CHAPTER 43.

An Act to extinguish tithe rentcharge and extraordinary tithe rentcharge, and to make provision with respect to the compensation of the owners thereof and rating authorities and to the liabilities of the owners of land charged therewith in respect of the extinguishment thereof; to reduce the rate at which tithe rentcharge is to be payable pending its extinguishment and to make provision with respect to the recovery of arrears thereof; to make provision for the redemption and extinguishment of corn rents and similar payments; and for purposes connected with the matters aforesaid.

[31st July 1936.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I.

EXTINGUISHMENT OF TITHE RENTCHARGE, COMPENSATION OF OWNERS THEREOF AND LIABILITIES OF LANDOWNERS.

Extinguishment, Compensation by issue of Stock, Charge of Redemption Annuities.

Extinguishment of tithe rentcharge.

1. Subject to the provisions of this Act, all tithe rentcharge shall be extinguished on the second day of October, nineteen hundred and thirty-six (in this Act referred to as "the appointed day"), and accordingly as from that day the land out of which any tithe rentcharge issued immediately before that day shall be absolutely discharged and freed therefrom.

Compensation by issue of stock.

2.—(1) Subject to the provisions of this Act, stock (to be called "redemption stock"), charged by way of guarantee on the Consolidated Fund and the growing

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produce thereof, shall be issued for the compensation of the persons interested in a tithe rentcharge in respect of the extinguishment thereof by this Act.

(2) The amount of stock to be issued for compensation in respect of a rentcharge shall be such an amount as will yield interest equal in amount to the gross annual value of the rentcharge less the deductions specified in Part I of the First Schedule to this Act:

Provided that, in the cases specified in Part II of the said First Schedule, the amount of stock to be issued shall be modified in accordance with the provisions of the said Part II.

(3) For the purposes of this Act the gross annual value of a rentcharge shall be taken to be the amount which bears to the amount of the rentcharge the same proportion as the following sum bears to the sum of one hundred pounds, that is to say—

(*a*) if any of the land out of which the rentcharge issued immediately before the appointed day was on the first day of April, nineteen hundred and thirty-six, agricultural land, ninety-one pounds eleven shillings and twopence;

(*b*) if none of the said land was on the said first day of April agricultural land—

(i) in the case of a lay tithe rentcharge, one hundred and five pounds, or

(ii) in the case of an ecclesiastical tithe rentcharge, ninety-one pounds eleven shillings and twopence.

Charge of redemption annuities.

3.—(1) Subject to the provisions of this Act, an annuity (to be called a "redemption annuity") shall be charged in respect of the land out of which a tithe rentcharge extinguished by this Act issued immediately before the appointed day, for the use of His Majesty, for the period commencing on the appointed day and ending on the day preceding the sixtieth anniversary thereof.

(2) The amount of an annuity charged by this section in respect of the land out of which a rentcharge issued shall

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be the amount which bears to the amount of the rentcharge the same proportion as the following sum bears to the sum of one hundred pounds, that is to say—

(*a*) if any of the said land was on the first day of April, nineteen hundred and thirty-six, agricultural land, ninety-one pounds eleven shillings and twopence;

(*b*) if none of the said land was on that day agricultural land, one hundred and five pounds:

Provided that an annuity charged by this section in respect of the land out of which a contingent rentcharge issued shall be an annuity of such amount as would have been charged if the rentcharge had not been a contingent rentcharge reduced by such an amount, to be determined by the Commission to be established for the purposes of this Act, as appears to them to be just having regard to the special incidents to which the rentcharge was subject.

Establishment of Commission and Delivery of Information as to Rentcharges.

Tithe Redemption Commission.

4.—(1) There shall be established for the purposes of this Act a Commission to be called the "Tithe Redemption Commission" (in this Act referred to as "the Commission"), consisting of a chairman and not more than four other commissioners appointed by the Treasury after consultation with the Minister of Agriculture and Fisheries (in this Act referred to as "the Minister").

(2) It shall be the duty of the Commission, subject to and in accordance with the provisions of this Act—

(*a*) to determine what tithe rentcharges have been extinguished by this Act, the amount of stock to be issued for compensation in respect of the extinguishment thereof, and the persons entitled to receive the stock to be so issued;

(*b*) to determine what annuities are charged by section three of this Act and to record particulars thereof, to apportion annuities which are charged in respect of land in the ownership of two or more owners, and to manage annuities until directions for the transfer of the management thereof to the Commissioners of Inland Revenue have been given under the subsequent provisions of this Act;

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and to perform such other functions for the purposes of this Act as are hereafter in this Act mentioned.

(3) The expenses incurred by the Commission in the performance of their functions under this Act, to such amount as may be approved by the Treasury, shall be defrayed out of moneys provided by Parliament.

(4) The provisions of the Second Schedule to this Act shall have effect with respect to the constitution, procedure, staff and expenses of the Commission.

Obligation of owners of rentcharges to give particulars thereof to the Commission.

5.—(1) Not later than the thirty-first day of October, nineteen hundred and thirty-six, there shall be transmitted to the Commission, in respect of every tithe rentcharge extinguished by this Act, particulars in writing, in such form as may be prescribed by rules made by the Minister, as to—

(*a*) the amount of the rentcharge;

(*b*) the land out of which the rentcharge issues including (except in the case of an extraordinary tithe rentcharge) a statement whether any of that land was on the first day of April, nineteen hundred and thirty-six, agricultural land;

(*c*) the collection of the rentcharge last effected, including particulars as to the payment date on which the sum collected became due, the name and address of the person by whom and of the person from whom and the land in respect of which that sum was collected and, in a case in which that sum was recovered under an order of the court, the date of commencement of the proceedings;

(*d*) the title to the rentcharge, including particulars as to the person in whom the legal estate in fee simple therein is vested, the instrument, if any, other than an instrument of apportionment or a public general Act, by virtue of which that estate became vested in that person, and as to any other estate or interest subsisting in or affecting the rentcharge by virtue of any settlement, trust for sale, lease, mortgage, or other disposition, or otherwise howsoever.

(2) The particulars to be transmitted under the foregoing subsection, other than particulars thereby

PART I. —*cont.*

required to be related to a date therein mentioned, shall, if transmitted before the appointed day, be related to the facts as existing at the date on which the particulars are transmitted and, if transmitted on or after the appointed day, be related to the facts as existing immediately before the appointed day.

(3) The particulars to be transmitted under subsection (1) of this section as to matters relating to the title to a rentcharge shall be in the form of a statutory declaration made by the person in whom the legal estate in fee simple in the rentcharge is vested or was vested immediately before the appointed day:

Provided that, if it appears to the Commission, in the case of any rentcharge or of rentcharges in the ownership of any person or class of persons, that it is impracticable or is in the circumstances unnecessary for the statement to be made by way of statutory declaration or to be made by the person in whom the said estate is or was vested or that it is expedient that the statement should be made by some other person, they may accept or require, in lieu of a statutory declaration made by the person in whom the said estate is or was vested, a statement made in writing under the hand of that person or a statutory declaration or statement in writing made by some other person approved by them in that behalf.

(4) If, in the case of any rentcharge in respect of which the foregoing requirements of this section have effect, those requirements are not satisfied on or before the thirty-first day of October, nineteen hundred and thirty-six, or within such period thereafter as the Commission may in special circumstances allow on application being made to them in that behalf, or if any person interested in any rentcharge refuses or neglects to give to the Commission on being requested by them so to do any information in his possession with respect thereto which they may reasonably require, the Commission shall have power to direct that the provisions of this Act relating to compensation in respect of extinguishment shall not have effect in relation to that rentcharge, or shall have effect in relation thereto subject to a reduction of the amount of the stock to be issued, or to a postponement of the date from which interest thereon is to accrue.

PART I. —*cont.*

Documents to be placed at disposal of the Commission.

6.—(1) A person having in his custody or control any collecting list or similar document relating to tithe rentcharge shall place it at the disposal of the Commission on being required by them so to do:

Provided that, where any person who but for the provisions of this subsection would have been entitled to the custody of such a list or document satisfies the Commission that the custody thereof is reasonably required by him, the Commission shall either authorise him to retain it, or if it has been transmitted to them return it to him subject to an obligation to transmit a true copy thereof to them, or, if they require it to be transmitted to them or to remain in their custody, shall furnish him with a true copy thereof, and a person who transmits a copy to the Commission under this proviso shall be entitled to be paid by the Commission such sum as appears to them to represent the reasonable cost of the preparation thereof.

(2) Any person having such a list or document in his custody or control who fails to place it at the disposal of the Commission on being required by them so to do, or who fails to transmit to them a copy thereof which he is under obligation to transmit within twenty-eight days after the obligation is incurred, shall be liable on summary conviction to a fine not exceeding five pounds.

(3) As soon as may be after the commencement of this Act, the Minister shall place at the disposal of the Commission all instruments of apportionment in his custody or control and all such other documents relating to tithe rentcharge in his custody or control as ought in his opinion to be so placed.

(4) Any person having in his custody or control a sealed copy made pursuant to the Tithe Acts of an instrument of apportionment shall place it at the disposal of the Commission on being required by them so to do.

Stock.

Issue of stock and provision as to beneficial interests therein.

7.—(1) Stock to be issued for compensation in respect of a tithe rentcharge shall be issued to the person specified in that behalf in Part I of the Third Schedule to this Act, and shall be held and disposed of for the like purposes as if the stock had been an investment of consideration money paid for the redemption

PART I. —*cont.*

of the rentcharge under the Tithe Acts, and, in the case of stock issued to the proper officer of the court, according to the orders of the court:

Provided that the foregoing provisions of this subsection shall have effect subject, in the case of stock to be issued to Queen Anne's Bounty, to the provisions of Part II of the Third Schedule to this Act, and subject to the provisions of this Act relating to the issue of stock in certain cases in respect of liabilities to repair chancels of churches or other ecclesiastical buildings.

(2) When the Commission have satisfied themselves that a tithe rentcharge has been extinguished by this Act, and have determined the amount of the stock to be issued in respect thereof, and the person entitled to receive the stock, they shall transmit to the Bank of England a certificate specifying the amount of the stock to be issued and the name and address of the person entitled to receive it, and stock of that amount shall be issued to that person in accordance with the provisions of Part II of this Act.

Transitional provisions as to interest on, and issue of, stock.

8.—(1) Interest in respect of stock shall, subject to the provisions of this Act, commence to accrue on the first day of October, nineteen hundred and thirty-six.

(2) When as regards any tithe rentcharge the right to an issue of stock in respect thereof, and the minimum amount of the stock to be issued, have been established to the satisfaction of the Commission with reasonable certainty, the Commission shall thereupon pay to the person appearing to them to be the person who will be entitled to receive the stock an amount equal to the interest accrued on that amount of stock up to the day preceding the interest date then last, and shall on each interest date thereafter pay to that person an amount equal to the interest in respect of so much of that amount of stock as remains unissued accrued between the interest date then last and the day preceding the date on which the payment is to be made.

Interest paid under this subsection is in this Act referred to as "provisional interest."

(3) In a case in which the Commission are authorised to pay provisional interest, they may, if the person to whom such interest would be payable so requests,

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transmit to the Bank of England a certificate specifying an amount of stock equal to the amount in respect of which they are authorised to pay provisional interest less such deduction, not being less than ten per cent., as they think fit, and the name and address of the person appearing to the Commission to be entitled to receive it, with a view to the immediate issue of stock of that reduced amount to that person, and stock of that amount shall be issued to that person in accordance with the provisions of Part II of this Act:

Provided that, before transmitting a certificate under this subsection, the Commission shall obtain from the person to be therein specified such security or indemnity as appears to the Treasury to be sufficient to provide against loss in the event of it appearing that that person was not in fact entitled to the amount of stock specified.

(4) On the date of the issue of any stock the Commission shall pay to the person to whom it is issued any interest accrued thereon up to the day preceding the interest date then last which has not been paid to him as provisional interest.

(5) If any interest is paid under this section in respect of any stock to a person other than the person entitled to receive that stock, or to the last mentioned person in excess of the interest accrued thereon for the period for which the interest was paid, the Commission shall be entitled to recover the amount so paid, or the amount of the excess, as the case may be, as money had and received to the use of the Commission, and, in the case of an amount paid in excess to the person entitled to receive any stock, to a charge in respect of that stock for that amount, enforceable against the person to whom the stock is issued in like manner as if the rentcharge in respect of which the stock is issued had been subject immediately before the appointed day to a mortgage to secure the amount charged, with priority over all other interests so enforceable.

(6) Nothing in this section shall affect the Bank of England, or a person purchasing in good faith and for valuable consideration stock in respect of which any such charge as aforesaid exists, with notice of any such charge.

Annuities.

PART I. —*cont.*

Register of annuities and of lands in respect of which they are charged.

9.—(1) As soon as may be after the appointed day, the Commission shall determine in relation to every district the amount of each annuity charged in respect of land in the district and the land in respect of which each such annuity is charged, and shall prepare a register specifying the amount of each such annuity and indicating by reference to a map the land in respect of which it is charged, and, after giving to the owners of land in the district an opportunity of inspecting the register and map and after making any amendments therein which in accordance with information furnished to them by such owners or otherwise in their possession appear to them to be requisite, shall seal two copies thereof, of which one shall be deposited at the principal office of the Commission and the other shall be deposited at such place in, or in the neighbourhood of, the district as the Commission may direct.

(2) Where under the subsequent provisions of this Act an annuity charged in respect of land in a district in respect of which an annuities register has been sealed is extinguished or reduced in amount, or a substituted annuity is charged in respect of land in such a district, the Commission shall forthwith make such consequential alterations in the annuities register and map as appear to the Commission to be requisite.

(3) Entries relating to an annuity in an annuities register shall be conclusive evidence that an annuity of the amount therein specified was charged in respect of the land therein indicated, as delineated in the annuities map, at the following date, that is to say, in the case of original entries, at the date stated in the register as the date of sealing thereof, or, in the case of entries consequent upon an alteration of the register, at the date stated therein as the date on which the alteration was made, and shall be prima facie evidence that an annuity of the said amount is for the time being so charged.

(4) If it is shown to the satisfaction of the Commission that any error exists in an annuities register or map, they shall forthwith amend it in such manner as appears to them to be requisite.

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Apportionment and extinguishment of certain annuities.

10.—(1) Subject to the provisions of this Act, the Commission shall, in every case in which they ascertain that an annuity is charged in respect of land in the ownership of two or more owners, apportion the annuity as between the several parts of the land that are in different ownership in such manner as appears to the Commission to be just and equitable:

Provided that in making any such apportionment they shall have regard—

(*a*) to any informal arrangement which is shown to their satisfaction to have been made before the appointed day for the apportionment of the tithe rentcharge which issued out of the land in respect of which the annuity is charged;

(*b*) to any agreement with respect to the apportionment which may be arrived at between the owners of the land and notified to the Commission;

(*c*) to the annual value of the land or any part thereof as ascertained for the purposes of income tax under Schedule B; and

(*d*) to the areas of the several parts of the land that are in different ownership.

(2) When the Commission have apportioned an annuity, they shall make an order specifying the amount apportioned to each part of the land, and, subject to the provisions of this Act, where such an order is made, the existing annuity shall be deemed to have been extinguished as from the day following the last payment date before the date on which the order is made, and annuities (in this Act referred to as "substituted annuities") of the amounts apportioned to the several parts of the land shall be charged by virtue of this Act in respect of those parts respectively for the use of His Majesty for the period commencing on the day following that payment date and ending on the day preceding the sixtieth anniversary of the appointed day.

(3) Where an annuity is charged in respect of land in the ownership of numerous owners and it appears to the Commission that the cost of apportioning the annuity under the foregoing provisions of this section would be

excessive in relation to the amount of the annuity, the Commission may, with the consent of the Treasury, either—

(*a*) make an order extinguishing the annuity without ordering any apportionment; or

(*b*) include in an order for apportionment a direction as respects any parts of the land as to which difficulties of apportionment exist that no substituted annuities shall be charged in respect thereof.

(4) If it appears to the Commission that the cost of collection and management of an annuity would be excessive in relation to the amount thereof, the Commission may, with the consent of the Treasury, by order extinguish the annuity.

Compulsory redemption of certain annuities.

11.—(1) Where—

(*a*) an annuity of one pound or less, or two or more annuities amounting in the aggregate to one pound or less, is or are charged in respect of land in any district or of land in that district and of adjacent land in another district, being land which is in the ownership of a single owner who does not own in the same capacity any other land in respect of which an annuity is charged situate in that district or adjacent to the land in respect of which that annuity, or any of those annuities, is charged;

(*b*) an annuity is charged in respect of land the whole of which is divided for building or other purposes into numerous plots; or

(*c*) the Commission are satisfied that the whole of the land in respect of which an annuity is charged is about to be divided as aforesaid;

the annuity or annuities shall be redeemable compulsorily.

(2) Where a part of land in respect of which an annuity is charged is land divided or about to be divided for building or other purposes into numerous plots, the annuity shall be apportioned and the provisions of subsections (1) and (2) of the last foregoing section shall have effect as if the part so divided or about to be so divided and the residue of the land had been in different ownership.

PART I. —*cont.*

Transfer of management of annuities from Commissioners to Commissioners of Inland Revenue.

12.—(1) Annuities whilst under the management of the Commission, that is to say until directions given by the Treasury in relation thereto respectively under this section take effect, shall be ascertained, recovered and applied by the Commission.

(2) At any time after an annuities map and register have been sealed by the Commission, and the entering in the register by the Commission under the subsequent provisions of this Act of the names of the owners of land in the district charged with annuities has been completed or nearly completed, the Treasury may direct that the management of annuities charged in respect of land in the district shall be transferred to the Commissioners of Inland Revenue (hereafter in this Act referred to as "the Board").

(3) A direction under this section shall specify a date, not being earlier than the expiration of seven years from the appointed day, on which the direction is to take effect, and as from that date the annuities charged in respect of land in the district to which the direction relates shall be under the management of the Board and shall be ascertained, recovered and applied by them.

(4) Proceedings pending in any court at the date on which a direction under this section takes effect, for the recovery of a sum payable in respect of an annuity charged in respect of land in the district to which the direction relates, may be continued by the Commission, but, subject as aforesaid, all sums which have become so payable before that date shall be recoverable by the Board.

(5) The provisions of section six of this Act relating to the placing of documents at the disposal of the Commission shall have effect, as respects documents relating to tithe rentcharge which issued out of land in a district in relation to which a direction under this section has taken effect, as if for references therein to the Commission there had been substituted references to the Board.

(6) The foregoing provisions of this Part of this Act relating to the apportionment, extinguishment and redemption of annuities, the charging of substituted annuities, and the deposit, alteration and amendment of an annuities register and map shall have effect, in relation

to a district in respect of which a direction under this section has taken effect, as if for references therein to the Commission there had been substituted references to the Board.

PART I. —*cont.*

Incidents of annuities.

13.—(1) An annuity shall be payable half-yearly on each payment date.

(2) The first instalment of an annuity charged by section three of this Act shall be payable on the first day of April, nineteen hundred and thirty-seven, and the first instalment of a substituted annuity shall be payable on the first payment date occurring after it is charged.

(3) The extinguishment or termination of an annuity shall not affect any right or liability in respect of sums which became due theretofore on account thereof.

(4) An annuity shall be deemed to be a periodical payment in the nature of income within the meaning of the Apportionment Act, 1870.

33 & 34 Vict. c. 35.

(5) No deduction in respect of income tax shall be made from any instalment of an annuity.

(6) For all the purposes of the Income Tax Acts, five-sixths and no more of each instalment of an annuity shall be deemed to be a payment by way of interest, and the amount deemed to be so payable in any year of assessment shall be allowed as a deduction in respect of that year from the annual value, as assessed under Schedule A, of the lands in respect of which the annuity is charged:

Provided that, if by reason of a remission under this Act or for any other cause an instalment is not paid, no such deduction shall be allowed in respect thereof, and, if part of an instalment is not paid, the amount of the deduction to be allowed shall be reduced in the proportion which the amount not paid bears to the amount of the instalment.

(7) Where an annuity is charged in respect of land in the ownership of two or more owners, any one of those owners who makes pursuant to this Act a payment in respect of an instalment of the annuity, or in respect of an amount payable in respect of the compulsory redemption of the annuity, shall be entitled to recover from the other, or from each of the others, of

PART I. —*cont.*

them as a simple contract debt such proportion of the payment as may be agreed between the owners or, in default of agreement, may be fixed by the appropriate authority.

(8) An annuity shall be deemed to be an incumbrance for the purposes of section one hundred and eighty-three of the Law of Property Act, 1925 (which relates to the concealment of incumbrances by persons disposing of property).

15 & 16 Geo. 5. c. 20.

(9) Subject to the provisions of this Act, section one hundred and twenty-one of the Law of Property Act, 1925 (which relates to remedies for the recovery of annual sums charged on land), and sections one hundred and ninety-one and one hundred and ninety-two of that Act (which relate to the redemption and apportionment of certain annual sums issuing out of land), shall not have effect in relation to an annuity.

15 & 16 Geo. 5. c. 22.

(10) An annuity shall not for the purposes of the Land Charges Act, 1925, be deemed to be a land charge of a class which may be registered under that Act.

15 & 16 Geo. 5. c. 21.

(11) An annuity shall for the purposes of the Land Registration Act, 1925, be deemed to be included among the interests specified in subsection (1) of section seventy of that Act (which relates to over-riding interests).

Remission of excess of annuity over one-third of annual value of agricultural land.

14.—(1) Where one or more annuities is or are charged in respect of land wholly comprised in an agricultural holding, then, if the amount of the annuity, or the aggregate of the amounts of the annuities, as the case may be, exceeds one-third of the annual value, for the twelve months ending on the fifth day of April in any year, of the holding exclusive of any part thereof in respect of which no annuity is charged, payment of an amount equal to one-half of the excess shall, subject to the provisions of this section, be remitted, in proportion where there are two or more annuities to the amounts thereof respectively, in the case of each instalment payable in that year.

(2) In this section the expression "annual value" means annual value for income tax purposes under Schedule B as specified in a certificate issued in accordance with the provisions of the Fourth Schedule to this Act, subject to any amendment which may be made in such a

certificate for the correction of any clerical or arithmetical error.

PART I. —*cont.*

(3) An owner of land comprised in an agricultural holding shall not be entitled to a remission under this section in respect of an instalment payable in any year unless he has, before the first day of March in that year, made in relation to the holding such an application for a certificate as is mentioned in paragraph 2 of the Fourth Schedule to this Act.

(4) Where an owner has made an application for a certificate with a view to a remission under this section in the case of an instalment which becomes payable on a date before the certificate is issued, the instalment shall be recoverable in full on or after that date, but on the issue of the certificate the owner shall be entitled to recover from the appropriate authority an amount equal to any remission to which he may then appear to have been entitled under this section in the case of that instalment, and for the purposes of the proviso to subsection (6) of the last foregoing section that amount shall be deemed not to have been paid.

(5) Where an annuity is charged in respect of land part of which constitutes, or is comprised in, an agricultural holding, the appropriate authority may, if so requested by the owner of the land, apportion the annuity as between that part and the residue of the land, and the provisions of subsections (1) and (2) of section ten of this Act shall have effect as if that part and the residue of the land had been in different ownership.

(6) In this section and in the Fourth Schedule to this Act the expression "agricultural holding" means agricultural land which is occupied or farmed or, in the case of land used for a plantation or a wood or for the growth of saleable underwood, managed, as a single unit or which is usually so occupied or farmed, or managed, as the case may be, except that, in relation to a case in which such agricultural land is in the ownership of two or more owners, that expression means each part of that land which is in the ownership of a single owner.

Procedure for redemption of annuities.

15.—(1) Subject to the provisions of this section, the amount of the consideration money to be paid for the redemption of an annuity, and the procedure for the redemption of an annuity, and for the reduction under

PART I. —*cont.*

this section of the amount of an annuity, shall be such as may be prescribed by rules made by the Treasury (in this section referred to as "the rules").

(2) The rules shall provide for the determination of the amount of the consideration money to be paid for the redemption of an annuity on the basis of the discounting of all sums which, if the annuity were not redeemed, would be payable in respect of instalments of the annuity on or after the redemption date, reduced by such sum, if any, as the Treasury may think fit in respect of cost of collection, at a rate of interest fixed by reference to the yield of such Government security or securities as the Treasury consider appropriate.

(3) Where an annuity is redeemable compulsorily, the appropriate authority may serve upon the owner of any land in respect of which the annuity is charged a notice in writing (in this Act referred to as a "redemption notice"):

Provided that the appropriate authority may postpone service of a redemption notice during such period as they may think fit, and may revoke or amend such a notice, and generally may make such provision in respect of the compulsory redemption of annuities as will avoid any undue hardship on any owner of land in respect of which an annuity redeemable compulsorily is charged.

(4) A redemption notice shall specify the amount of the consideration money to be paid for the redemption, shall require the owner to pay that amount on a date to be specified therein, and shall be served on the owner not less than one month before the redemption date:

Provided that the appropriate authority may provide for payments by instalments on dates to be specified in the notice.

(5) An annuity in respect of which a redemption notice is served shall be extinguished as from the day following the payment date next before the redemption date.

(6) An owner of land in respect of which an annuity is charged shall be entitled, on making application in that behalf to the appropriate authority, to have notified to him the amount of the consideration money required for the redemption of the annuity in accordance with

PART I. —*cont.*

the rules, and, on payment by an owner in accordance with the rules of an amount notified to him under this subsection, the annuity shall be extinguished as from the day following the payment date next before the redemption date.

(7) Where on an apportionment of an annuity under this Act a substituted annuity would, if charged, be redeemable compulsorily, the appropriate authority may include in the order for apportionment a direction that the annuity shall not be charged and serve upon the owner of the land in respect of which it would have been charged the like notice as if it had been charged and the notice were a redemption notice served in respect thereof.

(8) Where the appropriate authority are satisfied that the owner of the land in respect of which a substituted annuity would be charged on an apportionment of an annuity under this Act is willing to pay to them, within such period as they may determine, the amount of the consideration money which would be payable for the redemption of the substituted annuity, they may include in the order for apportionment directions for securing that if that amount is paid to them within that period the substituted annuity shall not be charged.

(9) An owner of land in respect of which an annuity is charged may at any time pay to the appropriate authority, with a view to the reduction of the amount of the annuity, a capital sum not being less than twenty-five pounds, and, where such a payment is made, the amount of the annuity shall be reduced by such an amount, and as from such date, as may be determined by the appropriate authority in accordance with the rules, and the annuity as so reduced shall continue to be charged in respect of the whole of the land in respect of which it was theretofore charged.

(10) The appropriate authority may, on the application of the person by whom any sum is paid in respect of the redemption of an annuity, grant to him a certificate charging any land in respect of which the annuity was charged or any estate or interest therein with that sum or any part thereof, together with interest at such rate as the authority may determine, and a person to whom such a certificate is granted shall be entitled to a charge

PART I. —*cont.*

in accordance with the terms thereof having such priority in relation to other charges on the property charged as may be specified in the certificate.

(11) Rules made under this section shall be laid before each House of Parliament as soon as may be after they are made, and if either House, within the next subsequent twenty-eight days on which that House has sat after any such rules are laid before it, resolves that the rules shall be annulled, they shall thenceforth be void, but without prejudice to anything previously done thereunder or to the making of any new rules.

(12) In this section the expression "redemption date" means, in a case in which a redemption notice or a notice under subsection (7) of this section is served, the date or the first date, as the case may be, on which a payment is thereby required, and means, in a case in which a payment is made under subsection (6) of this section, the date on which that payment is made.

Recovery of annuities from owners of land.

16.—(1) An instalment of an annuity payable on any payment date shall be a debt due to His Majesty from the person who is on that date the owner of any land in respect of which the annuity is charged.

(2) A payment required by a redemption notice or by a notice served under subsection (7) of the last foregoing section, together with interest thereon from the date on which the payment is thereby required at the rate fixed under subsection (2) of the last foregoing section for the purpose of the determination of the amount of the consideration money, shall be a debt due to His Majesty from the person on whom such a notice is duly served.

54 & 55 Vict. c. 8.

(3) The provisions of sections two, three and seven of the Tithe Act, 1891 (other than the provisions of subsections (6) and (9) of section two thereof), shall have effect with the necessary modifications in relation to the recovery by the Commission of a debt due to His Majesty under this section from an owner of land as defined by this Act as they had effect in relation to the recovery of sums due on account of tithe rentcharge from an owner of land as defined by that Act, and shall so have effect as respects recovery from a railway company notwithstanding anything in subsection (1) of section ten of that Act:

PART I. —*cont.*

Provided that an order made under subsection (1) of section two of the said Act for the recovery of a debt due to His Majesty under this section may, and shall if the Commission so request, be executed as an order for the recovery of a debt from the defendant personally, and—

(*a*) the words " in manner provided by this Act, and " tithe rentcharge as defined by this Act shall " not be recoverable in any other manner ", in subsection (1) of the said section two, shall not have effect in relation to the recovery of a debt due to His Majesty under this section; and

(*b*) the words " and may provide that if the owner of " any lands is not known any proceedings " under this Act may be taken against the owner " of the lands without naming the person who " is the owner ", in subsection (7) of the said section two, shall not have effect in relation to the recovery of a debt due to His Majesty under this section from a defendant personally.

(4) A debt due to His Majesty under this section may be recovered by the Board either by proceedings in the High Court or in the county court or by any other means whereby a debt due to the Crown may be recovered, and, where the sum claimed in respect of a debt due to His Majesty under this section is less than fifty pounds, that sum may be recovered by the Board summarily as a civil debt in proceedings commenced in the name of some person authorised in that behalf by the Board.

(5) If an owner, upon demand made by a person who holds an appointment by the Board as collector of taxes, neglects or refuses to pay a debt due from him to His Majesty under this section, the collector may, for non-payment thereof—

(*a*) in a case where the owner is in occupation of land in respect of which the annuity is charged or of any other land in the same district, distrain upon that land; and

(*b*) in any case, distrain the owner by his goods and chattels;

and the provisions of subsections (2) to (5) of section one hundred and sixty-two of the Income Tax Act, 1918, shall have effect in relation to any such distress as they have

8 & 9 Geo. 5. c. 40.

PART I. —*cont.*

effect in relation to a distress under subsection (1) of that section, with the substitution for the reference to the general commissioners of a reference to the Board.

(6) The Board may, for the purpose of recovering a debt due to His Majesty under this section from an owner who is in occupation of the land in respect of which the annuity is charged or of any other land in the same district, take such proceedings as are specified in subsection (4) of section one hundred and twenty-one of the Law of Property Act, 1925, as if the amount of that debt had been such a sum as is mentioned in that subsection unpaid for the period therein mentioned.

(7) No application to the court for an order for recovery shall be made, and no proceedings under subsection (5) or (6) of this section shall be taken, in respect of an instalment of an annuity payable on any payment date until the expiration of three months from that date.

11 & 12 Geo. 5. c. 32.

(8) Section twenty-nine of the Finance Act, 1921 (which relates to evidence of payment of wages in proceedings under subsection (2) of section one hundred and sixty-nine of the Income Tax Act, 1918, for recovery of income tax), shall apply in the case of proceedings taken under this section by the Board and as if references therein to wages included references to salaries, fees and other emoluments.

Definition of "owner" in relation to land.

17.—(1) Subject to the provisions of this Act, the person who is to be deemed for the purposes of this Act to be the owner of land shall be—

(*a*) the estate owner in respect of the fee simple thereof, unless it is subject to a long lease at a rent less than a rack rent; or

(*b*) if the land is subject to a long lease at a rent less than a rack rent, the estate owner in respect of the term.

(2) Where land is subject both to a head lease and to one or more original or derivative underleases each of which is a long lease at a rent less than a rack rent, the foregoing subsection shall have effect as if that one of the terms thereby created on which the other or others is or are reversionary were alone subsisting.

PART I. —*cont.*

(3) In this section—

"lease" includes an original or derivative underlease, and an agreement for a lease or underlease where the right to have the lease or underlease granted is subsisting, but does not include a mortgage;

"long lease" means a lease granted for a term of more than fourteen years;

"estate owner" has the same meaning as in the Law of Property Act, 1925, so, however, that in relation to such an agreement as aforesaid that expression means the person entitled to have vested in him the legal term agreed to be created;

"rack rent" means a rent which is not less than two-thirds of the full net annual value of the property out of which the rent arises, and the full net annual value shall be taken to be the rent at which the property might reasonably be expected to let from year to year, free from all usual tenant's rates and taxes, and deducting therefrom the probable average annual cost of the repairs, insurance and other expenses (if any) necessary to maintain the property in a state to command such rent.

(4) Where the estate owner, who by virtue of the foregoing provisions of this section would be deemed to be the owner of any land, is the official trustee of charity lands or other trustee on or for charitable, ecclesiastical or public trusts or purposes not entitled to act in the trust, or the Public Trustee holding in circumstances in which he is not entitled to act in the trust, references in this Act to the owner of the land in relation to any action required or authorised to be taken by or against the owner shall be construed as references—

(*a*) in the case of a trustee on or for charitable, ecclesiastical or public trusts or purposes, to the managing trustees or committee of management; and

(*b*) in the case of the Public Trustee, to the person in receipt of the rent incident to the Public Trustee's estate, or, if there is no rent incident thereto, to the person in occupation of the land.

PART I. —*cont.*

15 & 16 Geo. 5. c. 23.

(5) Where under section nine of the Administration of Estates Act, 1925, the estate of a person who died intestate is vested in the Probate Judge, that judge shall not be deemed to be the owner of any land comprised in the estate for the purpose of any action required or authorised by this Act to be taken by or against the owner of the land, but upon administration being granted the administrator shall be deemed for those purposes to have been the owner thereof as from the date of the death.

(6) For the purposes of this Act—

(*a*) land in the ownership of two or more persons holding as joint tenants shall be deemed to be in the ownership of a single owner;

(*b*) where a person owns a part of the land in respect of which an annuity is charged in one capacity and another part thereof in a different capacity, those parts shall be deemed to be in different ownership and the land to be in the ownership of two or more owners.

(7) Where, by virtue of a contract entered into before the commencement of this Act, a person would have been entitled to an indemnity from another person in respect of the recovery from the first mentioned person of a sum due on any payment date on account of a tithe rentcharge if the rentcharge had not been extinguished by this Act, the first mentioned person shall be entitled to the like indemnity from that other person in respect of the recovery from the first mentioned person of an instalment due on that payment date of an annuity charged in respect of any land as being land out of which the rentcharge issued, or of a substituted annuity charged on an apportionment of such an annuity.

Ascertainment and registration of owners of land.

18.—(1) The appropriate authority may serve upon the person who appears to them to be the owner of any land in respect of which an annuity is charged notice in writing that they propose to enter his name in the annuities register as the owner of that land.

(2) If a person, on whom a notice has been served by the appropriate authority under the foregoing subsection in relation to any land, by notice in writing served on the authority within three months of the date

PART I. —*cont.*

of the service on him of the authority's notice, denies that he is the owner thereof, the High Court or the county court may, if satisfied that he is the owner thereof, make, on the application of the authority, a declaration that he is the owner thereof.

(3) Where a person has been served by the appropriate authority with a notice under this section in relation to any land and has not within the period aforesaid served on the authority notice in writing denying that he is the owner thereof, or has been declared by the court on an application under this section to be the owner of any land, or has consented to the entry of his name in the annuities register as the owner of any land, then, notwithstanding any change in the ownership of the land, any sum becoming payable under this Act to the appropriate authority on any date thereafter from the owner of the land may be recovered by the authority from that person or, after his death, from his personal representative, and anything which is authorised or required by this Act to be done on any date thereafter by or to the owner of the land shall be deemed to be validly done if done by or to that person, or, after his death, by or to his personal representative, unless that person or his personal representative has before that date given to the appropriate authority notice in writing of the change of ownership and all information in his possession as to the identity of the person who has become the owner of the land or of any part thereof.

(4) Where under the last foregoing subsection a sum becoming payable to the appropriate authority on any date is recovered from a person who was not on that date the owner of the land in respect of which that sum became due, that person shall be entitled to recover from the owner as a simple contract debt the amount recovered by the authority from that person.

(5) When the requirements of subsection (3) of this section have been satisfied as respects any person, the appropriate authority shall make in the annuities register entries specifying the name of that person as the owner of the land in relation to which those requirements have been satisfied and indicating the land by reference to the annuities map or otherwise, and such entries shall be prima facie evidence that the said requirements were satisfied as respects that person in relation to that land

PART I. —*cont.*

before the date stated in the register as the date on which the entries were made.

(6) Where the appropriate authority are satisfied that a person other than the person specified in an annuities register as the owner of any land is the owner thereof, or that a person has been so specified otherwise than in accordance with the provisions of this section, they shall alter the register as appears to them to be requisite.

(7) Proof that a person paid a sum due on account of a tithe rentcharge which issued out of any land, or that a person was treated by the court as the owner of any land for the purposes of an order for the recovery of a tithe rentcharge which issued thereout, shall for the purposes of this Act be prima facie evidence that that person was the owner of that land on the date on which the payment or order, as the case may be, was made and that he remains the owner thereof.

(8) A person who is in occupation of, or who receives rent in respect of, land in respect of which an annuity is charged shall, on being required so to do by an officer of the appropriate authority, inform him of the name and address of any other person to whom that person pays rent in respect of that land or of any part thereof and give him any other information in that person's possession relevant to the ascertainment of the identity of the owner of the land, and any person who when required to give information under this subsection fails so to do, or gives any information which is to his knowledge false, shall, without prejudice to any other liability, be liable on summary conviction to a fine not exceeding five pounds.

(9) Where an estate or interest in any land, in respect of which an annuity under the management of the Commission is charged, is disposed of or created in such manner as to bring about a change in the ownership of the land, it shall be the duty of the person who was the owner of that land immediately before the execution of the instrument whereby that estate or interest was disposed of or created, within one month from the date of the execution thereof, to furnish to the Commission particulars in the prescribed form of that instrument and of the name and address of every person who has thereby become an owner of the land or of any part thereof, and any person who fails to furnish within the period mentioned in this

subsection any particulars which he is thereby required to furnish shall be liable on summary conviction to a fine not exceeding five pounds.

PART I. —*cont.*

Transitional Provisions.

19.—(1) The sum becoming payable on the first day of October, nineteen hundred and thirty-six, in respect of a tithe rentcharge to be extinguished by this Act shall, if the person from whom it is demanded claims, or in the event of dispute proves, that any of the land out of which the rentcharge issued was on the first day of April, nineteen hundred and thirty-six, agricultural land, be computed as if a reference to ninety-one pounds eleven shillings and twopence had been substituted for the reference to one hundred and five pounds in subsection (1) of section one of the Tithe Act, 1925.

Abatement of tithe rentcharge and sinking fund payments due on 1st October, 1936.

15 & 16 Geo. 5. c. 87.

(2) Any sum which, by virtue of section four of the Tithe Act, 1925, would but for this provision have been payable on the first day of October, nineteen hundred and thirty-six, by way of sinking fund payment in respect of a tithe rentcharge to be extinguished by this Act, shall not be payable, and accordingly the amount to be carried by Queen Anne's Bounty to the sinking fund in respect of any such rentcharge in the year ending on the said first day of October, under paragraph (*a*) of subsection (1) of section five of that Act, shall be computed as if for the reference therein to four pounds ten shillings there had been substituted a reference to two pounds five shillings.

20.—(1) The extinguishment by this Act of tithe rentcharge shall not affect any right or liability in respect of sums which became due on account thereof before the appointed day (in this Act referred to as "arrears").

Recovery of tithe rentcharge due on or before 1st October, 1936.

(2) On the first day of April, nineteen hundred and thirty-seven, power to recover and give a discharge for arrears shall vest in the Commission to the exclusion of any other person, and the subsequent provisions of this section shall have effect with respect to the recovery thereof on or after that date.

(3) No legal proceedings for the recovery of arrears of a rentcharge shall be commenced or continued by the Commission on or after the said first day of April until one month after the person who would have

PART I. —*cont.*

been entitled to recover the arrears (in this section referred to as the "tithe-owner") has, by notice in writing served after that date, given to the person who for the purposes of an application for an order under section two of the Tithe Act, 1891, for the recovery of the arrears would be treated as the owner of the land out of which the rentcharge issued (in this section referred to as the "tithe-payer"), and to the Commission, particulars in writing in the prescribed form of the arrears which the tithe-owner claims to be recoverable from the tithe-payer.

(4) A tithe-payer upon whom a notice is served for the purposes of the last foregoing subsection may, within one month after service thereof upon him, or within such extended period as the Commission may in special circumstances allow on application being made to them in that behalf by the tithe-payer, serve upon the Commission notice in writing in the prescribed form stating that he desires to have the matter of the recovery from him of the arrears referred to a committee (to be called the "Arrears Investigation Committee") which shall be established for the purposes of this section and shall consist of a chairman appointed by the Lord Chancellor and two other members appointed by the Minister.

(5) Where a tithe-payer duly serves notice on the Commission claiming to have the matter of the recovery from him of arrears referred to the Committee, the Commission shall refer the matter to them and shall not commence or continue any legal proceedings for the recovery of the arrears until the matter has been disposed of by them.

(6) If the tithe-payer satisfies the Committee, on a reference to them under this section, that his financial circumstances are such as to render it fair and reasonable that a part or the whole of the arrears should be remitted, or that any order made for the recovery thereof should provide for the recovery thereof by instalments, the Committee, after giving to the tithe-owner an opportunity of making representations, may direct accordingly.

(7) Where a tithe-payer serves notice on the Commission claiming to have the matter of the recovery from him of arrears referred to the Committee, he shall be deemed thereby to admit legal liability for the payment thereof, and as soon as the matter has been disposed of

PART I. —*cont.*

by the Committee, the Commission shall pay to the tithe-owner an amount equal to the arrears in respect of which the notice was served, less an amount equal to any remission directed by the Committee:

Provided that this subsection shall not have effect as respects any arrears which are irrecoverable by the Commission by virtue of proviso (*a*) to subsection (10) of this section.

(8) As respects any arrears as to which a tithe-payer does not claim a reference to the Committee within one month after service on him of a notice giving particulars thereof served for the purposes of subsection (3) of this section, or within such extended period as may have been allowed under subsection (4) of this section, the Commission shall at the expiration of that period, unless they are satisfied, after consultation with the tithe-owner, that the tithe-payer is not legally liable for the payment thereof, or that there is no reasonable prospect of the recovery thereof or of any part thereof, take all requisite steps, including if necessary the commencement or continuance of legal proceedings, for the recovery thereof, and pay to the tithe-owner a sum equal to the amount thereof in respect of which the tithe-payer has admitted or admits legal liability or the court has made or makes an order for recovery.

(9) For the purposes of the Tithe Act, 1925, sums received by a tithe-owner from the Commission under this section in respect of any arrears shall be deemed to be sums received by him on account of tithe rentcharge for the year in which the arrears became due, and a proportionate part of any remission directed by the Committee of arrears of a rentcharge to which the provisions of section four of that Act, relating to sums payable by way of sinking fund payment, apply shall be treated as attributable to the sum so payable for that year.

(10) The right to recover arrears vested in the Commission by this section may be enforced in any manner in which the right of the Commission to recover an instalment of an annuity may be enforced under section sixteen of this Act:

Provided that—

(*a*) the provisions of subsection (2) of section ten of the Tithe Act, 1891 (which provides that

PART I. —*cont.*

a sum on account of tithe rentcharge shall not be recoverable under that Act unless proceedings for such recovery have been commenced before the expiration of two years from the date at which it became payable), shall have effect in relation to the recovery of arrears by the Commission from a tithe-payer, so, however, that in reckoning the said period of two years time after the tithe-owner has served a notice for the purposes of subsection (3) of this section on the tithe-payer, during which legal proceedings may not, by virtue of this section, be commenced or continued, shall be excluded;

(*b*) the court before which legal proceedings for the recovery of arrears are taken by the Commission shall give effect to any direction given by the Committee in relation thereto.

(11) A county court by which directions for the execution of an order for the recovery of arrears have been given before the first day of April, nineteen hundred and thirty-seven, shall have power to give such directions as the court thinks just and equitable for the prevention of injustice which might otherwise arise from the suspension of proceedings by virtue of this section on that date.

(12) The Committee shall have power, in a case in which it appears to them that the claim of a tithe-payer to have a matter referred to them was frivolous, to direct that the tithe-payer shall pay to the Commission or to any other person a sum fixed by the Committee in respect of the expenses incurred by the Commission or by that person in relation to the reference, and any sum so fixed shall be recoverable from the tithe-payer either as an addition to the arrears or summarily as a civil debt.

(13) Subject to the foregoing provisions of this section, the procedure of the Committee shall be such as they may determine.

(14) The expenses incurred by the Committee in the performance of their functions under this section, to such amount as may be allowed by the Treasury, shall be defrayed out of moneys provided by Parliament.

PART I. —*cont.*

(15) There shall be paid to the members of the Committee such remuneration as the Treasury may determine.

Provisions as to tithe rentcharge vested in owner of land charged.

21.—(1) Where immediately before the appointed day a tithe rentcharge and the whole of the land out of which it issues are vested in the same person, having been so vested on the twenty-sixth day of February, nineteen hundred and thirty-six, and continuously thereafter, the provisions of this Act, other than the provisions of sections one and thirty-one thereof, shall not have effect in relation to that rentcharge or, so far as regards provisions relating to that rentcharge, to that land.

(2) For the purposes of this section a tithe rentcharge and the land out of which it issued shall be deemed to have been vested in the same person at any date—

(*a*) in any case, if the legal estate in fee simple in the rentcharge and in the land respectively were vested in the same person at that date, and, where any other estate or interest, whether legal or equitable, vested in any person was then subsisting in the rentcharge, if the like estate or interest was then subsisting in the land and was vested in that person; or

(*b*) in the case of a rentcharge the fee simple in possession whereof was vested in Queen Anne's Bounty by the Tithe Act, 1925, if the land was at that date land belonging to the benefice for the incumbent of which, or belonging to the ecclesiastical corporation for which, the rentcharge was held in trust;

and not otherwise.

Provisions as to redemption or merger on or after 26th February, 1936.

22.—(1) Except in a case in which—

(*a*) an application to the Minister for redemption, or for the confirmation of a deed or declaration of merger, of a tithe rentcharge was made before the twenty-sixth day of February, nineteen hundred and thirty-six; or

(*b*) such an application was or is made on or after that date (whether before or after the commencement of this Act) and the Minister is satisfied and certifies to the Commission that the application was or is made for the

PART I. —*cont.*

purpose of giving effect to arrangements made before that date; or

(*c*) the Minister is satisfied and certifies to the Commission that it is expedient that the provisions of this section should not have effect;

the provisions of the Tithe Acts relating to redemption or merger shall be deemed to have ceased to have effect as respects tithe rentcharge, other than extraordinary tithe rentcharge, on that date, and accordingly—

(i) no proceedings under any of the said provisions as respects any such tithe rentcharge shall be commenced or continued after the commencement of this Act otherwise than in such a case as aforesaid; and

(ii) the provisions of this Act shall have effect in relation to any such tithe rentcharge which has been extinguished by virtue of any of the said provisions on or after the said twenty-sixth day of February otherwise than in such a case as aforesaid, and to the land out of which it issued, as if that rentcharge had been extinguished by this Act on the appointed day, and any consideration money payable in respect of the redemption or merger thereof (whether by way of annual payment or otherwise) shall cease to be payable and, if and so far as paid before the commencement of this Act, shall be repaid.

(2) Where in any such case as aforesaid proceedings for the redemption or merger of any such tithe rentcharge under any of the said provisions of the Tithe Acts are commenced or continued after the commencement of this Act, the provisions of this Act shall not have effect in relation to that rentcharge or, so far as regards provisions relating to that rentcharge, to the land out of which it issued, unless the proceedings are discontinued, but upon a discontinuance thereof the rentcharge shall be extinguished and the provisions of this Act relating to a tithe rentcharge extinguished by this Act and the land out of which it issued, except the provisions of subsections (1) to (3) of section five thereof, shall have effect accordingly.

PART I. —*cont.*

Transitional provisions as to rating of tithe rentcharge.

23.—(1) The sum payable by way of rates in respect of the ownership during the whole or any part of the half-year ending on the thirtieth day of September, nineteen hundred and thirty-six, of a tithe rentcharge to be extinguished by this Act issuing out of land any of which was on the first day of April, nineteen hundred and thirty-six, agricultural land shall be reduced to seven-eighths of the sum which but for this provision would have been so payable, and accordingly the amount to be paid by Queen Anne's Bounty on account of rates in respect of any such rentcharge in the year ending on the first day of October, nineteen hundred and thirty-six, under paragraph (*b*) of subsection (1) of section five of the Tithe Act, 1925, shall be computed as if, for the reference therein to the sum of five pounds or, in the case of a rentcharge previously attached to an ecclesiastical corporation, sixteen pounds, there had been substituted a reference to fifteen-sixteenths of that sum.

(2) A person shall be entitled to recover from the rating authority any sum paid by him which by virtue of the foregoing subsection represents an over-payment of rates.

(3) No proceedings for the alteration for rating purposes of the value of such a tithe rentcharge as aforesaid on the ground of the reduction by section nineteen of this Act of the sum becoming payable in respect thereof on the said first day of October shall be entertained.

(4) For the purposes of valuation lists in force at the commencement of this Act, a tithe rentcharge to be extinguished by this Act shall, as from the first day of October, nineteen hundred and thirty-six, be deemed to have no rateable value, and, notwithstanding anything in any enactment relating to rating and valuation, no particulars with respect to such a tithe rentcharge shall be included in any subsequent valuation list.

PART II.

FINANCIAL PROVISIONS.

Creation, incidents and management of stock.

24.—(1) The Treasury shall from time to time by warrant directed to the Bank of England create stock in such amounts as may appear to them, after consultation with the Commission, to be required for the purpose of

PART II. —*cont.*

issue by way of compensation for the extinguishment of tithe rentcharge, and shall authorise the Bank to issue stock in such amounts and to such persons as may be specified in certificates transmitted to the Bank by the Commission under Part I of this Act, and the Bank shall issue stock accordingly.

(2) Stock shall carry interest at the rate of three per cent. per annum, payable half-yearly on each interest date.

(3) A sinking fund sufficient to provide for the redemption of all outstanding stock on or before the day preceding the sixtieth anniversary of the appointed day shall be established in the hands of the National Debt Commissioners in accordance with directions given by the Treasury.

(4) Subject as aforesaid, the Treasury shall have power to determine the conditions of the issue of stock and to regulate the commencement, management and application of the sinking fund.

(5) The interest on stock, the sums required to be set aside for the purposes of the sinking fund, and the principal sums required for the redemption of stock, shall, so far as not otherwise provided for, be charged on and paid out of the Consolidated Fund or the growing produce thereof.

(6) For the purposes of calculating the annual sum payable to the Bank for the management of the National Debt, stock shall be considered as part of the National Debt inscribed in the books of the Bank, but the annual sum so payable in respect of stock shall be paid out of the Redemption Annuities Account hereinafter mentioned.

(7) Stock shall be transferable in the books of the Bank in like manner as other stock transferable under the National Debt Act, 1870, and shall be subject to the provisions of that Act as amended by any subsequent enactment so far as is consistent with the tenor of this Act.

33 & 34 Vict. c. 71.

(8) The First Schedule to the Savings Bank Act, 1893, shall have effect as if a reference to stock had been included therein.

56 & 57 Vict. c. 69.

PART II. —*cont.*

Redemption Annuities Account.

25.—(1) There shall, in accordance with directions given by the Treasury, be established an account which shall be called the Redemption Annuities Account and shall be under the control and management of the Treasury.

(2) The Commission and the Board shall pay into the Account, in accordance with directions given by the Treasury, all sums received by them respectively on account of instalments of annuities, of the redemption of annuities, or of arrears, and all other sums received by them in the performance of their functions under this Act.

(3) There shall be issued to the Account out of the Consolidated Fund or the growing produce thereof in the twelve months beginning on the appointed day, and in each of the fifty-nine next succeeding periods of twelve months, the sum of six hundred and eighty-five thousand pounds.

(4) The Treasury shall issue from the Account—

(*a*) such sums as may be required from time to time for the payment of interest on stock, the sums required to be set aside for the purposes of the said sinking fund, and the remuneration and expenses of the Bank of England;

(*b*) such sums as may be required from time to time for the payment of provisional interest;

(*c*) such sums as may be required from time to time for the payment of the amounts to be paid by the Commission under section twenty of this Act in respect of arrears;

(*d*) to the Exchequer an amount equal to the expenses from time to time incurred by the Commission, the Board, the Arrears Investigation Committee and any Government department in connection with the execution of this Act (including such sums as, in the opinion of the Treasury, approximately represent the accruing liability attributable to the execution of this Act in respect of pensions, allowances and gratuities under the Superannuation Acts, 1834 to 1935, as amended by any subsequent enactment, and the rental

PART II. —*cont.*

value of any premises belonging to the Crown and used for the purposes of this Act, being premises in respect of which no rent is payable);

(*e*) such sums, by way of contribution towards making good the loss of rate income of rating authorities occasioned by the extinguishment or reduction of tithe rentcharge, as may be required for giving effect to the provisions of the Fifth Schedule to this Act, so however that no sum shall be issued under this paragraph on any date if the present value thereof together with the present value of the sums previously issued under this paragraph would exceed the present value of a series of annual payments, made on the first day of April, nineteen hundred and thirty-seven, and on the same date in each of the fifty-nine subsequent years, of six hundred thousand pounds each;

(*f*) to Queen Anne's Bounty on the first day of April, nineteen hundred and thirty-seven, the sum of two million pounds;

(*g*) to Queen Anne's Bounty an amount or amounts estimated by the Treasury to be the equivalent of the amount by which the aggregate of the payments in respect of the annuities charged by section three of this Act in respect of land no part of which was on the first day of April, nineteen hundred and thirty-six, agricultural land, and out of which ecclesiastical tithe rentcharge (not being extraordinary tithe rentcharge) issued immediately before the appointed day, exceeds the aggregate of the annuities which would have been charged under the said section three in respect of that land if the whole or part of it had been on that day agricultural land.

(5) Any sums standing to the credit of the Account may from time to time be invested in such manner as the Treasury may direct, and any interest received from an investment made under this subsection shall be credited to the Account.

PART II. —*cont.*

Temporary advances to meet deficiencies in Account

26.—(1) The Treasury may from time to time issue out of the Consolidated Fund or the growing produce thereof, by way of advance to the Redemption Annuities Account, such sums as may be required to meet issues which are to be made from the Account under this Act and which the moneys standing to the credit of the Account are insufficient to provide.

(2) The Treasury may borrow money for the purposes of the last foregoing subsection in any manner in which they are authorised to raise money under and for the purposes of subsection (1) of section one of the War Loan Act, 1919, and any securities created and issued to raise money under this subsection shall for all purposes be deemed to have been created and issued under the said subsection (1).

9 & 10 Geo. 5. c. 37

(3) Any advances made out of the Consolidated Fund or the growing produce thereof under this section shall be repaid, together with interest thereon, compounded half-yearly if the Treasury think fit, at such rate as may be fixed by the Treasury, out of moneys standing to the credit of the Redemption Annuities Account, in such manner and at such times as the Treasury may direct.

(4) All sums received by way of interest on, or in repayment of, advances made as aforesaid shall be applied, in such manner as the Treasury may direct, to the redemption of debt.

Audit of accounts.

27.—(1) The Treasury shall prepare an account of the transactions of the Redemption Annuities Account in each financial year, and such other accounts as the Treasury may direct shall be prepared in relation to other transactions under this Act.

(2) On or before the thirtieth day of November in each year, the said accounts shall be transmitted to the Comptroller and Auditor-General, who shall examine and certify the accounts and lay copies thereof, together with his report thereon, before both Houses of Parliament.

Winding-up of financial arrangements.

28.—(1) If at any time the Treasury are satisfied that there are standing to the credit of the Redemption Annuities Account moneys sufficient, with the issues to be made to the Account thereafter out of the Consolidated Fund under subsection (3) of section twenty-five of this

PART II. —*cont.*

Act and any further principal sums or interest to be paid into the Account thereafter under this Act other than sums to accrue thereafter in respect of annuities, to meet all issues to be made thereafter from the Account under this Act, including any repayments with interest of advances theretofore made out of the Consolidated Fund to the Account, the Treasury shall lay before both Houses of Parliament a draft of an order providing for the extinguishment of all annuities then charged as from a date to be specified in the order and, if a resolution approving the draft is passed by each House, the Treasury shall make an order in the terms of the draft.

(2) On the day preceding the sixtieth anniversary of the appointed day, all stock not theretofore redeemed shall be redeemed, and the Treasury shall cause the Redemption Annuities Account to be wound up as soon as may be thereafter, and any surplus standing to the credit of the Account shall be dealt with in such manner as Parliament may determine.

PART III.

MISCELLANEOUS AND GENERAL.

Miscellaneous.

Extraordinary tithe rentcharge.

29. The provisions of this Act shall have effect in relation to extraordinary tithe rentcharge subject to the following modifications and exceptions, that is to say:—

(*a*) the amount of stock to be issued for compensation in respect of an extraordinary tithe rentcharge shall be an amount equal to the capital value thereof as ascertained under the Extraordinary Tithes Acts, 1886 and 1897;

(*b*) the amount of the annuity charged by section three of this Act in respect of land out of which an extraordinary tithe rentcharge issued shall be an amount equal to four per cent. of such capital value as aforesaid;

(*c*) the following enactments in this Act, that is to say, subsections (2) and (3) of section two, subsection (2) of section three, section nineteen, section twenty (except so much of subsection (1) thereof as provides that extinguishment shall not affect any right or liability in respect

of sums which became due before the appointed day), section twenty-two, and section twenty-three, shall not have effect in relation to extraordinary tithe rentcharge; PART III. —*cont.*

(*d*) section fourteen of this Act shall not have effect in relation to an annuity charged in respect of land as being land out of which an extraordinary tithe rentcharge issued, or in relation to a substituted annuity charged on an apportionment of such an annuity;

(*e*) where, by reason of the land in respect of which such an annuity as aforesaid is charged being subject on any date to a long lease at a rent less than a rackrent, a sum becoming payable to the appropriate authority on that date is recovered under this Act from a person other than the estate owner in respect of the fee simple of the land, that person shall be entitled to recover the amount recovered from him as a simple contract debt from the person from whom that sum would have been recoverable by the authority if the land had not been subject to any such lease, and any amount so recoverable may be deducted from the instalment of any rent incident to the fee simple payable by the person entitled to recover under this paragraph next after the date on which the said sum is recovered from him.

Corn rents, &c.

30.—(1) As from the appointed day the provisions of the Tithe Acts which relate to the redemption of tithe rentcharge, or to the alteration of apportionments, shall apply to corn rents, rentcharges and money payments which are liable to redemption under the Tithe Acts, subject to the following modifications, that is to say:—

(*a*) the powers conferred on the Minister by the said provisions shall be exercised by the Commission until all matters with respect to which they have jurisdiction otherwise than under this section have been settled;

(*b*) for the references in section four of the Tithe Act, 1918, to the First Schedule to that Act there shall be substituted references to the Sixth Schedule to this Act; 8 & 9 Geo. 5. c. 54.

PART III. —*cont.*

(*c*) in default of agreement for the discharge of the consideration money by an annuity, the Commission or the Minister, as the case may be, may, if the consideration money exceeds thirty pounds, on the application of the owner within the meaning of the Tithe Acts of the land, direct that it shall be so discharged;

(*d*) for the references in section four of the Tithe Act, 1918, to interest at the respective rates therein mentioned, there shall be substituted references to interest at such rate as may be determined by an agreement made under the said section or, in default of agreement, by the Commission or the Minister, as the case may be, with the approval of the Treasury.

(2) The Minister may lay before both Houses of Parliament an order prepared by him or by the Commission containing such provisions as he or they in his or their discretion think expedient with a view to the extinguishment of such corn rents, rentcharges or money payments as aforesaid generally or of any of them, and if a resolution approving the order is passed by each House, the order shall have effect from such day as the Minister or the Commission, as the case may be, may appoint.

Liabilities to repair chancels, &c.

31.—(1) The provisions of this section shall have effect with respect to liabilities to repair chancels of churches or other ecclesiastical buildings arising from the ownership of—

(*a*) tithe rentcharge extinguished by this Act in respect of which stock is to be issued under this Act;

(*b*) tithe rentcharge extinguished by this Act to which the provisions of section twenty-one of this Act apply; or

(*c*) land in which merger or extinguishment of tithe rentcharge has taken effect and to which the provisions of section one of the Tithe Act, 1839, apply.

2 & 3 Vict. c. 62.

(2) In respect of liability to repair arising from the ownership of a tithe rentcharge extinguished by this Act in respect of which stock is to be issued under this Act, the Diocesan Authority shall be entitled to receive a part

PART III. *cont.*

of the stock to be issued in respect of the rentcharge equal in amount to such a sum (in this section and in the Seventh Schedule to this Act referred to as "the sum required for repairs") as may be reasonably sufficient, having regard to the condition of the chancel or building at the appointed day, to provide for the cost of future repairs thereof and to provide a capital sum the income of which will be sufficient to insure it for a sum adequate to reinstate it in the event of its being destroyed by fire:

Provided that, where the rentcharge was vested immediately before the appointed day for an interest in fee simple in possession in any of the following corporations or bodies, namely, Queen Anne's Bounty, the Ecclesiastical Commissioners, a spiritual rector of a rectory with cure of souls, an ecclesiastical corporation, or a university or college to which the Universities and College Estates Act, 1925, applies, the foregoing provisions of this subsection shall not have effect, but the corporation or body shall be subject to liability to repair in like manner as if the rentcharge had continued in existence and in the ownership of the corporation or body.

15 & 16 Geo. 5. c. 24.

(3) In respect of liability to repair arising from the ownership of a tithe rentcharge extinguished by this Act to which the provisions of section twenty-one of this Act apply, the land out of which the rentcharge issued immediately before the appointed day and the owner thereof for the time being shall be subject to liability to repair in like manner as if the land had been land to which the provisions of section one of the Tithe Act, 1839, apply.

(4) In respect of liability to repair arising from the ownership of land in which merger or extinguishment of a tithe rentcharge has taken effect and to which the provisions of section one of the Tithe Act, 1839, apply, the land and the owner thereof for the time being shall be subject to liability to repair in like manner as if this Act had not passed.

(5) The foregoing provisions of this section shall have effect subject to the provisions of Part I of the Seventh Schedule to this Act, which relate to the apportionment of liability to repair in certain cases.

(6) Where the Diocesan Authority are entitled to receive under this section a part of the stock to be issued in respect of any rentcharge or rentcharges, one-half of

PART III.—*cont.*

any expenses appearing to the Commission to have been reasonably incurred by the Authority or by Queen Anne's Bounty in estimating the sum required for repairs shall be made good to them by the issue to them of a further part of that stock equal in amount to the said one-half:

Provided that the Commission may reduce the amount to be so made good, to such extent as they think just and equitable, in a case in which the liability to repair is apportionable as mentioned in Part I of the Seventh Schedule to this Act and a substantial part of such liability is not extinguished.

(7) The provisions of Part II of the Seventh Schedule to this Act shall have effect with respect to procedure and other matters relating to the receipt of stock by the Diocesan Authority under this section.

(8) This section and the Seventh Schedule to this Act shall have effect in relation to a chancel or building in Wales or Monmouthshire subject to the modifications specified in Part III of that Schedule.

14 & 15 Geo. 5. No. 3. 19 & 20 Geo. 5. No. 3.

(9) In this section and in the Seventh Schedule to this Act the expression "Diocesan Authority" has the meaning assigned to it by the Ecclesiastical Dilapidations Measure, 1923, and that Measure, as amended by the Ecclesiastical Dilapidations (Amendment) Measure, 1929, is referred to as "the Measure."

Furnishing of information by rating authorities.

32.—(1) The rating authority by whom a rate has been made shall, on being requested by the Commission so to do, supply to the Commission any information which is in their possession as to the amount paid or payable on account of the rate so far as assessed on any tithe rentcharge issuing out of land in the area to which the rate applied.

(2) A rating authority shall, on being requested by the Commission so to do, inform the Commission as respects any land in their area whether it was on the first day of April, nineteen hundred and thirty-six, land in respect of which rates were assessable.

Limitation of personal liability of trustees &c. as owners of land.

33. In proceedings taken against any person for the enforcement of a personal liability to pay any sum imposed by this Act on that person as being the owner of land, if he proves that the ownership of the land was vested in him in the capacity of a trustee or personal representative, and that his rights of indemnity are, otherwise than by reason of negligence or default on

his part, insufficient to provide for his reimbursement in respect of that liability, the court may give such directions for the limitation or release of that liability as the court thinks just and equitable. PART III. —*cont.*

34. If any land in respect of which an annuity is charged is washed away by the sea, the appropriate authority shall by order make such reduction in the amount of the annuity as appears to them to be just, or, if the whole of the land is so washed away, shall by order extinguish the annuity. Reduction of annuity charged in respect of land washed away by the sea.

35. This Act shall apply to tithe rentcharge, to corn rents, rentcharges and money payments which are liable to redemption under the Tithe Acts, and to land, belonging to any Government department, or belonging to any public officer or body on behalf of His Majesty for government purposes, or belonging to His Majesty in right of the Crown, or of the Duchy of Lancaster, or belonging to the Duchy of Cornwall, and in relation to such rentcharge, rent, payment or land this Act binds the Crown and, for the purposes of this Act, the officer or body having the management of any such rentcharge, rent, payment or land shall represent His Majesty. Application to Crown lands, &c.

36.—(1) As soon as it appears to the Commission or to the Board that a document placed at their disposal under section six of this Act is no longer required by the Commission or the Board for the purpose of the discharge of their functions under this Act, they shall cause it to be delivered into the custody of the person who but for the provisions of that section would have been entitled to the custody thereof. Ultimate custody of tithe apportionments, collecting lists, &c.

(2) Subject to the provisions of section six of this Act, sealed copies made pursuant to the Tithe Acts of instruments of apportionment shall be under the charge and superintendence of the Master of the Rolls, who may direct that any such copy shall be transferred to the Public Record Office, or to any public library or museum or historical or antiquarian society which may be willing to receive it, and if any such copy is transferred to any public library or museum or historical or antiquarian society, the governing body thereof shall thereafter have the custody thereof and shall be responsible for the proper preservation thereof.

PART III. —*cont.*

The Master of the Rolls may make rules for giving effect to this subsection.

Adaptation of references to tithe rentcharge.

37.—(1) Any enactment or instrument whereby the extent of any right or obligation is to be determined by reference to the amount for the time being payable in respect of tithe rentcharge shall, unless the context otherwise requires, have effect in relation to any period after the appointed day as if the amount so payable had been ninety-one pounds eleven shillings and twopence for every hundred pounds of tithe rentcharge, and proportionately greater or lesser amounts for tithe rentcharge of more or less than one hundred pounds.

(2) In the case of a testamentary instrument executed before the commencement of this Act, a disposition referring to tithe rentcharge shall be construed and have effect in relation to a rentcharge extinguished by this Act as if the reference had included a reference to the stock issued in respect thereof.

Power of Queen Anne's Bounty to make consequential adjustments.

38. For the purpose of making adjustments consequential upon the extinguishment of tithe rentcharge, Queen Anne's Bounty shall give effect to the provisions of Part II of the Third Schedule, and shall have the powers specified in the Eighth Schedule, to this Act.

General.

Powers for determination of questions in performance of functions under this Act.

39.—(1) The provisions of the Arbitration Acts, 1889 to 1934, with respect to—

(*a*) the administration of oaths and the taking of affirmations;

(*b*) the correction of mistakes and errors in awards;

(*c*) the summoning, attendance and examination of witnesses and the production of documents;

(*d*) the cost of proceedings; and

(*e*) the statement in the form of a special case for the decision of the court of any question of law arising in the course of the reference;

shall apply in respect of proceedings before the Commission or the Board for the purposes of this Act, and, except as regards costs and the statement of special cases, in respect of references to the Arrears Investigation Committee, and at any inquiry held by the

PART III. —*cont.*

Commission or the Board for the purposes of this Act, but save as aforesaid the said Acts shall not apply to or at any such proceedings, reference or inquiry.

(2) Before making a determination in relation to any matter which they are authorised by this Act to determine, the Commission or the Board, as the case may be, shall give to any person who satisfies them that he is interested in the land or in the compensation to be made in respect of the tithe rentcharge, as the case may be, to which the determination relates an opportunity of making representations, and any person who satisfies the Commission, or the Board, or the court, as the case may be, that he is so interested may apply for the statement in the form of a special case of any question of law arising in relation to the matter.

(3) Subject as aforesaid, a determination of the Commission or of the Board in relation to any matter which they are authorised by this Act to determine shall be binding and conclusive for all purposes.

(4) The Commission, the Board and the Arrears Investigation Committee shall cause proper records to be kept of determinations and directions made or given by them respectively, and any entry in any book or other document kept for the purposes of this subsection, or a copy thereof upon which is endorsed a certificate purporting to be signed by an officer of the Commission, or of the Board, or by a person authorised in that behalf by the Committee, as the case may be, stating that the copy is a true copy, shall in all legal proceedings be evidence of the entry and of the determination or direction referred to and of the regularity thereof.

Exercise by the Commission of certain powers conferred by the Tithe Acts. 10 & 11 Vict. c. 104. 23 & 24 Vict. c. 93.

40.—(1) The powers conferred by section three of the Tithe Act, 1847 (which relates to the correction of instruments of apportionment), and of section thirty-four of the Tithe Act, 1860 (which relates to the determination of the parish in respect of which a tithe rentcharge ought to have been charged where land has been made chargeable in more than one parish), shall be exercisable by the Commission either before or after the appointed day, and in relation to a tithe rentcharge or to land in respect of which any of the said powers is exercised by the Commission after the appointed day this Act shall have effect as if the correction or determination,

PART III. —*cont.*

as the case may be, had been made immediately before the appointed day.

(2) The powers conferred by section twenty-six of the Tithe Act, 1860 (which relates to the detachment of maps from instruments of apportionment), shall be exercisable by the Commission either before or after the appointed day.

Power to enter and inspect land.

41. Any person authorised in writing by the Commission or the Board for the purpose shall have a right, on production of his authority, to enter on and inspect at all reasonable times any land for the purpose of obtaining any information required by them for the discharge of their functions under this Act.

Service and proof of documents.

42.—(1) Any notice or other document required or authorised to be served under this Act may be served either—

(*a*) by delivering it to the person on whom it is to be served; or

(*b*) by leaving it at the usual or last known place of abode of that person; or

(*c*) by sending it in a prepaid registered letter addressed to that person at his usual or last known place of abode; or

(*d*) in the case of an incorporated company or body, by delivering it to the secretary or clerk of the company or body at its registered or principal office or sending it in a prepaid registered letter addressed to the secretary or clerk of the company or body at that office.

(2) In relation to any document issued by or under the authority of any Government department for the purposes of this Act, the Documentary Evidence Act, 1868, as amended by the Documentary Evidence Act, 1882, shall have effect as if the Commission and the Board were included in the first column of the Schedule to the first-mentioned Act, and any person authorised to act on behalf of the Commission or the Board, as the case may be, were mentioned in the second column of that Schedule, and the regulations referred to in those Acts included any such document as aforesaid.

31 & 32 Vict. c. 37.
45 & 46 Vict. c. 9.

PART III. —*cont.*

Inspection of, and evidence of entries in, annuities register and map.

43.—(1) An annuities register and map shall be open for inspection by any person during all usual office hours, and any person may require a copy of, or extract from, entries in an annuities register or map to be certified by an officer of the appropriate authority, and there shall be paid for any such certified copy or extract such reasonable fee as may be prescribed.

(2) A copy of, or extract from, entries in an annuities register or map, upon which is endorsed a certificate purporting to be signed by an officer of the appropriate authority stating that the copy is a true copy, shall in all legal proceedings be admissible in evidence as of equal validity with the register or map, without proof of the handwriting or official position of the person purporting to sign the certificate.

Treasury authorisation.

44. A consent, approval or direction, required to be given by the Treasury for the purposes of this Act may be given either generally for any class of case or for any particular transaction.

Commission's reports to Parliament.

45. The Commission shall cause a report of their proceedings to be laid before both Houses of Parliament at the expiration of seven years from the commencement of this Act, and thereafter at the expiration of each period of two years until the date on which all matters with respect to which they have jurisdiction under this Act have been settled, and also as soon as may be after that date.

Consequential amendment of 18 & 19 Geo. 5. No. 2.

46. In subsection (3) of section one of the Tithe (Administration of Trusts) Measure, 1928, there shall be substituted for the words "through a committee for "a collection area constituted under section ten of "the Tithe Act, 1925," the words "by Queen Anne's "Bounty."

Interpretation.

47.—(1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"agricultural land" means agricultural land as defined in section two of the Rating and Valuation (Apportionment) Act, 1928, and buildings (including dwelling-houses) occupied together with such land and used primarily in connection with agricultural operations thereon; 18 & 19 Geo. 5. c. 44.

PART III. —*cont.*

"annuity" means a redemption annuity charged by section three of this Act or a substituted annuity, and "substituted annuity" has the meaning assigned to it by section ten of this Act;

"annuities register" and "annuities map" mean respectively a register and a map sealed under section nine of this Act;

"appropriate authority" means, in relation to an annuity under the management of the Commission, the Commission, and, in relation to an annuity under the management of the Board, the Board;

"arrears" has the meaning assigned to it by section twenty of this Act;

"benefice" includes all rectories with cure of souls, vicarages, perpetual curacies, endowed public chapels and parochial chapelries, and chapelries or districts belonging or reputed to belong or annexed or reputed to be annexed to any church or chapel, and districts formed for ecclesiastical purposes by virtue of statutory authority, and includes benefices in the patronage of the Crown or of the Duchy of Cornwall;

"contingent rentcharge" means tithe rentcharge issuing out of lands exempted by virtue of section seventy-one of the Tithe Act, 1836, from the payment thereof whilst in the occupation of the owner of the lands or otherwise subject to special incidents;

6 & 7 Will. 4. c. 71.

"district" means the parish or other district treated as a separate district for the commutation of tithes under the Tithe Act, 1836;

"ecclesiastical corporation" has the meaning assigned to it by the Episcopal and Capitular Estates Act, 1851;

14 & 15 Vict. c. 104.

"ecclesiastical tithe rentcharge" means tithe rentcharge the fee simple in possession whereof was vested in Queen Anne's Bounty by the Tithe Act, 1925, or which became attached to a benefice or to an ecclesiastical corporation for an interest in fee simple in possession after the appointed day for the purposes of that Act, or which is at the commencement of this Act and

PART III. —*cont.*

immediately before the appointed day vested in fee simple in possession in the Ecclesiastical Commissioners;

"extraordinary tithe rentcharge" means a rentcharge payable under the Extraordinary Tithes Acts, 1886 and 1897;

"interest date" and "payment date" mean the first day of April and the first day of October;

"instrument of apportionment" means an instrument of apportionment made and confirmed, or an instrument of altered apportionment made, under the Tithe Acts, and includes a certificate of capital value sealed under the Extraordinary Tithes Acts, 1886 and 1897, and a map annexed to any such instrument or certificate or detached therefrom under section twenty-six of the Tithe Act, 1860;

"lay tithe rentcharge" means any tithe rentcharge other than ecclesiastical tithe rentcharge;

"prescribed" means prescribed by rules made by the Commission, or, in relation to annuities under the management of the Board, the Board;

"present value" means, in relation to a payment made or sum issued on any date, the value of that payment or sum at the first day of October, nineteen hundred and thirty-six, as determined by the Treasury on the basis of interest at three per cent. per annum;

"re-apportioned rentcharge" means a tithe rentcharge which has been re-apportioned by the authority for the time being exercising jurisdiction in that behalf under the Tithe Acts, or which has, before the first day of April, nineteen hundred and thirty-three, been re-apportioned, as between lands identified by numbers in an instrument of apportionment, by the owners of the rentcharge and of the lands and has been recovered on the basis of such re-apportionment;

"stock" means redemption stock;

"Tithe Acts" means the Tithe Acts, 1836 to 1925;

PART III. —*cont.*

"tithe rentcharge" means tithe rentcharge issuing out of lands and payable in pursuance of the Tithe Acts, and includes a rentcharge into which a corn rent was converted under those Acts, and also (except in such portions of this Act as do not have effect in relation to extraordinary tithe rentcharge) extraordinary tithe rentcharge, but does not include a rentcharge payable under the Tithe Act, 1860, in respect of the tithes on any gated or stinted pasture, nor a sum or rate payable for each head of cattle or stock turned on land subject to common rights or held or enjoyed in common.

(2) In this Act, unless the context otherwise requires, in relation to a re-apportioned rentcharge, references to a tithe rentcharge shall be construed as references to each of the rentcharges resulting from the re-apportionment, and references to the land out of which a tithe rentcharge issued shall be construed as references to the lands respectively on which those rentcharges were re-apportioned.

(3) References in this Act to the amount of a tithe rentcharge shall be construed as references to the apportioned or par amount thereof.

(4) In calculating for the purposes of this Act the amount of any stock, of any annuity, of any instalment of an annuity, or of any sum payable on account of tithe rentcharge, fractions of a penny less than a halfpenny shall be disregarded, and fractions of a penny amounting to a halfpenny or more shall be treated as a whole penny.

Short title, construction, extent and repeal.

48.—(1) This Act may be cited as the Tithe Act, 1936, and shall be construed with the Tithe Acts, 1836 to 1925, and those Acts and this Act may be cited together as the Tithe Acts, 1836 to 1936.

(2) This Act shall extend to England and Wales only.

(3) The Acts mentioned in the Ninth Schedule to this Act shall be repealed as from the appointed day to the extent specified in the third column of that Schedule, except as regards any tithe rentcharge not extinguished by this Act.

SCHEDULES.

FIRST SCHEDULE.

Section 2.

PART I.

DEDUCTIONS FROM GROSS ANNUAL VALUE OF A TITHE RENTCHARGE FOR DETERMINATION OF AMOUNT OF COMPENSATION.

For the purpose of determining the amount of stock to be issued for compensation in respect of the extinguishment of a tithe rentcharge, the following deductions shall be made from the gross annual value thereof, that is to say :—

1. In respect of the cost of collection and management, a sum equal to one twentieth of the gross annual value of the rentcharge.

2. In respect of land tax, a sum equal to the average of the amounts which would have been payable on account of that tax for the years ending on the twenty-fourth day of March, nineteen hundred and thirty-four, thirty-five and thirty-six (due regard being had to any exemption or abatement under section twelve of the Finance Act, 1898, as amended by any subsequent enactment), if the sum payable in respect of the rentcharge in each of those years had been equal to the gross annual value of the rentcharge: 61 & 62 Vict. c. 10.

Provided that no deduction shall be made under this paragraph in the case of a rentcharge if the land tax in respect thereof was redeemed before the twenty-sixth day of February, nineteen hundred and thirty-six.

3. In respect of rates, subject to the provisions of paragraphs 4 and 5 of this Part—

(*a*) in the case of a rentcharge vested for an interest in fee simple in possession in Queen Anne's Bounty by the Tithe Act, 1925, which was formerly attached to a benefice, a sum equal to one twenty-first part of the gross annual value of the rentcharge;

(*b*) in the case of a rentcharge vested for an interest in fee simple in possession in Queen Anne's Bounty by the Tithe Act, 1925, which was formerly attached

1ST SCH. —*cont.*

to an ecclesiastical corporation, a sum bearing the same proportion to the gross annual value of the rentcharge as the sum of sixteen pounds bears to the sum of one hundred and five pounds;

(*c*) in the case of any other rentcharge, a sum to be calculated in the following manner, that is to say, the Commission shall ascertain as regards each of the three years ending on the thirty-first day of March, nineteen hundred and thirty-four, thirty-five and thirty-six—

(i) the poundage rate at which general rates were levied;

(ii) the poundage rate at which any rates, in respect of which tithe rentcharge was rated on a proportion only of its rateable value, were levied; and

(iii) particulars of deductions from net annual value in arriving at rateable value;

and the Commission shall thereupon calculate the average annual rate of poundage at which the rentcharge was assessable to rates during those three years, any liability to pay on a proportion only of the rateable value and any deduction in arriving at the rateable value being treated as a corresponding reduction of poundage in respect of that rate, and the amount to be deducted under this paragraph shall be the sum which would have been levied as rates had such average annual rate of poundage been applied to the reduced rateable value of the rentcharge, and for the purposes of this sub-paragraph the expression "reduced rateable value" means, in relation to a rentcharge, a sum ascertained by deducting from nineteen-twentieths of the gross annual value thereof the following fraction of such nineteen-twentieths, that is to say, the ascertained average rate of poundage in shillings over that ascertained average rate plus twenty shillings.

4. In the case of a rentcharge created in lieu of any corn rent or like payment which was free from rates, or a rentcharge which was otherwise free from rates, no deduction shall be made in respect of rates, and, subject to the provisions of paragraph 5 of this Part, in a case in which the owner of a rentcharge was liable during the three years aforesaid to be charged only a proportion of any rate, the deduction in respect of rates shall be that proportion of the sum calculated in accordance with the provisions of the last foregoing paragraph.

5. In the case of a rentcharge which was subject to a lease, or was held in trust for persons entitled in undivided shares,

immediately before the appointed day, or which was vested for an interest less than a fee simple in possession in Queen Anne's Bounty by the Tithe Act, 1925, the deduction in respect of rates shall be such amount, calculated by reference to sub-paragraph (c) of paragraph 3 of this Part, as the Commission may determine to be just having regard to the circumstances.

6. In respect of losses in collection, of remissions, and of the benefit resulting in relation to security of income from the replacement of the rentcharge by stock, a sum equal to one-twentieth of the amount of the rentcharge.

PART II.

MODIFICATIONS TO BE MADE IN CERTAIN CASES IN DETERMINING AMOUNT OF COMPENSATION.

1. In the case of a tithe rentcharge the fee simple in possession whereof was vested in Queen Anne's Bounty by the Tithe Act, 1925, the amount of stock to be issued for compensation as ascertained apart from this provision shall be reduced by an amount equal to the value at the appointed day, as estimated by the Treasury, of the sums accumulated in respect of the rentcharge in the sinking fund established under that Act (including any sum carried to the sinking fund after the appointed day) or, if any payment into the sinking fund has been postponed under proviso (ii) to subsection (1) of section five of that Act, of the sums which would have been so accumulated if there had been no such postponement, due account being taken of any increased payment prescribed under that proviso.

2. In the case of a contingent tithe rentcharge, the amount of stock to be issued for compensation shall be an amount ascertained, so far as the special incidents to which the rentcharge was subject permit, in like manner as if the rentcharge had not been a contingent rentcharge, but reduced by such an amount as appears to the Commission to be just having regard to those incidents.

3. In the case of a tithe rentcharge created in lieu of a corn rent or like payment which was free from income tax, the amount of stock to be issued for compensation as ascertained apart from this provision shall be increased by such an amount as appears to the Commission to be just having regard to the fact that the rentcharge was so free.

Section 4.

SECOND SCHEDULE.

CONSTITUTION, PROCEDURE, STAFF AND EXPENSES OF THE COMMISSION.

1. The Treasury shall have power to remove a member of the Commission from his office if he has in their opinion become incapable or unfitted to perform his functions under this Act, and, in the event of any vacancy occurring among the commissioners for the time being by death, resignation or removal, the Treasury, after consultation with the Minister, may appoint a person to fill the vacancy.

2. If any commissioner becomes temporarily incapable to perform his functions under this Act, the Treasury, after consultation with the Minister, may appoint some other person to discharge his duties for any period not exceeding six months at one time, and the person so appointed shall, during that period, have the same powers as the commissioner in whose place he is appointed.

3. The Commission may act notwithstanding any vacancy in their number.

4. A member of the Commons House of Parliament shall be disqualified for being appointed or being a commissioner and for being appointed under paragraph 2 of this Schedule to discharge the duties of a commissioner.

5. The Commission shall have an official seal, which shall be officially and judicially noticed.

6. The functions of the Commission, and of the officers and servants of the Commission, shall be exercised on behalf of the Crown.

7. The Commission may hold such inquiries as appear to them to be necessary or desirable for the purpose of the proper discharge of their functions.

Before holding any such inquiry the Commission shall give such notice as appears to them best adapted for informing persons affected of the date on which and the place at which the inquiry will be held and at any such inquiry any person appearing to the person holding the inquiry to be affected may appear either in person or by counsel, solicitor or agent.

8. The Commission may sue and be sued, and may for all purposes be described, by the name of "the Tithe Redemption Commission."

9. The Commission may authorise, subject to such limitations or restrictions as they may determine, a committee

2ND SCH. —*cont.*

appointed by them, or any person appointed by them for the purpose, to exercise in the name and on behalf of the Commission any of the Commission's powers or to perform or discharge on their behalf any duty or liability of the Commission.

10. Subject to the foregoing provisions of this Schedule, the Commission shall have power to make rules regulating the procedure of the Commission and the procedure at any inquiry under this Schedule.

11. The Commission may appoint such secretaries and other officers, and such servants, as the Commission may, with the consent of the Treasury, determine.

12. There shall be paid to the commissioners, and to any person appointed under paragraph 2 of this Schedule to discharge the duties of a commissioner and to any such secretaries, officers and servants as aforesaid, such remuneration as, in the case of the commissioners and of any person appointed as aforesaid, the Treasury, or, in the case of any other person, the Commission with the approval of the Treasury, may determine.

THIRD SCHEDULE.

Sections 7, 38.

PART I.

PERSONS TO WHOM STOCK IS TO BE ISSUED.

Stock to be issued for compensation in respect of the extinguishment of a tithe rentcharge shall be issued in the following cases to the following persons, that is to say:—

1. In the case of a rentcharge which immediately before its extinguishment was vested in a person of full age absolutely entitled thereto for his own benefit free from incumbrances, the stock shall be issued to him or his personal representative or assigns.

2. In the case of a rentcharge which was then vested in Queen Anne's Bounty or attached to a benefice or to an ecclesiastical corporation, the stock shall be issued to Queen Anne's Bounty.

3. In the case of a rentcharge which was then vested in the Ecclesiastical Commissioners or in the Commissioners of Church Temporalities in Wales, the stock shall be issued to the Commissioners in whom the rentcharge was vested.

4. In the case of a rentcharge which was then vested in a University or College to which the Universities and College Estates Act, 1925, applies, the stock shall be issued at the option of the University or College either to the Minister or to trustees appointed by the Minister.

3RD SCH. —*cont.*

5. In the case of a rentcharge which was then so vested that the legal estate in fee simple therein could then have been sold and conveyed to the purchaser under the powers conferred by the Settled Land Act, 1925, or any additional powers conferred by a settlement, or by trustees for sale, or by a mortgagee or personal representative in the exercise of his paramount powers, in such manner as to overreach all equitable interests, and powers, and to extinguish any other legal estate subsisting therein, the stock shall be issued to the person to whom the purchase money arising on such a sale would have been payable.

15 & 16 Geo. 5. c. 18.

6. In any other case, and also in any such case as aforesaid if the Commission consider it expedient in order to avoid expense or delay or for any special reason, the stock shall be issued, according as the Commission may determine, either—

(*a*) to the proper officer of the Supreme Court or, in a case where the amount of the stock does not exceed five hundred pounds, of the county court, in accordance with rules of court, or

(*b*) to trustees appointed by the Commission.

PART II.

PROVISIONS AS TO STOCK TO BE ISSUED TO QUEEN ANNE'S BOUNTY.

1. Stock issued to Queen Anne's Bounty in respect of tithe rentcharges which immediately before their extinguishment were vested in Queen Anne's Bounty for an interest in fee simple in possession and held on account of a benefice or were attached to a benefice for such an interest, together with any securities representing sums carried or to be carried to the sinking fund in relation to any such rentcharges under section five of the Tithe Act, 1925, shall be held by Queen Anne's Bounty on their general corporate account, with the same powers of sale and reinvestment as if the stock or securities had been purchased by them out of moneys standing to the credit of that account, and no part of such stock or securities shall be appropriated to, or be at the individual risk of, any particular benefice.

2. Queen Anne's Bounty shall, subject to the provisions of paragraph 1 of the Eighth Schedule to this Act, appropriate to each benefice concerned a sum of money equal to the aggregate of—

(*a*) the amount of the stock issued to Queen Anne's Bounty in respect of such of the rentcharges aforesaid as were held on account of or attached to that benefice; and

(*b*) the value, as estimated by Queen Anne's Bounty, of such of the securities aforesaid as are held on account of that benefice.

3RD SCH. —*cont.*

3. The sum appropriated to a benefice under the provisions of the last foregoing paragraph, together with any securities representing investments of sums received for redemption or merger which are held on account of that benefice under the proviso to subsection (2) of section six of the Tithe Act, 1925, shall be applied and disposed of by Queen Anne's Bounty as money or securities in their hands appropriated for the augmentation of the benefice should by law and under the rules of Queen Anne's Bounty be applied and disposed of.

4.—(1) Where any such rentcharge as aforesaid was immediately before its extinguishment charged with an annual money payment, the charge shall pass to the sum appropriated as aforesaid to the benefice:

Provided that, where any such charge is vested in the holder of any ecclesiastical office, Queen Anne's Bounty shall have power by Order to abate it either permanently or for such term as they may direct, if in their discretion they are satisfied that such abatement is desirable.

(2) Queen Anne's Bounty shall have the like powers to abate any charge, being a charge so vested as aforesaid, on the general revenues of a benefice in cases in which the general revenues included income derived from tithe rentcharge extinguished by this Act.

FOURTH SCHEDULE.

Section 14.

CERTIFICATION OF ANNUAL VALUE OF LAND IN AGRICULTURAL HOLDING.

1. In this Schedule the expression "charged land" means all land comprised in an agricultural holding exclusive of any part thereof in respect of which no annuity is charged.

2. If the owner of any charged land makes before the first day of March in any year to the surveyor of taxes for the parish in which the land is assessed or situate an application in the prescribed form for a certificate of the annual value of the charged land for the period of twelve months ending on the fifth day of April in that year, the surveyor shall—

(*a*) if the charged land is land assessed for income tax purposes under Schedule B by reference to annual value for that period apart from other land, furnish to the owner and, if the annuity or annuities is or are under the management of the Commission, to the Commission, a statement in writing of the annual value as ascertained for the purposes of assessment;

4TH SCH. —*cont.*

(*b*) if the charged land is so assessed for that period together with other land, apportion the annual value in the assessment between the charged land and the other land and furnish as aforesaid a statement in writing of the annual value as ascertained for the purposes of the assessment and of the apportioned amounts;

(*c*) if the charged land is not so assessed for that period, estimate what, if it had been so assessed for that period apart from other land, would have been the annual value as ascertained for the purposes of the assessment and furnish as aforesaid a statement in writing of his estimate.

3. The annual value of charged land for the period in respect of which an application is made as aforesaid shall be taken to be the amount specified in a statement furnished under sub-paragraph (*a*) or (*c*) of the last foregoing paragraph or the amount specified as apportioned to the charged land in a statement furnished under sub-paragraph (*b*) thereof, as the case may be:

Provided that, if the owner or, in a case where the annuity or annuities is or are under the management of the Commission, the Commission, is or are dissatisfied with the correctness of a statement furnished by the surveyor of annual value as ascertained for the purposes of an assessment, or with an apportionment or estimate made by the surveyor, the owner, or the Commission, as the case may be, may within one month from the date on which the statement of the surveyor is furnished to him or them, appeal to the general commissioners of income tax for the division in which the charged land is assessed or situate, and the said annual value shall be taken to be such amount as, in the case of a statement furnished under sub-paragraph (*a*), may be found by those commissioners to be the value which ought to have been specified therein, or, in the case of a statement furnished under sub-paragraph (*b*) or (*c*), may be determined by those commissioners, after due notice to and hearing the parties or their agents and the surveyor if any of them wishes to be heard.

4. Immediately after the expiration of the said period of one month, or, if an appeal is made, after the said annual value has been found or determined by the general commissioners, the surveyor or the general commissioners, as the case may be, shall issue to the owner by whom the application was made a certificate specifying the annual value which is by virtue of the last foregoing paragraph to be taken as the annual value of the charged land for the period to which the application relates.

FIFTH SCHEDULE.

Section 25

ISSUE AND DISTRIBUTION OF SUMS BY WAY OF CONTRIBUTION IN RESPECT OF DIMINUTION OF INCOME OF RATING AUTHORITIES.

Amounts and mode of distribution between rating authorities.

1. Subject to the provisions of paragraph (*e*) of subsection (4) of section twenty-five of this Act and of this Schedule, the Treasury shall issue from the Redemption Annuities Account to the Minister of Health the following sums in respect of the following periods, that is to say:—

(*a*) in respect of the period of twelve months beginning on the first day of October, nineteen hundred and thirty-six, a sum (in this paragraph referred to as the "standard grant") equal to ninety-two hundredths of the aggregate, as ascertained and certified by the Minister of Health, of the diminution of rate income of all rating authorities in England and Wales;

(*b*) in respect of each subsequent period of twelve months, a sum less than the sum to be issued in respect of the last preceding period under the provisions of the last foregoing sub-paragraph or of this sub-paragraph, as the case may be, by an amount equal to a fraction of the standard grant ascertained in accordance with the provisions of paragraph 2 of this Schedule;

(*c*) in respect of the period of twelve months beginning on the first day of October, nineteen hundred and thirty-six, a further sum equal to eight-hundredths of the aggregate aforesaid, and a like further sum in respect of the next subsequent period of twelve months;

(*d*) in respect of the period of six months beginning on the first day of April, nineteen hundred and thirty-six, such amount as may be estimated by the Minister of Health to represent the loss of income sustained by all rating authorities arising from the operation of subsection (1) or (2) of section twenty-three of this Act.

2.—(1) The fraction referred to in sub-paragraph (*b*) of the foregoing paragraph shall, if the ninety-two hundredths certified under sub-paragraph (*a*) thereof is the sum of eight hundred and sixty-five thousand pounds, be one and a half hundredths.

(2) If the said ninety-two hundredths is more or less than the said sum, the fraction referred to in sub-paragraph (*b*) of the foregoing paragraph shall be such fraction as the

5TH SCH. —*cont.*

Minister of Health may from time to time determine, so, however, that the fraction shall be calculated so as to secure that the issues made under the said sub-paragraph (*b*) amount in the aggregate to not less, and are made within a period not longer, than if sub-paragraph (1) of this paragraph had had effect.

3. Subject to the provisions of this Schedule, the sums to be issued thereunder in respect of any period shall be distributed amongst rating authorities in accordance with directions to be given by the Minister of Health, after consultation with such associations of local authorities as appear to him to be concerned, and with any local authority with whom consultation appears to him to be desirable.

4. The directions given by the Minister of Health under the last foregoing paragraph may provide that any sum which would otherwise have been payable under the directions to a rating authority in respect of any period shall not be paid—

(*a*) in the case of a period after the thirtieth day of September, nineteen hundred and thirty-six, if the sum which would have been payable is less than ten pounds or is less than one-half of one-hundredth of the gross rate income of the authority for the financial year next before that in which that period began;

(*b*) in the case of the period of six months beginning on the first day of April, nineteen hundred and thirty-six, if the diminution of rate income of the authority was less than ten pounds or less than one-half of one-hundredth of the gross rate income of the authority for the standard year.

5. The Minister of Health may direct that there shall be applicable, in such manner as he may determine, towards making payments to rating authorities appearing to him, in view of special circumstances arising from the operation of this Act, to be in need of assistance—

(*a*) any sums which would otherwise be payable to a rating authority in respect of any period but which are not so payable by virtue of a direction given under the last foregoing paragraph; and

(*b*) if the said ninety-two hundredths is less than the sum of eight hundred and sixty-five thousand pounds, any sums by which the issues that would have been made under paragraph 1 of this Schedule if sub-paragraph (1) of paragraph 2 thereof had had effect exceed the issues made under paragraph 1 thereof.

6.—(1) The Minister of Health may request the Treasury to deduct from any issue which but for this provision they would have made in respect of any period an amount equal to any sums

5TH SCH. —*cont.*

which might have been applied in respect of that period under sub-paragraph (*a*) of the last foregoing paragraph but which he determines ought not to be so applied, and the Treasury shall give effect to any such request and shall on the request of the Minister of Health issue an amount equal to the whole or any part of any deductions made under this sub-paragraph and not theretofore issued as an addition to any issue to be made in respect of any subsequent period.

(2) The Treasury shall on the request of the Minister of Health issue an amount equal to any sums which he determines ought to be applied in respect of any period under sub-paragraph (*b*) of the last foregoing paragraph as an addition to the issue to be made in respect of that period.

Application by rating authorities of sums distributed.

7. The Minister of Health shall give directions for securing that the sums payable to a rating authority for a rural rating area on a distribution under paragraph 3 of this Schedule shall be credited, as to such part thereof as may be fixed by the directions, in aid of the general rate for such period as may be fixed by the directions, and, as to the balance thereof, in aid of the special rates for such period as aforesaid levied in the several parts of the area in which special rates assessed on tithe rentcharge were levied in the standard year, in proportion to the amount of special rates assessed on tithe rentcharge issuing out of land in those parts respectively and collected in respect of the standard year:

Provided that—

(*a*) the Minister of Health may, if satisfied by the authority to whom any such sum is payable that the whole or a greater part thereof than is fixed by the directions ought to be credited in aid of the general rate, authorise them so to credit the whole or such part thereof as appears to him to be proper in the circumstances; and

(*b*) a rating authority shall have power in their discretion to credit the balance of any such sum which is to be credited in aid of special rates otherwise than in such proportion as aforesaid.

8. Sums payable to a rating authority for an area other than a rural rating area on a distribution under paragraph 3 of this Schedule shall be credited in aid of the general rate:

Provided that, in the case of an area which was divided for rating purposes in the standard year, the said sums shall be credited in aid of so much of the general rate as is levied in each specially rated area in such proportions as appear to the Minister of Health to be proper having regard to the diminution of rate income in

5TH SCH. —*cont.*

those areas respectively and to any representations made to the Minister of Health by the authority.

9. The sum to be credited in aid of any rate under this Schedule shall be taken into account for the purpose of ascertaining the proceeds of that rate, for whatever purpose such ascertainment is required.

General.

10. For the purpose of enabling the Minister of Health to make any estimate for the purposes of this Schedule, rating authorities shall comply with any directions given by him as to entries in rate books or other documents, returns or records to be made or kept by them.

11. In this Schedule the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"diminution of rate income" means, in relation to any rating authority, an amount equal to the aggregate as estimated by the Minister of Health of the sums realised by the collection by the authority of rates assessed on tithe rentcharge in respect of the standard year;

"gross rate income" means such income as calculated in accordance with rules made under section nine of the Rating and Valuation Act, 1925;

15 & 16 Geo. 5. c. 90.

"rating authority" means a rating authority within the meaning of the Rating and Valuation (Apportionment) Act, 1928;

"standard year" means the financial year beginning on the first day of April, nineteen hundred and thirty-five.

Section 30.

SIXTH SCHEDULE.

METHOD OF ASCERTAINMENT OF COMPENSATION FOR REDEMPTION OF CORN RENTS, &C.

The compensation for the redemption of a corn rent, rentcharge or money payment to which section thirty of this Act applies (in this Schedule referred to as a "rent") shall be such sum as, in the opinion of the Minister, is sufficient, after payment of the cost of investment, to produce, when invested in Government securities, a permanent annuity equal to the net annual value of the rent as hereinafter defined.

6TH SCH. —*cont.*

The net annual value of a rent shall be determined by the Minister as follows:—

1. The value of the rent as expressed in the Act or award by which it was created or in any instrument by which it has been apportioned after the coming into operation of that Act or award (hereinafter referred to as the "award value") shall, unless the award value is a fixed amount not subject to variation, be increased or reduced to such sum as, in the opinion of the Minister, would have been the award value if that value had been based on the average price, as determined by the Minister, for the twenty-five years immediately before the date of the application for redemption, of the commodity or commodities by reference to the price of which the award value was subject to variation.

2. From the award value as so fixed, increased or reduced, as the case may be, there shall be deducted a sum equal to one-twentieth of that value in respect of the cost of collection and management, and a sum equal to the average amount per annum, if any, which was paid or payable by the owner of the rent in respect of rates and land tax during the three years immediately before the last mentioned date or, in a case where the award value is increased or reduced, would have been so paid or payable if the annual collectable value of the rent during those years had been equal to the award value as increased or reduced:

   Provided that no deduction in respect of cost of collection and management shall be made in a case in which the consideration money for the redemption is to be discharged by an annuity.

3. The net sum remaining after the said deductions have been made shall be deemed to be the net annual value of the rent for the purposes of this Schedule.

Section 31.

SEVENTH SCHEDULE.

LIABILITIES TO REPAIR CHANCELS, &c.

PART I.

APPORTIONMENT OF LIABILITY.

1. The Commission shall ascertain in relation to every chancel or other ecclesiastical building for the repair of which liability attached to the ownership of tithe rentcharge agreed or awarded on the original commutation of tithes under the Tithe Acts—

(*a*) the rentcharges in respect of which such liability attached and the aggregate amount of those rentcharges;

(*b*) which, if any, of those rentcharges was or were redeemed under the Tithe Acts or ceased before the appointed day to be subject to such liability, and the amount, or the aggregate amount, as the case may be, of any such rentcharges; and

(*c*) the identity and the aggregate amount (in this Part referred to as "the apportionable amount of rentcharge liability") of the residue of those rentcharges.

2. Where the Commission ascertain, in relation to any chancel or building, that the residue aforesaid comprises two or more rentcharges, they shall ascertain the amount of each of those rentcharges which—

(*a*) was a rentcharge in respect of which stock is to be issued under this Act and which was not so vested as to fall within the next succeeding sub-paragraph;

(*b*) was a rentcharge in respect of which stock is to be issued under this Act and which was vested immediately before the appointed day for an interest in fee simple in possession in any of the corporations or bodies mentioned in the proviso to subsection (2) of section thirty-one of this Act;

(*c*) was so vested between the twenty-sixth day of February, nineteen hundred and thirty-six, and the appointed day as to render the provisions of section twenty-one of this Act applicable thereto; or

(*d*) was merged or extinguished under the Tithe Acts in land to which the provisions of section one of the Tithe Act, 1839, apply;

and shall ascertain, as respects each of those rentcharges, the proportion (in this Part referred to in relation to that rentcharge

as "the appropriate proportion") which the amount thereof bears to the apportionable amount of rentcharge liability. 7TH SCH. —*cont.*

3. Where the Commission ascertain, in relation to any chancel or building, that the residue aforesaid comprises two or more rentcharges, then—

(*a*) the part of the stock to be received by the Diocesan Authority in respect of any of those rentcharges shall be calculated on the basis of the substitution in subsection (2) of section thirty-one of this Act for the reference to the sum required for repairs of a reference to the appropriate proportion of that sum; and

(*b*) any such liability to repair related to any of those rentcharges as is mentioned in the proviso to subsection (2) of section thirty-one of this Act, or in subsection (3) or (4) of that section, shall be limited to the appropriate proportion of the cost of putting the chancel or building in proper repair.

4. References in the Chancel Repairs Act, 1932, to the cost of putting a chancel in repair shall, in relation to a liability limited under this Schedule to a proportion of such cost, be construed as references to that proportion of such cost. 22 & 23 Geo. 5. c. 20.

5. Nothing in this Act shall prejudice the right of any person against whom proceedings are taken to enforce any such liability to repair related to any rentcharge as is mentioned in the proviso to subsection (2) of section thirty-one of this Act, or in subsection (3) or (4) of that section, to put in issue the question whether liability to repair attached to that rentcharge on the original commutation of tithes under the Tithe Acts or continued thereafter.

PART II.

PROCEDURE AS TO RECEIPT OF STOCK BY DIOCESAN AUTHORITY, &C.

1. As soon as may be after particulars of a tithe rentcharge have been transmitted to the Commission under section five of this Act or they have ascertained particulars of a tithe rentcharge, if it appears to them that it was a rentcharge in respect of which stock is to be issued under this Act and that the Diocesan Authority are entitled to receive a part of that stock, they shall give notice in writing to Queen Anne's Bounty of the name and address of the person by whom the particulars were submitted, or of the person appearing to them to be entitled for the time being to the interest on the stock to be issued in respect of the rentcharge, as the case may be.

7TH SCH. —*cont.*

2. Within two months from the service of the Commission's notice, the Diocesan Authority shall serve on the person therein named notice in writing specifying the amount claimed by them to represent the sum required for repairs, and in default of their so doing within that period, or within such extended period as the Commission may in special circumstances allow on application being made to them in that behalf, the right of the Diocesan Authority to receive a part of the stock to be issued in respect of the rentcharge shall be forfeited.

3. In the case of a chancel or building in England, other than Monmouthshire, the amount to be specified as aforesaid shall be the amount for which the liability to repair could have been compounded under section fifty-two of the Measure if the rentcharge had not been extinguished, and the Diocesan Authority shall cause that amount to be determined in accordance, so far as circumstances permit, with subsections (2) and (3) of that section.

4. Where a notice has been served as aforesaid by the Diocesan Authority, any person interested in the stock to be issued in respect of the rentcharge may, by notice in writing served on the Authority within twenty-eight days from the service of the Authority's notice, require the question whether the sum specified therein is more than such as is reasonably sufficient to be referred to the arbitration of a person to be determined by agreement between the parties or, in case of difference, by the Commission, and the sum required for repairs shall be taken to be either the sum specified in the Authority's notice or, where arbitration has been duly required, such sum as may be fixed in the arbitration proceedings.

5. Stock issued to the Diocesan Authority by virtue of the provisions of section thirty-one of this Act shall be held and disposed of for the purposes and in the manner for and in which an investment of a sum paid in compounding a liability for repairs is to be held and disposed of under the Measure.

PART III.

MODIFICATIONS AS TO WALES AND MONMOUTHSHIRE.

1. For references to the Diocesan Authority or to Queen Anne's Bounty there shall be substituted references to the Representative Body incorporated under section thirteen of the Welsh Church Act, 1914.

4 & 5 Geo. 5. c. 91.

2. Paragraph 5 of Part II of this Schedule shall not apply to stock issued to the Representative Body, but such stock shall be held and disposed of according to the directions of the Governing Body of the Church in Wales.

EIGHTH SCHEDULE.

Section 38.

POWERS OF QUEEN ANNE'S BOUNTY.

1. Power to make to persons entitled on the appointed day to receive the emoluments of benefices payments sufficient to make good any decrease occasioned by the provisions of this Act of their receipts in respect of the emoluments to which they were respectively then entitled, so long as they respectively remain entitled to receive those emoluments or any part thereof, and for that purpose to withhold from the appropriations to be made to benefices under Part II of the Third Schedule to this Act such amounts as, together with the amounts to be issued to Queen Anne's Bounty under section twenty-five of this Act or such part thereof as Queen Anne's Bounty may think fit to apply for that purpose, may be required as one common fund for making such payments.

2. Power to make to persons entitled on the appointed day to receive the emoluments, or to receive emoluments as members, of ecclesiastical corporations payments sufficient to make good any such decrease as aforesaid, and, for the purpose of having available in relation to each corporation such amounts, calculated by reference to the value of the interests of those persons in those emoluments, as may be required for making such payments, to apply—

(*a*) such part of the amount or amounts to be issued to Queen Anne's Bounty under paragraph (*g*) of subsection (4) of section twenty-five of this Act as they estimate to have been so issued in respect of tithe rentcharges held by them on account of the corporation; and

(*b*) so much as may be necessary of the stock issued to Queen Anne's Bounty under paragraph 2 of Part I of the Third Schedule to this Act and held by them in trust for the corporation absolutely.

3. Power, in the case of any tithe rentcharge vested for an interest in fee simple in possession in Queen Anne's Bounty by the Tithe Act, 1925, which was formerly attached to an ecclesiastical corporation, to hold and dispose of any securities representing sums carried or to be carried to the sinking fund in relation to the rentcharge under section five of that Act, together with any securities representing investments of sums received for redemption or merger which are held on account of that corporation under the proviso to subsection (2) of section six of that Act, for the like purposes as if the securities had been stock issued

8TH SCH. —*cont.*

to Queen Anne's Bounty under paragraph 2 of Part I of the Third Schedule to this Act in respect of the extinguishment of the rentcharge.

4. Power to provide on such terms as Queen Anne's Bounty think fit for the winding up—

(*a*) of committees constituted under subsection (2) of section ten of the Tithe Act, 1925, and of the accounts of such committees; and

(*b*) of the accounts of incumbents appointed under subsection (1) of the said section ten to act as agents of Queen Anne's Bounty for the collection of rentcharges.

5. Power to provide on such terms as Queen Anne's Bounty think fit for the recoupment out of the emoluments of the benefices concerned of advances made by Queen Anne's Bounty under paragraph 6 of the First Schedule to the Tithe Act, 1925, for the purpose of meeting expenses of collection of rentcharges.

6. Power to provide on such terms as Queen Anne's Bounty think fit for the making out of the revenues of benefices of such deductions as are specified in subsection (2) of section three of the Tithe (Administration of Trusts) Measure, 1928, and of any other deductions which Queen Anne's Bounty would have had power to make out of such revenues, so far as derived from tithe rentcharge, if this Act had not passed.

7. Power to provide on such terms as Queen Anne's Bounty think fit for the adjustment of accounts as between Queen Anne's Bounty on the one hand, and incumbents of benefices and ecclesiastical corporations on the other hand, in respect of—

(*a*) deficiencies in arrears received by Queen Anne's Bounty; or

(*b*) deficiencies arising by reason of any postponement, under proviso (ii) to subsection (1) of section five of the Tithe Act, 1925, of payments into a sinking fund established under that Act in respect of a tithe rentcharge vested in Queen Anne's Bounty.

8. Power at any time, and during any incumbency of the benefice concerned, to extend within the limits prescribed by law the term of repayment of any loan advanced by Queen Anne's Bounty for the purposes of—

8 & 9 Geo. 5 c. 42.

(*a*) the Loans (Incumbents of Benefices) Amendment Act, 1918, and the Acts to be construed therewith; or

(*b*) the Ecclesiastical Dilapidations Measures, 1923 to 1929;

where the revenues of the benefice charged with the loan were immediately before the appointed day derived wholly or in part from tithe rentcharge.

NINTH SCHEDULE.

Section 48.

ENACTMENTS REPEALED.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
6 & 7 Will. 4. c. 71.	The Tithe Act, 1836.	Sections fifty-seven, sixty-two, sixty-nine, seventy-seven, seventy-eight, eighty and eighty-six.
7 Will. 4 & 1 Vict. c. 69.	The Tithe Act, 1837.	The whole Act so far as unrepealed.
2 & 3 Vict. c. 62.	The Tithe Act, 1839.	Sections fourteen, sixteen, seventeen, twenty-one and twenty-eight.
3 & 4 Vict. c. 15.	The Tithe Act, 1840.	Sections seventeen, twenty and twenty-three.
5 & 6 Vict. c. 54.	The Tithe Act, 1842.	Sections three, six, seven and eight.
14 & 15 Vict. c. 25.	The Landlord and Tenant Act, 1851.	Section four.
14 & 15 Vict. c. 50.	An Act to amend an Act of the Third and Fourth Years of King William the Fourth in respect of the Assessment of Tithe and Tithe Rentcharges for certain Rates.	In section one, the words "tithe rentcharges".
14 & 15 Vict. c. 104.	The Episcopal and Capitular Estates Act, 1851.	In section eleven, the words "and tithe rentcharges".
17 & 18 Vict. c. 116.	The Episcopal and Capitular Estates Act, 1854.	In section eight, the words "or tithe rentcharges" where they secondly occur.
23 & 24 Vict. c. 93.	The Tithe Act, 1860.	Sections one, two, four to nine, thirty-one, forty-two and forty-three. The Schedule.
32 & 33 Vict. c. 67.	The Valuation (Metropolis) Act, 1869.	In section four, in the definition of "gross value", the words "and tithe commutation rentcharge, if any".
45 & 46 Vict. c. 37.	The Corn Returns Act, 1882.	Section ten.
49 & 50 Vict. c. 54.	The Extraordinary Tithe Redemption Act, 1886.	The whole Act so far as unrepealed.

9TH SCH. —*cont.*

Session and Chapter.	Title or Short Title.	Extent of Repeal.
60 & 61 Vict. c. 23.	The Extraordinary Tithe Act, 1897.	The whole Act.
10 Edw. 7 & 1 Geo. 5. c. 24.	The Licensing (Consolidation) Act, 1910.	In section thirty-nine, in subsection (2), the words "and "tithe commutation rent-"charge (if any)".
8 & 9 Geo. 5. c. 54.	The Tithe Act, 1918.	Section ten. The First Schedule so far as unrepealed.
11 & 12 Geo. 5. c. 35.	The Corn Sales Act, 1921.	In section two, in subsection (3), the words "and in section ten "(which relates to the appli-"cation of the septennial "average to the Tithe Com-"mutation Acts)".
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	In section twelve, in subsection (1) (*b*), the words "and tithe "commutation rentcharge, if "any".
15 & 16 Geo. 5. c. 20.	The Law of Property Act, 1925.	In section one, in subsection (2) (*d*), the words "tithe rentcharge". In section one hundred and ninety-one, in subsection (12), the words "tithe rentcharge or". In section two hundred and one, in subsection (1), the words "tithe and".
15 & 16 Geo. 5. c. 21.	The Land Registration Act, 1925.	In section seventy, in subsection (1) (*e*), the words "tithe rentcharge".
15 & 16 Geo. 5. c. 87.	The Tithe Act, 1925.	In section one, subsection (1). Section two. In section four, subsections (1), (2), (4) and (5). Sections six, nine and eleven. In section twelve, paragraphs (*a*) and (*c*). In section thirteen, subsections (2) and (4). Section seventeen. In section twenty, subsections (3) and (4).
15 & 16 Geo. 5. c. 90.	The Rating and Valuation Act, 1925.	In section three, in subsection (2), the words "or tithe rentcharge" and the words "tithe rentcharge" where the last-mentioned words secondly occur.

9TH SCH. —*cont.*

Session and Chapter.	Title or Short Title.	Extent of Repeal.
15 & 16 Geo. 5. c. 90—*cont.*	The Rating and Valuation Act, 1925—*cont.*	In section twenty-two, in subsection (1) (*b*), the words "and tithe rentcharge, if any". In section sixty-eight, in subsection (1), in the definition of "gross value", the words "and tithe rentcharge, if any", and subsection (2).
19 & 20 Geo. 5. c. 17.	The Local Government Act, 1929.	In the Third Schedule, in paragraph 2, the words "any tithe rentcharge or", where they first occur, and the words "tithe rentcharge or", where they secondly and thirdly occur.
20 & 21 Geo. 5. c. 24.	The Railways (Valuation for Rating) Act, 1930.	In section four, in subsection (1) (*b*) and subsection (3) (ii), the words "and tithe rentcharge (if any)".

CHAPTER 44.

An Act to amend the law with respect to aviation and matters connected therewith.

[31st July 1936.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I.

PROVISIONS FOR THE DEVELOPMENT, REGULATION AND CONTROL OF CIVIL AVIATION.

Agreements for subsidising air transport.

1.—(1) The Secretary of State may, with the approval of the Treasury, agree to pay subsidies to any persons and to furnish facilities for their aircraft, in consideration of undertakings entered into by those