



# Tithe Act 1936

## 1936 CHAPTER 43

### PART I

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

#### *Annuities.*

#### **10 Apportionment and extinguishment of certain annuities.**

- (1) Subject to the provisions of this Act, the Commission shall, in every case in which they ascertain that an annuity is charged in respect of land in the ownership of two or more owners, apportion the annuity as between the several parts of the land that are in different ownership in such manner as appears to the Commission to be just and equitable:

Provided that in making any such apportionment they shall have regard—

- (a) to any informal arrangement which is shown to their satisfaction to have been made before the appointed day for the apportionment of the tithe rentcharge which issued out of the land in respect of which the annuity is charged;
  - (b) to any agreement with respect to the apportionment which may be arrived at between the owners of the land and notified to the Commission ;
  - (c) to the annual value of the land or any part thereof as ascertained for the purposes of income tax under Schedule B; and
  - (d) to the areas of the several parts of the land that are in different ownership.
- (2) When the Commission have apportioned an annuity, they shall make an order specifying the amount apportioned to each part of the land, and, subject to the provisions of this Act, where such an order is made, the existing annuity shall be deemed to have been extinguished as from the day following the last payment date before the date on which the order is made, and annuities (in this Act referred to as " substituted annuities ") of the amounts apportioned to the several parts of the land shall be charged by virtue of this Act in respect of those parts respectively for the use

of His Majesty for the period commencing on the day following that payment date and ending on the day preceding the sixtieth anniversary of the appointed day.

- (3) Where an annuity is charged in respect of land in the ownership of numerous owners and it appears to the Commission that the cost of apportioning the annuity under the foregoing provisions of this section would be excessive in relation to the amount of the annuity, the Commission may, with the consent of the Treasury, either—
- (a) make an order extinguishing the annuity without ordering any apportionment; or
  - (b) include in an order for apportionment a direction as respects any parts of the land as to which difficulties of apportionment exist that no substituted annuities shall be charged in respect thereof.
- (4) If it appears to the Commission that the cost of collection and management of an annuity would be excessive in relation to the amount thereof, the Commission may, with the consent of the Treasury, by order extinguish the annuity.