

**NEW DELHI MUNICIPAL COUNCIL
PALIKA KENDRA : NEW DELHI
PROPERTY TAX DEPARTMENT**

PUBLIC NOTICE

Public Notice is hereby given for information of the General Public that the New Delhi Municipal Council, in exercise of the powers conferred under, Sec. 55(2) of the NDMC Act, 1994, has determined the rates at which various municipal taxes rates and cesses shall be levied w.e.f 01.04.2012 for the year 2012-13. The schedule as determined for the year 2012-2013 is as under:

1. (A) Property Tax

	Lands and buildings or part thereof	Rate of Tax
i.	Where the rateable value does not exceeds Rs.10 Lacs	20% of the rateable value
ii.	Where the rateable value exceeds Rs.10Lacs but does not exceeds Rs.20 lacs.	Rs.2,00,000/- plus 25% of the amount by which the rateable value exceeds Rs.10 lacs.
iii.	Where the rateable value exceeds Rs.20 lacs	Rs.4,50,000/- plus 30% of the amount by which the rateable value exceeds Rs.20 lacs.

(B) Tax on vehicles and animals: As per Schedule –II of the Act at NIL rate.

(C) Theatre tax: As per Schedule – III of the Act as NIL rate.

(D) Tax on advertisements other than advertisements published in the Newspapers: As per Schedule-IV of the Act at maximum rate.

(E) Duty on transfer of property: Duty on transfer of property on the instruments specified in Sec. 93(2)(b) and on instructions presented for mutation under Sec.74, at the following rate:-

(a) 2% in case the transferee is a woman to the extent of her share in the property.

(b) 2.5% in case the transferees are persons other than women.

(F) Tax on building payable along with the application for sanction of the building plan: As per Schedule –V of the Act.

2. Rebates from payment of Property Tax

In respect of properties paying tax under the Annual Rent Bye law of 2009 rebate from the payment of property tax for 2012-13 may be allowed as under:-

(i) a rebate of 50% of the tax calculated on the rateable value upto Rs.5 lacs of lands and buildings used or to be used and occupied or to be occupied for residential purposes;

(ii) a self occupancy rebate of 25% of the property tax payable after allowing the rebate at (i) above, in respect of self occupied residential properties singly owned by a Sr. citizen who is sixty years or more in age as on 01.04.2012 or by a women or a physically challenged person, irrespective of their age or jointly owned by any of these categories;

Provided that no portion of the building owned by such a Sr. citizen or women or physically challenged person is on rent or is used for commercial purposes and the building is actually owned and occupied by these categories;

(iii) a rebate of 50% of the tax determined on rateable values upto Rs.1 lac, for properties other than residential properties;

(iv) a rebate of 40% of the tax payable in respect of aided schools and colleges and 20% of tax payable by unaided schools for the lands and buildings owned by Society or Body after deducting the rebate at (iii) above;

Provided that no such rebate shall be available on the portions on rent or used for commercial purposes;

(v) the Chairperson is authorized to give rebate of not more than 20% of the tax payable by owner or tenant, for the shops occupied by him in Blocks A – H, K – N in Connaught Place as may be decided by Chairperson;

Provided that this rebate shall not be available to premises occupied by Banks or for office and commercial purposes or multiplex;

As resolved by the Council this rebate would be available for 2010-11, 2011-12 & 2012-13 also.

(vi) on the net tax payable, after rebate as above from (i) to (v), a prompt payment of rebate of 10% of the net tax may be allowed, if the tax is paid, along with a return U/s-77 of the NDMC Act by 30th September, 2012 and 5% if the tax is paid after 30st September, 2012 but on or before 31st December, 2012;

Accounts Officer (Tax)