

<b>Title:</b> New Funerary Methods  <b>IA No:</b> LAWCOM0087  <b>RPC Reference No:</b> N/A  <b>Lead department or agency:</b> Law Commission <b>Other departments or agencies:</b> Ministry of Justice	<b>Impact Assessment (IA)</b>			
	<b>Date:</b> 4 June 2026			
	<b>Stage:</b> Development/Options			
	<b>Source of intervention:</b> Domestic			
	<b>Type of measure:</b> Primary legislation			
	<b>Contact for enquiries:</b> Henni.Ouahes@lawcommission.gov.uk			

<b>Summary: Intervention and Options</b>	<b>RPC Opinion: Not Applicable</b>
--	------------------------------------

<b>Cost of Preferred (or more likely) Option (in 2025/26 prices)</b>
--

Total Net Present Social Value N/A	Business Net Present Value N/A	Net cost to business per year N/A	Business Impact Target Status Qualifying provision
------------------------------------	--------------------------------	-----------------------------------	--

**What is the problem under consideration? Why is government action or intervention necessary?**

Burial, cremation and (to a lesser extent) burial at sea are the only funerary methods used in England and Wales. Provisional data for 2024 shows that approximately 80 percent of deaths result in a cremation. New funerary methods, which are potential alternatives, are used in some other countries but are not currently regulated in England or Wales. Although the use of new funerary methods is not explicitly prohibited by legislation in this jurisdiction, it is unclear whether their use is currently lawful as the use of new funerary methods may be effectively prohibited by death registration legislation, but this is uncertain. This lack of clarity is unsatisfactory. This Impact Assessment relates to the recommendations in the Law Commission’s Report on New Funerary Methods which, if implemented, will create a legal framework through which individual new funerary methods may be regulated in future. The UK Government (in relation to England) and the Welsh Government (in relation to Wales) will be able to decide which new funerary methods should be regulated. Government intervention is required as primary legislation is needed to reform the law in this area.

**What are the policy objectives of the action or intervention and the intended effects?**

The associated policy objectives are to: clarify the position on lawful use of new funerary methods; create a framework through which individual new funerary methods can be regulated in future, increasing choice for members of the public and enabling prospective providers of new funerary methods to have clarity about how they may operate; and set out appropriate new criminal offences.

**What policy options have been considered, including any alternatives to regulation? Please justify preferred option (further details in Evidence Base)**

Two options are considered in this IA:

- **Option 0/Do Nothing:** Make no changes to the law concerning new funerary methods;
- **Option 1:** Full implementation of the Law Commission’s recommendations via enacting the draft Bills for the Modern Funerary Methods (England) Act and the Modern Funerary Methods (Wales) Act .

Option 1 is preferred because it achieves all the policy objectives.

**Will the policy be reviewed? It will not be reviewed. If applicable, set review date:**

Is this measure likely to impact on international trade and investment?	Yes / No			
Are any of these organisations in scope?	<b>Micro</b> Yes/No	<b>Small</b> Yes/No	<b>Medium</b> Yes/No	<b>Large</b> Yes/No
What is the CO <sub>2</sub> equivalent change in greenhouse gas emissions? (Million tonnes CO <sub>2</sub> equivalent)	<b>Traded:</b>		<b>Non-traded:</b>	

*I have read the Impact Assessment and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impact of the leading options.*

Signed by the responsible SELECT SIGNATORY: \_\_\_\_\_ Date: \_\_\_\_\_

# Summary: Analysis & Evidence

Policy Option 1

**Description:** Full implementation of the Law Commission's recommendations

## FULL ECONOMIC ASSESSMENT

Price Base Year 2025/26	PV Base Year 2025/26	Time Period Years 10	Net Benefit (Present Value (PV)) (£m)		
			Low: Optional	High: Optional	Best Estimate:

COSTS (£m)	Total Transition (Constant Price) Years	Average Annual (excl. Transition) (Constant Price)	Total Cost (Present Value)
Low	N/A	N/A	N/A
High	N/A	N/A	N/A
Best Estimate	N/A	N/A	N/A

### Description and scale of key monetised costs by 'main affected group

None

### Other key non-monetised costs by 'main affected groups'

Transitional costs: Any costs associated with understanding the new legal framework.

On-going costs: Any costs associated with prosecuting the new criminal offence of using a non-regulated new funerary method.

BENEFITS (£m)	Total Transition (Constant Price) Years	Average Annual (excl. Transition) (Constant Price)	Total Benefit (Present Value)
Low	N/A	N/A	N/A
High	N/A	N/A	N/A
Best Estimate	N/A	N/A	N/A

### Description and scale of key monetised benefits by 'main affected groups'

None

### Other key non-monetised benefits by 'main affected groups'

On-going benefits: Legal clarity.

Key assumptions/sensitivities/risks None	Discount rate	3.5%
---	---------------	------

## BUSINESS ASSESSMENT (Option 1)

Direct impact on business (Equivalent Annual) £m:			Score for Business Impact Target (qualifying provisions only) £m: N/A
Costs: N/A	Benefits: N/A	Net: N/A	

# Evidence Base

## A. Background

### Introduction

1. New funerary methods are ways of dealing with the bodies of deceased people that are potential alternatives to burial, cremation and burial at sea. These three methods have been practiced, to differing degrees, over many hundreds of years and are currently the only funerary methods used in England and Wales.
2. The available data on the use of burial and cremation comes from the statistics collected by the Cremation Society of Great Britain, which collates data from individual crematoria by reference to their cremation registers. Provisional data for 2024 shows there were 471,995 cremations following 571,039 registered deaths.<sup>1</sup> On this basis cremations accounted for nearly 83 percent of disposals in 336 crematoriums.
3. New funerary methods are available in some other jurisdictions. Alkaline hydrolysis (which uses water, alkaline chemicals, and heat, to break down a body into a liquid and bone fragments) is available in other jurisdictions, including Ireland and parts of the US, Canada and Australia. Human composting (where the body of a deceased person is placed in a sealed vessel with organic matter that enables quicker decomposition) is also in use in the US and Germany. New methods which are now at the concept stage may become a reality in future.
4. There is currently no specific regulation of new funerary methods in England or Wales. It is not clear whether the use of new funerary methods would be lawful. There is a need for a modernised legal framework capable of supporting safe, dignified and regulated new funerary methods, expanding choice for the public while ensuring appropriate safeguards.
5. We published a Consultation Paper in June 2025, and our consultation was open for three months. During our consultation period, we held two in-person events and two online events. In total, over 150 people attended our events, and we received over 120 responses to our consultation. The responses we received were from a variety of stakeholders, including local authorities, religious organisations, funeral directors and members of the public.

### Problem Under Consideration

6. As mentioned above, new funerary methods are in use in other jurisdictions but are not currently regulated in England or Wales. Although the use of new funerary methods is not explicitly prohibited by legislation, it is unclear whether carrying out a new funerary method is lawful. The use of new funerary methods may be effectively prohibited by death registration legislation, but this is uncertain. This lack of clarity is unsatisfactory. Stakeholders have told us that regulation would allow them to operate securely and conscientiously, unlock investment, and offer a greater choice of funerary methods to the public. Regulation would help to ensure that new funerary methods are carried out safely and appropriately and that those who choose to use new funerary methods feel confident about doing so.
7. Government intervention is necessary as primary legislation is needed. There is currently no power for the UK Government or the Welsh Ministers to make broad and effective regulations about new funerary methods. We are recommending a framework, set out in primary legislation, which would allow the respective Governments to regulate individual new

---

<sup>1</sup> See [Progress of Cremation in the British Islands from 1885 to 2020](#), last visited 9<sup>th</sup> April 2026. Please note deaths/cremations include the very small percentage from the Isle of Man and the Channel Islands in addition to England and Wales.

funerary methods through secondary legislation. This means that the framework will be future-proof, as regulations can be made in future about methods which have not yet been developed, allowing the law to remain modern and up-to-date. We are not making any recommendations about whether specific methods should be regulated; that will be a matter for the respective Governments.

## **The Law Commission's project on new funerary methods**

8. This project is part of our 13<sup>th</sup> Programme of Law Reform, which was launched on 14 December 2017 following an open public consultation. It included a project on "A Modern Framework for Disposing of the Dead" (now re-titled "Burial, Cremation and New Funerary Methods"). Following the scoping phase, we decided that the project would be better taken forward in three sub-projects. This Impact Assessment is part of the New Funerary Methods sub-project, which is the second of the three sub-projects. The other two sub-projects are Burial and Cremation, which published its final Report in March 2026, and Rights and Obligations Relating to Funerals, Funerary Methods, and Remains, which is in the pre-consultation phase.
9. The Terms of Reference in relation to New Funerary Methods state "the review will aim to introduce a legislative framework to regulate them, which will include consideration of –
  - a. what makes something a lawful funerary method, including with reference to environmental and public health concerns;
  - b. what regulation or powers of regulation of new funerary methods are necessary;
  - c. the interaction with death registration requirements; and
  - d. necessary rules in relation to any remains resulting from any new funerary process."
10. Some areas are identified in those terms of reference as being outside the scope of this project. These include: the regulation of funeral directors; regulation of methods of preservation of human remains; and planning and environmental law.

## **B. Rationale and Policy Objectives**

### **Rationale for intervention**

11. The conventional approaches to government intervention are based on efficiency or equity arguments. Governments may consider intervening if there are strong enough failures in the way markets operate (e.g. monopolies overcharging consumers) or if there are strong enough failures in existing government interventions (e.g. waste generated by misdirected rules) where the proposed new interventions avoid creating a further set of disproportionate costs and distortions. The Government may also intervene for equity (fairness) and distributional reasons (e.g. to reallocate goods and services to more vulnerable groups in society).
12. The rationale for intervention in this instance is efficiency: prospective operators of new funerary methods are unable or unwilling to offer them without regulation while the current legal position is unclear. This uncertainty acts as a barrier to entry to the sector. Clarifying the position on the lawfulness of new funerary methods and enabling their regulation will encourage new entrants into the market and enhance consumer choice. As new technologies emerge in the future, the recommended framework will allow regulation to keep up with developments and give the public more choice about what happens to our bodies after we die.

13. A consistent regulatory framework would ensure fairness, transparency, and a shared understanding of what is permitted, thereby supporting responsible innovation and sustainable market growth.
14. In addition to market efficiency gains, the intervention supports wider government objectives around regulatory certainty and promoting an enabling environment for innovation. By providing a clear legal foundation, it facilitates the adoption of new approaches that can deliver social, economic, and environmental benefits, while maintaining necessary safeguards for consumers and other stakeholders.

### **Policy objectives**

15. The associated policy objectives are to:
- a. Clarify the position on lawful use of new funerary methods;
  - b. Create a framework through which individual new funerary methods can be regulated in future, increasing choice for members of the public and enabling prospective providers of new funerary methods to have clarity about how they may operate; and
  - c. Set out appropriate new criminal offences.

### **C. Main Stakeholder Groups, Organisations and Sectors**

16. The options assessed in this IA will most directly affect the following groups:
- Prospective operators of new funerary methods
  - Funeral directors
  - Interest groups and industry bodies within the sector
  - Bereaved people/ those making arrangements for the use of funerary methods

### **D. Description of Options Considered**

17. The following options are considered in this IA:
- **Option 0 – Do nothing. Under this option the problems outlined above would persist.**
  - **Option 1 – Full implementation of the Law Commission’s recommendations via enacting the draft Bills for the new Modern Funerary Methods (England) Act and the Modern Funerary Methods (Wales) Act.**

18. Option 1 is preferred as it best meets the policy objectives.

#### **Option 0**

19. Under this option, no changes would be made to the law concerning new funerary methods. Under this option, the various issues described above would persist.

#### **Option 1**

20. We made 21 recommendations in our Report. Under Option 1, all 21 of the Law Commission’s recommendations would be implemented in respect of England and Wales via

primary legislation. Below, we describe in more detail the key recommendations that are of the greatest public interest.

### Recommendations 3 and 12

21. The Secretary of State (for England) and the Welsh Ministers (for Wales) should have a power to make regulations approving the use of individual new funerary methods and setting out how they should be carried out. The Secretary of State and the Welsh Ministers should also have a power to make regulations enabling trials of new funerary methods to be authorised.

### Recommendation 4

22. When making regulations about individual new funerary methods, the Secretary of State and the Welsh Ministers should be required to have regard to the importance of the following principles:

- (1) Treating human remains with dignity.
- (2) Protection of the environment.
- (3) Protection of public health and public safety.

### Recommendations 11 and 13

23. Carrying out a new funerary method that has not been regulated under the power in draft legislation, and is not carried out in accordance with authorisation given for a trial, should be prohibited. Breach of this prohibition should be a criminal offence, with a maximum penalty of three years' imprisonment or an unlimited fine (or both).

### Recommendation 14

24. The Secretary of State and the Welsh Ministers should have the power to create new offences in secondary legislation of carrying out regulated new funerary methods in contravention of legislation. Any secondary legislation made under this power should be subject to the draft affirmative procedure. The maximum penalty for these offences should be, on summary conviction (in the magistrates' courts), a fine at level 3 on the standard scale (currently £1,000).

### Recommendation 5

25. When making regulations about individual new funerary methods, the Secretary of State and the Welsh Ministers must make regulations:

- (1) requiring that the use of a new funerary method on the body of a deceased person must be registered; and
- (2) setting out how and by whom this registration must be carried out.

## E. Cost and Benefit Analysis

26. This IA follows the procedures and criteria set out in the IA guidance and is consistent with the HM Treasury Green Book.
27. This IA identifies monetised and non-monetised impacts on individuals, groups and businesses with the aim of understanding what the overall impact to society might be from implementing these options. To do this, the costs and benefits of the proposed options are compared to the baseline “do nothing” or ‘business as usual’ option.
28. IAs place a strong emphasis on valuing the costs and benefits in monetary terms (including estimating the value of goods and services that are not traded). However, there are important aspects that cannot sensibly be monetised – which might include whether the policy impacts differently on particular groups of society or changes in equity and fairness.
29. Only qualitative estimates are provided in the following analysis because there is currently a lack of reliable data to support robust numerical estimates. It is also important to highlight that many of the expected impacts involve resource transfers—where value is moved between individuals or organisations rather than created or consumed. As such, these transfers are not usually included in calculations of Net Present Social Value<sup>2</sup> (NPSV).
30. Although no monetised figures are used in this instance it is helpful to know that assessment occurs over a ten-year timeframe, with the present being year 0. We have assumed that the transitional costs and benefits occur in year 0, the current year, unless otherwise indicated. Ongoing costs and benefits accrue in years 1 to 10.

### **Option 1: Full implementation of the Law Commission’s recommendations**

#### **Costs of Option 1**

31. The costs set out below would be applicable if the Government implements our recommendations (for a regulatory framework for new funerary methods). We do not know which new funerary methods may be regulated in future, or the content of such regulations.

#### Transitional Costs

##### *Legislation*

32. Any costs associated with understanding the new legal framework.

*Potential future costs for prospective operators of new funerary methods, funeral directors, interest groups and industry bodies and the UK Government and Welsh Government*

33. We are not making any recommendations about which new funerary methods, if any, should be regulated. It will be for the UK Government and the Welsh Government to consider these impacts, should individual methods be regulated in future. Until any regulations are made enabling the use of individual new funerary methods, no further costs are identified.
34. If such regulations are made, the following costs may be relevant: administrative establishment; and IT and registration system updates.

#### Ongoing Costs

##### *Criminal offence*

---

<sup>2</sup> The net present social value [NPSV] captures the difference between the total monetisable social benefits and total monetisable social costs.

35. Any costs associated with prosecuting the new criminal offence of using a non-regulated new funerary method.

*Potential future costs for prospective operators, funeral directors, interest groups and industry bodies and the UK Government and Welsh Government*

36. Until any regulations are made enabling the use of individual new funerary methods, no further costs are identified. If such regulations are made, the following costs may be relevant: regulatory oversight/ inspections; environmental and health safeguards; approving trials and criminal enforcement. We are not making any recommendations about which new funerary methods, if any, should be regulated. It will be for the UK Government and the Welsh Government to consider the potential cost impacts, should individual methods be regulated in future.

## **Benefits of Option 1**

### Transitional benefits

37. None identified.

### Ongoing benefits

#### *Legal Clarity*

38. Clarifying the legal status of new funerary methods and introducing the criminal offence of using an unregulated new funerary method will provide legal certainty and protect against the harm arising from the use of unauthorised methods.

#### *Other*

39. We are not making any recommendations about which new funerary methods, if any, should be regulated. It will be for the UK Government and the Welsh Government to consider these impacts, should individual methods be regulated in future. Until any regulations are made enabling the use of individual new funerary methods no further benefits are identified.

40. If regulations are made, the following benefits may be relevant: market entry (enabling new providers to enter the market confidently); consumer choice (providing more options that may reflect personal, cultural or environmental preferences); innovation and investment (encouraging the development of new technologies and investment in these); environmental benefits (if methods are regulated that are more sustainable); economic growth (this may include manufacturing, engineering and local infrastructure development) and wellbeing (there may be benefits from the availability of new funerary methods that reflect people's values).

## **F. Assumptions, Risks and Sensitivity Analysis**

41. There are no significant assumptions or risks associated with this IA.

## **G. Wider Impacts**

### **Public Sector Equality Duty**

42. This assessment considers the potential impact of the recommendations on persons with protected characteristics under the Equality Act 2010. The proposals are anticipated to have

a broadly positive impact, particularly in relation to age and gender. We have completed the Equality Impact Assessment Initial Screening and are not required to complete a further full assessment.

43. We consider our recommendations may have a positive impact on women as they are more likely to die at a greater age than men and therefore outlive partners, relatives or friends, meaning they are more likely to be involved in arranging funerals.
44. Our reforms may also have a positive impact on older people, as they are often more invested in end-of-life planning. Some older consultees indicated they hoped new funerary methods would become commercially available in England and Wales within their lifetime, or intended to undergo new funerary methods in other jurisdictions if they could not do so domestically. We therefore consider our recommendations will provide positive impact for this group by providing the potential for increased choice when making end-of-life plans.
45. We do not consider our recommendations will have any adverse equality impacts. We are not recommending the introduction of any specific new funerary method, or recommending that anyone is compelled to use one funerary method over another. If individual new funerary methods are regulated in future, the established methods of burial, cremation and burial at sea will still be available. This means that anyone who would prefer to use an established method over a new funerary method, whether for religion, belief or any other reason, would still be able to do so.

#### **Additional considerations**

46. The following have been assessed and the available evidence does not suggest there to be any adverse impact: Human Rights Act, Data Protection Act, Freedom of Information Act, family, environment, foreign trade and health/safety.