

Tithe Act 1925

1925 CHAPTER 87 15 and 16 Geo 5

An Act to amend the law relating to tithe rentcharge and other rentcharges, rents and payments in lieu of tithe, and the payment of rates thereon; and for other matters connected therewith. [22nd December 1925]

Modifications etc. (not altering text)

- C1 Functions of Queen Anne's Bounty now exercisable by Church Commissioners: Church Commissioners Measure 1947 (No. 2), ss. 2, 18(2)
- C2 Words of enactment omitted under authority of Statute Law Revision Act 1948 (c. 62), s. 3

PART I

1 ^{F1}.....

Textual Amendments

F1 S. 1 repealed by Statute Law (Repeals) Act 1975 (c. 10), s. 1, Sch. Pt. XIII

2 ^{F2}.....

Textual Amendments

F2 Ss.2, 4, 6, 9, 11–13, 17, 20(3)(4) repealed by Tithe Act 1936 (c. 43), s. 48(3), **Sch. 9** and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

PART II

ECCLESIASTICAL TITHE RENTCHARGE

[^{F3}3 Transfer to Queen Anne's Bounty of tithe rentcharge attached to benefices.

- (1) Any tithe rentcharge which immediately before the appointed day is attached to a benefice shall on that day be transferred to, and by virtue of this Act become vested in, Queen Anne's Bounty for all the interest therein so attached, subject to any charge or liability affecting that interest, but without prejudice to the powers of the person in whom the tithe rentcharge was vested to recover and enforce the recovery of any arrears payable before the appointed day.
- (2) Any tithe rentcharge so vested in Queen Anne's Bounty shall while so vested be held in trust for the incumbent of the benefice to which it was previously attached, or other the person for the time being entitled to receive the emoluments of the benefice.]

Textual Amendments

F3 S. 3 repealed (provinces of Canterbury and York) by Endowments and Glebe Measure 1976 (No. 4, SIF 21:8), arts. 47(4), 48, **Sch. 8**

4 ^{F4}.....

Textual Amendments

F4 Ss.2, 4, 6, 9, 11–13, 17, 20(3)(4) repealed by Tithe Act 1936 (c. 43), s. 48(3), **Sch. 9** and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

5 Application of sums received by Queen Anne's Bounty.

- (1) Out of the annual sums received in respect of every one hundred pounds of tithe rentcharge so vested in them, Queen Anne's Bounty shall in each year, subject to the provisions hereinafter contained,—
 - (a) carry four pounds and ten shillings subject to any deduction on account of remission of tithe rentcharge to the sinking fund; and
 - (b) pay the sum of five pounds to the Commissioners of Inland Revenue to be applied by them towards the payment of the sums hereinafter directed to be paid by them on account of rates;

and after deducting the amount of any land tax or other charge to which the tithe rentcharge may be subject, and the sums due on account of the cost of collection, and other outgoings properly attributable to the tithe rentcharge, shall pay the balance to the incumbent of the benefice on account of which the tithe rentcharge is held or other the person for the time being entitled to receive the emoluments of the benefice: Provided that—

(i) where any such tithe rentcharge is a tithe rentcharge created in lieu of any corn rent or like payment which was free from rates, or a tithe rentcharge which is otherwise free from rates under any local Act, no such payment to

the Commissioners of Inland Revenue as aforesaid shall be made in respect thereof; and

- the incumbent of any benefice who was immediately before the expiration (ii) of the Ecclesiastical Tithe ^{MI}Rentcharge (Rates) Act, 1920, by virtue of that Act entitled to total exemption from the payment of rates on the tithe rentcharge attached to the benefice may, by notice in writing given to Queen Anne's Bounty before the expiration of three months from the appointed day, require payments into the sinking fund on account of that tithe rentcharge to be postponed; and where such a notice is given, then, for a period of five vears after the appointed day, or until a vacancy occurs in the incumbency, whichever is the shorter period, no payments in respect of that tithe rentcharge shall be carried to the sinking fund; and after that period payments into the sinking fund in respect thereof shall be increased to such amount as may be prescribed by regulations made by Queen Anne's Bounty so framed as to provide that the accumulations in the sinking fund at the expiration of the accumulation period hereinafter mentioned shall be equal to the amount which would have been accumulated if there had been no such postponement.
- (2) A certificate from a rating authority that an incumbent has obtained total exemption from rates under the Ecclesiastical Tithe ^{M2}Rentcharge (Rates) Act, 1920, shall, for the purposes of the last preceding proviso, be sufficient evidence that the incumbent was entitled to such an exemption.

Modifications etc. (not altering text)

C3 S. 5 repealed (prosp.) by Corn Rents Act 1963 (c. 14), s. 3(4), Sch.

Marginal Citations

- M1 1920 c. 22.
- M2 1920 c. 22.
- 6

F5

Textual Amendments

F5 Ss.2, 4, 6, 9, 11–13, 17, 20(3)(4) repealed by Tithe Act 1936 (c. 43), s. 48(3), **Sch. 9** and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

7 ^{F6}.....

Textual Amendments

F6 S. 7 repealed by Local Government Act 1929 (c. 17), Sch. 12 Pt. VI and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

8 **Provisions as to income tax and land tax.**

(1) The vesting in Queen Anne's Bounty by virtue of this Part of this Act of any tithe rentcharge shall not, nor shall the postponement under this Act of any payments into the sinking fund or any consequential increase of such payments, affect the amount on which the incumbent of the benefice on account of which the tithe rentcharge is held or other the person for the time being entitled to receive the emoluments of the benefice is liable to pay income tax in respect of tithe rentcharge, but the amount of income tax payable in respect of the tithe rentcharge shall be paid by Queen Anne's Bounty and by them deducted from the sum payable to the incumbent, and the deducting of such amount shall be deemed to be a payment by the incumbent of the tax payable in respect of the sums paid to him by Queen Anne's Bounty under section five of this Act.

Textual Amendments

F7 S. 8(2) repealed by Finance Act 1963 (c. 25), Sch. 14 Pt. VI

Modifications etc. (not altering text)

- C4 S. 8(1) repealed (prosp.) by Corn Rents Act 1963 (c. 14), s. 3(4), Sch.
- 9 ^{F8}.....

Textual Amendments

F8 Ss.2, 4, 6, 9, 11–13, 17, 20(3)(4) repealed by Tithe Act 1936 (c. 43), s. 48(3), **Sch. 9** and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

10 Powers of management of Queen Anne's Bounty.

- (1) Queen Anne's Bounty shall, in relation to tithe rentcharge vested in them under this Part of this Act, have, for the purposes of collection, redemption, merger, apportionment and otherwise, such powers as they would have had had they been absolute beneficial owners thereof, and shall also in relation thereto have such additional powers as are specified in the First Schedule to this Act: Provided that where—
 - (a) for three months or more immediately before the passing of this Act the tithe rentcharge attached to a benefice has been collected by the incumbent thereof without the employment of any paid agent; and
 - (b) the incumbent by notice in writing given to Queen Anne's Bounty within six months after the passing of this Act agrees to collect at his own expense and without remuneration the sums payable in respect of the tithe rentcharge attached to the benefice, and to comply with such conditions as Queen Anne's Bounty may impose in relation to the collection and for securing the proper application of the money collected;

he shall be appointed to act as agent of Queen Anne's Bounty for the purpose of continuing such collection after the tithe rentcharge becomes vested in Queen Anne's Bounty, and he shall continue to act as such so long as he holds the incumbency and complies with the said conditions, unless and until the agency is determined by notice in writing given by the incumbent to Queen Anne's Bounty, or is determined by Queen Anne's Bounty for any reason which, in the special circumstances of the case, renders it in their opinion desirable that the agency should be so determined.

(2) For the purpose of the collection of tithe rentcharge vested in them by this Act, Queen Anne's Bounty shall divide the country into such number of areas (not exceeding twenty) as they think fit, and those areas, subject to such alterations as Queen Anne's Bounty may from time to time think fit, shall be the collection areas for the purposes of this Act.

Queen Anne's Bounty shall constitute a committee for each collection area. Every such committee shall contain representatives of the incumbents of benefices within the collection area on account of which tithe rentcharge is held, and, subject to any general or special directions which may from time to time be given by Queen Anne's Bounty, there shall be delegated to the committee all the powers of Queen Anne's Bounty in relation to the collection of tithe rentcharge and such of their powers of management in relation thereto as Queen Anne's Bounty think fit.

- (3) Where tithe rentcharge previously attached to a benefice issues from glebe belonging to that benefice, Queen Anne's Bounty shall have power, with the assent of the incumbent, to merge the same in the glebe as if the tithe rentcharge and the glebe both belonged to Queen Anne's Bounty absolutely.
- (4) Queen Anne's Bounty may apply any money in their hands, whether under this Part of this Act or otherwise, and available for investment, in the redemption or discharge of any . . . ^{F9} charge to which any tithe rentcharge vested in them under this Part of this Act may be subject, and the moneys so applied, together with interest thereon at such rate not exceeding five per cent. per annum as Queen Anne's Bounty may determine, shall be recoverable out of the tithe rentcharge and any funds for the time being representing the same.
- (5) Queen Anne's Bounty shall not be bound to take any legal proceedings for the recovery of any payments which they have not received if, in their discretion, they consider it undesirable to do so.

Textual Amendments

F9 Words repealed by Finance Act 1963 (c. 25), Sch. 14 Pt. VI

Modifications etc. (not altering text)

C5 S. 10(2) repealed (prosp.) by Corn Rents Act 1963 (c. 14), s. 3(4), **Sch.**

11— ^{F10}...... 13.

Textual Amendments

F10 Ss.2, 4, 6, 9, 11–13, 17, 20(3)(4) repealed by Tithe Act 1936 (c. 43), s. 48(3), **Sch. 9** and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

14 Application to extraordinary tithe rentcharge, corn rents, &c.

- (1) The provisions of this Part of this Act relating to the transfer to and vesting in Queen Anne's Bounty of tithe rentcharge and to the powers of management of Queen Anne's Bounty over the rentcharge, but none of the other foregoing provisions of this Part of this Act shall apply to the following rentcharges, rents, tithes and other payments attached to a benefice or ecclesiastical corporation in like manner as to tithe rentcharge so attached, that is to say—

 - (b) any corn rent rentcharge or money payment payable under any local or personal Act or award in lieu of tithe;
 - (c) any rentcharge payable under the Tithe ^{M3}Act, 1860, in respect of the tithes on any gated or stinted pasture;
 - (d) any sum or rate payable for each head of cattle or stock turned on land subject to common rights or held or enjoyed in common;
 - (e) any tithes and other payments in lieu of tithes not being tithe rentcharge:

Provided that this section shall not apply to any rentcharge, tithes or payments in lieu of tithes which arise within the City of London or any ecclesiastical parish situate partly within and partly without the City of London, or which under any Act or award are directed to be collected for the benefit of a benefice by churchwardens or any other body or person and not by the incumbent of the benefice.

- (2) Where by virtue of this section any payment in lieu of tithe is vested in Queen Anne's Bounty, such vesting shall not affect the application to the payment in lieu of tithe or to any tithe rentcharge into which such a payment may be converted under the Tithe Acts of the provisions of the Tithe ^{M4}Rentcharge (Rates) Act, 1899, or of that Act as modified by any local Act or Provisional Order.
- (3) For the purposes of this section, the powers of management of Queen Anne's Bounty shall be deemed to include, in addition to the powers conferred by section ten, the power of making deductions on account of cost of collection and other outgoings, and, subject to the necessary modifications, the powers conferred by the First Schedule to this Act.

Textual Amendments

F11 Ss. 14(1)(*a*), 24(2)(3), 25 repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

Marginal Citations M3 1860 c. 93.

M4 1899 c. 17.

15 ^{F12}.....

Textual Amendments

F12 S. 15 repealed by Finance Act 1970 (c. 24), Sch. 8 Pt. V

16 Saving clause.

- (1) Nothing in this Part of this Act shall affect any power of apportioning between benefices, or transferring from one benefice to another benefice or to a united benefice, any tithe rentcharge, tithes or payments in lieu of tithes, or other rentcharge or payment vested in Queen Anne's Bounty under this Part of this Act.
- (2) The vesting in Queen Anne's Bounty of any tithe rentcharge, tithe, or payment in lieu of tithe, or other rentcharge or payment, shall not affect the right to recover any sums in respect thereof which would have been recoverable had no such vesting been effected.

PART III

LAY TITHE RENTCHARGE

17 ^{F13}.....

Textual Amendments

F13 Ss.2, 4, 6, 9, 11–13, 17, 20(3)(4) repealed by Tithe Act 1936 (c. 43), s. 48(3), **Sch. 9** and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

PART IV

MISCELLANEOUS

18 Amendment of provisions as to altered apportionments.

- (1) Notwithstanding the provisions of section fourteen of the Tithe ^{M5}Act, 1842, on the alteration of an apportionment a tithe rentcharge of less than five shillings may be charged on any land if the owner of the rentcharge the subject of the apportionment consents, or if the owner of the land on which the rentcharge of less than five shillings is apportioned has applied to the Minister for an order directing that it shall be redeemed on the alteration of the apportionment, and an order has been made accordingly.
- (2) Notwithstanding the provisions of section eleven of the Tithe ^{M6}Act, 1860, the consent of the owner or owners of the lands charged with tithe rentcharge shall not be required for the reapportionment and redistribution of rentcharges over and amongst the lands charged therewith provided that the rentcharges are payable to the same person.
- (3) The powers of apportionment of rentcharges in lieu of corn rents conferred by section seventeen of the Tithe Act, 1860, shall extend to the apportionment of all corn rents to which the said Act applies.

Modifications etc. (not altering text)

C6 S. 18 repealed (prosp.) by Corn Rents Act 1963 (c. 14), s. 3(4), Sch.

Marginal CitationsM51842 c. 54.M61860 c. 93.

19 Amendment of ss. 1 and 5 of Tithe Act, 1878.

- (1) Where application for redemption of a tithe rentcharge is not made by the persons directed to make such application under section one of the Tithe ^{M7}Act, 1878, the Minister may order such redemption on the application of the owner of the tithe rentcharge.
- (2) Section five of the Tithe Act, 1878, which authorizes redemption of tithe rentcharge on lands which have been divided into numerous plots, shall extend also to any case where the Minister is satisfied that land is about to be so divided.

Modifications etc. (not altering text)

C7 S. 19 repealed (prosp.) by Corn Rents Act 1963 (c. 14), s. 3(4), Sch.

Marginal Citations

M7 1878 c. 42.

20 Amendment of provisions of 8 & 9 Geo. 5. c. 54, as to redemption of tithe rentcharge.

- (1) Subsection (2) of section four of the Tithe Act, 1918, shall have effect as if sixty years were substituted for fifty years as the maximum period of the duration of an annuity in discharge of the consideration money for the redemption of tithe rentcharge, and as if for the words "after payment of the first instalment of the annuity" there were substituted the words "as from the date on which the annuity commences."
- (2) Where any such annuity is vested in Queen Anne's Bounty then, for the purposes of subsection (3) of section one hundred and ninety-one of the ^{M8}Law of Property Act, 1925, Queen Anne's Bounty shall be deemed to be empowered to give an absolute discharge for the capital value of the annuity.

Textual Amendments

F14 Ss.2, 4, 6, 9, 11–13, 17, 20(3)(4) repealed by Tithe Act 1936 (c. 43), s. 48(3), **Sch. 9** and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

Marginal Citations

M8 1925 c. 20.

21 Duty of overseers, &c., to furnish information.

For the purpose of enabling the Minister to ascertain the deduction in respect of rates to be made in the ascertainment of compensation for redemption of tithe rentcharge,

the overseers or other person or body by whom a rate has been made shall, on being requested so to do, supply to the Minister any information which is in his or their possession as to the amount paid or payable on account of the rate in respect of any tithe rentcharge arising out of land in the area to which the rate applies.

Modifications etc. (not altering text)

- **C8** S. 21 repealed (prosp.) by Corn Rents Act 1963 (c. 14), s. 3(4), Sch.
- C9 Functions of overseers now generally exercisable in City of London by Common Council and elsewhere by rating authorities: City of London (Union of Parishes) Act 1907 (c. cxl. SIF 103:1), s. 11, London Government Act 1899 (c. 14), s. 11(1), Rating and Valuation Act 1925 (c. 90, SIF 103:1), s. 62(1), S.R. & O. 1927/55 (Rev. XIX, p. 599: 1927, p. 964), London Government Act 1963 (c. 33, SIF 81:1), s. 63(1) and General Rate Act 1967 (c. 9, SIF 103:1), s. 1(1)

22 Extension of powers of improvement companies.

Where any company is authorised by an Act of Parliament to advance money for the redemption of tithe rentcharges or corn rents upon the security of a charge limited to a period of less than sixty years, the provisions of the Act shall have effect in relation to a charge for such a purpose as if a period of sixty years were thereby authorized.

Modifications etc. (not altering text) C10 S. 22 repealed (prosp.) by Corn Rents Act 1963 (c. 14), s. 3(4), Sch.

23 ^{F15}.....

Textual Amendments

F15 Ss. 23, 26(3)(4), Sch. 2 repealed by Statute Law Revision Act 1950 (14 Geo. 6 c. 6)

PART V

GENERAL

24 Definitions.

(1) In this Act, except where the context otherwise requires,—

The expression "Minister" means the Minister of Agriculture and Fisheries: The expression "tithe rentcharge" means tithe rentcharge issuing out of lands and payable in pursuance of the Tithe Acts, and includes a rentcharge into which before the appointed day, a corn rent has been converted under those Acts and which is subject to the like incidents as such tithe rentcharge as aforesaid; but does not include a rentcharge payable under the Extraordinary Tithe Redemption Act, 1886, nor 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:

The expression "Tithe Acts" does not include the Extraordinary Tithe ^{M9}Redemption Act, 1886, but otherwise means the Tithe Acts, 1836 to 1918:

The expression "benefice" has the same meaning as in the Tithe ^{M10}Rentcharge (Rates) Act, 1899:

The expression "ecclesiastical corporation" has the same meaning as in the ^{MII}Episcopal and Capitular Estates Act, 1851:

The expression "authorized securities" means securities in which Queen Anne's Bounty are for the time being authorized to invest their corporate funds:

The expression "costs of collection" includes all costs and expenses incurred by a committee constituted for a collection area in the exercise of any of the powers (whether of collection or management), and of the performance of any of the duties delegated to the committee:

The expression "total income" in relation to a benefice means the total income arising from the benefice estimated in accordance with the provisions of the Income Tax Acts for the preceding income tax year, but so that where the incumbent of a benefice holds more than one benefice (whether united for ecclesiastical purposes or not so united) it shall mean the sum of the total incomes, estimated as aforesaid, arising from the several benefices.

Textual Amendments

F16 Ss. 14(1)(*a*), 24(2)(3), 25 repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

Modifications etc. (not altering text)

C11 Style and title of Minister of Agriculture and Fisheries now changed to Minister of Agriculture, Fisheries and Food by S.I. 1955/554 (1955 I, p. 1200)

Marginal Citations

M9 1886 c. 54.

M10 1899 c. 17.

M11 1851 c. 104.

25 ^{F17}.....

Textual Amendments

F17 Ss. 14(1)(*a*), 24(2)(3), 25 repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

26 *†*Short title, construction, extent, commencement and repeals.

(1) This Act may be cited as the Tithe Act, 1925, and shall be construed with the Tithe Acts, 1836 to 1918, and those Acts and this Act may be cited together as the Tithe Acts, 1836 to 1925.

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

Textual Amendments

F18 Ss. 23, 26(3)(4), Sch. 2 repealed by Statute Law Revision Act 1950 (14 Geo. 6 c. 6)

Modifications etc. (not altering text)

C12 A dagger appended to a marginal note means that it is no longer accurate

SCHEDULES

FIRST SCHEDULE

Sections 10 and 14.

POWERS OF QUEEN ANNE'S BOUNTY

- Power to appoint agents and to devolve upon bodies or committees appointed by Queen Anne's Bounty, or constituted in such manner as they may from time to time approve, all or any of the rights, powers and duties conferred or imposed on Queen Anne's Bounty by this Act, or by virtue of the vesting of property in them under this Act, in relation to the collection and management of any such property, with full authority to such bodies or committees, subject to any general or special directions which may from time to time be given by Queen Anne's Bounty, to do and execute any act within the powers of Queen Anne's Bounty in relation to the matters devolved upon such bodies and committees as aforesaid, including powers to take proceedings on account of and in the name of Queen Anne's Bounty: Provided that the duty of holding and dealing with sinking fund payments and moneys paid for redemption shall not be so devolved.
- 2 Power to provide on such terms as they think fit for the extinction of any tithe rentcharge vested in them by merger of the tithe rentcharge in the freehold of the land out of which it issues in manner provided by the Tithe Acts.
- Power to require the transfer to Queen Anne's Bounty by an incumbent of a benefice of any documents in his possession or under his control relating to tithe rentcharge attached to the benefice, and the transfer of copies of confirmed instruments of apportionment and of any other instruments deposited in pursuance of the Tithe Acts, 1836 to 1918, in the registry of any diocese, but so that Queen Anne's Bounty shall be subject to the same obligation, on such transfer being made, to supply copies thereof to such persons and on such terms as the registrar of the diocese from whom the same were transferred was subject.
- 4 Power to make regulations with respect to—
 - (a) the investment of moneys in the sinking fund and moneys paid to Queen Anne's Bounty for redemption, and the ascertainment of the share therein of the several benefices and corporations interested;
 - (b) the ascertainment, pending the preparation of the scheme to be prepared under this Act, of the sums to be deducted under this Act on account of costs of collection, properly attributable to the several benefices and corporations, and the apportionment of such costs between the several benefices, but so that Queen Anne's Bounty may, if they think fit, exempt (in whole or in part) from liability to contribute to such costs benefices the total incomes arising from which are shown to the satisfaction of

Queen Anne's Bounty to be less than three hundred pounds, and so that the regulations shall provide for the exemption from the liability to contribute to the cost of collection any benefice where as agent for Queen Anne's Bounty the incumbent thereof collects the sums payable in respect of the tithe rentcharge held on account of the benefice;

- (c) the periodical disbursement to the persons entitled thereto of the sums received by Queen Anne's Bounty in respect of property vested in them under this Act.
- 5 Power to apply towards the cost of collection under this Act any interest arising from money other than money required to be invested which may from time to time be in the hands of Queen Anne's Bounty under this Act.
- 6 Power to pay out of their corporate funds the expenses of administration under this Act, and to make advances out of such funds to meet such expenses of collection as in the opinion of Queen Anne's Bounty ought to be spread over a term of years, subject in the case of such advances to recoupment with interest thereon at such rate not exceeding five per cent. per annum, and in such manner and within such time as Queen Anne's Bounty may determine.

SECOND SCHEDULE

F19

Textual Amendments F19 Ss. 23, 26(3)(4), Sch. 2 repealed by Statute Law Revision Act 1950 (14 Geo. 6 c. 6)

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

There are currently no known outstanding effects for the Tithe Act 1925 (repealed 19.11.1998).