



# Tithe Act 1925

## 1925 CHAPTER 87

### PART I

#### STABILISATION AND SYNCHRONISATION OF DATES OF PAYMENT OF TITHE RENTCHARGE

##### **1 Stabilisation of tithe rentcharge**

- (1) The sums becoming payable on or after the appointed day in respect of a tithe rentcharge in lieu of being computed in manner prescribed by the Tithe Acts shall be computed on the basis of one hundred and five pounds for every one hundred pounds of tithe rentcharge.
- (2) The half-yearly payments on account of a pension under the Incumbents Resignation Acts, 1871 and 1887, awarded on or after the appointed day, shall not be liable to variation, and as respects any such pension awarded before the appointed day, which under section four of the Incumbents Resignation Act, 1871, Amendment Act, 1887, is variable, any half-yearly payment on account thereof becoming payable on or after the appointed day shall be regulated by the value of tithe rentcharge as fixed by this section, and shall not be liable to variation.

##### **2 Synchronising of dates of payment of tithe rentcharge**

- (1) Where the dates on which tithe rentcharge is payable are dates other than the first day of April and the first day of October, the dates for payment shall be changed to the first day of April and the first day of October (which dates are hereinafter in this section referred to as the normal half-yearly dates).
- (2) For the purpose of effecting such change as aforesaid, nothing in this section shall affect the liability to make the payment in respect of tithe rentcharge on the half-yearly date occurring next after the passing of this Act on which a payment would, apart from this section, have become payable; but on the normal half-yearly date which occurs next after the first-mentioned half-yearly date, a payment in respect of the tithe rentcharge proportionate to the time which has elapsed between the first-mentioned half-yearly date and that normal half-yearly date shall become payable, and thereafter payments shall become due on the normal half-yearly dates.

---

*Status: This is the original version (as it was originally enacted).*

---

- (3) This section shall apply to rentcharges payable under the Extraordinary Tithe Redemption Act, 1886, in like manner as it applies to tithe rentcharge.
- (4) This section shall come into operation on the passing of this Act.

## PART II

### ECCLESIASTICAL TITHE RENTCHARGE

#### **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.

#### **4 Provisions for extinguishment of tithe rentcharge at expiration of 85 years**

- (1) For the purpose of the redemption before the expiration of a period of eighty-five years from the appointed day of the tithe rentcharge so vested in Queen Anne's Bounty there shall be payable to Queen Anne's Bounty by way of sinking fund payment in respect of every one hundred pounds of tithe rentcharge so vested the annual sum of four pounds and ten shillings, and such annual sum as aforesaid shall continue payable until the half-yearly date of payment which precedes the expiration of the said period of eighty-five years.
- (2) The annual sum so payable shall for all purposes (including those of section eight of the Tithe Act, 1891) be treated as an addition to and as part of the sums payable in respect of the tithe rentcharge in respect of which it is payable, and all the enactments relating to tithe rentcharge shall apply thereto accordingly :  
  

Provided that such additional sum as aforesaid shall not, for the purposes of the enactments relating to income tax, land tax, or rating, be treated as part of the sums payable in respect of the tithe rentcharge, but shall for those purposes be treated as an instalment of a capital payment.
- (3) Where a part of the sum claimed in respect of tithe rentcharge is remitted under section eight of the Tithe Act, 1891, a proportionate part of the amount remitted shall be treated as attributable to the sum payable by way of sinking fund payment and that sum shall be reduced accordingly.
- (4) As from the day following the half-yearly date for payment of tithe rentcharge which precedes the expiration of the said period of eighty-five years the land out of which any tithe rentcharge so vested in Queen Anne's Bounty issues shall be absolutely discharged and freed therefrom except so far as there may be then due any arrears in respect thereof.

- (5) Nothing in this section shall prevent the redemption or merger of any such tithe rentcharge before the expiration of the said period of eighty-five years.

## **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 rent-charge, 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 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 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.

## **6 Accumulation and application of sinking fund**

- (1) The sums carried to the sinking fund under this Part of this Act in respect of any tithe rentcharge shall be accumulated by Queen Anne's Bounty during the accumulation period, or until the redemption or merger of the tithe rentcharge if it is redeemed or merged before the expiration of that period, by the investment in authorised securities

---

*Status: This is the original version (as it was originally enacted).*

---

of such sums and of the income received or accrued during the accumulation period in respect of such investments.

- (2) After the expiration of the accumulation period, Queen Anne's Bounty shall hold the sums accumulated in respect of any tithe rentcharge in trust to invest the same in authorised securities and, subject to any charge thereon, to pay the income thereof to the incumbent of the benefice on account of which the tithe rent-charge in respect of which the accumulations were made was held, or other the person for the time being entitled to receive the emoluments of the benefice:

Provided that, if before the expiration of the accumulation period the tithe rentcharge is redeemed or merged, Queen Anne's Bounty shall hold the sums accumulated in the sinking fund in respect of the tithe rentcharge at the date of the redemption or merger and the sums received for the redemption or merger thereof on the trusts aforesaid.

- (3) For the purposes of this Act the expression " accumulation period " means the period commencing on the appointed day and expiring immediately after the last half-yearly date for the payment of tithe rentcharge which precedes the expiration of eighty-five years from the appointed day.

## **7 Provisions as to rating**

- (1) The amount of any rate made on or after the appointed day which is assessed on the owner of any tithe rentcharge which is vested in Queen Anne's Bounty under this Part of this Act shall not be payable by such owner, but shall, on demand being made by the collector of the rate on the surveyor of taxes for the district, be paid by the Commissioners of Inland Revenue.
- (2) There shall in each year be charged on and paid out of the Consolidated Fund or the growing produce thereof to the Commissioners of Inland Revenue such sum as the Treasury may certify to be payable by those Commissioners under this section, after deducting therefrom the amounts payable to them under this Act by Queen Anne's Bounty on account of rates.
- (3) There shall be deducted from the moneys payable to the Local Taxation Account in each year the same amount as would, under the Tithe Rentcharge (Rates) Act, 1899, or under that Act as modified by any local Act or Provisional Order, have been paid by the Commissioners of Inland Revenue, and would have been deducted from such moneys as aforesaid, if the tithe rentcharges previously attached to benefices, which by this Part of this Act are vested in Queen Anne's Bounty, had not been so vested.
- (4) Payments to the Commissioners of Inland Revenue under this section shall be made at such times and in such manner as the Treasury may direct.
- (5) The surveyor of taxes for the district shall as respects any tithe rentcharge the rates on which are so demandable from him as aforesaid have the like right of making objection to, and appealing against, a valuation of the tithe rentcharge and any rate assessed thereon, and of making proposals for the amendment of a valuation list, and of receiving notices and copies of notices required by the enactments relating to rating to be served on the owner of the tithe rentcharge, as if he were the owner thereof.
- (6) For the purposes of this section, "rate" means a rate the proceeds of which are applicable to local purposes of a public nature and which is leviable on the basis of an assessment in respect of the yearly value of property, and includes any sum which, though obtained in the first instance by a precept, certificate, or other instrument

requiring payment from some authority or officer, is or can be ultimately raised out of a rate as before defined.

## **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) Where any tithe rentcharge which by this Part of this Act is vested in Queen Anne's Bounty is subject to land tax, such vesting shall not affect the right of the incumbent of the benefice to which it was attached to claim exemption or abatement from such land tax.

## **9 Redemption of tithe rentcharge vested in Queen Anne's Bounty**

- (1) The compensation for redemption of tithe rentcharge by this Part of this Act vested in Queen Anne's Bounty shall be such sum as in the opinion of the Minister will, when invested in Government securities and added to the amount certified by Queen Anne's Bounty to be the sum accumulated in the sinking fund in respect of the rentcharge, or to be the sum which would have been so accumulated if the accumulation had not been postponed, be sufficient to produce an annual sum equal to the value of the tithe rentcharge as fixed by this Act after deducting therefrom the amount (if any) payable in respect thereof to the Commissioners of Inland Revenue and any land tax charged on the tithe rentcharge and a sum on account of costs of collection equal to two and a half per cent. of such value as aforesaid.
- (2) This section shall not apply where the application for redemption was made before the appointed day.

## **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

---

*Status: This is the original version (as it was originally enacted).*

---

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 rent-charge 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 to make, 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 rent-charge 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 land tax or other 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 rent-charge and any funds for the time being representing the same.
- (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.

## **11 Scheme for apportionment of costs of collection, &c**

- (1) Queen Anne's Bounty shall frame a scheme, to come into operation not later than the first day of April, nineteen hundred and thirty, providing as respects each collection area for the apportionment amongst the various benefices in that area on account of which tithe rentcharge vested in them under this Part of this Act is held, in proportion to the amount of the tithe rentcharge held on account of each such benefice, of the aggregate amounts of—
- (a) the cost of collection of tithe rentcharge so vested in them;
  - (b) any arrears of tithe rentcharge so vested in them;
- and any such scheme may be varied by a subsequent scheme:

Provided that the scheme may provide for exempting (in whole or in part) from liability to contribute to such costs of collection benefices the total incomes arising from which are shown to the satisfaction of Queen Anne's Bounty to be less than three hundred pounds per annum, and shall provide for exempting from liability to contribute to such cost of collection any benefice where gent of Queen Anne's Bounty the incumbent thereof collects the sums payable in respect of the tithe rentcharge held on account of the benefice.

- (2) In ascertaining the amount of tithe rentcharge held on account of a benefice, and the amount of arrears thereof, no account shall be taken, if the scheme so provides, of any tithe rentcharge which had not been paid for such period before the appointed day as may be prescribed by the scheme.
- (3) The scheme shall not, nor shall the operation thereof, affect the amount on which the incumbent of any benefice is liable to pay income tax or the provisions of this Part of this Act with respect thereto.

## **12 Application to tithe rentcharge vested in Queen Anne's Bounty for an interest less than a fee simple**

Where by virtue of this Part of this Act any tithe rentcharge becomes vested in Queen Anne's Bounty for an interest less than a fee simple in possession, the provisions of this Part of this Act—

- (a) providing for the extinguishment of tithe rent-charge at the expiration of the accumulation period;
- (b) requiring sinking fund payments to be made in respect of tithe rentcharge and sums to be carried to the sinking fund;
- (c) as to the compensation for redemption of tithe rentcharge;

shall not apply to such tithe rentcharge.

## **13 Application to tithe rentcharge attached to ecclesiastical corporation**

The foregoing provisions of this Part of this Act shall apply to tithe rentcharge which immediately before the appointed day is attached to an ecclesiastical corporation with the following modifications and exceptions—

- (1) the sum of sixteen pounds shall be substituted for the sum of five pounds as the amount payable by Queen Anne's Bounty to the Commissioners of Inland Revenue;
- (2) eighty-one and a half years shall be substituted for eighty-five years for determining the period during which the tithe rentcharge is to continue payable and the payments into the sinking fund are to be accumulated;
- (3) References to the ecclesiastical corporation shall be substituted for references to the incumbent of the benefice; and
- (4) the provisions as to the scheme to be framed by Queen Anne's Bounty shall not apply.

## **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

---

*Status: This is the original version (as it was originally enacted).*

---

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) any rentcharge under the Extraordinary Tithe Redemption Act, 1886;
- (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 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 Rentcharge (Rates) Act, 1899, or of that Act as modified by any local Act or Provisional Order.
- (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.

## **15 S. 36 of the Finance Act, 1924, to apply to receipts**

Receipts for any tithe rentcharge or other payments previously attached to a benefice which are vested in Queen Anne's Bounty by virtue of this Act shall, notwithstanding such vesting, be deemed to be receipts to which the exemption in section thirty-six of the Finance Act, 1924, applies.

## **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.



### **PART III**

#### LAY TITHE RENTCHARGE

#### **17 Provisions as to the redemption of lay tithe rentcharge**

- (1) This Part of this Act applies to tithe rentcharge which is not tithe rentcharge for the redemption whereof provision is made by Part II. of this Act; and such tithe rentcharge is in this Part of this Act referred to as lay tithe rentcharge.
- (2) Where after the twenty-second day of May, nineteen hundred and twenty-five, an application for the redemption of any lay tithe rentcharge on any land is made by the owner of the land, then if the land charged with the tithe rentcharge, except so far as it consists of buildings in the same occupation, is agricultural land for the purposes of the Agricultural Rates Act, 1896, the Minister in ascertaining the compensation for the redemption of the tithe rentcharge in accordance with the provisions of the First Schedule to the Tithe Act, 1918, shall not in respect of rates deduct from the gross annual value a sum in excess of two-thirds of the average amount which became payable by the owner of the tithe rentcharge or any other person on account of any rate to which the Agricultural Rates Act, 1896, applies.
- (3) This Part of this Act shall come into operation on the passing thereof.

### **PART IV**

#### MISCELLANEOUS

#### **18 Amendment of provisions as to altered apportionments**

- (1) Notwithstanding the provisions of section fourteen of the Tithe Act, 1842, on the alteration of an apportionment a tithe rentcharge of less than five shillings may be charged on any land if the owner of the rentcharge the subject of the apportionment consents, or if the owner of the land on which the rentcharge of less than five shillings is apportioned has applied to the Minister for an order directing that it shall be redeemed on the alteration of the apportionment, and an order has been made accordingly.
- (2) Notwithstanding the provisions of section eleven of the Tithe Act, 1860, the consent of the owner or owners of the lands charged with tithe rentcharge shall not be required for the re-apportionment and redistribution of rentcharges over and amongst the lands charged therewith provided that the rentcharges are payable to the same person.
- (3) The powers of apportionment of rentcharges in lieu of corn rents conferred by section seventeen of the Tithe Act, 1860, shall extend to the apportionment of all corn rents to which the said Act applies.

#### **19 Amendment of ss. 1 and 5 of Tithe Act, 1878**

- (1) Where application for redemption of a tithe rentcharge is not made by the persons directed to make such application under section one of the Tithe Act, 1878, the Minister may order such redemption on the application of the owner of the tithe rentcharge.

---

*Status: This is the original version (as it was originally enacted).*

---

- (2) Section five of the Tithe Act, 1878, which authorises redemption of tithe rentcharge on lands which have been divided into numerous plots, shall extend also to any case where the Minister is satisfied that land is about to be so divided.

**20 Amendment of provisions of 8 & 9 Geo. 5, c. 54, as to redemption of tithe rentcharge**

- (1) Subsection (2) of section four of the Tithe Act, 1918, shall have effect as if sixty years were substituted for fifty years as the maximum period of the duration of an annuity in discharge of the consideration money for the redemption of tithe rentcharge, and as if for the words " after payment of the first instalment of " the annuity " there were substituted the words " as " from the date on which the annuity commences."
- (2) Where any such annuity is vested in Queen Anne's Bounty, then, for the purposes of subsection (3) of section one hundred and ninety-one of the Law of Property Act, 1925, Queen Anne's Bounty shall be deemed to be empowered to give an absolute discharge for the capital value of the annuity.
- (3) In ascertaining the compensation for the redemption of tithe rentcharge under paragraph 2 of the First Schedule to the Tithe Act, 1918, the deduction on account of rates and land tax shall be the average amount which became payable by the tithe owner in respect thereof during the three years immediately preceding the date of the application.
- (4) Where under the Tithe Act, 1918, the consideration money for the redemption of tithe rentcharge is by agreement to be discharged by an annuity, the provisions of paragraph 2 of the First Schedule to that Act, providing that in the ascertainment of the compensation for redemption a deduction is to be made on account of the cost of collection of the tithe rentcharge, shall not apply.

**21 Duty of overseer, &c, to furnish information**

For the purpose of enabling the Minister to ascertain the deduction in respect of rates to be made in the ascertainment of compensation for redemption of tithe rentcharge, the overseers or other person or body by whom a rate has been made shall, on being requested so to do, supply to the Minister any information which is in his or their possession as to the amount paid or payable on account of the rate in respect of any tithe rentcharge arising out of land in the area to which the rate applies.

**22 Extension of powers of improvement companies**

Where any company is authorised by an Act of Parliament to advance money for the redemption of tithe rentcharges or corn rents upon the security of a charge limited to a period of less than sixty years, the provisions of the Act shall have effect in relation to a charge for such a purpose as if a period of sixty years were thereby authorised.

**23 Commencement of Part IV**

This Part of this Act shall come into operation at the expiration of two months after the passing thereof.

## PART V

### GENERAL

#### 24 Definitions

- (1) In this Act, except where the context otherwise requires,—

The expression " Minister " means the Minister of Agriculture and Fisheries:

The expression " tithe rentcharge" means tithe rentcharge issuing out of lands and payable in pursuance of the Tithe Acts, and includes a rentcharge into which before the appointed day, a corn rent has been converted under those Acts and which is subject to the like incidents as such tithe rentcharge as aforesaid ; but does not include a rentcharge payable under the Extraordinary Tithe Redemption Act, 1886, nor a rentcharge payable under the Tithe Act, 1860, in respect of the tithes on any gated or stinted pasture, nor a sum or rate payable for each head of cattle or stock turned on land subject to common rights or held or enjoyed in common:

The expression " Tithe Acts " does not include the Extraordinary Tithe Redemption Act, 1886, but otherwise means the Tithe Acts, 1836 to 1918 :

The expression " benefice " has the same meaning as in the Tithe Rentcharge (Rates) Act, 1899:

The expression " ecclesiastical corporation " has the same meaning as in the Episcopal and Capitular Estates Act, 1851:

The expression " authorised securities " means securities in which Queen Anne's Bounty are for the time being authorised to invest their corporate funds :

The expression " costs of collection " includes all costs and expenses incurred by a committee constituted for a collection area in the exercise of any of the powers (whether of collection or management), and of the performance of any of the duties delegated to the committee:

The expression " total income" in relation to a benefice means the total income arising from the benefice estimated in accordance with the provisions of the Income Tax Acts for the preceding income tax year, but so that where the incumbent of a benefice holds more than one benefice (whether united for ecclesiastical purposes or not so united) it shall mean the sum of the total incomes, estimated as aforesaid, arising from the several benefices.

- (2) References to one hundred pounds of tithe rent-charge means tithe rentcharge of the original commuted amount of one hundred pounds, and, where any sum of money is by this Act made payable in respect of one hundred pounds of tithe rentcharge, proportionately greater or lesser sums shall be payable when the original commuted value of the tithe rentcharge is more or less than one hundred pounds.
- (3) In calculating for the purposes of this Act the amount of any tithe rentcharge or any payment in respect of any tithe rentcharge fractions of a penny less than a halfpenny shall be disregarded, and fractions of a penny amounting to a halfpenny or more shall be treated as a whole penny.

---

*Status: This is the original version (as it was originally enacted).*

---

**25 Temporary extension of the duration of 8 & 9 Geo. 5. c. 54, s. 1 and 10 & 11 Geo. 5. c. 22**

Subsection (1) of section one of the Tithe Act, 1918, and the Ecclesiastical Tithe Rentcharge (Rates) Acts, 1920 and 1922, shall continue in force until the appointed day, and shall have effect as if in subsection (1) of section one of the Tithe Act, 1918, and in subsection (1) of section one of the Ecclesiastical Tithe Rentcharge (Rates) Act, 1920, for the reference to the first day of January, nineteen hundred and twenty-six, there were substituted a reference to the appointed day.

**26 Short title, construction, extent, commencement and repeals**

- (1) This Act may be cited as the Tithe Act, 1925, and shall be construed with the Tithe Acts, 1836 to 1918, and those Acts and this Act may be cited together as the Tithe Acts, 1836 to 1925.
- (2) This Act shall extend to England and Wales only.
- (3) Except where otherwise expressly provided, this Act shall come into operation on the appointed day, and the appointed day shall be such date or dates not earlier than the sixth day of April, nineteen hundred and twenty-six, and not later than the first day of April, nineteen hundred and twenty-seven, as His Majesty may fix by Order in Council, and different days may be fixed for different provisions and different purposes of the Act.
- (4) The Acts mentioned in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

This subsection so far as it effects the repeal of subsection (2) of section one of the Tithe Act, 1918, shall come into operation on the passing of this Act.