



**LATE ATTACHMENTS TO REPORTS OF THE**  
**BLAYNEY SHIRE COUNCIL MEETING**  
**HELD ON MONDAY 23 JUNE 2025**

**CORPORATE SERVICES REPORTS**

- 08 Adoption of 2025/26 - 2028/29 Delivery Program and  
2025/26 Operational Plan**

**Attachment 5: Cemetery Fees.....2**

## LATE ATTACHMENT – ITEM 08 - ADOPTION OF 2025/26 - 2028/29 DELIVERY PROGRAM AND 2025/26 OPERATIONAL PLAN (CEMETERY FEES)

The NSW Interment Services Levy is a levy on interment services to fund the cost of Cemeteries and Crematoria NSW, the NSW cemetery regulator.

Cemetery operators, usually councils, are required to pay the levy to Cemeteries and Crematoria NSW, although smaller cemetery operators, such as Blayney Shire Council, do not have to start paying the levy until after 1 July 2025. The levy amount payable from 2025 will be:

- \$63 per ash interment
- \$156 per burial

As this will be an additional expenditure for Council it will be necessary to charge customers the corresponding amount with each interment. In line with what was believed to be the appropriate practice, an amount equal to the Interment Services Levy was added to Council's burial and ashes interment fees in the draft 2025/26 cemetery fees. This was *on top of* the existing fees and not a specific line item for the interment services levy.

After discussing the matter further with Cemeteries and Crematoria NSW and looking at how some other councils are dealing with the issue, it now appears preferable to specifically charge the corresponding amount in Council's fees and charges. In doing this, it will be necessary to reduce the fees originally proposed for 2025/26 and include 2 line items for Ashes Interment and Burial Interment (NB – ATO advice indicates GST should also be included). Table 1 below outlines the proposed changes recommended for adoption.

Function/Activity	Fee Name	Pricing Principle	Fee <u>originally</u> proposed in draft Fees and Charges 25/26	Total Fee <u>now</u> proposed 2025/26	GST Incl
Cemeteries	- Monument Burial Plot Permit and Grave Fee	PC	\$3,660.60	\$3,489.00	±
Cemeteries	- Lawn Cemetery Burial Plot	PC	\$3,660.60	\$3,489.00	±
Cemeteries	- Interment of Child (under 16 years)	PC	\$1,916.60	\$1,745.00	±
Cemeteries	- Niche Walls (Blayney, Carcoar, Hobbys Yards, Lyndhurst, Neville and Millthorpe)	PC	\$755.30	\$686.00	±
Cemeteries	- Interment of ashes into existing grave fee (max 4 per lot)	PC	\$755.30	\$686.00	
Cemeteries	Interment Services Levy -Per Ashes Internment (NSW Government)	S	\$0	\$69.30	±
Cemeteries	Interment Services Levy -Per Burial Internment (NSW Government)	S	\$0	\$171.60	±

**Recommendation**

Recommendation No 3 to Item 8 be changed to the following:

3. Adopt the Revenue Policy for 2025/26, as outlined in the 2025/26 – 2028/29 Delivery Program and 2025/26 Operational Plan *incorporating the changes to cemetery fees outlined in Table 1 of the late attachment.*