

Notice to the Profession: Cemetery Price Lists

Sept.14, 2026

In this notice, you will find information on three key price list requirements under the [Funeral, Burial and Cremation Services Act, 2002](#) and its regulations, as well as helpful resources and links to templates and a care and maintenance (C&M) calculator to guide your price list development or review.

Key Requirements:

1. Price Lists Must Be Available to the Public

Under the *Funeral, Burial and Cremation Services Act, 2002* cemetery operators are required to provide a copy of their current price list [upon request at no charge](#). Cemetery operators that maintain business premises where the public may enter must display either copies of the price list for consumers to take at no charge, or display a sign stating that price lists are available upon request at no charge. Where a cemetery has a website, its price list should be easily accessible in a downloadable format.

The BAO regularly reviews price lists with respect to C&M contributions as part of compliance activities. Price lists have also been a required submission with your Report on Care and Maintenance since 2025.

2. Price Lists Must Be Clear

Price lists should:

- Clearly identify each product and service being offered.
- Display current prices.
- Avoid unnecessary complexity.
- Be organized in a manner that is easy for consumers to navigate and understand.
- Accurately and clearly reflect the amounts charged to consumers.

Purchasers should be able to easily determine what is being purchased and the cost.

3. Prices Charged Must Match Prices Listed

The price charged to a purchaser must be consistent with the cemetery's published price list. Where discounts, promotions or adjustments are offered, operators should ensure that their pricing is transparent and that all records accurately reflect the transaction.

Important: Even if an interment right is sold at a discounted price, the C&M contribution must still be calculated at the listed price.

Avoiding Common Errors and Omissions

Before posting or revising a price list, review the following to avoid some common price list mistakes.

1. Make sure that your price list is always **readily available** to the public upon request.
2. Ensure that **descriptions** of products, services or interment rights are clear.
 - Unclear descriptions can lead to consumer confusion, and can make it challenging for operators to determine what consumers are entitled to. For example, specifying how many interments are allowed in a lot, or any limitations on timing of interments, can help to minimize misunderstandings.
3. In order to make sure that price lists are easy for consumers to understand, try to **simplify** pricing and use plain language.
 - All charges being applied should be clearly identified on the published price list to avoid misunderstandings and conflicts.
4. Ensure that you are **calculating** C&M amounts correctly.
 - C&M contribution amounts must be factored into the price of the interment right, where the required C&M contribution is based on the total price paid by the purchaser, before taxes. **The C&M contribution is a portion of the total amount charged and not an add-on to that amount.**
 - For example, if an interment lot is priced at \$1,000, the C&M Fund contribution would be 40 per cent of the price (\$400). So, the consumer pays a total of \$1,000, of which \$400 goes towards the C&M Fund. The cemetery operator keeps \$600 as operating revenue.
5. Check that the C&M amounts keep up with **revisions** to your price lists.

- Price lists that contain outdated C&M contribution amounts lead to under contribution, and ultimately require additional contributions from the operator to make up the difference.
- 6. Make sure to **exclude** the Harmonized Sales Tax (HST) from C&M calculations.
 - The C&M Fund contribution deposit should not include the Harmonized Sales Tax (HST). While consumers may still be charged HST on the total price paid, the cemetery's deposit into the C&M Fund reflects the net amount, excluding tax.
 - For questions about the HST, you can contact the Canada Revenue Agency or your professional accountant for information about the HST.

Sample Price Lists and Other Guidance Materials

The BAO has developed sample price lists and related guidance materials to assist operators to meet their obligations.

- [Cemetery Sample Price Lists](#)
- found under the Cemetery & Crematorium Sample Price Lists & Contacts section
- [Compliance Self-Evaluation Checklists](#)
- [C&M Calculator](#)

Questions

For additional help with price list requirements, please contact the BAO Financial Compliance team at Trust@TheBAO.ca.