

# Cemetery Operator Licence – Fee Policy

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Policy for cemetery operator licence fees including fee reductions, fee waivers and financial hardship applications.

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## Application of this policy

This policy outlines when a NSW cemetery and/or crematorium operator ('Operator') is eligible for a fee reduction or to apply for a fee waiver. This includes information for those Operators with limited financial capacity to be able to meet the licensing fee prescribed in the *Cemeteries and Crematoria Regulation 2022* ('the Regulation') for a Cemetery Operator Licence.

It outlines the requirements that must be met to qualify for a fee reduction or fee waiver, including the evidence required to be considered for financial hardship.

This policy does not apply to an application for a Cemetery Operator (Caretaker) Licence - Category 4 ('Category 4 Caretaker Licence'), as no application fee is payable for this category of licence.

## Licence fees

The application fee for a Cemetery Operator Licence is \$800 (Regulation Part 2A Clause 4C(2)(c)). The application fee applies to cemetery and crematoria operators.

The fee is equivalent to the administrative time required to process and determine a licence application. You must pay this fee at the time of application.

The Regulation also allows the Cemeteries Agency ('CCNSW') to refund, reduce or waive the application fee by written notice, if:

- CCNSW is satisfied a refund, reduction or waiver of the application fee is appropriate because the applicant (being the Operator) who must pay the fee is suffering financial hardship, or
- CCNSW considers the number of interments or type of services provided by the applicant justify the reduction or waiver.

This fee policy has been approved by the CCNSW Board and acts as written notice of the reduction or waiver of licence application fees for the types of licences specified below.

## Review of fees

The fee of \$800 is defined in the Regulation. It will be reviewed as part of the regulatory review process in 5 years.

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## No fees for Category 4 Caretaker Licences

Operators that are applying for a Category 4 Caretaker Licence do not need to pay any fee under the Regulation. An applicant will need to self-select this on the Cemeteries & Crematoria Operator Licence Application Form ('Application Form') when applying for a licence.

## Fee reductions

Where an applicant for a Cemetery Operator Licence performed 49 or fewer interments on average over the last 3 financial years, the prescribed fee is reduced by 50%, to \$400. If an Operator is eligible for this fee reduction, they can indicate this on the Application Form and pay the reduced fee of \$400 with their application.

## Fee waiver

There are 2 circumstances in which a licence application fee may not be payable:

- An **automatic waiver for operators with fewer than 10 interments on average over the previous 3 financial years:**

This recognises that these are infrequently active cemeteries with limited income and also potentially limited capacity to apply for a financial hardship waiver (for example they are often operated by volunteers and may not have formal financial documentation).

This waiver does not apply to crematoria.

- An **application process for any Operator on the basis of financial hardship** which will be assessed on a case-by-case basis.

The waiver you are seeking should be indicated on the Application Form.

## Financial hardship applications

If you believe that, as an Operator, you are unable to afford the required licence fee, you may apply for a waiver or reduction based on financial hardship considerations.

CCNSW will consider your financial circumstances on a case-by-case basis when determining whether you are suffering financial hardship as set out below.

You will need to make an application for financial hardship as part of your Application Form, and attach appropriate evidence.

## Examples of hardship evidence

You will need to submit appropriate evidence with your financial hardship application which demonstrates to CCNSW that you are suffering financial hardship. The stronger the evidence that is submitted with the application, the more likely it will succeed.

Examples of evidence you may submit to demonstrate financial hardship include, but are not limited to, the following:

- Signed audited financial statements or bank statements
- Last two signed tax returns and latest Notice of Assessment from the Australian Taxation Office
- Most recent two years profit and loss account and balance sheets
- ACNC information and registration
- Not-for-profit status information.

## **How to apply for a hardship consideration**

If an Operator wishes to apply for hardship consideration, they need to complete the Financial Hardship section of the Application Form (Appendix 2 of the Form). Evidence to support the application should be attached.

Where a licence application including a Financial Hardship request is received, CCNSW will review the financial hardship application first and issue a decision within 5 business days of receiving the application. Licence assessment will not commence until the decision is made.

If required CCNSW may request further information or clarification about your application.

## **If you are assessed as suffering financial hardship**

If CCNSW approves your hardship application, you will be notified in writing of the outcome and the assessment of your licence application will proceed. The time taken to review and approve the financial hardship application will not be included in the Operator Licence Application assessment and determination period.

## **If your application is refused**

If CCNSW refuses the financial hardship application, you will be notified in writing, with the rationale for the decision. If you disagree with the outcome, you may request an internal review of the decision.

If your hardship application is refused, you may still be eligible for the Small Operator fee reduction.

No further processing of your licence application will commence until an amended application is received, including the appropriate application fee.

Further information on internal reviews and appeals can be located on the CCNSW website or on request.

# Cemetery Operator Licence – Fee Policy



## Contact information

Further information can be obtained from:

Cemeteries & Crematoria NSW, 4 Parramatta Square, Parramatta, NSW, 2124

**Mail address:** Locked Bag 5022, Parramatta, NSW 2124

**General enquiries email:** [ccnsw.info@cemeteries.nsw.gov.au](mailto:ccnsw.info@cemeteries.nsw.gov.au)

**Licensing enquiries email:** [ccnsw.licensing@cemeteries.nsw.gov.au](mailto:ccnsw.licensing@cemeteries.nsw.gov.au)

## Related Documents

Cemetery and Crematoria Licensing Guide (May 2023)

Cemetery and Crematoria Operator Review of Decisions Policy (May 2023)

## Version Control

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