



LEO

DEI ET APOSTOLICÆ SEDIS GRATIA
 ARCHIEPISCOPUS S. ANDREÆ ET EDIMBURGENSIS

DECREE

1. Considering the needs of the Archdiocese and in accordance with the practice of the Apostolic See and other dioceses throughout the world, a further proportionate levy is considered appropriate, to be placed upon income gained through extraordinary income received by a parish through the sale of property according to the table at n.6;
2. Whereas the Council of Priests was heard regarding this additional levy (cf. n.6) and indicated its favourability on 8 March 2022 (cf. cann 127; 1263);
3. Whereas the Archdiocesan Finance Council was heard regarding this same additional levy (cf. n.6) and indicated its favourability on 19 May 2022 (cf. cann. 127; 1263);
4. **I, the Most Reverend Leo Cushley, Archbishop of St Andrews & Edinburgh, do hereby decree that a levy on income gained by a parish through the sale of property shall be applied according to the table below (cf. n.6), following the provisions of cann. 7; 8, §2; 29; 381; 391;**
5. I further direct and provide that this law is to be promulgated immediately via the Archdiocesan Website (cf. cann. 7; 8) and;

6.

Sale income after expenses	Levy
£0 to £9,999	0%
£10,000 to £74,999	7%
£75,000 to £149,999	15%
£150,000 to £499,999	25%
£500,000 upwards	29%

7. The foregoing takes effect immediately, all things to the contrary notwithstanding.

+ L.J. Cushley

✕ Leo Cushley
Archbishop of St Andrews & Edinburgh

S. Deeley

The Very Reverend S. Deeley VE
Chancellor

Given at the Chancery in Edinburgh, 26 July 2022, the Feast of SS. Joachim & Anne, parents of the Blessed Virgin Mary

