



Funeral Benefit Business Act 1982

Funeral Benefit Business Regulation 2000

Reprinted as in force on 1 July 2007

Reprint No. 2B

This reprint is prepared by
the Office of the Queensland Parliamentary Counsel
Warning—This reprint is not an authorised copy

Information about this reprint

This regulation is reprinted as at 1 July 2007. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, hard copy and electronic, are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If a hard copy reprint is dated earlier than an electronic version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of a hard copy reprint is the same as the date shown for an electronic version previously published, it merely means that the electronic version was published before the hard copy version. Also, any revised edition of the previously published electronic version will have the same date as that version.

Replacement reprint date If the date of a hard copy reprint is the same as the date shown on another hard copy reprint it means that one is the replacement of the other.



Queensland

Funeral Benefit Business Regulation 2000

Contents

		Page
Part 1	Preliminary	
1	Short title	5
2	Definitions.	5
Part 2	Board for corporations registered at commencement of the Act	
3	Application of pt 2.	5
4	Representative of corporations	6
5	Duties of secretary	6
6	Chairperson to preside at meetings	6
7	Holding of ordinary meetings	6
8	Notice of ordinary meeting	7
9	Business to be transacted at ordinary meeting	7
10	Quorum	7
11	Special meetings of board	7
12	Voting at meetings	8
13	Order of business at general meeting	8
Part 3	Existing agreements with corporations registered at commencement of the Act	
14	Application of pt 3.	8
15	Certificate of contributions paid	9
16	Defined area.	9
17	Claim against fund for benefits	10
18	Claims for funeral benefits provided outside defined area	10
19	Corporation to apply money to pay funeral director	10
20	Rules relating to certain agreements	11
Part 5	Annual returns for registered corporations	
26	Documents to accompany annual returns for part 3 corporation	11
27	Documents to accompany annual returns for part 4 corporation	12

28	Extension of period for lodging annual return.	12
Part 6	Accounts and funds for registered corporations	
28A	Application of pt 6.	13
29	Trust account receipt book to be kept.	13
30	Alternative way of complying with s 29.	13
31	Heading and particulars for trust receipt	14
32	Trust account bank deposit book to be kept.	14
33	Trust account cash book to be kept	15
34	Trust account ledger to be kept	16
35	Trust account records to be kept by registered corporation	16
36	Audit of benefit trust fund of part 3 corporation	17
37	Audit report.	17
38	Examination on unscheduled visit	18
39	Auditor to advise registrar of certain matters	19
40	Auditor to advise registrar if request to examine other accounts is refused	19
41	Duties of part 4 corporation	20
42	Auditor's secrecy	20
Part 7	Other provisions for registered corporations	
42A	Application of pt 7.	20
43	Amendment to rules	21
44	Registration of amendment to rules	21
45	Notice of appeal by corporation	21
46	Disputes	21
47	Notice of appeal	22
48	Other particulars to be kept in register of contributors	22
49	Particulars of fully paid contributions	23
50	Other information to be given to contributors	23
51	Prescribed benefit limit	23
52	Fees	23
Schedule 1	Fees	24
Schedule 2	Dictionary	25
 Endnotes		
1	Index to endnotes.	26
2	Date to which amendments incorporated.	26
3	Key	26

4	Table of reprints	27
5	Tables in earlier reprints	27
6	List of legislation	27
7	List of annotations	29

Funeral Benefit Business Regulation 2000

[as amended by all amendments that commenced on or before 1 July 2007]

Part 1 Preliminary

1 Short title

This regulation may be cited as the *Funeral Benefit Business Regulation 2000*.

2 Definitions

The dictionary in schedule 2 defines particular words used in this regulation.

Part 2 Board for corporations registered at commencement of the Act

3 Application of pt 2

This part applies to a part 3 corporation in relation to funeral benefit agreements entered into by the corporation and in force immediately before the commencement of the *Second-hand Dealers and Pawnbrokers Act 2003*, section 139.

4 Representative of corporations

- (1) To assist the Minister in recommending to the Governor in Council an appointment to the board under section 9(3)(d)¹ of the Act, the Minister may request each corporation to submit to the Minister the names of at least 3 persons for consideration for recommendation for appointment.
- (2) The Minister may disregard a submission if the submission—
 - (a) is not given within the times stated in the Minister's request; or
 - (b) does not include the names of at least 3 persons.
- (3) Two or more corporations may make a joint submission to the Minister.

5 Duties of secretary

The duties of the secretary of the board are—

- (a) to keep minutes of meetings of the board; and
- (b) issue notices of meetings; and
- (c) attend to correspondence of the board; and
- (d) the other duties stated under this regulation.

6 Chairperson to preside at meetings

- (1) The chairperson is to chair a meeting of the board at which the chairperson is present.
- (2) If the chairperson is absent another member, chosen with the members' consent by the members present and forming a quorum, is to chair the meeting.

7 Holding of ordinary meetings

An ordinary meeting of the board is to be held at least once a month.

¹ Section 9 (Funeral Benefit Trust Fund and its trustees) of the Act

8 Notice of ordinary meeting

Each member of the board is to be given at least 7 days prior written notice of—

- (a) the time and place of a proposed ordinary meeting of the board; and
- (b) the business for the meeting.

9 Business to be transacted at ordinary meeting

The business for an ordinary meeting of the board is—

- (a) the business stated in the notice of meeting; and
- (b) any other business raised by members at the meeting.

10 Quorum

- (1) A quorum for a meeting of the board is 3 members.
- (2) However, if a quorum is not present at the notified time for the meeting to start, 15 minutes is to be allowed after the notified time to form a quorum.
- (3) If a quorum is formed within 15 minutes, the meeting is taken to have been regularly commenced.
- (4) If a quorum is not formed within 15 minutes, the meeting lapses and the secretary is to record the lapse and the names of the members present in the minute book.

11 Special meetings of board

- (1) A special meeting of the board—
 - (a) may be called by the chairperson on the chairperson's initiative; or
 - (b) must be called by the chairperson if 2 board members give the chairperson a written notice signed by the 2 members asking for a special meeting and stating the business to be discussed at it.
- (2) Each member of the board is to be given at least 7 days written notice of the time and place of the meeting and the business to be discussed at it.

- (3) Only business stated in the notice may be transacted at the meeting.

12 Voting at meetings

- (1) At meetings of the board, all questions are to be decided by a majority of votes of the members present at the meeting.
- (2) Voting is to be open voting unless the chairperson calls for a secret ballot.
- (3) If the votes are equal, the chairperson has a second or casting vote.
- (4) If a member abstains from voting, the member's vote must be counted as a 'no' vote.

13 Order of business at general meeting

The order of business at a meeting of the board, other than a special meeting, is as follows—

- (a) recording of attendances and apologies;
- (b) reading the minutes;
- (c) reading the correspondence;
- (d) consideration and payment of claims;
- (e) other business.

Part 3 Existing agreements with corporations registered at commencement of the Act

14 Application of pt 3

This part applies to a part 3 corporation in relation to funeral benefit agreements entered into by the corporation and in force immediately before the commencement of the *Second-hand Dealers and Pawnbrokers Act 2003*, section 139.

15 Certificate of contributions paid

If a contributor has paid all contributions due and payable by the contributor under a funeral benefit agreement or on any benefit accruing to the contributor after the contributor has stopped making contributions, the corporation must promptly—

- (a) send to the contributor at the contributor's last known address a certificate in the approved form setting out the amount of contributions paid by the contributor and the benefits to which the contributor is entitled; and
- (b) give a copy of the certificate to the registrar.

Maximum penalty—1 penalty unit.

16 Defined area

- (1) A corporation must ensure that its registered rules define an area (*defined area*) in which the corporation will provide a funeral benefit for a contributor or other person entitled to a funeral benefit under an agreement with the corporation.

Maximum penalty—1 penalty unit.

- (2) A corporation must ensure that its registered rules include provisions to the following effect—
 - (a) if a contributor or other person for whom or on whose behalf contributions have been made dies in the defined area, the corporation must, if asked by a person and subject to the rules and any terms agreed between the corporation and the contributor, provide a funeral benefit for the deceased person;
 - (b) the corporation may, by notice approved by and filed with the registrar and published not less than twice in a newspaper circulating in the area defined in the notice notify that the defined area is extended to include the area stated in the notice;
 - (d) if a contributor or other person for whom or on whose behalf contributions have been made dies outside the defined area, the corporation may, if asked by a person and subject to the rules and any terms agreed between

the corporation and the contributor, provide a funeral benefit for the deceased person.

Maximum penalty for subsection (2)—1 penalty unit.

17 Claim against fund for benefits

- (1) An application under section 16(3)² of the Act must be in the approved form and be made by—
 - (a) the person who has paid or is liable to pay the funeral costs of the deceased person; or
 - (b) the personal representative of the deceased person.
- (2) The trustee is to pay the surrender value of the benefit provided by the corporation to the applicant under subsection (1).

18 Claims for funeral benefits provided outside defined area

A corporation must, when making a claim against the trustees for a funeral benefit provided outside its defined area, give to the registrar—

- (a) a certificate in the approved form signed by the funeral director who provided the funeral and by the corporation; and
- (b) if the death happened outside Queensland—a copy of the certificate of death of the person for whom service was provided.

19 Corporation to apply money to pay funeral director

- (1) Each amount paid to a corporation by the trustees for a funeral benefit provided outside the corporation's defined area must be applied by the corporation in payment to the funeral director who provided the funeral of the whole, or the unpaid balance, of the cost of the funeral.

² Section 16 (Payments from the fund in respect of benefits) of the Act

- (2) Any amount remaining must be paid by the corporation to the person who paid part or all of the cost of the funeral to the funeral director.

20 Rules relating to certain agreements

A corporation must ensure that its registered rules provide that, for an agreement entered into with a contributor on or after the commencement of the Act—

- (a) if the agreement remains in force for at least 3 years and at least 3 years' contributions have been paid under the agreement—a surrender value must be paid to the contributor if the contributor surrenders the agreement; and
- (b) the surrender value must be worked out by the state actuary.

Maximum penalty—1 penalty unit.

Part 5 Annual returns for registered corporations

26 Documents to accompany annual returns for part 3 corporation

The following documents are prescribed as documents that must accompany the return required under section 19³ of the Act for a part 3 corporation—

- (a) a copy of the corporation's benefits trust fund account showing particulars of receipts and payments received or made during the financial year;
- (b) a statement of the balance of the corporation's benefits trust fund as at the end of the financial year showing the

3 Section 19 (Annual returns to be furnished by corporation) of the Act

names of all persons on whose behalf moneys are held and the amount held for each person;

- (c) a copy of the audit report under section 37.

27 Documents to accompany annual returns for part 4 corporation

The following documents are prescribed as documents that must accompany the return required under section 42⁴ of the Act for a part 4 corporation—

- (a) a copy of the audit report under section 37;
- (b) for its funeral benefit business trust fund account—a copy of the funeral benefit business trust fund account showing particulars of receipts and payment received or made during the financial year;
- (c) for its funeral benefit business trust fund—
- (i) a copy of the funeral benefit business trust fund showing particulars of transfers into or out of that fund during the financial year; and
- (ii) a statement of the corporation's investments for the funeral benefit business at the end of the financial year.

28 Extension of period for lodging annual return

- (1) A corporation requesting an extension under section 19 or 42⁵ of the Act of the time within which to lodge its annual return must apply for the extension in writing sent to the registrar so as to reach the registrar no later than 4 months after the end of the financial year.
- (2) The registrar's decision on the application must be given to the corporation in writing.

4 Section 42 (Annual returns to be furnished by corporation) of the Act

5 Section 19 (Annual returns to be furnished by corporation) or 42 (Annual returns to be furnished by corporation) of the Act

- (2) The corporation must—
- (a) issue the receipt immediately the contribution or money is received; and
 - (b) ensure the accounting device prints multiple copies, at least duplicate, of the receipt; and
 - (c) if the accounting device is an accounting machine or a cash register—ensure the audit strip of the receipt is pasted in a book kept by the corporation for that purpose; and
 - (d) if the accounting device is an accounting machine that prints the receipt in triplicate—ensure the triplicate of the receipt is kept in the records of the corporation.

31 Heading and particulars for trust receipt

Each trust receipt, whether given from a trust receipt book or an accounting device must be headed '*Funeral Benefit Business Act 1982*' and the completed receipt form must contain the following particulars—

- (a) the name of the corporation by whom or on whose behalf the receipt is given followed by the words—
 - (i) if the corporation is a part 3 corporation—'benefits trust fund'; or
 - (ii) if the corporation is a part 4 corporation—'funeral benefit business trust fund account';
- (b) the date given;
- (c) the name of the person by whom or on whose behalf the contribution or payment is made;
- (d) particulars of the contribution or payment;
- (e) the amount of the contribution or payment received;
- (f) the signature of the person issuing the receipt.

32 Trust account bank deposit book to be kept

- (1) A registered corporation must keep a trust account bank deposit book at its registered office and every other place at

which it carries on funeral benefit business.

Maximum penalty—1 penalty unit.

- (2) The trust account bank deposit book may comprise loose leaves which must be securely filed in the records of the corporation.
- (3) A registered corporation must, at the time of entering in the trust account bank deposit book the particulars of all moneys to be banked, make a copy of the particulars.

Maximum penalty for subsection (3)—1 penalty unit.

33 Trust account cash book to be kept

- (1) A registered corporation must keep a trust account cash book at its registered office and every other place at which it carries on funeral benefit business.

Maximum penalty—1 penalty unit.

- (2) A registered corporation must immediately enter in its trust account cash book particulars of all money received and all payments made on account of the funeral benefit business of the corporation.

Maximum penalty—1 penalty unit.

- (3) A registered corporation must ensure that its trust account cash book contains a complete record of all transactions with the bank, showing under the heading 'Receipts' all money lodged to the credit of the trust account and under the heading 'Payments' all cheques drawn against the trust account.

Maximum penalty—1 penalty unit.

- (4) At the end of each month a registered corporation must—
 - (a) reconcile its trust account cash book with the financial institution's balance in the approved form; and
 - (b) enter the reconciliation in the corporation's trust account cash book.

Maximum penalty for subsection (4)—1 penalty unit.

34 Trust account ledger to be kept

- (1) A registered corporation must keep a trust account ledger at its registered office and every other place at which it carries on funeral benefit business.

Maximum penalty—1 penalty unit.

- (2) A registered corporation must ensure that all entries made in its trust account cash book are immediately posted in its trust account ledger.

Maximum penalty for subsection (2)—1 penalty unit.

35 Trust account records to be kept by registered corporation

A registered corporation must—

- (a) keep full and accurate accounts of all money received by it for any transaction under the Act and of all payments made by the corporation; and
- (b) keep the accounts and records necessary for keeping those accounts in a way that they can be conveniently and properly audited and do all things necessary to enable the accounts to be audited; and
- (c) keep, in a book or register to be provided by the corporation for the purpose—
- (i) a true and accurate record of the number of trust account receipt books obtained and held by the corporation during the period for which an audit is or is to be made; and
- (ii) the serial numbers of the trust account receipt forms contained in the trust account receipt books; and
- (d) keep and produce to the auditor making the next audit of the trust account the copy of the audit report delivered to the corporation under section 37(1) by the previous auditor; and
- (e) for the purposes of auditing the corporation's trust account, produce to the auditor engaged or employed by the corporation if asked to by the auditor—

- (i) all trust account books accounts records and documents;
 - (ii) all contracts, agreements or other documents relating to the funeral benefit business conducted by the corporation; and
- (f) give the auditor any additional information the auditor reasonably requires.

Maximum penalty—1 penalty unit.

36 Audit of benefit trust fund of part 3 corporation

A part 3 corporation must ensure that its benefit trust fund is audited at least once a year.

Maximum penalty—1 penalty unit.

37 Audit report

- (1) An auditor appointed to audit a trust account or a funeral benefit business trust fund by a registered corporation must deliver to the corporation a report, in duplicate, of the result of the audit signed by the auditor.

Maximum penalty—1 penalty unit.

- (2) The report must state the following particulars—
- (a) the name of the corporation;
 - (b) the addresses of the places of business to which the audit report relates;
 - (c) the period covered by the audit;
 - (d) the name of the trust account;
 - (e) the name of the bank at which the trust account was kept;
 - (f) whether the auditor also audits the general accounts of the corporation;
 - (g) whether the trust account or funeral benefit business trust fund has, in the auditor's opinion, been properly kept and is in order and correct in all respects;

- (h) whether the trust account or an individual contributor's account has been overdrawn;
- (i) particulars of all money and investments held in trust by the corporation and reconciled with the contributors' accounts and other accounts maintained in the trust account ledger on the last day of the audit period;
- (j) a reconciliation of the trust account cash book with the bank balance at that date;
- (k) for a part 4 corporation—whether or not the corporation has at all times complied with section 40⁶ of the Act;
- (l) whether or not the investments held by the corporation as at the end of the financial year in question and set out in the statement referred to in section 27(c)(ii)⁷ have been verified and are correctly shown;
- (m) the number of trust receipt books and the serial numbers of the trust receipt forms in the books in the possession of the corporation during the period to which the audit relates;
- (n) particulars of the used trust receipt forms audited and of the unused trust receipt forms on hand at the end of the last day of that period;
- (o) whether the auditor asked the corporation for permission to examine the general accounts of the corporation and was refused;
- (p) the date when the trust account was examined under section 38.

38 Examination on unscheduled visit

- (1) This section applies unless a corporation has been registered for less than 6 months.
- (2) A registered corporation must ensure that the auditor appointed to audit its trust account or funeral benefit business trust fund examines the corporation's trust account or funeral

6 Section 40 (Investment of moneys) of the Act

7 Section 27 (Documents to accompany annual returns for part 4 corporation)

benefits business trust fund on an unscheduled visit to the corporation.

Maximum penalty—1 penalty unit.

- (3) The visit must take place at least 4 months before the end of each financial year.

39 Auditor to advise registrar of certain matters

An auditor appointed by a registered corporation to audit its trust account or funeral benefit business trust fund must promptly advise the registrar if—

- (a) the auditor is unable to certify the trust account or funeral benefit business trust fund has been properly kept and is in order and correct; or
- (b) on an unscheduled examination of the trust account or funeral benefit business trust fund, the auditor considers that there is some irregularity in relation to the account or fund that ought to be brought to the notice of the registrar; or
- (c) the auditor considers the registrar should be advised of any matter about the trust account or funeral benefit business trust fund.

Maximum penalty—1 penalty unit.

40 Auditor to advise registrar if request to examine other accounts is refused

- (1) This section applies if—
 - (a) an auditor appointed by a registered corporation to audit its trust account or funeral benefit business trust fund considers that, to enable the auditor to decide whether the trust account or funeral benefit business trust fund has been properly kept and is in order and correct, it is necessary or desirable that the auditor should be permitted to examine another account of the corporation; and
 - (b) the auditor asks the corporation to produce for the auditor's examination the other account; and

- (c) the corporation refuses the auditor's request.
- (2) The auditor must promptly advise the registrar of the refusal.
Maximum penalty—1 penalty unit.

41 Duties of part 4 corporation

- (1) This section applies if a part 4 corporation—
 - (a) stops being registered under the Act to carry on funeral benefit business; or
 - (b) stops carrying on funeral benefit business.
- (2) The corporation must within 2 months after stopping—
 - (a) ensure that its trust account for the period from the day when its trust account was last audited to the day of it stopping or, if no audit has been performed, for the period from the day when it started to carry on funeral benefit business to the day of it stopping, is audited by an auditor; and
 - (b) obtain from the auditor a report of the audit; and
 - (c) send the report to the registrar.Maximum penalty—1 penalty unit.

42 Auditor's secrecy

An auditor must not, other than for the Act, divulge to any person any information which the auditor has obtained in the course of conducting an examination or audit under the Act.

Maximum penalty—1 penalty unit.

Part 7 Other provisions for registered corporations

42A Application of pt 7

This part applies to a registered corporation in relation to

funeral benefit agreements entered into by the corporation and in force immediately before the commencement of the *Second-hand Dealers and Pawnbrokers Act 2003*, section 139.

43 Amendment to rules

For section 61(4)⁸ of the Act, an application to amend the registered rules of a corporation must be accompanied by a copy of the proposed amendment signed by its chairperson and secretary.

44 Registration of amendment to rules

An amendment to the rules of a corporation is registered when an acknowledgment of registration in the approved form is written on the copy mentioned in section 43.

45 Notice of appeal by corporation

- (1) An appeal against refusal by the registrar to register a rule, or an amendment of a rule is started by—
 - (a) giving a notice of appeal, in the approved form, to the registrar of the court; and
 - (b) giving a copy of the notice to the registrar.
- (2) An appeal must be started within 30 days after the corporation receives notice of the refusal under section 61(5) of the Act.

46 Disputes

- (1) An application to refer a dispute to the registrar for settlement under section 62(1)⁹ of the Act must be in the approved form.
- (2) The registrar must forward a copy of the application to each person, other than the applicant, stated in the application as a party to the dispute.

8 Section 61 (Provisions as to rules) of the Act

9 Section 62 (Settlement of disputes between corporations and contributors etc.) of the Act

- (3) The registrar must give notice, in the approved form, of the hearing of the dispute to each of the parties to the dispute not less than 14 days before the hearing.
- (4) An award made by the registrar must be—
 - (a) in the approved form; and
 - (b) given promptly to the parties to the dispute.

47 Notice of appeal

- (1) An appeal against service of a notice under section 65(2)¹⁰ of the Act is started by—
 - (a) giving a notice of appeal, in the approved form, to the registrar of the court; and
 - (b) giving a copy of the notice to the registrar.
- (2) An appeal must be started within 30 days after service of the notice under section 65(2) of the Act.

48 Other particulars to be kept in register of contributors

- (1) The following particulars are prescribed for section 47(1)(e)¹¹ of the Act—
 - (a) the name and address of the contributor's next of kin or other person given by the contributor who may be contacted on behalf of the contributor by the corporation;
 - (b) particulars of the amounts and dates of payment of contributions made by the contributor;
 - (c) particulars of the amounts and dates of payments made to or on behalf of the contributor;
 - (d) particulars of the value of service provided to or on behalf of the contributor and the date the services were provided.

10 Section 65 (Control and management of certain accounts of registered corporations) of the Act

11 Section 47 (Register of contributors) of the Act

- (2) In this section—
next of kin includes spouse.

49 Particulars of fully paid contributions

- (1) This section applies for section 47(3)(e)¹² of the Act if a contributor pays all the contributor's contributions to the corporation.
- (2) The following particulars are prescribed as particulars for that section—
- (a) the contributor's contributions are fully paid;
 - (b) the date they were fully paid.
- (3) The entry must be made immediately the contributor's contributions are fully paid.
- Maximum penalty—1 penalty unit.

50 Other information to be given to contributors

The total amount of the contributions paid by the contributor up to the date the corporation asks for cancellation of registration is information prescribed for section 51(4)(c)¹³ of the Act.

51 Prescribed benefit limit

For section 32(d)¹⁴ of the Act, the prescribed amount is \$5000.

52 Fees

The fees payable under the Act are in schedule 1.

12 Section 47 (Register of contributors) of the Act

13 Section 51 (Cancellation of registration at request of corporation) of the Act

14 Section 32 (Provisions to be contained in rules) of the Act

Schedule 1 Fees

section 52

	\$
1 Application to amend registered rules under section 61 of the Act—	
(a) for each rule to be amended.	13.20
(b) maximum fee.	79.00
2 Inspection at the registry of the registered rules, and the documents relating to registration, of a corporation	9.70
3 Certified copy of certificate of registration of a corporation to carry on funeral benefit business.	9.70
4 Copy of, or extract from, a document lodged with the registrar—	
(a) for the first page.	6.50
(b) for each additional page.	1.10
5 Certified copy of, or certified extract from, a document lodged with the registrar—	
(a) for the first page.	9.70
(b) for each additional page.	1.10
6 Notification of change of nominated office of a corporation under section 59 of the Act	11.50
7 Notification of change of secretary of a corporation under section 60 of the Act	11.50
8 Notification of change of name of a corporation under section 63 of the Act—in addition to a fee under item 1. . .	11.50
9 Approval by the registrar, under section 70 of the Act, of an advertisement by a corporation.	22.50

Schedule 2 Dictionary

section 2

accounting device means any of the following—

- (a) an accounting machine;
- (b) a cash register;
- (c) a computer.

auditor means an auditor under the Corporations Law, part 9.2.

board means the Board of Trustees established under section 9(2) of the Act of the fund.

defined area see section 16.

trust account means the benefits trust fund or the funeral benefit business trust fund account of a registered corporation.

Endnotes

1 Index to endnotes

	Page
2 Date to which amendments incorporated	26
3 Key	26
4 Table of reprints	27
5 Tables in earlier reprints	27
6 List of legislation	27
7 List of annotations	29

2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 1 July 2007. Future amendments of the Funeral Benefit Business Regulation 2000 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No.[X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments to	Effective	Reprint date
1	none	25 August 2000	6 October 2000
1A	2001 SL No. 164	14 September 2001	21 September 2001
1B	2001 SL No. 210	3 December 2001	3 December 2001

Reprint No.	Amendments included	Effective	Notes
1C	2002 SL No. 167	1 July 2002	
1D	2003 SL No. 54	1 April 2003	
1E	2003 SL No. 143	1 July 2003	
1F	2003 SL No. 305	1 December 2003	
1G	2004 SL No. 103	1 July 2004	
1H	2005 SL No. 135	1 July 2005	R1H withdrawn, see R2
2	—	1 July 2005	
2A	2006 SL No. 162	1 July 2006	
2B	2007 SL No. 149	1 July 2007	

5 Tables in earlier reprints

Name of table	Reprint No.
Corrected minor errors	2

6 List of legislation

Funeral Benefit Business Regulation 2000 SL No. 220

made by the Governor in Council on 24 August 2000

notfd gaz 25 August 2000 pp 1507–8

commenced on date of notification

exp 1 September 2010 (see SIA s 54)

Note—The expiry date may have changed since this reprint was published. See the latest reprint of the SIR for any change.

amending legislation—

Funeral Benefit Business Amendment Regulation (No. 1) 2001 SL No. 164

notfd gaz 14 September 2001 pp 139–40

commenced on date of notification

Tourism, Racing and Fair Trading (Fees) Amendment Regulation (No. 1) 2001 SL No. 210 ss 1–3 sch

notfd gaz 16 November 2001 pp 982–5
 ss 1–2 commenced on date of notification
 remaining provisions commenced 3 December 2001 (see s 2)

Tourism, Racing and Fair Trading (Fees) Amendment Regulation (No. 1) 2002 SL No. 167 ss 1, 2(1), 3 sch 1

notfd gaz 28 June 2002 pp 876–83
 ss 1–2 commenced on date of notification
 remaining provisions commenced 1 July 2002 (see s 2(1))

Discrimination Law (Marital Status) Amendment Regulation (No. 1) 2003 SL No. 54 ss 1–3 sch

notfd gaz 28 March 2003 pp 1125–9
 ss 1–2 commenced on date of notification
 remaining provisions commenced 1 April 2003 (see s 2)

Tourism, Racing and Fair Trading (Fees) Amendment Regulation (No. 1) 2003 SL No. 143 ss 1–3 sch

notfd gaz 27 June 2003 pp 749–56
 ss 1–2 commenced on date of notification
 remaining provisions commenced 1 July 2003 (see s 2)

Funeral Benefit Business Amendment Regulation (No. 1) 2003 SL No. 305 pts 1–2

notfd gaz 28 November 2003 pp 1032–5
 ss 1–2 commenced on date of notification
 remaining provisions commenced 1 December 2003 (see s 2)

Tourism, Fair Trading and Wine Industry Development (Fees) Amendment Regulation (No. 1) 2004 SL No. 103

notfd gaz 25 June 2004 pp 573–81
 ss 1–2 commenced on date of notification
 remaining provisions commenced 1 July 2004 (see s 2)

Tourism, Fair Trading and Wine Industry Development (Fees) Amendment Regulation (No. 1) 2005 SL No. 135

notfd gaz 24 June 2005 pp 639–45
 ss 1–2 commenced on date of notification
 remaining provisions commenced 1 July 2005 (see s 2)

Tourism, Fair Trading and Wine Industry Development (Fees) Amendment Regulation (No. 1) 2006 SL No. 162 ss 1–2, 3 sch

notfd gaz 30 June 2006 pp 1060–7
 ss 1–2 commenced on date of notification
 remaining provisions commenced 1 July 2006 (see s 2)

Tourism, Fair Trading and Wine Industry Development (Fees) Amendment Regulation (No. 1) 2007 SL No. 149 ss 1, 2(2), 3 sch

notfd gaz 29 June 2007 pp 1157–65
 ss 1–2 commenced on date of notification
 remaining provisions commenced 1 July 2007 (see s 2(2))

7 List of annotations

PART 2—BOARD FOR CORPORATIONS REGISTERED AT COMMENCEMENT OF THE ACT

pt hdg sub 2003 SL No. 305 s 4

Application of pt 2

s 3 sub 2003 SL No. 305 s 5

PART 3—EXISTING AGREEMENTS WITH CORPORATIONS REGISTERED AT COMMENCEMENT OF THE ACT

pt hdg sub 2003 SL No. 305 s 6

Application of pt 3

s 14 sub 2003 SL No. 305 s 7

Certificate of contributions paid

prov hdg sub 2003 SL No. 305 s 8(1)

s 15 amd 2003 SL No. 305 s 8(2)–(5)

Corporation to apply money to pay funeral director

s 19 amd 2001 SL No. 164 s 3

Limit on number of agreements

s 21 om 2003 SL No. 305 s 9

PART 4—REGISTRATION OF CORPORATIONS TO CARRY ON FUNERAL BENEFIT BUSINESS

pt 4 (ss 22–25) om 2003 SL No. 305 s 10

PART 5—ANNUAL RETURNS FOR REGISTERED CORPORATIONS

pt hdg sub 2003 SL No. 305 s 11

Documents to accompany annual returns for part 3 corporation

prov hdg amd 2003 SL No. 305 s 12(1)

s 26 amd 2003 SL No. 305 s 12(2)

Documents to accompany annual returns for part 4 corporation

prov hdg amd 2003 SL No. 305 s 13(1)

s 27 amd 2003 SL No. 305 s 13(2)–(4)

PART 6—ACCOUNTS AND FUNDS FOR REGISTERED CORPORATIONS

pt hdg sub 2003 SL No. 305 s 14

Application of pt 6

s 28A ins 2003 SL No. 305 s 15

Heading and particulars for trust receipt

s 31 amd 2003 SL No. 305 s 16

Audit of benefit trust fund of part 3 corporation

prov hdg amd 2003 SL No. 305 s 17(1)

s 36 amd 2003 SL No. 305 s 17(2)

Audit report

s 37 amd 2003 SL No. 305 s 18

Duties of part 4 corporation

prov hdg amd 2003 SL No. 305 s 19(1)

s 41 amd 2003 SL No. 305 s 19(2)

PART 7—OTHER PROVISIONS FOR REGISTERED CORPORATIONS

pt hdg sub 2003 SL No. 305 s 20

Application of pt 7

s 42A ins 2003 SL No. 305 s 21

Other particulars to be kept in register of contributors

s 48 amd 2003 SL No. 54 s 3 sch

PART 8—REPEAL

pt 8 (s 53) exp 26 August 2000 (see s 53(2))

SCHEDULE 1—FEES

sub 2001 SL No. 210 s 3 sch; 2002 SL No. 167 s 3 sch 1

amd 2003 SL No. 143 s 3 sch

sub 2003 SL No. 305 s 22; 2004 SL No. 103 s 3 sch; 2005 SL No. 135 s 3 sch;

2006 SL No. 162 s 3 sch; 2007 SL No. 149 s 3 sch

SCHEDULE 2—DICTIONARY

def “**corporation**” om 2003 SL No. 305 s 23

def “**part 4 registration corporation**” om 2003 SL No. 305 s 23

def “**preserved registration corporation**” om 2003 SL No. 305 s 23

def “**registered corporation**” om 2003 SL No. 305 s 23