



DICASTERIUM
DE LEGUM TEXTIBUS

Prot. N. 18162/2023

Vatican City, 22 January 2024

Dear Reverend Father,

I am writing in response to your Letter of 1 November 2023, relating to the taxability by the Ordinary of gifts to the parish made *mortis causa*.

It is important to note from the outset that we are not here in the case of *dubium iuris*, since the canonical provisions relating to the question under consideration are clear. Therefore, this Dicastery will only provide some clarification on the meaning and sense of the norms.

As specified in can. 1263, the diocesan bishop has the authority to lawfully levy a moderate tax on public juridic persons subject to his oversight, in proportion to their income. In addition, the provisions of can. 515 § 3 clearly indicate that the parish is one of the public juridic persons to which the legislator refers in can. 1263, implying that the aforementioned provisions are bound to apply to the parish.

When it comes to whether gifts made *mortis causa* to a parish are subject to taxation by the Ordinary, the answer is *affirmative*.

In reality, the Ordinary has the right to impose a tax on every income, provided, he abides by the requirements outlined in can. 1263. However, he can designate, if necessary, a category of income that will be exempt from taxes in the diocese that he has governance over, depending, of course, on the particular needs and realities of that diocese. Clearly, the question at hand is one on which the legislator has given the Ordinary some discretionary authority. This is, without a doubt, the reason why dioceses may take different approaches to this issue and there is no established standard

In reference to the particular matter that you have submitted to this Dicastery, we would like to let you know that following your correspondence, we received from your Archbishop, an authenticated copy of the *Administrative Guidelines on the Parish Tiered Contributions*. It appears that in this document, which holds legal force in your Archdiocese and is in full compliance with canon law, bequests are not exempted tiered contributions, as per the assessment of this Dicastery.

In light of the aforementioned, your Archdiocese can lawfully impose a tax on the gift *mortis causa* bequeathed in the will of your beloved parishioner.

With the hope that I have addressed your inquiry, I would like to take this opportunity to wish you well and ask God to bless you and your parish community.

Sincerely yours in Christ,


✠ FILIPPO IANNONE O.C.

Prefect


✠ JUAN IGNACIO ARRIETA
Secretary