



Finance Act 1962

1962 CHAPTER 44

PART V

MISCELLANEOUS

32 Compulsory redemption of tithe annuities

- (1) Where, under the Tithe Acts, 1936 and 1951, one or more annuities is or are charged in respect of any land and, after the first day of October, nineteen hundred and sixty-two, an estate or interest in the whole or a part of the land is, for a consideration in money or money's worth, disposed of or created in such a manner as to bring about a change in the person who is the owner of the land or that part thereof, any annuity which is or thereafter becomes charged under those Acts wholly in respect of land to which the change of ownership extends shall be redeemable compulsorily.
- (2) Subsection (1) above shall be construed as one with the Tithe Acts, 1936 and 1951, and shall be without prejudice to any other power of compulsory redemption under those Acts.