



# Tithe Act 1936

## 1936 CHAPTER 43

### PART I

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

#### *Annuities.*

#### **13 Incidents of annuities.**

- (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.
- (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 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).
- (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.
- (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.
- (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).