



SOUTH DELHI MUNICIPAL CORPORATION
ASSESSMENT & COLLECTION DEPARTMENT
Dr. S.P. Mukherjee Civic Centre(20thFloor),
Jawahar Lal Nehru Marg, New Delhi-110002



No. Tax/HQ/Sch of taxes/2020-21/D-02

Dated:02.04.2020


To

Jt. A&Cs all zones
SDMC

SUB: Schedule of Taxes for 2020-21

Please find enclosed herewith a copy of 'Schedule of Taxes for 2020-21' for information and implementation w.e.f. 01.04.2020.

Encls.: As above


(R.K. Chhabra)
AA&C/HQ

Ms. Kamaljeet Sehrawat moved and Shri Bhupender Gupta seconded the following motion :
 Resolution No. 166 Resolved that as recommended by the Standing Committee vide its Resolution No. 91 dated 2-12-2019 as proposed by the Commissioner in his letter No. P. 33/CA-cum-FA/SDMC/513/C&C dated 13-11-2019 levy of Mpl. Taxes, Rates and Cesses for the financial year 2020-21 as per Schedule annexed, be approved as under :—

BUDGET ESTIMATE 2020-21
SOUTH DELHI MUNICIPAL CORPORATION
SCHEDULE OF TAXES
(FY 2020-21)

A. Property Tax :

The rate of building tax U/s 114D and the rate of vacant land tax U/s 114E to be levied for building tax U/s 114A and vacant land tax U/s 114C respectively for the F.Y. 2020-21 on lands and buildings in Delhi shall be at the rates specified below of the Annual Values of covered space of buildings and vacant lands or part thereof (based on the unit area values and multiplicative factors specified) as per the DMC Act.

The rates of tax are percentage of Annual Value (AV) of covered space of buildings and vacant lands or part thereof situated in mentioned categories of colonies unless specifically mentioned otherwise.

S. No.	Type of Properties	Rates of Taxes
(a) Residential		<p>The rate of tax shall be 12% of the annual value of the vacant land or part thereof or covered space of buildings under 'A' & 'B' categories of colonies or group of buildings;</p> <p>The rate of tax shall be 11% of the annual value of the vacant land or part thereof or covered space of buildings in 'C', 'D' & 'E' categories of colonies or group of buildings;</p> <p style="text-align: center;">and</p> <p>The rate of tax shall be 7% of annual value of the vacant land or part thereof or covered space of buildings in 'F', 'G' & 'H' all categories or group of buildings.</p>
(b) Special	Commercial/Non-Residential Properties i.e., Hotels, Motels, All Restaurants (with Bar facilities)	<p>The rate of tax shall be 20% of annual value of the vacant land or part thereof or covered space of building under 'A' to 'H' categories of colonies or group of buildings.</p>
	All establishments in commercial areas like— District Centres, Metropolitan City Centres and Non-hierarchical Commercial Centre (as per Master Plan-2021), including commercial establishments popularly known as Malls.	

All shops/offices, showrooms having covered area of 150 sq. mtrs. and above (including warehouses from where goods are sold), Hazardous Buildings, PVRs, Multiplexes, Cinema Halls, Hospitals including Medical & Health Institutions (other than those run by Government of India, Government of NCT of Delhi, Municipal Corporations), Schools, Colleges and other Educational Institutions (other than those run by Government of India, Government of NCT of Delhi, Municipal Corporations), Clubs, Barat Ghar, Auditorium, Exhibition Halls, Exhibition Art Galleries, Banquet Halls, Beauty Saloons/Parlours, Spa, Gyms, Health Clubs, Yoga Centres, Coaching Centres, Petrol Pumps, CNG Stations, Oil Depots, BSES and DTL Properties, Hoardings/Advertisements and all Towers.

- (c) **Special Commercial/Non-residential properties** (Other than those at 'b' above) i.e. Guest Houses including Company Guest Houses, Inns, Lodges, Paying Guest (PG) House & Restaurants (other than those with Bar facility)

The rate of tax shall be 15% of the annual value of the vacant land or part thereof or covered space of buildings under 'A' to 'H' categories of colonies or group of buildings.

- (d) **Commercial/Non-residential properties** (Other than those at 'b' & 'c' above) including Doctors' Clinics below covered area of 150 Sq. Mtrs. and all Industrial properties.

The rate of tax shall be 15% of the annual values of the vacant land or part thereof or covered space of building under 'A' & 'B' categories of colonies or group of buildings;

12% for C, D & E categories of colonies;

and

10% for F, G & H categories of colonies.

- (e) **Properties of—**

- (i) Govt. Company, Autonomous Bodies, Statutory Authorities, Public Sector Undertakings including Departments/PSUs/Authorities etc. of the State Governments or Government of NCT of Delhi and Statutory Educational Institutions;

Residential—The rate of tax shall be 15% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

- (ii) Union and Indian Railway Properties (constructed before 26-1-1950) and Units of DMRC in use of other than operational purposes.

Non-residential—The rate of tax shall be 20% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

- (iii) Union, Indian Railway Properties and DMRC properties (constructed after 26-1-1950) being used for operational purpose for calculation of service charge as per para (i) below

(f) Airports & Airport Properties :

- (i) Land and Buildings with built up area and towers & hoardings;
- (ii) Open Land area for aircraft movement (runway, taxi ways, apron, aircraft parking stands);
- (iii) Open Land other than (ii) above.

The rate of tax shall be 20% of the annual value of covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H',.

The rate of tax shall be 15% of the annual value of the vacant land or part thereof in all categories of colonies from 'A' to 'H',

The rate of tax shall be 6% of the annual value of the vacant land or part thereof in all categories of colonies from 'A' to 'H',

(g) Farm Houses—

Residential & Non-Residential

The rate of tax shall be 20% of the annual value of the vacant land or part thereof or covered space of buildings in all categories of colonies or group of buildings from 'A' to 'H'.

(h) Service Charge as a percentage of Property Tax—

Service Charges on properties exempted under Section 115(1) (iv) of DMC Act as amended, exclusively used and occupied with the approval of Corporation for public charity or medical relief to, or education of poor, free of charge;

75% of the amount that would have been payable as property tax for the covered space of a building or vacant land.

- (i) Service Charges on buildings, vacant lands, towers and hoardings of Union, Indian Railway Properties and DMRC properties.

(a) If such property is situated in any approved colony, unauthorised regularised colony, the service charges shall be levied at 75% of the property tax that would have been payable on such properties;

(b) If such property is situated in a colony other than (a) above, including urbanised villages, unauthorised colonies, rural villages, the service charges shall be levied at 50% of property tax that would have been payable on such properties.

Explanation :— (I) The amount of annual value computed in accordance with the provisions of the DMC Act, 1957 shall be in multiples of Rs. 100/- and the last two digits of the annual value upto an amount of Rs. 99/- shall be ignored.

(II) Where the tax payer has been depositing the tax as per self assessment through online system or assessment made by the department, the timely rebate of 15%, if availed of, shall not be withdrawn on the differential amount to be arrived at on account of re-assessment of the property; if any. However, no closed cases where payment, as per the revised demand is made, shall be re-opened for refund or adjustment/rectification of demand.

- (III) The Guidelines provided in the Property Tax Guide of 2004-05 and 2005-06 or any circular or instruction issued by the Assessment & Collection Department of the Corporation, will not supersede any of the provision of the Act or the Bye-laws of 2004. It is further explained that covered space in relation to any building shall also include basement, stilts meant for parking and service floors.

Rebate and Concessions :

Statutory Rebates :

(1) Rebate U/s 123B (3) for timely payment of tax in lump-sum :

- (i) A payment of the tax due in lump sum in one instalment during the first quarter of that year (on or before 30th June) shall entitle one to a rebate of 15% of the total tax amount due;
- (ii) No rebate would be given on payment made in quarterly instalments.
- (iii) Late payment shall invite simple interest @ 1 % per month or part of the month after the due date of each quarter in which tax is due.

- (2) Rebate u/s 114B:- A rebate of 30% of tax due on covered space on self occupied residential building shall be allowed upto the covered space of 200 sq. Mtrs. (on pro rata basis) to persons of eligible categories i.e. senior citizens (60 years or more), women (irrespective of her age) or physically challenged persons (irrespective of age) singly or jointly owned by one of these categories and such rebate shall be only for one self occupied property in NCT of Delhi. However, only one rebate can be availed even if a person is eligible for more than one rebate/concession under this section.

Statutory Exemptions

Exemptions under Section 115(1) of the DMC, Act :—

The following vacant lands and buildings may be exempted from payment of property tax

- (i) Vacant lands and buildings (other than dwelling houses) exclusively used for agricultural purposes in accordance with the guidelines prescribed in the bye-laws subject to payment of service charge as prescribed in this schedule;
- (ii) Any vacant land or building included in any village abadi, which is occupied for residential purpose by any original owner/old farmer or his legal heir, shall be exempted from payment of property tax for one self occupied residential property only;
- (iii) Vacant lands or building or portions thereof, exclusively used for the purpose of public worships;
- (iv) Vacant lands or building or portions thereof, exclusively occupied and used, with the approval of the Corporation, for the purpose of public charity as specified in the bye-laws or for the purpose of medical relief to, or education of, the poor, free of charge, subject to payment of service charge as per this schedule;
- (v) Vacant lands or building exclusively used for the purpose of public burial or as cremation ground, or another place used for the disposal of the dead, duly registered under this Act;
- (vi) Such heritage lands or building as are specifically notified for exemption) the corporation as also such premises as are so specified by this Archaeological Survey of India;
- (vii) Vacant lands and building owned exclusively by war widows, gallantry award winners in Defence Forces, Police and Paramilitary Forces as also civilians who have received bravery awards of the highest order from the Government including Annual Bravery Awards given by the President;

Provided that the exemption shall be subject to the condition that :—

- (a) The premises in question is in self-occupation for residential use and no portion thereof is let out for any purpose, whatsoever;
- (b) In case the person concerned has more than one property in Delhi, the exemption shall be applicable to only one property which is permanently used for self-residence;
- (c) The benefit of exemption shall be limited to the life time of the person concerned, except where the award has been granted posthumously, in which case the exemption will be granted to the widow of the gallantry award winner;
- (viii) Vacant lands and buildings owned by, or vested in, the corporation but not leased out or rented out, and in respect of which the property tax, if levied would, under the provisions of this Act, be leviable primarily on the corporation;

Rebates under Section 177 :

- (1) Additional rebate of 2% of the tax payable after all eligible discounts under Sections 114B and 123 B(3), or otherwise as incentive for the taxpayer's filing the Property Tax Returns online and making property tax payments online through the payment gateway provided on www.mcdpropertytax.in subject to maximum tax not exceeding Rs. 10,000/-.
- (2) Concession for Flats- Rebate of 10% of the annual value to the DDA/CGHS flats upto covered space of 100 Sq. Mtrs. (on pro rata basis)
- (3) Additional rebate of 20% of the tax due on lump-sum payment in cases of properties in Co-Operative Group Housing Societies (CGHS).
- (4) Additional rebate of 90% shall be allowed on lump-sum payment in case only MCD aided school.
- (5) The department which are paying Service Charge will not be entitled for any rebate under any head.
- (6) 30% rebate on one residential property upto 200 Sq. Mtr. (on prorata basis) of an Ex-servicemen of Indian Armed Forces provided not covered under Section 114B and no portion of property is on rent.

Exemptions under Section 177 :

- (i) Exemption in property tax on one self-occupied residential house of the employees and officers who are residents of SDMC area, martyred in encounter while on duty in police C.I.S. F and Para-military Forces.
- (ii) Exemption in property tax on one self-occupied residential house of the employees and officers of the SDMC, handicapped fully during duty hours
- (iii) Exemption in property tax on one self-occupied residential house of players residing in SDMC area, who won a medal/medals in the International games such as Olympic, commonwealth and Asian Games.
- (iv) Exemption in payment of property tax for a residential self-occupied property of the widow of the personnel of Armed Forces of Gallantry Award winner, after the death of the Gallantry Awardee on the same terms and conditions as in Section 115(1)(vii).
- (v) Exemption for one self residential house in village abadi area under SDMC of original agriculture land owner being the agriculturist.

The Unit Area Values approved for the financial year 2020-21 are as follows.

Category of colonies	A	B	C	D	E	F	G	H
BUAV (Rs./Sqm.)	630	500	400	320	270	230	200	100

B. Tax on Vehicles and Animals :

	<i>*With pneumatic tyres, Rate of tax per year per vehicle</i>	<i>*Without pneumatic tyres, Rate of tax per year per vehicle</i>
	<u>Rs.</u>	<u>Rs.</u>
I. Each four-wheeled vehicle drawn by camels, horses, ponies, mules, donkeys, bullocks or buffaloes :		
(a) Labour carts	12/-	24/-
(b) Other vehicles in this class	32/-	48/-
II. Each two-wheeled vehicle drawn by camels, horses, ponies, mules, donkeys, bullocks or buffaloes :		
(a) Labour carts	8/-	16/-
(b) Other vehicles in this class	16/-	24/-
III. Each vehicle drawn or impelled otherwise than by camels, horses, ponies, mules, donkeys, bullocks, buffaloes or machinery	8/-	12/-
	<i>*Maximum amount of tax per annum</i>	
	<u>(Rs.)</u>	
IV. Each cycle rickshaw	6.00	
V. Each bicycle	3.00	
VI. Each camel	10.00	
VII. Each horse, pony or mule of a height of 12 hands or upwards	20.00	
VIII. Each horse, pony or mule of a height of less than 12 hands	10.00	
IX. Each bullock or buffalo kept for draught or pack purposes	8.00	
X. Each donkey/ass kept for draught or pack purposes or for riding	6.00	
XI. Each pig	4.00	
XII. Each dog	5.00	
XIII. Each she-buffalo kept for milking	50.00	
XIV. Each cow kept for milking	30.00	

*The Corporation has already sent a proposal for Amendment of Third Schedule to Govt. of Delhi.
Corpn.-Minutes/SDMC [42]

***Theatre Tax :**

Class-I cinema theatre

Class-II cinema theatre

Drama, concert, circus, variety entertainment or tamasha

Carnival or fete

Any other entertainment

Rs. 10/- per show.

Rs. 7/- per show.

Rs. 7/- per show.

Rs. 10/- per show.

Rs. 7/- per show or if there are no separate shows Rs. 7/- per day.

*The Corporation has already sent a proposal for Amendment of Fourth Schedule to Govt. of Delhi.

D. Duty on Transfer of Immovable Properties :

The duty on transfer of immovable properties situated within the limits of South Delhi Municipal Corporation shall be 2% and 3% on the amount specified against the instruments U/s 147(2)(b) of the DMC Act in cases of transferee(s) being female or others respectively.

E. Tax on buildings payable along with the application for sanction of the Building Plans :

S. No.	Particulars	At the Rate Rs. per Sq. Mtrs. of the total Covered Area proposed to be built
1.	Building Permit Fee for sanction/revised/sanction/completion/regularisation	10/-

II. DISCRETIONARY

F. Tax on consumption, sale or supply of electricity :

- (1) Tax payable by consumers of electricity except MCD on energy obtained from a licensee within the area of the Corporation. 5% of the charge for supply of electricity as fixed from time to time.
- (2) Tax payable by NDMC and the Cantonment Board, Delhi on electricity sold/supplied to them by the licensee within the area of Corporation. 5% of the charge for supply of electricity as fixed from time to time.
- (3) Tax payable by a consumer of electricity on energy generated by themselves within the area of Corporation for their consumption and sale. Rs. 10/- per annum per KW based on the capacity of Generator installed for non-residential purposes for generator with 50 horse power or more.
- (4) Tax payable by licensee operating outside the area of the Corporation on electricity sold to them within the area of the Corporation except in the case of supplies to the NDMC and the Cantonment Board, Delhi. 5% of the charge of supply of electricity as fixed from time to time

G. Education Cess :

An education cess shall be levied @1% of Annual Value of vacant land and area of covered space of the building.

H. Tolls :

Toll Tax payable on commercial vehicles entering in National Capital Territory of Delhi at the following rates applicable from 1-2-2016 (00-00 hrs.) :—

S. No.	Size of vehicles	Rate per entry	Monthly passes/rate
		(Rs.)	(Rs.)
1.	Taxi, Tempos, Tata-407 and such type of other commercial vehicles	100/-	3,000/-
2.	Buses, Trucks (Nishan, Tata-709/Canter & such type of other commercial vehicles)	200/-	6,000/-
3.	Six-wheeler vehicles	300/-	9,000/-
4.	Ten-wheeler vehicles	500/-	15,000/-
5.	Fourteen-wheeler vehicles	1,200/-	36,000/-

*No Monthly pass to ECC paying vehicle.

EXEMPTIONS :

A. Tax on Vehicles and Animals :

Vehicles and animals in the Rural Areas except those kept in the Ghosi Colonies and Dairies.

B. Taxes on buildings payable along with the application for sanction of the building plans :

Tax on buildings payable along with the application for sanction of the building plan in Rural Areas.

C. Tax on consumption, sale or supply of Electricity :

South Delhi Municipal Corporation.

D. Tolls :

1. Ambulances.
2. Fire Fighting Vehicles.
3. Police Vehicles.
4. Government Vehicles having red and amber lights.
5. Defence Vehicles.
6. Hearses.

The motion was carried.

Corpn.-Minutes/SDMC [44]

Attested

[Signature]

Section Officer
Secretary Office

South Delhi Municipal Corporation