BEREAVEMENT SERVICES - CREMATION CHARGES 2024/25	VAT Status	VAT	Total Charge
CREMATION			
Adult (21yrs & over)	E	£0.00	£870.00
Direct Cremation (8.45am or 9.00am/No Service)	E	£0.00	£553.00
Young Person (under 21yrs)	E	£0.00	£0.00
Extended Service	E	£0.00	£317.00
Scattering of Ashes (Service at Perth)	E	£0.00	£28.00
Scattering of Ashes (Service at External Crematorium)	E	£0.00	£68.00
Scattering of Ashes (Under turf)	E	£0.00	£78.00
BEREAVEMENT SERVICES - BURIAL CHARGES	VAT Status	VAT	Total Charge
SALE OF LAIRS			
Full Lair - Adult (21yrs & over)	0	£0.00	£1000.00
Half Lair (where available) - Adult (21yrs & over)	0	£0.00	£500.00
Full Lair - Young Person (under 21yrs)	0	£0.00	£0.00
Half Lair (where available) - Young Person (under 21yrs)	0	£0.00	£0.00
Quarter Lair (where available) - For Baby or NVF only	0	£0.00	£0.00
Transfer of Lair Ownership (each Lair)	0	£0.00	£42.00
BEREAVEMENT SERVICES - INTERMENT FEES	VAT Status	VAT	Total Charge
Adult (21yrs & over)	0	£0.00	£1,043.00
Cremated Remains (Casket Burial)	0	£0.00	£241.00
Scattered Ashes (under turf)	0	£0.00	£78.00
Young Person (under 21yrs)	0	£0.00	£0.00
Cremated Remains (Casket Burial, under 21)	0	£0.00	£0.00
Muslim Burial (Where additional requirements apply)	0	£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	£34.17	£205.00
Memorial Levy	0	£00.00	£79.00
Memorial Mason Registration – Annual	0	£00.00	£193.00
Memorial Mason Per Visit	0	£00.00	£40.00
Marking Grave for Placement of Small Memorial/ Grave Location Request	S	£16.17	£97.00
Removal of Old Foundation (Prior to excavation of new foundation/headstone)	S	£4.17	£25.00
Purchase of Memorial Bench (includes installation) Glen Isla Bench	S	£177.83	£1,067.00
Purchase of Memorial Tree Including Planting	0		Cost Recovery
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Burial/Ancestry Search Fee - Per half hour charge	0	£0.00	£29.00

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.