

# Interment Services Levy hardship policy

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Policy for determining eligibility of cemetery operators to seek a waiver of the Interment Services Levy (the Levy) for a prescribed period (Policy).

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## Application of Policy

This Policy applies to cemetery and crematoria operators in relation to their liability to pay the Levy under section 24 of the *Cemeteries and Crematoria Act 2013* and Part 2 of the *Cemeteries and Crematoria Regulation 2022* (the Regulation).

CCNSW will apply this Policy to applications received by cemetery and crematoria operators seeking a waiver from the requirement to pay the Levy. CCNSW is permitted to grant a waiver under section 4AG of the Regulation and this Policy sets out the criteria for making such a decision.

The Policy defines how the regulatory power to waive the Levy will be used in specific circumstances and does not limit CCNSW's general power to waive the Levy.

Operators with a category 4 (caretaker) licence are already exempt from the Levy and do not need to apply for a waiver.

## Policy objectives

The Policy aims to achieve the following objectives:

- ensure the Levy does not prevent or discourage operators from continuing to:
  - provide interment services on a charitable basis, including for free, for a very low price, or funded via donations; or
  - provide interment services at all due to administration of the Levy.
- ensure efficient administration of the Levy and avoid levy processing costs in situations where the administrative effort by the operator or CCNSW is out of proportion to the benefit of the Levy.
- ensure the Policy continues to support CCNSW's effectiveness as a regulator.

## Principles

CCNSW's decision to grant a waiver by applying this Policy will be guided by the following principles:

- target genuine cases of hardship where operators are unable to manage the administrative and financial impact of the Levy
- be equitable between different operators
- do not create significant market distortions
- be able to be efficiently and compassionately administered
- support CCNSW's effectiveness on behalf of customers and communities.

## Eligibility

Operators will be eligible for a waiver from the Levy if they meet the following criteria:

- Operator primarily delivers services on a charitable basis, or
- Facilities are primarily operated by a volunteer workforce, or
- Operator conducts 25 or fewer interment services each year (or an average of fewer than 25 over the previous 3 years).

Operators can apply under any eligibility criteria.

If circumstances change and operators later become eligible for a waiver, they can apply for a waiver at any point in the future.

If approved, the waiver will be for 100% of all levies. CCNSW can waive the Levy for one or more prescribed periods. CCNSW can also review an operator's eligibility for a waiver at any time if there is a significant change in circumstances.

## Assessment of applications

Operators are required to apply for a waiver which will then be assessed by CCNSW. Operators must complete an application form made available by CCNSW and provide supporting evidence based on the eligibility criteria they are relying on as set out in the below table:

Eligibility criteria	Supporting evidence
Operator primarily delivers on a charitable basis (including for free, for a very low price, or funded via donations)	Statutory declaration, including applicant's prices (free or otherwise) and comparative prices (if any) if a very low price is charged
Facilities are primarily operated by volunteers	Statutory declaration confirming volunteer numbers, or for larger church operators, evidence that they have a Cat. 3 license on the basis they are volunteer run
Operator conducts 25 or fewer interment services each year	Application by operator verified against 2023-24 activity data (or average activity data for 3 years preceding application)

## Definitions

Term	Definition
<b>Charitable basis</b>	Interment services are provided by a registered charity for free, for a very low price or are funded via donations.
<b>Very low price</b>	Fees charged by an operator to a customer for burial, cremation or ash interment services are significantly lower than comparable services in the area, or significantly below the operator's actual costs.
<b>Primarily</b>	Primarily refers to 50% or more.

## 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

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## Version Control

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