

National Competition Policy Review of the Cemeteries Act 1958

Government Response

July 2001

1. BACKGROUND

In 1995 all Australian Governments agreed, through the Competition Principles Agreement, to a comprehensive process of review, and where appropriate, reform of legislation which restricts competition. The *Cemeteries Act 1958* was identified as being in need of review under National Competition Policy.

It was originally anticipated that new cemeteries and crematoria legislation would be enacted by the end of the year 2000 and that National Competition Policy would be addressed as part of the preparation of a new Bill.

The change of Government in 1999 necessitated a reassessment of the policy parameters of new cemeteries legislation. As it became clear that new cemeteries and crematoria legislation would not be achieved prior to the end of 2000, it became necessary to undertake the National Competition Policy review of the *Cemeteries Act 1958*. The report of the NCP review panel will inform the development of the new Government policy on the regulation of the operations of cemeteries and crematoria.

The review of the *Cemeteries Act 1958* was identified as a low priority on the Victorian Government timetable for review of legislative restrictions on competition. In accordance with the requirements of the Victorian Government's *Guidelines for the Review of Legislative Restrictions on Competition* the review was completed by an in house review panel that satisfied the necessary independence criteria.

The guiding principle for the review was that legislation should not restrict competition unless it can be demonstrated that the benefits of the restriction to the community as a whole outweigh the costs and that the objectives of the legislation can only be achieved by restricting competition.

The Victorian Government is committed to the ongoing implementation of National Competition Policy in a considered and responsible manner. This means that public interest considerations should be taken into account explicitly in any government decisions on the implementation of National Competition Policy.

The NCP review panel made 49 recommendations concerning reforms to the *Cemeteries Act 1958*. The majority of the recommendations have been accepted and it is intended that these recommendations could be incorporated into new cemeteries legislation or achieved by the development of new guidelines or publications.

2. OVERVIEW

The Government has a stated commitment that the system of cemeteries and crematoria is to continue to be publicly owned and administered (*Access and Quality, Labor's Health Policy, Funeral Services*, 1999). The Government is also committed to improving the structure of the cemeteries and crematoria sector through improved strategic planning and to improvement in the financial accountability of cemetery trusts. New cemeteries and crematoria legislation will incorporate these improvements.

The Government has accepted the majority of the recommendations of the National Competition Policy (NCP) review panel responsible for the review of the *Cemeteries Act* 1958. The recommendations of the NCP review panel encompass a wide range of issues concerning the regulation of the operations of cemeteries and crematoria.

In particular, the Government has accepted the recommendations of the NCP review panel that the sale of public cemeteries and crematoria with memorial sites be prohibited and that cemeteries remain within the public sector. These recommendations are accepted primarily on the basis that only the state is genuinely able to guarantee perpetual care of land in which human remains are interred.

The Government has also accepted recommendations concerning clarification of the tenure of bodies and cremated remains interred in public cemeteries and retention of the ability to reuse vaults and graves in order to reduce the number of graves in Victoria, the cost of their maintenance and burial costs to the holder of the 'right of burial'. The recommendations that the Act be amended to allow both burial and cremation of poor and destitute persons, that restrictions remain on burials and cremations outside of a public cemetery have also been accepted.

In addition, the Government has accepted the recommendations that a number of restrictive provisions be repealed, including the requirement for a licence to use a right of burial in a cemetery where burials have been discontinued, only cemeteries listed in the fourth schedule of the Act can be converted into pioneer memorial parks, crematorium siting requirements that would be more appropriately included in planning legislation, the licensing requirements for medical practitioners who sign Part B or the cremation consent form and the limitations on the fees that can be charged by cemetery trusts.

The Government has also accepted a number of recommendations concerning the process for the approval of cemetery trust fees and charges including removal of the requirement that all fees and charges must be approved by the Governor in Council and published in the Government Gazette. A number of recommendations aimed at improving public access to information about the fees and charges of cemetery trusts have also been accepted, including recommendations that the Department of Human Services produce an annual publication setting out the fees of all cemeteries and crematoria in Victoria and that this publication be available through the internet, that all cemeteries must have a full fee list available at their premises or from the Secretary of the trust, that price quotations include a full fee list for all products and services offered by the cemetery trust. Recommendations that the Department of Human Services encourage the cemeteries and crematoria industry to develop an agreed list of terms for

core burial and cremation products and services have also been accepted as has the recommendation that the Department of Human Services publish a brochure providing basic information about the law in respect of burials and cremations and advises the public where to obtain pricing information for burial and cremation products and services.

The Government has not accepted some of the recommendations of the review panel in relation to the introduction of private crematorium facilities in Victoria, including that the Department of Human Services consult with industry to determine whether stand alone crematorium facilities without memorial sites are feasible in Victoria as commercial entities and whether such crematoria would be of interest to the private sector; and that if private crematoria without memorial sites are found to be commercially feasible and attractive to the private sector in Victoria, the private sector be allowed to operate such facilities if a planning permit is obtained, subject to satisfaction of licensing criteria.

The Government rejects these recommendations on the basis that:

- There is no suitable alternative funding source available to replace the current system for the financial support of the perpetual maintenance liabilities of non functional cemeteries.
- Under the current system, income from public crematorium services is used to contribute to the perpetual maintenance funds of operating cemeteries and more particularly to the maintenance and operation of economically non-viable cemeteries.
- The introduction of private crematorium services would result in a reduced level of income for public cemetery trusts which may in turn place an additional financial burden on the Government to provide an alternative funding sources to support non economically viable cemeteries

It is therefore the position of the Government that the continued public ownership of crematorium services is in the public interest.

The Government has also rejected the recommendation of the NCP review panel that a new power be created for the Secretary to the Department of Human Services to contract out the operation of a cemetery.

The exercise of this proposed new power by the Secretary would lead to an inequitable situation where contracted providers of cemetery services were being paid by the Government to provide these services whilst cemetery trusts were not being paid for the provision of the same service. The contracting out of cemetery services would also represent an increased cost to the Government as cemeteries are currently an essential service not reliant on government funding.

The Government will give further consideration to the recommendations of the NCP review panel concerning the replacement of cross subsidisation of cemeteries and crematoria as a long term objective and investigation of alternative funding sources for maintenance costs for unviable cemeteries and the merging of smaller cemetery trusts.

3. CEMETERIES AND CREMATORIA IN VICTORIA

In Victoria, all cemeteries (with the exception of a small number of private religious cemeteries that do not operate for profit, small private burial grounds and Aboriginal communal cemeteries) and all crematoria are publicly owned and operated. Cemetery and crematorium services are managed by cemetery trusts comprised of volunteer members who are appointed by the Governor in Council on the recommendation of the Minister for Health. Each cemetery trust is a body corporate with perpetual succession. The functions and powers of cemetery trusts are set out in the *Cemeteries Act* 1958. Cemetery and crematorium services are established on Crown Land reserved for cemetery purposes under the *Crown Land (Reserves) Act* 1978.

There are 561 public cemeteries that are administered by 526 cemetery trusts in Victoria. Approximately 75 cemetery trusts have municipal councils or councillors appointed as trustees of the cemetery trust.

Of the 526 cemetery trusts, 14 are required to report annually to Parliament under the *Financial Management Act* 1994. Of the cemetery trusts required to report to Parliament, four cemetery trusts are located in rural Victoria. Approximately 490 cemetery trusts are operating in rural Victoria.

There are nine crematoria facilities in Victoria, all located within public cemeteries. Five crematoria facilities are located in the Melbourne and metropolitan area. Cremation facilities also operate in the rural areas of Ballarat, Bendigo, Geelong and Traralgon.

4. THE MARKET FOR BURIAL AND CREMATION SERVICES IN VICTORIA

According to the Australian Bureau of Statistics there were 32,007 deaths in Victoria in 1998. The Australian average death rate in 1998 was 6.0 per thousand persons. The Victorian average death rate in 1998 was slightly lower at 5.8 per thousand persons. In 1998, burials accounted for approximately 55% of the market and cremations approximately 45% of the market. The percentage of burials and cremations varies between the metropolitan and rural areas with cremation being more common in the metropolitan area.

5. TENURE

Under the *Cemeteries Act* 1958 bodies have been interred in perpetuity in Victorian public cemeteries. Cremated remains have no tenure requirements under the Act and may be interred in perpetuity or for limited tenure periods (often for 25 years) subject to agreement between the person organising the cremation and the cemetery trust.

The Government proposes to provide a broader range of tenure options for both bodies and cremated remains interred in public cemeteries under new cemeteries and crematoria legislation. It is proposed that perpetual tenure and limited tenure for bodies and cremated remains will be options under the proposed new legislation. Limited tenure would not be compulsory or retrospective.

The proposed new legislation could also allow for the process of ‘lifting and deepening’ (see recommendation number 4) which would enable the reuse of graves, without affecting the perpetual tenure of existing burials.

The public acceptance of limited tenure for bodies and for the reuse of graves will require a significant cultural shift. It is not expected that the changed tenure arrangements or increased ease of reuse of existing graves will have a significant impact on cemetery income for some time.

6. RECOMMENDATIONS OF THE NATIONAL COMPETITION POLICY REVIEW OF THE *CEMETERIES ACT 1958*

Recommendation 1. That the position of the Victorian Government on tenure be clarified.

Response

This recommendation is accepted. New cemeteries and crematoria legislation should clarify the position of the Victorian Government in relation to the tenure of bodies and cremated remains interred in public cemeteries.

Recommendation 2. That the Act recognise the special nature of land in which human remains are interred.

Response

This recommendation is accepted. New cemeteries and crematoria legislation should continue to recognise the special nature of land in which human remains are interred and continue to provide for the care of public cemeteries in perpetuity by ensuring that public cemeteries may only be established on Crown land.

Recommendation 3. That cremated remains that are interred be given the same tenure in the Act as human remains.

Response

This recommendation is accepted. As noted in section 5 the proposed new legislation could provide the options of perpetual tenure and limited tenure for bodies and cremated remains.

However, it should be noted that cremated remains are fundamentally different to dead bodies in that once a body has been cremated the disposal of the cremated remains poses no threat to public health. Therefore, the restrictions concerning the burial of dead bodies outside of public cemeteries will remain and the new legislation will continue to allow individuals to bury or scatter cremated remains on private land without restriction.

Recommendation 4. That reuse of vaults and graves by the holder of the right of burial be retained in the Act in order to reduce the number of graves in Victoria, the cost of their maintenance and burial costs, to the holder of the right of burial.

Response

This recommendation is accepted. Re use of graves allows for the reuse of existing graves that are currently ‘full’. It is commonplace for up to three adult bodies to be interred in one grave. The reuse of graves allows for existing burials to be lifted, the grave deepened, the existing burials placed in separate ossuary boxes (bone boxes) and re interred at the base of the grave. This allows for additional burials to take place in the upper levels of the grave.

The proposed new cemeteries and crematoria legislation could continue to allow for the re use of family graves to allow for the interment of additional bodies with the permission of the holder of the ‘right of burial’.

Recommendation 5. That replacement of the cross subsidisation of cemeteries and crematoria be adopted as a long term objective.

Response

This recommendation will be the subject of further consideration. The Government will give further consideration to the replacement of cross subsidisation of cemeteries and crematoria as a long term objective. However, as noted in section 6 of this Government response, there is no obvious source of funds to replace the current system of subsidisation of uneconomically viable cemeteries that would not place an additional financial burden on the State. In the context of the development of new legislation the Department will investigate options for the reservation of Trust income for future ongoing maintenance to prevent the replication of the current retrospective maintenance problems.

Recommendation 6. That alternative funding sources for maintenance costs and for the propping up of economically unviable cemeteries be investigated.

Response

This recommendation will be the subject of further consideration.

Ability of cemetery trusts to administer all cemeteries as if they were one cemetery

Cross subsidisation between economically viable cemetery operations and non economically viable cemetery operations managed by the same cemetery trust is specifically permitted under s 5(2)(a) of the *Cemeteries Act* 1958. This section gives a cemetery trust responsible for administering more than one public cemetery the power to administer all the cemeteries as if they were one cemetery and to use the property, funds and income of any cemetery that it is administering to develop, preserve or maintain any other cemetery that it is administering.

Further, sections 85A and 85B of the Act give responsibility for the management of the Melbourne General Cemetery and the St Kilda Public Cemetery to the Trustees of the Necropolis Springvale. Income from the Necropolis Springvale is used to fund the maintenance and continued operation of these two historic cemeteries which have limited opportunities for income generation. The income from Melbourne General Cemetery has increased in the last year due to the sale of crypt spaces in a newly constructed mausoleum. Apart from the sales of mausoleum crypts, income from the Melbourne General Cemetery is generated from the sale of a very small number of new burial sites that became available as a result of changes to the cemetery. A small amount of income is also made from second and third interments. Income from the St Kilda cemetery is minimal and comes only from second and third interments.

Both cemeteries are of significant historic interest to the people of Victoria and to visitors from interstate and overseas. The National Trust runs tours of Melbourne General Cemetery and genealogical societies operate tours of the St Kilda cemetery.

The expenditure by the Trustees of the Necropolis Springvale on the Melbourne General Cemetery for the year 2000 was \$1,817,287. Expenditure on the St Kilda cemetery was \$140,205.

Effectively, the ability of a cemetery trust to cross subsidise the expenses of non economically viable cemeteries with the income from economically viable cemeteries works in the interest of the public as it enables essential cemetery and crematorium services to be provided without financial support from the Government.

Responsibility for maintenance

The report of the NCP review panel noted that:

“There is also no statewide government or industry trust fund with responsibility for perpetual care of graves in Victoria or which supports cemeteries in Victoria that are not economically viable. There are a significant number of cemeteries in Victoria that are not economically viable. In 1998 there were 133 cemetery trusts in Victoria that made losses.”

Under the *Cemeteries Act* 1958, cemetery trusts are responsible for the perpetual maintenance of cemetery grounds and infrastructure. The owner of a ‘right of burial’ is responsible for the maintenance of “the grave or vault or monument tombstone headstone cenotaph wall fence or other erection” in thorough repair and proper condition.

Over time, it becomes increasingly difficult to identify and contact the owner of a ‘right of burial’. Therefore, the Act also allows a cemetery trust to repair a grave, monument or tombstone that is unsafe or to remove a monument or headstone with the approval of the Secretary to the Department of Human Services. Cemetery trusts may recover the costs from the owner of the ‘right of burial’, but this relies on the owner of the ‘right of burial’ being located.

Victoria has significant liabilities in relation to the maintenance and operation of non economically viable cemeteries as a result of the policy of perpetual tenure of bodies

buried in public cemeteries. This has been the policy of successive Victorian Governments. There are over 2.5 million bodies interred in Victorian cemeteries. This policy has resulted in what is now a recognised pattern of economic activity covering the life of a cemetery where the re-use or resale of burial sites is not permitted.

In the early part of a cemetery's 'active life' income from the sale of burial/interment sites ('rights of burial') is high and maintenance costs are relatively low. However, as the cemetery sells the majority of its burial/interment sites and approaches the time when it has run out of burial sites to sell, the cemetery must rely on the lesser income from second and third interments and the income of the cemetery begins to decline. At the same time the cemetery infrastructure and facilities are ageing and require repair or replacement. In addition, the passage of time also decreases the likelihood of the cemetery being able to identify and contact the owner of the 'right of burial'.

As a cemetery gets older the maintenance costs of the cemetery increase whilst revenue continues to decline. Regardless of the revenue being earned, the cemetery must be maintained to a standard which ensures that the public can visit the cemetery in safety. In addition, where historic or significant monuments, buildings or plantings exist in a cemetery there is public expectation that such monuments, buildings or plantings will be preserved.

This has been the pattern of development of cemeteries in Victoria.

As previously stated, a significant proportion of the income of the economically viable cemeteries comes from income earned from cremations. Economically viable cemeteries are encouraged to ensure that they devote sufficient funds from their current income towards perpetual maintenance funds to be used to support the cemetery once its active life is over. If the income from cremation services is reduced and cemetery trusts have less income to devote to their perpetual care funds there is a likelihood that funds will not be sufficient to maintain the cemetery in perpetuity. In this case the cost of financially supporting the operations of the cemetery will ultimately become the responsibility of the State.

The proposed new legislation could allow for the option of limited tenure for bodies interred in public cemeteries. Nonetheless, given the major cultural shift required to accept limited tenure it is expected that the majority of burials would continue to be in perpetuity. Similarly, the continuing re use of public graves will also require a significant cultural shift in order to make the practice attractive to the Victorian public. It is not anticipated that these proposed changes will have a significant impact on the ability for currently non economically viable cemeteries to increase their income in the short to medium term. Therefore, financial support for non economically viable cemeteries will need to continue.

Alternative sources of financial support for perpetual maintenance

An alternative to the current system of economically viable cemeteries providing financial support to non economically viable cemeteries is for the State Government to provide the necessary financial support for unviable cemeteries from the State budget.

However, this would represent a significant additional expense to the Government that is currently being met by the cemetery trusts. Expenditure of Government funds on the maintenance and operations of non economically viable cemeteries would divert money from the provision of other public services such as hospitals, schools, public housing and services for people with disabilities.

A second alternative is that the Governor in Council could direct the transfer of funds from cemetery trusts with large financial reserves in order to supplement the cost of the maintenance and operations of non economically viable cemeteries. However, this option would simply be another form of cross subsidisation and would have the added disadvantage of penalising trusts that have set aside sufficient funds for perpetual maintenance. This strategy would also seriously endanger the future financial viability of the cemetery trusts that have had funds removed. This strategy also has another major disadvantage in that it would also discourage cemetery trusts from setting aside adequate funds for future maintenance.

A third alternative is to provide funds for the maintenance of unviable cemeteries through the imposition of a levy on every interment in Victoria. The 1996 discussion paper *'The Changing Role of Cemeteries. A Discussion Paper, Cemeteries Act Review'* discussed this option in relation to the establishment of a fund to repair all unsafe monuments and monuments of cultural and community significance. The discussion paper noted that with the number of deaths in Victoria averaging approximately 32,000 per annum, a levy would need to be set quite high to be of any benefit. The imposition of a levy on all interments would be an added burden on the Victorian public.

Recommendation 7. That the Act be amended to allow both burial and cremation of poor and destitute persons in order to lower the costs to government of the provision of this community service.

Response

This recommendation is accepted. The cost of a cremation is significantly lower than the cost of a burial in a metropolitan cemetery. New cemeteries and crematoria legislation could provide the option for the cremation of a person who would otherwise be buried at Government expense. In addition, the proposed new legislation could require cemetery trusts to provide a plaque for the memorialisation of these poor persons and destitute persons at no charge as a community service obligation.

Recommendation 8. That the restriction on vertical integration of the death care market in Victoria which prevents funeral directors and others in the death care industry operating cemeteries and crematoria be retained.

Response

This recommendation is accepted. The NCP review panel report defined vertical integration as 'the circumstances where a company owns and controls some or all of the stages in the provision of a good or service'. Vertical integration in the burial and cremation market may occur where one participant in the industry provides funeral directing services, floristry services, produces coffins and caskets and owns cemeteries and crematoria. The Cemeteries Act 1958 limits vertical integration of the death care

industry by preventing anyone other than a cemetery trust setting up and operating cemeteries and crematoria in Victoria.

The NCP review report noted that:

“Those opposed to vertical integration argue that it is not appropriate in the death care industry because of the vulnerability of those making purchasing decisions in terms of the emotional stress that they are under, their lack of knowledge of products and services which are available, their lack of knowledge of comparative prices and their potential for exploitation.

International experience with vertical integration of death care businesses has been that it does not necessarily lead to cost savings being passed on to consumers in lower pricing.”

Vertical integration provides significant incentives to discourage comparative pricing. It also provides significant incentives to engage in anti-competitive practices.

The 1992 Prices Surveillance Report on the funeral industry was critical of the effects of vertical integration in the death care market.

When proposed acquisitions in the death care market tend to promote vertical integration, the Australian Competition and Consumer Commission has at times taken action such as requiring undertakings from the operator proposing to make the acquisition which guard against some of the negative effects of vertical integration. Undertakings that have been made include that:

- There be separate management and staff of funeral and cremation businesses owned by the same operator;
- Exclusive discounts and other financial advantages are not to be given by a crematorium to funeral businesses owned by that operator; and
- Confidential information provided to the crematorium is not to be passed on to the funeral businesses of the operator.

There are benefits of limiting vertical integration in terms of:

- Reducing the potential for exploitation of consumers;
- Preventing consumer choices being artificially limited or expanded;
- Preventing consumers from being pushed into taking products or services that they do not want; and
- Preventing the use of confidential information given to one arm of a vertically integrated business for marketing purposes of another arm of the business.

These benefits outweigh the costs of this restriction on competition.

Recommendation 9. That the sale of cemeteries and crematoria with memorial sites be prohibited.

Response

This recommendation is accepted. As previously noted, there are in excess of 2.5 million bodies interred in perpetuity in Victorian public cemeteries and the option of perpetual burial will still be an option under the proposed new legislation. Private operators are not able to guarantee perpetual protection or care for land in which human remains are interred. The report of the NCP review panel noted that even “careful prudential screening cannot ensure the financial viability of an operation indefinitely, nor can it ensure that the operator or its shareholders will not choose at some point to cease operating. The outcry that has occurred overseas when cemeteries have been sold should be avoided in Victoria”. Public cemeteries and crematoria in Victoria will not be sold.

Recommendation 10. That cemeteries remain within the public sector.

Response

This recommendation is accepted. Private operators are not able to guarantee perpetual protection or care for land in which human remains are interred.

Public Opinion

The 1996 discussion paper on the future directions of cemeteries posed the question: *“Do the benefits of amending the legislation to allow privately operated cemeteries and/or crematoria outweigh the costs to the people of Victoria?”*.

In assessing the 300 responses received following the release of the 1996 Discussion Paper, the Department of Human Services noted that 95% of submissions strongly opposed allowing private operators into the Victorian cemetery and crematorium market.

Cemeteries in Victoria will continue to be publicly owned.

Recommendation 11. That crematoria which include memorial sites for interred ashes remain in the public sector.

Response

This recommendation is accepted. Crematoria including memorial sites for interred ashes will remain in the public sector. All crematoria facilities in Victoria are located within public cemeteries.

Recommendation 12. That the Department of Human Services consult with industry to determine whether stand alone crematoria facilities without memorial sites are feasible in Victoria as commercial entities and whether such crematoria would be of interest to the private sector.

Response

This recommendation is not accepted. The Government's position is that the public interest is best served by crematoria services continuing to be provided by the public sector and the income from those services being used to contribute to the funding of current and future maintenance and operations of Victoria's public cemeteries.

Cremation income as a percentage of total income

Cemetery and crematorium services in Victoria are non Government funded essential public services. The cemetery and crematorium system is financed through the income generated by fees and charges levied by cemetery trusts.

A recent review of the income of seven of the large cemetery trusts found that, in 2000, between 12% to 30% of core income was from cremations. A percentage of this amount is reserved for perpetual maintenance of the cemeteries that fall under their responsibility. The amount reserved varies between trusts.

The nine cemetery trusts in Victoria that have crematoria facilities support the operations of 31 public cemeteries.

Increased competition between cremation providers

The decline in the death rate has led to a reduction in the market for cemetery and crematorium services in Victoria. Competition between the Melbourne and metropolitan cemetery trusts in relation to the provision of cremation services has increased as a result. In response to an increasingly competitive market between cemetery trusts, one major metropolitan trust absorbed the impact of the GST in relation to cremation fees, choosing to pay the GST itself rather than increase its fees. A number of annual reports in 2000 draw attention to the increased competition for cremations between the Trusts themselves.

There has been a rise in service options offered by public crematorium services to their client base as incentives to choose one crematorium over another. This places pressure on the Trusts to compete for business amongst themselves. Increased competition impacts on the ability of cemetery trusts to set aside sufficient funds for future maintenance. Currently the percentage of cremation fees set aside for future maintenance ranges from 60% to 2.6%. If private operators were allowed to establish new facilities then it is possible that the income base of the Trusts would be further eroded. This would place them in a worse position to meet their responsibility to cross subsidise non-viable cemeteries under their care.

Existing liabilities

In 1996, the Department of Human Services estimated that there were approximately 2.5 million bodies interred in Victorian cemeteries. Previous cemetery trusts did not foresee the scale of the financial burden of providing for the cost of maintenance of large areas of old cemeteries and they did not make sufficient financial provision for it.

The management of a number of closed, 'full' and historic cemeteries has been transferred to cemeteries which currently have significant levels of income.

Information provided to the Department of Human Services from consultants engaged by the Cemeteries and Crematoria Association of Victoria (CCAV) states that:

“The operating surplus of cemetery trusts that manage crematoria is presently transferred into endowment care, perpetual upkeep and other reserves for the future maintenance of cemeteries. These reserves are important, as in the past, Trusts operated cemeteries on a cost recovery basis charging only sufficient fees to provide a service, relying on community goodwill for major maintenance”.

The consultant also estimated that in the near future an additional 11 metropolitan cemeteries will become unviable and need to be cared for by cemetery trusts that operate crematoria.

If the income generating capacity of cemetery trusts that operate public crematorium facilities is reduced by allowing private crematorium operators into the Victorian market, there would be a likely reduction in the financial support available for economically unviable cemeteries in Victoria. This would mean that either:

- Fees and charges for services provided by public crematoria would need to be increased to cover the lost income; or
- Funds would need to be made available from Government to support the maintenance and operating expenses of the economically unviable cemeteries currently supported by cemetery trusts with public crematorium facilities; or
- The standard of maintenance of economically unviable cemeteries would fall.

In addition, any reduction in the income of cemetery trusts caused by the introduction of additional private providers into the fixed market for cremation services will adversely affect the ability of cemetery trusts to set aside sufficient funds for the perpetual maintenance of the very large public cemetery holdings which will in the future also reach the stage of being economically unviable.

Therefore, the Government's position is that it is against the public interest to allow the profitable area of cremations to be opened up to the private sector and to thereby reduce the income available to cemetery trusts that have the responsibility for providing funds for the maintenance and operations of Victorian cemeteries in perpetuity.

Capacity of Existing Public Cremation Facilities

In addition, the Government rejects the recommendation that private cremation facilities be allowed on the basis that the existing public cremation services in the metropolitan area already have very significant unused capacity.

The public crematorium facilities in Victoria are located at Ballarat, Bendigo, Bangholme, Fawkner, Geelong, Lilydale, Altona, Traralgon and Springvale.

Currently, the capacity of the existing crematoria in the State is under utilised. As at October 2000, the demand for cremations across the State was approximately 15,000 per annum. It is possible that Fawkner Crematorium alone could accommodate this number of cremations. All major crematorium facilities are operating at well under their capacity. There is no need for additional crematorium facilities in the metropolitan area, where the largest number of potential users live. There may be an argument that there are some areas of rural Victoria where demand for crematorium services is not met. However for a private operator to recoup its set up costs it would need to operate in high volume areas such as metropolitan Melbourne and not in rural areas. Establishment of additional private crematorium facilities in the metropolitan area would result in the unused capacity of the public cremation facilities in the metropolitan area further increasing and the income available for the maintenance and operation of unviable cemeteries decreasing. It would be unlikely that a private operator would set up in a low volume area. Therefore, to allow private operators into the crematoria sector would add to the existing inefficiencies.

Community Service Obligations of Cemetery Trusts

The Government also rejects the recommendations that would enable the introduction of the private sector into the cremation industry on the grounds that the reduced income to public cemetery trusts may impact on the ability of trusts to perform their community service obligations.

The community service obligations of cemetery trusts include:

- *Maintaining non economically viable cemeteries to a standard that ensures the protection of public health and public safety.*

The impact of the introduction of private cremation services on the income of cemetery trusts and their ability to support the maintenance and operations of non-viable cemeteries has been addressed previously.

- *Ensuring that cemetery records are maintained and available to the public.*

Ensuring that records are maintained properly and are readily accessible to the public generally requires the employment of staff. A reduction in the income of public cemetery trusts may reduce their capacity to employ sufficient staff to ensure that records of non viable cemeteries are maintained and accessible to the public.

- *Providing for the burial (or cremation) of poor persons under the Order of a Magistrate at no charge.*

Approximately 120 persons are buried by cemetery trusts at no charge under the Order of a Magistrate per year. The operators of private crematoria would be under no obligation to provide cremation at no charge for poor and destitute persons. As noted in the NCP review panel report, the private sector could be funded by the Government to provide cremations for poor and destitute persons but this would represent an additional budgetary cost to the Government.

In addition, cemetery trusts may, at their discretion, charge a reduced fee or no fee for the burial or cremation of a poor person without an Order from a Magistrate. A reduction in income from public crematorium services could impact on the ability of cemetery trusts to charge a reduced fee or no fee for the burial of a poor person on a discretionary basis.

The current Government policy is one that fosters open and competitive economies but with a sense of social responsibility. The triple bottom line which addresses not only economic, but social and environmental aspects underpins the current thinking of the Government. A key objective is to address social inequality among communities, between high and low income groups, as well as to address the social divide between metropolitan Melbourne and country Victoria. The current system of subsidisation of non economically viable cemeteries enables cemetery services to continue to be offered in areas where it is not 'profitable' to provide these services because of reduced population levels and a viable local cemetery trust is no longer operating. This system allows for an essential community service to be available at a comparatively low cost.

Recommendation 13. That if private crematoria without memorial sites are found to be commercially feasible and attractive to the private sector in Victoria, the private sector be allowed to operate such facilities if a planning permit is obtained, subject to satisfaction of licensing criteria.

Response

This recommendation is not accepted. The Government's position is that it is against the public interest to allow the profitable area of cremations to be opened up to the private sector and to thereby possibly reduce the income available to cemetery trusts that have the responsibility for providing funds for the maintenance and operations of Victorian cemeteries in perpetuity.

Integrity of Management and Accountability to Service Users

Because of the final nature of the cremation process, the need to maintain the integrity of the management and administration of cremation services is very important. The administration and management of crematoria must be of a standard that ensures there is no use of cremation facilities for the unlawful disposal of bodies in order to hamper the detection of a crime. The administration and management of a crematorium must also be such that human remains are legally disposed of and accorded an appropriate level of respect and dignity. Crematoria must also be operated in a manner that ensures the protection of public health.

There have been cases, notably in the United States, where the integrity of management of cemetery and crematorium facilities has been seriously compromised, resulting in accusations of gross negligence, unprofessional conduct and violations of health and safety codes. These cases have caused high levels of distress for relatives of persons either cremated or interred in the facilities as well as action being taken by Government agencies to suspend the licences of the operators.

Details of some of the incidents of poor management practices are available through the State of California, Department of Consumer Affairs web site at http://www.dca.ca.gov/press_releases.

Cemetery trusts are statutory authorities and therefore ultimately responsible to the Minister and to Parliament. Members of cemetery trusts are recommended by the Minister for Health and appointed by the Governor in Council. The Governor in Council also has the power to remove a cemetery trust or a member of a trust and to appoint an administrator if circumstances warrant such action. If a member of the public is dissatisfied with the service provided by a public crematorium they have a number of options that they can pursue. They can approach the cemetery trust, or if the matter concerns a breach of the Act, the Minister for Health or the Department of Human Services.

Establishing the probity of management and administration of private cremation facilities would require the development of a new licensing system to ensure that persons applying to own and operate private cremation facilities were suitable persons to oversee the disposal of human remains. The introduction of a licensing scheme would incur additional costs for the development of the scheme, the assessment of applications, the development of standards and regular inspection of facilities.

Recommendation 14. That private operators continue to be excluded from the cremation market until a suitable alternative to cross subsidisation of cemeteries and crematoria is investigated and implemented.

Response

This recommendation is rejected on the basis that the Government has rejected the previous recommendation to allow private operators to establish stand alone crematorium facilities. However, it is noted that this recommendation in fact supports the Government's position as the recommendation recognises that the introduction of private operators would adversely affect the capacity of the sector to continue to be self financing. The Government response has previously noted that there is no obvious alternative to the current system of cross subsidisation of cemeteries and crematoria that does not involve either:

- an additional financial burden on the Victorian public purse through Government financial support for cemeteries, or
- redistribution of funds from the holdings of cemetery trusts with large financial reserves, that would seriously compromise the long term financial viability of these major metropolitan cemetery trusts; or

- the imposition of a new levy on every burial or cremation.

Recommendation 15. That the licensing criteria for the provision of stand alone incineration facilities include consideration of whether the persons who are to operate the facility are fit and proper; whether they are capable of operating the facility at an appropriate standard and whether the proposed facility and its equipment are suitable to protect public health, public dignity and the environment.

Response

This recommendation is rejected on the basis that the Government has rejected the recommendation to allow private operators to establish stand alone crematorium facilities.

Concerns in relation to public health and public dignity have been detailed in the response to recommendation 13.

Recommendation 16. That criteria for the appointment of members of cemetery trusts be set out in the Act and require some members of the cemetery trust to have management, accounting or business skills and expertise.

Response

This recommendation is accepted with reservations. It is clear that there is a range of skills and expertise that would ideally be represented on a cemetery trust. Skills and expertise that would ideally be represented on a cemetery trust would include (but would not be confined to) management, accounting or business skills and expertise as well as knowledge of the local community and the cultural and religious practices of diverse groups. However, the criteria for the appointment of members of cemetery trusts is more appropriately set out in guidelines rather than in legislation as some smaller trusts may have difficulty achieving the required balance of skills.

Recommendation 17. That consideration be given to merging some of the smallest cemetery trusts where there are other local cemetery trusts operating in close proximity.

Response

This recommendation will be given further consideration. The Government is reluctant to take action to force mergers of cemetery trusts against the wishes of individual cemetery trusts, particularly where such action would result in volunteers ceasing to support the cemetery. However, there may be occasions where this action is necessary, perhaps as an alternative to appointing an administrator or where new trust members from the local community cannot be found. The Government would want to consider each such merger on a case by case basis.

Recommendation 18. That a power for the Secretary to the Department of Human Services to contract out the operation of a cemetery be provided. This would give the Secretary the option of exploring contracting out arrangements as an alternative to giving responsibility for an uneconomically viable cemetery to another cemetery trust to administer.

Response

This recommendation has been rejected. Cemetery trusts are regulated by Government but are not funded by Government. If a power to contract out the operation of a cemetery was included in the new cemeteries legislation and the power was used to contract out the operation of a cemetery this would change the role of the Government from regulator to funding body. This would lead to an inequitable situation where contracted providers of cemetery services were being paid by the Government to provide cemetery services whilst cemetery trusts were not being paid for the provision of the same service.

The payment for contracted out cemetery services would also represent an increased cost to the Government as cemeteries are currently primarily funded through fees levied for the supply of goods and services.

A move by the Government to pay for contracted out cemetery services may also act as a catalyst for some cemetery trusts to reconsider their operations and to pressure the Government to pay for a service that had previously been financed through income from fees and charges.

In addition, the inclusion of the suggested power would create a possibility of contracting out the operations of a cemetery to an organisation operating for profit which would be inconsistent with Government policy.

Recommendation 19. That contracted cemetery or crematorium providers have all the powers and obligations of a cemetery trust.

Response

This recommendation has been rejected on the basis that the Government has rejected the recommendation to give the power to the Secretary to the Department of Human Services to contract out the operation of a cemetery.

Recommendation 20. That the restriction in the Act prohibiting the conduct of burials and cremations outside a cemetery unless the consent or approval of the Secretary to the Department of Human Services is obtained be retained.

Response

This recommendation is accepted. These restrictions are intended to keep burials and cremations within the scheme of the Act in terms of the protection of public health, public dignity and the preservation of places and records of historical and social significance. It would be extremely difficult to ensure that backyard burials and cremations were conducted in a manner that did not pose a risk to public health and

would not offend public dignity. It would also be difficult to ensure that appropriate records were kept. Currently, private religious cemeteries are required to apply to the Secretary for approval to bury. This in effect creates a form of record.

Recommendation 21. That the restrictions that are aimed at reducing public health risks (eg: that graves and vaults must be water tight) be retained.

Response

This recommendation that restrictions that are aimed at reducing public health risks be retained is accepted. New cemeteries and crematoria legislation will establish a framework that ensures burials and cremations are conducted in a manner that does not put public health at risk.

Recommendation 22. That the power to discontinue burials and cremations by order be retained.

Response

This recommendation is accepted. The protection of public health justifies the provision in the Act of a power to order the discontinuation of burials or cremations. The power to discontinue burials is generally used to stop further burials at a cemetery that is full. The power to stop cremations could be used to stop faulty cremation procedures and unsuitable equipment.

Recommendation 23. That the requirement of a licence for use of a right of burial where there is an order that burial in a cemetery should be discontinued be repealed.

Response

This recommendation is accepted. The licensing system for use of right of burials in closed cemeteries is not currently in use. Orders made by the Governor in Council for the discontinuance of burials generally state that the Order does not apply to burials in allotments of land where the right of burial has already been purchased from the cemetery trust.

Recommendation 24. That the approval process for the conversion of cemeteries into pioneer memorial parks be retained.

Response

This recommendation is accepted. A pioneer memorial park is a closed cemetery or part of a closed cemetery where monuments, tombstones and other erections have been removed and the area grassed over for use as parkland for passive recreation. The advantage of converting a cemetery to a pioneer memorial park is that it significantly reduces maintenance costs. The requirement that proposals for the conversion of cemeteries into pioneer memorial parks to be submitted to the Secretary and approved by the Minister prevents the destruction of old cemeteries without due consideration is an important safeguard.

Recommendation 25. The restriction in the Act that only the cemeteries listed in the Fourth Schedule of the Act can be converted into pioneer memorial parks be repealed.

Response

This recommendation is accepted. Listing cemeteries eligible for conversion to a pioneer memorial park in a schedule to the Act means that every time a cemetery needs to be added to the schedule the Act needs to be amended. Amendment of legislation is a very time and resource intensive process and represents a significant cost to the Victorian public. Additional safeguards in the processes of the establishment of pioneer memorial parks will need to be put in place.

Recommendation 26. That the restriction on where a crematorium can be constructed be repealed and included in planning legislation.

Response

This recommendation is accepted. It is inappropriate that siting requirements for crematoria be included in cemeteries and crematoria legislation. The Department of Human Services will consult with the Department of Infrastructure on this issue.

Recommendation 27. That the restriction that bodies are not to be buried without a burial permit and without the production of prescribed documents be retained.

Response

The intent of this recommendation is accepted. Burial permits are intended to ensure that burial does not occur without production of a death notification under the *Births, Deaths and Marriages Registration Act 1996*, a statutory declaration that this is not possible due to special circumstances, or permission to bury under the *Coroners Act 1985*. However, it is not considered necessary for the legislation to require that a burial permit be issued provided that the prescribed documents have been submitted and been considered satisfactory by the cemetery trust or their representative, the permission of the trust or their representative has been given for a burial to take place and a record kept of the documentation submitted. A trust may choose to issue a permit for this purpose but should not necessarily be required to do so by legislation.

Recommendation 28. That the restriction that bodies are not to be cremated without permission to cremate and without the production of prescribed documents be retained.

Response

This recommendation is accepted. An application for cremation must be accompanied by one of four alternate forms. The forms include:

- A certificate of medical attendant answering a number of questions and certifying that there is no reason to suspect that the deceased died either a violent or

unnatural death or a sudden death of unknown causes or died in circumstances requiring an inquest. The second part of this certificate is a certificate from a licensed medical practitioner authorising cremation declaring that in his or her opinion there are no circumstances connected with the death that would make exhumation of the body necessary, that they have made independent inquiry into the circumstances attending the death of the deceased, stating the primary and secondary cause of death and that there are no circumstances concerning the death that may require further inquiry before the body is cremated;

- A form from the Coroner under the *Coroners Act* 1985 certifying that cremation is permitted;
- An authority to cremate from the State where the deceased died; or
- An authorisation to cremate from the Secretary to the Department of Human Services in Victoria.

Cremation of a body prevents an exhumation, destroying critical evidence necessary for an investigation into a suspicious death. The interests of justice require that an appropriate system of checks and balances is in place to ensure that as far as possible that bodies which are cremated are not needed for an autopsy or other investigation by the police or the Coroner.

As was noted in relation to recommendation 27, it is not considered necessary for the legislation to require that permission to cremate has been signed by the cemetery trust provided that the prescribed documents have been submitted and been considered satisfactory by the cemetery trust or its representative, the permission of the trust or its representative has been given for a cremation to take place and a record is kept of the documentation submitted.

A trust may choose to issue written permission for this purpose but should not necessarily be required to do so by legislation.

Recommendation 29. That consideration be given to removing the cremation forms in the Third Schedule of the Act and including them in regulations. This would remove the need for the Act to be amended every time a change to the forms is required.

Response

This recommendation is accepted. These forms will not be included in new cemeteries and crematoria Act. New cremation forms could be included in regulations in order to allow modifications to be made to the forms without requiring amendments to the Act.

Recommendation 30. That the dual certification requirements by two medical practitioners be retained.

Response

This recommendation is accepted. The object of certification by two medical practitioners is to ensure that an independent assessment of the cause of death is made. This safeguard is intended to allow the identification of any circumstances surrounding the death that should be investigated before the body is cremated.

Subject to the adoption of an alternative safeguard, it is appropriate to retain the current requirement of dual certification requirements by two medical practitioners.

Recommendation 31. That the licensing requirement for medical practitioners who sign Part B of the cremation consent form be repealed.

Response

This recommendation is accepted. The Medical Practice Board registers medical practitioners and is responsible for overseeing medical ethics. The only criteria for obtaining a licence to sign Part B of the cremation consent form is that the applicant must be registered by the Medical Practice Board. Licensing of medical practitioners to sign Part B of the cremation consent form adds a further unnecessary layer of administration on top of registration as a medical practitioner.

Recommendation 32. That requirements in respect of the registration of burials and cremations be retained.

Response

This recommendation is accepted. Cemeteries and crematoria would in the absence of provisions requiring registration of burials and cremations continue to keep some type of records of burials and cremations as part of their day to day operations because of consumer demand. In addition, cemetery trusts would need to keep such records for the purposes of their own administration. Such documents form the basis of accurate historic records and are important research tools for future generations.

Recommendation 33. That the licensing process for exhumations be retained.

Response

This recommendation is accepted. Members of the public seek exhumation licences for a variety of reasons, for example, in order to reunite the remains of family members in one cemetery, to remove remains from a grave for burial in a mausoleum, to remove remains for cremations or to move the remains of their loved ones to a cemetery which is nearer to their home.

In issuing an exhumation licence, the Secretary may give consideration to various matters, including the relationship to the deceased of the person making application and the views of the person holding the right of burial. The Secretary also undertakes a number of checks to ensure that the correct body would be exhumed if the licence were granted.

Exhumation licences have also previously been required in order to ‘lift and deepen’ existing graves to accommodate additional burials, however, this may not be required under proposed new legislation.

Recommendation 34. That the requirement to pay a fee for an exhumation licence be retained.

Response

This recommendation is accepted. In financial terms, it costs the Department of Human Services approximately \$230 to process and issue an exhumation licence and oversee an exhumation. Therefore, it is appropriate that a licence fee be levied in order to recoup some of the costs to Government incurred in the issuing of an exhumation licence.

Recommendation 35. That the limitation on the fees that can be charged by cemeteries be repealed.

Response

This recommendation is accepted. The Cemeteries Act includes very restrictive limitations on the fees that can be charged by cemetery trusts and does not provide for a large range of fees that should be able to be charged such as fees for use of a chapel and fees for exhumations. Under section 17, fees may be levied on any vault or grave, any monument or tombstone being erected or placed in any part of the cemetery and inspection of historical records. Section 69 also gives power to cemetery trusts to charge fees for cremation and for the preservation or disposition of the ashes of cremated bodies. The fees that can be charged by a cemetery trust are limited to those prescribed in the Act. Under the current Act, fees must be approved by the Governor in Council and published in the Government Gazette.

The new cemeteries and crematoria legislation could enable cemetery trusts to charge a broader range of fees.

This could provide cemetery trusts with significantly increased flexibility in the range of fees that can be levied. There could, however, be constraints established on the process for approving new fees which are not identified in the new Act.

Recommendation 36. That cemeteries and crematoria be allowed to set their own fees without obtaining prior approval.

Response

The Government has accepted this recommendation, with conditions.

Currently, before any change to a cemetery trust fee can be applied, the fee must receive the consent of the Governor in Council and be published in the Government Gazette. This requirement has created a very time consuming and expensive workload for the Department of Human Services, the Minister for Health and the Governor in Council. In addition, the length of time required to obtain the approval of the

Governor in Council for a change to fee schedules and to have the new fees published in the Government Gazette is a source of frustration for the industry.

The new legislation could provide that cemetery trusts are no longer required to have all changes to fees and charges approved by the Governor in Council and published in the Government Gazette.

The new legislation could provide that cemetery trusts may be able to raise their existing fees and charges by up to an amount equivalent to the CPI increase within a financial year without seeking approval from the Secretary. When a trust wishes to raise its fees within a financial year to a level that exceeds the CPI increase, the new Act could provide that the trust must obtain the prior approval of the Secretary to the Department of Human Services and the trust must provide a written justification of the price increase. It is proposed that under new cemeteries and crematoria legislation the approval of the Secretary will be required for the establishment of new fees.

Recommendation 37. That cemeteries and crematoria be required on an ongoing basis to lodge a copy of their full fee list with the Department of Human Services annually.

Response

This recommendation is accepted. This requirement could be included in the accountability requirements under new cemeteries and crematoria legislation. This could provide the basis for the documents (please refer to recommendation 41) to be published by the Department of Human Services setting out the comparative fees for all cemetery trusts in Victoria. Cemetery trusts will be encouraged, wherever possible, to use standard descriptors for all services and products. This will assist consumers to make informed choices and bring consistency to the industry.

Recommendation 38. That cemeteries and crematoria be required on an ongoing basis to advise the Department of Human Services of the introduction of any new fees.

Response

The Government has accepted this recommendation with conditions. The new legislation could provide that fees for new goods and services will be required to be submitted to the Secretary for approval before they can be levied by the trust. This would ensure that trusts do not charge fees for services or goods which are beyond the limits of their statutory powers to provide (for example, funeral directing services). It would also give flexibility to the Act to accommodate changed practices within the industry and the community at large.

Recommendation 39. That cemeteries and crematoria be required on an ongoing basis to advise the Department of Human Services of any increases in their fees that exceed increases in the consumer price index.

Response

This recommendation is accepted, with additional requirements. Cemetery trusts will also be required to provide a written justification of the reasons why the fee increase exceeds increases in the consumer price index. The new Act could provide that fee increases that exceed the level of the CPI increase will need to be approved by the Secretary.

Recommendation 40. That the Minister or the Secretary to the Department of Human Services have the power to investigate, disallow or give direction on fees that are unreasonable.

Response

This recommendation is accepted. The new cemeteries and crematoria legislation could provide that the Secretary to the Department of Human Services will have the power to investigate, disallow or give direction on fees that the Secretary considers to be unreasonable.

Recommendation 41. That the Department of Human Services publish annually a publication which sets out the fees of all cemeteries and crematoria in the metropolitan area and a publication which sets out the fees of all cemeteries and crematoria in the rest of Victoria.

Response

This recommendation is accepted. This will provide a mechanism to enable the public to compare prices between cemetery trusts. This publication will also be posted on the Department of Human Services Internet site. Cemetery trust will be encouraged, wherever possible, to use standard descriptors for all services and products. This will assist consumers to make informed choices and bring consistency to the industry.

Recommendation 42. That both fee publications be available on the Internet and be available at the offices of the Department of Human Services and through local governments.

Response

This recommendation is accepted. The publications will also be circulated to all relevant peak industry bodies.

Recommendation 43. That the Department of Human Services continue to distribute model sets of fees which can be adopted by cemetery trusts.

Response

This recommendation is accepted. Model fee scales provide a useful guide for small and medium sized cemetery trusts. There will not be any requirement for such fees to be adopted by cemetery trusts.

Recommendation 44. That the publication of fees in the Government Gazette not be required.

Response

This recommendation is accepted. The annual publication of complete lists of fee scales for all public cemeteries in Victoria, that will be available in printed form from the offices of the Department of Human Services and local government offices and available in electronic format through the Department of Human Services Internet site will ensure that pricing information about cemetery goods and services is readily and publicly available. In addition, there will be a cost saving by cemetery trusts in relation to the expense currently incurred in the publication of fee changes in the Government Gazette.

Recommendation 45. That all cemeteries and crematoria be required to have a full fee list available either at their premises or from the Secretary of their cemetery trust.

Response

This recommendation is accepted and could be included in new cemeteries and crematoria legislation.

Recommendation 46. That all cemeteries and crematoria be required when giving price quotations to provide consumers with a full fee list for all the products and services that they offer.

Response

This recommendation is accepted. This will make cemetery trust fees more accessible to consumers. Fees for services should be itemised so the consumer can identify clearly what they are purchasing.

Recommendation 47. That cemeteries and crematoria associations be requested to consult with their members to develop an agreed list of terms for core burial and cremation products and services.

Response

This recommendation is accepted. The Department of Human Services will put this request to the Cemeteries and Crematoria Association (CCAV) and the Australian

Cemeteries and Crematoria Association (ACCA) with the objective of developing a set of common descriptors to bring consistency across the industry and to aid consumer empowerment.

Recommendation 48. That cemeteries and crematoria industry be encouraged to develop a code of practice that incorporates the agreed list of terms and requires use of those terms in price lists, quotes and accounts to customers.

Response

This recommendation is accepted. The Department of Human Services will put this request to the CCAV and ACCA.

Recommendation 49. That the Department of Human Services publish a brochure that provides basic information about the law in respect of burials and cremations and which advises consumers where to obtain pricing information for burial and cremation products and services.

Response

This recommendation is accepted. This brochure will be developed as part of the implementation of the new cemeteries and crematoria legislation.