



LEO

DEI ET APOSTOLICÆ SEDIS GRATIA  
**ARCHIEPISCOPUS S. ANDREÆ ET EDIMBURGENSIS**  
**DECREE**

**Preamble**

**WHEREAS:**

1. It is noted in our Decree of 26 July 2022 (Prot. N. 08/22) that, at that time, there were considered the needs of the Archdiocese together with the practice of the Apostolic See and other dioceses throughout the world and a further proportionate levy was considered to be appropriate;
2. By the aforementioned Decree, an extraordinary taxation was placed upon income gained through extraordinary income received by a parish through the sale of property;
3. We have since heard our Finance Council and considered further the circumstances in which this extraordinary tax may be applied and found it fitting to change the application of the tax where one property is sold and the funds raised are then used to purchase another property for the same purpose;
4. The Archdiocesan Finance Council was formally heard regarding the proposed change to the application of the levy described in n.3 and indicated its favourability on 19 March 2026 (cf. cann. 127; 1263; 1277) and;
5. The Council of Priests, meeting on 19 May 2026 and the College of Consultors, meeting on 23 June 2026, were both heard on the matter and gave their unanimous consent to the proposed change (cf. cann. 1263; 1277);

**I, the Most Reverend Leo Cushley, Archbishop of St Andrews & Edinburgh, do hereby DECREE AND DIRECT THAT:**

6. Where the funds from the sale of a property are used to purchase another property for the same purpose, the extraordinary levy decreed on 26 July 2022 (Prot. N. 08/22) will be applied only to the net proceeds of the sale and not to the gross proceeds of the sale;
7. If a question arises from a party whose rights may be affected regarding whether or not n.6 above applies in a particular case, the Finance Council and then the Council of Priests duly informed of the Finance Council's view and reasoning, are both to be heard on the matter by the Ordinary after which he, the Ordinary, will make a determination on how the levy is to be applied;
8. **The Decree of 26 July 2022 (Prot. N. 08/22) is hereby amended to reflect the provisions of this Decree;**
9. I further direct and provide that this law is to be promulgated immediately via the Archdiocesan Website (cf. cann. 7; 8) and;
10. The foregoing takes effect immediately, all things to the contrary notwithstanding.

+ Leo Cushley

✠Leo Cushley  
Archbishop of St Andrews & Edinburgh



The Very Reverend S. Deeley VE  
Chancellor

Given at the Chancery in Edinburgh, 24 June 2026, the Solemnity of the Nativity of St John the Baptist.

