



Department of Planning, Housing and Infrastructure

Delivering strong consumer outcomes for Cemeteries and Crematoria in NSW

March 2024

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Acknowledgement of country

The Department of Planning, Housing and Infrastructure acknowledges that it stands on Aboriginal land. We acknowledge the Traditional Custodians of the land, and we show our respect for Elders past, present and emerging through thoughtful and collaborative approaches to our work, seeking to demonstrate our ongoing commitment to providing places in which Aboriginal people are included socially, culturally and economically.

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Artwork (above) by Nikita Ridgeway



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Minister's message

Safeguarding our cemeteries and crematoria in NSW for generations to come

I am pleased to present the NSW Government's Strategic Statement for cemeteries and crematoria, a transformative blueprint that reimagines the role of these services in our society.

Our mission is to ensure the best for our state and its people, to undertake genuine consultation and recognise both the urgency of the present challenges and the long-term commitment required to strengthen the cemeteries and crematoria sector.

Our vision is clear: every person in NSW deserves accessible, sustainable, and affordable burial and cremation services. It is our duty to honour diverse cultures and faiths while delivering compassionate, consistent, transparent, and accountable services. Whether for ourselves or our loved ones, we are determined to secure burial space for all those who seek it, providing a caring and ethical service during our most vulnerable times.

For far too long, cemeteries have been neglected, resulting in a critical shortage of burial space and poor interment offerings, particularly in Greater Sydney. Inconsistencies in customer care and standards of service have also plagued the industry and consumer protections have suffered. However, we have embarked on a new path to address these pressing challenges.

With the groundbreaking Interment Industry Scheme, we are ensuring improved consumer protections and consistent standards of service for customers across NSW. Additionally, we are excited to welcome the first new Crown cemetery in decades, located in Varroville, Sydney's southwest, boasting an impressive capacity of up to 136,000 burial plots. We are also proactively exploring supply options to meet future demands for burial space.

To streamline the planning process for new or expanded cemeteries with over 5,000 burial plots, the state will take the lead in a comprehensive and efficient planning assessment.

This strategic statement outlines three priority action areas that will guide our next phase of work:

1. Delivering strong consumer protection for customers and communities.
2. Promoting sustainable practices to encourage new supply.
3. Providing certainty for our Crown operators.

As was recommended by the statutory review and to ensure Cemeteries & Crematoria NSW can be the active and sustainable regulator we need them to be, we are proposing to build on the former Government's Interment Industry Levy to extend it beyond Crown cemeteries to all active cemeteries in NSW, driving equity and levelling the playing field in the sector. The levy represents a less than 1.6 per cent cost of a \$10,000 burial.

We extend our sincere gratitude to the operators of cemeteries and crematoria across NSW for their invaluable partnership as we shape the sector to better serve our customers and communities. We look forward to continuing our collaboration, striving to improve outcomes not just today, but for countless years to come. Together, we will embark on this visionary journey, transforming cemeteries and crematoria into beacons of solace, unity, and eternal remembrance.

The Hon Steve Kamper MP,
Minister for Lands and Property

Purpose of this Strategic Statement

This new statement of strategic directions outlines the NSW Government's priorities for cemeteries and crematoria in NSW and how we will strengthen consumer protections for people in NSW. Our purpose is to inform the sector and the community about the work underway, the vision for the sector and the benefits to both the sector and the community from this new transformative approach. It forms the basis of a partnership between government, industry and the community for a sustainable sector.

In 2020, the statutory review of the *Cemeteries and Crematoria Act 2013* was completed which included recommendations to better achieve the objects of the Act and address risks to consumers. Considerable progress has been made since then, some of which is outlined below. This strategic statement looks forward. It sets out the direction and priority action areas to continue to strengthen the cemeteries and crematoria sector in NSW.



Current issues and trends

On average, there are around 58,000 bodily interments (burials) and cremations in NSW each year.¹ Across NSW, the private sector provides 63% of all burials and cremations, although in Sydney, the Crown sector performs the most burials.

1. Demand for and supply of interment sites in Greater Sydney

The 2022 NSW Population Projections show that Greater Sydney's population will grow to approximately 6.1 million by 2041 – an increase of over a million people. This population growth is expected to result in an estimated 588,708 deaths in Greater Sydney between 2022 and 2041. By 2041, this is an increase of over 11,000 deaths each year.² Greater Sydney boasts one of the most multi-cultural areas in Australia, a population made up of many different faiths, some of whom hold burial as an essential aspect of deeply held traditions and cultural and faith practices. The exhaustion rate of burials at existing Crown cemeteries for these faiths is at a critical level.³

An assessment done in 2019 found that at current burial rates, burial supply in metropolitan Sydney would be exhausted by 2047. That date has been extended because of the development of the first new Crown cemetery at Varroville, which will provide up to 136,000 burial plots. The dates when supply will be exhausted may also be further extended if cremation rates increase significantly. Cremation rates are currently at around 69% of people.⁴ Whilst the new Crown cemetery development is vital, we still need to make decisions to provide certainty of additional future supply to make sure we do not end up in this position again.

The Appendix outlines patterns of burials and cremations in Metropolitan Sydney and in regional NSW by the private sector, local government, churches, community and other groups, and the Crown.

2. Customer experiences

Decisions about interment services are high-stakes and often fast paced, meaning strong consumer protections are critical.

The unique nature of the interment industry and the time at which people seek interment services present challenges in ensuring a consistent quality in customer experience. The statutory review heard representations about the impact of poor practice amongst operators and the lack of customer understanding of interment services and products. The review highlighted the important and unique factors affecting people's experience of buying interment rights, the need for clear and consistent explanations of the different interment products available and the need to set and uphold minimum standards of customer service.

For most people who buy interment rights 'at need', the purchase is undertaken at a time of grief and in a time-sensitive environment. Purchasers are entering into a commitment that extends across generations and cannot easily be re-made or corrected, which heightens the stress and time pressure. The review also noted the relative lack of competition in the sector that might otherwise drive service quality, accountability and affordability across Sydney and regional NSW.

1 Based on Cemeteries & Crematoria NSW activity data reported by operators over 2019 to 2021.

2 2022 NSW Common Planning Assumption Projections

3 [Burial space supply in Sydney's Crown sector – audit overview \(nsw.gov.au\)](https://www.nsw.gov.au/burial-space-supply-in-sydney-s-crown-sector-audit-overview)

4 Cemeteries & Crematoria NSW 2021-22 activity data.



3. An effective regulator for the community and the sector

The statutory review also found that Cemeteries & Crematoria NSW needs to be a more effective regulator. It found that the agency needed to be strengthened and resourced to function as a proactive regulator capable of setting and maintaining customer protections and standards, with capability to identify, quantify and manage key risks for the NSW Government and ensure protections for customers and the community over the long term.

The review highlighted the need to develop the capability and capacity of the regulator and ensure appropriate levels of resourcing as critical areas for improvement in the oversight and regulation of the interment industry.

In each of these 3 areas, significant improvements have been achieved since the release of the statutory review. Cemeteries & Crematoria NSW has introduced a new

licensing scheme, known as the Interment Industry Scheme. The scheme sets standards across 5 critical aspects of interment services.

This is a fundamental step forward to ensure a consistent quality of service to customers during a vulnerable time of their lives. For the first time, all operators will be licensed. Customers will benefit from clear and consistent standards applied through the licensing scheme. However, there is more to do to make sure operators understand and are supported to embed these requirements, the regulator is strengthened to uphold the new standards across the industry and the benefits to the consumer are realised.

Our plan of action

Everyone will visit a cemetery or a crematorium and need burial or cremation services for themselves and for loved ones at some point in their lifetime. The NSW Government's vision is that all people in NSW have access to sustainable and affordable burial and cremation services. These services should be respectful of culture and faith and be provided in a consistent, transparent, and accountable way.

Action areas

The NSW Government will focus on these 3 action areas to deliver the vision:



1. Delivering strong consumer protection for customers and communities.



2. Support sustainable practices to promote new supply.



3. Provide certainty for our Crown operators.

1. Delivering strong consumer protection for customers and communities



Buying an interment service is often a major decision for people, both emotionally and financially. Customers have diverse needs and are making lifelong decisions at a particularly difficult time – it is important that they understand what it is they are purchasing so that their requirements for burial and cremation are met. The new Interment Industry Scheme is licensing operators to ensure that:

- pricing, service, and contractual information is easy to find and understand
- options are presented for the cost, location, and type of interment service, including options that respect religious, cultural, and spiritual practices and cater to different budgets
- customers experience quality services that meet their needs and expectations.

Cemeteries & Crematoria NSW (CCNSW) – the sector’s independent statutory regulator, established in 2014 – developed and launched the Interment Industry Scheme in July 2023 which sets clear performance standards for all operators. CCNSW also has a risk-based [Regulatory Framework](#) in place which clarifies their approach to regulation, compliance and enforcement. The scheme requires operators to meet conditions for:

- **consumer contracts** – standard terms and conditions explained clearly so customers can understand what they are paying for and what the service will include. This will also help avoid issues years later when families are trying to understand what occurred and who is responsible for making decisions.
- **maintenance** – so customers are informed about the minimum standard they can expect of the cemetery where they are buying a service and their access to that cemetery.
- **clear pricing** – so customers can easily compare

prices, including detailed pricing breakdowns for basic services and products. Customers are required to be provided with the ‘basic’ price of a burial or cremation or ash interment offered by the operator so they know the baseline for any product they buy.

- **customer service** – to ensure operators are consistently providing quality services and care with requirements about adequate training for staff, having the right policies and principles in place, making customers aware of their consumer rights, and having proper complaints processes in place.
- **religious, cultural, and spiritual principles** – to ensure operators understand any religious or cultural requirements of their customers and where possible meet these requirements. For example, this would include understanding the unique importance of Sorry Business to Aboriginal people or that some religions require burial within a certain timeframe. It is important that operators who have different faiths buried in their cemetery understand when certain holy days fall or if there are grieving milestones at particular times after the death.

These conditions for operators will help families make informed choices about the burial or cremation of their loved ones, at one of the most challenging times of their lives.

To give customers further confidence in the industry, the NSW Government will ensure cemeteries and crematoria are operated, maintained and regulated in a consistent, transparent, and accountable way.

This includes ensuring operators remain financially sustainable and that they effectively manage their income, liabilities, and provision for the ongoing maintenance of perpetual interments.

Other legislative changes to ensure the legislation is modern and fit for purpose will also be considered.

1. Delivering strong consumer protection for customers and communities



NSW Government actions

To ensure the industry continues to meet evolving customer and community needs, the NSW Government will:

- do more research to better understand customer needs and journeys, and emerging market trends and developments, and use this research to:
 - inform future industry guidance and regulatory responses
 - support responses to emerging customer preferences and new technologies, such as natural burials
 - investigate and deliver more ways to help customers compare services across different operators
- continually monitor and evaluate the effectiveness of the Interment Industry Scheme, to ensure it delivers positive outcomes for customers
- regulate cemeteries and crematoria effectively to prevent risks and problems occurring and make sure issues raised by customers are addressed
- maximise the value of cemeteries as public spaces, in line with community needs and expectations, by supporting operators to:
 - access guidance on good cemetery design
 - deliver complementary multiple uses of cemeteries using place based and community driven approaches
 - improve the interpretation of historical, heritage and cultural values, including Aboriginal cultural heritage.

To give the community further confidence in the regulation of the sector, the NSW Government will also:

- develop a contemporary approach for the perpetual maintenance of cemeteries so that enough funding is set aside to ensure cemeteries are maintained into the future, even after they become inactive, with the intention to introduce a perpetual maintenance framework by mid-2025; and
- investigate legislative changes to modernise and streamline the *Cemeteries and Crematoria Act 2013*, including dealing with the transfer of interment rights over multiple generations, and supporting the other initiatives in this document.

2. Support sustainable practices to promote new supply



The NSW Government recognises there must be enough land available to meet future interment demand and address growing burial supply pressures, particularly in Greater Sydney.

Conventional interment practices, such as perpetual interment tenures, and traditional cemetery designs, require a lot of land. The cost of land in metropolitan areas such as Sydney is high. Land that may be suitable for new cemeteries is increasingly sought after for as-important high priority needs such as housing.

Efficient use of land

Finding ways to use current and future cemetery land more efficiently will be key to supporting a sustainable sector. Efficiency will also be necessary to alleviate current and future strains on available burial space, particularly in Greater Sydney.

Cemeteries are increasingly a source of green, open space, particularly in urban and high density settings. They give communities opportunities for passive recreation and social connection. Thanks to innovative design, cemeteries are important and peaceful spaces of reflection that draw people in from communities and encourage them to visit loved ones. Such cemeteries are also a place to celebrate our rich heritage and culture. The new cemetery scheduled to open at Varroville in 2025 is a new garden style design that will demonstrate this.

Cemeteries are an important part of the social fabric and infrastructure that communities need, like schools and hospitals. Recognising this, in 2022, the then Department of Planning and Environment introduced a state-significant development pathway that allows the state to lead assessment for cemeteries with over 5,000 burial plots. This will help address burial space pressures by streamlining the approval process for new greenfield cemeteries and major cemetery expansions.

NSW Government actions

While the NSW Government will continue to explore opportunities for future cemeteries on previously unused land (greenfield cemeteries), it will also:

- work with Crown cemetery operators to investigate ways to unlock more supply within and near existing Crown cemeteries in Sydney
- implement an exempt and complying development framework for certain minor ancillary works in existing cemeteries to streamline processes for development approvals
- recognise the need to plan for cemeteries and crematoria in regional land-use plans
- work with operators, religious groups, and other stakeholders to:
 - increase the availability and uptake of renewable tenure interment options, drawing on successful, long-standing practices in other Australian and international jurisdictions
 - consider options to allow families to use perpetual interment sites to bury multiple family members over time, reusing the graves for future generations of the same family
- investigate options to sensitively renew and repurpose older areas in cemeteries while continuing to preserve the perpetual bodily interment rights of those interred
- support operators to explore and adopt innovative emerging technologies and methods that have lower environmental impacts.

3. Provide certainty for our Crown operators



The NSW Government has a long-standing role in supporting cemetery and crematorium services on Crown land to ensure equitable, culturally appropriate, and affordable interment options for people of all faiths.

The NSW Government has committed to a model with 2 Crown cemetery operators to provide interment services now and into the future. One operator is the recently amalgamated Metropolitan Memorial Parks Land Manager (Metropolitan Memorial Parks). This was created through the July 2023 merger of:

- Northern Metropolitan Cemeteries Land Manager
- Southern Metropolitan Cemeteries Land Manager
- Rookwood General Cemeteries Reserve Land Manager.

The other operator will be the successor to the Catholic Metropolitan Cemeteries Trust.

NSW Government actions

To achieve this aim, the NSW Government will:

- provide certainty for the future of Metropolitan Memorial Parks by:
 - supporting the operator to explore new burial space supply options including investigating the potential to renew and reuse a section of Rookwood Cemetery and other cemeteries as part of sustainable interment practice
 - appointing Metropolitan Memorial Parks to manage the general crematoria site at Rookwood Cemetery once the current lease expires in 2025
- finalise the operating model for the Catholic Metropolitan Cemeteries Trust's successor entity, ensuring a seamless transition and certain future for customers and staff
- support the new cemetery development at Varroville
- ensure the regulator is positioned to provide governance and oversight of the 2 Crown cemetery operators to deliver government objectives for the sector and model leading practice.

Changes to the interment services levy

We need an effective regulator to deliver the NSW Government's vision for the community of NSW and its statutory responsibilities including the initiatives outlined in this Statement. Cemeteries & Crematoria NSW is maturing from a reactive, administratively focused regulator, to a proactive regulator that drives sector performance, and upholds and improves consumer protections. It has taken the first important step of introducing the new Interment Industry Scheme to set the baseline standards expected across the industry.

To ensure the standards are upheld we need to invest in the regulator. This change requires adequate and sustainable funding. The existing industry levy was put in place by the former Government but initially applied to the 2 Crown operators only. It is insufficient and creates inequity across the sector. From 1 July 2024 the interment services levy is proposed to be expanded to include all active cemetery and crematorium operators. This will ensure equitable funding of an effective industry regulator. Under this proposal, all active interment service providers will share responsibility for effective and sustainable regulatory oversight of the sector.

Both the statutory review and the Independent Pricing and Regulatory Tribunal, in its review of interment costs and pricing, recommended an expanded levy, noting that it is standard practice for a regulator to levy the regulated community and entities to cover the cost of its regulatory activities.

The changes to the levy are based on the cost of regulatory oversight of the sector. From 1 July 2024, it is proposed a levy of \$41 per cremation; \$63 per ash interment and \$156 per burial will be applied to all operators. This represents a modest proportion of the cost of an interment. For example the levy would represent less than 1.6% of the cost of a \$10,000 interment (the average cost in metro areas). Operators will be consulted on how the levy should be best implemented. Cemeteries & Crematoria NSW will be consulting on the levy with the sector in the coming months.

The levy will be used to fund the cost of the regulator to support and regulate the sector appropriately. Dedicated staff will be available to engage with operators across the State to educate them on the requirements, monitor

compliance and work with the operators to ensure their systems and processes support consumers. With the expansion of the levy, Cemeteries & Crematoria NSW will be resourced to support and drive performance of over 300 operators and 1,500 cemeteries and crematoria to uphold and strengthen consumer protections at a critical time.

Customers and families will benefit through:

- transparent pricing that allows informed choices and greater awareness of options to address affordability;
- clear contract conditions and maintenance standards that let customers understand what they are buying now and the care and maintenance they can expect into the future;
- due respect for culture and faith for individuals and communities; and
- having confidence in the knowledge that safeguards are in place and will be properly monitored over time giving peace of mind to them and their loved ones.

Industry will benefit through:

- fair and consistent standards that can be understood and are implementable;
- education, training, and analysis of emerging trends so operators and staff are supported to meet standards, innovate, and provide great service;
- proactive risk-based regulation, and enforcement where needed, so that a few bad apples don't undermine the reputation of the sector as a whole; and,
- ensuring access to burial space into the future through more proactive planning and analysis of demand and supply trends across the industry.

Additionally, everyone benefits as cemeteries increasingly become sources of sustainable, open, multiple use spaces for the benefit of the whole community.

The sector has joined us on this transformation and we thank them for their contribution and willingness to continue on this journey as we shape the sector to better serve the people of NSW.

Monitoring, reporting and review

The NSW Government will protect and strengthen the state's cemeteries and crematoria sector, acting across the 3 focus areas outlined above and working with operators and community.

The government's actions will:

- create greater certainty for customers
- foster a sustainable Crown sector
- set clearer rules and standards for operators
- reduce pressure on burial supply in Greater Sydney.

Cemeteries & Crematoria NSW will report annually on progress against the actions in this statement on the [Cemeteries & Crematoria NSW website](#). The actions will also be reviewed periodically. Stakeholders will have an opportunity to give feedback to ensure the NSW Government realises its vision and aims for the state's cemeteries and crematoria sector.



Appendix

Sector	Metropolitan Sydney		Rural and Regional	
	Burial	Cremation	Burial	Cremation
Local government	10%	0%	83%	6%
Crown	69%	28%	3%	0%
Private	19%	72%	12%	94%
Church	1%	0%	2%	0%
Community and other	1%	0%	1%	0%

Table 1. Percentage of burials and cremations by sector and region as at 2021-22 (rounded)



