

BEREAVEMENT SERVICES - CREMATION CHARGES 2025/26	VAT Status	VAT	Total Charge
CREMATION			
Adult (21yrs & over)	E	£0.00	£905.00
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	£330.00
Scattering of Ashes (Service at Perth)	E	£0.00	£29.00
Scattering of Ashes (Service at External Crematorium)	E	£0.00	£71.00
Scattering of Ashes (Under turf)	E	£0.00	£81.00
BEREAVEMENT SERVICES – BURIAL CHARGES	VAT Status	VAT	Total Charge
SALE OF LAIRS			
Full Lair - Adult (21yrs & over)	O	£0.00	£1040.00
Half Lair (where available) - Adult (21yrs & over)	O	£0.00	£520.00
Full Lair - Young Person (under 21yrs)	O	£0.00	£0.00
Half Lair (where available) - 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	£44.00
BEREAVEMENT SERVICES - INTERMENT FEES	VAT Status	VAT	Total Charge
Adult (21yrs & over)	O	£0.00	£1,085.00
Cremated Remains (Casket Burial)	O	£0.00	£251.00
Scattered Ashes (under turf)	O	£0.00	£81.00
Young Person (under 21yrs)	O	£0.00	£0.00
Cremated Remains (Casket Burial, under 21)	O	£0.00	£0.00
Muslim Burial (Where additional requirements apply)	O	£0.00	Cost Recovery
Exhumation	E/S	E/S	Cost Recovery
BEREAVEMENT SERVICES – CEMETERY MEMORIALS	VAT Status	VAT	Total Charge
Excavation of foundation for erecting Headstone	S	£35.50	£213.00
Memorial Levy	O	£00.00	£82.00
Memorial Mason Registration – Annual	O	£00.00	£201.00
Memorial Mason Per Visit	O	£00.00	£42.00
Marking Grave for Placement of Small Memorial/ Grave Location Request	S	£16.83	£101.00
Removal of Old Foundation (Prior to excavation of new foundation/headstone)	S	£4.33	£26.00
Purchase of Memorial Bench (includes installation) Glen Isla Bench	S	£185.00	£1,110.00
Purchase of Memorial Tree Including Planting	O		Cost Recovery
Burial/Ancestry Search Fee - Per half hour charge	O	£0.00	£30.00
NOTES 1. No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services. 2. Exhumation is VAT Exempt if for burial at another site, otherwise it is Standard Rate VAT. 3. Excavation of foundation for headstone is Standard Rate VAT. 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. 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. 6. Memorial Tree – Charges will be Re-Charge of Costs – Quotation Supplied depending on tree variety.			