 2026

ACT Cemeteries and Crematoria Code of Practice 2025

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Part 1—Background

1.1 This Code of Practice (the Code) has been made under section 123 of the *Cemeteries and Crematoria Act 2020* (the Act) and should be read in conjunction with the Act and any Regulations made under the Act.

Part 2—Objectives

2.1 The objectives of this code of practice are to:

- (a) recognise the rights of people to the dignified and respectful treatment of their human remains and the human remains of their loved ones.
- (b) encourage a fair and equitable environment for the sale and supply of memorialisation goods and services.
- (c) provide for the operation of a consistent and coherent regime for governance and regulation of cemeteries and crematoria.
- (d) ensure that operators demonstrate satisfactory levels of accountability, transparency and integrity.
- (e) provide certainty for consumers.
- (f) promote industry compliance with applicable legislation.

Part 3—Application of the Code

- 3.1 The Code outlines the operating requirements that apply to all cemeteries and crematoria in the ACT, whether public or private.
- 3.2 Each licensee will maintain appropriate records as evidence of compliance with the Act.
- 3.3 Some obligations under this Code replicate obligations in other laws. It is the responsibility of licensees to be aware of their obligations under all relevant laws.
- 3.4 The Code is a dynamic document that will be adjusted to address changing circumstances and new practices of licensees.

Part 4—Professional Conduct

4.1 Operators will:

- (a) act in accordance with the values and objectives of this code, and not lessen the standing of the ACT interment industry or bring the industry into disrepute;
- (b) comply with all relevant territory and federal laws in conducting their activities;

- (c) maintain the privacy and confidentiality of clients and the deceased;
- (d) treat clients, the deceased, stakeholders and the community with respect, dignity and compassion;
- (e) be respectful of the cultural and religious beliefs and practices of clients, stakeholders and the community;
- (f) not deceive, defraud or otherwise harm clients, stakeholders or the community;
- (g) conduct their business with competency and integrity;
- (h) not discriminate against clients, the deceased, stakeholders or the community on the basis of gender, age, sexual orientation, disability, religion or ethnicity;
- (i) be fully transparent with clients about the products and services the licensee can and cannot provide;
- (j) have a code of conduct for all staff and publicly disclose the code of conduct or a summary of it; and
- (k) keep accurate and appropriate records in accordance with the Act and other legal requirements.

Part 5—Provision of information and disclosure

- 5.1 The licensee of a facility will provide clients with information and advice to assist in making informed choices about purchasing products and services, including the pricing schedule and the use of simple, easy-to-understand terminology.
- 5.2 If referring a client to an ancillary provider of any goods or services, the licensee of a facility will disclose to the client any financial, personal, or other relationship or arrangement that exists between the licensee and the ancillary provider.
- 5.3 The licensee of a facility will endeavour to ensure clients fully understand the inclusions and exclusions in any service, plan or package they purchase by providing information through a standardised format such as an information pack and the publishing of fee schedules online.

Part 6—Information Privacy

- 6.1 A licensee of a facility must have a clearly expressed and up-to-date privacy policy about the management of personal information by the agency.
- 6.2 Without limiting the privacy policy, the licensee of a facility must provide the following information:
 - (a) the kinds of personal information that the licensee of a facility collects and holds;

- (b) how the licensee of a facility collects and holds personal information;
- (c) the purposes for which the licensee of a facility collects, holds, uses and discloses personal information;
- (d) how an individual may access personal information about the individual that is held by the licensee of a facility and seek the correction of the information;
- (e) how an individual may complain about a breach of the Territory Privacy Principles (TPPs), or any TPP code that binds the licensee of a facility, and how the agency will deal with the complaint;
- (f) whether the licensee of a facility is likely to disclose personal information to overseas recipients;
- (g) if the licensee of a facility is likely to disclose personal information to overseas recipients—the countries in which the recipients are likely to be located if it is practicable to state those countries in the policy;
- (h) A public sector agency must take reasonable steps to make its TPP privacy policy available —
 - i. free of charge; and
 - ii. in an appropriate form.

Part 7—Right to Burial or Interment

- 7.1 All people in the ACT must have access to a range of interment services to ensure that practices and beliefs of all religions and cultural groups are respected so that no one is disadvantaged, and adequate and proper provision is made for all¹.
- 7.2 A right to burial under section 8 of the Act includes the right to decide if a monument or memorial is placed or erected on the burial site; and the responsibility for any maintenance of the monument or memorial.
- 7.3 A right to interment under section 9 of the Act includes the right to decide if a monument or memorial is placed or erected on the burial site or interment site; and the responsibility for any maintenance of the monument or memorial.
- 7.4 In accordance with section 10 (1) of the Act, a person who has a right to burial at a cemetery or a right to interment at a facility may apply to transfer the right to another person.

¹ Family and cultural right under *Human Rights Act 2004*.

- 7.5 An application for right to burial or right to interment may only be granted to the person who wishes to use that right. An undertaker or funeral director may not make application for, or on behalf, of a person. The licensee of a facility may refuse to set apart and grant to any person the right of burial or right of interment of ashes in more than one site. However, family estates, where a person may purchase at least two adjacent sites with multiple burials per grave, are allowed.
- 7.6 The licensee of a facility may, on being satisfied that a certificate of right to burial or right to interment of ashes has been lost or destroyed, issue a duplicate certificate.
- 7.7 The licensee of a facility may grant a person who is not the descendant or lawful successor of a person buried or interred at a burial or interment site in accordance with a right to burial or right to interment, the right to decide if a monument or memorial is placed at the site if –
 - (a) a substantial amount of time has passed since the burial or interment has occurred; and
 - (b) reasonable steps have been taken by the licensee to inform the descendant or lawful successor of their right to decide if a monument or memorial is placed at the site; and
 - (c) the descendant or lawful successor has not arranged a monument or memorial.
- 7.8 The licensee of a facility may grant a person who is not a holder of a right to burial or right to interment, the right to replace or modify a monument or memorial placed at the burial or interment site in accordance with a right if –
 - (a) reasonable steps have been taken by the licensee to contact the holder of a right to burial or interment; and
 - (b) the person can supply appropriate evidence of their relationship to the person buried or interred at the site; and
 - (c) the person supplies a completed Statutory Declaration stating their relationship to the person buried or interred at the site and that there are no known objections to replacing or modifying the existing monument or memorial.
- 7.9 The licensee of a facility must, within seven (7) days of a cremation, inform the person who applied for the cremation that the remains are available to be collected.

7.10 In accordance with section 25 of the Act, the licensee must meet the below requirements relating to the collection of cremated remains:

Timeframe after cremation	Permitted action
Within seven (7) days of cremation	Notify the applicant that the cremated remains are available for collection
Up to one (1) year after the day of the cremation	Tell the applicant that the cremated remains are available to be collected
On and after one (1) year from the day of the cremation	Make the cremated remains available to a suitable person
When two (2) years has passed from the day of the cremation	<p>(a) on at least two (2) occasions, contact the last known telephone number of the applicant or a suitable person requesting collection of the cremated remains</p> <p>(b) write to the last known postal or email address of the applicant or a suitable person requesting collection of the cremated remains</p>

Part 8—Maintenance and removal of graves, vaults, monuments etc.

8.1 Generally the licensee of a facility is not responsible for the maintenance of any monuments or memorials.

8.2 The licensee of a facility may remove, alter or repair any building, monument, memorial, tombstone, gravestone, tablet, monumental inscription, mausoleum, vault, kerbing, railing or other structure in a facility; or any inscription on the structure, that is, in their opinion, which they deem a safety risk, is unsightly, or in disrepair, or has not been erected in accordance with the plans and particulars approved by the licensee.

8.3 Prior to the removal or modification of a monument or memorial, the licensee will make all reasonable attempts to contact the holder of the right to burial or interment, who will be liable for any associated costs.

8.4 Where remediation actions are undertaken to remove or modify a monument or memorial, the licensee must maintain comprehensive records detailing all measures implemented following the removal of the monument or associated structure. These records must include specific information regarding the location of any ashes, including any arrangements for temporary storage.

Part 9—Design and construction of monuments etc.

9.1 A person shall not erect any building, monument, memorial, tombstone, gravestone, tablet, monumental inscription, mausoleum, vault, kerbing, railing or other structure

in a facility unless the plans and particulars have been submitted to and approved in writing by the licensee of the facility.

- 9.2 Construction of vaults, mausoleums and other buildings above ground may need development approval. In addition, any monuments, memorials, tombstones, gravestones, or tablets that are greater than 1.8 m high (the measurement does not include the foundation), may need development approval under the *Planning and Development Act 2007*. The licensee of a facility must not approve the erection of any building, monument, memorial etc. that needs development approval unless it has development approval from the ACT Environment, Planning and Sustainable Development Directorate

Part 10—Planting of trees, covering of graves, memorial areas etc.

- 10.1 The licensee of a facility may set apart a site as a lawn burial or interment area. In a lawn burial or interment area, a person must not erect or place any monument, tablet, gravestone, kerbing, railing, vessel, container (e.g. glass vases), statue, candle or any structure other than the standard tablet approved by the licensee.
- 10.2 In all other areas, a person must not, unless the licensee of a facility agrees in writing, plant a tree or shrub in a cemetery or memorial area; cover a grave with tiles, cement, chips or any other covering; place a vessel, statue or container on a grave; or place an inscription on a structure.
- 10.3 The licensee of a facility may set aside areas for commemorative purposes that do not involve the burial or interment of human remains.

Part 11—Multiple burials in a grave or burial site

- 11.1 There may be multiple burials in a burial site in a cemetery. There must be at least 150mm between the top of one coffin or casket and the bottom of the next. The upper surface of a coffin or casket must be at least 900mm below the natural surface level of the soil where it is buried or have a 75mm concrete slab on top of the coffin or casket.

Part 12—Content of coffins delivered for cremation

- 12.1 In addition to human remains, the following are acceptable contents of coffins for cremation:
 - (a) coffin lining (must not be constructed of materials containing poly-vinyl chloride (PVC));
 - (b) sheets, pillows, mattress (must not contain PVC and the mattresses must not be inner spring or latex-based rubber mattresses);
 - (c) body wrap/bag (must not contain PVC);

- (d) shroud;
- (e) clothing must not contain outer garments made wholly or principally of latex-based rubber or plastic (e.g. wet weather gear, fishing waders);
- (f) footwear, such as shoes, sandals, slippers etc are acceptable, although rubber/plastic soles or uppers are not desirable (note - some heavier forms of footwear are not acceptable);
- (g) embalming or temporary preservation fluid;
- (h) radioactive injectable solutions;
- (i) metal joints, pins, and plates;
- (j) silicone implants;
- (k) dental work including false teeth;
- (l) prosthetic limbs, callipers, plaster casts, although funeral directors must discuss these with the licensee of the crematorium to determine whether the particular bodily appliance will be acceptable and, if appropriate, the extent of body covered by a plaster cast;
- (m) spectacles and jewellery are acceptable but not recommended;
- (n) handbags are not recommended but acceptable if they do not contain PVC and they do not exceed 300 mm x 200 mm x 100 mm;
- (o) a single book of maximum dimensions 200 mm x 125 mm x 40 mm;
- (p) photographs; or
- (q) any other items comprised entirely of readily combustible materials that do not explode when subjected to heat or upon combustion generate temperatures, emissions, or residues that are unacceptable to the ACT Environment Protection Authority.

12.2 The following are unacceptable contents of coffins for cremation:

- (a) cardiac defibrillator, battery powered;
- (b) cardiac pacemaker, battery powered;
- (c) drug infusion pump;
- (d) irradiated metal pellets;
- (e) metal walking stick;
- (f) any item containing PVC or latex-based rubber;
- (g) work boots, military boots, gumboots or similar;
- (h) any item containing metal or glass, other than those listed as acceptable content;
- (i) pathological waste (including infection-control gear, syringes, gauze) and materials used in preparation of the body for cremation;

- (j) fluid in any container, including a bottle or can containing alcohol;
- (k) any battery (whether or not implanted in the body), pressurised spray can and any other item, which explodes when, subjected to heat;
- (l) the body of any animal or bird (unless it has already been cremated) must be noted on application and the type of vessel the ashes are contained for approval by the operator;
- (m) any book, paper or paper products, other than those listed in acceptable content, and shredded paper in pillows and mattresses;
- (n) metal photo frames or glass; or
- (o) any other item that explodes when subjected to heat or upon combustion generates temperatures, emissions, or residues that are unacceptable to the crematorium licensee.

12.3 At the time of booking the cremation, the licensee of the crematorium should be made aware if the temperature of the body will be less than 4 degrees centigrade when it is delivered to the crematorium.

Part 13—Handling of cremated remains

- 13.1 Crematorium staff should not open coffins. If the person who completed the application for cremation requests that the coffin be opened after the crematorium has accepted the coffin, the relevant funeral director should first be contacted.
- 13.2 The body and subsequent remains must be correctly identified throughout the cremation process. For example, this may be done by the coffin nameplate, code, tag or other form of identification being placed in a keeper on an external panel of the cremator to indicate in which compartment the relevant remains are located, or a non-combustible metal tag or disc, stamped with a unique number previously registered on the cremation documentation of the deceased, which accompanies the coffin and body into the cremator.

Part 14—Storage and identification

- 14.1 In accordance with section 60 of the Act, the licensee of a crematorium must make and keep written procedures for the crematorium including procedures for the following:
 - (a) allocating a unique identifying number for—
 - i. the cremation of human remains of a deceased person including the application, the human remains and the cremation; and
 - ii. the cremated remains;
 - (b) transporting and moving human remains at the crematorium;
 - (c) cremating human remains at the crematorium;

- (d) the collection of cremated remains from the crematorium;
- (e) disposing of cremated remains that have not been collected from the crematorium or interred at the crematorium;
- (f) resolving complaints to the licensee about any activities mentioned in paragraphs (a) to (e).

14.2 In accordance with section 61 of the Act, the licensee of a facility must make and keep written procedures for the interment of cremated remains at the facility including procedures for the following:

- (a) allocating a unique identifying number for an application for interment of cremated remains at the facility;
- (b) interring cremated remains at the facility;
- (c) allocating a unique identifying number for an application for the disinterment of cremated remains from an interment site at the facility;
- (d) disinterring cremated remains from an interment site at the facility;
- (e) the collection of disinterred cremated remains;
- (f) resolving complaints to the licensee about any activities mentioned in paragraphs (a) to (e).

14.3 In accordance with section 63 of the Act, the licensee of a facility must keep and maintain a register for each burial. The register must include the following information:

- (a) the name of the deceased person whose human remains are buried and their—
 - i. date of birth (if known); and
 - ii. date of death (if known);
- (b) the unique identifying number—
 - i. of the right to burial certificate; and
 - ii. for the burial site, application, deceased person and their human remains and the burial given under section 17 (Burial at cemetery—application);
- (c) the date the human remains are buried;
- (d) either—
 - i. the unique identifying number of the facility site where the human remains of the deceased person are buried; or
 - ii. if the burial was a natural burial, the GPS location where the human remains of the deceased person are buried in the cemetery.

14.4 In accordance with section 63 of the Act, the licensee of a facility must keep and maintain a register for each cremation. The register must include the following information:

- (a) the name of the deceased person whose human remains are cremated and their—
 - i. date of birth (if known); and
 - ii. date of death (if known);
- (b) the unique identifying number for the cremation;
- (c) the date the human remains are cremated.

14.5 In accordance with section 63 of the Act, the licensee of a facility must keep and maintain a register for the interment of cremated remains. The register must include the following information:

- (a) the name of the deceased person whose cremated remains are interred at the facility and their—
 - i. date of birth (if known); and
 - ii. date of death (if known);
- (b) the unique identifying number—
 - i. of the right to interment certificate; and
 - ii. for the interment site, deceased person and cremated remains allocated under section 30 (Interment—application);
- (c) the date the cremated remains are interred.

Part 15—Complaints and disputes

15.1 The licensee of a facility will establish a documented complaints resolution process.

15.2 The complaints resolution process is to be published on its website, including any applicable forms. The information must also be provided directly to a client on request.

15.3 The licensee of a facility will deal with client complaints in a respectful and compassionate manner.

15.4 The licensee of a facility will investigate the complaint and obtain sufficient information to assist in resolving the matter that is the subject of the complaint.

15.5 Licensees will keep copies of all correspondence relevant to a complaint for at least seven (7) years from the date of the formal response.

15.6 The licensee of a facility will keep a summary record of all written complaints received each financial year, including:

- (a) date complaint was received;
- (b) matters raised by complainant;

- (c) date formal response was provided to complainant; and
- (d) the outcome or resolution, if any, of the complaint.

15.7 Upon request, provide to the Regulator any information relevant to complaints including, but not limited to, the annual summary records of complaints received.

Part 16—Reporting requirements

16.1 The licensee of a facility must notify the Regulator of any discrepancy that arises in the course of their operations, including, but not limited to:

- (a) incorrect record keeping;
- (b) incorrect interment site or burial site;
- (c) incorrect use of medical referees; or
- (d) anything else prescribed in this Code or under the Act.

16.2 Licensees must notify the Regulator if it is believed, or they have evidence of, other licensees operating in breach of this Code or the Act.

Part 17—Access requirements

17.1 The Regulator or an authorised person may, at any reasonable time, enter and inspect a facility for the purpose of exercising a function or power under this Code or the Act.

17.2 The licensee of a facility must provide all necessary assistance to the Regulator or authorised person to enable the effective exercise of the function or power.

Dictionary

burial site, of a cemetery, includes a crypt, family memorial, lawn burial, mausoleum and natural burial site at the cemetery.

cemetery means a place—

- a) where human remains are buried, cremated remains are interred and deceased people are memorialised; and
- b) operated by the authority.

complaint means an implied or expressed statement of dissatisfaction where a response is sought, reasonable to expect or legally required².

cremated remains means human remains that have been cremated.

cremation includes alkaline hydrolysis and other non-fire based methods for breaking down human remains.

crematorium means a place—

- a) where human remains are cremated, cremated remains are interred and deceased people are memorialised; and
- b) operated by a licensee.

Environment Protection Authority is a statutory position that administers the *Environment Protection Act 1997*. The *Environment Protection Act 1997* covers all activities that could cause harm to human health or the environment through emissions to air, land and water.

facility means—

- a) a cemetery; or
- b) a crematorium.

human remains includes a stillborn child and fetal remains.

interment site includes a site in a wall or garden.

licence, to operate a facility, means the following:

- a) a licence mentioned in section 49;
- b) an amended licence mentioned in section 51;
- c) a transferred licence mentioned in section 52.

licensee means—

- a) a person who has a licence to operate a facility; or
- b) the authority.

² Australian Standard 10002:2022 Guidelines for Complaints Management in organisations.

necessary assistance includes the attendance of one (1) or more people who, in the opinion of the authorised person, have knowledge or skills that could assist the authorised person carry out their function.

personal information includes the person's name, address, email address and telephone number³.

Regulator means the Cemeteries and Cremator Regulator, appointed under section 120 of the Act.

right to burial means a right to bury human remains at a cemetery—

- a) given to a person under section 8; or
- b) transferred to a person under section 10.

right to interment means a right to inter cremated remains at a facility—

- a) given to a person under section 9; or
- b) transferred to a person under section 10.

reasonable means based on or using good judgment and therefore fair and practical⁴.

³ Office of the Australian Information Commissioner

⁴ [Cambridge Dictionary](#)