About funerals, burials and cremations

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Foreword

This brochure is designed for everyone who has questions about how funerals, burials and cremations take place in Sweden. The brochure explains what such activities consist of and what the burial fee includes. Questions about funerals, burials and cremations do not usually arise until a close relative has died. These questions may include what society pays for, what the estate of the deceased must pay for and what the deceased's relatives can do themselves. It is a good idea to find out the answers to these questions in advance and to explain – to help your relatives – how you would like your own funeral-related matters to be organised.

The Riksdag, the Swedish parliament, has assigned the parishes of the Church of Sweden as well as the City of Stockholm and Tranås Municipality with the responsibility for cremation and burial of the deceased. The Church's responsibility for these matters dates back a long way – to about 1000 years ago. In the vast majority of cases there are public cemeteries on Church land. The parishes must run funerals, burials and cremations in a faith-neutral way in accordance with applicable legislation and respectfully acknowledge non-Christian beliefs and other life philosophies. Sweden's multicultural society is increasingly reflected in cemeteries. In this brochure we differentiate between the Church's task as burial authority as stated in the Burial Act (Begravningslagen), and the Church of Sweden faith community's activities for its members.

This brochure follows the order in which relatives usually face various matters that must be decided on when someone dies. We hope that the brochure will always be available when someone is searching for factual information about funerals, burials and cremations.

This brochure is based on and inspired by the earlier publication *Vad får jag för min begravningsavgift?* (What do I receive for my burial fee?) by consumer journalist Charlotte Reimerson and former association lawyer Karin de Fine Licht at the Church of Sweden Employers' Association.

Stockholm, October 2012 The Church of Sweden Employers' Association

Legislation and responsibility for cremations and burials

In Sweden such activities are regulated in a law entitled the Burial Act (Begravningslagen – 1990:1144), and in an ordinance called the Burial Ordinance (Begravningsförordningen – 1990:1147). The Burial Act defines *begravningsverksamhet*, cremation and burial activities, as all measures directly connected to the management of public cemeteries.¹

In Sweden the responsibility for these activities has been assigned to parishes and associations of parishes (that work together) within the Church of Sweden² and to the City of Stockholm and Tranås Municipality.²

The entity that is responsible for burials and cremations is called the burial authority. The burial authority is responsible for these activities within a specific geographic area called the administrative district. There may be several burial authorities within a municipality, and the population registry determines which burial authority residents belong to.

In Sweden, burial authorities have the task of establishing and providing a sufficient number of graves, including graves for deceased persons who are not members of a Christian faith community. Special graves must be offered to deceased persons who belong to faith communities that are not Christian communities. Burial authority tasks also include receiving the body of a deceased person for storage and viewing, performing burials and cremations and scattering ashes, and providing appropriate, respectful ceremony hall without religious symbols for a funeral ceremony. The responsibility also includes provision of staff, buildings, machinery and everything else required for the work, as well as establishing, maintaining and looking after the public areas of the cemeteries. The burial authority's responsibility does not include maintenance of individual graves for which someone holds burial rights. However, some monitoring of the condition of these graves is included.

¹ The legislation only uses the term burial ground. This brochure uses the terms burial ground, cemetery and graveyard synonymously.

² Burial authorities.

Everyone must be buried or their ashes must be buried or scattered

It is a matter of societal and private importance to give a deceased person a final resting place. All the deceased must be buried or their ashes must be buried or scattered, and the burial authority is obliged to provide a grave for all deceased residents registered in the authority's administrative district.

In a public cemetery a grave must be prepared for those who, at the time of their death, were registered as residents in the parish or municipality.

(Chapter 2, Section 3 of the Burial Act)

The burial authority must also provide a grave for a stillborn baby that died after the end of the 22nd week of pregnancy if the woman is registered as a resident in the burial authority's administrative district. The same applies to a stillborn baby that died before the end of the 22nd week of pregnancy, if the woman requests a grave and a doctor's certificate of the death is submitted to the burial authority.

It is important that the body of a deceased person is cremated or buried as soon as possible. The longest time permitted between the time of death and cremation or burial is one month. If there are special reasons, the Swedish Tax Agency can grant a delay for the cremation or burial.

Relatives, or another person, are responsible for planning and organising a funeral and related matters. If there is no one to take care of it, the municipality is responsible for doing so instead. Regardless of who organises it, the wishes of the deceased concerning their cremation and burial must always be observed.

If the estate of the deceased lacks financial assets, the funeral and/or burial or cremation is organised with financial assistance from the municipality. The sum of this assistance varies throughout Sweden. The municipality's social services office in the location where the deceased was most recently registered as a resident can provide information about what applies in that specific municipality.

Burial fee

Everyone who is registered in the population register as a resident and pays municipal income tax pays the burial fee to the parish, association of parishes or municipality that is the burial authority in that area. The burial fee is intended to cover what the law defines as the most necessary costs in connection with giving a deceased person a final resting place.

The burial fee is a tax, which means it is stated on a taxpayer's tax certificate. The fee is calculated on the basis of each person's municipal taxable income. The size of the fee is shown on each person's annual final tax statement (*slutskattebesked*).

Before the start of each budget year (financial year), the municipal councils in Stockholm and Tranås decide the size of the burial fee that these municipalities' inhabitants will pay. In the rest of Sweden, a government authority called Kammarkollegiet sets the burial fee with the help of proposals from the burial authorities of the Church. The rate of the fee is the same for all registered residents of a burial authority's administrative district, regardless or whether the residents are members of the Church of Sweden or not.

The burial fee must be paid to the burial authority that is responsible for the administrative district in which the fee payer is registered as a resident.

(Chapter 9, Section 2, Paragraph 1 of the Burial Act)

What is included in the burial fee

All people registered as residents in Sweden are entitled to the services listed in the Burial Act. It is also possible to receive these services free of charge from a different burial authority. See the section titled *Graves in other locations*.

For people who were registered as residents within a burial authority's administrative district at the time of death, the burial authority must provide the following at no cost to the estate of the deceased:

- a grave or equivalent in a public cemetery for 25 years,
- burial, including opening a grave, backfilling (filling in) and putting an opened grave in order,
- transportation from when the burial authority has taken over responsibility for the body until burial or the scattering of ashes has taken place, with the exception of transport for burial or scattering ashes outside the burial authority's administrative district, unless the transport is because of an agreement on the provision of special graves,
- cremation,
- premises for storage and viewing of the body, and
- ceremony hall without religious symbols.

(Chapter 9, Section 6 of the Burial Act)

In addition, the burial fee finances all the various measures that are directly connected to management of the public cemeteries, such as related administration, the establishment of new cemeteries, maintenance of public areas in cemeteries and care and preservation of graves that are of particular historical value. The work of the burial representative is also financed via the burial fee; see the section titled *Supervision*.

What is not included in the burial fee

In addition to the services that are financed using the burial fee, in most cases there will be a number of costs that the relatives decide on. These costs are *not* covered by the burial fee and they vary from one case to another. The estate or relatives of the deceased person must pay for:

- A coffin and the preparation and dressing of the deceased.
- Transportation of the body in the coffin from home/hospital to the burial authority's designated premises for the storage and viewing of the body.
- Death notices.
- Coffin decoration.
- A funeral ceremony including a funeral celebrant or officiant. Deceased persons who were members of the Church of Sweden are entitled to a funeral service at no charge to the estate of the deceased.
- A funeral reception.
- Urn.
- The making, installation and maintenance of gravestones or other fixed grave memorials.
- For details on how graves are looked after, see the section *Maintenance of graves*.

Choices and requests in connection with funerals, burials or cremations

When someone dies it is important that the relatives, or other people who organise the funeral, follow the wishes of the deceased regarding cremation and burial as closely as possible. These wishes may concern the type of grave and location of their final resting place.

When someone dies, his or her wishes regarding cremation and burial should be followed as closely as possible by the relative, close friend or other person who organises these matters.

(Chapter 5, Section 1 of the Burial Act)

Reasons for writing down your wishes

Neither the Burial Act nor other legislation states that people must write down their wishes about their own funeral, but there are good reasons for doing so.

People can formulate their wishes freely, or use the brochure titled My wishes, *Mina önskemål*³. The important thing is that surviving relatives are made aware of the deceased's wishes concerning his or her own funeral. The document stating these wishes can be kept at a funeral directors (funeral home), a solicitor's office, in a safe-deposit box in a bank or at home. The document can contain the following details and wishes about a person's funeral.

- Place and cemetery.
- Cremation or coffin burial.
- Type of grave, for example a garden of remembrance, (*minneslund* or *askgravlund*), a grave for cremated remains (*askgravplats*), an existing family grave, a coffin grave or an urn grave. See the section titled *List of types of graves*.
- Scattering ashes over land or water.
- Choice of coffin and urn.
- Choice of how the deceased is prepared before being placed in the coffin and choice of clothing or gown worn in the coffin.
- Funeral ceremony/farewell.
- Funeral reception.

³ Mina önskemål (in Swedish) can be downloaded from www.svenskakyrkan.se/begravning.

Sometimes relatives disagree about where and how the deceased should be buried. Should it be a coffin burial or cremation? Should the burial be in an existing family grave, perhaps in a different location, or in a new grave in the administrative district where the deceased lived? Burial or cremation of the deceased before the relatives have resolved their dispute is not permitted. In such cases, the body is stored in a refrigerated or frozen condition at a mortuary. If the storage time exceeds the legally permitted time of one month, the burial authority may charge a fee. The fee varies between different burial authorities.

If the dispute is a question of coffin burial or cremation or of the location of the final resting place, the parties may be offered mediation on request. The burial authority in the location where the deceased was last registered as a resident acts as the mediator. If the parties do not reach an agreement during the mediation, the county administrative board (*länsstyrelse*) takes over and states who will decide whether cremation or burial will take place or where the final resting place will be. The procedure for handling such disputes may take time. One good way of preventing a dispute is for people to write down their wishes and inform their relatives of them.

Choice of coffin and urn

According to the Burial Act, the body does not need to be placed in a coffin, but for health and safety reasons for the burial authority's employees, a coffin is usually used in coffin burials. A coffin must always be used in cremations. No urn is required if the ashes will be scattered in a *minneslund*, garden of remembrance, buried directly in the grave following cremation or scattered over land or water. In such cases, the ashes are transported in a bag or cardboard box from the crematorium.

Making a coffin or urn and painting and decorating purchased coffins or urns is permitted, but only according to certain rules. The crematorium or cemetery management can provide information about which materials and sizes are permitted.

There are special urns for children's ashes and urns that can contain two sets of ashes. These can also be home-made.

Funeral ceremony

The Burial Act regulates burial and cremation. It does not, however, regulate other aspects of funerals. The way in which relatives choose to pay their last respects to the deceased is an entirely private matter.

Relatives have extensive freedom to make the farewell as personal as they wish. It can take place in a church, chapel, parish hall, at home, in a garden, on a beach, by the graveside in a cemetery or in other suitable locations.

It is not self-evident that details such as the cost of transporting the coffin for a funeral ceremony in a private garden will be covered by the burial fee. It is therefore important that relatives reach an agreement with the burial authority as to who will pay any costs for transportation of the body.

As a funeral ceremony is optional, there is nothing to say that it must take place by the coffin. A farewell ceremony can also take place after cremation with the ashes in an urn.

There is also the option of not having any farewell ceremony. In such cases, the body is transported in the coffin from home or hospital directly to the cemetery for burial or to the crematorium for cremation, and then to the cemetery where the ashes are buried or scattered.

Funeral service for members of the Church of Sweden

Members of the Church of Sweden pay a church fee. The size of the fee is shown on each member's annual final tax statement (*slutskattebesked*). The church fee includes a funeral service in a church with a priest (Lutheran minister), church musician, coffin bearers and the service of a verger. This also applies if the funeral ceremony is held in a different parish to the deceased's home parish.

The priest/Lutheran minister who will lead the service, the relatives, the church musician and other participants decide on the content of the service together. Many parishes have a policy, called a *begravningspastoral*, for funeral services, which describes the task of the parish in funeral-related matters. The policy varies between parishes.

Funeral services are normally held in a church or a funeral chapel. The parish and the priest/minister who will lead the funeral service decide whether the service can be held in a location such as a person's home or in a garden.

The Church of Sweden's services are open to everyone and visitors cannot be denied permission to attend. This also applies to funeral services. Publishing a death notice after the funeral service has taken place can be a way to limit the number of people at the service if this is preferred.

The funeral service can be concluded in two ways:

- If the service ends in the cemetery it concludes with the coffin being lowered into the grave. As the music is played that ends the part of service that is in the church/chapel, the coffin is carried out of the building in a procession. The mourners gather at the graveside to pay their last respects and the priest/minister says the concluding prayer. The Parish Council decide on the standard of coffin-bearer services provided. For example, it may consist of a wheeled catafalque and a coffin-lowering device paid for by the parish. If they wish, relatives and friends may carry the coffin to the grave themselves as a final mark of respect to the deceased.
- If the funeral service is concluded **in the church/chapel** the mourners gather at the coffin to pay their last respects. This takes place if the body will be cremated, but may also occur in coffin burials. After the ceremony, the coffin is transported to the crematorium or the grave.

Sometimes, relatives wish to have a funeral service *after* the cremation. Instead of paying their last respects by the coffin, the mourners gather by the urn, either in the church or when the ashes are lowered into the grave.

Funeral service for people who are *not* members of the Church of Sweden

A funeral service may be held for non-members of the Church of Sweden if there are special reasons for doing so and this reflects the wishes of the deceased. In such cases a fee is charged for the funeral service. The vicar in the relevant parish decides whether a funeral service will be held. For 2014 the Church of Sweden Employers' Association recommends a fee for a funeral service including a priest/minister, church musician and use of a church amounting to about SEK 11,500 kronor for deceased persons who were not members of the Church of Sweden. If carrying the coffin in a funeral procession is also required, an extra cost of about SEK 7,500 will be payable. The cost may vary in different parishes.

It is important to talk to the parish in plenty of time about the possibility of having a funeral service using the Church of Sweden's order of service and about the financial terms for doing so.

Funeral ceremonies in other faith communities

There are many other registered faith communities in Sweden besides the Church of Sweden. Many of them provide a funeral ceremony for their members. When the deceased has been a member of a faith community, the person organising the funeral should contact representatives of the faith community to plan the farewell ceremony.

Civil funerals

A funeral ceremony that does not follow the Church of Sweden's order of service for funerals or an order of service according a different faith community is called a civil funeral. All burial authorities must provide a ceremony hall without religious symbols in which a farewell ceremony can be held. The cost of using such ceremony hall is included in the burial fee. Relatives organise and are responsible for a civil funeral ceremony themselves and they decide on its order of service and who may attend.

Civil funeral celebrants are available in several, but not all, municipalities. No special authorisation or permit is required in order to be a civil funeral celebrant, and there is nothing to stop relatives and friends from leading the civil ceremony themselves. The cost of a funeral celebrant is not included in the burial fee and must be paid for by the estate of the deceased.

Graves

The burial fee includes a grave or equivalent in a public cemetery for a period of 25 years. There are various types of graves such as a *kistgravplats* (coffin grave), *urngravplats* (urn grave), *askgravplats* (cremated remains grave) *askgravlund* and *minneslund* (types of gardens of remembrance), *kistminneslund* (a burial ground where coffins are buried in a collective area), and a niche in a *kolumbarium* or *urnmur* (indoor or outdoor columbarium).

Special graves

The right to be buried in a public cemetery does not depend on whether the deceased belonged to a specific faith community. However, some faith communities wish to have graves based on religious beliefs, for example with a specific design or in a certain position. These graves are called *särskilda gravplatser*, special graves, and are intended for people who are members of faith communities other than Christian communities. This means that not everyone can be buried in a special grave.

Within their own or in a nearby administrative district, all burial authorities are obliged to provide special graves. The burial authorities provide special graves at no cost to the estate of the deceased.

Graves in other locations

The burial authority is obliged to provide a grave for all deceased persons registered as residents in the authority's administrative district.

The Burial Act entitles the deceased to be buried free of charge in a different location to where they were registered residents, provided that a grave is available. The burial authorities offset the costs between them according to a financial regulation process called *begravningsclearing*. There is no entitlement to be granted a grave in advance. For information about availability of graves, contact the relevant burial authority.

Subject to the availability of a graveyard area, a grave for other people may also be prepared there.

(Chapter 2, Section 3, Paragraph 2 of the Burial Act)

Holders of burial rights

Burial rights apply to all specific graves, in contrast with graves for collective use, to which burial rights do not apply. See the section *Types of graves*. Burial rights holders are those specified in a register of graves kept by the burial authority, and the burial rights holder is the only person able to exercise the rights. Burial rights consist of both rights and obligations.

Burial rights: the rights that arise when use of a specific grave in a public cemetery is granted by the entity that manages the cemetery to someone for the purpose of burial.

(Chapter 1, Section 1 of the Burial Act)

People can become burial rights holders in several ways. When use of a new grave is granted, the estate of the deceased must appoint which person(s) among the surviving relatives will hold the burial rights. An application is submitted to the burial authority, in whose district the deceased was buried, no later than six months after the death. No one can be forced to be a burial rights holder. If no one wishes to hold the burial rights, the burial authority must be informed.

If a burial rights holder dies, the rights are transferred to someone within a specific circle of people. Relatives or people closely connected to the deceased or to a deceased person previously buried in the same grave are the only people who can become the burial rights holders. The estate of the deceased must apply to the burial authority to state which person(s) will hold the burial rights. The deceased burial rights holder may have already stated in writing who the burial rights will be transferred to. In that case, the estate of the deceased must not appoint a new rights holder.

Burial rights can also be transferred during the lifetime of their current holder. Burial rights may only be transferred to someone who is related to or otherwise closely linked to the person making the transfer or to someone who is buried in the grave. The burial rights may also be returned to the grantor, i.e. the burial authority, before the rights period has expired. The burial authority ultimately decides who can hold the rights. An appeal against the decision can be lodged with the county administrative board *(länsstyrelse)*.

When the burial rights expire, they can be renewed for a minimum of 15 and a maximum of 50 years at a time. Each burial authority set its own terms for renewing burial rights. The Parish Assembly or the Municipal Assembly (fullmäktige) decides on the amount of the renewal fee.

A burial rights holder is always entitled to decide which people can be buried in the grave, regardless of whether they are relatives or closely linked in any other way or not. The rights holder is also entitled to be buried in the grave.

In order for a deceased person who does not hold the burial rights to be buried in a grave, all holders of the burial rights to the grave must give their permission. If the burial rights holders cannot reach an agreement, the burial authority decides whether the deceased may be buried in the grave.

Types of graves

There are various types of graves in Sweden. Not all burial authorities offer them all. The range offered depends on several factors such as the demand among parishioners, and different burial authorities may have different names and descriptions for the various types of graves.

Some graves have burial rights, some have limited burial rights and others lack burial rights. Also see the list of types of graves on page 20.

The types of graves **with burial rights** are *kistgravplatser* (coffin graves), with space for one or more coffins, and *urngravplatser* (urn graves), with space for one or more urns. The rights include entitlement to decorate the grave and, after obtaining approval from the burial authority, to have a gravestone or other fixed memorial erected or installed. Gravestones are not obligatory. The burial rights holder can place flowers and candles/lanterns on a grave without needing to have a gravestone. Grave memorials are paid for by, and are the property of, the burial rights holder.

Holders of burial rights are obliged to keep the grave in a neat and dignified condition. In addition to maintenance of the grave – see the section titled *Maintenance of graves* – this includes ensuring that the gravestone or other memorial does not jeopardise safety on the grave or in the immediate vicinity. The burial rights holder must therefore take and pay for measures to ensure that the gravestone or other memorial does not constitute a safety risk. If a gravestone or memorial is a threat to the environment, health or worker safety, the burial authority may take emergency measures aimed at preventing damage or injury. The burial rights holder must be informed of such measures as soon as possible. Such safety or repair measures carried out on the stone or other memorial are in most cases paid for by the burial rights holder.

Graves with limited burial rights include limitations for the burial rights holder regarding the right to decide on the appearance and nature of the grave memorial and other aspects of the decoration and arrangement of the grave. The burial authority makes the decisions on such matters. The parish is responsible for maintaining the grave, providing a service for the burial rights holder. The parish charges a fee for the maintenance when use of the grave is granted. This applies to graves for cremated remains called *askgravplatser*, a niche in a *kolumbarium* (an indoor columbarium) and a niche in an *urnmur* (an outdoor columbarium), literally an "urn wall", which may have space for one or more urns.

Types of graves without burial rights are *askgravlund*, *minneslund* (gardens of remembrance) and a *kistminneslund* – a burial ground where coffins are buried in a collective area. The burial authority takes care of the maintenance in these areas. Relatives are usually permitted to attend the burial of ashes in one type of garden of remembrance called an *askgravlund*. A plaque stating the name of the buried person can be ordered and mounted by the burial authority in a designated area. The plaque is usually paid for by the estate or relatives of the deceased. The *minneslund* and *kistminneslund* are anonymous burial areas, where cemetery staff scatter or bury the ashes or bury the coffin without relatives of the deceased being present. For the two types of gardens of remembrance, *askgravlund* and *minneslund*, there are specially designated collective areas for decoration by relatives.

Maintenance of graves

In addition to the responsibility for fixed memorials such as gravestones, the burial rights holder is obliged to keep the grave in a neat and dignified condition.

The burial rights holder must keep the grave in a neat and dignified condition.

(Chapter 7, Section 3 of the Burial Act)

This applies to graves with burial rights, i.e. *kistgravplatser* (coffin graves) and *urngravplatser* (urn graves). Maintaining a grave normally involves planting and watering plants and flowers, weeding, removing wilted flowers and trimming/tidying the grass around the border and gravestone, or, in the case of gravel-covered graves, removing weeds from the gravel surface. There may be local variations in what burial authorities undertake and what the burial rights holder is obliged to do.

The rights holder can maintain the grave or purchase the service, for example from the cemetery management department. Most burial authorities offer contracts for maintenance of graves. The level of maintenance determines the cost to the burial rights holder, but the price may vary from one burial authority to another. The Burial Act does not regulate contracts for maintenance of graves; the regulations of the Consumer Services Act are applicable instead. Burial rights holders must assess and compare the price and quality of the service themselves.

If the burial rights holder maintains the grave and the burial authority considers that the grave has been clearly neglected, the authority may declare the burial rights forfeited, in other words, the rights are returned to the authority.

/	With bu	With burial right	With a limited burial right	d burial right	Wi	Without a burial right	ht
	Kistgravplats (coffin grave), coffins	Urngravplats (urn grave), urns	Askgravplats (cremated remains grave), ashes	Kolumbarium/ urnmur (indoor/ outdoor colum- barium), urns	Askgravlund (garden of remembrance), ashes	Minneslund (garden of remembrance), ashes/coffins	Scattering ashes in the countryside
The right for relatives to attend the burial/scattering of the ashes	SəY	Yes	Yes	Yes	Usually	No, anonymous form of burial	Yes
Responsible for gravestone or other grave memorial	The burial rights holder	The burial rights holder	Burial authority	Burial authority	Burial authority	I	I
Responsible for maintenance of graves	The burial rights holder	The burial rights holder	Burial authority	Burial authority	Burial authority	Burial authority	Γ
Space for decoration	Private	Private	Private	Private	Collective	Collective	I
The burial rights can be extended and renewed	Yes	Yes	Yes	Yes	I	I	I
Entry in the reg- ister of graves	Yes	Yes	Yes	Yes	Yes	Yes	-
Grave deed	Yes	Yes	Yes	Yes	I	I	I
Included on the cemetery map/ drawing	Yes	Yes	Yes	Yes	Yes, the collective site	Yes, the collective site	I

List of types of graves

Cremation

The Burial Act stipulates that burial authorities are the only entities that are permitted to establish and run crematoria.

The body is cremated directly after the funeral ceremony. Before cremation can take place, a cremation certificate must be obtained from the Swedish Tax Agency. The funeral directors or burial authority will help the relatives with this.

Due to the decomposition process that starts in the body of a deceased person and out of consideration for the people who are to handle the body, it is very important that cremation takes place as soon as possible.

The body of a deceased person [...] must be cremated or buried as soon as possible and no later than one month after death. The Swedish Tax Agency may, however, grant a delay in cremation or burial if there are special reasons for doing so.

(Chapter 5, Section 10 of the Burial Act)

Relatives are permitted to attend the cremation and should contact the crematorium for more information.

After cremation, the ashes are placed in an urn chosen by the relatives, or in a bag depending on the type of grave chosen.

In certain circumstances the relatives may collect the urn.

After cremation, the ashes may only be collected by an individual if he or she will

- take the ashes to a cemetery that is not located at the crematorium,
- bury or scatter the ashes somewhere other than in a cemetery,
- or take the ashes out of Sweden.

(Chapter 5, Section 14 of the Burial Act)

Burial of coffins and burial or scattering of ashes

Due to the decomposition process that starts in the body of a deceased person and out of consideration for the people who are to handle the body, it is very important that the burial or scattering takes place as soon as possible.

The body of a deceased person [...] must be cremated or buried as soon as possible and no later than one month after death. The Swedish Tax Agency may, however, grant a delay in cremation or burial if there are special reasons for doing so.

(Chapter 5, Section 10 of the Burial Act)

Before burial can take place, a burial certificate must be obtained from the Swedish Tax Agency. The funeral directors or burial authority will help the relatives with this. If a certificate for cremation has been obtained, it also applies to burial of the urn or ashes without the urn.

The Burial Act defines what is meant by burial (gravsättning).

...the placing of the body or ashes of a deceased person within a specific grave or within a burial area for collective use without specific graves or the scattering of the ashes in a garden of remembrance or in a location other than a cemetery.

(Chapter 1, Section 1 of the Burial Act)

The main rule is that the burial *(gravsättning)* takes place in a cemetery or churchyard. After obtaining permission from the *länsstyrelse* (county administrative board), it is also possible to scatter ashes in a different location.

The body or ashes of a deceased person may only be buried or scattered in a public or private cemetery. The government may, however, issue directions stating that ashes may be dealt with in a different manner. Decisions on such matters are issued by the county administrative board.

(Chapter 5, Section 5 of the Burial Act)

Ashes must be buried or scattered no later than one year after the cremation. If the ashes have been brought into Sweden from abroad, they must be buried or scattered no later than one year after being brought into Sweden.

It is entirely possible for relatives to lower a coffin or an urn into the grave themselves. This must be arranged with the burial authority in advance. For safety reasons, it is not suitable for relatives to dig or refill a coffin grave. However, relatives are permitted to be present or help to refill the grave.

Scattering ashes over land or water

The Burial Act enables the opportunity of scattering ashes over land or water after permission has been obtained from the county administrative board. The board sets the terms for the scattering of ashes within its own area of responsibility. The place where the relatives wish to scatter the ashes must be suitable and the ashes must be handled respectfully. An application for permission cannot be assessed in advance, only after someone has died. An application to scatter the ashes of a deceased person can be made using an e-service on www.lansstyrelsen.se.

The person who has received a permit to scatter the ashes within the period of time set by the county administrative board submits a certificate to the board stating that the ashes have been scattered in accordance with the permit.

County administrative boards in the following counties process applications for the scattering of ashes: Skåne, Östergötland, Västra Götaland, Stockholm, Dalarna, Västernorrland and Norrbotten.

Supervision of burials and cremations

The county administrative board is responsible for supervision of burial and cremation work in Sweden, regardless of whether a parish, an association of parishes or a municipality is the burial authority. Besides contacting the county administrative board, people may also submit requests and criticism concerning burial and cremation work to the *begravningsombud* (burial representative), *kyrkoråd* (Parish Council) or a municipal committee depending on who the burial authority is in the area.

The county administrative board

The *länsstyrelse*, county administrative board, has several duties stipulated in the Burial Act. Individuals who have complaints or questions about burial or cremation work can phone or write to the board. These questions may concern the burial fee or how the burial authority deals with matters, for example. As the first instance, the county administrative board also assesses appeals against decisions made by the burial authority in individual cases according to the Burial Act. The same county administrative boards process applications for scattering ashes and process complaints and assess appeals in burial and cremation work; see the section *Scattering ashes over land or water*.

Burial representatives

When a parish is the burial authority, the county administrative board must appoint one or more burial representatives to assess how the parish safeguards the interests of the people who are not members of the Church of Sweden.

(Chapter 10, Section 2 of the Burial Act)

In addition to performing supervision and reviews, the county administrative board appoints burial representatives. The task of these representatives is to assess how the parish/association of parishes safeguards the interests of people who are not Church of Sweden members. The representative is the extended arm of the county administrative board in supervision of the Church's burial authorities. The board appoints one or more such representatives in all locations where the municipality does not have the role of burial authority. The county administrative board and the burial authority can inform the general public of who the burial representatives are in the municipality.

The representative must inform those who are not members of the Church of Sweden about his or her role and maintain contact with representatives of other faith communities. The representative must find out their requests concerning funerals, burials and cremations and forward them to the responsible entities. This also applies to requests concerning the ceremony hall without religious symbols.

The representative must have access to all documents regarding burial and cremation work in the parish and be informed of how fees paid are used. The burial fee may only be used for burial and cremation work.

The representative must also ensure that special graves for those who are not members of Christian faith communities are provided within an acceptable geographic distance. The burial authority – the parish or the municipality – is the entity that must provide special graves.

The county administrative board can dismiss a burial representative who is no longer suitable for the task.

Checklist for relatives

Relatives or others close to the deceased may do the following themselves in connection with the funeral, burial or cremation:

- Transport the deceased from hospital to the premises containing the preparation room where the deceased is prepared and dressed, and for further transportation to the burial authority's premises for storage and viewing.
- Keep the body of the deceased at home before he or she is placed into a coffin/before the farewell ceremony/burial or cremation.
- Select or make a coffin and urn.
- Organise clothes or a gown for the deceased and the placing of the body into the coffin.
- Place small items or letters into the coffin (talk to the burial authority about this first).
- Select a church, chapel or other premises for a funeral service or other farewell ceremony.
- Write a death notice for publication.
- Plan the funeral ceremony (usually together with a priest/minister or other funeral celebrant).
- Organise a funeral reception.
- Decorate the coffin and premises for the farewell ceremony.
- Carry and transport the coffin or urn.
- Attend a cremation.
- Lower the coffin or urn.
- Scatter the ashes in a location other than in a cemetery after obtaining permission from the county administrative board, *länsstyrelse*.
- Choose or make a gravestone or other grave memorial.
- Decorate the grave.

Relatives or other mourners close to the deceased may not do the following:

- Store the ashes at home.
- Divide ashes (special reasons for exceptions exist).
- Open a grave in a public cemetery.
- Have a burial performed without a burial certificate from the Swedish Tax Agency.

- Have a burial performed without permission from the burial rights holder.
- Bury or scatter ashes in the *minneslund* (garden of remembrance).
- Scatter or bury ashes in a location other than in a cemetery without permission from the county administrative board, *länsstyrelse*.
- Have a buried body or ashes moved (special reasons for exceptions exist).

A–Z Glossary and page references

Aska – ashes – the remains after cremation, the burning of the deceased's body in his or her coffin. The ashes can be buried in various types of graves: an *urngravplats* (urn grave), *askgravplats* (cremated remains grave) or *askgravlund* (a form of garden of remembrance) or in a *kolumbarium/urnmur* (an indoor/outdoor columbarium), they can be buried or scattered in a *minneslund* (a form of garden of remembrance), or after permission has been obtained from the *länsstyrelse* (county administrative board) the ashes can be scattered over land or the sea.

Askgravlund is a burial ground for collective use and it is similar to a garden of remembrance. Burial takes place without burial rights being granted. Relatives are usually permitted to attend the burial. The ashes can be buried with or without a container. The burial authority is responsible for looking after the *askgravlund* and for all planting within it. Visitors are permitted to contribute to its embellishment by placing cut flowers and candles/lanterns in the specially designated areas. The burial authority is responsible for a joint place or construction where the names of people buried in the *askgravlund* can be displayed, at a cost to the estate of the deceased. There are no individual gravestones here. Local deviations may occur. See page 18.

Askgravplats is a grave for cremated remains, and limited burial rights apply. Use of the grave is granted with burial rights of 25 years and it may be possible to bury several sets of ashes in it. A holder of the burial rights must be appointed. The burial authority decides on the appearance of the grave and is responsible for maintaining it. Visitors are permitted to decorate the grave by placing cut flowers and candles/lanterns on the grave. A name plaque/ memorial tablet and maintenance are paid for by the deceased's estate in connection with use of the grave being granted. Local deviations may occur. See page 18.

Begravningsavgift – burial fee – see page 7.

Begravningsceremoni – funeral ceremony – see page 12.

Begravningsclearing is the name of the financial regulation that takes place between two burial authorities when a deceased person is buried or their cremated ashes are scattered in a different burial authority's administrative district to the district in which the deceased was registered as a resident.

Begravningshuvudman means burial authority. See the definition of Huvudman.

Begravningsombud - burial representative - see page 24.

Begravningsplatser, both public and private, are cemeteries – in other words areas that are duly established as the final resting place of the bodies or ashes of deceased persons. The difference between public and private cemeteries is that public ones are established by parishes or municipalities, while private ones are established by other entities, such as foundations. All people registered as residents within the burial authority's administrative district are entitled to be buried or have their ashes scattered in a public cemetery. This right does not apply in private cemeteries.

Bisättning can be defined in different ways. Its meaning may vary from one place to another, but it encompasses all the elements connected with placing the body in a coffin and its transportation to a funeral ceremony, burial or cremation. The following elements may be included in *bisättning*: dressing the body, placing the body into the coffin, transportation of the coffin and receiving the body in the coffin at premises for storage and viewing. Such premises are sometimes called a chapel of rest in English.

Borgerlig begravning is a civil funeral. This means that the farewell ceremony does not follow the order of service used in the Church of Sweden nor the order of service used in other faith communities. See page 14.

Borgerlig begravningsförrättare means civil funeral celebrant. They are provided by some municipalities and funeral directors. Relatives or friends of the deceased may also act as civil funeral celebrants; no authorisation is required. See page 14.

Bårtäcke is a pall, which is a cloth draped over the coffin. It usually covers the entire coffin, but some palls are smaller. It is used instead of coffin decoration. The parish can provide a pall, but relatives of the deceased may also use a cloth of their own.

Bärare – coffin bearers – are required to move the coffin during a funeral ceremony. If the funeral service is concluded outside in the cemetery, the carrying of the coffin in a procession to the graveside is included as part of the service and is covered by the church fee, so it is free of charge for Church of Sweden members. In other cases, the estate of the deceased may have to pay a fee. See page 12.

Dödsannons – death notices for publication – are optional. Relatives decide the size and appearance of the notice themselves. There is a great deal of freedom to choose a personal symbol, but there are certain limitations. Discuss your wishes with a funeral director.

Dödsbo means the estate of the deceased and it is a legal term. The estate consists of the assets and liabilities of the deceased. The costs of a cremation and/or burial that are not covered by the burial fee must be paid by the estate. If the estate lacks money, the municipality will provide financial assistance.

Familjegrav means family grave. It is not a legal term but is often used for an existing grave in which several members of a family have been buried.

Flyttning av kista eller urna – moving a coffin or urn – from one grave to another is not permitted without special reasons once burial has taken place. The burial authority where the coffin or urn is buried assesses applications for moving the remains. If the authority rejects the request, an appeal can be lodged with the county administrative board (*länsstyrelse*).

Gravrätt means burial right and is the right to use a specific grave. Some graves have burial rights, some have limited burial rights and others lack burial rights. The burial rights are granted by the burial authority. Burial rights come with both rights and obligations. See page 16.

Gravskötsel means maintenance of a grave. The holder of the burial rights for graves that have such a right – *kistgravplats* (coffin grave) and *urngravplats* (urn grave) – must keep the grave in a neat and dignified state. The burial rights holders can maintain the graves themselves or buy this service, for example from the burial authority. See page 19.

Gravsten means a gravestone. Such a stone or other memorial is optional on graves. The burial authority must approve a gravestone or other memorial before it can be erected or installed. If the authority rejects the request, an appeal can be lodged with the county administrative board (*länsstyrelse*). A memorial on a coffin grave or an urn grave – in other words graves with burial rights – belongs to the burial rights holder, who is responsible for ensuring that it is safely erected or installed.

Gravsättning means the burial of a body or the burial/scattering of ashes. The burial of a body must take place as soon as possible and no later than one month after death. The burial/scattering of ashes must take place as soon as possible and no later than one year after cremation. See page 22.

Griftefrid/gravfrid means the sanctity of the grave. These words are not included in the Burial Act but they are in the preparatory work for the law. The basic principle that the sanctity of the grave must be respected is expressed in the restrictiveness that applies to allowing the body or ashes of a deceased person to be moved. The Swedish Penal Code states what constitutes desceration of the sanctity of a grave and the penalty for doing so.

Huvudman is a burial authority in this context. It is responsible for funeral, cremation and burial work in a specific geographic area. See page 5.

Kista means coffin, which is used in both burials and cremations. See page 11.

Kolumbarium – columbarium – comes from the Latin word *columba*, meaning dove, because the structures resemble dovecotes in which doves live. The word columbarium is used as the name of a burial wall containing small niches for urns of ashes. Limited burial rights apply to use of a columbarium. See page 18.

Kremering comes from *cremare* in Latin, meaning to burn. Cremation must take place no later than one month after death. See page 21.

Kyrkoavgift – the church fee – is paid by members of the Church of Sweden. This fee includes a funeral service with a priest (Lutheran minister), church musician, coffin bearers and the service of a verger. See page 12. Lokal för förvaring och visning – use of premises for storage and viewing – is included in the burial fee. The deceased lies in their coffin before the funeral ceremony if such a ceremony is to take place. In connection with the storage premises, there must be a room in which the deceased person can be viewed if this is requested by the relatives. Such a room is sometimes called a chapel of rest in English. Both funeral directors and burial authorities can help relatives arrange a viewing of the deceased.

Minneslund is a garden of remembrance. It is a burial ground for collective use, without burial rights, in which ashes are buried or scattered. The burial ground is anonymous, so relatives cannot attend the burial or scattering of the ashes. Names of those whose ashes have been buried or scattered in the garden are not displayed, but there is a communal area for decoration where cut flowers and candles/lanterns can be placed. See page 18.

Minnesstund is the word for a funeral reception. It is organised by relatives and is usually held after the end of a the funeral ceremony.

Minnessaker – mementos or other personal items – may be placed in the coffin or urn. However, objects that could damage the environment, premises or equipment, or harm the people handling the coffin, are not permitted. An item of jewellery may be placed with the ashes in the urn before the lid is riveted into place. Crematorium staff should be contacted in plenty of time in advance so that they can explain how this is arranged.

Processionsbärning, see Bärare.

Stoft is the Swedish word for the body of a deceased person. The body of the deceased can be buried in a coffin or cremated.

Svepning is a word that can mean both the material in which the body is dressed and the preparation of the body before the body is placed into the coffin. **Svepdräkt** is a word also used for the clothes or gown the deceased wears in the coffin. Relatives decide on the clothes or gown and the dressing of the deceased. Natural materials are recommended.

Särskilda gravplatser – special graves – must be provided for deceased persons who are not members of a Christian faith community. Examples are Jewish or Muslim graves.

Transport costs are one of two types: those payable by the estate of the deceased and those covered by the burial fee. The estate pays for transportation of the coffin containing the deceased from the hospital, nursing home or private home to the premises where the burial authority takes over responsibility for the body. These premises may be in a church, chapel a ceremony hall or at a crematorium. If relatives use the funeral, burial or cremation services of more than one burial authority, the estate pays for transportation between the authorities.

Transportation of the coffin from the storage premises until the burial/scattering of ashes has taken place within the burial authority's administrative district is included in the burial fee. The cost of transportation to a special grave or crematorium is covered by the burial fee even if it is located outside the burial authority's geographic area. See page 8.

Urnmur – an outdoor columbarium – see page 18.