

Cemeteries and Crematoria Act 2003 bulletin no.5 April 2005

The *Cemeteries and Crematoria Act 2003* bulletin is provided to update you on the implementation of the new *Cemeteries and Crematoria Act*. The *Cemeteries and Crematoria Act* will take effect on 1 July 2005.

Trust members, secretaries and funeral directors that have not yet indicated that they would like to attend a training session may still do so by contacting the department's Cemeteries Act Implementation Team on (03) 9637 4824 or 1800 034 280.

The department would like to thank those who participated in the Regulatory Impact Statement process and the development of the regulations and model rules. Your involvement will inform the development of effective and workable regulations for the cemeteries sector.

This bulletin provides you with:

- information about training on new cemeteries laws
- an update on the development of new cemeteries regulations and model rules, including the Regulatory Impact Statement process
- information about new arrangements for financial reporting by cemetery trusts under the new laws.

Training for stakeholders on the new cemeteries laws

In April and May 2005, the department's Cemeteries Act Implementation Team will conduct training sessions for trusts and funeral directors on the new Act, regulations and model rules.

Details of the times, dates and locations of training sessions were sent to you in February 2005, and are also available on the department's website at www.health.vic.gov.au/cemeteries

The development of regulations and model rules

A Regulatory Impact Statement on the proposed regulations was released for public comment on 15 February 2005. Stakeholders had until 14 March 2005 to provide written comment on the Regulatory Impact Statement and the proposed regulations.

Fifty seven submissions to the Regulatory Impact Statement were received, including:

- thirty six submissions from cemetery trusts. Twenty three of these were from rural and regional trusts.
- four submissions from individual funeral directors
- eight submissions from peak bodies and employer groups.

Comments most frequently raised in written submissions related to:

- regulation 16—identification of places of interment
- regulation 17—requirements for enclosure of bodily remains and body parts
- regulations 22 and 23—release of cremated human remains and collection and disposal of cremated human remains, respectively
- regulation 28—information to purchasers of memorials
- model rule 11—power to remove objects.

Where to from here?

The department is currently considering and responding to feedback on the Regulatory Impact Statement, and is reviewing the proposed regulations and model rules in light of the range of comments received. The regulations will then be finalised and considered by the Minister for Health, the Executive Council and the Governor-in-Council, in order to commence with the new Act on 1 July 2005.

A copy of the regulations and model rules and copies of forms which must be used under the new Act will be sent to each cemetery trust and funeral directors and where relevant medical practitioners, prior to commencement of the Act on 1 July 2005.

How will trusts be required to report to the department under the new laws?

Currently, trusts are required to submit financial abstracts to the department each calendar year about matters including the trust's income, expenditure, bank and investment balances.

From 1 July 2005, cemetery trusts will be required to submit reports each financial year (from 1 July each year to 30 June the following year), rather than each calendar year.

To facilitate the change from calendar year to financial year reporting, cemetery trusts will be required to:

- submit an abstract covering the six-month period from 1 January 2005 to 30 June 2005 to the department by 1 October 2005. This abstract will be the same in terms of form and content as abstracts currently provided to the department, but will only cover a six-month period rather than a twelve-month period. The six month abstract form will be sent to all trust secretaries shortly; and
- for each financial year from 1 July 2005 onwards, submit a financial report to the department by 1 September of the following financial year.

Reports will need to include financial details currently provided to the department by trusts in their abstracts. There may also be some changes to the form and content of reports that trusts will need to submit from the 2005–06 financial year onwards. Further information about any new requirements will be provided to trusts by the department in the coming months.

Requirements for the fourteen trusts that report under the *Financial Management Act 1994* are slightly different from the requirements outlined above. As advised in recent correspondence from the department these trusts will be required to submit an abstract covering the six month period from 1 January to 30 June 2005 to the department by 1 October 2005. They will also be required to submit financial reports in accordance with the requirements set out in the Financial Management Act. The department will provide further detailed information to these trusts about the requirements shortly.

This information is also available on line at:
www.health.vic.gov.au/cemeteries

For further information contact the Cemeteries Act Implementation Team on (03) 9637 4824 or 1800 034 280