## **Cemeteries and Crematoria (Determination of Trustee) Determination 2022 (No 1)**

## Disallowable instrument DI2022-28

made under the

Cemeteries and Crematoria Act 2020, section 105 (Determination of Trustee)

## **EXPLANATORY STATEMENT**

Section 105 (1) of the *Cemeteries and Crematoria Act 2020* (the Act) requires the Minister to determine that the trustee for a perpetual care trust is either the public trustee or the director-general.

The trustee is responsible for managing funds in the perpetual care trust and is expected to act in the best interest of the trust and in accordance with the terms of the trust documents.

Section 105 (2) (a) of the Act provides that before making the determination for an authority perpetual care trust, the Minister must consult with the Cemeteries and Crematoria Authority. The Minister has consulted with the Authority and makes the determination that the public trustee is to be the trustee for the authority perpetual care trust.