

Summary of August 2023 Changes to Pricing Template

As approved by CCNSW Board 10 August 2023

Text to remove	New text	Rationale
	Administration – Right to inter	Reflects that administration has been split between Right to inter and Burial
Removal of specific row for 'interment right'	-	Duplicative to have a row called 'interment right' under the heading 'Right of interment' – all the costs in this section make up the cost of the interment right.
'Site' (for new cemeteries only)	<p>Land Value</p> <p>Share of cost of purchasing land for a cemetery attributable to that location.</p> <p>Site Development</p> <p>Share of cost to develop the site location. For renewable tenure this would include the costs of preparing a grave site for resale.</p>	<p>All cemeteries (not just new ones) should be able to attribute a land cost to a location, if they choose to. If not, this can be n/a.</p> <p>Reflects costs of site development, which are additional to land costs. Again, can be included or can be n/a.</p>
End of tenure costs (renewable) Administration costs of contacting right holder to see if they want to renew	-	Subsumed under administration
Excavation Digging a grave to the appropriate size and depth.	-	Excavation costs are part of burial costs.
Order for interment Cemetery operators must issue an order for interment before burying remains in a cemetery	-	Subsumed under new Burial specific administration below

Text to remove	New text	Rationale
-	<p>Administration - Burial</p> <p>For example communication with stone mason, issuing of Order for interment</p>	Reflects administration costs for the burial component
	<p>Additional wording under religious cultural and spiritual requirements:</p> <p>For example interment within 24 hours requiring staff overtime, backfill by hand requiring additional labour, etc.</p>	To provide clarity for operators on what should be included in this row.
-	<p>Additional wording under additional fees:</p> <p>Any additional fees for example 'Out of Area' fee applied by council operators to customers residing outside of the council area.</p>	To clarify that additional fees can apply (that are not actual package components)
<p>Remove text under Discounts:</p> <p>'or extra fees'</p>	<p>New text under Discounts:</p> <p>For example discount offered to local ratepayers by council operators</p>	To provide clarity for operators on what should be included in this row.
-	<p>Inclusion of subtotals for each section</p> <ul style="list-style-type: none"> - Right of Interment - Cremation - Burial or Placement 	To clarify where the majority of costs sit using sub-headings.
	<p>Excluding GST column on template</p>	Certain components of a burial or ash interment may include or exclude GST. Operators should be aware of the relevant taxation rules and complete the template accordingly.