

Annexure I

Annexure 1: Unit Area Value of Property Tax levied by MCD

<i>Category</i>	<i>Unit Area Value (Rs per square metre)</i>
A	630
B	510
C	410
D	320
E	250
F	220
G	190
H	100

Source: Municipal Valuation Committee Report Submitted on 1.1.2004

Annexure 2: Theatre Tax Rates

<i>Type of Entertainment</i>	<i>Maximum Amount of Tax P.A</i>
Class - I Cinema Theatre	Rs 10 per show
Class - II Cinema Theatre	Rs 7 per show
Drama, Concert, Variety	
Entertainment, PVR Cineplex	Rs 7 per show
Carnival/ Fete	Rs 10 per day
Any Other Entertainment	Rs 7 per show ; If no show then Rs 7 per day

The Fourth Schedule, DMC Act, 1994

Annexure 3: Advertisement Tax levied by MCD

<i>Particulars</i>	<i>Particulars</i>	<i>Rates Per Annum (Rs.)</i>
Non-illuminated Advertisements on lands, buildings, walls, hoardings, frame posts, structures etc.	Up to 10 sq. ft.	18
	10 sq. ft.- 25 sq. ft.	30
	Every additional 25 sq. ft. or less	30
Non-illuminated advertisements carried on vehicles drawn by bullocks, horses or other animals, human beings, cycle or any other device carried on any vehicle or tram car	Up to 25 sq. ft.	120
	25 sq. ft.- 50 sq. ft.	120
	Every additional 50 sq. ft. or less	120

Illuminated advertisement boards carried on vehicles	Up to 25 sq. ft	240
	25 sq. ft.- 50 sq. ft.	240
	Every additional 50 sq. ft. or less	240
Non-illuminated advertisement boards carried by sandwich board men	Up to 10 sq. ft.	24
	10 sq. ft.-25 sq. ft	48
	Every additional 10 sq. ft or less	24
Illuminated advertisement boards carried by sandwich board men	Up to 10 sq. ft.	48
	10 sq. ft.-25 sq. ft	96
	Every additional 10 sq. ft or less	48
Illuminated advertisement on lands, buildings, walls or hoardings, frame posts or structures etc.	Up to 2 sq. ft.	24
	2 sq. ft.-5 sq. ft.	48
	5 sq. ft.-25 sq. ft.	60
	Every additional 25 sq. ft. or less	60
Advertisement exhibited on screen in cinema houses and other places by means of lantern slides or similar devices	Up to 5 sq. ft	96
	5 sq. ft.-25 sq. ft	120
	Every additional 25 sq. ft. or less	120
Non-illuminated advertisement suspended across streets	Up to 10 sq. ft.	18
	10 sq. ft.-25 sq. ft	30
	Every additional 25 sq. ft. or less	30
Non-illuminated advertisement hoardings, standing blank but bearing the name of the advertiser or with the announcement 'to be let' displayed thereon	Up to 10 sq. ft.	9
	10 sq. ft.-25 sq. ft	15
	Every additional 25 sq. ft. or less	15
Permission to auctioneers to put more than two boards of reasonable size advertising each auction sale, other than those in the premises where the auction is held, one on a prominent site in locality and one on municipal lamp post.		200

The Fifth Schedule, DMC Act, 1994

Annexure 4: Rates of Tax on Buildings Payable along with the Application for the Sanction of the Building Plans

<i>Area</i>	<i>For the First Storey (Rs)</i>	<i>For any subsequent storey (Rs)</i>
Up to 100 sq. yds.	20	40
More than 100 sq. yds but not exceeding 250 sq. yds	60	120
More than 250 sq. yds but not exceeding 500 sq. yds	150	300
More than 500 sq. yds but not exceeding 1000 sq. yds	300	600
More than 1000 sq. yds	600	1500

DMC Act, 1994

Annexure 5: Rates of Tax on Vehicles & Animals

<i>Type of Vehicles</i>	<i>For Vehicles with Pneumatic tyres</i>	<i>For Vehicles without Pneumatic tyres</i>
Each 4-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
Each 2-wheeled vehicle drawn by camels, horses, ponies, mules, donkeys, bullocks, buffaloes		
a. Labour carts	8	16
b. Other Vehicles in this class	16	24
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 existing</i>		
<i>Type of Animal</i>		<i>Rates of Tax</i>
Each Cycle Rickshaw/trolley		6
Each Bicycle		3
Each Camel		10
Each Horse, pony or mule of a height of 12 hand or upwards		20
Each Horse, pony or mule of a height of less than 12 hands		10
Each Bullock or buffalo kept for draught or pack purposes		8
Each donkey/ ass kept for draught or pack purposes or for riding		6
Each Pig		4
Each Dog		5
Each Bitch		N.A
Each she-buffalo kept for milking		50
Each cow kept for milking		30

The Third Schedule, DMC Act, 1994.

Annexure 6: Electricity Tax Rates

<i>Nature of Consumption</i>	<i>Rates of Tax</i>
Tax payable by consumers of electricity on energy obtained from a licensee within the area of Corporation	5% of the charge of the supply of electricity as fixed from time to time
Tax payable by NDMC and Delhi Cantonment Board on electricity sold/supplied to them by the licensee that is DVB within the area of Corporation	5% of the charge of the supply of electricity as fixed from time to time
Tax payable by a consumer of electricity on energy generated by themselves within the area of corporation for their consumption and sale	10 paisa per K.W.H.R.
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 Delhi Cantonment Board	10 paisa per K.W.H.R.

Delhi Municipal Corporation Act, 1994

Annexure 7: Rates of Toll Tax

<i>Type of Vehicle</i>	<i>Entry per Visit</i>	<i>Monthly Pass</i>	<i>Quarterly Pass</i>
Taxi, tempo, Tata 407, Goods carrying three Wheeler and this other type of other Commercial Vehicle	25	600	1,500
Bus, Truck and this type of other commercial vehicle	50	1,200	3,000
6 wheels truck	100	2,400	6,000
10 wheels truck	200	4,500	12,000
14 wheels truck	500	10,000	20,000

The DMC Act, 1994

Annexure 8: Property Tax Rates levied by NDMC

<i>Year</i>	<i>Percentage of Rateable Land</i>
Up to 1994-95	12.5%
1995-96 & 1996-97	15%
1997-98 & 1998-99	(i) Residential 15% (ii) Non-Residential 20%
1999-2000 & 2000-2001	(i) Residential 20% (ii) Non-Residential 25% (iii) Special Category 30%
2001-2002	(i) Residential 20% (ii) Non-residential 25% up to Rs 10 lac 30% on portion above Rs 10 lac
2002-2003	(i) 20% of the Rateable value up to Rs 5 lac (ii) 30% on portion above Rs 5 lac
2003-2004	20% (where the rateable values does not exceed Rs 5 lac; Rs 1,00,000/- plus 25% of the amount by which the rateable value exceeds Rs 5 lac) Rs 2,25,000/- plus 30% of the amount by which the rateable value exceeds Rs 10 lac)
2004-2005	20% (where the rateable values does not exceed Rs 10 lac; Rs 2,00,000/- plus 25% of the amount by which the rateable value exceeds Rs 10 lac) Rs 4,50,000/- plus 30% of the amount by which the rateable value exceeds Rs 20 lac)

The New Delhi Municipal Council Act, 1994

Annexure II

Summary of the kind of documents that can be registered and the value of stamp paper that is needed for registration, along with the registration fees

<i>Type of Document</i>	<i>Stamp paper value needed</i>	<i>Registration Fees</i>	<i>Description of Document</i>
Will	Nil	23	Made to bequeath possessions to parties
Revocable Will	Nil	3	A clause at the end saying 'this is my last and final will' revokes all previous wills
Indemnity Bond	100	6	When you owe a party something for some service in return
Relation/ blood/ Spouse GPA	50	4	Handing over general execution powers
Special Power of Attorney	2	4	Specifying a power
Release Deed	10	26	
Release Deed with Consideration	8%	101	
Adoption Deed	5	21	Filed on adopting a child
Partnership Deed	5	4	Specifying the terms of the partnership
Trust Deed	1% within likely to 5000	4	Specifying the terms of the trust.
Sale Deed	Male 8% Female 6%	101	Specifying the sale of the property, its size and the amount of money transacted
Gift Deed	8%	101	Specifies the item gifted, and that it was done under no duress, etc
Partition Deed	8%	101	Specifies partition of a property, who gets what, etc
Mortgage	2%	101	What item has been mortgaged and how it can be released.
Rent Deed/ L1 deed	2% upto 5 years 5% for 5-10 years	16	Specifies terms of renting the premises, object, etc
Reconveyance Deed	Nil	101	
Award	100	101	What has been awarded and for what purpose.

Source: Information obtained from the board in SR offices