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Government of National Capital Territory of Delhi
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The following Act of the Legislative Assembly of the National Capital Territory of Delhi received the assent of the President on 14.6.2002 and is hereby published for general information.


The Delhi (Distribution of Proceeds of Taxes) Act, 2002 (Delhi Act No.11 of 2002).
(As passed by the Legislative Assembly of the National Capital Territory of Delhi on 03.04.2002).

An Act to provide for the distribution of the net proceeds of taxes of the Government of National Capital Territory of Delhi among the Municipalities in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission constituted by the Government of National Capital Territory of Delhi and to make consequential amendments in the Delhi Municipal Corporation Act, 1957, the Delhi Motor Vehicles Taxation Act, 1962 and the New Delhi Municipal Council Act, 1994.

BE it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Fifty-third Year of the Republic of India as follows :-

CHAPTER - I

Preliminary

 Short Title, extent, 1. (1)
and commencement :

This Act may be called the Delhi (Distribution of Proceeds of Taxes) ^{Act} Bill, 2002.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall be deemed to have come into force on the 1st day of April, 1996.

Definitions 2.

In this Act, unless the context otherwise requires, --

- (a) "Municipality" means an institution of self-government constituted under article 243Q of the Constitution.
- (b) "Government" means the Lt. Governor of the National Capital Territory of Delhi referred to in clause (1) of article 239AA of the Constitution;
- (c) "Finance Commission" means the Finance Commission for the National Capital Territory of Delhi constituted under section 3 of the Delhi Finance Commission Act, 1994 (10 of 1994)

CHAPTER – II

Taxes levied and distributed between the Government and the Municipalities

Distribution of proceeds of taxes. 3.

(1) All taxes and duties which shall be levied and collected by the Government, shall be distributed between the Government and the Municipalities in the manner provided in sub-section (2).

(2) Such percentage as may be prescribed of the net proceeds of such taxes and duties in any financial year (which shall form part of the Consolidated Fund of the National Capital Territory of Delhi) shall, if the Legislative Assembly of the National Capital Territory of Delhi by appropriation made by law in this behalf so provides, be assigned to the Municipalities and shall be distributed among the Municipalities in such percentage and in such manner as may be prescribed.

(3) In this Chapter, "prescribed" means prescribed by the Government by order after considering the recommendations of the Finance Commission.



CHAPTER – III

Amendment of the Delhi Municipal Corporation Act, 1957

Omission of section 184.

4. Section 184 of the Delhi Municipal Corporation Act, 1957 (66 of 1957) shall be omitted.

CHAPTER – IV

Amendment of the Motor Vehicle Taxation Act, 1962

Omission of section 20.

5. Section 20 of the Delhi Motor Vehicles Taxation Act, 1962 (57 of 1962) shall be omitted.

CHAPTER – V

Amendment of the New Delhi Municipal Council Act, 1994

Omission of section 125.

6. Section 125 of the New Delhi Municipal Council Act, 1994 (44 of 1994) shall be omitted.

CHAPTER - VI

Miscellaneous

Validation.

7. All things done and all steps taken by the Government before the commencement of this Act, for assignment and distribution of the net proceeds of taxes and duties levied and collected by the Government to the Municipalities, shall, in so far as they are in conformity with the provisions of this Act, be deemed to have been done or taken under these provisions as if such provisions were in force at the time such things were done or such steps were taken.



(R.K. PARBHAKAR),

Deputy Secretary (Law, Jus. & L.A.).