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REPUBLIC OF KENYA

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MURANG'A COUNTY BILLS, 2018

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THE MURANG'A COUNTY FINANCE BILL, 2018
A Bill for

AN ACT of the County Assembly of Murang'a to provide for the imposition or variation of various taxes, fees, charges, licences, rents or rates for services and for connected purposes

ENACTED by the County Assembly of Murang'a as follows—

PART I—PRELIMINARY

Short title and commencement

1. This Act may be cited as the Murang'a County Finance Act, 2018 and shall come into operation on the date of publication in the *Gazette*.

Interpretation

2. In this Act, unless the context otherwise requires—

“agricultural rental rate” means a rate charged on agricultural land based on value or acreage;

“Authorized channel” means the manner in which a person may effect payment to the County, including but not limited to a person designated by the executive committee member pursuant to Section 157 of the Public Finance Management Act, 2012, to collect or receive revenue or any other mode of payment as may be prescribed from time to time;

“business” means —

- (a) trade, commerce; manufacture, profession, vocation or occupation;
- (b) any other activity in the nature of trade, commerce or manufacture, profession, vocation or occupation;
- (c) any activity carried on by a person continuously or regularly, whether or not for gain or profit and which involves, in part or in whole, the supply of goods or services for consideration;

“County” means the County Government of Murang'a;

“County public officer” means a County Public Officer within the meaning of Section 2 of the County Governments Act, 2012;

“County Receiver of Revenue” means the persons appointed pursuant to Section 157 of the Public Finance Management Act, 2012; or any other person appointed by the county public service board to be the head/director of revenue;

“County Revenue Collector” means the county public officer appointed pursuant to Section 158 of the Public Finance Management Act, 2012;

“Executive Committee Member” means the executive committee member for the time being responsible for matters relating to finance in the county;

“Cess” means all taxes and or levies imposed under this Act and payable to the county government of Muranga;

“fees” means payments made to the relevant county department in exchange for services rendered;

“hawk” means, whether as principal agent or employee – trade by the sale or exchange of goods, wares; Merchandise, refreshment’s, by moving along streets or public places or from Premises to premises;

“hawker” means and includes any person who as principal, agent or employee carries on the business of offering or exposing goods for sale, barter or exchange by hawking and without placing them in any designated market place;

“licence” means the permits granted by the relevant county department to carry on trade under this Act or any other written law; “nganangu” means kikuyu basket handles;

“njugu” means kikuyu peas;

PART II—FEES, CHARGES AND RENT

General Fees and Charges

3. (1) A person who wishes to carry out the activities specified in the First Schedule shall pay the fees specified in the last column of the relevant Part of that Schedule—

(2) A person who wishes to carry out any of the activities listed under the First Schedule shall apply for a permit to the County.

(3) The County shall grant the relevant permit(s) to the applicant(s) upon payment of fees prescribed in the relevant Part of that Schedule.

(4) A person who contravenes any of the provisions of this section commits an offence and is liable, upon conviction to fine of twenty thousand shillings or to imprisonment of a term not exceeding two months or to both.

Licence Fees

4. (1) A person shall not carry out any business or provide the services specified in the Second Schedule without a valid license or permit issued by the county.

(2) A person who intends to carry out any of the businesses listed in the Second Schedule shall apply for a licence or permit from the sub-

county office where the business is located or from a designated agent as may be prescribed by the County from time to time.

(3) A person who applies for a licence under subsection (2) shall be issued with a licence upon payment of the fee specified in that Schedule.

(4) A licence or permit issued under subsection (3) shall be visibly displayed at the business premise at all times, failure to display will attract a fine of one thousand shillings.

(5) A person who contravenes any of the provisions of this Section commits an offence and is liable, upon conviction to fine of thirty thousand shillings or to imprisonment of a term not exceeding two months or to both.

Market Fees

5. (1) There shall be a fee for access of markets or stalls for the sale of goods, foods, animals or products as specified in the Second Schedule.

(2) A person who accesses the markets or the stalls for the sale of goods, foods, animals or products shall pay the fees specified in the last column of the Sixth Schedule.

(3) A person who contravenes any of the provisions of this section commits an offence.

Mining and Transport Cess

6. (1) A person who receives or carries out the services specified in the Third Schedule shall pay the fee specified in the relevant Part of that Schedule.

(2) A person who contravenes the provisions of this section commits an offence and is liable, upon conviction to fine of thirty thousand shillings or to imprisonment of a term not exceeding two months or to both.

Public Health Fees and Charges

7. (1) A person to receives or carries out the services specified in the Fourth Schedule shall pay the fee specified in the relevant Part of that Schedule.

(2) A person who contravenes the provisions of this section commits an offence.

Trade Weights and Measures

8. (1) A person shall not carry out any business or provide the services that require the use of weights as specified in the Fifth Schedule without a valid license or permit issued by the county.

(2) A person who contravenes any the provisions this Section commits an offence and is liable, upon conviction to fine of thirty thousand shillings or to imprisonment of a term not exceeding two months or to both.

Lands, Housing and Physical Planning fees

9. (1) The County shall offer the services specified in the Sixth Schedule upon receipt of payment of the fee prescribed in the last column of that Schedule.

(2) A person who constructs a building or structure in the manner specified in the Sixth Schedule shall apply for a construction permit to the County Department responsible for physical planning.

(3) A person who carries out development within the County without the appropriate plan approval shall be guilty of an offence and shall be liable for a conviction to a fine not exceeding twenty thousand or an imprisonment term not exceeding one year or both,

(4) A person occupying a land and plot, stall or a building leased or rented out by the County shall pay rent, at the rate specified in the last column of the relevant Part of the Sixth Schedule.

(5) The rent referred to under subsection (4) shall be due in case of—

- (a) a plot, on the 1st day of January in each year,
- (b) a house or a stall, on the 30th day of each month.

(6) A person who contravenes the provisions of subsections 5(a) or 5(b) may be evicted if he fails to pay the rent for six consecutive months.

(7) A penalty of three percent compounded per month shall be charged on the outstanding rent on a plot that remains unpaid after 31st day of March.

(8) The County may repossess the plot referred to under subsection 4 above if the person fails to pay the rent for more than five consecutive years.

(9) A person who wishes to display advertisements and signage in the manner specified in the Fifth Schedule shall apply for a permit to the County department responsible for physical planning and payment done through county revenue office.

(10) A person who wishes to advertise in the manner specified in the fifth Schedule shall apply for a permit to the County Department responsible for physical planning and payment done through revenue office.

(11) The department may grant the necessary permit referred to under subsection 10 upon payment of fees prescribed in the Schedule to the county revenue office.

(12) A person who contravenes any of the provisions of this section commits an offence.

Finance and Economic Planning

10. (1) A person who wishes to carry out the activities specified in the Seventh Schedule shall pay the fees specified in the last column of the relevant Part of that Schedule.

(2) A person who wishes to carry out any of the activities listed under the Seventh Schedule shall apply for a permit to the County.

(3) The County shall grant the relevant permit(s) to the applicant(s) upon payment of fees prescribed in the relevant Part of that Schedule.

(4) A person who contravenes any of the provisions of this section commits an offence and is liable, upon conviction to fine of thirty thousand shillings or to imprisonment of a term not exceeding two months or to both

Parking fees and penalties

11. (1) A person who uses County parking shall be charged a fee specified in the Eight Schedule.

(2) There shall be penalties for late payment of parking fees, impounding of vehicles as specified in the Eight Schedule.

Hire of county Vehicle and machinery

12. (1) A person shall not use County machinery without permission from the relevant county authority.

(2) A person who wishes to use a county machine shall apply to the relevant authority within the county government.

(3) The relevant county authority may grant the application under subsection (2) upon payment of the required charges through the county revenue office.

(4) A person who contravenes the provision of this section commits an offence.

Alcoholic Drinks and Licenses

13. (1) A person shall not carry out any business or provide the services specified in the Ninth Schedule without a valid license or permit issued by the county.

(2) A person who intends to carry out any of the businesses listed in the Ninth Schedule shall apply for a licence or permit from the sub-county office where the business is located or from a designated agent as may be prescribed by the County from time to time.

(3) A person who applies for a licence under subsection (2) shall be issued with a licence upon payment of the fee specified in that Schedule.

(4) A licence or permit issued under subsection (3) shall be visibly displayed at the business premise at all times, failure to display will attract a fine of five thousand shillings.

(5) A person who contravenes any of the provisions of this Section commits an offence and is liable, upon conviction to fine of thirty thousand shillings or to imprisonment of a term not exceeding two months or to both.

Trade Licences

14. (1) A person shall not carry out any business or provide the services specified in the Tenth Schedule without a valid license or permit issued by the county.

(2) A person who intends to carry out any of the businesses listed in the Tenth Schedule shall apply for a licence or permit from the sub-county office where the business is located or from a designated agent as may be prescribed by the County from time to time.

(3) A person who applies for a licence under subsection (2) shall be issued with a licence upon payment of the fee specified in that Schedule.

(4) A licence or permit issued under subsection (3) shall be visibly displayed at the business premise at all times, failure to display will attract a fine of one thousand shillings.

(5) A person who contravenes any of the provisions of this Section commits an offence and is liable, upon conviction to fine of thirty thousand shillings or to imprisonment of a term not exceeding two months or to both.

Fire Fighting services

15. (1) A person shall not carry out any business or provide the services specified in the Second Schedule without a valid license or permit issued by the county.

(2) A person who intends to carry out any of the businesses listed in the Second Schedule shall apply for a licence or permit from the sub-county office where the business is located or from a designated agent as may be prescribed by the County from time to time.

(3) A person who applies for a licence under subsection (2) shall be issued with a licence upon payment of the fee specified in that Schedule.

(4) A licence or permit issued under subsection (3) shall be visibly displayed at the business premise at all times, failure to display will attract a fine of one thousand shillings.

(5) A person who contravenes any of the provisions of this Section commits an offence and is liable, upon conviction to fine of thirty thousand shillings or to imprisonment of a term not exceeding two months or to both.

PART III— MISCELLANEOUS PROVISIONS

General Offences and Penalties

16. (1) A person shall not —

- (a) breach or fail to comply with the provisions of this Act;
- (b) breach or fail to comply with any of, the terms or conditions of a license certificate issued to him under this Act;
- (c) fail to comply with a lawful requirement or demand made or given by the Authority or an inspector;
- (d) obstruct a person in the execution of the powers or duties under this Act;
- (e) knowingly or recklessly make a statement or representation which is false;
- (f) knowingly or recklessly furnish a document or information required under this Act which is false; or
- (g) knowingly or recklessly use or furnish a fake or forged or invalid certificate or a certificate that has been altered without authorization.

(2) A person who contravenes any of the provisions of subsection (1) commits an offence.

(3) Any person who contravenes any provision of this Act or commits an offence for which there is no penalty prescribed shall be liable on conviction to a fine not exceeding fifty thousand shillings, or to imprisonment for a period not exceeding six months, or to both.

Amendments to the schedules

17. (1) The executive committee member may by order, published in the gazette an amendment to any of the Schedules.

Tax waivers, variations

18. The executive committee member may exempt, waive or vary fees or charges payable under this Act in accordance to the criteria prescribed in the regulations.

Regulations

19. The County Executive Member for Finance may make regulations for the better carrying out of the provisions of this Act.

SCHEDULES

(A) FIRST SCHEDULE.

ADVERTISEMENT, PROMOTIONS AND INFORMATION BOARDS

A	Description	Unit	Charges (KSh.)	
			Current	New charges
1	Application fee	Per application	1,000	1,000
2	Four-sided clock	Annually	20,000	20,000
3	Three sided clock	Annually	15,000	15,000
4	Two sided	Annually	10,000	10,000
Billboards / Wall Wraps				
5	Application Fee	Annually	10,000	10,000
6	Annual charges	Per sq. meter	2,000	2,000
7	Promotion flags/tear-drops	Per fortnight each	1,000	1,000
8	Corporate flags per year per each	Annually	5,000	5,000
9	Construction site Boards	Application Fee	1,000	1,000
10	Construction site Boards	Annually	10,000	10,000
Display of Flags				
11	Promotion flags/Tear-drops	Per fortnight each	1,500	1,500
12	Corporate flags	Annually	5,000	5,000
Wall / Window Brand Names for Registered Business				
13	Application fee	Per application	new	200
14	Business Name	Per Year	new	500
Advertisement on/under/above Canvas-canopy				
15	Application fee	Per application	1,000	1,000
16	Annual fee (branded)	Per sq. meter	2,000	2,000
Road shows /Sales promotion				
17	(Per)Motor bike/scooter/ TukTuk	Per event/day	200	200
18	(Per) saloon cars individual	Per event/day	400	400
19	(per)saloon car/pick up/station wagon	Per event/day	3,000	3,000
20	(per)truck /trailers	Per event/day	10,000	10,000
21	Sandwich men	Per person	500	500
22	Advertisement by loud speaker(P A)	Per event/day	3,000	3,000
23	Lories/buses/Canter	Per event	6,500	6,500
Festive-Decoration on Walls, Windows, Canopies etc. per Fortnight				
24	Sale stickers	Per month	NEW	5000
25	Festive Decorations i.e. Xmas/ Diwali	Per month	NEW	5,000
SIGNBOARDS				

Fixed on wall/canopy face or hanging under canopy							
26	Application fee	Per application	1,000	1,000			
27	Per area in square meters	Per year	2,000	2,000			
Directional sign (inside plot) / freestanding							
28	Application fee	Per application	1,000	1,000			
27	Maximum size 600mm x 1200mm commercial signs	Annually	5,000	5,000			
Multidirectional sign (per slot). Size 150mm x 150mm							
28	Application fee	Per application	1,000	1,000			
29	Permit fee	Annually	5,000	5,000			
Signs above / Sitting On Canopy (Illuminated / Non illuminated)							
30	Application fees	Per application	500	500			
31	Illuminated 1 sq. meter or less	Annually	2,000	2,000			
32	Non illuminated 1sq.m or less	Annually	1,000	1,000			
Sky signs above 20ft from ground and over properties							
33	Application fees	Per application	1,000	1,000			
34	Per sq. meter or part thereof	Annually	2,000	2,000			
Hosting of Banners -commercials/political campaigns							
		<i>Current</i>			<i>New charges</i>		
		1 day	7 day	1month	1 day	7 days	1 month
35	On road reserve	1,500	8,000	20,000	1,500	8,000	20,000
36	On private	1,500	8,000	20,000	1,500	8,000	20,000
37	On buildings	1,500	8,000	20,000	1,500	8,000	20,000
38	On road reserve	1,500	8,000	20,000	1,500	8,000	20,000
39	On private	3,000	6,000	20,000	3,000	6,000	20,000
40	On buildings	3,000	8000	20,000	3,000	8,000	20,000
Posters						<i>Current</i>	<i>New charges</i>
41	posters (applicable only in designated areas)	1000 copies				5000	5000
42	Posters above 1000	Extra each poster				5	5
43	Political A2 1-1000 pc					20,000	20,000
44	Any additional					10	10
45	A-3 and A-4 1-1000 pcs					10,000	10,000
46	Any additional					20	20
47	A-5 1-1000 pcs					7,000	7,000
48	Any additional					5	5
49	Fees for removal of posters					5,000	5,000
50	ABS posters	Per application				1,000	1,000
51	Application fee	Per Application				1,000	1000
52	Annual fee					4,000	4,000

	Handbills / Fliers per session				
53	First 500 handbills	Per fortnight		3,000	3,000
54	Handbills above 500	Per hand bill		5	5
55	Any other form of posters charges as above				
	Branding	Application	Annually charges		
56		Current	New	Current	New
57	Branded Containers	1,000	1,000	20,000	20000
58	Branded kiosk/charity sweepstake	1,000	1,000	5,000	5000
59	Branded umbrella/parasols per piece.	500	500	500	500
60	Wall branding/ painting per side/building/phase	2,000	2,000	8,000	8000
61	Branded Saloon cars/pick ups	1,000	1,000	4,000	4000
62	Branded lorries/buses	1,000	1,000	5,000	5000
63	Branded Tent /sweeps stakes	500	500	3,000	3000
64	Tent Pitching per day	500	500	3,000	3000
65	Branded scooter	500	500	1,000	1000
66	Bus stage per (shelter)	1,000	1,000	5,000	5000
	Street Displays			Current	New
67	Mobile stage (truck /others)	Per day		2,000	2,000
68	Fixed stage (platform/table)	Per fortnight		5,000	5,000
69	Temporary street pavement display signboard / roll-up banner	Per fortnight		5,000	5,000
70	Funfair/ fete / Acrobats	Per event		1,000	1,000
71	Motion Screen Advert (on a truck)	Annually		5,000	5,000
	Wall Painting Adverts on Temporary Premises e.g. kiosks, litter-bins ,shoe shiner shelter any other				
72	Application fee	Annually		1,000	1,000
73	Advertisement	Annually		2,000	2,000
	Advertisement on Hoarding				
74	Application fees	Per application		2,000	2,000
75	Charge per site	annually		10,000	10,000
	Street Light Pole Advertisement				
76	Application fee	Per application		New	1,000
77	pole advertisement per pole	annually		NEW	10,000
	Multiple Motion Neon Sign				
78	Application fees	Per application		2,000	2,000
79	Per sq. meter	annually		2,000	2,000
80	Film video shooting	per day		1,500	1500
	Safety Screen Hoarding Advertisement (Ground / Elevated)				
81	Application Fee	Per application		1,000	1,000

82	Per Sq. m. per year	annually	2,000	2,000
LED Screen Advertisement				
83	Application Fee	application	1000	1000
84	Per Sq. meter	Annually	1500	1500
85	Mobile LED screens	Daily per vehicle	1,000	1,000
Guard Rail Advertisement				
86	Application Fee per panel	Per application	1,000	1,000
87	First Sq. m. per month or part thereof per year	annually	2,000	2,000
Tourist Orientation Advert				
88	Application fee	Per application	NEW	2,000
89	Any other form of advertisement	Per square meter	NEW	2,000

(B) SECOND SCHEDULE.**AGRICULTURE, FISHERIES AND MARKET FEES AND CESS
MEAT INSPECTION FEES**

	<i>Particulars</i>	<i>Unit of measure</i>	<i>Current Charges</i>	<i>New Charges</i>
1	Cattle	Per head	200	300
2	Goats ,Sheep,	Per head	50	100
3	Chicken, Rabbits	Per head	5	5
			per carcass	per carcass
4	Pigs	Per head	100	100
Meat transport Permit				
5	Meat transportation permit within the county	Per head p.a	100	1000
6	Meat transport permit slaughtered outside county	Per head	100	1000
7	From slaughter to butchery	Per Head	50	50

A LIVESTOCK MOVEMENT

8	Cattle	Per animal	50	100
9	Goats ,Sheep,	Per animal	20	50
10	Poultry, Rabbits ,guinea pigs, quails and small animals	Per consignment (p/up)	5 (per bird)	1000
11	Pigs	Per animal	30	50
	Dogs/cats		50	50
12	Hides and skins movement	Per ton	500	1000
13	County funded vaccination programs	Per animal per vaccine injected	50	100
15	Animal breeding license	Annually		5,000
16	Slaughter house categorization			1,000
17	Slaughter Man medical license	Application	Folder 250	350
18	Slaughter man License	annually		500
19	Bee keeping license	annually		
20	Pig keeping license	annually		
21	Hatchery license	annually		5,000
22	Hatchery Inspection fees	annually		1,000
23	Slaughter house license			10,000

	Category A			
	Category..... B			5,000
	Category.....C			2,000
24	Registration of premises certificate			500
STOCK AUCTION –HOLDING GROUND PER DAY PER ENTRY				
	<i>Particulars</i>	<i>Unit of measure</i>	<i>Current Charges</i>	<i>New Charges</i>
25	Cows/pig(heifer)	Per head per day	50	100
26	Sheep/goat	Per head	20	50
27	Poultry	Per head	10	20
SLAUGHTER HOUSE OPERATIONS/ FEES				
28	Bovine (cattle)	Per head	500	500
29	Sheep or goat	Per head	200	200
30	Poultry	Per head	30	30
31	Pigs	Per head	400	400
32	Sale of manure	Per ton	1,000	1,000
33	Hides stamp	One	Free	50
34	Skin stamp	One	Free	50
35	Meat carrier	One per annum	100	200
MEAT DELIVERY SLAUGHTERED OUTSIDE THE COUNTY OF MURANG'A				
	<i>Particulars</i>	<i>Unit of measure</i>	<i>Current payment</i>	<i>New Charges</i>
36	Bovine (cattle)	Per Carcass	500	500
37	Sheep or goat	Per Carcass	300	100
38	Poultry	Per Carcass	30	20
39	Pig	Per Carcass	New	200
IMPOUNDING CHARGES ROAMING ANIMALS IN TOWN				
40	Cattle	Per head	2,000	2,000
41	Sheep or goat	Per head	1,000	1,000
42	Donkeys	Per head	2,000	2,000
43	Dogs	Per head	500	500
44	Pigs	Per head	1,000	1,000
45	Chicken	Per head	100	100
46	Storage	Per head	50% of the impounding fee	50% of the impounding fee
INSEMINATION				
	<i>Particulars</i>	<i>Unit of measure</i>	<i>Current Charges</i>	<i>New Charges</i>
47	County Insemination Sheds	Per animal	Free	600
48	Homesteads	Per animal	600	600
AGRICULTURAL PRODUCE CESS				
No.	Particulars	Unit of measure	Current Charges	New Charges
49	Flower cess	% of turnover	1%	1%
50				

	Horticulture	% of turnover	1%	1%
51	Coffee cess	% of turnover	1%	1%
52	Tea cess	% of turnover	1%	1%
53	Sisal cess	% of turnover	1%	1%
54	Pyre-thrum cess	% of turnover	1%	1%
55	Macadamia nuts	per bag	80	80
56	Sun flower cess	per bag	80	80
57	Milk cess	% of turnover	1%	0.5%
58	Hay/Lucerne	per bale	10	10
59	Logs/poles	Piece	10	10
60	Fruit cess (large scale farmers) pineapple, avocado, mangoes, passion, oranges pears, apples, plums, grapes Strawberries, tree tomatoes	Per turnover	1%	1%

AGRI- PRODUCE- MARKET ENTRY FEES PAYABLE

	Item	Unit of measure	Current charges		New charges	
			Market day	Non market day	Market day	Non market day
61	Cereals - maize, beans, njugu, flours, green grams,	Per bag	30	10	70	50
62	Fruits per sack - oranges, avocados, mangoes, tomatoes ripe bananas per crate	Per crate/ bag	30	10	70	50
63	Vegetables - cabbages, Sukuma wiki pumpkins	Per bag	30	10	70	50
64	Root crops- cassava, arrowroots, english and sweet potatoes, carrots, onions etc	Per bag	30	10	70	50
65	Raw bananas	Per bunch	10	10	20	10

OTHER MARKET ENTRY FEES

S/No.	Item Description	Unit of measure	Current Charges	New Charges
66	Charcoal per bag	Per bag	30	50
67	Fire wood per load	Per load	30	40
68	Sugar cane per load	Per load	30	40
69	Handmade tins (Ngwatira)/made jikos	Per cluster	20	50
70	Handmade knives	Per cluster	20	40
71	Handmade water jars	Per load	20	50
72	Leather straps (mikwa)	Per load	20	50
73	Dye	Per container	20	50
74	Nganangu	Per bag	20	50
75	Foot scraping Stone (nyaigi)	Per load	20	50
76	Jembe handle	Per load	20	50
77	Natural washing sponge	Per load	20	50
78	Walking sticks	Per load	20	20
79	Ropes (sisal per load)	Per load	20	40
80	Tangawizi per container	Per container	20	30
81	Mats per dozen	Per dozen	20	30
82	Kikuyu tray per piece	Per piece	10	30
83	Basket	Per load	10	30
84	Clay pots each	Per each	10	30
85	Calabash	Per debe	30	50
86	Tobacco	Per debe	20	50

87	Sweet potatoes vines	Per load	20	50
88	Porridge (guard)	Per guard	10	30
89	Samosa, Mandazi, Kaimati (per debe)	Per debe	10	50
90	Mineral soda and salt (per debe)	Per debe	20	50
91	Bearish (lottery per entry)	Per day	30	50
92	Herbal medicine (assorted) per entry	Per day	200	500
93	Plastic and tar container per entry	Per container	200	500
94	Nylon bags per entry	Per bag	30	70
95	Seedling	Per box/basket	30	40
96	Vegetable wholesale outside market enclosure	Per bag	30	50
97	Snuff /(kimee)	Per debe	30	50
98	Kikuyu Woven basket	Each	30	50
99	Second Hand clothes	Per bale	30	50
100	New Clothes	Per bale	30	50
101	Hawkers	Per day	30	50
102	Vendors sweets, Ornaments etc.	Per day	20	20
103	Pumpkins	Per bag	30	50
104	Rice	Per bag	30	50
105	Shoes shiners/Repair	Per day	20	50

MARKET CESS ON VEHICLES FOR AGRI PRODUCE

Item description Current Charges

New charges

	Particular	Under 3 Tons	Three- six Tons	Over Tons	6	Under 3 Tons	Three- six Tons	Over Tons	6
106	Forest products - Charcoal, firewood, wattle bark poles, timber	200	500	700		200	500	700	
107	Sugar cane, bananas etc	200	500	700		200	500	700	
108	Fruits i.e Orange/lemons, mangoes, avocadoes, pineapples ,macadamia, tomatoes etc,	200	500	700		200	500	700	
109	Root crops i.e Sweet/English Potatoes, cassava, carrots arrowroots etc	200	500	700		200	500	700	
110	Cereals per bag - maize, beans, njugu, flours, green grams etc	200	500	700		200	500	700	
111	Vegetables - cabbages, Sukuma wiki, thoroko terere pumpkins etc	200	500	700		200	500	700	

C) THIRD SCHEDULE

MINING AND TRANSPORT CESSES				
TRANSPORT CESS ON SAND/QUARRY PRODUCTS/MINERALS/MANURE				
MANURE				
	PRODUCT	UNIT OF MEASURE	CURRENT CHARGES	NEW CHARGES
1	Lorry 3-5 tons	per lorry load/trip	300	500
2	lorry 6-7 tons	per lorry load/trip	500	1000
3	Lorry 8-10 tons	per lorry load/trip	1,200	1,500
4	Lorry over 11 tons	per lorry load/trip	1,500	2000
5	Animal Bones	per lorry load/trip	500	500
QUARRY DUST/WASTE				
6	Lorry 3 - 5 tons (Canter)	per load/trip	300	500
7	Lorry 5 – 7 tons	Per load/ trip	500	1000
8	Lorry 8- 12 tons	per load/trip	1200	1,500
9	Lorry 13 -22 tons (Double axle, 10 wheels	Per Load/ Trip	1200	2000
10	Over 22 tons (Trailer)	per load/trip	600	1,000
SAND and USABLE SOIL				
	PARTICULARS	UNIT	OLD	New
11	Lorry upto 7 tons (Canter /Dir / Isuzu)	Per Trip	500	1,000
		Per Month		20,000
12	Lorry 7 – 12 tons (1-axle, FSR,FVR)	Per trip	1,200	2,000
		Per month		35,000
13	Lorry 13 – 22 tons (2- Axle, CXZ / FVZ)	Per trip	2,000	3,000
		Per Month		40,000
14	Above 22 tons (Trailer)	Per Trip	3000	5,000
		Per Month		70,000

STONES, CLAY, BRICK, BALLAST, MURRAM

15	Lorry upto 7 tons (Canter /Dir / Isuzu)	Per load / trip	500	700
16	Lorry 7 – 12 tons (1-axle, FSR,FVR)	Per load/ trip	1,200	1,500
17	Lorry 13 – 22 tons (2- Axle, CXZ / FVZ)	Per load / trip	2,000	2,500
18	Above 22 tons Trailer	Per Load / Trip	3,000	3,500
TIMBER, RAFTS, POLES ,LOGS, CHARCOAL, FIREWOOD, WATTLE BACKS,				
19	Lorry up to 3 tons	per load/trip	500	700
20	Lorry 4 - 7 tons	per load/trip	1,000	1,500
21	Lorry 7-10 tons	per load/trip	1,500	2,000
22	Lorry over 10 tons	per load/trip	New	2,500

D. FOURTH SCHEDULE PUBLIC HEALTH FEES & CHARGES

FOOD PLANTS

NO	PUBLIC HEALTH CHARGES (INSPECTION FEE)	Current Charges	New Charges
1.	Retail shop, market stalls, food stores and green grocers	600	600
2.	Posho mills	600	600
3.	Canteens, Rural dairies	700	1000
4.	Milk bars		1500
5.	Fish shops	800	800
6.	Butcheries - Small	1,300	1,300
7.	Butcheries - Medium	1,300	3,000
8.	Butcheries -Large	1,300	5,000
9.	Meat distributors / Wholesalers		30,0000
10.	Motor cycles meat distributors		2,000
11.	Produce store Small	500	500
12.	Medium		1,500
13.	Large		5,000
14.	Eating houses	1300	1,300
15.	Night clubs	1500	2,000
16.	Bars, Restaurants, wines & spirits - Medium	1,300	2,000
17.	Bars, Restaurants, wines & spirits - Large	1,300	3,000
18.	Slaughter houses, warehouses, food depots	1500	2000
19.	Wholesalers, supermarkets	1500	5,000
20.	Registered hotels, beer depots -		

21	Small	3,500	3,500
22	Medium	3,500	4,000
23	Large	3,500	5,000
24.	Bakeries	1300	1300
25	Food distributors		20,000
26.	Food Factory – Small	5000	20,000
27	Food Factory – Medium	5000	100,000
28	Food Factory –Large	5000	500,000
29	Food Factory –Large Multinational	5000	1,000,000
30.	Herbal Clinics	1000	5,000
31	Private Hospital 1-20 beds		10,000
32	20 - 50		15,000
33	51 & above		20,000
34	Mortuary (stand alone)		10,000
35.	Tea Packers	400	1,000
36.	Water kiosk	500	500
37.	Fruit juice parlour	500	500
38	Food Examination		400
39.	Medical examination	400	400
40.	Vaccination	600	600
41	International Vaccination (Yellow Fever)		
SITE INSPECTION ON AMENITIES			
NO.		Current Charges	New Charges
42	Nursing homes	4500	4500
43	Medical clinics	3000	3000
44	Pharmacy shops	3000	3000
45	Registration of new school	7500	7500
46	Renewal of Public schools	3000	3000
47	Renewal of Private Schools	3000	5000
48	Re-registration of nursery school	3000	3000
49	Land change of user	3000	3000
50	Environment impact assessment	6000	6000
	Hostel – To be based on Beds capacity		
51	1 – 20	6,500	5,000
52	20 – 50	6,500	10,000
53	50 & above	6,500	15,000
54	Fumigation (Disinfection & Disinvestment)	40/= per Sq. M	40/= per sq. M
55	General Site inspection	1500	1500
VECTOR CONTROL			
56	Disinfection/Disinfestations	40 per meter sq.	40
D. NON-FOOD PLANTS			
	Premises	Current charge	New charges
57	Carpentry	500	500
58.	Saloon	500	500

59	Tinsmith	500	500
60	Animal feeds/Agro vets	1000	1000
61	Hardware	1000	1000
62	Garages	1000	1000
63	Barber shops	500	500
64	Spare parts shop	1000	1000
65	Mpesa	700	700
66	Stalls	500	500
67	Banking institutions	3000	3000
68	Lodgings	1000	1000
69	Petrol station	3000	3000
70	Boutiques	500	500
71	Cyber cafes/Secretarial services	1000	1000
72	Second hand clothes in premises	500	500
73	Kerosene pumps	500	500
74	Chemists	1000	1000
75	Laboratory services	1000	1000
76	Tailoring shop	500	500
77	Bicycle repair	500	500
78	Metal works/Welding shops	1000	1000
79	Radio repair	500	500
80	Electronics	1000	1000
81	Bookshops	1000	1000
82	Mobile phone shops	1000	1000
83	Photo studio	500	500
84	Cosmetic shop	1000	1000
85	Skin bandas	500	500
86	Timber yard/pool table/video show	1000	1000
87	Laundry shops	500	500
88	Glass mart	500	500
89	Charcoal/firewood bandas	500	500
90	Insurance/Private & Law firms	1000	1000
91	Bata stockiest	1000	1000
92	Matatu office	500	500
93	Car wash	500	500
94	Computer college	2000	2000
95	Tyre shops	500	500
96	Non food factories	2000	2000
97	Non food wholesales	1000	1000
98	Small		20,000
99	Medium		500,000
100	Large		1000000
101	Car bazaars	1000	1000
102	Kerbside underground tanks	Kshs.0.05 per litre	Kshs.0.05 per litre
	PUBLIC CEMETRIES		
	RESIDENTS	CURRENT CHARGES	CHARGES
103	Adults	1,000	2,000

104	Child	600	1,000
105	Infant	50	Free
	NON -RESIDENT		
106	Adults	3,000	4,000
107	Child	1,000	2,000

(E) FIFTH SCHEDULE- TRADE WEIGHTS AND MEASURERS
CATEGORY A (BUSY TOWNS CENTRES)

	Particulars of Equipment	Current Charges	New Charges (Proposed)
	a.) Weights		
1	5kg and under	60	100
2	10kg	120	150
3	20kg	160	200
4	Exceeding 20kg	300	300
	b) Measures of length		
5	1 Meter and under	100	100
6	Exceeding 1m but not 5m	160	200
7	10 meters	300	300
8	20 meters	460	500
9	30 meters	600	600
10	Exceeding 30 meters	1,200	1,200
	c) Measures of capacity		
	Un-sub divided		
11	2 liters and under	60	100
12	Between 2litres to 20litres	160	200
13	Exceeding 20 liters	300	300
	Subdivided		
	d) Spirit measuring instrument		
14	For each instrument	300	300
	e) Liquid measuring instrument (Dispensing Pump)		
15	Electronic	1,800	1,800
16	Mechanical	1,500	1,500
	f) Weighing instrument intended for counter use		
	g) Non-self-indicating		
	Particulars of Equipment	Current Charges	New Charges
17	5kg and under	230	250
18	Exceeding 5kg but not 15kg	300	300
19	Exceeding 15kg	600	600
	h) Semi-self-indicating		
20	5kg and under	300	300
21	Exceeding 5kg but not 15kg	600	600
22	Exceeding 15kg	1,200	1,200

	i) self-indicating Electronic		
23	5kg and under	600	600
24	Exceeding 5kg but not 15kg	900	900
25	Exceeding 15kg	1,800	1,800
	j) Self-indicating Non-Electronic		
26	5kg and under	300	300
27	Exceeding 5kg but not 15kg	600	600
28	Exceeding 15kg	1,000	1,000
	k) Weighing instrument other than for counter use – Electronic	Kshs.	Kshs.
29	50kg and under	1,200	1,200
30	Exceeding 50kg to 500kg	1,800	1,800
31	Exceeding 500kg to 1 ton	3,000	3,000
32	Exceeding 1 ton to 5 ton	7,500	7,500
33	Exceeding 5 ton to 20 ton	12,000	12,000
34	Exceeding 20 ton	12,000 plus Additional 400 per ton over 20 tons	12,000 plus Additional 400 per ton over 20 tons
	l) Weighing instrument other than for counter use – Non-Electronic	Kshs.	Kshs.
35	50kg and under	900	900
36	Exceeding 50kg but not 500kg	1,500	1,500
37	Exceeding 500kg to 1 ton	3,000	3,000
38	Exceeding 1 ton to 5 tons	4,500	4,500
39	Exceeding 5 tons to 20 tons	9,000	9,000
40	Exceeding 20 tons	As per the 20 tons plus additional kShs.400 for every ton thereof.	As per the 20 tons plus additional kShs.400 for every ton thereof.

II. Other miscellaneous charges

Where a weighing or measuring instrument incorporates a printing device which is also examined and tested, an additional charge of Kshs. 400.

Where a weighing instrument incorporates more than one indicating device, an additional fee equivalent to the stamping fee shall be charged. Where an instrument has two sets of graduations, separate fees shall be charged for each set of Graduations.

Where a weighing or measuring instrument is constructed to calculate and indicate the price, an additional fee of Kshs. 400 shall be payable

	Adjusting weights	current charges	new charges
41	5kg and under	Kshs. 60	Kshs. 100
42	10kg	Kshs. 120	Kshs. 150
43	20 kg	Kshs. 160	Kshs. 200
44	Exceeding 20kg	Kshs. 250	Kshs. 250
Adjusting measures of capacity			
45	Un-Subdivided	Kshs. 150	Kshs. 150
46	Subdivided	As above plus an additional Kshs. 50 for every subdivision.	
47	Inserting plugs	Kshs. 60	Kshs. 100
48	Adjusting loose poises	Kshs. 60	Kshs. 100
49	Balancing all types of instrument	Kshs. 150	Kshs. 150
50	Denominating linear and capacity measures	Kshs. 150	Kshs. 150
Adjusting capacity measures for use as standard.			
		Current charges	New Charges
51	20 litres and under	1,000	1,000
52	Exceeding 20l but not 500l	2,000	2,000
53	Exceeding 500l	As for 500l plus additional Kshs. 1,000 for every 500l thereof	As for 500l plus additional Kshs. 1,000 for every 500l thereof
Calibration of masses for laboratory use			
54	Class E	2,000	2,000
55	Class F	1,500	1,500
56	Class M	1,000	1,000
57	2kg and under	400	400
58	Exceeding 2kg but not 20kg	600	600
59	Exceeding 20kg but not 200kg	1,000	1,000
60	Exceeding 200kg but not 500kg	2,000	2,000
61	Exceeding 500kg	5,000	5,000
62	Fees for registration as a weighing or measuring instrument manufacturer	1,000	1,000
63	Fees for registration as a weighing or measuring instrument seller	1,000	1,000
Tourism charges			
	Entrance fee (parks, enclosed recreational places, camps)		
	1. Citizen		
	Adult		50
	Children above 5 yrs.		50

	2.	NEW	
	Non-citizen		
	Adult		500
	Children above 5 years		200

(F) SIXTH SCHEDULE- LAND, HOUSING AND PHYSICAL PLANNING FEES

S.NO	Property Tax	Unit Of Measure	Current Charges	New Charges
Subdivision of Land				
1	Application fees		1,000	1,000
2	Processing fees (Non-agricultural)	Per plot	5,000	5,000
3	Processing fees (Agricultural)	Per plot	2,000	2,000
Land amalgamation				
4	Application fees		5,000	5,000
5	Processing fees (all users)	Per alteration	10,000	10,000
6	Application for dispute resolution	Per application	5,000	5,000
Land Rates				
7	Rate struck Valued plots (Unimproved site value)	Rate struck	3%	6%
8	Rate struck valued plots (Improved site value)	Rate struck	1%	2%
9	Agricultural land	Per acre	200	200
10	Unplanned Gazetted Estates	Per unit house	New	2,000
11	Government Land	CILOR	3%	4%
12	Lease Hold	Rate struck	3%	4%
13	Gazetted forests	Per acre	50	70
Annual Plot/Ground Rent/premises rates				
14	plot less than 3000sqfts	Per plot	1,250	1,250
15	plot size (3000 -4000) sqfts	per plot	2,500	2,500
16	plot area (4001-5000) sqfts	Per plot	3,000	3,000
17	plot area(5,001-6,000) sqfts	Per plot	5,000	5,000
18	One acre	Per acre		10,000
19	Temporary plot on public land	Per Plot	2,000	2,000
20	Containers	Per container	New	10,000
21	Kiosk	Per year	1,000	1,000
22	Stalls	Per year	1,000	1,000
23	Plot rent clearance certificate	Per plot	4,000	4,000
Land Survey fees			Current Charges	New Charges
24	Records search fees		1,500	1,500
25	Field search & beacon showing fee	Per plot	4,000	4,000

26	Survey fees	Per plot	5,000	5,000
27	Beacon replacement	Per beacon	4,000	4,000
28	Boundary dispute resolution	Per dispute	5,000	5,000
29	Duplicate of allotment of letter lost	Per plot	2,000	2,000
30	Consent to charge property	Per plot	8,000	8,000
31	Transfer fee	Per plot	10,000	4% of value
Property levies			Current Charges	New Charges
32	Clearance certificate fee	Per plot	8,000	8,000
33	Change of user –agric to Residential	Per plot	12,000	15,000
34	Change of user –agric to Commercial	Per Plot	12,000	50,000
35	Change of user –agric to Institutional	Per Plot	12,000	50,000
36	Special change of user-Petrol station/industrial	Per plot	15,000	70,000
Beacon certificates on surveyed land				
37	Surveyed Land	Per acre	2,000	2,000
38	Commercial Plot	Per plot	4,000	4,000
39	Residential Plot	Per plot	3,500	3,500
40	Industrial plots	Per plot	5,000	5,000
41	Allocation of new plots (allotment application fees)	Per plot	5,000	5,000
B. BUILDING PLANS				
S.NO	Item	Unit of measure	Current charges	New Charges
Building Development				
42	Re-inspection per visit	Per site	2,000	2,000
Completed premises inspection fee without an approved plan				
43	Regularization fee	Per plan	50% above payable fees	50% above payable fees
Transactions of Land use				
44	Amalgamation of plots	Per plot	1,000	1,000
45	Application of new lease	Per plot	10,000	10,000
46	Application for certified true copy of original plan	Per plot	2,000	2,000
47	Certified copy of other documents	Per document	500	500
Application for extension of lease				
	ITEM	Unit of measure	Current charges	New Charges
48	Commercial plot	Per plot	50,000	50,000
49	Residential plot	Per plot	10,000	10,000
50	Industrial plot	Per plot	60,000	60,000
Applications				
51	Application for subdivisions of	Per leased plot	5,000	5,000

	leased plot (standard size)			
52	Application for Beacon search	Per application form	2,000	2,000
53	Application for way leave fees*	Per metre	50,000 per application	30 per metre
	<i>Cutting of County roads per meter</i>			
54	Tarmac	Per metre.	12,000	12,000
55	Marram	Per metre	10,000	5,000
56	Earth	Per metre	6,000	3,000
57	Micro tunneling - tarmac	Per metre.	Free	2,000
	C. LAND AND BUILDINGS			

	Architectural :	UNIT MEASURE	OF Current Charges	New Charges
58	Commercial/residential	plinth Area Msq	50	100
59	-Residential	plinth Area Msq	20	50
60	-Educational	plinth Area Msq	20	50
61	-Agricultural	plinth Area Msq	30	50
62	-Religious	plinth Area Msq	20	50
63	-Industrial	plinth Area m3	50	150
64	-Petrol station	plinth Area Msq	70	150
65	Alteration and addition of approved plan	per plan	5,000	5,000
	Structural			
66	Sale of Approved building plans	per set	3,000	3,000
	Architectural :	UNIT MEASURE	OF Current Charges	New Charges
67	Demolition of building structures	per building	1% of value	1% of value
68	Application for hoarding/scaffolding	per application	5,000	5,000
69	Fees for renewal of expired plans ten years after approval	per period	4,000	4,000
70	Building occupational permits for industries		10,000	15,000
71	Building inspection (per visit)	per visit	2,000	2,000
72	Storage Charges for Impounded articles per day		500	500
73	Waste disposal charges per lorry		New	1,000
	D OTHER CHARGES			
	Subdivision fee			
74	Private land			

(i)	Agricultural	per parcel	3,000	3,000
(ii)	Residential	per parcel	3,000	10,000
(iii)	Commercial	per parcel	3,000	10,000
(iv)	Industrial	per parcel	3,000	15,000
75	-Plot	Per Plot	3,000	3,000
76	Land Transfer		3,000	3,000
	Plot Transfers			
77	-Leasehold area		6,000	6,000
78	-Freehold area		3,000	3,000
79	Land amalgamation	parcels Per parcel	new	3000
	Lease extension/Renewal			
80	-Application Fee		10,000	10,000
81	-Per Acre		5,000	5,000
	Other charges			
82	Consent to charge lease		6,000	10,000
83	Land Allotment		10,000	50,000
84	Cultivation on idle public land per annum	Per acre	2,000	2,000
85	Contractor camping on county/public land	Per year	New	100,000
86		Per Month		10,000
	<i>Stand premium on County plots</i>	<i>Unit of measure</i>	<i>Current Charges</i>	<i>New Charges</i>
87	Corner plots of understated areas up to 3,000 sq.ft.	Square foot	9,000	9,000
88	3001-4000sq ft	Square foot	10,000	10,000
89	4001-5000sq ft	Square foot	13,000	13,000
90	over 5000sq ft	Square foot	18,000	18,000
91	Plots other than corner plots up to 3000sq ft.	Square foot	6,000	6,000
92	3001-4000sq ft	Square foot	9,000	9,000
93	4001-40000sq ft	Square foot	80,000	80,000
94	Over 10000sq ft	Square foot	120,000	120,000

HOUSING/ RENTAL CHARGES

	Location	Description/Ref	Units	Current rent (Monthly)	New Charges (Monthly)
95	A) Milimani	master bedroom			
96		unsuited wing	1	15,000	15,000
97		3 bedrooms	34		
98		A	2	10,000	10,000
		B	4	10,000	10,000
99		C	12	9,000	9,000

100		D	7	8,250	8,250
101		E	4	7,500	7,500
102		F	2	6,750	6,750
103		G	1	6000	6000
104		H	1	5,550	5,550
105		i	1	5,250	5,250
106	Milimani 2 bedrooms	12	8	4,900	4,900
107			4	3,750	3,750
108	Kiharu *	a.	18	3,750	3,750
109		b.	15	2,250	2,250
110		c.	24	1,800	1,800
111		d.	36	1,500	1,500
112		e.	5	1,200	1,200
113	Mumbi estate	3 bedrooms	1	6,750	6,750
114		2 bedroom (h)	1	6,000	6,000
115		2 bedrooms(l)	2	3,150	3,150
116		1 bedrooms	60	3,000	3,000
D)					
Commercial					
117	Lock up shops (h)		5	2,500	3,500
118	Lock up shops (l)		23	1,500	2,500
119	Mukuyu stalls		81	1,500	2,500
120	Municipal hall stalls		8	1,500	2,500
121	Bus park stalls - upper stage		1	2,500	2,500
122	Sagana stage -lower stage		1	1,500	1,500
123	Kiriani lock up shops- hotels			4,000	4,000
124	Kiriani lock up shops- facing roads			2,000	2,000
125	Kiriani lock up shops- 1st floor			1,500	1,500
126	Ground floor			1,000	1,000
127	Murang'a sports club			20,000	20,000
128	Murang'a a county club			10,000	10,000
129	Kandara MCC bar			24,000	24,000
130	Kangema stalls			500	500
(G) SEVENTH SCHEDULE -FINANCE AND ECONOMIC PLANNING					
A.	BUDGET AND APPROPRIATION			Current charges	New charges
1	Sale of county budget books	Per book		500	500
2	Sale of appropriation bill	Per bill		500	500
3	Sale of county abstract of accounts	Per set of fees		500	500
4	Sale of county fees and charges	Per set of fees		500	1000
5	Sale of county laws	Per set		1,000	1,000
6	Sale of county minutes	Per extract		100	100
7	Sale of county gazette	Per booklet		100	100
	AUDIT FEES (CO-OPERATIVE)				
8	Large cop society- with annual	Per society		13,400	50,000

	income of above 1 million			
9	Medium cop society- with annual income from 500,000 to 1 million	Per society	5,700	30,000
10	Small cop society- with annual income less than 500,000	Per society	3,500	20,000
11	Registration of new society	Per society		6,300
12	Change of society name			5,000
13	Official search			2,000
14	Document certification			3,000
15	Amendments of regulations/rules			2,000
16	Request for inspection by a member			5,000
17	Refusal to allow inspection			100,000
18	Penalty for failure to register charges			5000
19	Use of word "cooperative" without approval			100,000
20	Certificate renewal			2,000
21	Approval of audit firms			10,000
22	Registration of charges			3,000
23	Appeals to county executive			3,000
Registration of self Help Groups and Education Institutions				
s/No	Description		Current	New
24	Approval of registration of youth ,men, women groups per annum		2,000	2,000
25	Renewal of registration of youth, men, women groups per annum		500	500
26	Approval of registration of community Based Organizations per annum		2,000	2,000
27	Renewal of registration of community based organizations per annum		1,000	1,000
28	Registration of self-help groups with PWDs		500	500
COUNTY STADIUMS/PLAYGROUND/FIELDS				
29	Exclusive use of stadium/playground/field		12,000	12,000
30	Non exclusive		2,600	2,600
31	Exhibitions		2,000	
32	Entrance fees for National events	Adult	100	100
33	Children above 5 years		50	50
34	Entrance fees for County events	Adult	50	50
35	Children above 5 years		20	20
36	Entrance fees for Local events	Adult	30	30
37	Children above 5 years		10	10
PROCUREMENT DEPARTMENT				
B.	Particulars	Unit measure	of Current Charges	New Charges
38	sale of tender document(s)	Per tender document	2,000	2,000

39	Sale of tender documents to youth, women and disabled	Per tender document	1,000	1,000
40	Hire of ground (court brokers, auctioneers etc.) fees per day	One day	3,000	3,000
41	Damage occasioned on county property	Assessment per leaf	As per assessment	As per assessment
Other charges				
42	Dishonored Cheques	Per leaf	4,000	5,000

(H) EIGHTH SCHEDULE – TRAFFIC AND STREET PARKING FEES

	Particulars	Unit of measure	Current Charges/Daily	New Charges/Daily
	Small Vehicles (saloon, wagon)	Parking per day	50	70
44	Canter & Pickups	Parking per day	80	100
45	Lorries	Parking per day	200	200
46	Trailers	Parking per day	250	250
47	PSV Up to 8 passengers	Parking per day	New	70
48	11 seater	Parking per day	New	70
49	14 seater	Parking per day	New	70
50	15-24 seater	Parking per day	New	100
51	35 – 44 seater	Parking per day	New	150
52	45 -54 seater	Parking per day	New	150
53	55 seater and above	Parking per day	New	150
	Monthly Parking sticker charges			

	Particulars	Unit of measure	Current Charges	New Charges
54	Regiss	per vehicle	1,500	2,000
55	Small Vehicles (saloon, station wagon)	Per vehicle	1,200	1,500
56	Canter/Pick ups	Per vehicle	2,000	2,000
57	Lorries/buses	Per vehicle	2,500	2,500
58	Trailers	Per vehicle	4,000	4,000
59	Fine of 1,000 for all stickers paid after 10th day of every month			
60	PSV Up to 8 passengers		1,000	1,000
61	11 seater per month		1,800	1,800
62	14 seater		2,500	2,500
63	15-24 seater		2,800	2,800
64	35 – 44 seater		3,800	3,800
65	45 -54 seater		4,000	4,000
66	55 seater and above		5,000	5000
67	s		1,500	1,500

68	h		New	5,000
69	th		2,200	2,200
70	h		900	1,000
71	th		1,200	1,500
72			300	300
73	Motor cycle after 10 th		500	300
74	Motorcycle/ bodaboda	Per annum	2,000	2,000

B. Penalty for picking/dropping passengers or goods in undesignated parking areas/obstruction

For every offence

75	PSV Vans, Matatus	per vehicle	2,000	3,000
76	Canters/pickups	Per vehicle	3,000	3,000
77	Lorries	Per vehicle	4,000	4,000
78	Buses/Trailers	Per vehicle	6,000	6,000

Storage charges for impounded vehicle per day

		Unit of measure	Current charge	New Charge
79	Lorries	Per vehicle per night	3,000	3,000
80	Saloon/station wagon	Per vehicle per night	1,000	1,000
81	PSV, pick up, Canters	per vehicle per night	1,500	1,500
82	Buses	Per vehicle per night	2,000	2,000
83	Motor cycle	Per vehicle per night	500	500
84	Bicycles	Per bicycle	300	300
85	Tuktuk	Per TukTuk	600	600

Towing Fees

		Unit of measure	Current charge	New Charge
86	Small Vehicles (saloon, station wagon, Nissan & pickups)	Per vehicle	5,000	5,000
87	Lorries	Per vehicle	15,000	16,000
88	Buses	Per vehicle	20,000	20,000

Unclamping

		Unit of measure	Current charge	New Charge
89	Small Vehicles (saloon, station wagon)	Per vehicle	1,000	2,000
90	Nissan/Pickups	Per vehicle	1,500	2,500
91	Buses/Canters/Lorries	Per vehicle	2,000	3,000
92	Trailers	Per vehicle	2,500	5,000
93	Tampering with a clamp	Per clamp	20,000	20,000

IMPOUNDING FEES

	Category	Unit of measure	Current	New Charge
94	Lorries above 3tons	Per vehicle	16,000	16,000

95	Buses, Canters	Per vehicle	5,000	5,000
96	PSV, pick up	Per vehicle	3,000	3,000
97	Saloon/station wagon	Per vehicle	2,000	2,000
98	Motor cycle	Per bicycle	1,500	1,500
99	Tuktuk	Per TukTuk	1,500	1,500

(I)

INTH SCHEDULE ALCOHOLIC CONTROL LICENCE FEES

NO	LICENCE		URBAN		RURAL	
			Current	Proposed	Current	Proposed
1	General Retail		30,000	40,000	15,000	20,000
2	Bar & Restaurant		30,000	50,000	20,000	30,000
3	Hotels	Classified	50,000	120,000		
	Un-classified	Large	50,000	70,000	30,000	40,000
		Medium	50,000	50,000		20,000
	Hotels	Small	30,000	40,000		15,000
4	Distributor/ Wholesaler					
		Large	50,000	100,000		
		Medium	30,000	75,000		
		Small	20,000	50,000		
5	Members' club		80,000	100,000		
6	Night club					
		Large	50,000	80,000		
		Medium	30,000	50,000		
		Small	20,000	30,000		
7	Petrol Station		50,000	80,000		
8	Super Markets		50,000	80,000		
9	Brewers		1m	1m		
10	Temporary, Occasionally, Events		1,000	1000	1,000	1,000

(J) TENTH SCHEDULE

TRADE LICENSE FEES FOR VARIOUS BUSINESSES

GENERAL TRADERS AND RETAIL SERVICES LICENCES

	FEE DESCRIPTION	URBAN		RURAL	
		Current	New Charge	Current	New Charge
11	Applications - small business Licenses Application fee/renewal	300	300	300	300

12	Subletting fees	1,500	1,500	1,500	1,500
13	Application for change of business name	2,000	2,000	2,000	2,000
14	Transfer of business to another person /premises	2,000	2,000	2,000	2,000
	Conservancy fee (Small businesses)	600	1000	600	600
	Applications - Large enterprises	Current		Proposed	
	Large whole sale	300		5,000	
	Supermarkets	300		20,000	
	Hotels / Clubs	300		25,000	
	Financial & Learning Institutions	300		15,000	
	Hostels	300		10,000	
	Nursing Homes & Hospitals	300		20,000	
	Factories & Industries	300		50,000	
	CONSRVANCY FEES payable to:				
16	Large Whole sellers	1,200	10,000	600	5,000
17	Supermarkets	1,200	40,000	600	20,000
18	Hotels/Clubs (capacity of 25 customers and above)	1,200	50,000	600	25,000
19	Hotels/Clubs (capacity of less than 25 customers and above)	1,200	20,000	600	10,000
20	Financial and learning institutions	1,200	30,000	600	15,000
21	Hostel	1,200	20,000	600	10,000
22	Nursing Homes and hospitals/health centres,	1200	40,000	600	40,000
	Factories/industries	1200	100,000	600	100,000
23	Small business/offices	1,200	1,200	600	600
	TRADING LICENSE FEES				
Brim Code	Fee Description	URBAN		RURAL	
100	GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES. Including Distributors, traders, wholesalers, hypermarkets, department stores, supermarkets, show rooms, boutiques, chemists, exhibitions retail shops & stores, take away, personal service providers, and kiosks.				
		URBAN		RURAL	
	DESCRIPTIONS	Current	New Charge	Current	New Charge
102	Hyper supermarket large multi-department stores, over 50 employees/ premises over an area of 5000 m ² prime location	100,000	400,000	60,000	200,000

103	Mega Store, supermarkets / wholesalers, 21-50 employees / premises area from 3000 m2 to 5000m2 prim location	60,000	200,000	60,000	150,000
104	Medium super market: up to 20 employees /premise 3000m2	40,000	60,000	30,000	50,000
105	Large Trader, Shop, Retail service over 20-50 Store or Personal Service: From 50m2 to 99m2 prime location	20,000	20,000	10,000	10,000
106	Mega distributor /travelling wholesalers with more than 10 vans	10,000 per vehicle	150,000	10,000 per vehicle	150,000
107	Large distributors/ travelling wholesalers with 6 to 10 vans	10,000 per vehicle	75,000	10,000 per vehicle	75,000
108	Medium distributors /travelling whole sellers with 3 to 5 vans	10,000 per vehicle	40,000	10,000 per vehicle	40,000
109	Small distributor/ travelling wholesalers with up to 2 vans.	10,000 per vehicle	10,000	10,000 per vehicle	10,000
110	Medium Trader, Shop or Retail Service: From 50m2 to 300m2 fair location	15,000	15,000	5,000	5,000
114	General retail shop between 17m2 and 24m2	10,000	10,000	7,500	7,500
115	Small Trader, Shop or Retail Service: Up to 4 employees and /or premises less than 50m2 faraway location.	5,000	2,500	2,500	2,500
120	Kiosk Light or Temporary Construction: Less than 5 m2.	2,500	1,250	2,000	2,000
195	Other general merchants, shops & Retail services.	2,500	1,200	2,000	2,000
200	INFORMAL SECTOR Including Hawkers, street vendors & small Traders and service providers operating in the street verandah or temporary buildings				
		URBAN		RURAL	
	Fee Description	Current	New Charge	Current	New Charge
205	Hawker with motor vehicle 1 person with a salon vehicle/motorbike	2,500	2,000	2,500	2,500
210	Hawker without motor vehicle/motorbike.	2,000	1,000	2,000	2,000
215	Small informal sector trade/service provider, street repairer; shoes, tool, appliances etc. street vendors (newspaper, sweets, sodas,	1,500	1,000	1,500	1,500

	cigarettes etc.)				
220	Semi-permanent informal sector traders up to 2 persons operating in a veranda or temporary building.	1,500	1,000	1,500	1,500
295	Other Small Informal Sector services providers /operations	1,500	1,000	1,500	1,500
300	TRANSPORT, STORAGE & COMMUNICATIONS Including maritime & air lines, international carriers, freight forwarders, Transport operators- taxis- matatus-buses-lorries-planes-boats driving schools, tour / safari operators owned & hired vehicles, Publishing Co Newspapers, Fixed line and wireless communication providers/IT support Books ,Texts telephone co-,radio/TV Broadcasters, Film producers internet providers. Cold storage facilities, petrol stations, cold productions,				
		URBAN		RURAL	
	FEE DESCRIPTION	Current	New Charge	Current	New Charge
305	Large Transportation Company: Over 30 vehicles.	60,000	150,000	60,000	150,000
310	Medium Transport Company: From 6 to 30 vehicles.	40,000	95,000	40,000	95,000
315	Small Transport Company: From 2 to 5 vehicles.	30,000	45,000	30,000	45,000
320	Independent Transport Operator: 1 vehicle.	10,000	10,000	10,000	10,000
325	Large Petrol Filling Station: Over 6 pumps or with garage workshop & retail shop.	15,000	35,000	15,000	35,000
330	Medium Petrol Filling Station: From 4 to 6 pumps or with garage-workshop or retail shop.	10,000	25,000	10,000	25,000
335	Small Petrol Filling Station: Up to 3 pumps and without garage workshop or retail shop.	5,000	7,500	5,000	7,500
340	Large Cold Storage Facility: Over 1,000 m ² , insulated walls, cold production equipment.	32,500	50,000	32,500	50,000
345	Medium Cold Storage Facility: insulated walls cold production equipment Between 100-1,000 m ² .	15,000	40,000	15,000	40,000
350	Small Cold Storage Facility: insulated walls cold production equipment Up to 100 m ² .	7,500	12,500	7,500	12,500
355	Large Storage Facility: Over 3,000 sq. Go down,	New	50,000	New	50,000

	Warehouse. Liquid Storage Tanks Complex.				
360	Medium Storage Facility: Go down, Warehouse. Liquid Storage Tanks Complex From 1,000 to 3,000 sq.	New	35,000	New	35,000
365	Small Storage Facility: Go down, Warehouse. Liquid Storage Tanks Complex Up to 1,000 sq.	New	20,000	New	20,000
370	Large Communications Co.: Premises over 2500 m2.	47,500	100,000	45,000	100,000
375	Medium Communications Co.: Premises from 1000 to 2499 m2.	32,500	75,000	27,500	75,000
380	Small Communications Co.: Premises less than 1000m2	17,500	30,000	15,000	30,000
395	Other Transport, Storage, and Communications	10,000	17,500	10,000	17,500
396	Large private vehicle parking-capacity over 50 vehicles	10,000	350,000	10,000	350,000
397	Medium private vehicle parking-capacity from 21 to 50 vehicles	8,000	150,000	8,000	150,000
398	small private vehicle parking-capacity up to 20 vehicles	6,000	75,000	6,000	75,000
	AGRICULTURE , FORESTRY AND NATURAL RESOURCES				
	Including Production of coffee, tea, fruits, flowers, cereals, vegetables and horticultural products. Grain storage and processing, rice mills & Posho mills, bakeries; forestry and timber production, sawmills, timber yards; animal breeding, dairy products processing, butcheries slaughter houses, fishing, coal mining & production and other Extractive Activities.				
400		URBAN		RURAL	
	FEE DESCRIPTION	Current	New Charge	Current	New Charge
405	Large Agricultural Producer Processor/Dealer/Exporter: Over 50 employees.	100,000	150,000	100,000	150,000
410	Medium Agricultural Producer/Processor/Dealer/Exporter: From 11 to 50 employees	75000	100,000	75,000	100,000
415	Small Agricultural Producer/Processor/Dealer: less than 10 employees	50,000	75,000	50,000	75,000
420	Large Mining or Natural Resources Extraction Operation: Over 50 employees.	150,000	150,000	150,000	150,000
425	Medium Mining or Natural	100,000	100,000	100,000	100,000

	Resources Extraction Operation: From 11 to 50 employees				
430	Small Mining or Natural Resources Extraction Operation: (2- 10 employees)	50,000	50,000	50,000	50,000
495	Other Agricultural, Forestry, and Natural Resources i.e. timber yards	5,000	10,000	5,000	10,000
496	Others agricultural/forestry occupations per unit such as posho mill, power saw.	4,000	5,000	4,000	4,000
500	ACCOMANDATION AND CATERING Including Hotels, tourist camps, lodging houses, restaurants, bars, eating houses, tea and coffee houses. Butcheries with meat roasting &/or soup kitchen facilities. Membership clubs, night clubs & casinos.				
FEE DESCRIPTION		URBAN		RURAL	
HIGH STANDARD LODGING HOUSES-D CLASS		Current	New Charge	Current	New Charge
503	Large-High Standard Lodging House/Hotel D Class: Over 25 rooms.	75,000	100,000	50,000	100,000
506	Medium-High Standard Lodging House / Hotel D Class: From 11 to 25 rooms.	40,000	75,000	40,000	75,000
509	Small-High Standard Lodging House/Hotel D Class: Up to 10 rooms.	30,000	50,000	30,000	50,000
LODGING HOUSES WITH RESTAURANT		URBAN		RURAL	
		Current	New	Current	New
512	Large Lodging House with Restaurant and/ or Bar B / C Class: Basic standard over 10 rooms.	25,000	30,000	25,000	30,000
515	Medium Lodging House with Restaurant and/ or Bar B / C Class: Basic standard from 6 to 10 rooms.	22,500	27,500	22,500	27,500
518	Small Lodging House with Restaurant and/ or Bar B / C Class: Basic standard up to 5 rooms.	15,000	20,000	15,000	20,000
LODGING HOUSES CLASS B/C - NO ALCOHOL SERVED					
521	Large Lodging House B / C Class: Basic standard over 10 rooms.	25,000	30,000	25,000	30,000
524	Medium Lodging House B / C Class: Basic standard from 6 to	15,000	17,500	15,000	17,500

	10 rooms.				
527	Small Lodging House B/C Class: Basic standard up to 5 rooms.	10,500	12,500	10,500	12,500
HOSTELS					
530	Large hostels with a capacity of more than 30 beds.	New	30,000	New	15,000
531	Medium hostels with a capacity of 21-30 beds	New	20,000	New	10,000
532	Small hostels with a capacity of 20 beds	New	10,000	New	7,000
RESTAURANTS WITHOUT LODGINGS					
540	Large Restaurant with Bar/Membership Club: Capacity over 25 customers/members.	17,500	22,500	17,500	22,500
543	Medium Restaurant with Bar/Membership Club: Capacity from 15 to 25 customers/members.	12,500	15,000	12,500	15,000
544	soup kitchen(e.g. mutura, kichwa and soup) and other informal eating places	2,000	2,000	2,000	2,000
546	Small Restaurant with Bar Up to 15 customers	7,500	10,000	7,500	10,000
549	Large Eating House; Snack Bar; Tea House "Hotel": No lodging and No alcohol served with capacity over 20 customers.	10,500	15,000	10,500	15,000
552	Medium Eating House; Snack Bar; Tea House "Hotel": No lodging and no alcohol served with capacity from 20 -30 customers.	7,500	12,500	7,500	12,500
555	Small Eating House; Snack Bar; Tea House "Hotel": No lodging and no alcohol served with capacity up to 10 customers.	5,000	5,000	3,500	3,500
556	other eating house ,catering with No accommodation or alcohol served	5,000	5,000	3,500	3,500
558	Butchery with Roasted Meat and / or Soup Kitchen: max -4 employees	9,500	9,500	7,500	7,500
559	Butchery take away(one counter only)	7,500	7,500	5,000	5,000
560	Butchery with soup kitchen	7,000	7,000	6,000	6,000

BARS, NIGHT CLUBS, GYMS ETC				
561	Large Bar/ Beer Seller: Capacity over 50 customers.	10,000	15,000	10,000 15,000
564	Medium Bar/ Beer Seller: Capacity from 16 to 50 customers.	6,000	10,000	6,000 10,000
567	Medium Bar/ Beer Seller: Capacity up to 15 customers.	4,500	7,500	4,000 7,500
571	Large Night Club / Casino: Over 500 m2.	27,500	32,500	27,500 32,500
574	Medium Night Club/Casino: From 101 to 500 m2.	17,500	22,500	17,500 22,500
577	Small Night Club/Casino: Up to 100 m2.	12,500	17,500	12,500 17,500
MEGA HOTELS				
578	Mega Hotels Cottages, Resource centres, Restaurants, Social amenities with accommodation and capacity of over 100 customers or up to 30 beds	New	150,000	New 150,000
579	Mega Hotels ,Cottages, Resource centres, Restaurants, Social amenities with accommodation and capacity from 51 -100 customers or up to 20 beds	New	120,000	New 120,000
580	Mega Hotels ,Cottages, Resource centers, Restaurants, Social amenities with accommodation and capacity from 21-50 customers or up to 10 beds	New	100,000	New 100,000
585	Mega Hotels ,Cottages, Resource centers, Restaurants, Social amenities with accommodation and capacity up to 20 customers	New	75,000	New 75,000
595	Other Catering Services	10,000	15,000	10,000 15,000
600	TECHNICAL SERVICE AND FINANCIAL SERVICE including Firms and/or individual offering services on legal issues, financial, management, engineering, architecture, valuing, surveying, accountancy, secretarial support, data processing, liaison offices/landlords or caretaker offices etc.; stock & insurance, brokering, security-protection, customs clearing cyber cafes, Kenya charity sweepstakes included. Banks, forex bureau, money lenders, hire purchase co, insurance companies, real estate Developers-Finance co, SACCOs/ bank Agents money points, mobile money agents.			

	FEES DESCRIPTION	URBAN		RURAL	
		Current	New Charge	Current	New Charge
605	Large Firm: Over 10 practitioners and/or International affiliation.	30,000	50,000	30,000	50,000
610	Medium Firm: From 3 to 10 practitioners.	25,000	30,000	30,000	30,000
615	Small Firm: Up to 2 practitioners.	10,000	12,500	10,000	12,500
616	Large security firms. Over 100 guards	New	15,000	New	15,000
617	Medium security firms. Between 50 to 100 guards.	New	12,500	New	12,500
618	Small security firms. Up to 49 guards	7,500	10,000	7,500	10,000
620	Independent Technical Operator: One person acting individually (typist, accountant, bookkeeper, etc.).	4,000	4,000	4,000	4,000
625	Large Financial Services: Over 25 employees or premises over 300 m2.	50,000	200,000	50,000	200,000
630	Medium Financial Services: From 6 to 25 employees.	32,500	100,000	32,500	100,000
635	Small Financial Services: Up to 5 employees.	22,500	50,000	22,500	50,000
640	Money points/ATMs/money machines separate from branch/office (per ATM)	12,500	15,000	12,500	15,000
645	Large cybercafés/bureau with over 20 computer machines	15,000	15,000	15,000	15,000
650	Medium cybercafés/bureau with 6-20 computer machines	7,500	7,500	7,500	7,500
655	Small cybercafés/bureau with 2-5 computer machines	5,000	5,000	5,000	5,000
660	Other Financial services including financial consultancy/estate agents/loan on assets firms with no money accounts-estate developers	15,000	15,000	15,000	15,000
665	Mobile money transfer agent	10,000	10,000	10,000	10,000
695	Other Professional & Technical Services (including Agency financial services – M-Pesa, standalone ATM machines.)	5,000	5,000	5,000	5,000
700	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT Including Private education institutions, universities, museums, nurseries, primary and secondary schools, Professional training/ teaching Centers teaching accountancy-secretarial or other technical professions services as driving / polytechnic institutes. Private health clinics and doctor's surgeries;				

consulting offices of doctors, dentist, physiotherapy, psychologist & other health professionals. Herbalists and traditional medicine practitioners. Entertainment facilities such as cinema, theatre, video, amusement arcade, juke box, arcade, game machines, sport clubs, gym, massage parlors, health clubs.					
	FEE DESCRIPTION	URBAN		RURAL	
		Current	New Charge	Current	New Charge
702	Large private Universities (over 200 students)	NEW	120,000	NEW	120,000
703	medium Private Universities (100-200 students)	NEW	90,000	NEW	90,000
704	Small private Universities (below 100 students)	NEW	75,000	NEW	7,5000
705	Private Higher Education Institution: Any type of private college or higher education institution. With Over 100 students	NEW	50,000	NEW	50,000
706	Private Higher Education institution/any type of private college with 50-100 students	NEW	35,000	NEW	35,000
707	Private Higher Education institution: Any type of private college or higher education institution: up to 50 students	25,000	25,000	25,000	25,000
708	Large Private secondary schools with over 100 students	17,500	17,500	17,500	17,500
709	medium Private secondary schools with 50- 100 students	12,500	12,500	12,500	12,500
710	small Private secondary schools with up to 50 students	7,500	7,500	7,500	7500
711	Large Private primary schools with over 100 pupils	17,500	17,500	1,7500	17,500
712	Medium Private primary schools with over between 31-100 pupils	10,500	10,500	10,500	10,500
713	Small Private primary schools with up to 30 pupils	7,500	7,500	7,500	7,500
715	Private Nursery schools including day care with 31-100 pupils	17,500	17,500	17,500	17,500
720	Private Nursery schools including day care with up to 30 pupils	5,000	5,000	4,000	4,000
721	Driving schools	10,000	10,000	10,000	10,000
725	Large Private Health Facility: Hospital, Clinic, Nursing Home (with or without overnight accommodation with over 10 beds) Funeral Home.	50,000	50,000	50,000	50,000
730	Medium Private Health Facility: with or without overnight accommodation with capacity of 5 to 10 beds.	40,000	40,000	40,000	40,000
735	Small Private Health Facility:	30,000	30,000	30,000	3,000

	Providing overnight accommodation with capacity up to 5 beds.				
740	Health Clinic/Doctor's Surgery: Doctor-Dentist-Physiotherapist Psychologist laboratory services, etc. Consult Office with no overnight accommodation available.	5,000	5,000	5,000	5,000
745	Traditional Health Services, Herbalist, Traditional Healer, etc.	4,000	4,000	4,000	4,000
750	Large Entertainment Facility: Cinema-Theatre-Video Show (over 50 seats), Amusement-Games Machines Arcades (over 10 machines), Sports Club-Gym (Over 50 members).	New	50,000	New	50,000
755	Medium Entertainment Facility: From 20 to 50 seats; from 4 to 10 machines; from 16 to 50 members.	NEW	30,000	NEW	
760	Small Entertainment Facility: Up to 20 seats; up to 3 machines; up to 10 members., bouncing castles etc.	New	20,000	New	20,000
770	Mobile cinema operator, 1 person acting individually	5,000	5,000	5,000	5,000
795	Other private Education, Health, and Entertainment Services	5,000	5,000	5,000	5,000
800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS AND CONTRACTORS including industrial plants and factories Manufacturing, processing and assembling products, vehicles, machinery and equipment in large scale, and workshops servicing and repairing products, vehicles, machinery and equipment; contractors of new building and restoration of old buildings, plumbing, scrap metal Dealers and service repairs.				
	FEE DESCRIPTION	URBAN		RURAL	
		<i>Current</i>	<i>New Charge</i>	<i>Current</i>	<i>New Charge</i>
805	Large Industrial Plant: over 75 employees.	100,000	500,000	100,000	500,000
810	Medium Industrial Plant: from 16 to 75 employees.	50,000	300,000	50,000	300,000
815	Small Industrial Plant: from 6 to 15 employees	30,000	200,000	30,000	200,000
816	Other industrial plants/factories with up to 5 employees	25,000	100,000	25,000	100,000
820	Large Workshop/Service Repair Contractor: over 50 employees	60,000	150,000	60,000	150,000
825	Medium Workshop/Service Repair Contractor: from 20 to 50 employees/ premises from 25 m2 to 500 m2.	25,000	100,000	25,000	100,000

830	Small Workshop/Service Repair Contractor: from 6 to 20 employees premises up to 25 m2.	12,500	50,000	12,500	50,000
835	Small Workshop/Service Repair/contractor up to 5 employees.	10,000	10,000	10,000	10,000
860	Assembling yards/show rooms/sales points for vehicles, motorbikes, machinery/equipment's.	35,000	40,000	35,000	40,000
895	Other Small Workshop/Service repairer/scrap metal / premises up to 25m2, 1 person only	5,000	5,000	5,000	5,000
900	RENTAL HOUSES /HOSTELS including private and commercial.(Urban centers-Conservancy fee)				
901	Three bedroomed per unit	NEW	1,500		
902	Two bedroomed per unit	NEW	1,000		
903	One bedroomed per unit	NEW	800		
904	Bedsitter per room	NEW	500		
905	Hostels per room	NEW	500		

**(K) ELEVENTH SCHEDULE -FIRE FIGHTING DEPARTMENT.
FIRE FIGHTING FEES AND OTHER CHARGES**

1. COMPLIANCE FEES

1	Compliance per visit	UNIT OF MEASURE	New Charges
2	Shops/Hardware/ offices	Per annum & below 50 x 100 meters in size	3000
3	Boarding houses and public buildings/restaurant	Per annum below and above 50 x 100 meters in size	10,000
4	Large Commercial and Industrial Premises/ Offices	Per annum & 50 x 100 meters in size	10,000
5	Plant Industry	Per annum above 50 x 100 meters in size	25,000
	Petrol Stations		
6	Small	Per annum & having Two pumps & below	4,500
7	Large	Per annum & having Above two pumps	6,000
8	Petroleum Depots		25,000
9	Petroleum Tankers	Per annum	4,500
	Premises storing dangerous inflammable materials for commercial /own use		
9	Small	Per annum & below 50 x 100 meters in size	4500
10	Large	Per annum & 50 x 100 meters in size	12,000
11	Plant Industry	Per annum & above 50 x 100	25000

		meters in size	
	High Rise Buildings		
12	Up to 4Floors	Per annum	12,000
13	Up to 10 Floors	Per annum	14,000
14	Ten Floors and above	Per annum	25,000
15	LPG	1000 Kg and below	4,500
16		1000 Kg – 2000kg	6,000
17		Above 2000 kg – 5000Kg	12,000
18		Depot	25,000
19	Building plans routinization	Per plan	8,00
2. FIRE SAFETY INSPECTION.			
DISTRIBUTORS, TRADERS, WHOLESALERS, HYPERMARKETS ,DEPARTMENT STORES ,SHOW ROOMS,BOUTIQUES , RETAIL SHOPS & STORES, CHEMISTS ,TAKE – AWAY BUTCHERIES ,PERSONAL SERVICE PROVIDERS , KIOSKS .			
20	Hyper supermarket premises, construction.	Over an area of 625 m ²	3,000
21	Hyper supermarket premises, construction.	Over an area of 625 m ²	3,000
22	Mega Store, Large multi-department store, premises area from.	100 m ² to 624 m ²	2,500
23	Medium supermarket.	100m ² to 299m ²	2,000
24	Large Trader, Shop, Retail Service.	From 50m ² to 99m ²	2,000
25	Medium supermarket, Shop or Retail Service.	From 25m ² to 49 m ² .	
26	General retail shop.	Up to 17 m ² to 24m ²	500
27	Small traders, Shop or Retail Service.	Up to 17m ²	5,00
28	Kiosk Light or Temporary Construction.	Less than 5m ²	3,00
29	Other – Retail Traders, Stores, Shops And Services.		300
30	Market traders and hawkers license.		0
SMALL VENDORS & SMALL TRADERS AND SERVICE PROVIDERS.			
31	Commercial housing and breeding of animals		1,500
32	Small informal sector services providers		500
TRANSPORT OPERATORS –TAXIS –MAATUS-BUSES-LORRIES – PLANESBOATS ,TOUR /SAFARIS OPERATORS .PETROL STATION ,STORAGE FACILITIES ;PUBLISHING CO,NEWSPAPERS			
33	Large Transportation company.	Over 30 vehicles	2,500
34	Medium Transportation company.	From 6 to 30 vehicles	2,500
35	Small Transportation.	From 2 to 5 vehicles	2,500
36	Independent transport operator	1 vehicle	500
37	Large petrol filling station with	Over 6 pumps	3,000

	garage workshop and retail shop.		
38	Medium Petrol Fill station with garage –workshop or retail shop.	From 4 to 6 pumps	3,000
39	Small Petrol refilling station and without garage workshop or retail shop.	Up to 3 pumps	3,000
40	Large Cold Storage Facility with insulated walls cold production equipment.	Over 1000 m ²	3,000
41	Medium Cold Storage Facility.	Between 100-1,000 m ²	3,000
42	Small Cold Storage Facility.		2,500
43	Large Storage Facility with Godown, Warehouse, Liquid Storage Tanks Complex.	Over 5,000 m ²	2,500
44	Medium Communications Premises	From 1000 to 2499m ²	2,500
45	Small Communication Premises	less than 1000m ²	1,500
46	Other Transport, Storage and Communications.		50
	PRODUCTION OF COFFEE ,TEA ,FRUITS ,CEREALS ,VEGETABLES AND HORTICULTURE PRODUCTS ,GRAIN STORAGE AND PROCESSING MILLS & POSHO MILLS ,BAKERIES ; FORESTRY AND TIMBER PRODUCTION ;ANIMAL BREEDING DAIRY PRODUCTS PROCESSING.		
47	Large Agricultural Producer /Processor /Dealer /Exporter.	Over 1000 acres	4,000
48	Medium Agricultural Producer /Processor /Dealer /Exporter.	From acres to 99 acres	4,000
49	Small Agriculture Producer /Processor /Dealer.	Less than 49m acres	1,000
50	Large Mining or Natural Resources Operation	Over 7 acres	4,000
51	Medium Mining or Natural Resources Extraction Operation.	From 5 to 7 acres.	3,000
52	Small Mining or Natural Resources Extraction Operation.	Less than 5 acres.	1,500
53	Other Agricultural, Forestry and Natural Resources.		1,000
54	Large – High Standard Lodging House /Hotel D Class.	Over 1000 rooms	3,000
	HOTELS, TOURIST CAMPS, LODGIN HOUSE, RESTAURANTS, BAR, EATING HOUSES, TEA & COFFEE HOUSES. BUTCHERIES WITH MEAT ROASTING & /OR SOUP KITCHEN FACILITIES .MEMBERSHIP CLUBS, NIGHT CLUBS &CASINOS.		
55	Medium –High Standard Lodging House / hotel D Class.	From 41 to 1000 rooms	3,000
56	Small –High Standard Lodging House / Hotel D Class.	Up to 40 rooms.	3,000
57	Large Lodging House with Restaurant and / or Bar B/C	Over 15 rooms.	3,000

	Class Basic standard.		
58	Medium Lodging House with Restaurant and /or Bar B / C Class: BASIC standard.	From 6 to 15 rooms.	3,000
59	Small Lodging House with Restaurant or Bar B/C Class	Basic standard up to 5 rooms.	3,000
60	Large Lodging House with and/or Bar B/C Class.	Basic standard from 8 to 15 rooms.	3,000
61	Medium Lodging House with Restaurant and /or BAR B/C Class.	Basic Standard from 6 to 15 rooms.	3,000
62	Small Lodging House with and/or Bar B/C Class.	Basic standard from up to 5 rooms.	3,000
63	Large Restaurant with Bar /Membership Club.	Capacity over 30 customers /members.	2,500
64	Medium Restaurant with Bar /Membership Club.	Capacity from 11to 30 customers /members.	2,500
65	Soup kitchen (e.g. Matura, kichwa and soup) and other informal eating places.	Soup kitchen (e.g. matura, kichwa and soup) and other informal eating places.	250
66	Small Restaurant with Bar.	Up to 10 customers.	1,000
67	Large eating house, Snack Bar, Tea House "Hotel": NO lodging and no alcohol.	Served with capacity over 20 customers	2,000
68	Medium eating house, Snack Bar, Teahouse "Hotel": NO lodging and no alcohol s	Served with capacity from 6 to 20 customers.	2,000
69	Small eating house, Snack Bar, Teahouse "Hotel": NO lodging and no alcohol	Served with capacity up to 5 customers.	2,000
70	Other eating house, catering with no accommodation sale and sale of alcohol.		500
71	Butchery with roasted meat /soup kitchen: Any size.		1,500
72	Large Bar/ Traditional Beer Seller.	Capacity over 50 customers.	2,500
73	Medium Bar/ Traditional.	Capacity from 16 to 50 customers.	2,500
74	Small Bar / Traditional Beer Seller:	Capacity up to 50 customers.	1,000
75	Large Night /Casino	Over 500 m	2,500
76	Medium Night Club /Casino	Up to 100m ²	2,500
77	Small Night Club /Casino	Up to 100m ²	2,500
78	Other Catering and Accommodation		2,000
	FIRMS AND /OR INDIVIDUAL OFFERING SERVICES ON LEGAL ISSUES, FINANCIAL, MANAGEMENT, ENGINEERING, ARCHITECTURE, VALUING, SURVEYING, ACCOUNTANCY, SECRETARIAL SUPPORT, DATA PROCESSING, ETC.; STOCK 7		

INSURANCE BROKERING SECURITY PROTECTION ,CUSTOMS CLEARING.			
79	Large Professional Services Firm.	Over 10 practitioners and /or intentional affiliation.	3,000
80	Medium Professional Services Firm.	From 10 practitioners.	3000
81	Small Professional Services Firm.	Up to practitioners.	2,500
82	Large security firms.	Over 100 guards.	3,000
83	Medium security firms.	From 50 to 100 guards.	2,500
84	Small security firms.	UP to 49 guards.	2,000
85	Independent Technical Operator: One person acting individually (typist, accountant, bookkeeper, etc.).		500
86	Large financial services	Over 25 employees or premises over 300m2.	3,000
87	Medium Financial Services	From 6 to 25 employees.	2,500
88	Small Financial Services	Up to 5 employees.	1,000
89	Other Professional & Technical Services (including Agency financial services – M-PESA etc.)		500
PRIVATE EDUCATION INSTITUTIONS, UNIVERSITIES, MEUSEUMS, NUSERIES, PRIMARY AND SECONDARY SCHOOLS, PROFESSIONAL TRAINING CENTRES /POLYTECHNIC INSTITUTES .PRIVATE HEALTH CLINICS AND DOCTOR'S SURGERIES; CONSULTING OFFICE OF DOCTORS, DENTISTS.			
90	Universities	Over 1,000 students	9,000
91	Universities	500-999 students	7,000
92	Universities	Below 500 students	5,000
93	Private Higher Education Institution: Any type of private college or higher education institution	Over 500 students	4,000
94	Private Higher Education Institution: Any type of private college or higher education institution.	Between 300 to 500 students.	3,000
95	Private Higher Education Institution: Any type of private college or higher education institution.	Up to 299 students.	3,000
96	Large Private Education Institution (Daycare, Nursery schools, Primary school and Secondary school).	Over 500 pupils	4,000
97	Driving schools		2,000
98	Large Private Health Facility: Hospital, Clinic, Nursing Home (providing overnight	Capacity over 30 beds	3,000

	accommodation, funeral home).		
99	Medium Private Health Facility: Providing accommodation.	Capacity from 11 to 30 overnight beds.	3000
100	Small Private Health Facility: Providing accommodation.	Capacity from 11 TO 30 overnight beds	3,000
101	Health Clinic /Doctor's Surgery: Doctor – Dentist –Physiotherapist –Psychologist –etc. Consult Office with no overnight accommodation		3,000
102	Traditional Health Services Herbalist ,Traditional Healer		500
ENTERTAINMENT FACILITIES			
103	Large entertainment Facility : Video Show, Amusement –Juke Box – Games Machines ,Sports club – Gym	Over 50 seats Over 10 machines Over 50 members	2,500
104	Medium Entertainment Facility	From 50 to 100 seats From 4 to 10 machines From 16 to 50 members	2,500
105	Small Entertainment Facility	Up to 50 seats Up to 3 machines Up to 15 members.	2,500
106	Other Education, Health and Entertainment Services		2,500
MANUFACTURE, PROCESS AND ASSEMBLY OF PRODUCTS MACHINERY AND EQUIPMENT AND WORKSHOPS SERVICING AND REPAIRING PRODUCTS, VEHICLES, MACHINERY AND EQUIPMENT; CONTRACTORS OF NEW BUILDING CONSTRUCTION AND OLD BUILDING RESTORATION AND SERVICES.			
107	Large Industrial Plant Premises.	Over 2,500 m ²	4,000
108	Medium Industrial Plant Premises.	From 100 m ² to 2,500 m ² .	3,000
109	Small Industrial Plant Premises.	Small Industrial Plant premises Up to 100 m ²	2,500
110	Large workshop /Services Repair Contractor Premises.	Over 500m ² .	4,000
111	Medium workshop /services repair Contractor Premises.	Over 500m ² .	3,000
112	Small Industrial Plant Premises.	Up to 100m ²	2,500
113	Large Workshop /Services Repair Contractor Premises.	Over 500m ² .	2,500
114	Medium Workshop /Services Repair Contractor Premises.	From 25m ² to 500m ² .	2,500
115	Small Workshop /Services Repair Contractor Premises.	Up to 25m ² .	2,500
116	Other Manufacturer, Workshop, Factory, Contractor.	Other Manufacturer, Workshop, Factory,	1,000

	Contractor	
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3. SPECIAL SERVICE OTHER THAN FIRE FIGHTING AND CHARGES

SNO	SERVICE OFFERED	COST (KSH)
a)	Standby against fire risk (per hour)	3,000
b)	Pumping out flooding (per hour)	1,000
c)	Binding of delivery hose pipes per coupling (labour)	1,000
d)	Training of private personnel per person per day for a class of 5 persons and above	2,500
e)	Annual License for Installation and service of portable and fire equipment installation	15,000
f)	Hire of ladder per day or part thereof	2,000
g)	Hire of van or requested inspection	2,000
h)	Firefighting lecture at public institution (2 hours session)	9,000
i)	Sale of water with County Water Tanker for non-domestic use	4,500
j)	Annual License for Installation and service of portable and fire equipment installation	3,000
k)	fire equipment installation	1,000
l)	Hire of ladder per day or part thereof	5,000
m)	Hire of van or requested inspection	800
n)	Refilling of Breathing apparatus (per cylinder)	3,500
o)	Fire Report	5,000

(A) FIRE ENGINES

SNO	SERVICE OFFERED	COST
i.	Turn out fees	5,000
ii.	For each proceeding hour	2,500
iii.	Portable pump turn out fees including transport	3,000
iv.	For each proceeding hour or part thereof	1,000
v.	Standby fire engine during ceremonies (per day)	20,000
vi.	Standby fire engine during ceremonies outside county (per day)	25,000
vii.	Standby Ambulance in a function (per day)	20,000
viii.	Responding to fire drill (per instance)	15,000
ix.	Responding to a drill outside the county (per instance	25,000

A) FIRE FIGHTING SERVICES /FIRE PERSONNEL ATTENDANCE

SNO	SERVICE OFFERED	COST(KSH)
i.	Office of the Director of Fire and Rescue Service	3,000
ii.	Office of the Chief Fire Officer	2,000
iii.	Station Officer and Other Ranks	1,500
iv.	Technical officer hour of attendance (per hour)	1,200
v.	For each proceeding hour or part thereof (per hour)	900
vi.	Assistant Technical officer first hour of attendance(per hour)	1,000
vii.	For each proceeding hour or part thereof (per hour)	700
viii.	Support staff First hour of attendance (per hour)	800

MEMORANDUM AND OBJECTS OF REASONS

The Bill seeks to provide for a legal framework for the imposition or variation of various taxes, fees, charges, licences, rents or rates for services and for connected purposes

Part I of the Bill provides for the preliminary short title, Commencement and interpretation.

Part II of the Bill provides for fees, charges and rent including general fees or charges, licence fees, market Fees, parking fees and Penalties ,mining and transport cess, trade weights and measures, land, housing and economic planning, Finance and Economic Planning, Parking Fees and penalties, hire of County Vehicle and Machinery, Alcoholic Drinks and Licenses, Trade Licenses and Fire Fighting Fees .

Part III of the bill provides General Offences and penalties, Amendments to the Schedules, Tax Waivers and Variations and Regulations.

The bill also has eleven schedules that specify the amounts payable to the county for various services as tabulated. The first schedule deals advertisement charges, second schedule agricultural produce charges, permits and cess, third schedule transport cess, forth schedule public health charges, fifth schedule trade-weights and measures charges, sixth schedule land, housing and physical planning fees, seventh schedule finance and economic planning charges, eighth schedule traffic and parking fees and charges, ninth schedule alcoholic licenses, tenth schedule trading license and the eleventh schedule firefighting fees and charges.

CYRUS KIIRU MWANGI,
Chairman, Finance and Economic Planning Committee.