



MUNICIPAL CORPORATION OF DELHI
ASSESSMENT & COLLECTION DEPARTMENT (HQ)
14TH FLOOR, E-1 BLOCK, DR. SPM CIVIC CENTRE
J.L.N. MARG NEW DELHI-110002



Subject:- Schedule of levy of Municipal Taxes , Rate and Cesses for the Financial Year 2024-25.

The Corporation vide its resolution no 219 dated 08.02.2024 has approved the schedule of levy of Municipal Taxes, Rates and Cesses for the financial year 2024-25 as under.

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 Financial Year 2024-25 on lands and buildings under the jurisdiction of MCD shall be at the rates specified below of the annual values of covered space of buildings and vacant lands of part thereof (based on the unit area values and multiplicative factors specified) as per the DMC Act, 1957 (As amended).

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.

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.

| Sr. No. | Type of Properties | Rates of Taxes |
|---------|---|---|
| 1. | 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 of colonies or group of buildings. (ii) The rate of tax shall be 11% of the annual value of the vacant land or part thereof or covered space of the buildings under "C" to "E" categories of colonies group of buildings. (iii) 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" to "H" categories of colonies group of buildings. |
| 2. | Non-Residential Properties 1. Less than covered area 1500 sq. ft. (139.35 sq. mtrs.) 2. Above covered area 1500 sq. ft. (139.35 sq. mtrs.) | (i) The rate of tax shall be 20% of annual value of the vacant land or part thereof or covered space of the buildings in categories of colonies or group of buildings from "A" to "E" and 15% for "F" to "H". (ii) The rate of tax shall be 20% of annual value of the vacant land or part thereof or covered space of the buildings in categories of colonies or group of buildings from "A" to "H". |
| 3. | Industrial Properties | The rate of tax shall be 15% of annual value of the vacant land or part thereof or covered space of the buildings in all categories of colonies or group of buildings from "A" to "H". |
| 4. | Properties of Union and Railway Properties (for the calculation of Service charges @ 75% of the Property Tax) and Property Tax on the Govt. Company, Autonomous Bodies, Public Sector Undertaking (PSUs), Statutory Corporation Properties etc. including Department/PSUs/Authorities etc. of the State Government (i) Residential (ii) Non-Residential | 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 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 from A to H. |

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| 5. | Airports and Airport Properties: (i) Land and Buildings with build up area. (ii) Vacant/open Land area for aircraft movement (runway, taxi ways, apron, aircraft parking stands) and any other vacant land in use. (iii) Open Land other than (ii) above | (i) 20% of the annual value for all categories from A to H. (ii) 15% of the annual value for all categories from A to H. (iii) 10% of the annual value for all categories from A to H. |
| 6. | Farm Houses: (i) Residential (ii) Non-Residential | 20% of annual value of the vacant land or part thereof covered space of the buildings for all categories of colonies from A to H. 20% of annual value of the vacant land or part thereof or covered space of the building for all categories of colonies from A to H. |

Rebates & Concessions:

- (1) **Rebates 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 30th June) shall entitle to a rebate of 10% of the total tax amount due.
 - (ii) No rebate would be given on payment in quarterly installment.
 - (iii) Late payment shall invite simple interest @1% per month or part of the month after the due date of each quarter in which the tax is due.
- (2) **Rebate U/s 114 B:** A rebate of 30% of tax due on the covered space of self occupied residential building shall be allowed upto the covered space of 100 sq. mtrs. (on pro rata basis) to persons of eligible categories, i.e. senior citizen (60years or more as per DMC Act.) Ex-Servicemen, 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 residential property in Delhi. However, only one rebate can be availed even if a person is eligible for more than one rebate/concession under this section.
- (3) **Additional Rebate of 2%** of the tax payable after all eligible discounts under Section 114B and 123B(3) of DMC Act, 1957 (As amended) or otherwise has been considered as incentive for the taxpayers filing the Property Tax Returns online and making property tax payments online through the payment gateway provided on www.mcdonline.nic.in subject to maximum tax not exceeding Rs. 10000/- & limited to Rs. 200/-.
- (4) Additional rebate of 90% shall be allowed on lump-sum payment in case of MCD aided school only.
- (5) The department which are paying service charge will not be entitled for any rebate under any head.

The Corporation vide its resolution No. 272 dated 07.03.2024 has approved the levying of simple interest @ 1% on property tax for the purpose of calculation of service charges as applicable on the Government/Railways Properties, if payment of service charges is made after due date i.e. 30th June of the each financial year.

Explanation :-

For the purpose, property owned by a Government company or statutory Corporation, which has a corporate personality of its own, shall not be deemed to be the property of the Union.

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6 & 7. The incentive of 10%, in addition to rebate on lump sum payment under Section 120B of the DMC Act, 1957 (as amended) may be given to the tax payers provided at least 90% of the tax payers of the Group Housing Society (GHS) and RWA concerned have paid their property tax (i.e. at least 90% collection efficiency in the society/colony concerned). As soon as the GHS/RWA concerned achieves at least 90% collection efficiency, the GHS/RWA will be eligible for this incentive which shall be extended by way of taking up developmental work in the GHS/RWA.

Further, an additional incentive of 5% of the tax paid shall be available to Society as well as to RWA subject to 90% tax collection compliance and the colony concerned implements all the following:

- a) 100% waste segregation at the source,
- b) 100% composting of the wet waste in the colony.
- c) 100% recycling of the recyclable dry waste, and
- d) 100% of the remaining dry waste is handed over to the MCD or its authorized agencies.

For this purpose, the GHS/RWA concerned will have to mandatorily register itself on MCD's SAHBHAGITA portal by login at www.mcdonline.nic.in with details of its all units and taxpayers along with UPIC etc.

This incentive shall be extended by way of taking up developmental work at the recommendation of GHS/RWA concerned.

Note: In case the GHS/RWA is unable to recommend the work to be executed against incentive, then the MCD may take it up itself.

New Measures

Additional 5% incentive in case of 100% waste segregation/recycling/wet waste composting, shall be extended to the educational institutions (including engineering/polytechnic, medical/para-medical/ Law/ Management Colleges/Universities etc.) having land more than 10 acres, subject to fulfillment of the following conditions-

- a) 100% waste segregation at the source.
- b) 100% composting of the wet waste in the campus.
- c) 100% recycling of the recyclable dry waste, and
- d) 100% of the remaining dry waste is handed over to the MCD or its authorized agencies.

This incentive shall be extended by way of taking up developmental work at the recommendation of institution concerned. Further, if the institution concerned fails to suggest any developmental work within 30 days of becoming eligible, then MCD may take it up on its own.

For this purpose, the institution concerned will have to mandatorily register itself on MCD's portal by login at www.mcdonline.nic.in with details. The additional incentive @ 5% will be subject to fulfillment of above conditions as the case may be.

Exemptions: (As per DMC Act, 1957)

The vacant lands and buildings shall be exempted from payment of property tax as per section 115(1) of the DMC Act:-

- (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 or his legal heir, subject to a maximum of 100 sq. mtr. of the covered space;
- (iii) vacant lands or building or portions thereof, exclusively used for the purposes of public worship;
- (iv) vacant land or buildings or portions thereof, exclusively occupied and used, with the approval of [a 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) such heritage lands or buildings as are specifically notified for exemption by [a Corporation] as also such premises as are so specified by the Archaeological Survey of India, except the area under Commercial use;
- (vii) vacant lands and buildings owned exclusively by war widows, gallantry award winners in Defense Forces, Police, 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-

[Signature]
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Jt. A & C (HQ)
A & C Deptt., MCD

(vii) vacant lands and buildings owned exclusively by war widows, gallantry award winners in Defense Forces, Police, 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 purposes, 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.

Explanation: For the purpose of clause (iii), no portion of any vacant land building where any trade or business is carried on, or which is used for residential purpose, or in respect of which any rent or income is derived, shall be deemed not to be exclusively used for public worship and such portion of such vacant land or building shall be assessed as a separate unit of assessment.

However, lands and buildings exempted from payment of Property Tax u/s 115(1)(iv) of DMC Act, shall be levied Service Charge @75% of the amount that would have been payable as property tax for the covered space of such building or vacant land as referred to in Section 114C & 114D.

Heritage lands or buildings (if notified by erstwhile MCDs, Delhi Development Authority, New Delhi Municipal Council etc. as heritage) are specifically notified for exemption u/s 115(1)(vi) of DMC Act.

(ix) Exemption U/s 177 of DMC Act, 1957 (as amended):

In addition to exemptions given under section 115(1)(vii) of the DMC Act, 1957 (as amended), the Corporation, vide decision No. 205 dated 15.02.2023, decided that if such property is jointly owned, then the spouse of the above said persons shall also be exempted from the property tax in regard to such property in the joint ownership.

Transfer Duty enhanced vide Delhi Government in the Gazette notification no. SG-DL-E-11072023-247216 dated 10th, July, 2023.

The rate of duty on transfer of property is @ 3% in case of female (including third gender) and @ 4% in case of male & others (i.e. any other entity) and this enhancement is applicable for registration of instruments having the amount more than Rs. 25 lakhs. There is no change in the rate of duty on transfer of property having registration amount upto Rs.25 lakhs.

The rate of duty on transfer of property having registration amount upto Rs.25 lakhs will be as under:-

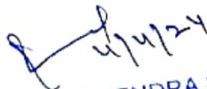
Transfer Duty Rate @ 2% in case of female (including third gender).

Transfer Duty Rate @ 3% in case of male & others (i.e. any other entity).

Education Cess:

Education cess @ 1% of the annual property tax due in respect of vacant lands & covered space of buildings or part thereof u/s 113 (2) of DMC Act 1957 (amended).

The above schedule of levy of Municipal Taxes, Rates and Cesses for the financial year 2024-25 is applicable from 01.04.2024.

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No. A&C(HQ)/MCD/2024-25/ D.34

Dated: 04.04.2024

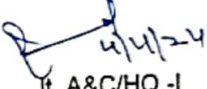
CIRCULAR

Sub: Schedule of levy of Municipal Taxes, Rates and Cesses for the financial year 2024-25

Please find enclosed herewith copy of schedule of levy of Municipal Taxes, Rates and Cesses for the financial year 2024-25 duly approved by the Corporation vide its resolution no. 219 dated 08.02.2024 in this regard.

All Jt. A&Cs (HQ. & Zones) are requested to disseminate the same amongst the taxpayers for their facilitation for depositing the property tax/service charge for the year 2024-25.

The levy of Municipal Taxes, Rates and Cesses for the financial year 2024-25 shall be applicable w.e.f. 01.04.2024 till 31.03.2025.


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A & C Deptt., MCD

Encl: As above

All Jt. A&Cs. HQ./Zones

Copy to :-

1. PS to Hon'ble Mayor for kind information of the Hon'ble Mayor, MCD.
2. PS to Hon'ble Dy. Mayor for kind information of the Hon'ble Dy. Mayor, MCD.
3. PS to Leader of House for kind information of the Leader of House, MCD.
4. PS to Leader of Opposition for kind information of the Leader of Opposition, MCD.
5. PS to Commissioner for kind information of the Commissioner, MCD.
6. All Additional Commissioners, MCD.
7. Director (IT/NIC) for uploading on MCD website and updating portal accordingly.
8. All Circle Officers/HQ./Zones
9. Office copy.