

SPECIAL ISSUE

Tana River County Gazette Supplement No. 25 (Acts No. 17)

COUNTY ASSEMBLY OF TANA RIVER
P.O. Box 113-70101, HOLA

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REPUBLIC OF KENYA

TANA RIVER COUNTY GAZETTE SUPPLEMENT

ACTS, 2016

NAIROBI, 9th September, 2016

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THE TANA RIVER COUNTY FINANCE ACT, 2016

No. 17 of 2016

Date of Assent: 8th June, 2016

Date of Commencement: See Section 1

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**THE TANA RIVER COUNTY FINANCE
ACT, 2016**

AN ACT of the County Assembly of Tana River to provide for the imposition or variation of various permit fees, cess, licenses, fees or charges and for connected purposes

ENACTED by the County Assembly of Tana River, as follows—

PART I—PRELIMINARY

1. This Act may be cited as the Tana River County Finance Act, 2016 and shall come into operation on the date of publication in the Kenya/County Gazette. Short title.

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

“County” means County Government of Tana River;

“authorized channel” means making payment to the County through an officer appointed by the County to collect revenue or through any other mode of payment as may be prescribed by the County;

“Cess” means fees charged for goods specified in the Fourth Schedule.

**PART II—FEES, CHARGES, LICENSES/ SBP AND
CESSES**

3. The services listed in the First Schedule shall be charged a fee at the rate specified in the last Column. Charges.

4. (1) A person shall not carry out any business listed in the Second Schedule within the County without a valid license/permit. Licenses/ permits.

(2) A person who intends to carry out any of the business listed in the Second Schedule shall apply for a license from the County offices.

(3) A person applying for license under subsection (2) shall be charged a fee specified in the Second Schedule depending on the location and size of the business.

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

5. (1) A person who carries out an activity listed in the Third Schedule shall be charged a fee at the rate set out therein. Fees.

(2) A person who carries out an activity listed in the Third Schedule and fails to pay the fee, commits an offence.

6. (1) The goods listed in the fourth Schedule shall be charged cess/market fees at the rate specified in the Schedule. Cess / market fees.

(2) A person who fails to pay the cess commits an offence.

7. The services listed in the Fifth Schedule shall be charged a fee at the rate specified in the last Column. Charge.

8. (1) A person who carries out an activity listed in the Sixth Schedule shall be charged a fee at the rate set out therein. Fees.

(2) A person who carries out an activity listed in the Sixth Schedule and fails to pay the fee, commits an offence.

9. (1) A person who carries out an activity listed in the Seventh Schedule shall be charged a fee at the rate set out therein. Fees.

(2) A person who carries out an activity listed in the Seventh Schedule and fails to pay the fee, commits an offence.

10. (1) A person who carries out an activity listed in the Eighth Schedule shall be charged a fee at the rate set out therein. Fees.

(2) A person who carries out an activity listed in the Eighth Schedule and fails to pay the fee, commits an offence.

11. (1) A person who carries out an activity listed in the Ninth Schedule shall be charged a fee at the rate set out therein. Fees.

(2) A person who carries out an activity listed in the Ninth Schedule and fails to pay the fee, commits an offence.

12. (1) A person who carries out an activity listed in the Tenth Schedule shall be charged a fee at the rate set out therein.

(2) A person who carries out an activity listed in the Tenth Schedule and fails to pay the fee, commits an offence.

13. Enforcement officer of the County or any other person duly authorized by the County in writing may, any reasonable time enter any premises whether having business permit under this finance Bill or not to make inspection, enquiry, or perform any condition attaching to any business permit issued or transferred under this Bill are being observed. Enforcement.

14. Any person who hinders, obstructs, interferes with or prevent enforcement officer or any other person duly authorized in writing by the County in exercising his/her powers under this Bill commits an offence and shall be liable to a fine not exceeding KSh. 100,000 (one hundred thousand) or a jail term of one year or both. Obstruction.

15. An application for a business permit under this Bill shall be in such form as the County may prescribe for that purpose. Provided that the County may in any particular case require an applicant to submit such further information as the County may deem fit.

16. If the application is for a new permit, it shall be delivered to the County NOT less than THIRTY days before the date which shall be specified in the application form, upon which it is desired that, trading, business, activity or occupation shall begin.

17. (1) The Executive Committee Member responsible for finance may by order published in the gazette amend any of the schedules. The Executive Committee Member for finance may Amend the schedule.

(2) Any order made under subsection (1) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within twenty-one days on which the Assembly next sits after the order is so laid, it shall henceforth be void, but without prejudice to anything previously done there under.

PART III—PAYMENT

18. (1) Any payment to the County shall be paid through an authorized channel. Payment.

(2) An officer appointed by the County to collect revenue shall have identification card issued by the County.

(3) A County official receipt shall be issued for all payments made to the County.

(4) A person shall not receive or collect any money on behalf of the County unless he has been appointed to do so or has authority as the receiver and collector of the County revenue.

(5) A person who contravenes the provisions of this Section commits an offence.

PART IV—OFFENCES AND PENALTIES

19. Any person who commits an offence under this Act for which no penalty is provided shall on conviction be liable to a fine not exceeding one hundred thousand shillings or imprisonment for a term not exceeding one year or both. General penalty.

20. A staff of the County or any other person having duty to perform under this Act— Offence by the County.

- (a) makes, in any record, or document which they are required to keep or staff of the county make an entry which they know or have reasonable cause to believe to be false or do not believe to be true;
- (b) willfully refuses to do anything which they know or have reasonable cause to know is required to be done by them;
- (c) interferes with any other person or process under this Act, so as to defeat the provisions or requirements of this Act;
- (d) where required under this Act to do anything to give effect to the provisions of this Act, fails to do such things;
- (e) without reasonable cause does omit or omits to do something in breach of his duty under this Act;
- (f) willfully contravene the provision of this Act to give undue advantage or favor to another person;
- (g) fails to prevent or report to the County or any other relevant authority, the commission of an offense committed under this Act, commits an offense and is liable on conviction, to a fine not exceeding one hundred thousand shillings or imprisonment for a term not exceeding one year, or both.

PART V—MISCELLANEOUS

21. (1) Fees, charges, licenses, rent or cess payable to the County at the commencement of this Act, but which are not included in the Schedule to this Act, shall continue to be chargeable and payable to the County unless they are repealed or County laws on such fees, charges, license, rent or cess are enacted. Savings.

(2) All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of fees and charges given or issued by the defunct local authorities before the commencement of this Act 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, and shall continue, with the necessary modifications, apply to the payment and the administration of fees, charges and other levies under this Act.

22. The rate for; fees, charges, licenses, cess or rent, applicable before the commencement of this Act, for business, activity, goods or services listed in the schedules, shall cease to apply. Cessation.

FIRST SCHEDULE

The following fees/charges shall be levied on the services listed in first column at the rate specified in the second column.

1.0. TANA RIVER NATIONAL RESERVE

<i>Item Description</i>	<i>Charge</i>
Park Entrance Fees (Gazetted Rates)	
Adult Non Residents	\$70
Child Non Residents	\$40
Adult Resident	1,000.00
Child/Student	500.00
Citizen	500.00
Student /Organization (Non-Resident)	\$40
Students (colleges and universities)	200.00
Students (colleges and universities with wildlife clubs cards)	100.00
Students (primary and secondary schools)	100.00
Students (primary and secondary schools with wildlife clubs)	50.00
Vehicle Charges	
Less than 6 seats	400.00
6 to 12 seats	1,000.00
24 to 25 seats	3,000.00
Vehicle Stationed in the park	
(1 to 2 tones)	45,000.00
(5 tones and above)	50,000.00
(Delivery Vehicle per entry 2 to 5 tones)	4,000.00
Aircraft Landing across the county	
3 to 6 seater	1,000.00
7 to 20 seater	1,500.00
Camping fees (per day)	
Adult Non Residents	\$30
Child Non Residents	\$20
Student Non Resident	\$20
Adult Resident	500.00
Child/Student Resident	300.00
Reservation fee per week/cancellation on all reserved site	7,500.00
Camping fees outside the reserve	1000.00
Filming Fees	

<i>Item Description</i>	<i>Charge</i>
Filming fee inside the reserve per day	
1 to 10 crew	15,000.00
11 to 20 crew	25,000.00
20 and above	35,000.00
Filming fee outside the reserve per day	50,000.00
Others	
Bush Dinner/ Breakfast /walking trails per person per day	1,000.00
Nature walk per person per day	1,000.00
Tour guides per year	5,000.00
Animal sanctuary licensing per year	70,000.00

SECOND SCHEDULE

2.0 Single Business Permit Fees

The following permit/license fees shall be charged on the business listed in first column at the rate specified in the second column for areas within the County.

BRIMS CODE	CATEGORIES OF BUSINESS		KSh.
2.100	General Trade, Wholesale, Retail, Stores, Shops, Barber, Salon, Tailoring Personal Services; Such as: Distributors, Traders, Large multi – department store, hypermarkets. Mega store	–	30,000
2.103	Whole salers, super/minimarket, hardware	21,000	21,000
2.105	Large Trader, Retail store or personal service.	7,000	7,000
2.110	Medium Trader, Shop, or retail service		4,000
2.115	Small Trader, Shop of retail service		2,000
2.120	Movable kiosk light or temporary construction	1500	1,500
2.200	INFORMAL SECTOR Including: Hawkers Street Vendors and Small Traders and Service providers operating on the street, verandah or temporary building.		
2.205	Hawker with motor vehicle 1 person with motor vehicle.	2,000	5,000
2.210	Hawker 1 person without a motor vehicle	1,500	2,000
2.215	Small informal Sector Trader/ Service provider shoeshine, Shoe repair, Street vender (newspapers, sweets, soda, cigarettes.	700	1,500
2.220	Semi-Permanent Informal sector Trader operating in veranda or temporary building.	1,050	1,500

BRIMS CODE	CATEGORIES OF BUSINESS		KSh.
2.295	Other Informal sector i.e. Home based industries	800	800
2.300	Transport, Storage and Communications Such as: Transportation Co-operations Taxis-Buses-lorries-Matatus-planes-Boats. Driving Schools, Tour/Safari Operators Petrol Stations, Storage facilities, cold Storage Facilities. Publishing Co-Newspapers, Books, Texts-Telephone Co, Radio/TV Broadcaster, Internet Provider.		
2.305	Large Transportation Company.		30,000
2.310	Medium Transportation Company. Buses/Mini-buses		15,000
2.315	Small Transportation Company. (Matatu/probox, lorries and others)		5,000
2.320	Independent Transport Operator Tuk-tuk boda boda.		2,000
2.325	Large petrol Filling Station over 6 dispensers or with garage-workshop & retail shop.		15,000
2.330	Medium petrol Filling Station from 4 to 6 dispensers or with garage-workshop & retail shop.		10,000
2.335	Small petrol Filling Station from up to 3 dispensers and without garage-workshop or retail shop.		5,000
2.340	Large cold Storage Facility insulated Walls, Cold Production Equipment.		20,000
2.345	Medium cold Storage Facility.		10,000
2.350	Small cold Storage Facility.		5,000
2.355	Large Storage Facility. Godown, Warehouse, Liquid Storage Tanks complex.		20,000
2.360	Medium Storage Facility.		8,000
2.365	Small Storage Facility.		5,000
2.370	Large communication Co.		35,000
2.375	Medium communication Co.		20,000
2.380	Small communication Co.		10,500
2.395	Other Transport, Storage & communications.		2,500
2.400	Agriculture, Forestry and Exploitation of Natural Resources such as: Production of Fruits, Flowers, Cereals, Vegetables and Horticultural Products. Grain Storage and Processing, Mills and posho mills. Bakeries, Forestry & Timber Production. Animal		

BRIMS CODE	CATEGORIES OF BUSINESS	KSh.
	Breeding, Dairy products processing, Slaughter Houses. Mining and other natural resources Extraction Activities.	
2.405	Large Agricultural Producer, Processor, Dealer, Exporter.	25,000
2.410	Medium Agricultural Producer, Processor, Dealer, Exporter.	10,000
2.415	Small Agricultural Producer, Processor, Dealer, Exporter.	5,000
2.420	Large mining or Natural resources Extraction Operation over 50 employees.(Trading and Prospection)	100,000
2.425	Medium mining or natural resources Extraction Operation.(Trading and Prospection)	50,000
2.430	Small mining or natural resources Extraction Operation. Includes small quarries and small mining operations.(Trading and Prospection)	25,000
2.495	Other Agricultural, Forestry & natural resources.	5,000
2.500	Accommodation and Catering such as: international Hotels, tourist's camps, Lodging houses. Restaurants, Bars, Eating houses, Butcheries with meat Roasting and/or Soup, Kitchen facilities. Membership Clubs, Night clubs and Casinos.	
2.503	Large-High Standard Lodging House/Hotel D class.	40,000
2.506	Medium- High Standard Lodging House/Hotel D class. From 15 rooms and above.	30,000
2.509	Small- High Standard Lodging House/Hotel D class 7 to 14 rooms.	22,000
2.512	Large Lodging House with Restaurant and /or Bar B / C Class. Basic Standard. Over 7 -15 rooms.	20,000
2.515	Medium lodging house with restaurant & 0r bar B/C class. Basic standard. From 6 to 15 rooms.	15,000
2.518	Small lodging house with restaurant and 0r bar B/C class. Basic standard. From 6-14 rooms.	10,000
2.521	Large lodging house B/C class. Basic standard. Over 15 rooms.	15,000
524	Medium lodging house B/C class. Basic standard .From 4 to 8 rooms.	10,000

BRIMS CODE	CATEGORIES OF BUSINESS		KSh.
527	Small Lodging house. Basic Standard B/C Class. Up to 5 rooms.		6,000
2.540	Large restaurant with Bar/Membership Club Over 30 customers/members.		15,000
2.543	Medium Restaurant with Bar/Membership Club from 11 to 30 customers/members		6,000
2.546	Small restaurant with bar up to 10 customers.		5,000
2.549	Large eating house; Snack bar, Tea house, no lodging. No alcohol served. Over 20 customers.		8,000
2.552	Medium hotel; Snack bar, Tea house, no lodging. No alcohol served. From 6 to 20 customers.		6,000
2.555	Small eating house; Snack bar, Tea house, no lodging. No alcohol served. Up to 6 customers.		4,000
2.558	Butchery with roasted meat and soup or kitchen any size.		5,000
2.559	Butchery with no roasted meat and soup or kitchen any size (take away)		2,000
2.561	Large Bar/traditional beer seller over 6 customers.		6,000
2.564	Medium Bar/traditional beer/wines and spirits/beer seller.		5,000
2.567	Small Bar/traditional beer seller between up to 15 customers		3,500
2.571	Large night club/casino		20,000
2.574	Medium night club/casino.		15,000
2.577	Small night club/casino.		10,000
2.595	Other catering and accommodation.		2,000
2.600	Professional and Technical Services Such as: Firms and or individual offering services on Legal Issues, Financial services, management ,Engineering, Architecture, Valuing, Surveying, Accountancy, Secretarial Support, Data Processing, etc. Stock and insurance Brokering, Security Protection, Clearing-forwarding goods, book Making, Kenya Sweepstakes Charity Included. Banks, M- pesa, Forex Bureau Money Lenders; Consultancy, Hire-Purchase Company; Insurance company; Real estate Developing-finance Company Workshops and Garages.		
2.605	Large Professional Services Firm over 10 practitioners and/ or International affiliation		50,000

BRIMS CODE	CATEGORIES OF BUSINESS		KSh.
2.610	Medium Professional Services Firm from 3 to 10 practitioners.		25,000
2.615	Small Professional Services Firm up to 2 practitioners.		10,000
2.620	Independent Technical/workshop/(typist, Accountant, Book keeper and others)		5,000
2.626	Large financial services over 25 employees to premises over 300m2.		50,000
2.630	Medium financial services from 6 to 25 employees.		30,000
2.635	Small financial services from up to 5 employees operations.		20,000
2.695	Other Professional and technical Services.		5,000
2.696	Money points/ ATMS/ money machines separate from branch/ office (per ATM)		20,000
2.697	Large cyber cafes/ stationery/ photo copier, scanning printing services computers/machines		12,000
2.698	Medium cyber cafes/ stationery/ photo copier, scanning printing services computers/machines		8,000
2.699A	Small cyber cafes/ Bureaus with computers/machines		5,000
2.699B	Cyber cafes/ Bureaus with 1 computer/machine		3,000
2.699C	Money agency agent services (M-Pesa, M-Banking)		4,000
2.700	Private Education, Health and Entertainment Services such as: Private Education institutions, including universities, Museums, Nurseries, Primary/Secondary schools, Professional Training Centres/Polytechnic Institute Teaching, Computer-Accountancy-Secretarial Skills, etc. Private Health Clinics and Doctors, Dentists, Physiotherapists, Psychologists and other Health Professionals. Herbalists and traditional medicine Practitioners. Funeral Homes entertainment Facilities including cinemas, Pools, Theatre, Video Show/Amusement Arcade, Games Machines Arcade/Sports Club, Gym/Massage parlors.		
2.705	Private higher education Institution. Any type of Private University, College or Higher Education Institution.		40,000

BRIMS CODE	CATEGORIES OF BUSINESS		KSh.
2.710	Large private Education Institution over 200 pupils.		30,000
2.715	Medium private Education Institution from 31 to 100 pupils		20,000
2.720	Small private Educational Facility up to 30 pupils.		10,000
2.725	Large private Health Facility hospital, Clinic, Nursing Home, provides in-patient facilities, Funeral Home.		30,000
2.730	Medium private Health Facility, Funeral home.		20,000
2.735	Small private Health Facility with no in-patient facilities.		10,500
2.740	Health clinics; Doctor's surgery, Dentist-physiotherapist, psychologist, Veterinary clinic, Gynaecologists and Consultancy services.		10,000
2.745	Traditional health services, herbalists, traditional healer etc.		4,000
2.750	Large entertainment facility, Cinema, Theatre, video Show over 100 seats. Amusement-juke; box games Machines Arcades: over 10 Machines Sports Club-Gym: over 50 members.		40,000
2.755	Medium entertainment facility from 50 to 100 seats /4 to 10 machines/16 to 50 members.		30,000
2.760	Small entertainment facility up to 50 seats/3 machines/15 members.		20,000
2.795	Other education, health& entertainment services. (video café, gym services		10,000
2.796	Entertainment cafes, video café, pool games and play station		4,000
2.800	Industrial Plants, Factories, Workshops, Contractors such as: manufacturer, Process and assembly of products, vehicles, Machinery & equipment. Also Including Contractors of New Building Construction and old Building restoration and service Repair.		
2.805	Large industrial plant over 75 employees		40,000
2.810	Medium industrial plant from 16 to 75 employees		30,000
2.815	Small industrial plant up to 15 employees		15,000

BRIMS CODE	CATEGORIES OF BUSINESS		KSh.
2.820	Large workshop/service-Repair contractor over 20 employees		20,000
2.825	Medium workshop/service-Repair contractor from 6 to 20 employees.		10,000
2.830	Small workshop/service-Repair contractor up to 5 employees		5,000
2.895	Other manufacturer, workshop, Factory,/Contractor with one person acting individually		5,000

2.900M	Finance and Economic Planning			
Item	Particulars	Unit of measure	Amount in KSh.	Remarks
	Budget and Appropriation			
2.905M	Sales of county budget books	Per book	1,000	Active
2.910M	Sales of county appropriation Acts	Per Act	300	Active
2.915M	Sales of county abstract of accounts		1,000	Active
2.920M	Sales of county fees and charges	Per set of fees and charges	300	Active
2.925M	Sales of county – laws	Per set	300	Active
2.935M	Sales of county gazette		300	Active
	Procurement Department			
2.940M	Sale of tender document(s) in the office	Per tender document	1,000	Active
2.950M	Hire of ground (Court brokers, auctioneers etc) fees per day	One day	1,000	Active
2.955M	Damage occasioned on county property	As per assessment	As per County Engineer	Active

			assessment	
2.960M	Other charges			
2.965M	Dishonoured cheques	Per lent	4,000	Active
2.966M	Processing of contractual claims	Per contract	1% of the contract sum	Active

Energy/ Minerals/Forest and Others Charges

Item	Particulars	Unit of measure	Amount in KSh.	Remarks
3.105M	Geothermal, hydro, solar, wind and nuclear	% of turn over	1% of turn over	Active
	Minerals			
3.110M	Chromite, mica, talc, etc	% of turn over	1% of turn over	Active
3.115M	Timber harvesting		Kshs. 2 per feet	New
3.220M	Transporter certificate	Per vehicle	4,000	Active
3.225M	Penalty for illegal cutting of trees	Per incident	20,000	Active
3.230M	Release of impounded power saw	Per machine	8,000	Active
3.235M	Sell of firewood certificate / private	Per year	6,000	Active
3.240M	Trees, flowers, vegetables- annual license	Per year	4,000	Active
3.245M	Penalty for illegal petrol and fuels	Per den	100,000	Active
3.250	Storage of impounded power saw, motorbikes	Per day	500	Active

	Building Plans Certification			
3.300M	Residential plans			
3.305M	Unstoreyed	Per Plan	2,500	New
3.310M	Single storey	Per Plan	3,000	New
3.320M	Multi storey>1	Per Storey	5,000	New
	Commercial			
3.325M	Unstoreyed	Per Plan	5,000	New
3.330M	Single storey	Per Plan	10,000	New
3.335M	Multi storey>1	Per Storey	15,000	New
	Commercial cum residential			

3.340M	Unstoreyed	Per Plan	10,000	New
3.345M	Single storey	Per Plan	15,000	New
3.350M	Multi storey>1	Per Storey	6,000	New
	Industrial			
3.355M	Unstoreyed	Per Plan	15,000	New
3.360M	Single storey	Per Plan	20,000	New
3.365M	Multi storey>1	Per Storey	10,000	New

THIRD SCHEDULE

3.0. Land Based Fees

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charge KSh.</i>
Search fees for register	Per search	200
Search for Beacon	Per beacon	200
Physical planning fees	Per PDP	2,000
Plot Application Fees	Per plot	500
Demarcation fee	Per plot	2,000
Allocation fee	Per 50*100 plot	2,000
Plot Transfer fees	Per plot buyer /seller KSh. 10,000 each	20,000
Plan approval fees-Approval mandatory for all plots (circulation form)	Per plan	2,000
Plot sub-division fee	Per plot	2,000
Plot undertaking fee	Per plot	2,000
Private and Public Valuation plots		
Resident plots	Per plot	1,000
Commercial plot size 250 X 100	Per plot	1,500
Commercial plot size 150 X 100	Per plot	1,000
Agriculture plots	Per plot	2,000
Contribution in lieu of rates (Gazetted forest) 814,500 Acres	Per acre	100
Residential standard size	Plot	2,000
Commercial plots size 50 X 100	Plot	2500

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charge KSh.</i>
Commercial plot size 150 X 100	Plot	4500
Change of user fees	Per plot	20,000

*Land rates for commercial plots as per valuation roll approved for Hola Urban Town Council at 1% of unimproved site value subject to a minimum of KSh. 2,000 per plot.

*A valuation to be done on CILOR to ascertain the current market value of our Gazetted forest in our County.

3.2 GROUND RENTS

Containers	Per year	1,000
Kiosk	Per year	2,000
Lockups	Per year	1,000
Mitumba	Per year	1,000

FOURTH SCHEDULE

4.0. General Charges and Markets Fees / Cess Fees

<i>Item description</i>	<i>Unit of measure</i>	<i>Charge KSh.</i>	
Hire of open space at ward level	Per day	1,000	
Hawkers	Per day	200	
One person carrying consumable with motor vehicle	Per day	500	
Carrots /potatoes /cabbages	Per bag	50	
Lorry carrying crates of milk/soda	Per day	1,200	
Pickup /canters crates of milk /soda	Per day	500	
Miraa cess Vehicle	Per day	2,000	
Removal of Timber cess	Per Nyati	5,000	
“	Per Canter	3,000	
“	Per pick up	1000	
Removal of Pole cess	Per Nyati	5,000	
“	Per Canter	3,000	
“	Per pick up	1000	

<i>Item description</i>	<i>Unit of measure</i>	<i>Charge KSh.</i>	
Aloe cess	Per vehicle	1,000	
Vegetable cess	Per Nyati	5000	
“	Per Canter	3,000	
“	Per pick up	1,000	
Charcoal cess	Per Nyati	5000	
“	Per Canter	3,000	
“	Per pick up	1,000	
Stall rent			
(i)Old market stalls	Per month	1,000	
(ii)New market (big)	Per month	1,000	
(iii)New market (small)	Per month	300	
(v)Open Air market stalls	Per month	200	
House Rent for One bedroomed Self contained (Hola Mission)	Per month	2,000	
House Rent for One bedroomed Self contained (Mapenzi Estate)	Per month	3,500	
House Rent for two bedroomed Self contained (Mapenzi Estate)	Per month	5,000	
House Rent for three bedroomed Self contained (Mapenzi Estate)	Per month	8,000	
Dust bin fees (refuse collection)	Per annum	1,000	
Subletting fees	Per plot	2,000	
Disco	Per night	1,000	
Open Air market & (mitumba) site Rent	Per annum	2,400	
ADVERTISEMENT			
Street light/Clock advertisement			
Application		1,000	
Annual charges			
• four sided		10,000	

<i>Item description</i>	<i>Unit of measure</i>	<i>Charge KSh.</i>	
• three sided		5,000	
• two sided		2,500	
Construction site sign boards-application	Per year per site	2,000 10,000	
- Annual fee			
Sign boards			
Banners	Per day	500	New
Posters	Each per day	10	New
Fees for removal of posters by the County		1,000	New
Fliers or Handbills		1,000	New
Sales promotion –large companies	Per day	2,500	
Sales promotion –small companies	Per day	1,500	
Penalties			
(i) House Rents	Per one month	10% of the amount due	
(ii) Plot Rent (A.R Lease)	Due date	15% of the amount due	
(iii) Stall rents	Due date	15% of the amount due	
Way leave consent	Per kilometre	1,000	
Exhauster services	Per trip	5,000	
Hire of water bowser minimum of KSh 5,000 (Radius of 20 km Above this KSh 100 per km)	Per trip	5,000	
Quarry license –individual	Per annum	25,000	
Ballast-lorry/canter	Per vehicle	1,000	

<i>Item description</i>	<i>Unit of measure</i>	<i>Charge KSh.</i>	
Penalty fee for grazing in the game reserve Cows, donkeys and camel	Per day per animal	200	
Goats /Sheep	Per day per animal	100	

4.1 SLAUGHTER HOUSES SERVICES

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charge Ksh.</i>
Cow	Per head	200
Goat/Sheep	Per head	150
Camel	Per head	200
Emergency Slaughter	Per head	100

4.2 LIVESTOCK MARKETS

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charge KSh.</i>
CESS		
Camel / Donkey /Cattle cess		
(a) Buyer	Per head	50
(b) Seller	Per head	50
Goat /sheep		
(a) Buyer	Per head	50
(b) Seller	Per head	50
Export cess		
(a) Cow/camel	Per head	100
(b) Sheep/goats	Per head	50
Hides(cow)	Per hide	20
Skin (sheep/goat)	Per skin	10
Manure	Per lorry	2,000
Sand/Marram/Ballast (Harvesting)		
Lorry for over 10 tonne		3,000
Lorry for between 7-10 tonne		2,000
Canter/ Tractor Trailer		1,000

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charge KSh.</i>
Pick Up		1,000
Salt/Gypsum		
Lorry for over 10tonnes		3,000
Lorry for between 7-10 10tonnes		2,000
Canter/ Tractor Trailer		1,000
Pick Up		1,000
Export cess (per vehicle Nyati)		3,000

Impounded Animals

<i>Item</i>	<i>Per Instance</i>	<i>Storage per day</i>	
Cow/Camel	100	100	New
Goats/ Sheep	50	50	New

FIFTH SCHEDULE

5.0.0 HEALTH SERVICES FEES

1	Full haemogram	100
2	HB test	50
3	Widal test	150
4	Brucellosis	150
5	Culture and Sensitivity	600
6	Sputum	Free
7	HVS	200
8	Blood grouping	200
9	VDRL	150
10	HIV test	Free
11	Pregnancy test	50
12	Blood sugar	200
13	Urea electrорides	600
14	Bilirubin	200
15	LFT	600
16	Urinalyses	100

17	Hepatitis	200
18	Assort test	200
19	Blood for MPS	30
20	Stool	100
21	Urine for microscope	50
22	Seminalis	600
23	CSF	600
24	CD4 count	Free
25	Rheumatoid	200

5.0.1 PLASTER DEPARTMENT

1	POP full length	900
2	AIK POP above knee	900
3	BIK POP below knee	300
4	Boot POP	300
5	Above elbow POP	500
6	Below elbow	300
7	Scalp hold POP	300
8	Back sling	300
9	Dislocation shoulder joint	500
10	Dislocation thumb	300
11	Applied skin fraction	1,300
12	Put splints	100
13	Crew bandage	100
14	Remove POP	100
15	Application arm sling	50

5.0.2 DENTAL DEPARTMENT

1	Extraction	200
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5.0.3 GENERAL WARDS¹

1	Daily bed charges	100
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5.0.4 MORTUARY DEPARTMENT

1	Daily charges	250
2	Embalmmment	1,000
3	Body on transit	750

5.0.5 PHYSIOTHERAPY DEPARTMENT

1	Private	500
2	General	100

5.0.6 CARD AND FILE

1	File	100
2	Cards	30

5.0.7 PHARMACY DEPARTMENT

1	Common drugs (oral)	20-50
2	Common drugs (injectable)	30-50
3	Antibiotics (oral)	80-100
4	Antibiotics (injectable)	50-150
5	Eye ointments	80
6	IV fluids	50 per bottle
7	Theatre drugs	200
8	Creams & Lotions	50-100

5.0.8 THEATRE DEPARTMENT

1	Stitching of wounds	500
2	Surgical toilet	500
3	Incision/drainage	500
4	BTL	1,000
5	Ear syringing	500
6	Circumcision	1,000
7	Foreign body removal	100
8	Lymph node biopsy	500
9	Macdonald stitch	1,000
10	MVA	1,000

11	Cataract surgery	1,500
12	Minor eye surgery	500
13	Stitch removal	200
14	Catheterization	100
15	Laparotomy	3,500
16	Prostatectomy	3,500
17	Hysterectomy	3,500
18	Appendectomy	3,500
19	Mastectomy	3,500

5.0.9 X-RAY SERVICES

1	Skull and facial bones	300
2	Upper and lower extremities	200
3	Chest	200
4	Shoulder	200
5	Sternum	200
6	Clavicle	200
7	Hips /pelvic	200
8	Vertebral column	300
9	Lumber spine	400
10	Cervical spine	400
11	Thoracic spine	400
12	Coccyx	400
13	Sacroiliac joint	400
14	Dental examination (IOPA)	100
15	Abdomen plain	200
16	Abdomen erect	300
17	HSG	600
18	IVV	600
19	BA-Meal	600
20	BA-Swallow	600
21	Urethrography	600

22	Ultrasound	600
23	Ba-follow through-depending on transit of barium, more than one hour	600

5.1.0 AMBULANCE SERVICES

1	Within the County	1,000
2	Malindi and Garissa	3,000
3	Kilifi	3,000
4	Mombasa	5,000
6	Nairobi	8,000

5.1.1 CHARGES FOR DISPENSARIES AND HEALTH CENTRES

1	Inpatient file	20
2	Admission	50
3	Bed-100 daily up to 7 days then its free throughout	
4	Antibiotic	50
5	Other common drugs	20
6	Amoeba stool test	150
7	Rheumatoid test	100
8	Granular (drips)	100
9	Malaria test	50
10	Pregnancy test	100
11	Brucella test	100
12	Widal (typhoid) test	100
13	Outpatient book	20
14	Children under 5 years	Free
15	Malaria, tb , hiv treatment	Free
16	TB and HIV test	Free
17	Maternity	Free

5.1.2 PUBLIC HEALTH

	Food and Hygiene License	Each	
1	Food and hygiene application form	500	Active

2	Health Occupation Certificate	3,000	New
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5.1.3 SOLID WASTE MANAGEMENT SERVICES

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charge KSh.</i>
Solid waste management charges	Per Annum	1,000
Collection of dead animals within premises		Free
Tipping charges		
Domestic waste- minimum KSh. 3,500 up to 10 km and extra Kilometers to be charged KSh. 500 per extra Km	Per tonne per KM	500
Industrial waste- minimum KSh. 3,500 up to 10 km and extra Kilometers to be charged KSh. 500 per extra Km	Per tonne per KM	500
Institutions waste- minimum KSh. 3,500 up to 10 km and extra Kilometers to be charged KSh. 500 per extra Km	Per tonne per KM	500
Construction and demolition waste	Per ton	4,000

5.1.4 REFUSE COLLECTION

<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed</i>	<i>Remarks</i>
Private garbage collectors	Per contract	5% Percent of contract turn over	Active
Community based organization	Per contract	3% Percent of contract turn over	Active
Penalty on illegal dumping	Per site	3,000	Active
Public toilet/for lease	Per contract	Per contract	Active
Private toilet	Per contract	Per contract	Active
Pest control and fumigation services	Per assessment	Per assessment	Active
Private water boozers-lorry	Certificate (Per year)	20,000	Active
Private water boozers-canter	Certificate (Per year)	13,000	Active

6.1 STRUCTURAL ENGINEERING SERVICES

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charge KSh.</i>
Bridges		
Total span of up to 5m	Per length	1,000
More than 5m but less than 10m	Per length	2,000
More than 10m but less than 20m	Per length	3,000
Engineering reports	Per report	5,000
Site visits by engineers to assess damages on buildings	Per visit	7,500
Attending court to give evidences between two litigant parties	Per case	2,500

6.2 QUANTITY SURVEY SERVICES

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charge KSh.</i>
Inspection of site	Per hour	1,000
Preparation of bills of quantity	Per tender sum	2.5%
Pricing of bills of quantity	Per tender sum	0.5%
Preparation of interim valuation	Per final accounts	0.5%
Preparation of tender reports	Per tender sum	0.5%
Processing of contractual claims	Per report	0.5%
Estimated Tender Amounts sale		
0-3,000,000	Per tender	1,000
3,000,001-20,000,000	Per tender	1,000
20,000,001-50,000,000	Per tender	1,000
50,000,001 and above	Per tender	2,000

6.3 MACHINERY HIRE – DRY RATES

<i>Item description</i>	<i>Unit of measure</i>	<i>KSh</i>	<i>New</i>
Grader-135 HP	Per Hour	6,000	New
Grader -189 HP	Per Hour	7,500	New
Roller – 10 tons	Per Hour	6,500	New
Wheel Loader	Per Hour	7,000	New
Tractor Shovel	Per Hour	4,000	New
Tipper- 15 Tons	Per Hour	4,500	New
Tipper- 25 Tons	Per Hour	6,200	New
Excavator	Per Hour	10,500	New
Tractor ploughing	Per Hour	2,500	New

Vehicle parking fee

<i>Item</i>	<i>Period</i>	<i>KSh</i>	
Motor Bikes	Per day	20	New
Taxis	Per day	50	New
Saloon cars	Per day	50	New
Pick ups	Per day	60	New
Matatu (1-13 seater)	Per day	100	New
Minibus(14-42 seater)	Per day	200	New
Minibus(43-62 seater)	Per day	300	New
Canterers	Per day	70	New
Lorries	Per day	100	New
Trailers	Per day	200	New

SEVENTH SCHEDULE**7.0. Social Services****7.1 COMMUNITY DEVELOPMENT SERVICES**

<i>Item description</i>	<i>Charge KSh.</i>
Self- help groups	
Income generating activities	1,000
Renewal fee	1,000
Non income generating activities	1,000
Renewal fee	1,000
Community based organizations	
Income generating activities	5,000
Renewal fee	1,000
Non income generating activities	1,500
Renewal fee	1,000

7.2 SPORTS SERVICES

<i>Item description</i>	<i>Charge KSh.</i>
Events	
Political rallies per day-Local	10,000
Political rallies per day-National	50,000
Religious meeting -Local	5,000
Religious meeting- National	25,000

<i>Item description</i>	<i>Charge KSh.</i>
Musical gatherings	10,000
Wedding venue	20,000
Filming at stadium	20,000

7.3 LIQUOR LICENCE FEES

1. General retail alcoholic drink licence—	For 12 months	For 6 months or less
(a) In respect of premises situate within a City or a municipality.....	50,000	30,000
(b) In respect of premises situated in urban areas other than city or municipality.....	30,000	18,000
(c) In respect of premises situated elsewhere than a city, municipality and urban areas.....	15,000	9,000
2. General retail alcoholic drink licence (off Licence)—	For 12 months	For 6 months or less
(a) In respect of premises situate within a City or a municipality.....	24,000	14,000
(b) In respect of premises situated in urban areas other than city or municipality.....	18,000	10,000
(c) In respect of premises situated elsewhere than a city, municipality and urban areas.....	12,000	7,000
3. Brewer's alcoholic drink licence.....		
For each alcoholic drink or product manufactured:		
(a) one million litres and above per annum	1,000,000	
(b) Between five hundred thousand (500,000) and nine hundred ninety nine thousand, nine hundred and ninety nine (999,999) litres per annum.....	500,000	
(c) above twelve thousand (12,000) but below four hundred and ninety nine thousand, nine hundred and ninety nine litres (499,999) per annum.....	250,000	
..		
(d) twelve thousand litres (12,000) and below per annum.....	50,000	
..		
4. Wholesale alcoholic drink licence for each premise....	50,000	30,000
5. (1) Bottler's alcoholic drink licence.	250,000	150,000

(2) Depot licence, in addition to sub-paragraph (1), per depot.....	50,000	30,000
6. (1) Distributor alcoholic drink licence.....	50,000	30,000
(2) Depot licence, in addition to subparagraph (1) per depot.....	20,000	15,000
7. Hotel alcoholic drink licence—		
(a) In respect of premises situate within a City or a municipality.....	50,000	30,000
(b) In respect of premises situated in urban areas other than city or municipality.....	30,000	20,000
(c) In respect of premises situated elsewhere than a city, municipality and urban areas.....	20,000	12,000
(d) where the licence holds a general retail alcoholic drink in respect of the same premises.....	5,000	
8. Restaurant alcoholic drink licence—		
(a) In respect of premises situate within a City or a municipality.....	30,000	20,000
(b) In respect of premises situated in urban areas other than city or municipality.....	20,000	12,000
(c) In respect of premises situated elsewhere than a city, municipality and urban areas.....	10,000	6,000
9 (1) Club alcoholic drink licence (members' club)—		
(a) In respect of premises situate within a City or a municipality.....	100,000	
(b) In respect of premises situated in urban areas other than city or municipality.....	80,000	
(c) In respect of premises situated elsewhere than a city, municipality and urban areas.....	50,000	
(2) Club alcoholic drink licence (proprietary club or night club or discotheque)—		
(a) In respect of premises situate within a City or a municipality.....	100,000	
(b) In respect of premises situated in urban areas other than city or municipality.....	80,000	
(c) In respect of premises situated elsewhere than a city, municipality and urban areas.....	50,000	

10. Supermarket and franchised retail stores alcoholic drink licence—		
(a) In respect of supermarket and franchised retail stores for each premise situated within a City or a municipality.....	80,000	
(b) In respect of supermarket and franchised retail chain stores premises situated in urban areas other than city or municipality.....	50,000	
(c) In respect of supermarket and franchised retail chain stores premises situated elsewhere than a city, municipality and urban areas.....	30,000	
11. Theatre alcoholic drink licence.	15,000	7,000
12. Traveler's alcoholic drink licence		
(a) Where the licensee does not hold a general retail alcoholic drink licence in respect of the same premises.....	30,000	15,000
(b) where the licensee holds a general retail alcoholic drink licence in respect of the same premises		
13. Railway restaurant car alcoholic drink licence, per car....	5,000	
14. Steamship alcoholic drink licence, per steamship....	30,000	
15. Temporary or occasional alcoholic drink licence, per day.....	30,000	
16. For transferring an alcoholic drink licence.....		1,000
17. For removing an alcoholic drink licence.....		500
18. For the issue of an assurance under the Act.....		1,000
19. For the issue of a duplicate licence.....		300
20. General retail alcoholic drink licence—		
	For 12 months	For 6 months or less
(d) In respect of premises situate within a City or a municipality.....	50,000	30,000
(e) In respect of premises situated in urban areas other than city or municipality.....	30,000	18,000
(f) In respect of premises situated elsewhere than a city, municipality and urban areas.....	15,000	9,000

21. General retail alcoholic drink licence (off Licence)—	For 12 months	For 6 months or less
(d) In respect of premises situate within a City or a municipality.....	24,000	14,000
(e) In respect of premises situated in urban areas other than city or municipality.....	18,000	10,000
(f) In respect of premises situated elsewhere than a city, municipality and urban areas.....	12,000	7,000
22. Brewer's alcoholic drink licence		
For each alcoholic drink or product manufactured:		
(e) one million litres and above per annum	1,000,000	
(f) Between five hundred thousand (500,000) and nine hundred ninety nine thousand, nine hundred and ninety nine (999,999) litres per annum.....	500,000	
..		
(g) above twelve thousand (12,000) but below four hundred and ninety nine thousand, nine hundred and ninety nine litres (499,999) per annum.....	250,000	
(h) twelve thousand litres (12,000) and below per annum.....	50,000	
23. Wholesale alcoholic drink licence for each premise.....	50,000	30,000
24. (1) Bottler's alcoholic drink licence.	250,000	150,000
(2) Depot licence, in addition to sub-paragraph (1), per depot.....	50,000	30,000
25. (1) Distributor alcoholic drink licence.....	50,000	30,000
Deport licence, in addition to subparagraph (1) per depot.....	20,000	15,000

EIGHTH SCHEDULE**8.0.1 EDUCATION, YOUTH AND SPORTS**

Particulars	Unit of measure	KSh	Remarks
Search fees	Per application	500	Active
Application / Approval for registration of education inst.			Active
Pre-schools(private nursery)	Per school	3,000	Active
Primary schools	Per school	5,000	Active
Secondary schools	Per school	7,500	Active

<i>Particulars</i>	<i>Unit of measure</i>	<i>KSh</i>	<i>Remarks</i>
Professional institutes/ commercial colleges	Per institute	10,000	Active
Technical institutes	Per institute	10,000	Active
Universities	Per university	20,000	Active
Inspection of education facilities			
Pre-schools(private nursery)	Per school	3,000	Active
Primary schools	Per school	5,000	Active
Secondary schools	Per school	7,500	Active
Professional institutes/ commercial colleges	Per institute	15,000	Active
Technical institutes	Per institute	15,000	Active
Universities	Per university	20,000	Active

NINTH SCHEDULE

9.0.0 Agriculture, Livestock and Fisheries

Agricultural /fisheries produce cess

<i>Particulars</i>	<i>Unit measure</i>	<i>KSh.</i>
Apple Mango	Per piece	1
Ngowe	Per piece	50 cents
Removal of Maize	Per bag (90 kg)	90
Removal of Rice	Per bag (90 kg)	50
Removal of Charcol	Per bag (90 kg)	40
Removal of dry fish	Nyange/bundle	200

9.0.1 Agricultural Machinery (Tractor Powered Operations)

<i>Particulars</i>	<i>Unit of measure</i>	<i>KSh.</i>	<i>Remarks</i>
Ploughing new land	Per acre	4,000	New
Ploughing old land	Per acre	3,000	New
Reploughing (new land)	Per acre	3,000	New
Reploughing (old land)	Per acre	2,000	New
Harrowing new land	Per acre	2,000	New
Harrowing old land	Per acre	1,500	New
Planting with – seed planter	Per acre	1,500	New
Cereals Drying	Per bag (90 kg)	100	New

9.0.2 Heavy Earth Moving Machinery

<i>Description</i>	<i>Ksh.</i>	
(a) Cat D6, 150-179 HP	7,000	New
(b) Cat D7, 180-240 HP	7,500	New

<i>Description</i>	<i>Ksh.</i>	
(c) Cat D8 above 240 HP	10,500	New
(d) Cat 12 M/Grader 120 – 149HP	6,000	New
(e) Cat D4, below 110 HP	7,000	New
(f) Dragline 160 HP	7,500	New
(g) Excavator 140 HP	10,500	New

Conditions Applicable to Heavy Earth Moving Machinery—

- (a) Dry rate means that the client supplies the consumable inputs namely fuels and lubricants and pays the operator and supervision allowances. The operator allowance is Ksh. 2, 000 per operator per operational day. Supervision allowance is KSh. 7,000 per visit.
- (b) The client will also fuel the supervision vehicle and pay driver allowance of KSh. 2,100 per visit.

9.0.3 Planning and Design

<i>Activity</i>	<i>KSh.</i>	
(a) Dam Survey and Design (per dam)	25,000	New
(b) Detailed Survey with contours (per ha)	2,300	New
(c) Perimeter survey for area determination (per ha)	600	New
(d) Farm survey and layout planning	4,600	New

9.0.4 Transport Hire

- (a) Low loader (40 tons capacity) per km..... 250.

TENTH SCHEDULE

10.0 Co-operative Audit

Co-operative audit fees	2% of audited profit		
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