



November 29, 2024

Re: GST- Grant of Right of Burial ATO Determination

To whom it may concern,

According to the ATO's determination on November 27, 2024, on GST as it relates to Grant of Right of Burial issued by public cemeteries, effective from December 1, 2024, GST will no longer be payable for Grant of Right of Burial issued by public cemeteries.

The Draft Goods and Services Tax Determination GSTD 2021/D2 *Goods and services tax: is the supply of a burial right in respect of a public cemetery subject to GST?* was published on 26 May 2021. The ATO is expected to release official notification of the determination next week.

Please be advised that from December 1, 2024 in accordance with the ATO's determination, we will no longer be paying GST on Grant of Right of Burials, this includes New, Pre-Purchased, Transfers and Renewals, and we may not charge or pass on GST for these items, to our client families.

If you would like further information or clarification, please contact Mr Adrian Barrett on 08 9722 5311.

Yours sincerely

Nicole Dye  
Compliance Officer