

BEREAVEMENT SERVICES - CREMATION CHARGES 2026/27	VAT Status	VAT	Total Charge
CREMATION			
Adult (21yrs & over)	E	£0.00	£950.00
Direct Cremation (8.45am or 9.00am/No Service)	E	£0.00	£575.00
Young Person (under 21yrs)	E	£0.00	£0.00
Extended Service	E	£0.00	£350.00
Scattering of Ashes (Service at Perth)	E	£0.00	£31.00
Scattering of Ashes (Service at External Crematorium)	E	£0.00	£74.00
Scattering of Ashes (Under turf)	E	£0.00	£84.00
BEREAVEMENT SERVICES – BURIAL CHARGES			
SALE OF LAIRS			
Full Lair - Adult (21yrs & over)	O	£0.00	£1090.00
Half Lair - (where available)	O	£0.00	£545.00
Full Lair - Young Person (under 21yrs)	O	£0.00	£0.00
Quarter Lair (where available) - For Baby or NVF only	O	£0.00	£0.00
Transfer of Lair Ownership (each Lair)	O	£0.00	£59.00
BEREAVEMENT SERVICES - INTERMENT FEES			
Adult (21yrs & over)	O	£0.00	£1,132.00
Child/Young Person (under 21 yrs)	O	£0.00	£0.00
Cremated Remains (Casket Burial)	O	£0.00	£275.00
Scattered Ashes (under turf)	O	£0.00	£84.00
Muslim Burial (Where additional requirements apply)	O	£0.00	Cost Recovery
Exhumation	E/S	E/S	Cost Recovery
BEREAVEMENT SERVICES – CEMETERY MEMORIALS			
Excavation of foundation for erecting Headstone (no charge for under 21 with full burial)	S	£37.50	£225.00
Memorial Levy	O	£00.00	£85.00
Memorial Mason Registration – Annual	O	£00.00	£210.00
Memorial Mason Per Visit	O	£00.00	£44.00
Marking Grave for Placement of Small Memorial/ Grave Location Request	S	£17.50	£105.00
Removal of Old Foundation (Prior to excavation of new foundation/headstone)	S	£4.50	£27.00
Purchase of Memorial Bench (includes installation) Glen Isla Bench	S	£196.00	£1,17600
Purchase of Memorial Tree Including Planting	O		Cost Recovery
Burial/Ancestry Search Fee - Per half hour charge	O	£0.00	£31.00
<p>NOTES</p> <p>1. No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services. If a cremation takes place the additional costs for a lair , interment & foundation is not covered and is chargeable.</p> <p>2. Exhumation is VAT Exempt if for burial at another site, otherwise it is Standard Rate VAT.</p> <p>3. Excavation of foundation for headstone is Standard Rate VAT.</p> <p>4. Marking grave for memorials or location requests is Standard Rate VAT. Grave marking required for interment/burials is Exempt for VAT - PKC include this service within the overall interment fee.</p> <p>5. Purchase of a memorial bench and plaque covers the life of the bench only. Specific bench type cannot be guaranteed, dependent on availability of supply.</p> <p>6. Memorial Tree – Charges will be Re-Charge of Costs – Quotation Supplied depending on tree variety.</p>			