

Cemeteries and Crematoria (Fees) Determination 2026 (No 1)

Disallowable instrument DI2026–198

made under the

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

EXPLANATORY STATEMENT

This explanatory statement relates to the *Cemeteries and Crematoria (Fees) Determination 2026 (No 1)* as presented to the Legislative Assembly (the *Assembly*). It has been prepared to assist the reader of the instrument. It does not form part of the instrument and has not been endorsed by the Assembly. The statement must be read in conjunction with the instrument. It is not, and is not meant to be, a comprehensive description of the instrument.

Section 128 of the *Cemeteries and Crematoria Act 2020* (the *Act*) permits the Minister to determine fees for the purposes of the Act.

Public cemeteries and crematoria are managed by the Cemeteries and Crematoria Authority (the *Authority*). The Authority is required to operate on a sound financial basis.

This determination increases fees by approximately 3.25% for the majority of burial and interment services provided. This increase of 3.25% is for Wage Price Index (*WPI*) as published in Treasury Budget Memo 2026/11.

Fees for cremation services have increased by approximately 4.75%. Supplier gas prices have increased by approximately 23% resulting in the need to increase cremation fees by approximately 1.5% in addition to 3.25% WPI.

Fees for plaque memorialisation products have increased by approximately 8.25%. This increase incorporates a supplier increase in plaque production cost of approximately 5% in addition to 3.25% WPI.

Fees for ledger removals have increased by approximately 99%. This increase is a result of raised fees from local stonemasons to provide the service.

An error in the previous fee determination resulted in all fees for the Gungahlin Memorial Hall and Condolence Lounge being shown at their GST exclusive price. These fees have been adjusted in this determination to their GST inclusive price with an increase of approximately 10%. Fees for the hire of the Gungahlin Memorial Hall and Condolence Lounge have only been increased in this determination to reflect the inclusion of GST. Fees

for catering packages and some ancillary services have been increased by approximately 3.25% WPI in addition to the 10% increase to reflect the inclusion of GST. Fees for Memorial Hall services that run overtime on weekends and public holidays have been added to discourage clients from not booking additional time in the Hall in advance.

All fees are rounded for cash handling purposes.

To align with fees for services in the Gungahlin Memorial Hall, services in the Gungahlin Crematorium viewing room for infants 0 to 1 year old will now be performed free of charge.

The instrument commences on 1 September 2026.

This instrument revokes the *Cemeteries and Crematoria (Fees) Determination 2025 (No 2)* (DI2025-94) and the *Cemeteries and Crematoria (Gungahlin Memorial Hall and Condolence Lounge Fees) Determination 2026 (No 1)* (DI2026-16). Fees from the revoked determinations have all been included in this determination.

The determination under 128 of the Act is a disallowable instrument and must be presented to the Assembly not later than 6 sitting days after its notification day, pursuant to section 64 of the *Legislation Act 2001* (the **Legislation Act**).

Regulatory Impact Statement (RIS)

A RIS is not required for this fee determination due to section 36 (1) (k) of the Legislation Act, which provides that a RIS need not be prepared for an amendment of a fee consistent with announced government policy.