

Resolved that as proposed by the Commissioner in his letter No. F. 55/CA-cum-FA/SDMC/549/C&C dated 8-12-2015 as per schedule annexed with aforesaid letter and recommended by the Standing Committee vide its Resolution No. 211 dated 11-1-2016, levy of Municipal Taxes, Rates and Cesses for the year 2016-17, be approved as under :—

**SOUTH DELHI MUNICIPAL CORPORATION**  
**SCHEDULE OF TAXES**  
**(F.Y. 2016-17)**

**A. Property Taxes :**

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. 2016-17 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.

Sl. No. Type of Properties	Rates of Taxes
(a) Residential	(i) The rate of tax shall be 12% of the annual value of the vacant land or part thereof or covered space of the buildings under 'A' & 'B' categories; and 11% on 'C', 'D' & 'E' categories of colonies. (ii) The rate of tax shall be 7% of the annual value of the vacant land or part thereof or covered space of the buildings under 'F', 'G' & 'H' categories of colonies.
(b) Special Commercial/Non-Residential Properties i.e., Hotels, Motels, Restaurants (with Bar facilities), all establishments in commercial areas like District Centres, Non-hierarchical Commercial Centres (as per Master Plan-2021), including	The rate of tax shall be 20% of annual value of the vacant land or part thereof or covered space of the building in all categories of colonies from 'A' to 'H'.

commercial establishments popularly known as Malls, all Shops/Offices, showrooms having covered area of 150 sq. mtrs. and above (including warehouse from where goods are sold), Hazardous Buildings, PVRs, Multiplexes, Cinema Halls, Non-Government Hospitals (other than those run by GOI, GNCTD, Municipal Corporations) Non-Government Schools (other than those run by GOI, GNCTD, Municipal Corporations) Clubs, Barst Ghar/Auditoriums/Exhibition Halls, Banquet Halls, Beauty Saloons/ Parlours, Spa, Gyms, Health Clubs, Yoga Centres, Hoardings/Advertisements, all Towers, Coaching Centres (coaching more than 50 students), Petrol Pumps, CNG Stations.

(c) **Special Commercial/Non-Residential** (Other than those at (b) above, i.e. Guest Houses, Inns, Lodges, Paying Guest (PG) Houses, Restaurants (other than those with bar facilities)

(d) **Commercial/Non-Residential Properties** (Other than those not included in (b) & (c) above), including Doctors' Clinics below covered area 150 sq. mtrs. and all Industrial Properties.

(e) **Govt. Company, Autonomous Bodies, Public Sector Undertakings (PSUs), Statutory Corporation Properties etc., including Departments/PSUs/Authorities, etc. of the State Governments :**

(i) Residential

(ii) Non-Residential

(f) **Airports and Airport Properties :**

(i) Land covered with built up area.

(ii) Open area for aircraft movement (Runway, Taxiway, apron, aircraft parking stands)

(iii) Open area other than (ii) above.

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

The rate of tax shall be 15% of annual value of the vacant land or part thereof or covered space of the buildings under 'A' & 'B' categories of colonies;  
12% for 'C', 'D' & 'E' categories of colonies;  
and  
10% for 'F', 'G' & 'H' categories of colonies.

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

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

(i) 20% for all categories of colonies from 'A' to 'H'.

(ii) 15% for all categories of colonies from 'A' to 'H'.

(iii) 6% for all categories of colonies from 'A' to 'H'.

**(g) Farm Houses :**

**(i) Residential**

20% of annual value of the vacant land or part thereof or covered space of the buildings for all categories of colonies from 'A' to 'H'.

**(ii) Non-Residential**

20% of annual value of the vacant land or part thereof or covered space of the buildings for all categories of colonies from 'A' to 'H'.

**(h) Exempted properties U/s 115(1)(iv) of DMC (Amended) Act used for Charitable purposes**

Lands & Buildings or portions of the lands and buildings exclusively occupied and used by a Society or body for a charitable purposes and exempted from payment of General Tax U/s 115(1)(iv) of DMC (Amended) Act, Service Charge should be levied @ 75% of the amount that would have been payable as property tax for the covered spaces of a building or the vacant land as referred to in Section 114 (D&E).

**Rebate and Concessions :**

- (1) Additional rebate of 2% of the tax payable after all eligible discounts under Sections 114B and 123B(3) or otherwise as incentive for the taxpayers filing the Property Tax Returns online and making property tax payments online through the payment gateway provided on [www.mcdpropertytax.in](http://www.mcdpropertytax.in) subject to maximum tax not exceeding Rs. 10,000/-.
- (2) 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 installment during first quarter of that year (on or before 30<sup>th</sup> June) shall entitle one to a rebate of 15% of the total tax amount due.
  - (ii) No rebates would be given on payment in quarterly installments.
  - (iii) Late payment shall invite <sup>interest</sup> @ 1% per month or part of the month after the due date of each quarter in which the tax is due.
- (3) 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).
- (4) Rebate U/s 114B : A rebate of 30% of tax due on the covered space of such 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 any one of these categories and such rebate shall be only for one 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.
- (5) Additional rebate of 20% of the tax due on lump sum payment in cases of properties in Co-Operative Group Housing Society (CGHS).
- (6) Additional rebate of 90% shall be allowed on lump sum payment in case of only MCD aided schools.
- (7) The department which are paying Service Charges will not be entitled for any rebate under any head.

**Explanation :—** 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.

Where the taxpayer has been depositing the tax, as per self assessment through online system or assessment made by the Corporation, 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 opened for refund or adjustment/rectification of demand.

**Exemptions under Section 115(1) :**

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;
- (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 (applicable) for one self occupied residential property only;
- (iii) Vacant lands or buildings or portions thereof, exclusively used for the purpose of public worships;
- (iv) Vacant lands or buildings or portions thereof, exclusively occupied and used, with the approval of the Corporation, for the purpose of public charity as may be specified in the bye-laws or for the purpose of medical relief to, or education of, the poor, free of charge;
- (v) Vacant lands or buildings exclusively used for the purpose of public burial or as cremation ground, or any other place used for the disposal of the dead, duly registered under this Act;
- (vi) Full exemption on all heritage lands and buildings;
- (vii) Vacant lands and buildings 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.

**Exemptions under Section 177) :**

- (ix) Exemption in house tax on one personal residential house of the employees and officers (who are) residents of Delhi, martyred in encounter while on duty in Police, C.I.S.F. and Paramilitary forces.

- (x) Exemption in house tax on one personal residential house of the employees and officers of the Municipal Corporation of Delhi (South) handicapped fully during duty hours.
- (xi) Exemption in house tax on one personal residential house of Delhi-residents players winning medals in the International Games such as Olympic, Commonwealth and Asians Games.

The Unit Area Values approved for the Financial Year 2016-17 are as follows :—

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

**B. Duty on Transfer of Immovable Properties :**

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