



Tithe Act 1936

1936 CHAPTER 43

PART I

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

Annuities.

16 Recovery of annuities from owners of land.

- (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.
- (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:

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 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.
- (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.