THE KITUI COUNTY FINANCE ACT 2014

THE KITUI COUNTY FINANCE BILL, 2014

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A Bill for,

AN ACT of the Kitui County Assembly to provide for the various taxes, rates fees and charges for goods, stock and services, and for other revenue raising measures by the county government; and for matters incidental thereto

ENACTED by the County Assembly of Kitui as follows-

PART I- PRELIMINARY

Short title and commencement

1. This Act may be cited as the Kitui County Finance Act, 2014 and shall come into operation on such a date as the County Executive Member responsible for Finance, with the concurrence of the Governor, may appoint and different dates may be appointed for different provisions.

Object and purpose of the Act

2. This Act seeks to prescribe the rates of taxes, fees and charges for the assessment year 2014-2015, the rates at which taxes and other charges will be payable during the financial year 2014-2015 from properties which include land and buildings, businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, County parks, entertainment and mining and extraction activities.

PART II- TAXES, FEES AND CHARGES PAYABLE AND RATES APPLICABLE

Imposition, revision of taxes, rates, fees and charges

3. (1) The taxes, fees and charges set out in the Charges column of the Schedule shall apply for the respective items listed in the "Items Description" column and at the rates set out therein.

(2) The taxes, fees and charges applicable are payable to County Government of Kitui at the commencement of this Act.

(3) Administration of taxes, fees and charges of items not included in the Schedule to this Act shall continue to apply under the existing by-laws of the defunct Municipal Council of Kitui, County Council of Kitui, County Council of Mwingi, and Town Council of Mwingi until such by-laws are specifically repealed by county legislation.

Directions, resolutions made under provisions of Local Governments Act

4. (1) All directions, resolutions, orders and authorizations relating to financial management including the collection and administration of taxes, fees and charges given or issued by the defunct Municipal Council of Kitui, County Council of Kitui, County Council of Mwingi and Town Council of Mwingi and subsisting or valid immediately before the cessation of the application of the Local Government Act (Cap. 265) shall be deemed to have been given, issued or made by or under the authority of the county assembly until the expiry or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, apply to the payment and the administration of the taxes, fees, charges and other levies under this Act.

(2) The provisions of subsection (1) do not apply to the specific respective amounts payable in respect of taxes, fees, charges or other levies provided for in the Charges column in the Schedule to this Act.

Repeal of Public Finance Management Act**, transitional and saving provisions.**

5. (1) Notwithstanding the repeal of the Public Financial Management Act, the provisions of that Act shall remain in force and effect for purposes of the assessment and collection of any tax and the recovery of any penalty, payable under the Act and outstanding at the date upon which such repeal becomes effective.

(2) Any subsidiary legislation made under the repealed Act in force at the commencement of this Act shall remain in force, so far as it is not inconsistent with this Act, until subsidiary legislation with respect to the same matter is made under this Act.

PART III- PENALTIES ON OUTSTANDING RATES

Penalties on outstanding rates for property tax

6. (1) Penalties shall be levied in respect of property having total outstanding rates at the turn of the calendar year.

(2) The amount of tax computed shall be increased by penalty calculated at 3 per cent compounded per month.

(3) The County Executive Committee Member for Finance and Economic planning may waive the penalty imposed under this section SUBJECT to Article 210 of the Constitution of Kenya 2010**.**

Penalties on outstanding house rent

6. A surcharge shall be levied for rental default at a cumulative rate of 2 % per month.

Penalties on outstanding business permits.

7. (1) The penalty payable shall be the amount of license increased by a penalty calculated at 3 per cent compounded per month with effect from 1st April of every:

(a) 25 per cent after June for the other two columns in the index schedule.

(b) 30 per cent after June for Kitui and Mwingi town index schedule.

(2) The County Executive Committee Member for Finance and Economic planning may waive the penalty imposed under this section SUBJCT to article 210 of the Constitution of Kenya 2010.

PART IV- MISCELLANEOUS PROVISIONS

Measures to prevent non-remittance of collected revenue.

8. (1) In order to ensure all revenue is remitted, the County Executive Committee Member responsible for Finance will issue directive:

(a) to make use of modern technology for collection and monitoring cash receipts,

(b) digitalize all county mutations to allow prompt management of property liable to property tax.

(c) to conduct county wide survey to establish revenue potential.

(d) to put proper measures in place to prevent loss of revenue including recruitment of staff, training, surprise checks and visits to markets.

SCHEDULE

		BASE VALUE	1,000.00	500.00	400	400	300
Brims Code	**Single Business Permit Categories Of Business**		**Kitui and Mwingi Towns**	**Kitui and Mwingi Towns**	**All Sub-County Headquarters**	**Emerging Towns-Tseikuru/Ikutha/ Nguni/Kisasi/ Mbitini/ /Nuu/Katse/Kwa Vonza /Mutito**	**All Others**
100	**General Trade, Wholesale, Retail, Stores, Shops, Personal Service**		**Zone (A)1**	**Zone (A)2**	**Zone(B)1**	**Zone(B) 2**	**Zone(C)**
		Unit measure					
101	Mega store /Hypermarket, large supermarket Hypermarket or Premises over 1500m2, Prime location.	100	50,000.00	-	30,000	30,000	20,000
102	Medium store /Hypermarket, medium supermarket Hypermarket or Premises over 1000m2-1500m2,Prime location.	100	40,000.00	-	20,000	20,000	15,000
103	small scale store /Hypermarket, small scale supermarket Hypermarket or Premises 1000m2-1500m2,Prime location.	100	20,000.00	-	10,000	10,000	8,000
104	Large Traders, wholesalers, or premises over 100m2 .	60	20,000.00	-	10,000	10,000	8,000
110	Medium whole sellers,	30	10,000.00	-	5,000	5,000	4,000
115	Small whole sellers, and other services and farm implements	10	4,000.00	-	3,000.00	3,000.00	2,000.00
105	large Retails stores or premises over 100m2 .	60	15,000.00	-	10,000	10,000	5,000
111	Medium retail traders, stores, shops and other services and farm implements	30	10,000.00	-	7,500	7,500	5,000
116	Small retail traders, stores, shops and other services and farm implements	10	4,000.00	-	3,000.00	3,000.00	2,000.00
117	*mali mali* stores/shops (varieties)		4,000.00		3,000.00	3,000.00	3,000.00
118	Large farm produce stores (cereals) over 15 bags		4,000.00		3,000.00	3,000.00	2,000.00
119	Medium farm produce stores(cereals) below 15 bags		4,000.00		3,000.00	3,000.00	2,000.00

120	Agro vet and farm implements		4,000.00		3,000.00	3,000.00	2,000.00
50	Large Hardware shops and stores		50,000.00		30,000.00	30,000.00	10,000.00
51	Medium Hardware shops and stores		30,000.00		20,000.00	20,000.00	7,500.00
52	Small Hardware shops and stores		10,000.00		7,500.00	7,500.00	5,000.00
53	Timber Yards		10,000.00		5,000.00	5,000.00	2,500.00
54	Charcoal Yards/store		15,000.00		10,000.00	10,000.00	5,000.00
55	Commercial Sand/ballast/blocks Yards		15,000.00		10,000.00	10,000.00	5,000.00
56	Bookshops		7,500.00		5,000.00	5,000.00	3,000.00
57	Stationeries Shops		5,000.00		3,000.00	3,000.00	2,000.00
58	Chemists		10,000.00		5,000.00	5,000.00	3,000.00
59	Computer Services/ Cybercafés		7,500.00		3,000.00	3,000.00	2,000.00
60	Video Dens		5,000.00		3,000.00	3,000.00	2,000.00
61	Booking Offices		15,000.00		10,000.00	10,000.00	5,000.00
62	Parcel/Goods Delivery Services		10,000.00		7,500.00	7,500.00	5,000.00
63	Livestock Dealers - Cattle		5,000.00		5,000.00	5,000.00	5,000.00
64	Livestock Dealers - Goats		3,000.00		3,000.00	3,000.00	3,000.00
65	Livestock Dealers - Chicken		2,000.00		2,000.00	2,000.00	2,000.00
66	Livestock Dealers - Brokers		2,000.00		2,000.00	2,000.00	2,000.00
67	Green Grocers shop		5,000.00		3,000.00	3,000.00	1,000.00
68	Green Grocers market store		1,000.00		800.00	800.00	600.00
69	Fruit Vendors/shops		2,000.00		1,000.00	1,000.00	500.00
70	Diary shop		5,000.00		5,000.00	5,000.00	2,000.00
71	Boutiques		7,000.00		4,000.00	4,000.00	2,000.00
72	Beauty Shops		7,000.00		4,000.00	4,000.00	2,000.00
73	Large Tailoring shops		5,000.00		3,000.00	3,000.00	2,000.00
74	Other Tailoring shops		3,000.00		2,000.00	2,000.00	1,000.00
75	Private Water Kiosks		1,000.00		1,000.00	1,000.00	1,000.00
76	Private Boreholes		5,000.00		5,000.00	5,000.00	5,000.00

77	Water Wholesalers (Packaged)		5,000.00		3,000.00	3,000.00	2,000.00
78	Water Boozers		15,000.00		15,000.00	15,000.00	15,000.00
79	Water Re-fillers		5,000.00		5,000.00	5,000.00	5,000.00
80	Drycleaners & Laundry with machine		10,000.00		5,000.00	5,000.00	3,000.00
81	Dhobis		2,000.00		1,500.00	1,500.00	1,000.00
82	Closed Garages		10,000.00		7,500.00	7,500.00	5,000.00
83	Open Garages		7,500.00		5,000.00	5,000.00	3,500.00
84	Motorbike Garage		5,000.00		3,000.00	3,000.00	2,000.00
85	Blacksmiths/ *Jua kali*		5,000.00		3,500.00	3,500.00	2,000.00
86	Sign Writers/ artists		3,000.00		2,000.00	2,000.00	1,000.00
87	Tyre Dealers - New		10,000.00		5,000.00	5,000.00	3,000.00
88	Tyre Dealers - Second Hand		5,000.00		3,500.00	3,500.00	2,000.00
89	Tyre Dealers - Repairers		1,000.00		500.00	500.00	300.00
90	Automobile Spare Parts		15,000.00		10,000.00	10,000.00	5,000.00
91	Machine Dealers (Water pumps, posho mills, generators etc)		20,000.00		10,000.00	10,000.00	5,000.00
92	Motorbike Shops/Yard		20,000.00		10,000.00	10,000.00	5,000.00
93	Showrooms -furniture & equipment		15,000.00		10,000.00	10,000.00	5,000.00
94	Hire Purchase shops		25,000.00		25,000.00	25,000.00	25,000.00
95	Mobile accessory/Electronic Shops		15,000.00		8,000.00	8,000.00	5,000.00
96	Electricals/Electronics		15,000.00		8,000.00	8,000.00	5,000.00
97	Water Accessory Shops (hardware)		15,000.00		8,000.00	8,000.00	5,000.00
98	Newspaper Agents		5,000.00		2,000.00	2,000.00	2,000.00
99	Newspaper Vendors		1,000.00		1,000.00	1,000.00	500.00
45	Securicor Firms - National		10,000.00		10,000.00	10,000.00	10,000.00
46	Securicor Firms-Local		5,000.00		5,000.00	5,000.00	5,000.00
47	Travelling Wholesalers		10,000.00		10,000.00	10,000.00	10,000.00
125	Posho mill	6		3,000.00	2,000.00	2,000.00	2,000.00
130	Pool Table	7					

				3,500.00	2,800.00	2,800.00	2,100.00
131	Salons with barber shop/ massage	5		8,000.00	5,000.00	5,000.00	3,000.00
132	Salons			5,000.00	3,000.00	3,000.00	2,000.00
133	Barber shops			3,000.00	2,000.00	2,000.00	1,500.00
134	Mobile phone Shops/battery charging			10,000.00	7,500.00	7,500.00	5,000.00
135	Mobile phone Shops & repair			10,000.00	7,500.00	7,500.00	5,000.00
136	Electronic repairs (TV, Radio, Phone, Fridge, others)			5,000.00	3,000.00	3,000.00	2,000.00
137	Battery charging			2,500.00	2,000.00	2,000.00	1,500.00
138	Mobile phone Dealers			15,000.00	10,000.00	10,000.00	5,000.00
140	Private Slaughter House			20,000.00	10,000.00	10,000.00	5,000.00
141	Private Public Toilets			5,000.00	3,000.00	3,000.00	2,000.00
142	Bakeries			15,000.00	10,000.00	10,000.00	5,000.00
143	Soft drink distributors/depots			15,000.00	10,000.00	10,000.00	5,000.00
144	Egg wholesalers and retailers			7,500.00	5,000.00	5,000.00	3,000.00
195	Temporary/semi-permanent Kiosks			2,000.00	1,600.00	1,600.00	1,200.00
200	**INFORMAL SECTOR**	**Unit measure**					
201	Hawker with motor vehicle	10		5,000.00	5,000.00	5,000.00	5,000.00
202	Hawker with motor bikes			3,000.00	3,000.00	3,000.00	3,000.00
203	Hawker without motor vehicle			1,000.00	1,000.00	1,000.00	1,000.00
204	Herbalists/ Alternative medicine with M/Vehicles			5,000.00	5,000.00	5,000.00	5,000.00
205	Herbalists/ Alternative medicine without M/Vehicles			3,000.00	3,000.00	3,000.00	3,000.00
206	Herbalists/ Alternative medicine with a shop			10,000.00	5,000.00	5,000.00	3,000.00
207	Herbal Clinic			10,000.00	5,000.00	5,000.00	3,000.00
208	Shoe shine, Shoe repair, Street vendors			1,000.00	800.00	800.00	600.00
220	Semi- Permanent informal sector Trade operating in veranda or temporary building			1,500.00	1,200.00	1,200.00	900.00

221	Miraa/Kangeta/Muguuka (Khat) Transporters			20,000.00	20,000.00	20,000.00	20,000.00
222	Miraa/Kangeta/Muguuka (Khat) whole sellers			25,000.00	20,000.00	20,000.00	15,000.00
223	Miraa/Kangeta/Muguuka/ Khat retailers - Kiosk			15,000.00	12,000.00	12,000.00	9,000.00
224	Miraa/Kangeta/Muguuka Khat retailers - paper bags			5,000.00	5,000.00	5,000.00	5,000.00
225	Honey Dealers			3,000.00	3,000.00	3,000.00	3,000.00
226	Car Wash with a machine per machine			2,000.00	1,000.00	1,000.00	500.00
227	Car Wash without a machine			1,000.00	1,000.00	1,000.00	1,000.00
300	**Transport, Storage and Communication**	**Unit measure**					
301	Transportation Company with over 31 vehicles	80	80,000.00	-	80,000.00	80,000.00	80,000.00
302	Transport Company from 6 to 30 vehicles		-	-	30,000.00	30,000.00	30,000.00
303	Transport company from 2 to 5 vehicles		-	-	20,000.00	20,000.00	20,000.00
304	Independent Transport Operator 1 – 3 Vehicles		-	-	10,000.00	10,000.00	10,000.00
305	Cold Storage facility over 1000m2,insulated walls, cold production equipment		-	-	44,000.00	44,000.00	33,000.00
306	Cold Storage facility between 100 to 1000m2		-	-	20,000.00	20,000.00	15,000.00
307	Cold Storage facility up to 100m2		-	-	9,600.00	9,600.00	7,200.00
308	Storage facility over 5000m2, Go Down, Warehouse. Liquid Storage Tanks complex		-	-	40,000.00	40,000.00	30,000.00
309	Storage facility from 1000 to 5000m2		-	-	16,000.00	16,000.00	12,000.00
310	Storage Facility up to 1000m2		-	-	8,000.00	8,000.00	6,000.00
311	Communication Co. with Over 100 employees or premises over 5000m2		200,000.00	-	200,000.00	200,000.00	200,000.00
312	Communication Co. with 16 to 100 employees or premises from 1500 to 5000m2		100,000.00	-	100,000.00	100,000.00	100,000.00
313	Communication Co. up to 15 Employees & or premises up to 1500m2		50,000.00	-	50,000.00	50,000.00	50,000.00
314	Filling Station with Over 6 pumps		-	-	25,000.00	20,000.00	20,000.00
315	Filling Station with 3 to 6 pumps		-	-	20,000.00	20,000.00	12,000.00
316	Filling station with less						

	than 3 pumps		-	-	15,000.00	10,000.00	6,000.00
317	Petrol/Kerosene shops/dealers		5,000.00		3,000.00	3,000.00	2,000.00
318	Telephone Bureau, Mobile phone repair and accessories			3,500.00	2,800.00	2,800.00	2,100.00
400	**Agriculture, Forestry & Exploitation of Natural Resources**	**Unit measure**					
401	Agriculture Producer, Processor ,Dealer, Exporter Over 50 Employees			32,500.00	26,000.00	26,000.00	19,500.00
402	Agriculture Producer, Processor ,Dealer, Exporter from 11 to 50 Employees			12,500.00	10,000.00	10,000.00	7,500.00
403	Agriculture Producer, Processor ,Dealer up to 10 employees			4,000.00	3,200.00	3,200.00	2,400.00
404	Mining or Natural Resource Extraction Operation Over 50 Employees			500,000.00	500,000.00	500,000.00	500,000.00
405	Mining or Natural Resource Extraction Operation from 4 to 50 Employees			200,000.00	200,000.00	200,000.00	200,000.00
406	Mining or Natural Resource Extraction Operation up to 3 Employees. Including Quarries and small mining operations			150,000.00	150,000.00	150,000.00	150,000.00
407	Mineral Prospecting License per sub county			50,000.00	50,000.00	50,000.00	50,000.00
408	Large scale Fishing-Dams and Rivers			10,000.00	8,000.00	8,000.00	6,000.00
409	Small Scale Fishing-Dams and Rivers			2,500.00	2,000.00	2,000.00	1,500.00
500	**Accommodation and Catering**	**Unit measure**					
501	Lodging House & Hotel with Over 100 Rooms	100	100,000.00	100,000.00	40,000.00	40,000.00	40,000.00
502	Lodging House & Hotel from 41 to 100 Rooms		50,000.00	50,000.00	35,000.00	35,000.00	25,000.00
503	Lodging House & Hotel up to 15 to 40 Rooms		-	30,000.00	25,000.00	25,000.00	20,000.00
504	Lodging House & Hotel below 15 Rooms		25,000.00	25,000.00	20,000.00	20,000.00	15,000.00
505	Lodging House with Restaurant/bar over 15 rooms			30,000.00	20,000.00	20,000.00	10,000.00
506	Lodging House with						

	Restaurant& /Bar from 6 to 15 rooms			20,000.00	15,000.00	15,000.00	10,000.00
507	Lodging House with Restaurant& /Bar up to 5 rooms			15,000.00	10,000.00	10,000.00	7,500.00
508	Lodging house with over 30 Rooms			20,000.00	16,000.00	16,000.00	12,000.00
509	Lodging house between 15-29 Rooms			15,000.00	10,000.00	10,000.00	7,500.00
510	Lodging house below 15 Rooms			10,000.00	7,500.00	7,500.00	5,000.00
511	Restaurant with Bar & Membership Club with over 30 customers seating capacity			15,000.00	12,000.00	12,000.00	9,000.00
512	Restaurant with Bar & Membership Club from 11 to 30 customers seating capacity			7,500.00	6,000.00	6,000.00	4,500.00
513	Restaurant with Bar up to 10 customers seating capacity			5,000.00	4,000.00	4,000.00	3,000.00
514	Eating House, Snacks Bar, Tea House (No Lodging , No Alcohol) over 20 customers seating capacity			10,000.00	7,500.00	7,500.00	5,000.00
515	Eating House, Snacks Bar, Tea House(No Lodging , No Alcohol) from 6 to 20 customers seating capacity			7,500.00	5,000.00	5,000.00	3,000.00
550	Eating House, Snacks Bar, Tea House (No Lodging , No Alcohol) up to 6 customers seating capacity			5,000.00	3,000.00	3,000.00	2,000.00
551	Butchery with Roasted Meat and / Soup Kitchen any size			10,000.00	5,000.00	5,000.00	3,000.00
552	Bar/Traditional Beer Seller with over 30 customer seating capacity			10,000.00	8,000.00	8,000.00	5,000.00
560	Bar/Traditional Beer Seller 16 to 29 customer seating capacity			8,000.00	5,000.00	5,000.00	3,500.00
563	Bar/Traditional Beer Seller below 15 customer seating capacity			5,000.00	4,000.00	4,000.00	3,000.00
565	Large Night Club Over 500 m2			25,000.00	20,000.00	20,000.00	15,000.00
570	Medium Night Club from 101 to 500 m2			15,000.00	12,000.00	12,000.00	9,000.00
573	Small Night Club up to 100m2			10,000.00	8,000.00	8,000.00	6,000.00
595	Outside Catering			5,000.00	3,000.00	3,000.00	2,000.00
596	Hire of tents and chairs						

	business			5,000.00	3,000.00	3,000.00	2,000.00
597	Recreational gardens/halls			10,000.00	10,000.00	10,000.00	10,000.00
600	**Professional & Technical Services**	**Unit measure**					
605	Professional Services Firm over 10 Practitioners& or international Affiliation	90		45,000.00	36,000.00	36,000.00	27,000.00
610	Professional Services Firm from 3 to10 Practitioners			22,500.00	18,000.00	18,000.00	13,500.00
615	Professional Services Firm up to 2 Practitioners			10,000.00	8,000.00	8,000.00	6,000.00
620	Independent Technical Operator 1 person acting individually			3,500.00	2,800.00	2,800.00	2,100.00
625	Financial Services Over 25 employees or premises over 300m2			200,000.00	160,000.00	160,000.00	120,000.00
630	Financial Services from 6 to 25 employees			150,000.00	120,000.00	120,000.00	90,000.00
635	Financial Services up to 5 employees e.g FSAs & Pesa Points			30,000.00	18,000.00	18,000.00	13,500.00
645	Bank Agents, Mpesa, Pesa pal & Airtel Money			3,000.00	2,000.00	2,000.00	1,500.00
650	Gas Cylinder Agents & Estate Agents			4,000.00	3,200.00	3,200.00	2,400.00
695	Other Professional &Technical Services			3,500.00	2,800.00	2,800.00	2,100.00
	Financial Institution/Saccos/Fsa	**Unit measure**					
625	Financial Services Over 25 employees or premises over 300m2	400		200,000.00	160,000.00	160,000.00	120,000.00
630	Financial Services from 6 to 25 employees			150,000.00	120,000.00	120,000.00	90,000.00
635	Financial Services up to 5 employees e.g FSAs & Pesa Points			30,000.00	18,000.00	18,000.00	13,500.00
645	Bank Agents, Mpesa, , Pesa pal & Airtel Money			5,000.00	2,000.00	2,000.00	1,500.00
650	Gas Cylinder Agents & Estate Agents			4,000.00	3,200.00	3,200.00	2,400.00
	MPESA ONLY			10,000.00	6,000.00	6,000.00	6,000.00
695	Other Professional &Technical Services			3,500.00	2,800.00	2,800.00	2,100.00
700	**Private Education, Health And Entertainment Services-Base Value**	**Unit measure**					

705	Private Higher Education Institution - Any Type of Private University ,College or Higher Institution	200		45,000.00	36,000.00	36,000.00	27,000.00
710	Private Education Institution With over 100 Pupils.			15,000.00	12,000.00	12,000.00	9,000.00
715	Private Education Institution from 31 to 100 Pupils.			7,500.00	6,000.00	6,000.00	5,250.00
720	Private Education Institution with up to 30 pupils.			5,000.00	4,000.00	4,000.00	3,000.00
725	Private Health Facility Hospital, Clinic, Nursing Home, Providing overnight accommodation with Over 30 beds & Funeral Home.			35,000.00	28,000.00	28,000.00	21,000.00
730	Private Health Facility providing overnight accommodation from 11 to 30 beds& Funeral Home			22,500.00	18,000.00	18,000.00	13,500.00
735	Private Health Facility Providing overnight accommodation up to 10 beds			15,000.00	12,000.00	12,000.00	9,000.00
740	Health Clinic; Doctor's surgery. Doctor-Dentist-Physiotherapist-Psychologist-etc consult offices No Overnight accommodation available			10,000.00	8,000.00	8,000.00	5,000.00
745	Funeral homes with capacity of 30 bodies and above.			20,000.00	16,000.00	16,000.00	12,000.00
750	Funeral homes with capacity of 11 to 30 bodies.			10,000.00	5,000.00	5,000.00	1,500.00
755	Funeral homes with capacity of 10and below bodies.			5,000.00	5,000.00	5,000.00	4,000.00
760	Traditional Health Services Herbalist, Traditional healer			15,000.00	10,000.00	10,000.00	8,000.00
765	Entertainment Facility – Cinema, Theatre , Video show over 100 seats, Amusement –Juke, Box-Games Machine Arcades over 10 machine sport club-Gym Over 50 Members			22,500.00	18,000.00	18,000.00	13,500.00
770	Entertainment Facility – from 50 to100 seats, from 4 to 10 machine 16 to50 Members			15,000.00	10,000.00	10,000.00	7,500.00

775	Entertainment Facility –up to 50 t seats, up to 3machine,up to 15 Members			10,000.00	6,000.00	6,000.00	4,500.00
795	Other Education, Health and Entertainment Services			5,000.00	4,000.00	4,000.00	3,000.00
800	**Industrial Plants, Factories, Workshops & Contractors**	**Unit measure**					
805	Industrial Plant over 75 Employees or Premises over 2500m2	100		50,000.00	40,000.00	40,000.00	30,000.00
810	Industrial Plant from 16 to 75 Employees or Premises from 100 m2 to 2500m2	70		35,000.00	28,000.00	28,000.00	21,000.00
815	Industrial Plant up to 15Employees or Premises up to 100 m2	40		20,000.00	16,000.00	16,000.00	12,000.00
820	Workshop Over 20 Employees or premises over 500m2	50		25,000.00	20,000.00	20,000.00	15,000.00
825	Workshop from 6 to 20 Employees or premises from 25 m2 to500m2	20		10,000.00	8,000.00	8,000.00	6,000.00
830	Workshop up to 5 Employees or premises up to 25 m2	7		3,500.00	2,800.00	2,800.00	2,100.00
835	Service-Repair Contractor with over 25 employees	100		50,000.00	40,000.00	40,000.00	30,000.00
840	Service-Repair Contractor with 15 to 25 employees	80		40,000.00	32,000.00	32,000.00	24,000.00
845	Service-Repair Contractor with less than 15 employees	60		30,000.00	24,000.00	24,000.00	18,000.00
895	Other Manufacture, Workshop ,Factory, Contractor			3,500.00	2,800.00	2,800.00	2,100.00
1	**Barter Market Fees**	**Unit measure**					
	Tomatoes	Crate- Big		30.00	20.00	20.00	20.00
		Small		20.00	20.00	20.00	20.00
	Mangoes	per 90kg sack		50.00	50.00	50.00	50.00
	Oranges	per 90kg sack		50.00	40.00	40.00	40.00
	Pawpaw	per Crate		40.00	40.00	40.00	40.00
	Watermelon	Per Crate		40.00	40.00	40.00	40.00
	Passion	Per Crate		40.00	40.00	40.00	40.00
	Pumpkins	Per Crate					

				40.00	40.00	40.00	40.00
	Others	Per Crate		20.00	20.00	20.00	20.00
2	**Green Vegetables:**	**Unit measure**					
	Cabbage	per 90kg sack		60.00	40.00	40.00	30.00
	Cabbage	per 50 kg sack		40.00	30.00	30.00	30.00
	Onion	90 kg sack		100.00	50.00	50.00	50.00
	Onion	13.5kg sack		50.00	30.00	30.00	30.00
	Potatoes	per 90kg sack		60.00	50.00	50.00	50.00
	Potatoes	per 50 kg sack		40.00	30.00	30.00	30.00
	Potatoes	per debe 20kg		20.00	20.00	20.00	20.00
	Bananas - Ripe	per debe 20kg		50.00	30.00	30.00	30.00
	Bananas - Unripe	Per Bunch		20.00	20.00	20.00	20.00
	Sukuma Wiki	Per 90kg sac k		50.00	50.00	50.00	20.00
	Spinach	Per 90kg sack		60.00	60.00	60.00	50.00
	Hoho	Per crate		40.00	40.00	40.00	40.00
	Carrots	Per 90kg sack		80.00	70.00	70.00	70.00
	Green maize	Per 90kg sack		80.00	80.00	80.00	80.00
	Others	Per 90kg		40.00	40.00	40.00	40.00
3	**Cereals:**	**Unit measure**					
	Millet/Sorghum/Wimbi	Per debe 20kg		30.00	30.00	30.00	30.00
	Maize	Per Sack 90kg		40.00	40.00	40.00	40.00
		per debe 20kg		20.00	20.00	20.00	20.00
	Beans/Cowpeas	per debe 20kg		40.00	40.00	40.00	40.00
	Green grams/Pigeon peas	per sack 90 kg		70.00	60.00	60.00	60.00
	Millet/Sorghum/Wimbi	per sack 90 kg		60.00	60.00	60.00	60.00
	Beans /cowpeas	per sack 90kg		70.00	60.00	60.00	60.00

4	Sugar cane	per stick		2.00	2.00	2.00	2.00
5	Rope	per rope		1.00	1.00	1.00	1.00
6	Snuff dealer	per debe		20.00	20.00	20.00	20.00
7	Cured tobacco	per sack		60.00	40.00	40.00	40.00
8	Basket dealers	per 90kg sack		40.00	40.00	40.00	40.00
9	Mats	Per piece		5.00	5.00	5.00	5.00
10	Arrowroot/Cassava/yams/sweet potatoes	50 kg sack		60.00	50.00	50.00	30.00
11	Charcoal	Per sack		60.00	60.00	60.00	60.00
12	Miraa Hawkers						
13	Miraa Delivery Charge	Per trip per vehicle		5,000.00	5,000.00	5,000.00	5,000.00
14	Miraa Hawkers	Per day		100.00	100.00	100.00	100.00
15	**Green Vegetables**	**Unit measure**					
16	Pick-up - up-to I ton	Per trip		600.00	600.00	600.00	600.00
17	- above I ton-2tons	Per trip		800.00	700.00	700.00	700.00
18	Canter - above 2 tons-4 tons	Per trip		1,200.00	1,000.00	1,000.00	1,000.00
19	Lorry - above 4 tons	Per trip		1,800.00	1,500.00	1,500.00	1,500.00
20	Chicken	per head		20.00	20.00	20.00	20.00
21	Akamba shoes	per market day		20.00	20.00	20.00	20.00
22	Hawkers(cloths, utensils & others)	per market day		20.00	20.00	20.00	20.00
23	Hawkers with loud speakers	per market day		1,500.00	1,500.00	1,500.00	1,500.00
24	Empty sacks hawkers	per market day		40.00	40.00	40.00	40.00
25	Milk (guard)	per market day		20.00	20.00	20.00	20.00
26	Porridge (guard)	per market day		20.00	20.00	20.00	20.00
27	Honey (i) 5kg	per tin		20.00	20.00	20.00	20.00
28	(ii) 18kg	per debe		40.00	40.00	40.00	40.00
29	Bicycle repairs	per market day		20.00	20.00	20.00	20.00
30	Cooked food at stock yard	per market day		30.00	30.00	30.00	30.00
31	Traditional herbalists			500.00	500.00	500.00	500.00

	(i) with vehicle	per market day					
	(ii) without vehicle	per market day		50.00	50.00	50.00	50.00
	(iii) Others	per market day		30.00	30.00	30.00	30.00
32	Cow/Donkey(per head per sale)	per market day		100.00	100.00	100.00	100.00
33	Goat /sheep(per head per sale)	per market day		40.00	40.00	40.00	40.00
34	Auction per head of						
	(i) Cattle/donkey			100.00	100.00	100.00	100.00
	(ii) Goat/sheep			40.00	40.00	40.00	40.00
35	Stock loading bay (i) Cattle	per head		40.00	40.00	40.00	40.00
	(ii) Goat	per head		20.00	20.00	20.00	20.00
36	Stock loading sand	Per truck		1,000.00	1,000.00	1,000.00	1,000.00
801	**Cess/Export at Barrier Per Exit**	**Unit measure**					
1	Poultry	per head		20.00	20.00	20.00	20.00
2	Manure						
	Pick up	Up to 3 tons		600.00	600.00	600.00	600.00
	Pick up	More than 3		800.00	800.00	800.00	800.00
		tons but not					
		exceeding 6					
		Tons					
	Lorry	Over 7 Tons		1,000.00	1,000.00	1,000.00	1,000.00
3	Ballast	Per Ton Per trip		250.00	250.00	250.00	250.00
4	Mangoes – Local	per Sack 90kg		20.00	20.00	20.00	20.00
	- Grafted	Per Carton		20.00	20.00	20.00	20.00
5	Oranges, Lemons	per Sack 90kg		20.00	20.00	20.00	20.00
6	Sugar cane	Per stick		2.00	2.00	2.00	2.00
7	Sisal	per lorry		800.00	800.00	800.00	800.00
8	Produce all(grains)	per sack 90kg		30.00	30.00	30.00	30.00
9	Fish, Snakes and other reptiles transportation	per trip		200.00	200.00	200.00	200.00
10	Chilies	per carton		20.00	20.00	20.00	20.00

11	Sisal basket (Kyondo)	per bag 90 kg		40.00	40.00	40.00	40.00
12	Calabash	Per 90kg sack		30.00	30.00	30.00	30.00
13	Green vegetables	per sack 90kg		30.00	30.00	30.00	30.00
14	Sisal Basket	per basket		20.00	20.00	20.00	20.00
15	Tamarinds (Nzumula)	per sack 90kg		20.00	20.00	20.00	20.00
16	Baobab fruits(Mabuyu)	per sack 90kg		20.00	20.00	20.00	20.00
17	Carvings	Big Carton		30.00	30.00	30.00	30.00
		Small Carton		20.00	20.00	20.00	20.00
18	Dried tobacco leaves	per lorry		500.00	500.00	500.00	500.00
19	Traditional herbs	per Sack 90kg		20.00	20.00	20.00	20.00
20	Plastics (Marina)	per Sack 90kg		20.00	20.00	20.00	20.00
21	Honey	per ton(18kg)		30.00	30.00	30.00	30.00
22	Bee wax	per bag		20.00	20.00	20.00	20.00
23	Ropes	per sack 90kg		20.00	20.00	20.00	20.00
24	Mats	Per bundle		40.00	40.00	40.00	40.00
25	Firewood	Pick-up up to 3 tons		300.00	300.00	300.00	300.00
		Per lorry above 3 tons		600.00	600.00	600.00	600.00
25	**Charcoal cess Permit**	**Unit measure**					
	Lorry below 7 tons	Per Month		80,000.00	80,000.00	80,000.00	80,000.00
	Lorry 7 tons	Per Month		90,000.00	90,000.00	90,000.00	90,000.00
	Lorry over 7 tons	Per Month		100,000.00	100,000.00	100,000.00	100,000.00
	Export cess per bag	Per trip		100.00	100.00	100.00	100.00
	Registration to transport Charcoal permit	per Vehicle/per year		10,000.00	10,000.00	10,000.00	10,000.00
	Registration to transport Charcoal permit	per company /per year		100,000.00	100,000.00	100,000.00	100,000.00
	penalties for non-registered vehicle-transporting charcoal	per vehicle/per trip		10,000 plus 200 per bag cess	10,000 plus 200 per bag cess	10,000 plus 200 per bag cess	10,000 plus 200 per bag cess
	Penalties of Evading to pay charcoal cess	per vehicle/per trip	Deregistration	50,000.00	50,000.00	50,000.00	50,000.00

26	**Scrap Metal:-**	**Unit measure**					
	Sack	Per 90 kg sack		50.00	50.00	50.00	50.00
	Vehicle	vehicle-up to 3 tons		1,000.00	1,000.00	1,000.00	1,000.00
	Vehicle	Exceeding 3 tons		2,000.00	2,000.00	2,000.00	2.000.00
27	**Timber:**	**Unit measure**					
	Vehicles	3 tons and below		2,000.00	2,000.00	2,000.00	2,000.00
	Vehicles	Above 3 tons		3,500.00	3,500.00	3,500.00	3,500.00
	Trailer			5,000.00	5,000.00	5,000.00	5,000.00
28	**Fencing posts (local)**						
	Vehicle up to 1 ton	Per trip		500.00	500.00	500.00	500.00
	Vehicle above 1 to 3 tons	Per trip		1,000.00	1,000.00	1,000.00	1,000.00
	Above 3 tone to 7 tons	Per trip		2,000.00	2,000.00	2,000.00	2,000.00
29	Cotton	per bale		30.00	30.00	30.00	30.00
30	**Stock Export:-**	**Unit measure**					
	Cattle/donkey /pig	per head		50.00	50.00	50.00	50.00
	Goat /sheep	per head		30.00	30.00	30.00	30.00
31	**Transport Of Hides and Skins**	**Unit measure**					
	Pick up	Up to I ton		700.00	700.00	700.00	700.00
	Pick up	Not exceeding 4 tons		900.00	900.00	900.00	900.00
	Pick up	Above 4 tons		1,200.00	1,200.00	1,200.00	1,200.00
	Over 7 tons			1,500.00	1,500.00	1,500.00	1,500.00
	Stamp cess per hide			6.00	6.00	6.00	6.00
	Stamp cess per skin			3.00	3.00	3.00	3.00
32	**Sand Cess Per Trip:-**	**Unit measure**					
	Vehicles	Up to 3 tons		5,000.00	5,000.00	5,000.00	5,000.00

	Vehicles	Up to 7 tons		10,000.00	10,000.00	10,000.00	10,000.00
	Vehicles	Over 7 tons		15,000.00	15,000.00	15,000.00	15,000.00
	Semi-trailer	Per semi trailer		30,000.00	30,000.00	30,000.00	30,000.00
	Within the County:-local	Up to 3 tons		1,000.00	1,000.00	1,000.00	-
	Within the County:-local	Over 3 tons		2,000.00	2,000.00	2,000.00	-
	Registration to transport Sand-permit	per Vehicle/per year		5,000.00	5,000.00	5,000.00	5,000.00
	Registration to transport sand- permit	per company /per year		100,000.00	100,000.00	100,000.00	100,000.00
	penalties for non-registered vehicle	per vehicle/per trip		10,000 plus double tonnage cess	10,000 plus double tonnage cess	10,000 plus double tonnage cess	10,000 plus double tonnage cess
	Penalties Harvesting sand in non-designated point/areas	per vehicle/per trip=50,000		50,000 plus tonnage cess	50,000 plus tonnage cess	50,000 plus tonnage cess	50,000 plus tonnage cess
	Penalties For transporting/Harvesting sand at Night without night permit	Per Vehicle /per trip=50,000		50,000 plus tonnage cess	50,000 plus tonnage cess	50,000 plus tonnage cess	50,000 plus tonnage cess
	Local yard sand for export purpose	Per Vehicle /per trip-10,000		Normal cess per tonnage applies	Normal cess per tonnage applies	Normal cess per tonnage applies	Normal cess per tonnage applies
	Penalties of Evading paying sand cess	per vehicle/per trip	Deregistration	100,000.00	100,000.00	100,000.00	100,000.00
	Sand sacco/group registration	per group/per year		3,000.00	3,000.00	3,000.00	3,000.00
	Penalties of Sacco Harvesting sand at Non-Designated points	per individual	Deregistration sacco/group	10,000.00	10,000.00	10,000.00	10,000.00
33	Mineral cess eg iron, ore, marble, limestone, coal, copper, graphite, granites ,gypsum and other minerals	Vehicle kshs 3000 per ton	Per trip	15,000.00	15,000.00	15,000.00	15,000.00
34	Cattle	per head		100.00	100.00	100.00	100.00
	Goat/sheep	per head		50.00	50.00	50.00	50.00
	Hen/ bird	per hen		10.00	10.00	10.00	10.00
35	Damage to barrier bar/spikes	per exit		15,000.00	15,000.00	15,000.00	15,000.00
36	Penalty for evading Barrier collecting point	per vehicle		10,000.00	10,000.00	10,000.00	10,000.00
37	Vehicle impounding fees – Lorry	Below 7 tons per day		5,000.00	5,000.00	5,000.00	5,000.00

		Above 7 tons per day		10,000.00	10,000.00	10,000.00	10,000.00
	After the seventh day – Lorry	Below 7 tons per day		1,000.00	1,000.00	1,000.00	1,000.00
		Above 7 tons per day		2,000.00	2,000.00	2,000.00	2,000.00
802	**OTHER CHARGES**	**Unit measure**					
1	Rent of market stalls	per month		600.00	400.00	400.00	200.00
2	Market shops	per month		1,000.00	500.00	500.00	200.00
3	bus park toilets	per month		7,500.00	7,500.00	7,500.00	-
4	Live dance (Disco)/performance charge	per night/day		1,500.00	1,000.00	1,000.00	1,000.00
803	**Alcoholic Drinks License**	**Unit measure**					
	(i) Ordinary bar	Per Annum		50,000.00	30,000.00	30,000.00	15,000.00
	(ii) Wines & Spirit	Per Annum		24,000.00	18,000.00	18,000.00	12,000.00
	(iii) Brewers	Per Annum		1,000,000.00	500,000.00	500,000.00	250,000.00
	(iv) Wholesalers	Per Annum		50,000.00	50,000.00	50,000.00	50,000.00
	(v) Bottler's	Per Annum		250,000.00	50,000.00	50,000.00	50,000.00
	(vi) Distributors	Per Annum		50,000.00	20,000.00	20,000.00	20,000.00
	(vii) Hotels	Per Annum		50,000.00	30,000.00	30,000.00	30,000.00
	(viii) Importers	Per Annum		1,000,000.00	500,000.00	500,000.00	250,000.00
	(ix) Restaurants	Per Annum		30,000.00	20,000.00	20,000.00	10,000.00
	(x) Clubs (Members, Proprietary, night club & Discotheque)	Per Annum		100,000.00	80,000.00	80,000.00	50,000.00
	(xi) Supermarkets & Franchised Retail Stores	Per Annum		80,000.00	50,000.00	50,000.00	30,000.00
	(xii) Theatre	Per Annum		15,000.00	15,000.00	15,000.00	15,000.00
	(xiii) Traveler's	Per Annum		30,000.00	15,000.00	15,000.00	10,000.00
	(xiv) Temporary or occasional	Per day		1,000.00	1,000.00	1,000.00	1,000.00
	(xv) Steamship	Per Steamship		30,000.00	20,000.00	20,000.00	10,000.00
	(xvi) Transfer from one person to another	Per Transfer		1,000.00	1,000.00	1,000.00	1,000.00
	(xvii) Transfer from	Per Transfer					

	one market to another			500.00	500.00	500.00	500.00
	(xviii) Issue of an assurance under the Act	Per Annum		1,000.00	1,000.00	1,000.00	1,000.00
	(xix) Issue of a duplicate licence	Per Copy		300.00	300.00	300.00	300.00
1	**1. General retail alcoholic drink licence**	**Unit measure**					
	(a) in respect of premises situated within urban /town areas	For 12 months		30,000	30,000	30,000	30,000
		For 6 months or less		18,000	18,000	18,000	18,000
	(b) in respect of premises situated elsewhere than in town/urban areas	For 12 months		15,000	15,000	15,000	15,000
		For 6 months or less		9,000	9,000	9,000	9,000
2	**2. General retail alcoholic drink licence (off Licence)**	**Unit measure**					
	(a) in respect of premises situated in urban/town areas	For 12 months		18,000	18,000	18,000	18,000
		For 6 months or less		10,000	10,000	10,000	10,000
	(b) in respect of premises situate elsewhere than in town/urban areas	For 12 months		12,000	12,000	12,000	12,000
		For 6 months or less		7,000	7,000	7,000	7,000
3	**3. Brewer's alcoholic drink licence**						
	For each alcoholic drink or product manufactured:	**Unit measure**					
	(a) one million liters and above per annum	per annum		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
	(b) between five hundred thousand (500,000) and nine hundred ninety nine thousand, nine hundred and ninety nine (999,999) liters per annum	per annum		500,000.00	500,000.00	500,000.00	500,000.00
	(c) above twelve thousand (12,000) but below four hundred and ninety nine thousand, nine hundred and	per annum		250,000.00	250,000.00	250,000.00	250,000.00

	ninety nine liters (499,999) per annum						
	(d) twelve thousand liters (12,000) and below per						
	annum	per annum		50,000.00	50,000.00	50,000.00	50,000.00
6	Plot rent per square feet	per sq feet		0.3 Ksh	0.3 Ksh	0.3 Ksh	0.3 Ksh
7	pegging /survey	per plot		3,000.00	3,000.00	3,000.00	3,000.00
8	Approval of building plan fee(ordinary)	floor area per square foot subject to a minimum of ksh 2000.00		0.8 Ksh	0.8 Ksh	0.8 Ksh	0.8 Ksh
9	Plan approval fee for a storey's/special			15,000.00	6,000.00	6,000.00	6,000.00
10	Alteration of building plan(per building plan)	"		1,000.00	1,000.00	1,000.00	1,000.00
11	Change of user	Per plot		5,000.00	3,000.00	3,000.00	2,500.00
12	Application for parcel of land	Non – refundable		5,000.00	2,000.00	2,000.00	1,000.00
13	Allocation of Parcels	per Acres		5,000.00	5,000.00	5,000.00	5,000.00
14	Plot application fee (non refundable)	per plot		5,000.00	2,000.00	2,000.00	1,000.00
15	Allotment fee	per plot		6,000.00	2,000.00	2,000.00	500.00
16	Application for declared vacant plot	Per plot		5,000.00	2,500.00	2,500.00	1,500.00
17	Murram(Clay/Read) Charges	Per ton		200.00	200.00	200.00	200.00
18	Boda boda-Motor vehicle (Tuk-tuk)	Per annum		3,000.00	3,000.00	3,000.00	3,000.00
	-Motor bike-taxi	Per annum		1,500.00	1,500.00	1,500.00	1,500.00
19	Plot transfer fees	per plot		5,000.00	2,500.00	2,500.00	1,500.00
20	Amalgamation of plot			10,000.00	5,000.00	5,000.00	2,000.00
21	Private commercial plots	rent per plot per annum		1,000.00	500.00	500.00	500.00
22	Plot extension fee	per plot		4,000.00	4,000.00	4,000.00	4,000.00
23	Consent to charge a plot	per plot		5,000.00	3,000.00	3,000.00	1,000.00
24	Clearance certificate	per plot		5,000.00	5,000.00	5,000.00	5,000.00
25	Inspection fee during construction	Per stage		3,500.00	3,500.00	3,500.00	3,500.00
26	Construction Compliance certificate	Per building		1,500.00	1,500.00	1,500.00	1,500.00

27	Plot dispute fee	per plot		5,000.00	3,000.00	3,000.00	3,000.00
28	Application fee for a kiosk	per kiosk		1,000.00	700.00	700.00	700.00
29	Tender application fee (non-refundable)	Per tender document		1,000.00	1,000.00	1,000.00	1,000.00
		Contract up to 1 million		2,000.00	2,000.00	2,000.00	2,000.00
		Contract over 1 million		4,000.00	4,000.00	4,000.00	4,000.00
		Pre-qualification		3,000.00	3,000.00	3,000.00	3,000.00
30	Application for sub-division of Registered parcel of land	per parcel		5,000.00	3,000.00	3,000.00	3,000.00
31	Kiosk site/ rent fee	per annum		1,000.00	500.00	500.00	500.00
32	Plot reinstatement fees/ Re- Beaconing	per plot		2,000.00	1,500.00	1,500.00	1,500.00
33	Sand approval fees for commercial builders	per contractor		1,000.00	1,000.00	1,000.00	1,000.00
34	Penalty on outstanding ground rent	per month		3% compounded	3% compounded	3% compounded	3% compounded
35	Commercial Film Shooting/ Documentary						
	Corporate Body (s)	Per day		20,000.00	20,000.00	20,000.00	20,000.00
	Private/ Individual	Per day		5,000.00	5,000.00	5,000.00	5,000.00
36	Simu ya Jamii	In a shop		2,200.00	2,200.00	2,200.00	2,200.00
		Along the shop corridor		1,000.00	600.00	600.00	600.00
37	Impounding - Cow/Donkey/pig	Per day		200.00	100.00	100.00	100.00
	- Sheep/ Goat	"		100.00	50.00	50.00	50.00
	- Chicken	"		10.00	5.00	5.00	5.00
	Extra charges after the seventh day	"		30.00	20.00	20.00	20.00
38	**Search fee for Documents**						
	Business permits	per document		1,000.00	600.00	600.00	600.00
	Other documents	per document		700.00	500.00	500.00	500.00
39	**Drawing of building plan**						
	Non-storied	per house		3,000.00	2,000.00	2,000.00	500.00
	Single storied	per house		5,000.00	3,000.00	3,000.00	1,000.00

	Multi-storied	per floor		3,000.00	1,500.00	1,500.00	500.00
	Commercial						
	Non-storied	per house		5,000.00	3,000.00	3,000.00	1,000.00
	Single storied	per house		9,000.00	5,000.00	5,000.00	1,500.00
	Multi-storied	per floor		5,000.00	2,500.00	2,500.00	1,000.00
	Commercial cum residential						
	Non-storied	per house		5,000.00	3,000.00	3,000.00	1,000.00
	Single storey	per house		9,000.00	5,000.00	5,000.00	1,500.00
	Multi-storied-Industrial	per floor		5,000.00	2,500.00	2,500.00	1,000.00
	Non-storied	per house		10,000.00	10,000.00	10,000.00	10,000.00
	Single storied	per house		15,000.00	15,000.00	15,000.00	15,000.00
	Multi-storied	per floor		7,000.00	7,000.00	7,000.00	7,000.00
	Institutional -schools, churches etc						
	Non-storied	per house		3,000.00	2,000.00	2,000.00	500.00
	Single storied	per house		5,000.00	3,000.00	3,000.00	1,000.00
	Multi-storied	per floor		3,000.00	1,500.00	1,500.00	500.00
40	**Trade fairs/exhibitions promotion**						
	Individual	per day		2,000.00	2,000.00	2,000.00	2,000.00
	Commercial / Institution	per day		5,000.00	5,000.00	5,000.00	5,000.00
41	Hawking Individuals	Per day		100.00	100.00	100.00	100.00
42	Tender security fee 1% of the tendered amount	per tender		1% of tender sum	1% of tender sum	1% of tender sum	1% of tender sum
43	Hire of grader per machine per hour	per machine hr		10,000.00	10,000.00	10,000.00	10,000.00
44	**Advertisement of bill board**	**Unit measure**					
	Mega(measurement)	Per annum		120,000.00	120,000.00	120,000.00	30,000.00
	Others(measurement)	Per annum		100,000.00	100,000.00	100,000.00	10,000.00
45	Sign board	Per annum		15,000.00	15,000.00	15,000.00	15,000.00
	- Size 2’ by 3’ and above						
	- Size 2’ by 2’	"		10,000.00	10,000.00	10,000.00	10,000.00

	- Others	"		500.00	500.00	500.00	400.00
46	Penalty on late payment of advertisement/sign board charge at 10% of the approved fees						
47	Penalty on non-payment of advertisement/sign board charge at 100% of the due cost per item per month cumulatively						
48	Application /renewal of SBP			200.00	200.00	200.00	200.00
49	Transfer of SBP						
	(ii) From market to market			20% of the value of SBP			
50	Clock Application fees			2,000.00	2,000.00	2,000.00	2,000.00
	(i) Four sided clock per year			10,000.00	10,000.00	10,000.00	25,000.00
	(ii) Three sided clock per year			10,000.00	10,000.00	10,000.00	20,000.00
	(iii) Two sided clock per year			10,000.00	10,000.00	10,000.00	15,000.00
51	**Construction site boards**						
	Application fees			2,000.00	2,000.00	2,000.00	2,000.00
	License fees			15,000.00	15,000.00	15,000.00	15,000.00
	Display of flags	**Unit measure**					
	Promotion flags/tear-drops per fortnight per each 14 days			3,000.00	3,000.00	3,000.00	3,000.00
	Corporate flags per year each			12,000.00	12,000.00	12,000.00	12,000.00
	Wall/ Window branding**(permanent premises)**	**Unit measure**					
	Application fees	per application/ building		2,000.00	2,000.00	2,000.00	2,000.00
	Annual charge	per sq ft		200.00	200.00	200.00	200.00
	Sandwich men advertisement(per person)during road show	per day		1,000.00	1,000.00	1,000.00	1,000.00
	posters(per session)						
	A2 1-1000 Posters	valid for 14 days		30,000.00	20,000.00	20,000.00	10,000.00
	Any additional poster	valid for 14 days		40.00	40.00	40.00	40.00
	A3&A41-1000 Poster	valid for 14 days		20,000.00	10,000.00	5,000.00	5,000.00

	Any additional poster	valid for 14 days		25.00	25.00	25.00	25.00
	A5 1-1000 Posters	valid for 14 days		15,000.00	10,000.00	5,000.00	5,000.00
	Any additional poster	valid for 14 days		14.00	14.00	14.00	14.00
	Wash line/flag/danglers/panting Advertisement	6 months	each promotion	5,000.00	5,000.00	5,000.00	5,000.00
	Handbill/fliers(per session)	1-1000 fliers	additional flier=6	4,000.00	4,000.00	4,000.00	4,000.00
	Branding per Vehicle per year-Cars/pick-ups			5,000.00	5,000.00	5,000.00	5,000.00
	Branding per Vehicle per year-Buses/mini lorries			6,000.00	6,000.00	6,000.00	6,000.00
	Branding per Vehicle per year-trailers/lories/semi			8,000.00	8,000.00	8,000.00	8,000.00
	portable Sign boards(per square feet/per side) urban centers and towns	per year		1,000.00	1,000.00	1,000.00	1,000.00
	Advertising on canvas-canopy						
	Application fees			800.00	800.00	800.00	800.00
	Annual fees per meter sq (branded/non branded			800.00	800.00	800.00	800.00
	Suburbs Signs						
	Application fees			2,000.00	2,000.00	2,000.00	2,000.00
	Annual fees			5,000.00	5,000.00	5,000.00	15,000.00
	Festive decorations(on walls, windows, canopies etc						
	Festive decorations(e.g Christmas , diwali,etc)			5,000.00	5,000.00	5,000.00	5,000.00
	Sale stickers per two weeks			6,000.00	6,000.00	6,000.00	6,000.00
	Sign board						
	(i) Fixed on wall/canopy face or hanging under canopy						
	- Application fees			800.00	800.00	800.00	800.00
	- Illuminated 1sq meter or less			1,500.00	1,500.00	1,500.00	1,500.00
	- Non illuminated 1sq meter			800.00	800.00	800.00	800.00
	- Additional area per sq meter			800.00	800.00	800.00	800.00
	(ii) Along the roads						
	(iii) Banners	per week		2,000.00	2,000.00	2,000.00	-
	iv) Handbills/fliers(per session)						

	1-1000 fliers			4,000.00			
	Any additional poster			6.00			
	Removal of illegal posters/handbills by county	per session		7,000.00			
52	Hire of Open Space						
	Social Activities			3,000.00	1,000.00	1,000.00	1,000.00
	Political Activities			5,000.00	2,000.00	2,000.00	2,000.00
	Religious Activities			3,000.00	1,000.00	1,000.00	1,000.00
53	Communication Masts-lease	Per year		250,000.00	250,000.00	250,000.00	250,000.00
	Communication mast Annual Renewal fees at 5% of the annual charge						
54	Fire Extinguishers-inspection	Per Year Per Office		3,000.00	2,000.00	2,000.00	1,000.00
55	Tourism						
	Historical sites: Rocks, Ridges and Rivers	Per Person		100.00	100.00	100.00	100.00
	Game Reserves	Per Person		250.00	250.00	250.00	250.00
	Plant Sanctuaries	Per Person		50.00	50.00	50.00	50.00
56	Application for Registration of Educational institutions (public/private)	Per annum		5,000.00	5,000.00	5,000.00	5,000.00
57	Application for approval of Educational institutions (public/private)						
	Nursery schools			10,000.00	10,000.00	10,000.00	10,000.00
	Primary schools			20,000.00	20,000.00	20,000.00	20,000.00
	Secondary sc			30,000.00	30,000.00	30,000.00	30,000.00
	Tertiary/colleges per applicatio n			40,000.00	40,000.00	40,000.00	40,000.00
	Universiti es			50,000.00	50,000.00	50,000.00	50,000.00
	What is the difference between 45 and 46						
58	Registration of Saccos/Self-help group						
	(i) Sacco with FOSA			50,000.00	50,000.00	50,000.00	50,000.00

	(ii) Sacco without FOSA			20,000.00	20,000.00	20,000.00	20,000.00

	(iii) Self Help Group			1,500.00	1,500.00	1,500.00	1,500.00
59	Renewal fees of Sacco /Self-help group						
	(i) Sacco with FOSA			12,500.00	12,500.00	12,500.00	12,500.00
	(ii) Sacco without FOSA			5,000.00	5,000.00	5,000.00	5,000.00
	(iii) Self Help Group	Per annum		200.00	200.00	200.00	200.00
60	Way Leave charge	per km		100.00	100.00	100.00	100.00
61	Penalty for illegal construction Without approved Building plan			10,000.00	5,000.00	5,000.00	3,000.00
62	Surcharge on non -Matatu parking area penalty	Per Day		2,000.00	1,000.00	1,000.00	1,000.00
63	Initial Mining Approval			50,000.00	50,000.00	50,000.00	50,000.00
64	Impounding of goods of defaulters at barter	on a market day		Twice the fees chargeable			
65	Impounding (i) Lorries	per day		2,500.00	1,250.00	1,250.00	630.00
	(ii) Buses	per day		2,000.00	1,000.00	1,000.00	500.00
	(iii) Matatus (minibus)	per day		1,800.00	900.00	900.00	450.00
	(iv)Nissan/pick-up	per day		1,500.00	750.00	750.00	380.00
	(v)Cars/ taxis	per day		1,000.00	500.00	500.00	250.00
	(vi)Tractors	per day		1,500.00	750.00	750.00	380.00
	(vii)Handcart/wheelbarrow	per day		300.00	150.00	150.00	80.00
	(viii)Ox-cart	per day		300.00	150.00	150.00	80.00
	(ix)Trailers	per day		1,000.00	500.00	500.00	250.00
	(x)Motorcycle	per day		500.00	250.00	250.00	130.00
	(xi)Other equipment /piece of equipment per day			1,200.00	600.00	600.00	300.00
	(xii)Illegal construction tools/ implements(per item)			300.00	150.00	150.00	80.00
	(xiii)Impounding fees for violation of sand removal carriage permit per day or thereof			1,000.00	500.00	500.00	250.00
	(xiv)Any unspecified item or tools per day			200.00	200.00	200.00	200.00
	(xv)Materials of trade per day or part thereof per single item			200.00	100.00	100.00	50.00

	(xvi) Animals & Birds - cow			150.00	80.00	80.00	40.00
	- Goat/Sheep per day			200.00	100.00	100.00	50.00
	- Birds per bird			50.00	30.00	30.00	20.00
	- Dog	per dog		150.00	80.00	80.00	40.00
	- Pigs per pig			500.00	250.00	250.00	130.00
	(xix)Impounding on account of tree/ flower destruction in the CBD per tree			5,000.00	2,500.00	2,500.00	1,250.00
	(xx)Timber /steel beams or item per foot per day or part thereof			5.00	5.00	5.00	5.00
				The fee chargeable for the first offence occurrence adjusted by 25%, 50%, 100% respectively for subsequent or repeat of offence.			
	Carcass impounding on account of default on meat delivery permit per carcass per day or part thereof						
	- Per cow per day			600.00	600.00	600.00	600.00
	- Per goat/sheep per day			300.00	300.00	300.00	300.00
	- Per bird per day			50.00	50.00	50.00	50.00
	- Per pig per day			600.00	600.00	600.00	600.00
66	Manure from slaughter	pick up		500.00	500.00	500.00	500.00
		Lorry		1,000.00	1,000.00	1,000.00	1,000.00
67	Hire of social hall/council chamber	per meeting		1,000.00	1,000.00	1,000.00	1,000.00
68	**Burial Charges**	**Unit measure**					
	- Adult	per –Adult		800.00	1,000.00	1,000.00	1,000.00
	- Child	per-child					

				500.00	500.00	500.00	500.00
	- Permanent grave for adult body	per adult		10,000.00	-	-	-
	- Permanent grave for child body	per-child		5,000.00	-	-	-
	- Mass grave	Per burial		10,000.00			
69	**Slaughter Charges**	**Unit measure**					
	(i) Bovine	Per Head		300.00	300.00	300.00	300.00
	(ii) Coprine	Per Head		100.00	100.00	100.00	100.00
	(iii) Poultry	Per Head		20.00	20.00	20.00	20.00
	Meat Cess	**Unit measure**					
	(i) Bovine	Per Head		500.00			
	(ii) Coprine	Per Head		200.00			
	(iii) Poultry	Per Head		30.00			
70	**ENCLOSED PARKING FEES in all designated areas per vehicle before 5th day of the month for monthly payment**	**Unit measure**					
	PSV(above -30 passengers	per day		200.00	100.00	100.00	100.00
	PSV(above -30 passengers	per month		3,800.00	3,000.00	3,000.00	3,000.00
	PSV(Between 20-30passengers)	per day		100.00	60.00	60.00	60.00
	PSV(Between 20-30passengers)	per month		3,000.00	1,800.00	1,800.00	1,800.00
	PSV(Between 7-19 passengers)	per day		70.00	60.00	60.00	60.00
	PSV(Between 7-19 passengers)	per month		2,100.00	1,800.00	1,800.00	1,800.00
	PSV-After 5th day charge	500 plus normal per capacity					
	Taxi-:pick-ups per month before 5th	per month		2,000.00	1,800.00	1,500.00	1,000.00
	Tuk-tuk before 5th day	per month		1,200.00	1,000.00	1,000.00	500.00
	Motorbikes before 5th	per month		400.00	400.00	300.00	200.00
	Boda boda bicycle before 5th	per month		200.00	200.00	200.00	200.00
	Registration of PSV once	Per vehicle		2,000.00	2,000.00	2,000.00	2,000.00
	Registration of Taxi once	Per vehicle		2,000.00	2,000.00	2,000.00	2,000.00

	Registration of motorbike	per bike		500.00	500.00	500.00	500.00
	Registration of tuk tuk	per tuktuk		500.00	500.00	500.00	500.00
	Parking in non designated area as above-outside enclosed	500 plus normal per capacity					
71	**STREET PARKING**	**Unit measure**					
	Buses/Lorries	per day		250.00	200.00	200.00	150.00
		per month before 5th day of every month		6,000.00	6,000.00	6,000.00	4,500.00
	Mini Lorry	per day		150.00	100.00	100.00	100.00
		per month before 5th day of every month		4,500.00	3,000.00	3,000.00	3,000.00
	Pick-up	per day		70.00	50.00	50.00	50.00
		per month before 5th day of every month		2,100.00	1,500.00	1,500.00	1,500.00
	Saloon Car	per day		50.00	50.00	50.00	50.00
		per month before 5th day of every month		1,500.00	1,200.00	1,200.00	1,200.00
	Taxis	per day		70.00	50.00	50.00	50.00
		per month before 5th day of every month		2,100.00			
	Motorbikes/Tuk-tuk	Per day		20.00	20.00	20.00	20.00
	Motorbikes/Tuk-tuk	per month before 5th day of every month		600.00	300.00	300.00	300.00
	Handcart	Per day		20.00	20.00	20.00	20.00
	Tractors/Trailers	Per day		70.00	50.00	50.00	50.00
	All Monthly payment penalties	payment after 5th		5,000.00	5,000.00	5,000.00	5,000.00
	Double packing	Double the charge of the approved fees					
	Reserved slot	Per slot per annum		15,000.00	10,000.00	10,000.00	10,000.00

	Clamping fees	Per vehicle		500.00	200.00	200.00	200.00
	Towing charges	Per vehicle		5,000.00	5,000.00	5,000.00	5,000.00
72	Smoking at public areas			100.00	100.00	100.00	100.00
73	Littering			100.00	100.00	100.00	100.00
74	Nuisance & disorderly			200.00	200.00	200.00	200.00
75	Timber sale yard	Per annum		5,000.00	4,000.00	4,000.00	3,000.00
76	Rafters Only	Per Annum		3,000.00	3,000.00	3,000.00	3,000.00
77	Posters	Per advertisement per (function)		1,000.00	1,000.00	1,000.00	1,000.00
78	Penalty for un authorized posters placing	Per advertisement per (function)		5,000.00	5,000.00	5,000.00	5,000.00
79	**Staff Houses**	**Unit measure**					
	House LR 4096/156	Per month		6,000.00			
	House LR 4096/157	Per month		6,000.00			
	House NO KCC 1/21	Per month		4,500.00			
	House NO KCC 1/37A& B	Per Month per floor		6,000.00			
	House NO KCC 1/8	Per month		4,000.00			
	House NO KCC 1/1	Per month		2,500.00			
	House NO KCC 1/14	Per month		2,000.00			
	House NO KCC ¼	Per month		2,000.00			
	House NO KCC1/7	Per month		2,000.00			
	House no.KCC 1/20	Per month		2,000.00			
	House NO KCC 1/15	Per month		2,000.00			
	House NO KCC 1/2	Per month		2,000.00			
	House NO KCC 1/5	Per month		2,000.00			
	House NO KCC 1/16	Per month		2,000.00			
	House NO KCC 1/17	Per month					

				2,000.00			
	House NO KCC 1/3	Per month		2,000.00			
	House NO KCC 1/6	Per month		2,000.00			
	House NO KCC 1/19	Per month		2,000.00			
	House NO KCC 1/13	Per month		2,000.00			
	House NO KCC 1/18	Per month		2,000.00			
	House NO KCC 1/10 (6 single rooms)	Per month @ 800.00		4,800.00			
	House no.KCC LCHS 1/A	Per month		6,000.00			
	House no.kcc LCHS 1/B	Per month		6,000.00			
	KCC House (Mbondeni Kitchen)	Per month		4,000.00			
	Tea Shop No: 1/24	Per month		15,500.00			
	Tea Shop No: 1/25	Per month		15,500.00			
	Tea Shop No: 1/26	Per month		15,000.00			
80	**Rental Houses**	**Unit measure**					
	10 Rental Houses						
	(i) Staff members			6,000.00			
	(ii) Non staff members			8,000.00			
	Big bus park hotels			12,000.00			
	Small bus hotel			10,000.00			
	Bus park stalls			5,000.00			
	Kalundu market stalls			800.00			
	Kalundu market hotel			1,500.00			
	Bus park Toilet			7,500.00			
81	**Stadium Hire**	**Unit measure**					
	Per sporting game/Activity	per activity/sporting		3,000.00			
82	**DEVOLVED MINISTRIES**	**Unit measure**					

001	**Ministry Of Agriculture, Livestock & Fisheries**						
1	**Machinery And Workshop Services, Transport And Farm Planning Services.**	**Unit measure**					
	1. Agricultural Machinery and Workshop Services						
	a) Tractor powered operations						
	i. Ploughing	Charges in Ksh/Ha to confirm with the prevailing market rate for each season					
	ii. Ploughing old land						
	iii. Re-ploughing (new land)						
	iv. Re-Ploughing (old land)						
	v. Ridging						
	vi. Harrowing new land						
	vii. Harrowing old land						
	viii. Tine cultivation						
	ix.Chisel cultivation						
	x.Planting - with seed drill						
	xi. Planting -with planter						
	xii. Inter-row cultivation						
	xiii. Combine harvesting						
	xiv. Maize shelling per 90kg bag						
	b) Testing of farm machinery and animal drawn equipment	**Unit measure**					
	i. Testing of unit drawn equipment	per unit	6,500.00				
	ii. Testing of hand-toll	per unit	800.00				
	iii. Testing of motorized agricultural machinery	per unit	4,000.00				
	c) Workshop fabrication and drawn equipment		Calculated on basis of machine hrs & man-hrs estimated/spent on a job and charges for each unit will be at market rates.				
	d) Testing fee for agricultural farm tractors						
	i. 10 Horsepower	HP					

			136,000.00				
	ii.40 Horsepower	HP	215,200.00				
	iii.60 Horsepower	HP	268,000.00				
	iv.80 Horsepower	HP	370,800.00				
	v. 100 Horsepower	HP	373,600.00				
	vi. 110 Horsepower	HP	400,000.00				
	2. Heavy earth moving machinery						
	Agricultural Work - Dry Rate						
	a) Cat D6, Honamag D600C, TD15, and all other 150-17HP		3,020.00				
	b) Cat D7, Komatsu D75, TD20E and other 180HP TO 240HP		3,772.00				
	c) Cat D8 and Telex 14 and all other above 240HP		4,720.00				
	d) Aveling marshall 140, Cat 12M/Grader MF 500B and all other 120-149HP		2,640.00				
	e) Cat D4, TD11, Bucket holders and all other 110HP and below		1,960.00				
	f) Dragline 160HP		3,020.00				
	g) Excavator 140HP		2,640.00				
	h) Earth movement in cubic meters (m3)		180.00				
	i) Compressor		1,000.00				
	Agricultural Work - Wet Rate						
	a) Cat D6, Honamag D600C, TD15, and all other 150-17HP		4,615.00				
	b) Cat D7, Komatsu D75, TD20E and other 180HP TO 240HP		5,200.00				
	c) Cat D8 and Telex 14 and all other above 240HP		7,000.00				
	d) Aveling marshall 140, Cat 12M/Grader MF 500B and all other 120-149HP		4,000.00				
	e) Cat D4, TD11, Bucket holdersd and all other 110HP and below		3,000.00				
	f) Dragline 160HP		4,615.00				
	g) Excavator 140HP						

			4,000.00				
	h) Earth movement in cubic meters (m3)		285.00				
	i) Compressor		1,570.00				
	Non - Agricultural Work - Dry Rate						
	a) Cat D6, Honamag D600C, TD15, and all other 150-17HP		7,000.00				
	b) Cat D7, Komatsu D75, TD20E and other 180HP TO 240HP		7,500.00				
	c) Cat D8 and Telex 14 and all other above 240HP		10,500.00				
	d) Aveling marshall 140, Cat 12M/Grader MF 500B and all other 120-149HP		7,000.00				
	e) Cat D4, TD11, Bucket holders and all other 110HP and below		5,450.00				
	f) Dragline 160HP		7,000.00				
	g) Excavator 140HP		7,000.00				
	h) Earth movement in cubic meters (m3)		310.00				
	i) Compressor		1,700.00				
	3. Planning and Design						
	a) Dam Survey and Design	Per ha	25,000.00				
	b) Detailed survey with contours	Per ha	2,000.00				
	c) Perimeter survey area determination	Per ha	600.00				
	d) Farm Survey and layout planning	Per ha	4,600.00				
	4. Transport Hire						
	a) Low loader - 40 tons capacity	per km	250.00				
	b) Operator's allowance (or respective Government rate whichever is higher)	per working day	1,000.00				
	5. Personal Hire						
	a) Professional	Daily or part	5,000.00				
	b) Technicians	Daily or part	3,500.00				
	c) Artisans	Daily or part	2,000.00				
2	**Irrigation And Drainage Services**	**Unit measure**					

	a) Problem Identification/assessment	per visit	6,000.00				
	b) Survey for design	per hectare	3,500.00				
	c) Profile Survey	per km	4,000.00				
	d) Supervision of installation of portable sets & systems on plots to 2 hectares	per installation & testing	4,080.00				
	e) Fixing pump sets & systems on plots over 2 hectare	per installation & testing	12,300.00				
	f) Fixing pump sets performance	per test	5,850.00				
	g) Testing water application efficiency	per test	3,900.00				
3	**Veterinary**						
	a) Meat Inspection						
	- Goat	per goat	45.00				
	- Cow	per cow	120.00				
	b) Slaughter House Licence	per year	1,000.00				
	c) Slaughtermans Licence	per year	100.00				
	c) Slaughtermans Licence Registration	Once	200.00				
	d) Dispatch Note (Hides & skins)						
	Certificate for keeping pets in Town						
	Dogs	Per year	500.00				
	Cats	Per year	200.00				
	Birds	Per year	200.00				
	Crop farming	Per year	2,000.00				
	Rearing of livestock (Town)	Per year	2,000.00				
	Vaccination of pets	Per head	Cost plus 10%				
002	**Ministry Of Environment, Water & Natural Resources**	**Unit measure**					
	Sale of County trees						
	a. Hardwood	Per tonne					

	b. Softwood	Per tonne					
	Tree cutting/pruning certificate within towns		3,500.00				
	Tree cutting - Large size	Per annum	1,500.00				
	Medium size	Per annum	1,000.00				
	Small size	Per annum	750.00				
	Penalty for illegal cutting of trees		6,000.00				
	Waste Disposal Charges:						
	a. Vehicle 7 tonnes	per trip	400.00				
	b. Vehicle 3 tonnes	per trip	200.00				
	c. Vehicle 1 tonne pick up	per trip	100.00				
	d. Hand cart load	per trip	50.00				
003	**Ministry Of Health**	**Unit measure**					
	Yellow fever vaccination (County vaccine)	Vaccine	2,000.00				
	yellow fever vaccination (Not County vaccine)- service charge		1,000.00				
	Yellow fever certificate/vaccination card		500.00				
	Vaccination services done (card & vaccine owners)		500.00				
	Unscheduled vaccination charges		1,500.00				
	Medical examination						
	Food handlers	For 6 months	600.00				
	Colleges, schools & universities	Per Person	1,000.00				
	Inspection certificate to Hotels & Restaurants Authority		2,500.00				
	Inspection of Medical Institutions						
	Clinics		10,000.00				
	Hospitals		15,000.00				
	Public Health Inspection Certificate		2,500.00				
	Application for Examination of Drain layers & plumbers	per paper	3,000.00				
	Plumber & drain layers licence	Per annum	3,000.00				

	Public Health School Inspection Reports:						
	Nursery Schools		3,000.00				
	Primary schools		45,000.00				
	Secondary Schools		5,000.00				
	Liquor License fee and report		2,500.00				
	Food and Hygiene Licenses						
	Food & Hygiene Application form		500.00				
	Categories of premises:						
	General shops, market stall & retail grocery shops		800.00				
	Dairies, milk shops, milk bars, canteens		1,000.00				
	Fish shops, Butcheries, meat roasting, house cafes, snacks bars, wines & spirits		1,500.00				
	Posho mills		2,000.00				
	Restaurants, members clubs, medium supermarkets, vehicles, meat wholesalers.		3,000.00				
	Hotels, nightclubs ,slaughter houses, large scale supermarkets, warehouses, wholesalers, go downs, medium class bakeries, Food processing small scale		7,000.00				
	Food factories, bottling plants, creameries. Canning plants, flour millers and other food processing factories.		10,000.00				
004	**Finance And Economic Planning**	**Unit measure**					
	Sale of county budget books	per book	1,000.00				
	Sale of county Appropriation Act	per Act	1,000.00				
	Sale of county abstract of accounts		1,000.00				
	Sale of county fees and Charges	per set of fees charges	1,000.00				
	Sale of County-laws	per set	2,000.00				
	Sale of County Gazette		100.00				

	Sale of county Minutes	per extract	500.00				
005	**Sports & Cultural Activities**	**Unit measure**					
	Camel/Horse riding(per animal)	per day	300.00				
	Manual Miniature car	per day	200.00				
	Motorized Miniature car/motorbike	per unit/day	250.00				
	Fixed Swing	per /day	750.00				
	Mobile/Manual swing	per/day	1,000.00				
	Bouncing castle	per unit/day	3,000.00				
	Boat hire services-KIAMBERE	**Unit measure**					
	Small boat(4 passengers)	per 1/2 hour/per person	200.00				
	Medium boat(6 passengers)	per 1/2 hour/per person	250.00				
	Big boat(more than 6 passengers)	per 1/2 hour/per person	350.00				

THE KITUI COUNTY FINANCE ACT 2014

Assented to by the Governor, Kitui County Government

This ……..day of…….Two Thousand and Fourteen

Signature:…….

Stamp: