



Tithe Act 1925 (repealed 19.11.1998)

1925 CHAPTER 87 15 and 16 Geo 5

PART II

ECCLESIASTICAL TITHE RENTCHARGE

[^{F1}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

F1 S. 3 repealed (provinces of Canterbury and York) by [Endowments and Glebe Measure 1976 \(No. 4, SIF 21:8\)](#), arts. 47(4), 48, [Sch. 8](#)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 ^{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F2 Ss.2, 4, 6, 9, 11–13, 17, 20(3)(4) repealed by [Tithe Act 1936 \(c. 43\)](#), s. 48(3), [Sch. 9](#) and [Statute Law Revision Act 1953 \(2 & 3 Eliz. 2 c. 5\)](#)

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Tithe Act 1925 (repealed 19.11.1998), Part II. (See end of Document for details)

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
- (ii) the incumbent of any benefice who was immediately before the expiration of the Ecclesiastical Tithe ^{M1}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 years 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)

C1 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.

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), Part II. (See end of Document for details)

6 ^{F3}

Textual Amendments

F3 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 ^{F4}

Textual Amendments

F4 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.

(2) ^{F5}

Textual Amendments

F5 S. 8(2) repealed by Finance Act 1963 (c. 25), **Sch. 14 Pt. VI**

Modifications etc. (not altering text)

C2 S. 8(1) repealed (prosp.) by Corn Rents Act 1963 (c. 14), s. 3(4), **Sch.**

9 ^{F6}

Textual Amendments

F6 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)

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), Part II. (See end of Document for details)

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 . . . ^{F7} 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.

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), Part II. (See end of Document for details)

- (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

F7 Words repealed by [Finance Act 1963 \(c. 25\)](#), [Sch. 14 Pt. VI](#)

Modifications etc. (not altering text)

C3 [S. 10\(2\)](#) repealed (prosp.) by [Corn Rents Act 1963 \(c. 14\)](#), s. 3(4), [Sch.](#)

11— ^{F8}
13.

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 \(2 & 3 Eliz. 2 c. 5\)](#)

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—

- (a) ^{F9}
(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.

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), Part II. (See end of Document for details)

- (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
F9 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 ^{F10}

Textual Amendments
F10 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.

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), Part II.