



Tithe Act 1936

1936 CHAPTER 43

PART I

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

Annuities.

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

- (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.
- (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.