

South Australia

Burial and Cremation (Surrender of Interment Rights) Variation Regulations 2021

under the *Burial and Cremation Act 2013*

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Part 1—Preliminary

1—Short title

These regulations may be cited as the *Burial and Cremation (Surrender of Interment Rights) Variation Regulations 2021*.

2—Commencement

These regulations come into operation on 1 January 2022.

3—Variation provisions

In these regulations, a provision under a heading referring to the variation of specified regulations varies the regulations so specified.

Part 2—Variation of *Burial and Cremation Regulations 2014*

4—Substitution of Schedule 1

Schedule 1—delete the Schedule and substitute:

Schedule 1—Surrender of interment rights

1—Determination of fee that may be deducted from refunds

- (1) The fee that may be deducted by a relevant authority from a refund under section 34(2) of the Act on the surrender of an interment right issued for a specified term is an amount to be determined in accordance with the following formula:

$$A - ((B \div C) \times D)$$

Where—

A is the current fee payable for an interment right of the same kind

B is 75% of the current fee payable for an interment right of the same kind

C is the number of years for which the interment right was issued

D is the number of full years in the unexpired portion of the period for which the interment right was issued (but if the number of full years in the unexpired portion of the period for which the interment right was issued is more than 30 years, the unexpired portion of that period must be taken to be 30 years).

- (2) The fee that may be deducted by a relevant authority from a refund under section 34(2) of the Act on the surrender of an interment right issued in perpetuity is an amount to be determined in accordance with the following table:

Number of years expired since the interment right was issued	Maximum percentage of the current fee for an interment right that may be deducted for costs at date of surrender
1	25.00
2	27.24
3	29.48
4	31.72
5	33.97
6	36.21
7	38.45
8	40.69
9	42.93
10	45.17

Number of years expired since the interment right was issued	Maximum percentage of the current fee for an interment right that may be deducted for costs at date of surrender
11	47.41
12	49.66
13	51.90
14	54.14
15	56.38
16	58.62
17	60.86
18	63.10
19	65.34
20	67.59
21	69.83
22	72.07
23	74.31
24	76.55
25	78.79
26	81.03
27	83.28
28	85.52
29	87.76
30	90.00

Note—

As required by section 10AA(2) of the *Subordinate Legislation Act 1978*, the Minister has certified that, in the Minister's opinion, it is necessary or appropriate that these regulations come into operation as set out in these regulations.

Made by the Governor

with the advice and consent of the Executive Council
on 18 November 2021

No 170 of 2021