# THE LAIKIPIA COUNTY FINANCE ACT, 2022

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# LAIKIPIA COUNTY FINANCE ACT, 2022

## PART I-PRELIMINARIES

**Short title and commencement**

1. This Act may be cited as the Laikipia County Finance Act 2022 and shall come into operation on the date of publication in the Gazette as an Act of the County Assembly.

**Interpretation**

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

"agricultural produce" means any agricultural crop or animal produce;

"advertisement" includes any notice, billboard, poster, picture or any other printed or written advertisement matter;

"advertising device" includes any board, framework, screen, signboard, flag, banner, or lamp or neon signs or any other fixture or device used or constructed for the purpose of advertisements;

"agricultural producer" means a producer of agricultural produce and includes any marketing organization acting on behalf of producers;

"authorized channel" means the method, mode or process of collection of county revenue or making payment to the County as approved by the County Government;

"business" a commercial enterprise carried on for profit; a particular occupation or employment habitually engaged for livelihood or gain.

"Campsite" - A collection of tents, huts, or other temporary structures used for travelers to sleep in, outdoors. A tent is a portable shelter made of fabric and supported by a frame or poles. Could also be an open space with manicured lawns where the tents could be set up temporarily.

"Chief Executive Officer" means the officer designated as such under section 9 of the Laikipia County Revenue Board act.

"clamp" means a metallic instrument used to lock wheels of a vehicle;

"Cottage/Holiday home" - In today's tourism sector, the term cottage is used to describe a small vacation house, typically in a rural area.

**"**County Government" means the County Government of Laikipia with reference made to the ties of the Central Region Economic Block (CEREB) and in relation to national & County projects that will stimulate development;

"County Revenue Board" means a body responsible for collection of all revenues of the County Government of Laikipia as established under the Laikipia Revenue Board Act 2014.

"Eco-lodges" - Environmentally friendly accommodation aiming to promote sustainable tourism and green living through the use of renewable energy sources, recycled materials, and organic locally-sourced produce. Their philosophy is to minimize the impact on the environment.

"Executive Member" means the executive member for the time being responsible for finance;

“Four-star hotels” – (first class hotels) - They maintain a high quality of furnishings, decorations and equipment. Bedrooms are spacious (single 16 m2, double 22 m2) and well designed, with en-suite bathrooms with a bath and shower. There is enough staff to provide all necessary service; there is a 24-hour room service, laundry; a lobby, an a la carte restaurant and a bar. All rooms are equipped with mini-bars and access to internet.

“Guest house” - A guest house is a private house offering inexpensive accommodation to tourists.

“Home stay” - A type of guesthouse or B&B, where in addition to lodging and breakfast, guests are also offered lunch and dinner. Home stays are usually family-run and cost less than other accommodation options.

“license fee” means the fee payable for the grant or renewal of a trade license;

“Local Agricultural Producer” means an inhabitant of the County who cultivates or operates land for the purposes of growing and generating agricultural produce, whether in small scale or large scale;

“medium urban zones” means an urban zone classified under the Twelfth Schedule;

“mobile hawker” means a person who attends a particular market with their goods, in the hope that they may be allocated a trading position for that day only, from the vacant positions in the market;

“Multinational Agricultural Producer” means an international juristic person that owns land within the County and cultivates it for the purpose of growing and generating agricultural produce;

“One-star hotel” – (tourist hotels - low budget/economy hotels) - Hotels are mostly small and privately-owned services may be provided by the owner and the family. Meals may be fairly simple. Rooms are small (single 8m2, double 12 m2). All rooms have a shower and a toilet in the room (Standard). / Some rooms may not have en suite bathrooms. All rooms have a hand-basin with hot and cold running water. Telephone is available. Breakfast is available. Drinks are offered. Guests can enter or leave any time of the day or night.

"parking space" means a space in a parking place, which is provided for parking of a single motor vehicle or motorcycle;

“Produce Cess” means all agricultural produce taxes and/or levies imposed under this Act and payable to the Laikipia County Revenue Board

“Single Business Permit”, in relation to a business, means a license granted under this Act to conduct the business;

“small urban zone” means an urban zone classified under eleventh Schedule;

“Tented camps” - A tented safari camp is a permanent campsite of large accommodation units, usually with canvas walls, solid high-quality furnishings, en-suite bathroom facilities, and private decks for observing wildlife. Situated throughout Africa, they range from comfortable to ultra-luxury and offer a wide range of safari-based activities.

“Three-star hotels” – (middle class hotels – comfort hotels) - Usually hotels of a size to support higher staffing levels (single rooms 14 m2 and double 18 m2). They have spacious reception with seats and other public rooms. All rooms have en suite bath and shower rooms with toiletries and good equipment, such as a TV set, a hair dryer, and direct dial telephone. They usually offer room service and some business services. Access to the net is available. Credit cards are accepted.

“Towns” means a town as defined by the Urban Areas and Cities Act, 2011 and as classified under the Thirteenth schedule.

“Two-star hotels” – (standard hotels - budget hotels) - Hotels are small to medium sized (single rooms 12 m2, double 16 m2). They are well equipped, offering comfortable accommodation with en-suite bath/shower rooms. Reception staff is professional, food and drinks are offered. Cashless payment is possible.

“Villa/Private house” - A villa is described as a luxurious country residence.

**Micro enterprise"** means a firm, trade, service, industry or a business activity-

a) whose annual turnover does not exceed five hundred thousand shillings;
b) which employs less than ten people; and

(c) whose total assets and financial investment shall be as determined from time to time, and includes;

(i) the manufacturing sector, where the investment in plant and machinery or the registered capital of the enterprise does -not exceed ten million shillings;

(ii) the service sector and farming enterprises where the investment in equipment or registered capital of the enterprise does not exceed five million shilling

**Small enterprise"** means a firm, trade, service, industry or a business activity-

a) whose annual turnover ranges between five hundred and five million shillings; and
b) which employs between ten and fifty people; and
c) whose total assets and financial investment shall be as determined by the from time to time and includes;

(i) the manufacturing sector, where the investment in plant and machinery as well as the registered capital of the enterprise is between ten million and fifty million shillings; and

(ii) service and farming enterprises, where the equipment investment as well as registered capital of the enterprise is between five million and twenty million shillings

**Medium enterprise** means a firm, trade, service, industry or a business activity

a) whose annual turnover ranges between fifty million and one hundred million
b) which employs between fifty and one hundred employees
c) Whose capital investment ranges between twenty million and fifty million

**Large enterprise** means a firm, trade, service, industry or a business activity-

a) whose annual turnover is above one hundred million
b) which employs above one hundred employees
c) whose capital investment is above fifty million

## PART II - CHARGES, LICENSES, PERMIT, FEES, RENT AND CESS

**Market fees and charges**

3. (1) There is established barter market fees charge which shall be in respect of County markets. Traders operating within the markets are liable to fees and charges listed under the First Schedule at the rates specified therein.

(2) The services listed under the First Schedule shall be charged fees at the rates specified therein.

(3) A person who carries out a business or trade under this section without paying for the stipulated fee commits an offence and shall be liable to a fine not exceeding five thousand shillings or three-month imprisonment or both.

**Licenses and Permits**

4. (1) There is established Single Business Permit in respect of businesses of all categories.

(2) A person intending to operate a business specified under the Third Schedule shall apply for the specified license or permit stipulated under the respective Schedule and pay the stipulated fees and charges.

(3) A person shall not conduct any business within the county, unless they hold a valid trade license issued by the County for that business.

(4) A person applying for a license or permit under this section shall pay the fees stipulated under the Third Schedule.

(5) A valid trade license shall expire on the 31st December of the year of issue or renewal and shall be renewed by the 31st March of the following year failure to which the person shall be considered to be operating a business without a license and shall be guilty of an offence.

(6) A person who operates a business without a license or permit commits an offence and shall be liable to a fine of Kenya shillings–

a) Ten thousand in the case of an individual; or
b) Fifty thousand in the case of a registered business; or

c) In default of (a) or (b) above to imprisonment for a term not exceeding three months

(7) In the event of a business having defaulted payment of single business permit by 31st March to 31st December of the current year, a penalty of 10% of the payable amount shall be charged.,

(8) Any person who wishes to close their business shall notify the Laikipia County Revenue Board in writing and surrender the current license there in cease from carrying out business on or before the 31st March and no refund shall be done for the license. .

(9) All businesses operating within the jurisdiction of the county Government of Laikipia before and after gazettement of this Finance bill will be required to register with the County Government

**Application for license**

5. (1) An application for the grant of a trade license shall–

(a)be lodged with the Licensing Officer in the approved form

(b)contain such information, and be accompanied by such documents as are required by the approved form;

(c)be signed in a manner specified in the approved form; and

(d) be accompanied by the prescribed fee.

(2) An application shall be made in any format approved by the Licensing Officer.

(3) The Licensing Officer shall, before determining an application, require the applicant to provide such additional information or documents as is necessary to enable the application to be determined

**Grant of license**

6. A trade license shall be issued in the approved form and shall be granted subject to such conditions specified in the trade license.

**Revocation or suspension of trade license**

7. (1) Trade license may be cancelled or suspended under any of the following circumstances:

(a) None compliance to license conditions.

(b) None compliance to health requirements.

(c) None compliance to conditions set under other laws governing the business.

(d) In circumstances where the license issued is not for the business being carried out.

(e) Other circumstances the CECM may from time to time define

(2) If a trade license is cancelled or suspended, the holder of the license shall immediately cease to conduct the business.

(3) A person who contravenes subsection (1) commits an offence, and shall upon conviction be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding six months or both.

**Surrender of license**

8. The holder of a trade license may surrender the trade license by returning the trade license to the Licensing Officer, but no refund of the license fee shall be made.

**Transfer or assignment of license**

9. The holder of a trade license shall not transfer or assign the license issued under this Act.

**License fees and additional fees**

10. (1) The license fees that are payable for the grant or renewal of trade licenses, including any additional fees for the non-payment or late payment of such license fees, are to be determined each year by the Executive Committee Member with the approval of the County Assembly in the County Finance Act.

(2) The license fees that are payable for the grant or renewal of trade licenses, including any additional fees for the non-payment or late payment of such license fees, are to apply after 31st March each year.

Any person who fails or defaults to get a license/permit for a particular year in which they operated, shall not be issued with the current years' license/permit until the previous year's license/permit and any penalties are paid in full.

**Rent**

11. **(**1) A person operating a plot, stall or house leased or rented out by the county government shall be charged an annual or monthly rent at the rate specified in the Eighth Schedule.

(2) The rent chargeable under subsection (1) shall be -

(a) In the case of a plot be paid in advance by 31st March of every year.

(b) In the case of a house/stall be paid in advance by the 5th of every rent accruing month.

(3) Monthly rent for a House or a Stall that remains outstanding after 5th day of each month shall be charged a penalty of 10% of the monthly rent.

(4) Penalty shall not apply to houses rented to County Government of Laikipia Staff whose rent is paid through check-off system.

**Eviction and repossession**

12. (1) A person who fails to pay the rent payable under part 12 of schedule 8 for three consecutive months maybe evicted from the stall or house and the measures taken to recover outstanding debts.

(2) The County Government shall repossess the stall or house upon eviction of the tenant and may rent it to other tenants.

**Tourist sites and sanctuaries**

13. 1) A person who intends to access tourists' sites and sanctuaries specified in the Sixth Schedule shall pay the day fee prescribed in the part 2 of schedule 6.

2) A person who is found within the tourist sites and sanctuaries specified in sixth Schedule and has no proof of payment shall pay a penalty equivalent to double the relevant prescribed fee.

**Fisheries License**

14. (1) A person who intends to carry out any of the activities specified in the First Schedule shall first apply for a permit and pay to the County Government the fee prescribed under part 25 of Schedule 1.

(2) Notwithstanding the provisions of subsection (1), a person applying for a permit under this section may be required to meet such other requirements as may be set out in any other relevant written laws

**Fees for weights and measures**

15. (1) A person who uses weights, weighing machines and instruments, spirit and liquid measuring instruments in trade shall annually apply to the County by 31st March of each year for their verification and pay the annual verification fee as prescribed in the Ninth Schedule failure to which a penalty of 10% shall be charged

(2) Notwithstanding the generality of sub-section (1), a fee may be charged per service rendered, including a fee for adjusting the weights and other miscellaneous services as prescribed in the Ninth Schedule.

A person shall not use or continue to use any weights, weighing machines and instruments, spirits and liquid measuring instruments in any trade unless the same are verified in accordance with this act and any other relevant written law.

(4) A person who contravenes the provision of this section commits an offence and on conviction, is liable to a fine not exceeding twenty thousand shillings or an imprisonment term not exceeding three years or to both.

## PART III – PROVISIONS RELATING TO DESIGNATED PARKING AREAS

**Designation of parking spaces**

16. The limits of motor vehicle and motorcycle parking space shall be marked on the road, by lines, studs or such other indication as the Executive Committee Member may determine.

**Requirements for parking and parking permits**

17. The requirements for parking and parking permits shall be as follows—

(1) A person shall not put up a signpost or any other sign in a designated parking space stating that the parking is reserved without prior consent of the Executive Committee Member and on payment of prescribed fee as provided from time to time.

(2) A person shall not park in a designated parking space in such manner that the vehicle stands in, or traverses over another parking space; or on any line, stud or other indication marking the limits of a parking space.

(3) Any person who wishes to temporarily cease from operating a public service vehicle shall communicate such decision in writing to the Board in advance before the 10th of a sticker chargeable month attaching a copy of the valid sticker as evidence of last payment failure to which the motor vehicle shall accrue sticker charges as prescribed in schedule 7.

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

**Parking charges**

18. (1) An operator or owner of a vehicle shall not park or permit to be parked any vehicle on the roadway or public place for any longer than the authorized duration

(2) Where a vehicle is parked in a space where payment is required the owner or operator of the vehicle shall make payment for the entire duration the vehicle is parked in that space and display the receipt issued thereof in a conspicuous manner at the windscreen of the subject vehicle.

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

**Authorized persons**

19. (1) The Board shall designate authorized officers to be in charge of designated parking places.

(2) An authorized officer may be assisted by uniformed parking assistant.

(3) Every parking assistant shall wear an identification badge and shall report to the authorized officer.

**Charges for clamping**

20.(1) An authorized officer may authorize the clamping of a vehicle if the vehicle is parked—

(a)in a non-designated parking area;

(b)without evidence of payment of parking fees; or

(c)in a manner that contravenes the provisions of this Act.

(2) A clamped vehicle shall be unclamped and released upon payment by the owner or operator of the prescribed fee under the Act.

(3) Where the owner of a clamped vehicle does not pay the prescribed fee within a prescribed period, the authorized officer may cause it to be towed to a designated yard, at the owner's cost.

**Free parking**

21. Parking fees shall not be payable the whole day on Sunday, Public Holidays and after 2.00 pm on Saturdays.

**Multiple parking**

22. A parking permit issued for a particular vehicle shall not be used for a vehicle other than the one whose registration number appears on a parking permit.

**Commercial private parking permit**

23. (1) A person operating a commercial private parking business within the county shall also obtain a permit from the Executive Committee Member to carry on such business under the provisions of the single business permit.

(2) A person who contravenes subsection (1) commits an offence.

**Offences related to parking**

24. A person who—

(a) with intent to defraud, interferes with the writings or marks on a parking permit already issued;

(b) without authority of the Executive Committee Member uses a parking space or any other open space for the purpose of advertisement or business;

(c) willfully damages vehicle clamp or any of its part;

(d) without the authority of the Executive Committee Member removes or attempts to remove a clamp from a clamped vehicle attracts a fine of Kshs 5,000; and

(e) willfully parks in a parking place reserved for persons living with disabilities; commits an offence.

(f) A person who contravenes the provisions of this Bill in relation to late payment of the seasonal stickers after ten days from the due date commits an offence and shall be liable to a fine as prescribed in the seventh schedule of this bill or imprisonment for a maximum of six months or both.

(g) A person who parks any motor vehicle/motorcycle having not paid daily charges as prescribed by this Bill commits an offence and shall have his/her car clamped and later on towed to the County yard

(h) A person who parks any motor vehicle/motorcycle in such a way as to obstruct the free flow of traffic or pedestrians commits an offence and shall be liable to a fine as prescribed in the second schedule of this Bill or imprisonment for six months or both.

(i) A person who picks and drops passengers in undesignated place other than the designated Omnibus Park /county omnibus station commits an offence and shall be liable to a fine as prescribed in the second schedule of this bill or imprisonment for six months.

**Parking on Pavements**

**25.** (1) A vehicle shall not be parked on a pavement or other non-designated parking place.

(2) A vehicle parked on pavement or other non-designated parking place shall be towed to the designated yard at the owner's cost.

## PART IV- PROVISIONS RELATING TO MINING AND AGRICULTURAL CESS

**Tax Chargeable for Agricultural Produce**

26. (1) The Board shall collect Cess revenue on Agricultural produce within the County

(2) The Executive Committee Member, may impose a Cess on any kind of agricultural produce not already provided for under this Act, by Regulations, and may make such incidental provisions as are necessary or expedient for the collection of the Cess revenue.

**Payment to the County Government by Agricultural Producers**

27. (1) All payments to the County Government by Agricultural Producers made under this Bill shall be deducted and paid by the company or factory where the agricultural produce is supplied to be processed.

(2) All payments not provided for under subsection (1) shall be collected by an authorized officer as per Regulations made by the Executive Committee Member.

(3) The company or factory referred to in subsection (1) shall ensure that all the amounts deducted are remitted to the County Treasury within a period of 30 days following the date of deduction.

(4) The company or factory shall make and keep such up to date books, accounts and records as are reasonably necessary to determine the mass of agricultural produce supplied to it and Cess deductions made thereof for a period of at least 7 years after the completion of the transactions to which they relate.

(5) The Board may by notice in writing given to the company or factory, direct the revenue payer as to the books, accounts and records the company or factory is required to make and keep.

(6) An authorized officer shall be allowed unlimited access, within the legal bounds, to the records kept by the company or factory.

(7) Any company or factory which fails to comply with the requirements of this section or otherwise than in accordance with this Act is guilty of an offence and is liable on conviction to a fine not exceeding one hundred thousand shillings or imprisonment for a term not exceeding six months or both.

**Payment to the County Government on agricultural produce and minerals on transit.**

28. The authorized officer shall ensure that Cess on mining and agricultural produce on transit is collected at set points as per Regulations made by the Executive Committee Member and shall ensure that all the amounts collected are accounted for and remitted to the County Revenue account daily.

**Agreement in relation to revenue collection**

29. The County Government may enter into an agreement authorizing a person or entity to collect Cess revenue payable to the county government on such terms and conditions as are specified in the agreement.

**General penalty for offences committed by Agricultural Producers, Miners and Extractors.**

30. Except as provided for in this Act, an agricultural producer/miner/extractor who contravenes the provisions of this Act shall be guilty of an offence and is liable on conviction to a fine not exceeding two hundred thousand shillings or imprisonment for a term not exceeding one year or both.

## PART V – PAYMENTS

**Payments**

31. (1) Any payment to the County under this bill shall be paid through an authorized channel.

(2) An officer appointed by the County Executive Committee Member for Finance to collect revenue shall have an identification card issued by the County Government.

(3) A County official receipt shall be issued for all payments made under this bill.

(4) The County Executive Committee Member for Finance shall appoint an officer as a receiver or collector of county revenue receivable on behalf of the County Government.

**Receivers and collectors of revenue**

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

(2) A person who contravenes the provisions of this section commits an offence and shall be liable to pay and account for all revenue they collected for the county to the county and in addition a fine of Kenya shillings twenty thousand or to imprisonment for a term not exceeding two months or both.

**Inspections**

33. (1) The Revenue board shall have powers to access and inspect any business including private game reserves and conservancies and any person who obstruct/hinders any business to be inspected shall be committing an offence and shall be liable to a fine of one hundred Thousand Kenya Shillings or Six months' imprisonment or both.

(2) A person who fails to give full disclosure of the business or gives misleading information shall be liable to a fine of five hundred thousand Kenyan shillings or imprisonment for a term not exceeding one year or both.

(3) The officer in charge of security shall have power to arrest any persons who commits an offence under this section.

## PART VI – ADMINISTRATION

**Revenue payers' obligations to keep records**

34. (1) A revenue payer must make and keep such records as Payment Receipts, Licenses, Invoices, Bonds and Demand Notices under a revenue law for a period of at least two years after the completion of the financial year to which they relate.

(2) The Board may, by notice in writing, give to a revenue payer and direct the revenue payer as to the records the revenue payer is required to make and keep.

If a revenue payer fails to comply with subsection (1) or a notice under subsection (2), the revenue payer is guilty of an offence and on conviction to a fine not exceeding, in the case of an individual, fifty thousand shillings; and in the case of a company two hundred thousand shillings or imprisonment for a term not exceeding twelve months or both.

**Providing information**

35. (1) For the purposes of determining the liability of a revenue payer to pay a rate, tax, fee or charge under this Bill, the Board may, by notice in writing, given to a revenue payer require the revenue payer to—

(a) provide the Board with such information as the Board requires; and
(b) Attend and give evidence before the Board.

(2) Any person who fails to comply with a notice under subsection (1) is guilty of an offence and is liable on conviction to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding six months or both.

**Access, inspection and other powers**

36. (1) For the purpose of determining the liability of a revenue payer to pay a rate, tax, fee or charge payable under this Bill, the Board has full and

free access to any premises of, or in the custody or control of, a revenue payer and may, at all reasonable times exercise the following powers—

(a) enter and inspect those premises and any goods in the premises, including opening any packaging or containers that may contain goods;
(b) Take copies of any books, accounts, records and other documents in the premises and retain all copies taken.

(2) If the Board is of the view that it is impractical to exercise any of the powers under paragraph (1) (a), or (b), the Board may remove the items referred and transfer them to their offices for such time as is reasonably necessary to determine a revenue payer's liability to pay.

(3) A revenue payer must give all reasonable assistance to the Board so as to allow them to exercise their powers under this section.

(4) Any person who—

(a) fails or refuses to provide access to premises required by the Board; or

obstructs or hinders the Board in the discharge of its duties under paragraph (1) (a), or (b); the person is guilty of an offence and is liable on conviction to a fine not exceeding two hundred thousand shillings or to an imprisonment term not exceeding one year or to both.

(5) The Board may take into its possession any property that may be required as evidence in court proceedings under this Bill or any other revenue law.

## PART VII- MISCELLANEOUS

**General Provisions and Offenses**

.37. 1) A person who commits an offence under this Bill for which no penalty is provided shall be liable, upon conviction, to a fine not exceeding fifty thousand shillings or to an imprisonment term not exceeding three months or to both.

2) A person who refuses to give or gives false information or fails to give full disclosure of revenue generating activities which may lead to undercharging shall be guilty of an offence and shall be liable to a fine not exceeding five hundred thousand shillings or to an imprisonment term not exceeding one year or both.

3)A person who keeps an animal or poultry which causes nuisance shall be guilty of an offence and shall be liable to a fine not exceeding fifty thousand shillings or imprisonment for a term not exceeding nine months or both.

4) An animal or poultry impounded by the County Government shall be released upon payment of impounding and storage fee specified in part XVII of the first schedule.

5) Any person who ceases to operate but fails to communicate to the revenue board as provided for under (b) above shall be deemed to be operating and shall be liable to pay for the permit as if they were operating.

6) Any person who damages or destroys County property commits an offence and shall be liable to a fine of Kshs. 20,000 or twice the value of

the damaged/destroyed property whichever is higher or to imprisonment of not more than 6 months or to both.

7)(1) Advertisements shall be placed in approved areas and form but shall not be placed on a verandah, pavements, on parking spaces or on drainage systems and shall not be placed in a manner that causes obstruction.

(2) Any person who places an advertisement on a verandah, pavement, on a parking space, on a drainage system or in a manner that causes obstruction commit an offence and shall be liable to a fine of Kshs. 5,000 and shall have the item of advertisement impounded.

8) A person who hinders, obstruct, interferes or prevent a county officer or any other person duly authorized in writing by the county Government in exercising the powers under this Act shall be guilty of an offence and shall be liable to a fine of one hundred thousand shilling or to an imprisonment term not exceeding two years or both.

9)(1) A person who picks and drops passengers in undesignated place other than the designated omnibus park/county omnibus station commits an offence and shall be liable to a fine as prescribed in the second schedule of this act or imprisonment for six months
(2) any person operating a public service vehicle who wishes to cease operating shall write to the county revenue board communicating such decision
(3) any person who ceases to operates but fails to communicate to the revenue board as provided for under (b) above shall be deemed to be operating and shall be liable to pay for the sticker as if they were operating
10) A person who contravenes the provisions of this act in relation to late payment of the seasonal stickers after ten days from the due date commits an offence and be liable to a fine as prescribed in the seventh schedule of this act or imprisonment for a maximum of six month or both
11) A person who parks any motor vehicle /omnibus/truck/truck with trailer in such a way to obstruct the free flow of traffic or pedestrians commits an offence and shall be liable to a fine as prescribed in the second schedule of this Act or imprisonment for six month or both

12) Conduct of a person at omnibus station -No person at an omnibus station shall;

1) willingly interfere with or obstruct any person alighting from an omnibus or entering or intending to or,
2) enter or attempt to enter an omnibus otherwise than by driver provided for the purpose or,
3) willfully obstruct any drivers or conductor of an omnibus acting on the performance of his duty as a driver or conductor or,
4) Behave in a disorderly manner

13) (1) Any person who contravenes or fails to comply with any of provisions of these laws shall be guilty of an offence.
(2) Any person who is guilty of any offence under these laws shall liable;
1) In case of first conviction of such an offence to a fine not exceeding two thousand shillings or to imprisonment for

a term not exceeding one month or to both such fine and imprisonment.

2) In case of second or subsequent conviction for such an offence to a fine not exceeding five thousand shillings or to imprisonment for a term not exceeding to months or to both such fine and imprisonment

14) No person shall sell goods either by a motor vehicle or any other carriage outside the authorized market without authority of the County officer in charge of the market. Any person who is guilty of this offence against this regulation shall be liable on conviction be fined both (5000) five thousand shillings or to a term of imprisonment not exceeding three months

15) Any person/premises contracting or failing to comply with Laikipia County Finance Act 2021 on Fire Inspection or any notice issued there under, shall be liable for;

1) Conviction to a fine not exceeding Ksh. 20,000 or to imprisonment for a term not exceeding six (6) months or both.
2) Shall be liable to pay any expense incurred by the County Government of Laikipia in consequence of any breach of the Act.

**Amendment of Schedules.**

38. (1) Subject to any written National or County law, the County Executive Committee Member for Finance may by order published in the gazette amend any of the schedules.

(2) Any order made under subsection (1) shall be laid before the County Assembly within seven days of its publication for consideration and approval.

(3) An order made under subsection (1) shall only come into effect upon the approval by the County Assembly.

**Savings.**

39. (1) Fees, charges, licenses, rent or cess payable to the County Government at the commencement of this Bill, but which are not included in the Schedule to this Bill, shall continue to be chargeable and payable to the County Government unless they are re-appealed or County laws on such fees, charges, permit, license, rent or cess are enacted.

(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 Municipal Councils, County Councils and Town Councils before the commencement of this Bill 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 Bill.

**Cessation.**

**40.** The rate for; fees, charges, licenses, permit, cess or rent, applicable before the commencement of this Bill, for business, activity, goods or services listed in the schedules, shall cease to apply after enactment of this bill.

**Variation by other laws**

**41.** Notwithstanding the provisions of this Bill, the fees and charges may be varied upon the enactment of any county law regulating any of the stipulated licenses, permits, services or any appropriate approval.

**Transition**

**42.** Any person who, before the commencement of this Bill was a holder of a valid license or permit provided under this Bill shall continue holding such license or permit until the stipulated expiry date

**Waiver of fee & charges**

**43.** County Executive Committee Member for Finance, Planning & County Development may with the approval of the County Assembly waive fee as per Public Finance Management Act, 2012.

**Use of technology for collection and monitoring of revenue**

**44.** In order to augment the existing measures and to ensure all revenue is remitted, the Revenue Board shall;

(a) Make use of technology platform for revenue collection and monitoring by automating and linking all revenue centers to county integrated revenue management system and county revenue collection system for real time reporting, monitoring and verification of cash flow in addition to the automation of cash receipts, internet banking, mobile payment system and other electronic cash transfers.
(b) Put measures in place to prevent loss of revenue including recording of all accountable documents within the information system,
(c) Automate revenue centers for collection to enhance revenue collection and administration efficiency,
(d) Regularly monitor system generated Bills to eliminate personal discretion in Billing,
(e) Serialize advertisement objects through system generated numerals

(f) For any online Service, terms and condition from communication authority of Kenya shall apply.

**Penalties on stray donkeys, cows, pigs, goats and sheep**

**45.** A fine shall be charged on stray donkeys, cows, pigs, goats, sheep, camels and dogs within town as stipulated in schedule 1 part XVII

**Littering/illegal dumping within towns**

**46.** (1) Illegal dumping/disposal of waste/building materials/sand/marram/hardcore/building stones and other construction materials shall attract a fine of Kshs 10,000

(2) Littering/spitting or urinating in public places shall attract a fine of Kshs.5000

**Contractual Works/Activities**

**47.** All Contractors contracted by the National Government or County Government within Laikipia County shall pay all fees and charges applicable and acquire a clearance certificate from Revenue Board.

**Offences involving staff.**

**48.** If a member of staff of the County Government or any other person allocated duties to perform under this bill:

(a) makes, in any record, or document which he/she is required to keep or 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 bill so as to defeat the provisions or requirements of this bill;

(d) where required under this bill to do anything to give effect to the provisions of this bill, fails to do such things;

(e) without reasonable cause does or omits to do something in breach of his/her duty under this bill;

(f) willfully contravenes the provisions of this bill 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 offence committed under this Bill;

Shall be liable to a fine not exceeding 10 percent of revenue lost or imprisonment for a term not exceeding three months, or both

## PART VIII – WIDENING OF TAX BASE

**Betting permit**

**49.** Betting permits for betting companies operating within Laikipia County shall be charged at Kshs 75,000 per annum.

**British army training permit**

**50.** Permit for British Army to conduct training in Laikipia County shall be Kshs 20 million.

**Land Value Capture Computation**

**51.** For the purpose of computing the land value capture the property site value gain will be calculated as the difference from the initial land value captured amount in the last 3 years or as per the valuation roll or whichever is higher from the date of the assent of this Finance Bill

**CEREB – Central Region Economic Block**

**52.** For the purpose of promotion of Trade Ties within the Central Region (CEREB) the following fees shall be levied;

a) Fee for Distribution Permit and Vehicle Branding shall be exempted for members of the **CEREB** counties on condition there is prove of payment from the County of Origin. However, the parking fee shall apply as per the Finance Act

b) Fee for Bus park shall be levied at the rates specified in the Seventh Schedule and on implementation of CEREB ties, PSVs originating/operating within CEREB region and PSVs operating locally within Laikipia County shall enjoy relief of Kshs. 500

**FIRST SCHEDULE**

**FEES FOR MARKET (SERVICES AND CESS)**

| The following charges shall be levied on the services listed in first column at the rate specified in the fourth Column | | | |
|---|---|---|---|
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| **PART I - Gate Fees Charge Per Entry Per Day** | | | |
| Flower per box | **50.00** | **50.00** | **50.00** |
| Eggs per tray | **10.00** | **10.00** | **10.00** |
| Guavas per 90 kg | **40.00** | **40.00** | **40.00** |
| Lemons per 90 kg | **40.00** | **40.00** | **40.00** |
| Lemons per extended bag | **100.00** | **100.00** | **100.00** |
| Oranges per 90kg | **40.00** | **40.00** | **40.00** |
| Oranges per extended bag | **100.00** | **100.00** | **100.00** |
| Beetroot per bag | **40.00** | **40.00** | **40.00** |
| Beetroot per box | **30.00** | **30.00** | **30.00** |
| Brijah per small box | **20.00** | **20.00** | **20.00** |
| Brijah per large box | **40.00** | **40.00** | **40.00** |
| Cabbages per bag | **40.00** | **40.00** | **40.00** |
| Carrots per bag | **30.00** | **30.00** | **30.00** |
| Carrots per extended bag | **50.00** | **50.00** | **50.00** |
| Cucumber small box | **30.00** | **30.00** | **30.00** |
| Cucumber large box | **50.00** | **50.00** | **50.00** |
| Dhania per basket | **20.00** | **20.00** | **20.00** |
| Lettuce per basket | **40.00** | **40.00** | **40.00** |
| Lettuce per bundle | **50.00** | **50.00** | **50.00** |
| Melon per box | **30.00** | **30.00** | **30.00** |
| Onions per net | **30.00** | **30.00** | **30.00** |
| Onions per bag (7 nets) | **100.00** | **100.00** | **100.00** |
| Onion (Kikuyu) per bag | **30.00** | **30.00** | **30.00** |
| Onions (Kikuyu) per extended bag | **60.00** | **60.00** | **60.00** |
| Pumpkin per bag | **30.00** | **30.00** | **30.00** |
| Rhubarb per bag | **30.00** | **30.00** | **30.00** |
| Spinach per one bag | **30.00** | **30.00** | **30.00** |
| Spinach per one extended bag | **50.00** | **50.00** | **50.00** |
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| Sukuma wiki(kales) per bag | **30.00** | **30.00** | **30.00** |
| Sukuma wiki per extended bag | **50.00** | **50.00** | **50.00** |

| | | | |
|---|---|---|---|
| Other Indigenous vegetables per bag | **30.00** | **30.00** | **30.00** |
| Other Indigenous vegetables per extended bag | **50.00** | **50.00** | **50.00** |
| Tomatoes per large box | **30.00** | **50.00** | **50.00** |
| Tomatoes per small box | **20.00** | **20.00** | **20.00** |
| English potatoes per bag | **30.00** | **30.00** | **30.00** |
| Tinups per bag | **50.00** | **50.00** | **50.00** |
| Pineapples per dozen | **30.00** | **30.00** | **30.00** |
| Sugarcane per bundle | **30.00** | **30.00** | **30.00** |
| Sweet potatoes per bag | **30.00** | **30.00** | **30.00** |
| Coconut per bag | **50.00** | **50.00** | **50.00** |
| Arrow roots per bag | **30.00** | **30.00** | **30.00** |
| Arrow roots per extended bag | **50.00** | **50.00** | **50.00** |
| Sukari nguru per tonne | **600.00** | **600.00** | **600.00** |
| Curios (cartons) large size | **400.00** | **400.00** | **400.00** |
| Curios (cartons) medium size | **200.00** | **200.00** | **200.00** |
| Curios (cartons) small size | **150.00** | **150.00** | **150.00** |
| Curios (retail traders) fee per day | **50.00** | **50.00** | **50.00** |
| Lady finger (binder) | **50.00** | **50.00** | **50.00** |
| Traditional basket | **50.00** | **50.00** | **50.00** |
| Live chicken each | **15.00** | **15.00** | **15.00** |
| Dressed chicken | **15.00** | **15.00** | **15.00** |
| Plant seedlings per crate | **20.00** | **20.00** | **20.00** |
| Banana per bunch | **20.00** | **20.00** | **20.00** |
| Mangoes per box | **30.00** | **30.00** | **30.00** |
| Mangoes per bag | **50.00** | **50.00** | **50.00** |
| Pawpaw per crate | **50.00** | **50.00** | **50.00** |
| Green maize per bag | **30.00** | **30.00** | **30.00** |
| Green maize per extended bag | **50.00** | **50.00** | **50.00** |
| Plums per carton | **50.00** | **50.00** | **50.00** |
| Tangerine per box | **30.00** | **30.00** | **30.00** |
| Tangerine per ton | **100.00** | **100.00** | **100.00** |
| French beans per crate | **30.00** | **30.00** | **30.00** |
| French beans per bag | **50.00** | **50.00** | **50.00** |
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| French beans per extended bag | **70.00** | **70.00** | **70.00** |
| Capsicum (hoho) per bag | **70.00** | **70.00** | **70.00** |

| | | | |
|---|---|---|---|
| Leeks per bundle | **30.00** | **30.00** | **30.00** |
| Marrow/gorget per carton | **30.00** | **30.00** | **30.00** |
| Peas per bag | **30.00** | **30.00** | **30.00** |
| Avocado per bag | **30.00** | **30.00** | **30.00** |
| Madafu per basket | **30.00** | **30.00** | **30.00** |
| Strawberry per box | **50.00** | **50.00** | **50.00** |
| Radishes per basket | **30.00** | **30.00** | **30.00** |
| Perleymints per basket | **50.00** | **50.00** | **50.00** |
| Kunde per bag | **50.00** | **50.00** | **50.00** |
| Binda per carton | **30.00** | **30.00** | **30.00** |
| Binda per large carton | **50.00** | **50.00** | **50.00** |
| Yams per bag | **50.00** | **50.00** | **50.00** |
| Cassava per bag | **30.00** | **30.00** | **30.00** |
| Passion per bag | **30.00** | **30.00** | **30.00** |
| Passion per big bag | **50.00** | **50.00** | **50.00** |
| Red cabbage per bag | **50.00** | **50.00** | **50.00** |
| Crew fruits per bag | **30.00** | **30.00** | **30.00** |
| Kalela caston | **30.00** | **30.00** | **30.00** |
| Custard apple per bag | **30.00** | **30.00** | **30.00** |
| Sokisoki per basket | **30.00** | **30.00** | **30.00** |
| White onion per net | **30.00** | **30.00** | **30.00** |
| Honey per 2kg tin. | **30.00** | **30.00** | **30.00** |
| Ginger per bag | **20.00** | **20.00** | **20.00** |
| Garlic per net | **30.00** | **30.00** | **30.00** |
| Apple per box | **30.00** | **30.00** | **30.00** |
| Groundnuts per bag | **30.00** | **30.00** | **30.00** |
| Omena per bag | **30.00** | **30.00** | **30.00** |
| Dry cereals – ndengu, njahi, maize, rice etc. per 90 kg bag | **30.00** | **30.00** | **30.00** |
| Unga per 90kg bag | **30.00** | **30.00** | **30.00** |

| The following charges shall be levied on the services listed in first column at the rate specified in the fourth Column. | | | |
|---|---|---|---|
| **Item description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| **Part II - Off-Loading Manufactured Goods** | Charges (ksh.) | Charges (ksh.) | Charges (ksh.) |
| 14 tonnes & over lorry | 1000.00 | 1000.00 | 1000.00 |
| 7 tonnes – 13 tones lorry | 500.00 | 500.00 | 500.00 |
| Canter | 300.00 | 300.00 | 300.00 |

| | | | |
|---|---|---|---|
| Pickup | 100.00 | 100.00 | 100.00 |
| | | | |
| **Part III - Others** | | | |
| Handmade lamps per dozen | 30.00 | 30.00 | 30.00 |
| Handmade jiko per dozen | 50.00 | 50.00 | 50.00 |
| Handmade water jugs per dozen | 50.00 | 50.00 | 50.00 |
| Handmade sisal straps per 100 load | 30.00 | 30.00 | 30.00 |
| Handmade walking sticks per bundle | 30.00 | 30.00 | 30.00 |
| Washing stones per basket | 30.00 | 30.00 | 30.00 |
| Sisal ropes per bundle | 30.00 | 30.00 | 30.00 |
| Mats per bundle | 30.00 | 30.00 | 30.00 |
| Clay pots per dozen | 30.00 | 30.00 | 30.00 |
| Tobacco per bag | 30.00 | 30.00 | 30.00 |
| Porridge guard per 20 ltrs Jerrican | 30.00 | 30.00 | 30.00 |
| Mineral soda per bag | 30.00 | 30.00 | 30.00 |
| Herbs medicine assorted per carton | 50.00 | 50.00 | 50.00 |
| Plastic containers per dozen | 50.00 | 50.00 | 50.00 |
| Packing bags per dozen | 30.00 | 30.00 | 30.00 |
| Mutumba per bag per market day | 50.00 | 50.00 | 50.00 |
| **Part IV - Mobile Hawkers Per day(markets)** | | | |
| Canter | 750.00 | 750.00 | 750.00 |
| Pickup/Nissan | 500.00 | 500.00 | 500.00 |
| Saloon car | 300.00 | 300.00 | 300.00 |
| Motor cycle | 100.00 | 100.00 | 100.00 |
| Individual | 50.00 | 50.00 | 50.00 |
| **Part V - Penalty for failure to pay a market fee/invoice** | | | |
| Lorry/canter/saloon car/pick up/motor cycle | 1000.00 | 1000.00 | 1000.00 |
| Handcrafts | 200.00 | 200.00 | 200.00 |
| **Part VI –Penalty for failure to pay Firewood Cess** | | | |
| Per pick up | 400.00 | 400.00 | 400.00 |
| Per lorry | 1000.00 | 1000.00 | 1000.00 |
| Charcoal per bag | 50.00 | 50.00 | 50.00 |
| The following charges shall be levied on the services listed in first column at the rate specified in the fourth Column | | | |
| **Item description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| **Part VII - Cess Charges on Various Goods** | | | |
| Flower per bundle | 20.00 | 20.00 | 20.00 |
| Horticultural products per bundle | 20.00 | 20.00 | 20.00 |
| **Part VIII - Pick – Up (up to 1 ton)** | | | |
| Bones | 300.00 | 300.00 | 300.00 |
| Charcoal | 500.00 | 500.00 | 500.00 |
| Sugar cane | 300.00 | 300.00 | 300.00 |
| Off-cuts | 300.00 | 300.00 | 300.00 |

| | | | |
|---|---|---|---|
| Oranges/mangoes | 300.00 | 300.00 | 300.00 |
| Potatoes | 300.00 | 300.00 | 300.00 |
| Cabbages | 300.00 | 300.00 | 300.00 |
| Bananas | 300.00 | 300.00 | 300.00 |
| French beans | 300.00 | 300.00 | 300.00 |
| Avocados | 300.00 | 300.00 | 300.00 |
| Manure | 300.00 | 300.00 | 300.00 |
| Macadamia | 300.00 | 300.00 | 300.00 |
| Maize | 300.00 | 300.00 | 300.00 |
| Beans | 300.00 | 300.00 | 300.00 |
| Tomatoes | 300.00 | 300.00 | 300.00 |
| Fire wood/Logs | 700.00 | 700.00 | 700.00 |
| **Part IX-Canter (1-3tonnes)** | | | |
| Charcoal | 1000.00 | 1000.00 | 1000.00 |
| Sugarcane | 500.00 | 500.00 | 500.00 |
| Log | 1200.00 | 1200.00 | 1200.00 |
| Coffee | 700.00 | 700.00 | 700.00 |
| Wheat | 700.00 | 700.00 | 700.00 |
| Barley | 700.00 | 700.00 | 700.00 |
| Bones | 700.00 | 700.00 | 700.00 |
| Fire wood/logs | 700.00 | 700.00 | 700.00 |
| Wattle bark | 700.00 | 700.00 | 700.00 |
| Oranges/mangoes | 700.00 | 700.00 | 700.00 |
| Potatoes | 700.00 | 700.00 | 700.00 |
| Maize | 700.00 | 700.00 | 700.00 |
| Beans | 700.00 | 700.00 | 700.00 |
| Cabbages | 700.00 | 700.00 | 700.00 |
| Bananas | 700.00 | 700.00 | 700.00 |
| French beans | 700.00 | 700.00 | 700.00 |
| Avocadoes | 700.00 | 700.00 | 700.00 |
| Manure | 700.00 | 700.00 | 700.00 |
| Macadamia | 700.00 | 700.00 | 700.00 |
| The following charges shall be levied on the services listed in first column at the rate specified in the fourth Column | | | |
| **Item description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| Tomatoes | 700.00 | 700.00 | 700.00 |
| Manure | 500.00 | 500.00 | 700.00 |
| **Part X - Lorry above 3 tones** | | | |
| Charcoals | 1,200.00 | 1,200.00 | 1,200.00 |
| Sugar cane | 1,200.00 | 1,200.00 | 1,200.00 |
| Wattle bark | 1,200.00 | 1,200.00 | 1,200.00 |
| Oranges/mangoes | 1,200.00 | 1,200.00 | 1,200.00 |
| Potatoes | 1,200.00 | 1,200.00 | 1,200.00 |
| Cabbages | 1,200.00 | 1,200.00 | 1,200.00 |
| Maize | 1,200.00 | 1,200.00 | 1,200.00 |
| Beans | 1,200.00 | 1,200.00 | 1,200.00 |
| Bananas | 1,200.00 | 1,200.00 | 1,200.00 |
| French beans | 1,200.00 | 1,200.00 | 1,200.00 |
| Avocados | 1,200.00 | 1,200.00 | 1,200.00 |
| Manure | 1,200.00 | 1,200.00 | 1,200.00 |

| | | | |
|---|---|---|---|
| Macadamia | 1,200.00 | 1,200.00 | 1,200.00 |
| Tomatoes | 1,200.00 | 1,200.00 | 1,200.00 |
| Logs/firewood | 2,500.00 | 2,500.00 | 2,500.00 |
| | | | |
| **Part XI - Hay/grass/maize stalk/cess** | | | |
| Motor bike | 100.00 | 50.00 | 50.00 |
| Saloon | 300.00 | 150.00 | 150.00 |
| Pick up | 500.00 | 250.00 | 250.00 |
| Canter | 1,000.00 | 600.00 | 600.00 |
| Lorry | 1,200.00 | 900.00 | 900.00 |
| Trailer | 1,500.00 | 1,500.00 | 1,500.00 |
| **Part XII - Green maize stalk/Miraa** | | | |
| Motor bike | 100.00 | 100.00 | 100.00 |
| Saloon | 300.00 | 300.00 | 300.00 |
| Pick up | 600.00 | 600.00 | 600.00 |
| Canter | 1,200.00 | 1,200.00 | 1,200.00 |
| Lorry | 1,500.00 | 1,500.00 | 1,500.00 |
| Trailer | 2,000.00 | 2,000.00 | 2,000.00 |
| The following charges shall be levied on the services listed in first column at the rate specified in the fourth Column | | | |
| **Item Description** | **2019/2020** | **2020/2021** | **2021/2022 (Proposed)** |
| **Part XIII- Cess for Meat for Local Export to Other Counties** | | | |
| 1-10 tonne | 300.00 | 300.00 | 300.00 |
| 11-20 tonne | 500.00 | 500.00 | 500.00 |
| 21 – 25 tonne | 1500.00 | 1500.00 | 1500.00 |
| Over 26 tonne | | 1800.00 | 2500.00 |
| **Part XIV - Meat Slaughtered Outside the County Per Carcass** | | | |
| Cattle/cow | 200.00 | 200.00 | 300.00 |
| Sheep/goat | 50.00 | 50.00 | 100.00 |
| Chicken/other birds | 10.0 | 10.00 | 20.00 |
| **Part XIV - Slaughter Fee Charges Per Head-County Slaughter Slab** | | | |
| Camel | 400.00 | 400.00 | 400.00 |
| Cows | 300.00 | 300.00 | 300.00 |
| Goats/sheep | 100.00 | 100.00 | 100.00 |
| Chicken/poultry | 10.00 | 10.00 | 10.00 |
| Pig | 200.00 | 200.00 | 200.00 |
| Rabbit | 10.00 | 10.00 | 10.00 |
| | | | |
| **Part XVI - Overnight Livestock Holding Fee Per Head (Penalties)** | | | |
| Cows/Donkeys | 50.00 | 200.00 | 200.00 |
| Goats/sheep | 30.00 | 100.00 | 100.00 |
| Dogs | 300.00 | 300.00 | 300.00 |

| | | | |
|---|---|---|---|
| **Part XVII - Livestock Impounding Fee-Per Day Per Head** | | | |
| Goats/sheep/pigs | 200.00 | 200.00 | 200.00 |
| Cattle/donkey | 500.00 | 500.00 | 500.00 |
| Other items per day | 200.00 | 200.00 | 200.00 |
| Poultry | New | 50.00 | 50.00 |
| **Part XVIII - Stock Market Fees (50% By Buyer And 50% By Seller)** | | | |
| Per Camel | 200.00 | 200.00 | 200.00 |
| Per Cattle | 200.00 | 200.00 | 200.00 |
| Per goat/sheep | 60.00 | 60.00 | 60.00 |
| Per pig | 60.00 | 60.00 | 60.00 |
| The following charges shall be levied on the services listed in first column at the rate specified in the fourth Column | | | |
| **Item description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| **Part XIX - Livestock cess fee** | | | |
| Sheep/Goat per head | 30.00 | 30.00 | 30.00 |
| Camel per head | 100.00 | 100.00 | 100.00 |
| Cow per head | 100.00 | 100.00 | 100.00 |
| **Part XX- Penalty** | | | |
| Penalty for failing to pay cess | 5,000.00 | 5,000.00 | 5,000.00 |
| **Part XXI-Dispatch Note Per Trip (Hide & Skin Transporters) Per Consignment.** | | | |
| Lorry | New | New | 1,000 |
| Canters | New | New | 700 |
| Pick up | New | New | 500 |
| Milk processing/ Milk cess (processors to pay 0.30/= per litre purchased from farmers | 0.50 | 0.50 | 0.30 |

| | | | |
|---|---|---|---|
| The following charges shall be levied on the services listed in first column at the rate specified in the fourth column. | | | |
| **Item description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| **Part XXIV - Livestock movement permit** | | | |
| **Cattle / Camel per consignment/vehicle per trip** | | | |
| 1-20 | 100.00 | 100.00 | 100.00 |
| 21-50 | 250.00 | 250.00 | 250.00 |
| 51 and above | 500.00 | 500.00 | 500.00 |
| **Goat/sheep/dogs per consignment/vehicle per trip** | | | |
| 1-10 | New | 50.00 | 50.00 |

| | | | |
|---|---|---|---|
| 11-49 | 200.00 | 200.00 | 200.00 |
| 50-100 | 300.00 | 300.00 | 300.00 |
| Above 100 | 400.00 | 400.00 | 400.00 |
| **Pig/donkeys/ horses per consignment/vehicle per trip** | 100.00 | 100.00 | 100.00 |
| 1-10 | 100.00 | 100.00 | 100.00 |
| 11-20 | 200.00 | 200.00 | 200.00 |
| 21-30 | 300.00 | 300.00 | 300.00 |
| 31-50 | 400.00 | 400.00 | 400.00 |
| 51 and above | 500.00 | 500.00 | 500.00 |
| **Other Species per consignment/vehicle per trip** | | | |
| **Meat Inspection fee per Carcass** | | | |
| Cattle / Carmel | 200.00 | 200.00 | 200.00 |
| Goats / Sheep (goat) | 50.00 | 50.00 | 50.00 |
| Pig | 100.00 | 100.00 | 100.00 |
| Chicken per head | 5.00 | 5.00 | 5.00 |
| Rabbit " " | 5.00 | 5.00 | 5.00 |
| **Meat Chilling (Per Carcass)** | | | |
| Cattle / Carmel | - | - | 100 |
| Goats / Sheep (goat) | - | - | 25 |
| **Certificate of Meat Transport - Slaughter house to butchery per trip (meat transporters)** | | | |
| Cart driven box | 50.00 | 50.00 | 50.00 |
| Motorbike | 50.00 | 50.00 | 50.00 |
| Motor vehicle | 300.00 | 300.00 | 300.00 |
| Health certificate for sale/export of animals | 500.00 | 500.00 | 500.00 |
| **Slaughter Slab licence fee** | | | |
| Category C per annum | 1,500 | 1,500 | 1,500 |
| Category B per annum | 5,000 | 5,000 | 5,000 |
| Category A per annum | 7,000 | 7,000 | 7,000 |
| Meat container / Carrier inspection fee per year | 500.00 | 500.00 | 500.00 |
| Annual Insemination licence | 1,500 | 1,500 | 1,500 |
| Slaughter man's Annual licence fee | 2,000 | 2,000 | 500.00 |
| Hide and Skins bandas per year | 500.00 | 500.00 | 500.00 |
| **Other Sanitary Documents** | | | |
| Approval of irrigation farm plans by department Less than 10 acres | 2,000.00 | 2,000.00 | 2,000.00 |
| 10 to 49 acres | 15,000.00 | 15,000.00 | 15,000.00 |
| 50 acres and above | 20,000.00 | 20,000.00 | 20,000.00 |
| The following charges shall be levied on the services listed in first column at the rate specified in the fourth column. | | | |
| **Item description** | **2018/2019 Charges (Kshs.)** | **2019/2020 Charges (Kshs.)** | **2020/2021 (proposed) Charges (Kshs.)** |
| **Broker fee** | | | |
| Livestock brokers fee per year | 10,000.00 | 10,000.00 | 10,000.00 |

| | | | |
|---|---|---|---|
| Cereal brokers per year | 10,000.00 | 10,000.00 | 10,000.00 |
| Other brokers per year | 10,000.00 | 10,000.00 | 10,000.00 |
| **Vaccination charges** | | | |
| FMD(foot and mouth disease) | New | 50.00 | 50.00 |
| LSD(lumpy skin disease) | New | 50.00 | 10.00 |
| BQ(blanthrax) | New | 20.00 | 20.00 |
| PPR | New | 10.00 | 10.00 |
| CCPP | New | 10.00 | 10.00 |
| RABIES | New | 50.00 | 50.00 |
| **Livestock Health Certificate** | | | |
| Health Certificate for livestock | Per head | 500 | 500 |
| Certification fee for embryo | Per embryo | 1000 | 1,000 |
| Certification fee for semen | Per dose | 20 | 20 |
| **Part XXV - Fish permit & licenses** | | | |
| **Trout fishing Licenses** Annual trout licenses | 3,000.00 | 3,000.00 | 3,000.00 |
| Monthly trout licenses | 300.00 | 300.00 | 300.00 |
| Fortnightly trout licences | 200.00 | 200.00 | 200.00 |
| **Fish Movement Permit** | | | |
| Vehicle not exceeding 3 tonnes | 500.00 | 500.00 | 500.00 |
| Vehicle exceeding 3 tonnes | 1000.00 | 1000.00 | 1000.00 |
| Luggage accompanying trader using public passenger carrier vehicle | 100.00 | 100.00 | 100.00 |
| Fish processing licence | 2000.00 | 2000.00 | 2000.00 |
| Fish trader licence(rural) | 100.00 | 100.00 | 100.00 |
| Fish trader licence(urban) | 300.00 | 300.00 | 300.00 |
| Live fish movement permits | 200.00 | 200.00 | 200.00 |
| **Sport fishing licence** | | | |
| **Annual registration of sport fishing club** | 1000.00 | 1000.00 | 1000.00 |
| Annual trout licences | 2500.00 | 2500.00 | 2500.00 |
| Monthly trout licences | 1500.00 | 1500.00 | 1500.00 |
| Fortnightly trout licences | 1000.00 | 1000.00 | 1000.00 |
| **Fisherman's licence in public rivers and dams** | | | |
| Fisherman not using craft | 100.00 | 100.00 | 100.00 |
| Fisherman using non-mechanized vessel | 200.00 | 200.00 | 200.00 |
| Fisherman using mechanized vessel | 500.00 | 500.00 | 500.00 |
| Aquarium Licences per annum | 1500.00 | 1500.00 | 1500.00 |
| **Fish Trade licence per annum(wholesalers)** | | | |
| 1kg - 500kg (saloon car) | 500.00 | 500.00 | 500.00 |
| 500kg - 1tonne (pick up) | 1,000.00 | 1,000.00 | 1,000.00 |
| **Item description** | **2018/2019** | **2019/2020** | **2020/2021** |

| | Charges (Kshs.) | Charges (Kshs.) | Charges (Kshs.) |
|---|---|---|---|
| 1,000kg and over(canter/lorry) | 1,500.00 | 1,500.00 | 1,500.00 |
| Fish Movement permit per annum | 200.00 | 200.00 | 200.00 |
| **Processing** | | | |
| Compliance Certificate per annum | 35,000 | 35,000.00 | 35,000.00 |
| Health Certificate for fresh fish & products per annum | 2,000 | 2,000.00 | 2,000.00 |
| Export Permit based on percentage of market sales for fresh fish & products per sale | 1% | 1% | 1% |
| Health certificate for frozen fish processing for export | 3,000 | 3,000.00 | 3,000.00 |
| Export Permit based on percentage of market sales for frozen fish per sale | 1% | 1% | 1% |
| Processing of local fish, fishing crafts | 100 - 100,000 | 100 - 100,000 | 100 - 100,000 |
| **Fees from Co-operative Societies** | | | |
| Audit fee | 70% of Audit fee | 70% of Audit fee | 70% of Audit fee |
| Fees from Water Companies | | | |
| Infrastructure Fees Design and Supervision | | | 2.5% of the Project |

**SECOND SCHEDULE**

**PART I - GENERAL ADMISTRATION CHARGES**

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

| Item Description | 2019/2020 Charges (Kshs.) | 2020/2021 Charges (Kshs.) | 2021/2022 (proposed) Charges (Kshs.) |
|---|---|---|---|
| Application for new plot (Non-refundable) | 1,500 | 1,500 | 1,500 |
| Failure to transfer a plot | 5,000 | 5,000 | 5,000 |
| Hire of county chamber (Nyahururu) | 5,000 | 5,000 | 5,000 |
| Sale of County Integrated Development Plan | 1,000 | 1,000 | 1,000 |
| Hire of County chairs (each) per day | 10 | 10 | 10 |
| Printing of County minutes extract per copy | 200 | 200 | 200 |
| Printing of County budget per copy | 1,000 | 1,000 | 1,000 |

**Part II – PENALTIES**

| Item Description | 2019/2020 Charges (Kshs.) | 2020/2021 Charges (Kshs.) | 2021/2022 (proposed) Charges (Kshs.) |
|---|---|---|---|
| Bouncing cheques | 3,500 | 3,500 | 3,500 |
| Eviction from county house/stalls | 2,000 | 2,000 | 2,000 |
| Late payments of seasonal tickets after 10 days from the due date | 900 | 900 | 900 |
| Causing Obstruction fee | 2,000 | 2,000 | 2,000 |
| Picking and dropping passengers on undesignated areas | 3,000 | 3,000 | 3,000 |
| Storage fee per night on vehicles | 1,000 | 1,000 | 1,000 |
| Encroachment | - | - | 1,000 |
| **Building without development plan** | | | |
| Big towns | 50,000 | 50,000 | 50,000 |
| Medium urban zones | 30,000 | 30,000 | 30,000 |
| Small urban zones | 10,000 | 10,000 | 10,000 |

| Part IV - APPLICATION FOR TENDER FORMS | 2019/2020 Charges (Kshs.) | 2020/2021 Charges (Kshs.) | 2021/2022 (proposed) Charges (Kshs.) |
|---|---|---|---|
| The following charges shall be levied on the services listed in first column at the rate specified in the fourth column. | | | |
| Sales of goods | 1000 | 1000 | 1000 |
| Capital projects | 1000 | 1000 | 1000 |
| Contract Agreement processing fee | 5000 | 5000 | 5000 |
| **PROPERTY CHARGES** | | | |
| Clearance certificate for plot | 4,000 | 4,000 | 4,000 |
| Consent to charge | 5,000 | 5,000 | 5,000 |
| Search fees | 500 | 500 | 500 |
| **Public Toilets (charges per use)** | | | |
| Nanyuki – Upper Bus Stage | As Per Tender | As Per Tender | As Per Tender |
| Doldol Stage | As Per Tender | As Per Tender | As Per Tender |
| Old Bus Park | As Per Tender | As Per Tender | As Per Tender |
| D.C Area | As Per Tender | As Per Tender | As Per Tender |
| Open Air-Market | As Per Tender | As Per Tender | As Per Tender |

| The following charges shall be levied on the services listed in first column at the rate specified in the fourth | | | |
|---|---|---|---|
| **Part V - PUBLIC WORKS & UTILITIES** | | | |
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| **Excavation Charges of Earth Within County Jurisdiction** | | | |
| Way leave for K.P. & L.C. | 1.2 | 1.2 | 1.2 |
| **Hire of machines & Equipment (infrastructure)** | | | |
| Grader 120G – dry rate per hour | 12,000 | 12,000 | 12,000 |
| Grader 140H - dry rate per hour | 14,000 | 14,000 | 14,000 |
| Truck Shovel 600 B/F dry rate per hour | 16,000 | 16,000 | 16,000 |
| Lorry Tipper 7-10 ton dry rate per day | 20,000 | 20,000 | 20,000 |
| Lorry Tipper 11 - 21-ton dry rate per day | 40,000 | 40,000 | 40,000 |
| Exhauster Services within town dry rate(radius 3km dry rate per day) | 6,000 | 6,000 | 6,000 |
| Exhauster Services outside town per day dry rate(beyond radius of 3kms) | 200/= per kilometer | 200/= per kilometer | 200/= per kilometer |
| **Part VI - APPROVAL FEE FOR INSTALLATION OF** | | | |
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| Sub-station KPLC (Annual), | 15,000 | 15,000 | 50,000 |
| KPLC Stations per each | 50,000 | 50,000 | 100,000 |

| | | | |
|---|---|---|---|
| Mobile Telecommunication Boosters (per each per annum) | 50,000 | 50,000 | 50,000 |
| Annual rent for electricity post | 200 | 200 | 50 |
| Annual permit per booster for Radios, TV stations | 45,000 | 45,000 | 45,000 |
| **Part VII - Authority to Cut Roads Surface Per meters** | | | |
| Tarmac $M^2$ | 12,000 | 12,000 | 12,000 |
| Other roads murram & earth roads | 6,000 | 6,000 | 6,000 |
| Verge/Road Reserve | 800 | 800 | 800 |
| **Part IX - Stadium/Open Air Ground Hire (Charges Per Day)** | | | |
| Political meetings (Nyahururu, Nanyuki, Rumuruti) | 5,000 | 15,000 | 15,000 |
| Religious meetings (Nyahururu, Nanyuki, Rumuruti | New | 5,000 | 3,000 |
| Entertainment meeting | New | 2,500 | 2,500 |
| Concert and live performances | New | | 10,000 |
| Corporate event | New | | 20,000 |
| Hire of Nyahururu Social Hall/Town Hall (per day) | 2,500 | 2,500 | 2,500 |
| Hire of Nanyuki Social hall | 2,500 | 5,000 | 5,000 |
| Hire of Social Hall Small Group (Max 15 People) per hour | - | - | 100 |
| Registered groups (Youth and women groups) (Social halls and central parks) | New | 2,000 | 1,000 |
| PWD | | | Free |
| Hire of Rumuruti Social hall / Town Hall | 1,500 | 3,000 | 3,000 |
| Hire of Oljabet/Marmanet hall | 1,000 | 2,000 | 2,000 |
| | | | |
| Hire of Nanyuki Central Park (Religious) | New | 10,000 | 5,000 |
| Hire of Nanyuki Central Park (Political) | New | 30,000 | 15,000 |
| Entertainment meeting(central park) | New | 30,000 | 15,000 |
| Sounds at the Stadium fortnightly | | | 2,000 |
| | | | |
| The following charges shall be levied on the services listed in first column at the rate specified in the fourth | | | |
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| **Part X - Registration of self-help group( trade & education)** | | | |
| Approval of registration of youth, men and women group per annum | 1,000 | 1,000 | 1,000 |
| Renewal registration of youth, men and women group per annum | 1,000 | 1,000 | 500 |

| | | | |
|---|---|---|---|
| Approval of registration of community-based organization per annum | 6,000 | 6,000 | 6,000 |
| Renewal of registration of community-based organization per annum | 3,000 | 3,000 | 3,000 |
| Registration of private early childhood education(nurseries) | 5,000 | 5,000 | 5,000 |
| Registration of Private TVET institutions | New | 10,000 | 10,000 |
| Registration of private universities | New | 50,000 | 50,000 |
| **Registration of private secondary/primary schools** | 5000 | 10,000 | 10,000 |
| Large towns | New | 15000 | 15,000 |
| Medium towns | New | 10000 | 10,000 |
| Urban/ other towns | New | 7500 | 7,500 |
| **Registration for day care centres** | | | |
| Large towns | New | 5000 | 5,000 |
| Medium towns | New | 3500 | 3,500 |
| Urban/ other towns | New | 2500 | 2,500 |
| **Registration of private colleges** | | | |
| Large towns | New | 20000 | 20,000 |
| Medium towns | New | 15000 | 15,000 |
| Urban/ other towns | New | 10000 | 10,000 |
| Failure to pay registration fee/ for TVETS/Private/universities/ colleges/ day care centres /early childhood | New | 3000 | 3,000 |
| **Library Entry Fee/day** | | | |
| Class 0-8 | New | Free | Free |
| Form 1 and Above | New | 20 | 20 |
| Individual membership yearly fee | New | 2,000 | 2,000 |
| School/ Group membership fee | new | 5,000 | 5,000 |

| The following charges shall be levied on the services listed in first column at the rate specified in the fourth column. | | | |
|---|---|---|---|
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| **Part XI – Hire of stadium for Sports activities** | | | |
| Item Description | | | |
| Play fields | 2,500 | 2,500 | 2,500 |
| Sub-county | 3,000 | 3,000 | 3,000 |
| County | 3,500 | 3,500 | 3,500 |
| Regional | New | 4,000 | 4,000 |
| National | 5,000 | 5,000 | 5,000 |

| The following charges shall be levied on the services listed in first column at the rate specified in the fourth | | | |
|---|---|---|---|
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| **Part XII - Innovation & Enterprise Development** | | | |
| Partnership Management Fee | - | - | 5% |
| **MSMEs training**<br><br>**(Per person)** | - | - | |
| Micro enterprises | - | - | 100 - 500 |
| Small enterprises | - | - | 500 - 1000 |
| Large enterprises | - | - | 1000- 2000 |
| Corporate training | - | - | 1,000 |
| **EXHIBITIONS** | | | |
| Micro enterprises | - | - | 500 |
| Small enterprises | - | - | 1,000 |
| Large enterprises | - | - | 2,000 |
| CEREB member enterprises exhibitors | - | - | 2,000 |
| Corporate exhibitors | - | - | 5,000 |

**THIRD SCHEDULE**

**SINGLE BUSINESS PERMIT FOR VARIOUS BUSINESSES**

The following charges shall be levied on the services listed in first column at the rate specified in Fourth column

| **FEES FOR TRADE AND ENTERPRISE DEVELOPMENT** | | | |
|---|---|---|---|
| **Item Description** | **2018/19** | **2019/20** | **2020/21 (proposed)** |
| Single Business Permit (S.B.P.) Renewal Fee | 200 | 300 | 300 |
| Application Fee (New Business) | 1,000 | 1,000 | 1,000 |

The following charges shall be levied on the services listed in first column at the rate specified in Tenth column

| **PENALTIES (SINGLE BUSINESS PERMITS)** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Item Description** | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** |
| Change of Single Business Permit location | - | - | - | - | - | - | - | - | 20% of SBP fee |
| Failure to display Single Business Permit (business premises) | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |

**SECTION A**
**AGRICULTURE, FORESTRY AND FISHING**

The following charges shall be levied on the services listed in the First column at the rate specified in the Ninth, Tenth and Eleventh columns for Registered Enterprises subject to the type of Business and Description as may apply:

- Crop and animal production
- Forestry and logging
- Fishing and aquaculture
- Other related service activities

**PART I**

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | | **Kshs. Per Annum** | | **Kshs. Per Annum** | | **Kshs. Per Annum** | | |
| | **Description** | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Mega Agricultural, forestry and or fishing producer, processor, dealer, exporter. | Over 20 Employees | 45,500 | 45,500 | 32,500 | 32,500 | 12,500 | 12,500 | 45,500 | 32,500 | 22,500 |
| Large Agricultural, forestry and or fishing producer, processor, dealer, exporter. | Between 11-20 employees | 32,500 | 32,500 | 12,500 | 12,500 | 4,000 | 4,000 | 32,500 | 22,500 | 12,500 |
| Medium Agricultural, forestry and or fishing producer, processor, dealer, exporter. | Between 6-10 Employees | 12,500 | 12,500 | 4,000 | 4,000 | 4,000 | 4,000 | 22,500 | 12,500 | 7,500 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Small Agricultural, forestry and or fishing producer, processor, dealer, exporter.. | 3-5 Employees | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 12,500 | 7,500 | 4,000 |
| Other Agricultural, forestry and or fishing producer, processor, dealer, exporter. | Up to 2 employees | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Large Commercial Crop Production Enterprise | Over 100 acres | New | 200,000 | New | 200,000 | New | 200,000 | 200,000 | 200,000 | 200,000 |
| Medium Commercial Crop Production Enterprise | 51-99 acres | 50,000 | 100,000 | 50,000 | 100,000 | 50,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Small Commercial Crop Production Enterprise | 21-50 acres | 40,000 | 50,000 | 40,000 | 50,000 | 40,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Other Commercial Crop Production Enterprise | Below 20 acres | New | 32,500 | New | 32,500 | New | 32,500 | 32,500 | 32,500 | 32,500 |
| Private slaughter slab | | 12,500 | 12,500 | 12,500 | 7,500 | 12,500 | 4,000 | 12,500 | 7,500 | 4,000 |

**PART II**

| | | | |
|---|---|---|---|
| **Commercial Animal Production** | | | |
| 100-500 animals | - | - | 32,500 |
| 501 - 1500 animals | 32,500.00 | 50,000.00 | 55,000.00 |
| 1501 – 3,000 animals | 40,000.00 | 75,000.00 | 82,000.00 |
| 3001 and above | 50,000.00 | 100,000.00 | 110,000.00 |

**SECTION B**
**MINING AND QUARRYING**

The following charges shall be levied on the services listed in the First column at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Mining and quarrying
- Quarrying of stone, sand and clay
- Other natural resources exploitation
- Support activities for other mining and quarrying

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | **Description** | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Mining of minerals and precious stones | | New | 200,000 | New | 200,000 | New | 200,000 | 200,000 | 200,000 | 200,000 |
| Large Mining and or quarrying or natural resources exploitation operation | Over 20 Employees | 40,000 | 40,000 | 22,500 | 22,500 | 12,500 | 12,500 | 40,000 | 22,500 | 12,500 |
| Medium Mining and or quarrying or natural resources exploita | Between 11-20 employees | 22,500 | 22,500 | 12,500 | 12,500 | 4,000 | 4,000 | 22,500 | 12,500 | 7,500 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| tion operation | | | | | | | | | | |
| Small Mining and or quarrying or natural resources exploitation operation | Between 6-10 Employees | 12,500 | 12,500 | 4,000 | 4,000 | 4,000 | 4,000 | 12,500 | 7,500 | 4,000 |
| Other Mining and or quarrying or natural resources exploitation operation Support activities | Up to 5 Employees | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |

**SECTION C**
**MANUFACTURING**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Manufacture of food products
- Manufacture of beverages
- Manufacture of textiles
- Manufacture of wearing apparel
- Manufacture of leather and related products
- Manufacture of wood and of products of wood and cork, except furniture;
- manufacture of articles of straw and plaiting materials
- Manufacture of machinery and equipment
- Manufacture of furniture
- Other manufacturing and related support activities
- Repair and installation of machinery and equipment

| Business | Description | Large | Large | Medium | Medium | Small | Small | Large | Medium | Small |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum |
| | Description | 2019/20 | 2020/21 | 2019/20 | 2020/21 | 2019/2020 | 2020/21 | 2021/22 | 2021/22 | 2021/22 |
| Large industrial plant | Over 30 Employees | 50,000 | 50,000 | 35,000 | 35,000 | 20,000 | 20,000 | 50,000 | 50,000 | 50,000 |
| Medium industrial plant | Between 15-29 employees | 35,000 | 35,000 | 20,000 | 20,000 | 20,000 | 20,000 | 35,000 | 35,000 | 35,000 |
| Small industrial plant | Between 1-14 Employees | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Large workshop/services/repair contract/garage | Over 10 Employees | 20,000 | 20,000 | 10,000 | 10,000 | 3,500 | 3,500 | 15,000 | 10,000 | 5,000 |
| Medium workshop/ service/ repair contractor /garage | Between 5-9 Employees | 10,000 | 10,000 | 3,500 | 3,500 | 3,500 | 3,500 | 10,000 | 7,500 | 5,000 |
| Small workshop / service / repair contractor garage | Up to 5 employees | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 7,500 | 5,000 | 3,500 |
| Other manufacture / workshop / factory / Contractor. | Up to 3 Employees | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 5,000 | 5,000 | 5,000 |

**SECTION D**
**ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Electric power generation, transmission and distribution
- Manufacture of gas; distribution of gaseous fuels through mains
- Steam and air conditioning supply

| Business | Description | Large | Large | Medium | Medium | Small | Small | Large | Medium | Small |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum |

| | Description | 2019/20 | 2020/21 | 2019/20 | 2020/21 | 2019/2020 | 2020/21 | 2021/22 | 2021/22 | 2021/22 |
|---|---|---|---|---|---|---|---|---|---|---|
| Large Electricity, gas, steam and air conditioning supply | Over 30 Employees | 50,000 | 50,000 | 35,000 | 35,000 | 20,000 | 20,000 | 50,000 | 35,000 | 20,000 |
| Medium Electricity, gas, steam and air conditioning supply | Between 15-29 employees | 35,000 | 35,000 | 20,000 | 20,000 | 20,000 | 20,000 | 35,000 | 20,000 | 20,000 |
| Small Electricity, gas, steam and air conditioning supply | Between 1-14 Employees | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |

**SECTION E**
**CONSTRUCTION**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Construction of buildings
- Civil engineering
- Specialized construction activities i.e. Electrical, plumbing and other construction installation activities, Other construction installation, Other specialized construction activities

| Business | Description | Large | Large | Medium | Medium | Small | Small | Large | Medium | Small |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum |
| | Description | 2019/20 | 2020/21 | 2019/20 | 2020/21 | 2019/2020 | 2020/21 | 2021/22 | 2021/22 | 2021/22 |
| Large construction Company | Over 20 Employees | 1,000,000 | 100,000 | 1,000,000 | 100,000 | 1,000,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Medium construction | Between 11-20 | 750,000 | 75,000 | 750,000 | 75,000 | 750,000 | 75,000 | 75,000 | 75,000 | 75,000 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Company | employees | | | | | | | | | |
| Small construction Company | Between 1-10 Employees | 500,000 | 50,000 | 500,000 | 50,000 | 500,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Sub – Contractors | | 250,000 | 50,000 | 250,000 | 50,000 | 250,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Large specialized construction firm | Over 6 Employees | 10,000 | 7,500 | 10,000 | 7,500 | 10,000 | 7,500 | 10,000 | 7,500 | 5,000 |
| Medium specialized construction activities firm | Between 3-5 Employees | 7,500 | 5,000 | 7,500 | 5,000 | 7,500 | 5,000 | 7,500 | 5,000 | 3,500 |
| Small specialized construction activities firm, Other specialized construction activities | Up to 3 employees | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |

**SECTION F**
**WHOLESALE AND RETAIL TRADE**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Sale of motor vehicles
- Sale of motor vehicle/motorcycles parts and accessories
- Supermarket
- Mini market
- Dealerships/franchises

- Sale of motorcycles
- Sales of agricultural raw materials
- sale of textiles, clothing and footwear
- sale of other household goods
- sale of machinery, equipment and supplies
- sale of computers, computer peripheral equipment and software
- sale of solid, liquid and gaseous fuels and related products
- sale of construction materials, hardware, plumbing and heating equipment and supplies
- Other non-specialized traders
- sale of food stuff, tobacco and beverages
- sale of waste and scrap and other products
- sale of books, newspapers and stationery in specialized stores
- sale of games and toys in specialized stores
- sale of food stuff, tobacco and beverages
- sale of electrical household appliances, furniture, lighting equipment, fittings and other household articles in specialized stores
- sale of sporting equipment in specialized stores
- sale of pharmaceutical and medical goods, cosmetic and sanitary articles in specialized stores
- sale of second-hand goods
- Retail trade not in stores, stalls or markets (Travelling sellers, Mobile distributors and traders)
- sale via mail order houses or via Internet
- sale of meat
- Other specialized and non-specialized traders

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | **Description** | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Hyper Traders | Over 30 Employees | 50,000 | 50,000 | 30,000 | 30,000 | 20,000 | 20,000 | 50,000 | 30,000 | 20,000 |
| Mega-Trader | Between 15-29 employees | 30,000 | 30,000 | 10,000 | 10,000 | 5,000 | 5,000 | 30,000 | 20,000 | 15,000 |
| Mini-market | Between 1-14 Employees | New | 20,000 | New | 15,000 | New | 10,000 | 20,000 | 15,000 | 10,000 |
| Large trader shop or retail services | Over 10 Employees | 10,000 | 10,000 | 5,000 | 5,000 | 2,500 | 2,500 | 10,000 | 5,000 | 2,500 |
| Medium trader shop or retail services | Between 5-9 Employees | 5,000 | 5,000 | 2,500 | 2,500 | 2,000 | 2,000 | 5,000 | 2,500 | 2,000 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Small trader shop or retail service | Up to 5 employees | 2,500 | 2,500 | 2,500 | 2,500 | 2,000 | 2,000 | 2,500 | 2,000 | 2,000 |
| Small informal sector trader / service provider | Up to 3 Employees | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Kiosk (temporary construction) | | 2,000 | 2,000 | 2,000 | 1,500 | 2,000 | 1,000 | 2,000 | 1,500 | 1,000 |
| Other general merchant shop and retail service (corridor, staircase, verandah) | | 2,000 | 2,000 | 2,000 | 1,500 | 2,000 | 1,000 | 2,000 | 1,500 | 1,000 |
| Semi-permanent informal sector trader: | Up to 2 persons | 1,500 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,500 | 1,000 | 1,000 |
| First time innovators | | New | New | New | New | New | New | 1000 | 1000 | 1000 |

**SECTION G**
**TRANSPORTATION AND STORAGE**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Freight transport by road
- Other passenger land transport
- Other land transport
- Other transportation support activities
- Postal and courier activities
- Cargo handling
- Warehousing and storage
- Support activities for transportation

- Service activities incidental to land transportation
- Service activities incidental to water transportation
- Service activities incidental to air transportation
- Cargo handling
- Other transportation support activities

| Business | Description | Large | Large | Medium | Medium | Small | Small | Large | Medium | Small |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum | Kshs. Per Annum |
| | Description | 2019/20 | 2020/21 | 2019/20 | 2020/21 | 2019/2020 | 2020/21 | 2021/22 | 2021/22 | 2021/22 |
| Large transport company. | Over 40 vehicles | 40,000 | 40,000 | 15,000 | 15,000 | 5,000 | 5,000 | 40,000 | 25,000 | 15,000 |
| Medium transport company. | Between 21-39 vehicles | 15,000 | 15,000 | 5,000 | 5,000 | 2,500 | 2,500 | 25,000 | 15,000 | 7,500 |
| Small transport company. | Up to 20 Vehicles | 5,000 | 5,000 | 2,500 | 2,500 | 2,500 | 2,500 | 15,000 | 7,500 | 5,000 |
| Other transportation company | Up to 3 employees | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 5,000 | 5,000 | 5,000 |
| Large depot | Over 1000 cu/m | New | 200,000 | New | 100,000 | New | 50,000 | 200,000 | 100,000 | 50,000 |
| Medium depot | Between 500-999cu/m | New | 100,000 | New | 50,000 | New | 27,000 | 100,000 | 50,000 | 25,000 |
| Small depot | Below 500 cu/m | New | 50,000 | New | 25,000 | New | 12,500 | 50,000 | 25,000 | 12,500 |
| Large cold storage facility: | Over 1000 sq.m | 12,500 | 27,500 | 27,500 | 12,500 | 6,000 | 6,000 | 27,500 | 12,500 | 6,000 |
| Medium cold storage facility: | Between 101 - 1,000 | 12,500 | 12,500 | 6,000 | 6,000 | 6,000 | 6,000 | 12,500 | 6,000 | 6,000 |
| Small cold storage facility: | Below 100 sq.m | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |

**SECTION H**
**ACCOMMODATION AND FOOD SERVICE ACTIVITIES**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Short term accommodation activities

- Other accommodation
- Restaurants and mobile food service activities
- Event catering and other food service activities
- Other food service activities
- Beverage serving activities

**PART I**

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | **Description** | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Luxury service hotels | Five-Star Hotels | NEW | 250,000 | NEW | 200,000 | NEW | 150,000 | 250,000 | 250,000 | 250,000 |
| First class hotels | 4-Star Hotel | NEW | 200,000 | NEW | 150,000 | NEW | 100,000 | 200,000 | 200,000 | 200,000 |
| Middle class hotels | 3-Star Hotel | NEW | 150,000 | NEW | 100,000 | NEW | 75,000 | 150,000 | 150,000 | 150,000 |
| Comfort hotels | 2-Star Hotel | - | - | - | - | - | - | 100,000 | 100,000 | 100,000 |
| Mega high standards hotel | Over 41 Standard Rooms | - | - | - | - | - | - | 75,000 | 50,000 | 35,000 |
| Large high standard lodging house / hotel | 21-40 Standard Rooms | 50,000 | 50,000 | 35,000 | 35,000 | 25,000 | 25,000 | 50,000 | 35,000 | 25,000 |
| Medium high standard lodging house / hotel | 11-20 Standard Rooms | 35,000 | 35,000 | 25,000 | 25,000 | 25,000 | 25,000 | 35,000 | 25,000 | 17,500 |
| Small high standard lodging house / hotel | Up to 10 Standard Rooms | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 17,500 | 12,500 |
| Mega restaurant with bar | Over 70 Customers/ Members | 49,000 | 49,000 | 35,000 | 35,000 | 21,000 | 21,000 | 49,000 | 35,000 | 21,000 |
| Large restaurant with bar / membership club. | 31-70 Customers/ Members | 35,000 | 35,000 | 21,000 | 21,000 | 21,000 | 21,000 | 35,000 | 21,000 | 14,000 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Medium restaurant with bar / members hip club. | 11-30 Customers/ Members | 21,000 | 21,000 | 14,000 | 14,000 | 14,000 | 14,000 | 21,000 | 14,000 | 7,000 |
| Small restaurant with bar / members hip club | Up to 10 Customers/ Members | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 7,000 | 5,000 |
| Mega eating house / snack bar / tea house / outside catering / hotel with no lodging or alcohol. | Over 30 Customers/ Members | 10,000 | 10,500 | 7,500 | 7,500 | 5,000 | 5,000 | 14,500 | 10,500 | 7,500 |
| Large eating house / snack bar / tea house / outside catering / hotel with no lodging or alcohol served. | 21-30 Customers/ Members | 7,500 | 7,500 | 5,000 | 5,000 | 2,000 | 2,000 | 10,500 | 7,500 | 5,000 |
| Medium eating house; snack bar / tea house / no lodging or alcohol served. | 11-20 Customers/ Members | 5,000 | 5,000 | 2,800 | 2,800 | 2,000 | 2,000 | 7,500 | 5,000 | 3,500 |
| Small eating house; snack bar / tea house / hotel with no lodging or alcohol served. | Up to 10 Customers/ Members | 3,500 | 3,500 | 2,000 | 2,000 | 2,000 | 2,000 | 5,000 | 3,500 | 2,800 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Butchery Take Away Only | | - | 3,500 | - | 3,500 | - | 3,500 | 3,500 | 3,500 | 3,500 |
| Large bar | Over 15 Customers/ Members | 7,500 | 7,500 | 6,000 | 6,000 | 4,000 | 4,000 | 7,500 | 6,000 | 4,000 |
| Medium bar. | 7-14 Customers/ Members | 6,000 | 6,000 | 4,000 | 4,000 | 3,500 | 3,500 | 6,000 | 4,000 | 3,500 |
| Small bar | Up to 7 Customers/ Members | 4,000 | 4,000 | 3,500 | 3,500 | 3,500 | 3,500 | 4,000 | 3,500 | 3,500 |
| Large night club / casino | Over 50 Customers/ Members | 35,000 | 35,000 | 25,000 | 25,000 | 15,000 | 15,000 | 35,000 | 25,000 | 15,000 |
| Medium night club / casino | 16-50 Customers/ Members | 15,000 | 15,000 | 10,000 | 10,000 | 7,500 | 7,500 | 25,000 | 15,000 | 10,000 |
| Small night club / casino | Up to 15 Customers/ Members | 10,000 | 10,000 | 7,500 | 7,500 | 7,500 | 7,500 | 15,000 | 10,000 | 7,500 |
| Other catering and accommodation | Up to 5 Employees | 7,500 | 10,000 | 7,500 | 7,500 | 3,500 | 3,500 | 7,500 | 7,500 | 7,500 |
| Casino registration | | 500,000 | 500,000 | - | 300,000 | - | 100,000 | 500,000 | 250,000 | 100,000 |
| Casino permit | | 1,000,000 | 1,000,000 | - | 500,000 | - | 250,000 | 1,000,000 | 500,000 | 250,000 |

**PART II**

**A. SPECIAL ACCOMMODATION AND FOOD SERVICE ACTIVITIES**

| **Item description** | | **Luxurious** | **Mid Range** | **Economy** |
|---|---|---|---|---|
| Eco Lodges (Per Bedroom) | | 20,000 | 15,000 | 10,000 |
| Tented Camps (Per Bedroom) | | 20,000 | 15,000 | 10,000 |

| | | | | |
|---|---|---|---|---|
| Villas/Private Houses (Per Bedroom) | | 20,000 | 15,000 | 10,000 |
| Homestay/Furnished Apartments/Service Apartments/Guest House (Per Bedroom) | | 7,500 | 5,000 | 2,500 |

## B. OTHER ACCOMMODATION AND FOOD SERVICE ACTIVITIES

| **Item Description** | | |
|---|---|---|
| Campsite site (per annum) | | 10,000 |
| Cottages (Per Cottage) | | 20,000 |

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | **Description** | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Hostel | 1-5 rooms | 7,500 | 7,500 | 5,000 | 5,000 | 2,500 | 2,500 | 10,000 | 7,500 | 5,000 |
| Hostel | 6-10 rooms | 10,000 | 10,000 | 7,500 | 7,500 | 3,500 | 3,500 | 12,500 | 10,000 | 7,500 |
| Hostel | 11-20 rooms | 15,000 | 15,000 | 10,000 | 10,000 | 5,000 | 5,000 | 15,000 | 12,500 | 10,000 |
| Hostel | 21-30 rooms | 17,500 | 17,500 | 15,000 | 15,000 | 7,500 | 7,500 | 17,500 | 15,000 | 12,500 |
| Hostel | 31-40 rooms | 22,500 | 22,500 | 17,500 | 17,500 | 10,000 | 10,000 | 22,500 | 17,500 | 12,500 |
| Hostel | Over 40 rooms | 30,000 | 30,000 | 22,500 | 22,500 | 12,500 | 12,500 | 30,000 | 22,500 | 17,500 |

## SECTION I
## INFORMATION AND COMMUNICATION

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Telecommunications activities
- Other telecommunications activities
- Radio broadcasting
- Television programming and broadcasting activities
- Motion picture, video and television programme activities and other related activities
- Sound recording and music publishing activities

- Computer programming activities
- Computer consultancy and computer facilities management activities
- Other information technology and computer service activities
- Data processing, hosting and related activities
- Other information service activities
- News agency activities
- Book publishing
- Publishing of newspapers, journals and periodicals
- Other publishing activities
- Other information service activities

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | **Description** | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Large communications company & Other information service activities | Over 7 Employees | 40,000 | 40,000 | 15,000 | 15,000 | 5,000 | 5,000 | 45,000 | 27,500 | 15,000 |
| Medium communications company & Other information service activities | 4-7 Employees | 15,000 | 15,000 | 5,000 | 5,000 | 2,500 | 2,500 | 27,500 | 15,000 | 12,500 |
| Small communications company & Other information service activities | Up to 4 Employees | 5,000 | 5,000 | 2,500 | 2,500 | 2,500 | 2,500 | 15,000 | 12,500 | 7,500 |
| Other information service activities | Up to 1 person acting individually | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Large cyber cafes / bureaus | Over 10 computers / machines | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 10,000 | 10,000 | 7,000 | 4,000 |
| Medium Cyber cafes / bureau | with 5 – 10 computers / | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 4,000 | 2,500 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | machines | | | | | | | | | |
| Small Cyber cafes / bureau | 1-5 computers / machines | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 2,500 | 2,500 | 2,500 | 2,500 |

**SECTION J**
**FINANCIAL AND INSURANCE ACTIVITIES**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Monetary intermediation
- Banking
- Other monetary intermediation
- Activities of holding companies
- Trusts, funds and similar financial entities
- Other financial service activities
- Financial leasing
- Other credit granting
- Insurance
- Life insurance
- Non-life insurance
- Reinsurance
- Pension funding
- Activities auxiliary to financial service activities
- Administration of financial markets
- Security and commodity contracts brokerage
- Other activities auxiliary to financial service activities
- Activities auxiliary to insurance and pension funding
- Risk and damage evaluation
- Activities of insurance agents and brokers
- Other activities auxiliary to insurance and pension funding
- Fund management activities

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | **Description** | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Large financial services including Sacco's and co-operative | Over 10 Employees | 47,500 | 47,500 | 32,500 | 32,500 | 31,500 | 31,500 | 47,500 | 32,500 | 31,500 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| societies | | | | | | | | | | |
| Medium financial services including Sacco's and co-operative societies | 5 – 10 employees | 32,500 | 32,500 | 22,500 | 22,500 | 10,000 | 10,000 | 32,500 | 22,500 | 10,000 |
| Small financial services including Sacco's and co-operative societies | Up to 5 employees | 22,500 | 22,500 | 7,000 | 7,000 | 7,000 | 7,000 | 22,500 | 7,000 | 7,000 |
| Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / | Up to 3 persons billing individually | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Money points / ATMs /money machines separate from | | 22,500 | 22,500 | 14,000 | 14,000 | 14,000 | 14,000 | 22,500 | 14,000 | 14,000 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| branch /office (per ATM) | | | | | | | | | | |
| Money transfer Agents | | New | 7,000 | New | 5,000 | New | 3,500 | 5,500 | 3,500 | 2,000 |

**SECTION K**
**REAL ESTATE ACTIVITIES**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Real estate activities with own or leased property
- Real estate activities on a fee or contract basis

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Large real estate activities | Over 10 employees | 45,000 | 45,000 | 22,500 | 22,500 | 10,000 | 10,000 | 45,000 | 22,500 | 10,000 |
| Medium real estate activities | 5-10 Employees | 22,500 | 22,500 | 10,000 | 10,000 | 10,000 | 10,000 | 22,500 | 10,000 | 10,000 |
| Small real estate activities | 2-5 Employees | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Other real estate activities | Up to 1 person operating individually | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |

**SECTION L**
**PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Accounting, bookkeeping and auditing activities; tax consultancy
- Management consultancy activities
- Architectural and engineering activities and related technical consultancy

- Technical testing and analysis
- Advertising
- Market research and public opinion polling
- Research and experimental development
- Specialized design activities
- Photographic activities
- Other professional, scientific and technical activities

| Business | Description | Large | Large | Medium | Medium | Small | Small | Large | Medium | Small |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Large professional services firm | Over 10 employees | 45,000 | 45,000 | 22,500 | 22,500 | 10,000 | 10,000 | 45,000 | 22,500 | 10,000 |
| Medium professional services firm | 5 –10 employees. | 22,500 | 22,500 | 10,000 | 10,000 | 10,000 | 10,000 | 22,500 | 10,000 | 10,000 |
| Small professional services firm | 1 - 5 employees | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Independent | 1 technical operator | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |

**SECTION M**
**ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Rental and leasing activities
- Employment activities
- Travel agency, tour operator, reservation service and related activities
- Security and investigation activities
- Services to buildings and landscape activities
- Office administrative, office support and other business support activities
- Other security activities

| Business | Description | Large | Large | Medium | Medium | Small | Small | Large | Medium | Small |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per** | **Kshs. Per** | **Kshs. Per** | **Kshs. Per** | **Kshs. Per** | **Kshs. Per** | **Kshs. Per** | **Kshs. Per** | **Kshs. Per** |

| | | Annum | Annum | Annum | Annum | Annum | Annum | Annum | Annum | Annum |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Large Administrative and support service activities | Over 10 employees | 45,000 | 45,000 | 22,500 | 22,500 | 10,000 | 10,000 | 45,000 | 22,500 | 10,000 |
| Medium Administrative and support service activities | 5 –10 employees. | 22,500 | 22,500 | 10,000 | 10,000 | 10,000 | 10,000 | 22,500 | 10,000 | 10,000 |
| Small Administrative and support service activities | 1 - 5 employees | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Other Administrative and support service activities | 1 technical operator | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |

| **Training Site Permits (British Army)** | | | |
|---|---|---|---|
| | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | **2021/22** | **2021/22** | **2021/22** |
| Large | 650,000 | 800,000 | 800,000 |
| Medium | 450,000 | 550,000 | 550,000 |
| Small | 250,000 | 300,000 | 300,000 |
| Game Sanctuary Annual Permit (Game Gate Reserve) For Receiving. | 450,000 | 450,000 | 450,000 |
| Game Sanctuary (Non-Gate Fee Receiving Game Reserves) | 100,000 | 100,000 | 100,000 |

**SECTION N**

**EDUCATION**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Mega private higher education institutions; any type of private university college or higher education institution
- Private education institution; Secondary
- Private education institution; nursery & primary

| **Business** | **Description** | **Students above 200** | **Students above 200** | **Between 100 - 200** | **Between 100 - 200** | **Below 100** | **Below 100** | **Students above 200** | **Between 100 - 200** | **Below 100** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
| | | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Higher education | | 31,500 | 31,500 | 22,500 | 22,500 | 15,000 | 15,000 | 31,500 | 22,500 | 15,000 |
| Secondary education | | 15,000 | 15,000 | 7,000 | 7,000 | 5,000 | 5,000 | 15,000 | 7,000 | 5,000 |
| Primary and pre-primary education | | 15,000 | 15,000 | 7,000 | 7,000 | 5,000 | 5,000 | 15,000 | 7,000 | 5,000 |

**SECTION O**
**HUMAN HEALTH AND SOCIAL WORK ACTIVITIES**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Hospital activities
- Medical and dental practice activities
- Other human health activities
- Social work activities without accommodation

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Large private health facility | Providing over 30 beds | 35,000 | 35,000 | 22,500 | 22,500 | 15,000 | 15,000 | 35,000 | 35,000 | 35,000 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| hospitals, clinic, nursing home etc. | | | | | | | | | | |
| Large private health facility hospitals, clinic, nursing home without beds | Over 10 Employees | NEW | 30,000 | NEW | 27,500 | NEW | 25.000 | 30,000 | 27,500 | 25,000 |
| Medium private health facility | 11 - 30 beds | 22,500 | 22,500 | 15,000 | 15,000 | 15,000 | 15,000 | 22,500 | 22,500 | 22,500 |
| Medium private health facility without beds | 6-10 Employees | New | 20,000 | New | 15,000 | New | 10,000 | 20,000 | 15,000 | 10,000 |
| Small private health facility | Up to 10 beds | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Small private health facility without beds | Up to 5 Employees | New | 15,000 | New | 10,000 | New | 7,500 | 15,000 | 10,000 | 7,500 |
| Health clinic / doctor's surgery/ doctor / dentistry / physiotherapist / psychologist or other health professional office with no overnight accommodation available | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Traditional health services; herbalist traditional healer etc. | | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Other health & social work services | Up to 5 employees | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |

**SECTION P**
**ARTS, ENTERTAINMENT AND RECREATION**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Gambling and betting activities
- Sports activities and amusement and recreation activities
- Creative, arts and entertainment activities
- Other amusement and recreation activities

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |
| | | **2019/20** | **2020/21** | **2019/20** | **2020/21** | **2019/2020** | **2020/21** | **2021/22** | **2021/22** | **2021/22** |
| Private members clubs | | New | 75,000 | New | 50,000 | New | 30,000 | 75,000 | 50,000 | 30,000 |
| Large entertainment facility; cinema / theatre / video show / amusement arcade / games machines arcade / gym etc. | Over 30 sitting capacity | 22,500 | 22,500 | 10,500 | 10,500 | 5,600 | 5,600 | 22,500 | 10,500 | 5,600 |
| Medium entertainment facility. cinema / theatre / video | 16-30 sitting capacity | 10,500 | 10,500 | 5,600 | 5,600 | 5,600 | 5,600 | 10,500 | 5,600 | 5,600 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| show / amusement arcade / games machines arcade / gym etc | | | | | | | | | | |
| Small entertainment facility. cinema / theatre / video show / amusement arcade / games machines arcade / gym etc | Up to 15 sitting capacities | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 |
| Other Entertainment Services | Up to 3 employees | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |

**SECTION Q**
**OTHER SERVICE ACTIVITIES**

The following charges shall be levied on the services listed below at the rate specified in the Ninth, Tenth and Eleventh columns subject to the type of Business and Description as may apply:

- Repair of computers and communication equipment
- Repair of communication equipment
- Repair of personal and household goods
- Repair of consumer electronics
- Repair of household appliances and home and garden equipment
- Repair of footwear and leather goods
- Repair of furniture and home furnishings
- Repair of other personal and household goods
- Washing and dry-cleaning of textile and fur products
- Hairdressing and other beauty treatment
- Funeral and related activities
- Other personal service activities

| **Business** | **Description** | **Large** | **Large** | **Medium** | **Medium** | **Small** | **Small** | **Large** | **Medium** | **Small** |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** | **Kshs. Per Annum** |

| | | 2019/20 | 2020/21 | 2019/20 | 2020/21 | 2019/2020 | 2020/21 | 2021/22 | 2021/22 | 2021/22 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Large** | 3 or more employees | 10,000 | 10,000 | 5,000 | 5,000 | 2,500 | 2,500 | 10,000 | 7,500 | 2,500 |
| **Medium** | Up to 2 employees | 5,000 | 5,000 | 2,500 | 2,500 | 2,000 | 2,000 | 7,500 | 5,000 | 2,500 |
| **Small** | 1 person operating individually | 2,500 | 2,500 | 2,500 | 2,500 | 2,000 | 2,000 | 2,500 | 2,500 | 2,500 |
| Mobile tractor saw millers | | 10,000 | 5,000 | 10,000 | 5,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Combine harvesters | | 10,000 | 5,000 | 10,000 | 5,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Ferrying tractors/trucks | | 10,000 | 5,000 | 10,000 | 5,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Bailers/hay packaging machines | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 |
| Exhauster for hire(private) | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Bull dozer/grader/water driller | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Loaders/ shovel/ rollers | | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Cranes | | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Lorries | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Canter | | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Pick up | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Car hire | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Trailer | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Hearse hire services (vans/pickups/limousines /chariots/Nissans/buses & others) | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Project management fee for all road contractors | | | | | | | | 3% of the contract fee | | |

**FOURTH SCHEDULE**

**PART I - FEES AND CHARGES UNDER PUBLIC HEALTH AND MEDICALS**

The following public health permits shall be issued and charged at fee specified in the fourth column

| FOOD AND DRUGS PERMIT FEES | 2019/2020 Charges (Kshs.) | 2020/2021 Charges (Kshs.) | 2021/2022 (proposed) Charges (Kshs.) |
|---|---|---|---|
| Bakeries/Bottling/Canning/Creameries/Abattoirs Large | 10,000 | 10,000 | 10,000 |
| Factory Canteens and other processing plants Medium | 3,000 | 3,000 | 3,000 |
| General Merchant | 1,000 | 1,000 | 1,000 |
| Chemist | 1,500 | 1,500 | 1,500 |
| Agro-Chemicals sellers | 1,500 | 1,500 | 1,500 |

| | | | |
|---|---|---|---|
| Bars | 2,500 | 2,500 | 2,500 |
| Butcheries with meat roasting | 1,000 | 1,000 | 1,000 |
| Café/Butchery | 1,000 | 1,000 | 1,000 |
| Cafeteria | 1,000 | 1,000 | 1,000 |
| Canteens | 1,500 | 1,500 | 1,500 |
| Eating Houses | 1,000 | 1,000 | 1,000 |
| Factories Small | 2,000 | 2,000 | 2,000 |
| Fish Shop | 1,000 | 1,000 | 1,000 |
| Supermarkets Large | 10,000 | 10,000 | 10,000 |
| Supermarkets Small | 5,000 | 5,000 | 5,000 |
| Wholesalers | 2,000 | 2,000 | 2,000 |
| Members Club | 2,500 | 2,500 | 2,500 |
| Milk Bars/Tea Room | 500 | 500 | 500 |
| Hotels | 3,000 | 3,000 | 3,000 |
| Slaughter slabs | 3,000 | 3,000 | 3,000 |
| Warehouse/Store | 500 | 500 | 500 |
| Posh mills Small | 500 | 500 | 500 |
| Millers | 10,000 | 10,000 | 10,000 |
| Hospitals/Nursing homes | 3,000 | 3,000 | 3,000 |
| Night Clubs | 2,500 | 2,500 | 2,500 |
| Registered Hotels/firms | 10,000 | 10,000 | 10,000 |
| Restaurant | 5,000 | 5,000 | 5,000 |
| Retail Shops | 500 | 500 | 500 |
| Rural Dairies/Large Milk Bars | 5,000 | 5,000 | 5,000 |
| Hospitals/Nursing homes | 3,000 | 3,000 | 3,000 |
| Night Clubs | 2,500 | 2,500 | 2,500 |
| Registered Hotels/firms | 10,000 | 10,000 | 10,000 |
| Restaurant | 5,000 | 5,000 | 5,000 |
| Retail Shops | 500 | 500 | 500 |
| Rural Dairies/Large Milk Bars | 5,000 | 5,000 | 5,000 |

| Part II - Mosquito Control | 2019/2020 Charges (Kshs.) | 2020/2021 Charges (Kshs.) | 2021/2022 (proposed) Charges (Kshs.) | Unit of measure |
|---|---|---|---|---|
| Stagnant water treatment | 200 | 200 | 200 | Per sq.m |
| Space fogging | 200 | 200 | 200 | Per sq.m |
| Larviciding | 200 | 200 | 200 | Per sq.m |
| Over Grown Clearance | 100 | 100 | 100 | Per sq.m |
| **Part III - Disinfestations Per Sq.M. (Fleas, Cockroaches, Etc)** | | | | |
| Domestic premises | 300 | 300 | 300 | Per sq.m |
| | | | | |
| Hotels & restaurants | 350 | 350 | 350 | Per sq.m |
| All others | 500 | 500 | 500 | Per sq.m |
| Fence infested with crawling ants | 500 | 500 | 500 | Per sq.m |
| | | | | |
| **Part IV - Rats, mice, pigeons, bats-Destruction** | | | | |
| Private premises | 1,500 | 1,500 | 1,500 | Per visit |
| Public institutions | 500 | 500 | 500 | Per visit |
| Factories | 2,000 | 2,000 | 2,000 | Per visit |
| Go downs | 10,000 | 10,000 | 10,000 | Per visit |
| **Part V - Fumigation against - borer-beetle, weevils, mites** | | | | |
| Domestic premises (excluding transport) | 500 | 500 | 500 | Per m2 |
| **Part VI - Inoculation centre** | | | | |
| Yellow fever | 3,500 | 3,500 | 3,500 | Per dose including certificate |
| **Part VII – Certificate** | | | | |
| International certificates booklet | 1,000 | 1,000 | 1,000 | Per booklet |
| Duplicate certificate | 1,000 | 1,000 | 1,000 | Per cert |
| Exemption letters | 1,000 | 1,000 | 1,000 | Per letter |

| Part VIII - Inspection | 2019/2020 Charges (Kshs.) | 2020/2021 Charges (Kshs.) | 2021/2022 (proposed) Charges (Kshs.) |
|---|---|---|---|
| Health Occupation certificate | 1,000 | 1,000 | 1,000 |
| Septic tanks on construction sites | 2,000 | 2,000 | 2,000 |
| Liquor sales premises | 1,000 | 1,000 | 1,000 |
| Food biological test | 5,000 | 5,000 | 5,000 |
| Food chemicals analysis | 5,000 | 5,000 | 5,000 |
| Export health certificate | 20,000 | 20,000 | 20,000 |
| Health certificate for new schools | 5,000 | 5,000 | 5,000 |
| Inspection of private clinic | 3,000 | 3,000 | 3,000 |
| Food handlers health certificate | 100 | 100 | 100 |

| Part IX- Food Hygiene Licence | | | |
|---|---|---|---|
| The following charges shall be levied on the services listed in first column at the rate specified in the Fourth column. | | | |
| Retail grocery shop | 500 | 500 | 500 |
| Distributor | 2,000 | 2,000 | 2,000 |
| Packaging | 2,000 | 2,000 | 2,000 |

Format

| Part X - FEES FOR GRAVES | | | | |
|---|---|---|---|---|
| The following charges shall be levied on the services listed in first column at the rate specified in the Fourth column. | | | | |
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** | **Unit of Measure** |
| **PUBLIC Cemetery** | | | | |
| Adults | 700 | 700 | 700 | Per body |
| Children | 500 | 500 | 500 | Per body |
| Infants | 500 | 500 | 500 | Per body |
| **PERMANENT GRAVE** | | | | |
| | | | | |
| **ADULT** | **NEW** | **50,000** | **50,000** | **PER GRAVE** |
| **CHILDREN** | **NEW** | **30,000** | **30,000** | **PER GRAVE** |

| Part XI - FEE FOR COUNTY CREMATORIUM | | | | |
|---|---|---|---|---|
| The following charges shall be levied on the services listed in first column at the rate specified in the Fourth column | | | | |
| **Item Description** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** | **Unit of Measure** |
| Adults | 700 | 700 | 700 | Per instance |
| Children | 500 | 500 | 500 | Per instance |
| Infants | 500 | 500 | 500 | Per instance |

The following charges shall be levied on the services listed in first column at the rate specified in the Fourth column

| Part XII - FEES UNDER HEALTH SERVICES | | | |
|---|---|---|---|
| **PUBLIC HEALTH BUILDING APPROVAL FEE** | | | |
| | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| Residential Single | 1,000 | 1,000.00 | 1,000.00 |
| Residential storey | 2,000 | 2,000.00 | 2,000.00 |
| Commercial single | 5,000 | 5,000.00 | 5,000.00 |
| Commercial Multi storey | 10,000 | 10,000.00 | 10,000.00 |
| **Medical Certificates** | | | |
| Typhoid Vaccine | 1,000 | 1,000 | 1,000 |
| | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |

| | | | |
|---|---|---|---|
| **Hardware Shops** | | | |
| Big towns | 2,000.00 | 2,000.00 | 2,000.00 |
| Medium urban zones | 1,000.00 | 1,000.00 | 1,000.00 |
| Small urban zones | 500.00 | 500.00 | 500.00 |
| Salons/Kinyozi | 500.00 | 500.00 | 500.00 |
| Bicycle repairs | 200.00 | 200.00 | 200.00 |
| **Garages** | | | |
| Big towns | 1,000.00 | 2,000.00 | 2,000.00 |
| Medium urban zones | 1,000.00 | 1,000.00 | 1,000.00 |
| Small urban zones | 500.00 | 500.00 | 500.00 |
| **Agro vet shops** | | | |
| Big towns | 1,500 | 1,500 | 1,500 |
| Medium towns | 1,000 | 1,000 | 1,000 |
| Small towns | 750 | 750 | 750 |
| **Animal feed shops** | | | |
| Big towns | 1,000 | 1,000 | 1,000 |
| Medium urban zones | 700 | 700 | 700 |
| Small urban zones | 500 | 500 | 500 |
| **Petrol stations** | | | |
| Big towns | 5,000 | 5,000 | 5,000 |
| Medium urban zones | 3,500 | 3,500 | 3,500 |
| Small urban zones | 2,500 | 2,500 | 2,500 |
| **Fuel pumps** | | | |
| Big towns | 1,000 | 1,000 | 1,000 |
| Medium urban zones | 700 | 700 | 700 |
| Small urban zones | 500 | 500 | 500 |
| **Book shops** | | | |
| Big towns | 1,000 | 1,000 | 1,000 |
| Medium urban zones | 700 | 700 | 700 |
| Small urban zones | 500 | 500 | 500 |
| **Spare part shops** | | | |
| Big towns | 2,000 | 2,000 | 2,000 |
| Medium urban zones | 1,400 | 1,500 | 1,500 |
| Small urban zones | 1,000 | 1,000 | 1,000 |
| Timber yards | 2,000 | 2,000 | 2,000 |
| Telephone shops | 1,000 | 1,000 | 1,000 |
| **Electronic shops** | | | |
| Big towns | 1,000 | 1,000 | 1,000 |
| Medium urban zones | 700 | 700 | 700 |
| Small urban zones | 500 | 500 | 500 |
| Curios shops | 1,000 | 1,000 | 1,000 |
| Drapers (Clothes) | 1,000 | 1,000 | 1,000 |
| Offices | 500 | 500 | 500 |
| **Workshops** | | | |
| Big towns | 1,000 | 1,000 | 1,000 |
| Medium urban zones | 700 | 700 | 700 |
| Small urban zones | 500 | 500 | 500 |
| **Bata shops** | | | |
| Big towns | 2,000 | 2,000 | 2,000 |
| Medium urban zones | 1,500 | 1,500 | 1,500 |
| Small urban zones | 1,000 | 1,000 | 1,000 |
| Other Shoe Shops | 1,000 | 1,000 | 1,000 |
| Cybercafé and others | 500 | 500 | 500 |

| | | | |
|---|---|---|---|
| Welding and battery charging | 500 | 500 | 500 |
| Dry cleaning and laundry shops | 1,000 | 1,000 | 1,000 |
| Car wash | 1,000 | 1,000 | 1,000 |
| Cobbler shops | 100 | 100 | 100 |
| Charcoal shops | 500 | 500 | 500 |
| **Beauty shop/Cosmetics** | | | |
| Big towns | 1,000 | 1,000 | 1,000 |
| Medium urban zones | 750 | 750 | 750 |
| Small urban zones | 500 | 500 | 500 |
| Dress-making shops/Tailoring | 500 | 500 | 500 |
| **Hire purchase shops** | | | |
| Big towns | 5,000 | 5,000 | 5,000 |
| Medium urban zones | 3,500 | 3,500 | 3,500 |
| Small urban zones | 2,500 | 2,500 | 2,500 |
| **Motor vehicle shops** | | | |
| Big towns | 10,000 | 10,000 | 10,000 |
| Medium urban zones | 7,000 | 7,000 | 7,000 |
| Small urban zones | 5,000 | 5,000 | 5,000 |
| **Photo studio shop** | | | |
| Big towns | 1,000 | 1,000 | 1,000 |
| Medium urban zones | 700 | 700 | 700 |
| Small urban zones | 500 | 500 | 500 |
| Photo copier shop | 500 | 500 | 500 |
| **Banks** | | | |
| Big towns | 5,000 | 5,000 | 5,000 |
| Medium urban zones | 3,500 | 3,500 | 3,500 |
| Small urban zones | 2,500 | 2,500 | 2,500 |
| **House hold goods shop** | | | |
| Big towns | 1,000 | 1,000 | 1,000 |
| Medium urban zones | 700 | 700 | 700 |
| Small urban zones | 500 | 500 | 500 |
| Video show (cinema) | 500 | 500 | 500 |
| Music store (shop) | 500 | 500 | 500 |
| Art work | 200 | 200 | 200 |
| **Private Schools** | | | |
| Big towns | 3,000 | 3,000 | 3,000 |
| Medium urban zones | 2,000 | 2,000 | 2,000 |
| Small urban zones | 1,500 | 1,500 | 1,500 |
| **Computer schools** | | | |
| Big towns | 2,000 | 2,000 | 2,000 |
| Medium urban zones | 1500 | 1,500 | 1,500 |
| Small urban zones | 1000 | 1,000 | 1,000 |
| **Computer school for registration** | 5,000 | 5,000 | 5,000 |
| Big towns | 3,500 | 3,500 | 3,500 |
| Medium urban zones | 2,500 | 2,500 | 2,500 |
| Small urban zones | | | |
| **Furniture show room** | | | |
| Big towns | 1,000 | 1,000 | 1,000 |
| Medium urban zones | 700 | 700 | 700 |
| Small urban zones | 500 | 500 | 500 |
| **Lodging rooms** | | | |

| | | | |
|---|---|---|---|
| Big towns<br>Medium urban zones<br>Small urban zones | 1,000<br>700<br>500 | 1,000<br>700<br>500 | 1,000<br>700<br>500 |
| **Part XIII - Food Premises License and Clearance** | **2019/2020 Charges (Kshs.)** | **2020/2021 Charges (Kshs.)** | **2021/2022 (proposed) Charges (Kshs.)** |
| Soda deports | 5,000 | 5,000 | 5,000 |
| Grain Stores | 500 | 500 | 500 |
| Wine and spirits | 2,000 | 2,000 | 2,000 |
| Bread distributors | 1,000 | 1,000 | 1,000 |
| Miraa Shop (Khat) | 200 | 200 | 200 |
| Bakers | 2,000 | 2,000 | 2,000 |

**FIFTH SCHEDULE**
**PART I - FEES AND CHARGES UNDER SOLID WASTE MANAGEMENT SERVICES**

The following charges shall be charged for refuse collection in the premises listed in the first column at the rate specified in the Eighth, Ninth or Tenth columns per month

| | **BIG TOWNS** | **MEDIUM URBAN ZONES** | **SMALL URBAN ZONES** | **BIG TOWNS** | **MEDIUM URBAN ZONES** | **SMALL URBAN ZONES** |
|---|---|---|---|---|---|---|

| Item Description | 2019/20 | 2020/21 | 2019/20 | 2020/21 | 2019/20 | 2020/21 | 2021/22 (proposed) | 2021/22 (proposed) | 2021/22 (proposed) |
|---|---|---|---|---|---|---|---|---|---|
| | Charge | Charge | Charge | Charge | Charge | Charge | Charge | Charge | Charge |
| | (Ksh) | (Ksh) | (Ksh) | (Ksh) | (Ksh) | (Ksh) | (Ksh) | (Ksh) | (Ksh) |
| Guest house per month | 2,000 | 2,000 | 1,000 | 1,000 | 500 | 500 | 2,000 | 1,000 | 500 |
| Dispensary (domestic waste) per month | 2,000 | 2,000 | 1,800 | 1,800 | 900 | 900 | 2,000 | 1,800 | 900 |
| Health centre (domestic waste) per month | 2,000 | 2,000 | 1,000 | 1,000 | 500 | 500 | 2,000 | 1,000 | 500 |
| Hospital (domestic waste/per month) | 10,000 | 10,000 | 5,000 | 5,000 | 2,500 | 2,500 | 10,000 | 5,000 | 2,500 |
| Furniture making (per month) | 100 | 100 | 75 | 75 | 38 | 38 | 100 | 75 | 38 |
| Metal workshop (per month) | 100 | 100 | 75 | 75 | 38 | 38 | 100 | 75 | 38 |
| General workshop (per month) | 100 | 100 | 75 | 75 | 38 | 38 | 100 | 75 | 38 |
| Industrial-light waste (per month) | 5,000 | 5,000 | 2,500 | 2,500 | 1,500 | 1,500 | 5,000 | 2,500 | 1,500 |
| Industrial-Heavy waste (per month) | 5,000 | 5,000 | 2,500 | 2,500 | 1,500 | 1,500 | 5,000 | 2,500 | 1,500 |
| Wholesale shops | 150 | 150 | 100 | 100 | 75 | 75 | 150 | 100 | 75 |
| Retail shops (food & other item) | 150 | 150 | 100 | 100 | 75 | 75 | 150 | 100 | 75 |
| Retail shops (other commodities) | 150 | 150 | 100 | 100 | 75 | 75 | 150 | 100 | 75 |
| Schools (per month) day primary schools | 1,000 | 1,000 | 500 | 500 | 250 | 250 | 1,000 | 5,00 | 250 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **Item description** | **BIG TOWNS** | | **MEDIUM URBAN ZONES** | | **SMALL URBAN ZONES** | | **BIG TOWNS** | **MEDIUM URBAN ZONES** | **SMALL URBAN ZONES** |
| Day Secondary school, Day Care centre per month | 2,000 | 2,000 | 1,000 | 1000 | 500 | 500 | 2,000 | 1,000 | 500 |
| Groceries per month | 150 | 150 | 150 | 150 | 38 | 38 | 150 | 150 | 38 |
| Bar per month | 200 | 200 | 150 | 150 | 38 | 38 | 200 | 150 | 38 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Butcher | 150 | 150 | 100 | 100 | 38 | 38 | 150 | 100 | 38 |
| Pharmacy | 150 | 150 | 100 | 100 | 38 | 38 | 150 | 100 | 38 |
| Air-force | 50,000 | 50,000 | 25,000 | 25,000 | 12,500 | 12,500 | 50,000 | 25,000 | 12,500 |
| Kenya Army | 55,000 | 55,000 | 27,500 | 27,500 | 13,750 | 13,750 | 55,000 | 27,500 | 13,750 |
| British Army | 100,000 | 100,000 | 50,000 | 50,000 | 25,000 | 25,000 | 100,000 | 50,000 | 25,000 |
| Other military camp | 20,000 | 20,000 | 10,000 | 10,000 | 5,000 | 5,000 | 20,000 | 10,000 | 5,000 |
| Police station- Regular | 20,000 | 20,000 | 10,000 | 10,000 | 5,000 | 5,000 | 20,000 | 10,000 | 5,000 |
| - Prison | 15,000 | 15,000 | 7,500 | 7,500 | 3,750 | 3,750 | 15,000 | 7,500 | 3,750 |
| Ministry's Staff Quarters | 15,000 | 15,000 | 7,500 | 7,500 | 3,750 | 3,750 | 15,000 | 7,500 | 3,750 |
| Licence to use dump site per year | 500,000 | 500,000 | 250,000 | 250,000 | 125,000 | 125,000 | 550,000 | 275,000 | 140,000 |
| SUPERMARKETS | | | | | | | 2000 | 1000 | 500x |
| COLLEGES/UNIVERSITIES<br>1.Large (over 100 students)<br><br>2.Medium (51-99 students)<br><br>3. Small (1-50 students) | | | | | | | 2000<br><br>1000<br><br>500 | 1000<br><br>500<br><br>250 | 500<br><br>250<br><br>150 |
| | | | | | | | | | |
| | | | | | | | | | |
| **Part III - Rental/Hostels House per Month** | | | | | | | | | |
| Rooms 01 – 10 | 1,000 | 1,000 | 500 | 500 | 250 | 250 | 1,000 | 500 | 250 |
| Rooms 11 – 20 | 2,000 | 2,000 | 1,000 | 1,000 | 500 | 500 | 2,000 | 1,000 | 500 |
| Rooms 21 - 30 | 3,000 | 3,000 | 1,500 | 1,500 | 750 | 750 | 3,000 | 1,500 | 750 |
| Rooms 31 – 50 | 4,000 | 4,000 | 2,000 | 2,000 | 1,000 | 1,000 | 4,000 | 2,000 | 1,000 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Rooms 51 – 100 | 5,000 | 5,000 | 2,500 | 2,500 | 1,250 | 1,250 | 5,000 | 2,500 | 1,250 |
| **Others (Semi permanent)** | | | | | | | | | |
| Rooms 01 – 10 | 500 | 500 | 250 | 250 | 125 | 125 | 500 | 250 | 125 |
| Rooms 11 – 20 | 1,000 | 1,000 | 500 | 500 | 250 | 250 | 1,000 | 500 | 250 |
| Rooms 21 - 30 | 1,500 | 1,500 | 750 | 750 | 375 | 375 | 1,500 | 750 | 375 |
| Rooms 31 – 50 | 2,000 | 2,000 | 1,000 | 1,000 | 500 | 500 | 2,000 | 1,000 | 500 |
| Rooms 51 – 100 | 5,000 | 5,000 | 2,500 | 2,500 | 1,250 | 1,250 | 5,000 | 2,500 | 1,250 |
| Rooms 101 above | 6,000 | 6,000 | 3,000 | 3,000 | 1,500 | 1,500 | 6,000 | 3,000 | 1,500 |

**SIXTH SCHEDULE**

**PART I - FEES AND CHARGES UNDER ENVIRONMENT AND PARK MANAGEMENT (EPM) SERVICES**

The following fees and charges shall be charged for environment and park management services listed in the first column at the rate specified in the fourth column

| Item Description | 2019/20 Charge kshs | 2020/21 Charge kshs | 2021/22(proposed) Charge kshs | Unit of Measure |
|---|---|---|---|---|
| | | | | |
| Rent for public toilets (up market areas) | As per tender | As per tender | As per tender | |
| Rent for public toilets (low market areas) | As per tender | As per tender | As per tender | Per Toilet/Month |
| **Exhauster Services** | | | | Per Unit/Annum |
| i) Within a radius of 2 km | 3,000.00 | 3,000.00 | 3,000.00 | |
| ii) Every extra kilometer | 300.00 | 300.00 | 150.00 | |
| EIA/EA Experts licence | 3,000.00 | 3,000.00 | 3,000.00 | |
| Incinerator permit | 15,000.00 | 15,000.00 | 15,000.00 | Per Annum |
| Recycling permit | 1,000.00 | 1,000.00 | 1,000.00 | Per Unit/Annum |
| Registration of Environmental CBO's | 4,000.00 | 4,000.00 | 4,000.00 | Per Facility |
| Printing of environmental policy document | 1,000.00 | 1,000.00 | 1,000.00 | Per CBO/Annum |
| Collection and transportation of solid waste (youth groups) permit | 1,000.00 | 1,000.00 | 1,000.00 | Per Document |
| Collection and transportation of solid waste (CBO's)permit | 5,000.00 | 5,000.00 | 5,000.00 | Per Permit/Annum |
| Collection and transportation of solid waste (private companies) | 15,000.00 | 15,000.00 | 15,000.00 | Per Permit/Trip |
| Quarry permit | 15,000.00 | 15,000.00 | 15,000.00 | Per Permit/Trip |
| Transportation of soil from construction sites | 5,000.00 | 5,000.00 | 5,000.00 | Per Acre |
| **Clearing of Plots Vegetation (Private)** | | | | Per Permit/Trip |
| Residential – quarterly | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| Commercial – quarterly | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Clearing of drains per meter | 30.00 | 30.00 | 30.00 | 30.00 |
| Vegetation fee-Health clearance | 28,000.00 | 28,000.00 | 28,000.00 | 28,000.00 |
| **Tree/Flower/Seedlings/Firewood** | | | | |
| Drainage system inspection card and car wash | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| | | | | |

**PART II – TOURIST ATTRACTION AREAS**

The following fees and charges shall be charged for environment and park management services listed in the first column at the rate specified in the fourth column

| Item description | 2019/20 Charge kshs | 2020/21 Charge kshs | 2021/22(proposed) Charge kshs |
|---|---|---|---|
| **Tourist Attraction Areas** | | | |
| **Thompson Falls** | | | |
| Adults | 50 | 70 | 70 |
| Children | 20 | 30 | 30 |
| **School Parties per head** | | | |
| Teachers | 50 | 70 | 70 |
| Children | 20 | 30 | 30 |
| **Non-citizen** | | | |
| Adult | 200 | 300 | 300 |
| Children | 100 | 200 | 200 |
| **Vehicle parking fee at tourist sites** | | | |
| Small cars | 200 | 200 | 200 |
| Mini buses | 300 | 300 | 300 |
| Buses | 400 | 400 | 400 |
| **Citizens** | | | |
| Adults | 100 | 100 | 100 |
| Children | 50 | 50 | 50 |
| Small cars | 100 | 100 | 100 |
| Mini buses | 150 | 150 | 150 |
| Buses | 200 | 200 | 200 |
| Video shooting per day | New | 1,000 | 1,000 |
| **Manguo Hippo Point** | | | |
| Adults | New | 50 | 50 |
| Children | New | 20 | 20 |
| **School Parties per head** | | | |
| Teachers | New | 50 | 50 |
| Children | New | 20 | 20 |
| **Non-citizen** | | | |
| Adult | New | 200 | 200 |
| | | | |
| **Item description** | **2019/20 Charge kshs** | **2020/21 Charge kshs** | **2021/22(proposed) Charge kshs** |
| Children | New | 100 | 100 |
| **Non-Citizen** | | | |
| Adults | New | 200 | 200 |
| Children | New | 100 | 100 |
| Small cars | New | 200 | 200 |
| Mini buses | New | 300 | 300 |
| Buses | New | 400 | 400 |
| **Citizens** | | | |
| Adults | New | 100 | 100 |
| Children | New | 50 | 50 |

| | | | |
|---|---|---|---|
| Small cars | New | 100 | 100 |
| Mini buses | New | 150 | 150 |
| Buses | New | 200 | 200 |

**PART III – AIRSTRIP REGISTRATION**

The following fees and charges shall be charged for environment and park management services listed in the first column at the rate specified in the fourth column

| | 2019/20 Charge kshs | 2020/21 Charge kshs | 2021/22(proposed) Charge kshs |
|---|---|---|---|
| **Item description** | | | |
| Airstrip Registration and Annual Renewal | | | |
| Private Airstrip | New | New | 30,000 |
| Commercial Airstrip | New | New | 60,000 |

**PART IV – QUARRY**

The following fees and charges shall be charged for environment and park management services listed in the first column at the rate specified in the fourth column

| Item description | 2019/20 Charge kshs | 2020/21 Charge kshs | 2021/22(proposed) Charge kshs |
|---|---|---|---|
| **Nanyuki Quarry (dep of infrastructure)** | | | |
| **Quarry & crusher products fees** | | | |
| **Ballast(block trap)** | | | |
| ½ “ - ¾” Ballast per ton | 900 | 900 | 900 |
| ¼” - 3/8” Ballast per ton | 900 | 900 | 900 |
| 1” - 12” Ballast per ton | 900 | 900 | 900 |
| **Crusher Dust & Quarry Stones** | | | |
| Crusher Dust per ton | 500 | 500 | 500 |
| Quarry stone/hardcore per ton | 500 | 500 | 500 |
| Quarry trash/murram per ton | 500 | 500 | 500 |
| Quarry waste per ton | 300 | 300 | 300 |
| **Precast concrete culverts** | | | |
| 24”diameter x 3 ft length | 1,800.00 | 1,800.00 | 1,800.00 |
| 18”diameter x 3 ft length | 1,350.00 | 1,350.00 | 1,350.00 |
| 12”diameter x 3 ft length | 950 | 950 | 950 |
| **Water Channels** | | | |
| 24”diameter x 3 ft length | 900 | 900 | 900 |

| | | | |
|---|---|---|---|
| 18”diameter x 3 ft length | 700 | 700 | 700 |
| 12”diameter x 3 ft length | 500 | 500 | 500 |
| **Paving slabs** | | | |
| Square 24” x 24” | 200 | 200 | 200 |
| Triangular 24” x 24” | 200 | 200 | 200 |
| **Item description** | **2019/20 Charge kshs** | **2020/21 Charge kshs** | **2021/22(proposed) Charge kshs** |
| **Sand Harvesting Annual registration fee** | | | |
| Lorry carrying above 20 tonnes | 10,000.00 | 20,000.00 | 20,000.00 |
| Lorry carrying between 10 -20 tonnes | 7,000.00 | 10,000.00 | 10,000.00 |
| Canter carrying between 7-10 tonnes | 7,000.00 | 7,000.00 | 7,000.00 |
| Canter carrying above 3 tonnes | 2,000.00 | 2,000.00 | 2,000.00 |
| **Sand Cess per trip per vehicle** | | | |
| Lorry carrying above 20 tonnes | 3,000.00 | 3,000.00 | 3,000.00 |
| Lorry carrying between 10-20 tonnes | 2,500 | 2,500 | 2,500 |
| Lorry carrying between 7-9 tonnes | 1,500 | 1,500 | 1,500 |
| Canter carrying below 7 tonnes | 1,050 | 1,050 | 1,050 |
| Pick-up carrying between1-2 tonnes | 300 | 300 | 300 |
| **Quarry Products Cess** | | | |
| Ballast Lorry carrying 11tonnes & Above | 1,200.00 | 1,200.00 | 1,200 |
| Ballast Lorry carrying 6-10 tonnes | 600 | 800 | 800 |
| Ballast Lorry carrying 5 tonnes below | 300 | 500 | 500 |
| Canter & pickup | 200 | 300 | 300 |
| Ksh 150 per ton at weigh bridge | 150 | 150 | 150 |
| **Hardcore/Murram** | | | |
| Ballast Vehicle carrying above 10 tonnes | 1,000.00 | 1,000.00 | 1,000.00 |
| Ballast Vehicle carrying between 5-10 tonnes | 600 | 600 | 600 |
| Ballast Vehicle carrying up to 5 tonnes | 300 | 300 | 300 |
| **Item description** | **2019/20 Charge kshs** | **2020/21 Charge kshs** | **2021/22(proposed) Charge kshs** |
| **Penalties** | | | |

| | | | |
|---|---|---|---|
| Failure to stop/pay at weigh bridge or any cess point | 50,000 | 4,000 | 4,000 |
| **NB:** Cess charges on above products shall be Kshs. 150 per ton on installation of weigh bridge | | | |

**SEVENTH SCHEDULE**

**PART I - FEES AND CHARGES FOR BUS PARK AND STREET PARKING**

The following fees and charges shall be charged for bus and street parking services for items listed in the first column at the rate specified in the third column

| | **2019/20 Charge KSh.** | **2020/21 Charge KSh.** | **2021/22(proposed) Charge KSh.** |
|---|---|---|---|
| **Registration Fee** | | | |
| Registration of Matatu per vehicle | | | 500 |
| Registration of Matatu Sacco | | | 30,000 |
| **PSV Seasonal Tickets** | | | |
| 10-14 seater per month per bus park | 1,500 | 1,500 | 1,500 |
| 7 - 8 seater per Month per bus park | 1,500 | 1,500 | 1,500 |
| 15-24 seater per month per bus park | 2,500 | 2,500 | 2,500 |

| | | | |
|---|---|---|---|
| 25-54 seater and above per month per bus stop | 4,000 | 4,000 | 4,000 |
| 55 seater and per bus park | 5,000 | 5,000 | 5,000 |
| **Universal County Sticker** | | | |
| 10-14 seater per month | 2,000 | 2,000 | 2,000 |
| 7-8 seater per month | 2,000 | 2,000 | 2,000 |
| 15-24 seater per month | 2,000 | 2,000 | 2,000 |
| 25-54 seater and above per month | 4,000 | 4,000 | 4,000 |
| 55 seater and above | 7,000 | 7,000 | 7,000 |
| Taxi per month | 1,000 | 1,000 | 1,000 |
| Motorcycle/boda boda per month<br>In Towns<br>Medium urban zones<br>Small urban zones | <br>300<br>300<br>300 | <br>300<br>200<br>100 | <br>300<br>200<br>100 |
| Tuk Tuk per month | 400 | 400 | 400 |
| **Street Parking (Daily Charges)** | | | |
| Saloon/pickup | 50 | 50 | 50 |
| Omni bus/Omni truck | 100 | 100 | 100 |
| Bus/transport truck | 100 | 100 | 100 |
| Truck with trailer | 300 | 300 | 300 |
| Petroleum Tankers Truck | New | New | 400 |
| Petroleum Tankers Truck with trailer | New | New | 500 |
| **Street Parking (Monthly Charges)** | | | |
| Saloon/pick up | 1,000 | 1,000 | 1,000 |
| Omni bus/Omni truck | 2,000 | 2,000 | 2,000 |
| Bus/transport truck | 3,000 | 3,000 | 3,000 |
| Truck with trailer | 4,000 | 4,000 | 4,000 |
| Petroleum Tankers Truck | New | New | 4,000 |
| Petroleum Tankers Truck with trailer | New | New | 5,000 |
| **Reserved Parking (Annual Charges)** | | | |
| Saloon/pick up | 50,000 | 50,000 | 50,000 |
| Omni bus/Omni truck | 70,000 | 70,000 | 70,000 |
| Bus/transport truck | 70,000 | 70,000 | 70,000 |
| Truck with trailer | 100,000 | 100,000 | 100,000 |
| Petroleum Tankers | New | New | 120,000 |
| **Penalties (Late payment of monthly ticket after 10th day of the month)** | | | |
| 14 passengers | 900 | 900 | 900 |
| Minibus | 1,500 | 1,500 | 1,500 |
| Bus | 2,500 | 2,500 | 2,500 |
| Motorcycle | 200 | 200 | 200 |
| Tuk Tuk | 200 | 200 | 200 |
| Taxis | 300 | 300 | 300 |
| **Other Penalties** | | | |
| Causing Obstruction (this does not include clamping/towing fee) | | | |
| Petroleum Tankers | New | New | 5,000 |
| Trailer | New | 4,000 | 4,000 |
| Lorry/canter/bus | New | 3,000 | 3,000 |
| p.s.v matatus | New | 2,000 | 2,000 |
| Saloon cars/pick ups | New | 2,000 | 2,000 |
| Tuk tuk | New | 500 | 500 |
| Boda boda | New | 500 | 500 |

| | | | |
|---|---|---|---|
| Picking/Dropping passenger on undesignated place | 3,000 | 3,000 | 3,000 |
| Failure to display parking sticker(daily)all vehicles | 500 | 500 | 500 |
| Failure to display p.s.v seasonal sticker | 1,000 | 1,000 | 1,000 |
| **Impounding fees –per day** | | | |
| Motorbike | 500 | 500 | 500 |
| Tuk tuk | 500 | 500 | 500 |
| Saloon car | 1,000 | 1,000 | 1,000 |
| Nissan/pickup | 2,000 | 2,000 | 2,000 |
| Canter | 2,500 | 2,500 | 2,500 |
| Lorry | 5,000 | 5,000 | 5,000 |
| Trailer | 10,000 | 10,000 | 10,000 |
| **NB: The above charges does not include towing fees** | | | |
| **Impounding fee per night** | | | |
| Impounding per night per motorbike | 500 | 500 | 500 |
| Impounding per night per tuk tuk | 500 | 500 | 500 |
| Impounding per night per saloon car | 1,000 | 1,000 | 1,000 |
| Impounding per night per Nissan/pick up | 2,000 | 2,000 | 2,000 |
| Impounding per night per canter | 2,500 | 2,500 | 2,500 |
| Impounding per night per lorry | 5,000 | 5,000 | 5,000 |
| Impounding per night per trailer | 10,000 | 10,000 | 10,000 |
| Trucks and trailers parking on undesignated zone | 10,000 | 10,000 | 10,000 |
| Trucks and trailers parking on undesignated zone | 10,000 | 10,000 | 10,000 |
| Unclamping fee-motor bike/tuk tuk | 500 | 500 | 500 |
| Unclamping fee-saloon/Nissan/pick up/canter | 1,500 | 1,500 | 1,500 |
| Unclamping fee-lorry/trailers | 2,500 | 2,500 | 2,500 |
| **TOWING FEE(Using County recovery facility)** | | | |
| Motor cycle/tuk tuk | 1,000 | 1,000 | 1,000 |
| Saloon | 3,000 | 3,000 | 3,000 |
| Pick up/Nissan | 5,000 | 5,000 | 5,000 |
| Canter | 7,500 | 7,500 | 7,500 |
| Lorry | 10,000 | 10,000 | 10,000 |
| Trailer | 20,000 | 20,000 | 20,000 |

**EIGHTH SCHEDULE**

**PART I - FEES AND CHARGES FOR INFRASTRUCTURE, LANDS, HOUSING AND URBAN DEVELOPMENT**

The following fees and charges shall be charged for services listed in the second column at the rate specified in the fifth column

| | **PART 1** | | **2020/21** | **2021/22 (proposed)** |
|---|---|---|---|---|
| **INFRASTRUCTURE, LANDS, HOUSING AND URBAN DEVELOPMENT** | | | KSHS | KSHS |
| | **PART X** | | | |
| **A** | **PROPERTY TAX** | | | |
| | Approval for Sub division, application fees | per application | 3,000 | 3,000 |
| | Agricultural | per portion | 500 | 1,500 |
| | Commercial | per portion | 3,000 | 3,000 |
| | Residential | per portion | 3,000 | 3,000 |
| | Industrial | Per portion | - | 7,500 |
| | Land amalgamation | per alteration | 10,000 | 10,000 |
| | Application for dispute resolution | per application | 10,000 | 10,000 |
| | **Plot rent (Residential, Commercial, Industrial)** | | | |
| | Zone "A" (Highly economic viable | Per year | 1,000 | 1,500 |
| | Zone "B" (Medium economic viable) | Per year | 700 | 1,000 |
| | Zone "C" (Low economic viable) | Per year | 500 | 700 |
| | **Land Rents** | | | |
| | Private Dams | Per year | 5,000 | 5,000 |
| | Masts communication towers on county trust land -Application Fee | Masts | Per annum | Per annum |
| | | | | |
| | Private Land – Town | | 70,000 | 70,000 |
| | – Rural | | 50,000 | 50,000 |
| | Public Land – Town | | 240,000 | 240,000 |
| | – Rural | | 150,000 | 150,000 |
| | **Consent for prospecting, extraction of minerals (incl. sand, building stones, ballasts)** | Per Quarry | | |
| | Small | | 12,000 | 12,000 |
| | Medium | | 20,000 | 20,000 |
| | Large | | 50,000 | 50,000 |
| | Mining Land -Ground Rent | Per year | Per lease | Per lease |
| | | Per lease agreement | | |
| | **Land Rates** | | | |
| | Rate struck (Valuation Roll) | | | |
| | -Laikipia East sub- county | % on site value per valuation roll | 7% on site value | 4% on site value |

| | PART 1 | | 2020/21 | 2021/22 (proposed) |
|---|---|---|---|---|
| | -Laikipia West sub –county | % on site value per valuation roll | 1% on site value | 1% on site value |
| | -Laikipia North sub-county | % on site value per valuation roll | 0.5% on site value | 0.5% on site value |
| | Land which is not in the valuation roll. | | | Three times of the land rent payable to the national government |
| | Annual land rates per acre per annum-lease hold | Per acre per annum | 20.00 | 20.00 |
| | Penalties on land rates | | | Late payment after 31st March of every year 10% per annum |
| **B** | **LAND SURVEY** | Per acre | 1.25% of land value | 1.25% of land value |
| | **Records Search Fees** | | | |
| | Field search & beacon showing fee | per beacon | 500 | 500 |
| | Survey fees | per plot | 5,000 | 5,000 |
| | Land Value Capture | 5% of Property Site value gain | | |
| | Beacon replacement | per beacon | 500 | 500 |
| | Boundary dispute resolution | per dispute | 2,000 | 2,000 |
| | Duplicate of allotment lost form | per plot | 1,000 | 1,000 |
| | Consent to charge | per plot | 2,000 | 2,000 |
| | Registration of lease | Per plot | 5,000 | 5,000 |
| | Consent of sub-lease | Per plot | 2,000 | 2,000 |
| | Sale of Development Plans | Per Plan | - | 5,000 |
| | Sale of Part Development Plans | Per Plan | - | 1,000 |
| | Transfer fee | per plot | 2,000 | 2,000 |
| | Correction of Names | per plot | 500 | 500 |
| | Change of user Application Fee | per application | 5,000 | 5,000 |
| | Residential to Commercial | per application | 40,000 | 40,000 |
| | Agricultural to Commercial | Per application | 30,000 | 30,000 |
| | Agricultural to Residential | Per application | 30,000 | 30,000 |
| | Agricultural to Industrial | per application | 50,000 | 50,000 |
| | Agricultural to industrial (p.s.s) | per application | 50,000 | 50,000 |
| | Agricultural to Public Purpose i.e .Church, Health Care | Per Application | - | 30,000 |
| | Commercial to Residential | Per application | 20,000 | 20,000 |
| | Residential single dwelling to residential multi dwelling | Per unit and or per floor | 20,000 | 20,000 |
| | Industrial to Residential | Per plot | 15,000 | 15,000 |

| | PART 1 | | 2020/21 | 2021/22 (proposed) |
|---|---|---|---|---|
| | Residential to commercial | Per m2 | 100 | 100 |
| | Residential to Churches/ Mosque/ Temple | Per plot | 15,000 | 15,000 |
| | Extension of user | per plot | 30,000 | 30,000 |
| | Application for extension of lease: Residential/Commercial | Per Lease | 5,000 | 5,000 |
| | Application for extension of lease: Commercial/Industrial/Petrol service station | Per lease | | 10,000 |
| | Application for extension of lease: Agriculture | Per Lease | 10,000 | 10,000 |
| | Plan Application Fee- Commercial<br>Residential | Per Application | - | 1,000<br>500 |
| | Construction Site Board-<br>Commercial<br>Residential | Per Application | - | <br>10,000<br>2000 |
| | Late application for extension of lease: Residential/Commercial | Per lease | 10,000 | 10,000 |
| | Late application for extension of lease: Commercial/Industrial/Petrol service station | Per Lease | | 20,000 |
| | Late application for extension of lease: Agriculture | Per Acre | 20,000 | 20,000 |
| | Extension of lease –Commercial/ Industrial/Petrol service station | Per Lease | | 25,000 |
| | Extension of lease –Commercial/ Residential | Per Lease | 10,000 | 10,000 |
| | Agricultural | 1-2 Acres | 20,000 | 20,000 |
| | | 2-5 ‘’ | 50,000 | 50,000 |
| | | 5-10 ‘’ | 100,000 | 100,000 |
| | | Over 10 ‘’ | 250,000 | 250,000 |
| | Mining | 1-2,000 | 20,000 | 20,000 |
| | | 2,001-5,000 | 50,000 | 50,000 |
| | | 5,001-10,000 | 100,000 | 100,000 |
| | | Over 10,000 | 250,000 | 250,000 |
| | **PART XI BUILDING PLAN APPROVAL:** | | | |
| **C** | **Architectural:** | | | |
| | -Commercial | plinth Area m2(per m2) | 50 | 75 |
| | -Residential | plinth Area m2(per m2) | 30 | 50 |
| | -Educational | plinth Area m2(per m2) | 30 | 30 |
| | -Agricultural | plinth Area m2(per m2) | 10 | 10 |
| | -Religious | plinth Area m2(per m2) | 10 | 10 |
| | -industrial | plinth Area m3(per m2) | 70 | 70 |
| | -petrol station | plinth Area m2(per m2) | 100 | 100 |

| | PART 1 | | 2020/21 | 2021/22 (proposed) |
|---|---|---|---|---|
| | Solar Plants(industrial) | Per acre | | 20,000 |
| | Alteration and addition of approved plan | per plan | 20,000 | 20,000 |
| | **Structural** | | | |
| | -Commercial | per floor | 7,000 | 7,000 |
| | -Residential | per floor | 5,000 | 5,000 |
| | -industrial | per floor | 10,000 | 10,000 |
| | -Educational | per floor | 2,500 | 2,500 |
| | -Agricultural | per floor | 2,500 | 2,500 |
| | -Religious | per floor | 2,500 | 2,500 |
| | -petrol station | per floor | 5,000 | 5,000 |
| | Approval plan for communication transmission tower | Per tower | 50,000 | 100,000 |
| | Sale of Approved plan | per plan | 5,000 | 5,000 |
| | Supply of lists of current plans | per list | 3,000 | 3,000 |
| | Commencement and completion certificate | per certificate | 1,000 | 1,000 |
| | Settlement schemes sub division | Per division | 2,500 | 2,500 |
| | Fees payable for single dwelling | per dwelling | 300 | 300 |
| | Fees payable for each additional dwelling | per dwelling | 200 | 200 |
| | Fees payable for testing of plumbers and drainage layers – Commercial | per unit | 5,000 | 5,000 |
| | Residential | ‘’ | 1,500 | 1,500 |
| | Demolition | per square meter assessment | 1% of value | 1% of value |
| | Inspection of building file | per file | 1,000 | 1,000 |
| | Application for fencing plot- Temporary fence | per plot | 10,000 | 1,000 |
| | Permanent | per m2 | 100 | 100 |
| | Temporary | per m2 | 50 | 50 |
| | Electricity fence | per m2 | 150 | 150 |
| | Application for hoarding/scaffolding | per application | 1,000 | 1,000 |
| | Hoarding fee | per year | 25,000 | 25,000 |
| | **Hoarding fee up to 90m2** | | | |
| | Residential | | 5,000 | 5,000 |
| | Industrial/ Commercial | | 25,000 | 25,000 |
| | Petrol service station( p.s.s) | | 25,000 | 25,000 |
| | Hoarding fee over 90 m2 | Per extra meter | 100 | 100 |
| | **Renovation of buildings/extension** | | | |
| | **Application for renovation of buildings/extension** | Per application | | 1,000 |

| | PART 1 | | 2020/21 | 2021/22 (proposed) |
|---|---|---|---|---|
| | Commercial | Per m2 | 50 | 50 |
| | Residential | Per m2 | 30 | 30 |
| | Agriculture | Per m2 | 10 | 10 |
| | Industrial | Per m2 | 70 | 70 |
| | Petrol service station | Per m2 | 100 | 100 |
| | Fee for certified copy of original plans | per plan | 1,400 | 1,400 |
| | Construction Certificate of fish ponds | per pond | 1,000 | 1,000 |
| | Fees for renewal of expired plans | per period | 2,000 | 2,000 |
| | **Building occupational permits** | | | |
| | -Commercial | Per floor | 5,000 | 5,000 |
| | -Residential- Single dwelling | | | 2,000 |
| | -Residential (multi occupational) | per building | 2,000 | 3,500 |
| | -Residential- Storley (multi occupational building) | per floor | 5,000 | 3,000 |
| | -Residential cum commercial | per floor | 7,000 | 7,000 |
| | -Industrial | per building/floor | 15,000 | 15,000 |
| | Temporary partial occupation certificate | | | |
| | -Commercial | per Floor | 2,000 | 5,000 |
| | -Residential | per Floors | 5,000 | 3,500 |
| | -Residential cum commercial | per building | 5,000 | 7,000 |
| | -Industrial | per building/ Floor | 10,000 | 15,000 |
| | Subletting Fees on Private Property | As per agreement | 1,000 | 1,000 |
| | Permit for temporary extension within pavements/shop corridors | as per square meter assessment per quarter (3 months) | 5,000 | 5,000 |
| | Building inspection (per stage) | | | |
| | Commercial | Per stage | 1,500 | 1,500 |
| | Residential | Per stage | 1,000 | 1,000 |
| | Agricultural | Per stage | 1,500 | 1,500 |
| | Industrial/ Public service station(p.s.s)/ Solar plants | Per stage | 1,500 | 1,500 |
| | Application for Demolition | Per application | 3,000 | 3,000 |
| | Demolition charges | Per m2 | 50 | 50 |
| | Road cutting | | | |
| | Micro terming(tarmac) | Per road | 25,000 | 25,000 |
| | Gravel road | Per road | 10,000 | 10,000 |
| | Earth road | Per road | 8,000 | 8,000 |
| | Laying of fiber optic cable | Per meter | 100 | 250 |
| | Overhead fiber optic cable/electric pole | Per post/electricity post | 250 | 1,500 |

| | PART 1 | | 2020/21 | 2021/22 (proposed) |
|---|---|---|---|---|
| | Fines on Impounded articles-(to release per day) | | | |
| | - Metal Bar | Per Unit | 300 | 300 |
| | - Wheelbarrow | ,, | 500 | 500 |
| | - Drums | ,, | 300 | 300 |
| | - Spades | ,, | 100 | 100 |
| | - Cement | ,, | 300 | 300 |
| | - Metal /wooden door | ,, | 1,000 | 1,000 |
| | - Metal/wooden windows | ,, | 700 | 700 |
| | - Iron sheet | ,, | 200 | 200 |
| | - Timbers/Poles | ,, | 150 | 150 |
| | - Other assorted tools | ,, | 100 | 100 |
| | - Other assorted machines & Equipment | Per item | 1,000 | 1,000 |
| | - Storage | Per Day | 50 | 50 |
| | | | | |

The following fees and charges shall be charged for services listed in the second column at the rate specified in the fifth column

| | PART 1 | *Kshs..* | *Kshs* | *KSHs* |
|---|---|---|---|---|
| | **PART XII** | **2019/2020** | **2020/2021** | **2021/22 (proposed)** |
| **D** | **HOUSING** | | | |
| | **NANYUKI RENTAL HOUSES** | | | |
| | Kitui Road: Single bedrooms (15) | 3,000 | 3,500 | 3,500 |
| | Stadium Road: | | | |
| | I) Single Bedroom (2) | 2,500 | 3,000 | 3,000 |
| | Ii) Single Bedrooms (2) | 2,500 | 3,000 | 3,000 |
| | Iii) Bedsitter (3) | 2,000 | 2,500 | 2,500 |
| | Iv) Single Bedroom (22) | 3,000 | 3,500 | 3,500 |
| | (I) Jomo Kenyatta Road 3 Bed Rooms Self-Contained (1) | 8,000 | 8,500 | 8,500 |
| | (Ii) Jomo Kenyatta 2 Bed Rooms Self-Contained (11) | 6,500 | 6,500 | 6,500 |
| | (Iii) Machakos Road - 3 Bed Rooms Self-Contained (1) | 8,000 | 8,500 | 8,500 |
| | **Rental Houses** | | | |
| | Machakos Road: 2 bed rooms self-contained (4) | 7,000 | 7,500 | 7,500 |
| | **Ngei Estate** | | | |
| | i. 2 bed rooms self-contained (1) | 5,000 | 5,500 | 5,500 |
| | ii. Single bed roomed (78) | 3,000 | 3,500 | 3,500 |
| | iii. Single bed rooms self-contained (49) | 3,500 | 4,000 | 4,000 |
| | iv. 2 bedrooms (5) | 5,000 | 5,500 | 5,500 |
| | **Market Road:** | | | |
| | i) 3 bedroom (2) | 8,000 | 8,500 | 8,500 |
| | ii) Single bedrooms (2) | 3,000 | 3,500 | 3,500 |

| | | | | |
|---|---|---|---|---|
| | **Lagoon Estate** | | | |
| | i) 2 bedrooms house (6) | 4,000 | 4,500 | 4,500 |
| | **Water Treatment** | | | |
| | i) Single bedroom (2) | 1,500 | 2,000 | 2,000 |
| | ii) Bedsitter (2) | 1,000 | 1,500 | 1,500 |
| | **Municipal yard** | | | |
| | i) 2 bedrooms (1) | 5,500 | 6,000 | 6,000 |
| | ii) Single bedrooms (6) | 3,500 | 4,000 | 4,000 |
| | Sportsman Arms:5 bedrooms (4) | 20,000 | 25,000 | 25,000 |
| | Majengo: 1 bedroom (6) | 2,500 | 3,000 | 3,000 |
| | **Quarry Crusher:** | | | |
| | i) Single (4) | 1,500 | 2,000 | 2,000 |
| | **Yard:** | | | |
| | I) 1 Bedrooms (17) | 3,000 | 3,500 | 3,500 |
| | Ii) 2 Bedrooms (2) | 5,000 | 5,500 | 5,500 |
| | Iii) 3 Bedrooms(1) | 7,000 | 7,500 | 7,500 |
| | Iv) Single Rooms (5) | 1,500 | 1,500 | 1,500 |
| | | | | |
| | **NANYUKI TOWN SHOPS & STALLS** | | | |
| | **New Market Shop And Stalls (Nanyuki)** | | | |
| | Shops Per Month(No.29) | 2,500 | 2,500 | 2,500 |
| | Restaurant Per Month | 5,000 | 5,000 | 5,000 |
| | Butchery Per Month | 5,000 | 5,000 | 5,000 |
| | Stall Per Month | 800 | 800 | 800 |
| | **Old Market Shops And Stalls (Nanyuki)** | | | |
| | Shops | 2,500 | 2,500 | 2,500 |
| | Hotel | 1,700 | 1,700 | 1,700 |
| | Butchery | 1,500 | 1,500 | 1,500 |
| | Stalls | 200 | 200 | 200 |
| | Shop Adjacent To Old Market | 5,000 | 5,000 | 5,000 |
| | Old Market Stalls | | 800 | 800 |
| | | | | |
| | **NYAHURURU TOWNSHIP** | | | |
| | Nyahururu H/Q:1 Room(2 Office) | 3,000 | 3,000 | 3,000 |
| | 2 Rooms (3offices) | 5,000 | 5,000 | 5,000 |
| | 3 Rooms (1 Office) | 6,000 | 6,000 | 6,000 |
| | 4 Rooms (1 Office) | 8,000 | 8,000 | 8,000 |
| | **Kiano Estate:** | | | |
| | i) 1 Bedroom | 3,000 | 3,500 | 3,500 |
| | ii) 2 Bedrooms | 4,000 | 4,500 | 4,500 |
| | **Ngare Narok Estate:** | | | |
| | i) 1-8 | 3,500 | 4,000 | 4,000 |
| | ii) 9-12 | 2,500 | 3,000 | 3,000 |
| | Asian Quarters:1- 3 Bedrooms<br>4 Bedroom And Above | 10,000<br>10,000 | 12,000<br>15,000 | 12,000<br>15,000 |
| | Lumumba: 1 Bedrooms | 2,500 | 3,000 | 3,000 |
| | Starehe Single Rooms | 1,000 | 1,000 | 1,000 |
| | Staff House: 1 Bedroom | 2,500 | 3,000 | 3,000 |
| | Nyahururu Slaughter House | | 35,000 | 35,000 |
| | Water Kiosk (Igwamiti) | | 250 | 250 |
| | Nyahururu Buspark 4NTE Office | | 6000 | 6000 |
| | Nyahururu Buspark Stall –Molo Town Ace | | 4000 | 4000 |

| | | | | |
|---|---|---|---|---|
| | Nyahururu Buspark Stall- Nyamakima Office& NNUS Office | | 3000 | 3000 |
| | Nyahururu Buspark Stalls | | 300 | 300 |
| | Nyahururu Buspark Kiosks | | 450 | 450 |
| | Nyahururu Market Shop A 1-10 | | 600 | 600 |
| | Nyahururu Market Shop A 11-14 | | 700 | 700 |
| | Nyahururu Market Shop A 15-40 | | 650 | 650 |
| | Nyahururu Market Shop M 1-12 | | 800 | 800 |
| | Nyahururu Market Shop B 1-13 | | 650 | 650 |
| | Nyahururu Market Shop B 14-15 | | 800 | 800 |
| | Nyahururu Market Shop B 16 | | 1250 | 1250 |
| | Nyahururu Market Shop B 17-35 | | 800 | 800 |
| | Nyahururu Market Shop B 36 | | 1500 | 1500 |
| | Nyahururu Tobacco Stalls | | 250 | 250 |
| | Nyahururu Market Stalls A&B | | 200 | 200 |
| | Nyahururu T Fall Curio Shop | | 200 | 200 |
| | Nyahururu Hide & Skins Banda | - | - | 15,000 |
| | Nyahururu Bus Park Hotel | 25,000 | 25,000 | 27,500 |
| | Nyahururu Bus Park Shop | 4,000 | 4,000 | 4,400 |
| | | | | |
| | | | | |
| | **RUMURUTI TOWNSHIP** | | | |
| | Rental Houses | 4,000 | 4,000 | 4,400 |
| | | | | |
| | **HOUSE AND STALLS UNLOCKING CHARGES** | | | |
| | **Unlocking Fees For House** | **2,000** | **2,000** | **500** |
| | **Unlocking Fees For Stall** | **3,500** | **3,500** | **500** |

| | | | | |
|---|---|---|---|---|
| | Plots Rent (Urban Zones) | | | |
| | **PART 1 Plot Rents per year** | ***Kshs..*** | ***Kshs*** | ***KSHs*** |
| | i) 50 x 100 | 2,000 | 2,000 | 2,000 |
| | ii) 100 x 100 | 3,000 | 3,000 | 3,000 |
| | iii) Half acre | 5,000 | 5,000 | 5,000 |
| | iv) 1 acre | 7,000 | 7,000 | 7,000 |
| | **PART 1** | ***Kshs..*** | ***Kshs*** | ***KSHs*** |
| | v) 2 – 5 acres | 20,000 | 20,000 | 20,000 |
| | vi) 6 - 10 acres | 25,000 | 25,000 | 25,000 |
| | | | | |
| | Temporary Occupation Permits (TOP) | 300 | 300 | 600 |
| | | | | |

The following fees and charges shall be charged for services listed in the second column at the rate specified in the fifth column

| | | | | |
|---|---|---|---|---|
| | **PART XIII** | | KSHS | |
| **E** | **OUTDOOR ADVERTISEMENT** | | 202/21 | 2021/22 **(Proposed)** |
| | **Application Fee for Bill Board Per Annum** | | 30,000 | 30,000 |
| | **Promotion Flags/Teardrops Per Fortnight for Each** | | 5,000 | 5,000 |
| | **Hoisting Of Banners** | **TIME** | **COST** | **COST** |
| | **-Commercial** | | | |
| | - On Road Reserve | Per Day | 1,500 | 1,500 |
| | -On Private Property/Plots | | 1,000 | 1,000 |
| | -On Buildings | | 1,000 | 1,000 |
| | **-Religious/Charitable/Social** | Per Day | | |
| | -On Road Reserve | | 500 | 500 |
| | -On Private Property/Plots | | 500 | 500 |
| | -On Buildings | | 500 | 500 |
| | **-Political** | **Per Month** | **Per Month** | **Per Month** |
| | -On Road Reserve | | 1,500 | 1,500 |
| | -On Private Property/Plots | | 1,000 | 1,000 |
| | -On Buildings | | 1,000 | 1,000 |
| | Hoisting Fees | | 200 | 200 |
| | **Clock Advertisement** | | | |
| | Application Fee | | 1,000 | 1,000 |
| | Annual Charges -Four Sided | Per Year | 15,000 | 15,000 |
| | -Three Sided | Per Year | 10,000 | 10,000 |
| | -Two Sided | Per Year | 8,000 | 8,000 |

| | | | | |
|---|---|---|---|---|
| | **Construction Of Billboards** | | | |
| | Application Fee | Per Application | 1,000 | 5,000 |
| | Approval Fee | Per M2 | | 4,000 |
| | **Annual Charges for Bill Boards (Per Side) Per Year** | | | |
| | -Application Fee | | 1,000 | 5,000 |
| | -Each Side | Per M2 | 2,500 | 2,500 |
| | Ground Rent | Per Site | 10,000 | 10,000 |
| | **Construction Of Site Boards** | | | |
| | -Application | Per Application | 1,000 | 2,000 |
| | -Annual Fee | Per Year | 20,000 | 20,000 |
| | | | | |
| | **Sign Board (Per Side)- Non-Illuminated** | | | |
| | **Under Canopy** | | | |
| | -Application Fee | | 1,000 | 1,000 |
| | **-Annual Charges** | | | |
| | -1st One-Meter Square or Less | Per Year | 1,000 | 2,000 |
| | - Additional Meter Square or Part Thereof | Per Year | 300 | 500 |
| | **On Canopy** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | **Annual Charges** | | | |
| | -1st One-Meter Square or Less | Per Year | 1,000 | 1,000 |
| | -Additional Meter Square or Part Thereof | Per Year | 200 | 500 |
| | **On Buildings** | | | |
| | -Application Fee | | 1,000 | 1,000 |
| | **Annual Charges** | | | |
| | -1st One Meter Square or Less | Per Year | 2,000 | 2,000 |
| | - Additional Meter Square or Part Thereof | Per Year | 500 | 500 |
| | **Sky Above Canopy & Over Property** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | **Annual Charges** | | | |
| | -1st One Meter Square or Less | Per Year | 2,000 | 2,000 |
| | - Additional Meter Square or Part Thereof | Per Year | 500 | 500 |
| | Removal/Storage Fee | Per Day | 200 | 200 |
| | | | | |
| | **Illuminated Signs (Per Side)** | | | |
| | **Under Canopy** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | **Annual Charges** | | | |
| | -1st One Meter Square or Less | Per Year | 2,000 | 2,000 |
| | - Additional Meter Square or Part Thereof | Per Year | 250 | 250 |
| | **On Canopy** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | **Annual Charges** | | | |
| | -1st One-Meter Square or Less | Per Year | 1,500 | 1,500 |
| | - Additional Meter Square or Part Thereof | Per Year | 200 | 200 |
| | **On Buildings** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | **Annual Charges** | | | |
| | -1st One Meter Square or Less | Per Year | 2,000 | 2,000 |

| | | | | |
|---|---|---|---|---|
| | -Additional Meter Square or Part Thereof | Per Year | 200 | 200 |
| | **Sky Above Canopy & Over Property** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | -Annual Charges | | | |
| | -1st One Meter Square or Less | Per Year | 5,000 | 5,000 |
| | - Additional Meter Square or Part Thereof | Per Year | 500 | 500 |
| | Sale Of Stickers/Decoration on The Wall, Windows, Canopies Etc. | Per Fortnight | 2,000 | 2,000 |
| | Decoration Under Canopy/ Arcade | Per Fortnight | 2,000 | 2,000 |
| | Decorative Canopy Extension /Arcade | Per Year Per M2 | 1,000 | 1,000 |
| | Portable Sign Boards (Per Square Feet/Per Side) | | 500 | 500 |
| | | | | |
| | **Advertisement On Bus/ Car Parks** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | -Annual Charges | Per Site | 10,000 | 10,000 |
| | | | | |
| | **Lamp Post Advertisement** | | | |
| | **Illuminated Signs (All Sides)** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | -Charges Per Post | Per Month | 5,000 | 5,000 |
| | **Non-Illuminated Signs (All Sides)** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | Charges Per Post for More Than 100 Posts | Per Quarter | | 4,500 |
| | Charges Per Post For 51-100 Posts | Per Quarter | | 6,000 |
| | Charges Per Post For 11-50 Posts | Per Quarter | | 7,500 |
| | Charges Per Post For 1-10 Posts | Per Quarter | 9,000 | 9,000 |
| | Charges Per Post for More Than 100 Posts | Per Semi-Annual | | 8,550 |
| | Charges Per Post For 51-100 Posts | Per Semi-Annual | | 11,400 |
| | Charges Per Post For 11-50 Posts | Per Semi-Annual | | 14,250 |
| | Charges Per Post For 1-10 Posts | Per Semi-Annual | 18,000 | 17,100 |
| | Charges Per Post for More Than 100 Posts | Per Annual | | 16,200 |
| | Charges Per Post For 51-100 Posts | Per Annual | | 21,600 |
| | Charges Per Post For 11-50 Posts | Per Annual | | 27,000 |
| | Charges Per Post For 1-10 Posts | Per Annual | 36,000 | 32,400 |
| | **Directional Signs (Per Direction)** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | -Per Square Metre | Per Year | 2,000 | 2,000 |
| | **Multi-Directional Signs** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | -Per Square Metre | Per Application | 3,000 | 3,000 |
| | **Change Of User Board** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | -Fixed Charge | | 2,000 | 2,000 |
| | **Wash Line/Flag/Danglers/Painting Advertisement** | | | |
| | | Each Promotion | 5,000 | 5,000 |
| | **Multi-Motion Neon Advertisement (Static)** | | | |
| | -Application Fee | Per Application | 1,000 | 2,000 |
| | -Per Meter Square | Per Year | 3,000 | 3,000 |

| | | | | |
|---|---|---|---|---|
| | -Any Additional Meter Square or Part Thereof | Per Year | 500 | 500 |
| | **Multi-Motion Neon Advertisement (Mobile)** | | | |
| | Per Meter Square | Per Year | 5,000 | 5,000 |
| | Any Additional Meter Square or Part Thereof | Per Year | 500 | 500 |
| | **Street Display** | | | |
| | Display Of Flags/Platforms | Per Year | 5,000 | 5,000 |
| | Display Of Flags | Per Day | 500 | 500 |
| | Digital Advertisement-Per Year | Per M2 | 7,500 | 7,500 |
| | | | | |
| | **Branding** | | | |
| | Application Fee | Per Application | 500 | 500 |
| | **Vehicle Branding** | | | |
| | -Saloon/Pick-Ups/Station Wagon | Per Year | 3,000 | 3,000 |
| | -Lorries/Buses/Canters | Per Year | 5,000 | 5,000 |
| | -Trailers | Per Year | 8,000 | 8,000 |
| | -Branded Containers | Per Year | 10,000 | 10,000 |
| | -Branded Commercial Umbrella (Per Piece) | Per Year | 600 | 600 |
| | -Branded Kiosk - Per Sq M(M2) | Per Year | 1,000 | 1,000 |
| | -Other Areas | Per Kiosk | 500 | 500 |
| | | | | |
| | **Wall Branding/Painting (Permanent Premises)** | | | |
| | -Application Fee | | 1,000 | 2,000 |
| | -Annual Charge | Per Building Per Floor One Side | 3,000 | 3,000 |
| | Posters (Per Session) | | | |
| | -A2 1-1000 Posters | Valid For 14 Days@ Sh.2per Piece | 2,000 | 2,000 |
| | -Any Additional Poster | Valid For 14 Days | 1 | 1 |
| | -A3 & A4 1-1000 Posters | Valid For 14 Days | 2,500 | 2,500 |
| | -Any Additional Poster | Valid For 14 Days | 1 | 1 |
| | -A5 1-1000 Posters | Valid For 14 Days | 3,000 | 3,000 |
| | -Any Additional Poster | Valid For 14 Days | 2 | 2 |
| | **Penalty For Non-Compliance** | | **20,000** | **20,000** |
| | | | | |
| | **Hand-Bills/Fliers (Per Session)** | | | |
| | -1-1000 Fliers | Valid For 14 Days | 3,000 | 3,000 |
| | -Any Additional Fliers | | 1 | 1 |
| | -Renewal Fee For Posters/Fliers | | 1,500 | 1,500 |
| | -Removal Of Posters/Hand-Bills By County Staff | Per Session | 5,000 | 5,000 |
| | **-Penalty Of Non-Compliance** | | **15,000** | **15,000** |
| | | | | |
| | **Tent Pitching** | | | |
| | -On Street/Pavements/Road Reserve | Per Tent Per Day | 2,000 | 3,000 |
| | -On Recreational Parks/Local Tourism Sites | Per Tent Per Day | 3,000 | 3,000 |
| | -Sandwich Men with No Fliers | Per Day | 5,000 | 5,000 |
| | -Sandwich Men with Fliers | Per Day | 7,000 | 7,000 |
| | -Pitch Site Branding for Stadium | Per Month | | 2,000 |
| | | | | |

| | | | | |
|---|---|---|---|---|
| | **Advertisement By Public Address System** | | | |
| | -Religious | Per Day | 500 | 500 |
| | -Commercials | Per Day | 2,000 | 2,000 |
| | -Political | Per Day | 500 | 500 |
| | -Social | Per Day | 1,000 | 1,000 |
| | | | | |
| | **Occasional Adverts** | | | |
| | -Application Fee | Per Application | 1,000 | 1,000 |
| | -Charge For 2 Weeks | 2 Weeks | 4,000 | 4,000 |
| | -Advertisement On Hoarding-Application Fee | Per Application | 1,000 | 1,000 |
| | -Charge Per Site | Per Week | 500 | 500 |
| | | | | |
| | **Mobile Advertisement (Per Vehicle)** | | | |
| | **Vehicle Mounted with Public Address System** | | | |
| | -Saloon/Pick-Ups/Station Wagon | Per Day | 500 | 500 |
| | -Bus/Lorries/Canter | Per Day | 2,000 | 2,000 |
| | -Trailers | Per Day | 4,000 | 4,000 |
| | **Road Show (Per Vehicle)** | | | |
| | **Saloon/Pick-Ups/Station Wagon** | | | |
| | -Religious | Per Day | 500 | 500 |
| | -Commercials | Per Day | 2,500 | 2,500 |
| | -Political | Per Day | 500 | 500 |
| | -Social | Per Day | 2,000 | 2,000 |
| | **Bus/Lorries/Canter** | | | |
| | -Religious | Per Day | 2,000 | 2,000 |
| | -Commercials | Per Day | 5,000 | 5,000 |
| | -Political | Per Day | 6,000 | 6,000 |
| | -Social | Per Day | 4,000 | 4,000 |
| | **Trailers** | | | |
| | -Religious | Per Day | 4,000 | 4,000 |
| | -Commercials | Per Day | 10,000 | 10,000 |
| | -Political | Per Day | 20,000 | 20,000 |
| | -Social | Per Day | 5,000 | 5,000 |
| | | | | |
| | **Sales Promotion Per Day** | | | |
| | -Verandah | Per Location | 2,000 | 2,000 |
| | -Public Space/Road Reserve | Per Location | 3,000 | 3,000 |
| | -Decorated Balloons | Per 14 Days | 5,000 | 5,000 |
| | -Aerial Advertisement | Per Day | 10,000 | 10,000 |
| | -Fireworks Display Per Premises | Per Night | 5,000 | 5,000 |

The following fees and charges shall be charged for services listed in the second column at the rate specified in the fifth column

| | **PART XIII** | | KSHS | |
|---|---|---|---|---|
| | | | 202/21 | 2021/22 **(proposed)** |

| | | | | |
|---|---|---|---|---|
| F | **ROADS, PUBLIC WORKS AND TRANSPORT** | | | |
| | **MISCELLANEOUS INCOME** | | | |
| | **Access Roads** | | | |
| | **Application form** | per application | 2,000 | 2,000 |
| | Road cutting | | | |
| | a. -Tarmac/Bitumen | per cutting | 25,000 | 25,000 |
| | b. -Murram | per cutting | 15,000 | 15,000 |
| | c. -Earth road | per cutting | 10,000 | 10,000 |
| | Laying of cable along road reserve | per meter | 100 | 100 |
| | Road closure per road | per day | 15,000 | 15,000 |
| | Road survey | per survey | 30,000 | 30,000 |
| | Contravention of right of way | Per violation | 10,000 | 10,000 |
| | Parking on undesignated areas | Per violation | 10,000 | 10,000 |
| | Contravention of roads signs/directions | Per Violation | 10,000 | 10,000 |
| | Failure to display Property Address<br>Tunneling | Per Day<br>Per application | 2,000<br>30,000 | 2,000<br>30,000 |
| | **Rent on road reserve for hoarding for construction purpose** | | | |
| | Application fees | Per application | 1,000 | 1,000 |
| | -Carriage way per meter square | per month | 500 | 500 |
| | -Car parks per m2 | per month | 5,000 | 5,000 |
| | -On paved foot paths per m2 | per month | 5,000 | 5,000 |
| | -On verges/drains per meter square | per month | 5,000 | 5,000 |
| | Road closure | Per day | 15,000 | 15,000 |
| | Survey | | 30,000 | 30,000 |
| | Telephone booths on reserve per booth | per year | 3,000 | 3,000 |
| | Sweepstakes stands per stand | per year | 3,000 | 3,000 |
| | Containers | per year | 10,000 | 10,000 |
| | Power sub-station on road reserves | per year | 20,000 | 20,000 |
| | Demolition charge | per assessment | 7,000 | 7,000 |
| | **Street lighting** | | | |
| | -Application to erect street lights | Charges per pole | 500 | 500 |
| | -Submission & approval of streets lights on layout design | per designed | 20,000 | 20,000 |
| | Way leave Application | Per application | 10,000 | 10,000 |
| | -Application to hoist overhead cables | Charges per pole | 500 | 500 |
| | **Way leave** | | | |
| | -Electricity –Major Towns | Per application | 6,000 | 6,000 |
| | -Other Areas | | 3,000 | 3,000 |
| | -Telephone | Per application | 2,000 | 2,000 |
| | -Fibre optic | Per application | 20,000 | 20,000 |
| | -Water & sewage | Per application | 3,000 | 3,000 |
| | - Others | Per application | 2,000 | 2,000 |
| | **Firefighting & disaster management** | | | |
| | Certificate of inspection for commercial premises | Per inspection | 5,000 | 5,000 |

| | | | | |
|---|---|---|---|---|
| | Premises storing dangerous inflammable materials | Per inspection | 15,000 | 15,000 |
| | Inspection of fire extinguishers | Per extinguisher | 200 | 200 |
| | Certificate for inspection | | 4000 | 4,000 |
| | General Hotels | Per inspection | New | 1,000 |
| | 2 Star Hotel | Per inspection | New | 2,000 |
| | 3 Star Hotel | Per inspection | New | 3,000 |
| | 4 Star Hotel | Per inspection | New | 4,000 |
| | 5 Star Hotel | Per inspection | New | 5,000 |
| | Retail Shop | Per inspection | | 500 |
| | Wholesale Shop | Per inspection | | 1,000 |
| | **SUPERMARKETS** | | | |
| | Small | Per inspection | | 3,000 |
| | Medium | Per inspection | | 5,000 |
| | Large | Per inspection | | 10,000 |
| | Malls | Per inspection | | 20,000 |
| | **HARDWARE** | | | |
| | Small | Per inspection | | 3,000 |
| | Medium | Per inspection | | 5,000 |
| | Large | Per inspection | | 7,000 |
| | **BANKING INSTITUTIONS** | | | |
| | Small | Per inspection | | 3,000 |
| | Medium | Per inspection | | 5,000 |
| | Large | Per inspection | | 10,000 |
| | **LEARNING INSTITUTIONS** | | | |
| | Small | Per inspection | | 3,000 |
| | Medium | Per inspection | | 5,000 |
| | Large | Per inspection | | 10,000 |
| | **HOSPITALS** | | | |
| | Small | Per inspection | | 2,000 |
| | Medium | Per inspection | | 4,000 |
| | Large | Per inspection | | 8,000 |
| | Chemist | Per inspection | | 3,500 |
| | **PETROL STATION** | | | |
| | Small | Per inspection | | 3,000 |
| | Medium | Per inspection | | 5,000 |
| | Large | Per inspection | | 10,000 |
| | **LPG Plant** | Per inspection | | 5,000 |
| | **LPG CYLINDERS GAS TRANSPORTER** | | | |
| | Lorries | Per Vehicle | | 2,500 |
| | Pick-up/Tuk-Tuk | Per Vehicle | | 1,500 |
| | Petroleum Tanker | Per inspection | | 5,000 |
| | **LPG Dealers** | | | |
| | Small | Per inspection | | 1,000 |
| | Medium | Per inspection | | 2,000 |
| | Large | Per inspection | | 4,000 |
| | Petroleum Depot | Per inspection | | 20,000 |
| | Portable | Per inspection | | 3,000 |
| | Industries, Factories, Brewery | Per inspection | | 15,000 |
| | Standby Against Fire Risk | Per Hour | | 5,000 |
| | Delivery of Fire Reports | Per inspection | | 2,000 |
| | Inspection of Hydraulic Test on Wet Riser | Per | | 7,500 |
| | Pumping out flooding | Per Hour | | 8,000 |
| | **Conducting Fire Drill on private Institutions** | | | |
| | Small | Per inspection | | 5,000 |

| | | | | |
|---|---|---|---|---|
| | Medium | Per inspection | | 7,000 |
| | Large | Per inspection | | 10,000 |
| | Fire Training Safety | 1-2 Days per person | | 20,000 |
| | **Engineering Works, Garages** | | | |
| | Small | Per inspection | | 1,500 |
| | Medium | Per inspection | | 2,000 |
| | Large | Per inspection | | 5,000 |

| | | | | |
|---|---|---|---|---|
| | **PUBLIC WORKS** | | | |
| | **HIRING OF COUNTY PLANT & EQUIPMENT** | | | |
| | Hire of vehicles and plants (minimum charge for two hours) | | **10,000** | **10,000** |
| | Shovel within county (dry rate) | extra hour | 4,000 | 4,000 |
| | Grader within county | extra hour | 5,000 | 5,000 |
| | Roller (big) within county | extra hour | 3,000 | 3,000 |
| | Mower with tractor within county | extra hour | 1,500 | 1,500 |
| | Roller (small) within the county | extra hour | 2,000 | 2,000 |
| | Tractor with trailer within county | extra hour | 1,000 | 1,000 |
| | Lifters | extra hour | 3,000 | 3,000 |
| | Hire of lawn mower | per hour | 500 | 500 |
| | Water tanker within county (5000 litres) | per km | 2000 | 2,000 |
| | Lorries within county | Per km | 200 | 200 |
| | Pick-up and station wagon within county | Per km | 50 | 50 |
| | Bus & Van within the county | Per km | 100 | 100 |
| | Tractor for ploughing -New Land | per acre | 2300 | 2,300 |
| | - old Land | per acre | 2000 | 2,000 |
| | Tractor for harrowing | per acre | 1500 | 1,500 |
| | Tractor for planting | per acre | 2000 | 2,000 |
| | **Outside county area of jurisdiction** | | | |
| | Lorries | per km | 300 | 300 |
| | Pick-up and station wagon | per km | 200 | 200 |
| | Tractor with trailer | per km | 100 | 100 |
| | Bus & Vans | Per km | 200 | 200 |

**NINTH SCHEDULE**
**PART I - FEES FOR WEIGHT AND MEASURES**

The following charges shall be levied on every trader's weight, measure, weighing or measuring equipment of the category listed in first column for verification services at the rate specified in the fourth column

| **1st Particulars of Equipment** | **2nd 2019/2020 Charges (Kshs.)** | | **3rd 2020/2021 Charges (Kshs.)** | | **4th 2021/2022() Charges (Kshs.) (proposed)** | |
|---|---|---|---|---|---|---|
| | *Initial Verification* | *Re-verification* | *Initial Verification* | *Re-verification* | *Initial Verification* | *Re-verification* |
| **1. Weights:** For each weight— 5kg and under | *KSh.* | *KSh.* | *Ksh.* | *Ksh.* | *Ksh* | *Ksh* |
| 5kg | 100 | 40 | 100 | 40 | 100 | 40 |
| 10kg | 160 | 80 | 160 | 80 | 160 | 80 |
| 20kg | 200 | 100 | 200 | 100 | 200 | 100 |
| Exceeding 20kg | 400 | 200 | 400 | 200 | 400 | 200 |
| **2. Measures of length:** For each measure— (a) un-subdivided | 400 | 200 | 400 | 200 | 400 | 200 |
| (b) subdivided (including the whole length): 1 metre and under | 100 | 60 | 100 | 60 | 100 | 60 |
| Exceeding 1 metre but not exceeding 5 meters. | 200 | 100 | 200 | 100 | 200 | 100 |
| 10 meters | 200 | 200 | 200 | 200 | 200 | 200 |
| 20 metres | 600 | 300 | 600 | 300 | 600 | 300 |
| 30 metres | 800 | 400 | 800 | 400 | 800 | 400 |
| Exceeding 30 meters | 1,000 | 800 | 1,000 | 800 | 1000 | 800 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3 **Measures of capacity (other than bulk measures**): For each measure<br><br>(a)Un subdivided —<br><br>2 litres and under | 100 | 40 | 100 | 40 | 100 | 40 |
| | | | | | | |
| Exceeding 2 litres but not exceeding 20 litres. | 200 | 100 | 200 | 100 | 200 | 100 |
| Exceeding 20 litres | 400 | 200 | 400 | 200 | 200 | 100 |
| (b) Subdivided:<br>The fee payable for a subdivided measure shall be the<br>same as that for an un-subdivided measure of equivalent<br>capacity plus an additional charge of Ksh.. 10 for each<br>of its numbered subdivisions. | | | | | | |
| **4. Bulk measures (road tankers**):<br>(i) For each compartment according to capacity—<br>500 litres and under | 2,000 | | 2,000 | | | 2,000 |
| Exceeding 500 litres—<br>an additional charge of Kshs. 500 shall be payable for every 500 litres (or part thereof) in excess of such capacity. | | | | | | |
| (b) Subdivided: | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| The fee payable for a subdivided measure shall be the same as that for an un-subdivided measure of equivalent capacity plus an additional charge of Ksh. 10 for each of its numbered subdivisions. | | | | | | |
| **4. Bulk measures (road tankers)**: (i) For each compartment according to capacity— 500 litres and under | 2,000 | | 2,000 | | | 2,000 |
| Exceeding 500 litres— an additional charge of Kshs. 500 shall be payable for every 500 litres (or part thereof) in excess of such capacity. | | | | | | |
| (ii) Adjustment of liquid level indicator of a bulk measure | 1,000 | | 1,000 | | | 1,000 |
| **5. Bulk storage tanks:** For each tank according to its capacity— 100,000 litres and under. | 100,000 | | 100,000 | | | 1,000 |
| Exceeding 100,000 litres | 150,000 | | 150,000 | | | 15,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| but not exceeding 500,000 litres | | | | | | |
| Exceeding 500,000 litres but not exceeding 1,000,000 litres | 200,000 | | 200,000 | | 200,000 | |
| Exceeding 1,000,000 litres an additional charge of Kshs. 10,000 for every 1,000,000 litres For subdivided tanks— an additional charge of Kshs. 2000.00 per graduation | | | | | | |
| 6. Spirit measuring instruments: For each instrument | 400 | 200 | 400 | 200 | 400 | 200 |
| 7. Liquid measuring instruments: (a) Dispensing pumps (each)— (i) electronic | 2,000 | 1,200 | 2,000 | 1,200 | 2,000 | 1,200 |
| (ii) non-electric | 1,600 | 1,000 | 1,600 | 1,000 | 1,600 | 1,000 |
| **8. Leather measuring instruments and fabric measuring instruments:** For each instrument | 2,000 | 1,600 | 2,000 | 1,600 | 2,000 | 1,600 |
| 9. Egg grinding machines For each machine – Type "A" | 2,000 | 1,000 | 2,000 | 1,000 | 2,000 | 1,000 |
| type "B" machine | 3,000 | 1,500 | 3,000 | 1,500 | 3,000 | 1,500 |
| | | | | | | |
| | | | | | | |
| type "B" machine | 3,000 | 1,500 | 3,000 | 1,500 | 3,000 | 1,500 |
| **10. Non-Automatic** | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **weighing instruments intended for counter use:** | | | | | | |
| For each instrument according to its capacity— (a) non-self-indicating— 5kg and under | 200 | 150 | 200 | 150 | 200 | 150 |
| Exceeding 5kg not but exceeding 15kg | 400 | 200 | 400 | 200 | 400 | 200 |
| Exceeding 15kg | 1000 | 400 | 1000 | 400 | 1000 | 400 |
| | | | | | | |
| (b) Semi-self-indicating instruments— 5kg and under | 400 | 200 | 400 | 200 | 400 | 200 |
| Exceeding 5kg not but exceeding 15kg | 800 | 400 | 800 | 400 | 800 | 400 |
| | | | | | | |
| Exceeding 15kg | 1,200 | 800 | 1,200 | 800 | 1,200 | 800 |
| (c) Self-indicating instruments— (i) Electronic— 5kg and under | 600 | 400 | 600 | 400 | 600 | 400 |
| Exceeding 5kg not but exceeding 15kg | 1000 | 600 | 1000 | 600 | 1000 | 600 |
| Exceeding 15kg | 1,600 | 1,200 | 1,600 | 1,200 | 1,600 | 1,200 |
| (ii) Non-electronic— 5kg and under exceeding | 400 | 200 | 400 | 200 | 400 | 200 |
| 5kg not but exceeding | 800 | 400 | 800 | 400 | 800 | 400 |
| Exceeding 15kg | 1200 | 800 | 1200 | 800 | 1200 | 800 |
| (2) All other | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| non-automatic weighing instruments: For each instruments according to its capacity— (a) Electronic instruments— 50 kg and under | 1200 | 800 | 1200 | 800 | 1200 | 800 |
| Exceeding 50 kg but not exceeding 500kg | 2000 | 1,200 | 2000 | 1,200 | 2,000 | 1,200 |
| Exceeding 500kg but not exceeding 1 tonne | 4000 | 2,000 | 4000 | 2,000 | 4,000 | 2,000 |
| Exceeding 1 ton but not exceeding 5 tonnes | 6000 | 5000 | 6000 | 5000 | 6000 | 5000 |
| Exceeding 5 tonnes but not exceeding 20 tonnes | 10,000 | 8000 | 10,000 | 8000 | 10,000 | 8,000 |
| Exceeding 20 tonnes— The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Ksh.400 for every tone (or part thereof) in excess of such capacity. | | | | | | |
| (b)Non-Electronic instruments— 50 kg and under | 1,000 | 600 | 1,000 | 600 | 1,000 | 600 |
| Exceeding 50 kg but not exceeding 500kg | 1,600 | 1,000 | 1,600 | 1,000 | 1,600 | 1,000 |
| Exceeding 500kg but not exceeding 1 tonne | 3,000 | 2,000 | 3,000 | 2,000 | 3,000 | 2,000 |
| Exceeding 1 ton but not exceeding 5 tonnes | 4,000 | 3,000 | 4,000 | 3,000 | 4,000 | 3,000 |
| Exceeding 5 tonnes but not exceeding 20 tonnes | 8,000 | 6,000 | 8,000 | 6,000 | 8,000 | 6,000 |
| Exceeding 20 tonnes— The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of Ksh.400 for every tone (or part thereof) in excess of such Capacity. | | | | | | |
| **11. Automatic weighing instruments:** | 1,200 | 600 | 1,200 | 600 | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| For each weighing unit according to its capacity— 20 kg and under | | | | | 1,200 | 600 |
| Exceeding 20 kg but not exceeding 50kg | 1,600 | 1,000 | 1,600 | 1,000 | 1,600 | 1,000 |
| | | | | | | |
| Exceeding 50kg but not exceeding 200kg. | 2,000 | 1,500 | 2,000 | 1,500 | 2,000 | 1,500 |
| Exceeding 200kg but not exceeding 1 tonne. | 3,000 | 2,000 | 3,000 | 2,000 | 3,000 | 2,000 |
| Exceeding 1 tonne but not exceeding 5 tonnes. | 4,000 | 3,000 | 4,000 | 3,000 | 3,000 | 3,000 |
| Exceeding 5 tonne but not exceeding 20 tonnes | 8,000 | 5,000 | 8,000 | 5,000 | 5,000 | 5,000 |
| Exceeding 20 tonnes The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of Ksh. 400 for every ton (or part thereof) in excess of such capacity. | | | | | | |
| 12. Belt Weighers: For each instrument | | | 12,000 | 8,000 | 12,000 | 8,000 |
| 13. Additional charges payable where a weighing or measuring | 4000 | 200 | 4000 | 200 | 4000 | 200 |

| | | | | | | |
|---|---|---|---|---|---|---|
| instrument incorporate a printing device which is also examined and tested. | | | | | | |
| 14. Where a weighing or measuring instrument incorporates a printing device which is also examined and tested, an additional charge of Kshs. 400 shall be payable for the examination and testing of the device. | | | | | | |
| 15. Where a weighing instrument incorporates more than one indicating device, an additional fee equivalent to the stamping fee payable for the instrument shall be charged for the examination and testing of each such device. | | | | | | |
| 16. Where a weighing instrument has two sets of graduations (as in the case with some milk | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| weighers,) separate fees shall be charged for each set of graduations according to the capacity of the instrument. | | | | | | |
| 17. Where a weighing or measuring instrument is constructed to calculate and indicate the price, an additional fee of Ksh. 400 shall be payable for the examination and testing of the price indicating mechanism | | | | | | |
| 18. Where two or more load receptors are connected to one indicating mechanism, separate fees shall be charged for each load receptor according to its capacity. | | | | | | |

| **PART 3 – FEE FOR ADJUSTING WEIGHTS AND MEASURES AND OTHER MISCELLANEOUS CHARGES** | | | | | |
|---|---|---|---|---|---|
| 1. Adjusting weights | | | | | |
| For each weight— 5kg and under | 40 | | 40 | 40 | 40 |
| 10 kg | 60 | | 60 | 60 | 60 |
| 20 kg | 80 | | 80 | 80 | 80 |

| | | | | | |
|---|---|---|---|---|---|
| Exceeding 20 kg | 200 | | 200 | 200 | 200 |
| 2. Adjusting measures of capacity<br>For each measure—<br>(a) Un-subdivided | 100 | | 100 | 100 | 100 |
| (b) Subdivided—<br>The fee payable shall be the same as that for un-subdivided measure of equivalent capacity plus an additional charge of KSh. 50 for each subdivision adjusted. | | | | | |
| 3. Miscellaneous charges:<br>(a) Inserting plugs (each) | 40 | | 40 | 40 | 40 |
| (b) Adjusting loose poises (each) | 40 | | 40 | 40 | 40 |
| (c) Balancing all types of weighing instruments (each) | 100 | | 100 | 100 | 100 |
| (d) Denominating linear and capacity measures (each) | 100 | | 100 | 100 | 100 |
| (e) Adjusting capacity measures for use as standards:<br>For each measure according to denomination— | 1,000 | | 1,000 | 1,000 | 1,000 |

| | | | | | |
|---|---|---|---|---|---|
| 20 litres and under | | | | | |
| Exceeding 20 litres but not exceeding 500 litres | 2,000 | | 2,000 | 2,000 | 2,000 |
| Exceeding 500 litres— An additional charge of KSh. 1000 shall be payable for every 500 litres or part thereof in excess of such capacity. (f) Calibrating masses for use in Laboratories: Each mass— 2kg and under Class E | 2,000 | | 2,000 | 2,000 | 2,000 |
| F | 1,500 | | 1,500 | 1,500 | 1,500 |
| M | 1,000 | | 1,000 | 1,000 | 1,000 |
| Exceeding 2kg but not exceeding 20 kg | 400 | | 400 | 400 | 400 |
| Exceeding 20kg but not exceeding 20 kg | 600 | | 600 | 600 | 600 |
| Exceeding 20kg but not exceeding 50 kg | 2,000 | | 2,000 | 2,000 | 2,000 |
| Exceeding 500kg | 5,000 | | 5,000 | 5,000 | 5,000 |
| Calibration of bulk storage tanks For each tank according to its capacity 100,000 litres and under | 100,000 | | 100,000 | 100,000 | 100,000 |
| Exceeding 100,000 litres but not exceeding 500,000 litres | 150,000 | | 150,000 | 150,000 | 150,000 |

| | | | | | |
|---|---|---|---|---|---|
| Exceeding 500,000 litres but not exceeding 1,000,000 Litres | 200,000 | | 200,000 | 200,000 | 200,000 |
| Exceeding 1,000,000 litres an additional charge of KSh. 50,0000 per 500,000 litres. An additional charge of KSh. 1,000 per graduation | | | | | |
| 2. Fees for testing or calibrating articles or weighing or measuring equipment submitted to the Director in pursuance of section 17 of the Bill: (a) Testing or calibrating articles (each) | 800 | | 800 | 800 | 800 |
| (b)The charge for testing or calibrating weighing or measuring equipment shall be the same as the stamping fee applicable for such an equipment plus an additional charge of | 500 | | 500 | 500 | 500 |

| **PART 4—CHARGES FOR TRANSPORTATION, HANDLING AND HIRE OF STANDARDS** | | | | | |
|---|---|---|---|---|---|
| . Transportation Charges: | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| The amount payable for transporting mass standards from the nearest weights and measures office to the place appointed by the applicant shall be KSh. 2,000 plus an additional charge per kilometer as follows— | | | | | |
| Mass standards of— One tone and under | 60 | | 60 | | 60 |
| Exceeding 1 tonne but not exceeding 3 tonnes | 100 | | 100 | | 100 |
| Exceeding 3 tonnes but exceeding 10 tonnes | 160 | | 160 | | 160 |
| Exceeding 10 tonnes but not exceeding 15 tonnes | 200 | | 200 | | 200 |
| Exceeding 15 tonnes | 300 | | 300 | | 300 |
| 2. Handling Charges: The charges payable for lifting roller and block test weights for the purpose of either loading/offloading them into a vehicle or placing them onto the load receptor of the weighing instrument under test shall be as follows— (a) Loading/off-loading weights into a vehicle, KSh. 500 per tonne or KSh. 4000 per day whichever is the greater; (b) Placing weights on or off the load receptor of an instrument KSh. 500 per hour or part thereof. | | | | | |
| 3. Hire of roller and block test weights. | 500 | | 500 | | 500 |

| | | | | | |
|---|---|---|---|---|---|
| For every tone or part thereof (per day)<br>(i) For the first three days (minimum period) | | | | | |
| (ii) Any additional days beyond the minimum period | 750 | | 750 | | 750 |
| 4. Hire of other weighing equipment:<br>(i) Weighbridge testing unit; KSh. 10,000 per hour. | | | | | |
| (ii) Mobile prover tanks; KSh. 10,000 per day | | | | | |
| (iii) Fork lift; KSh. 10,000 per day | | | | | |

| **PART 5—TRAVELLING COSTS** | | | | | |
|---|---|---|---|---|---|
| The amount payable when an officer, on application or notification by any person, attends at any place away from his duty station for the purpose of verification of any weighing or<br>measuring equipment shall be as follows—<br>Travelling expenses (per kilometer or part thereof) | 50 | | 50 | | 50 |

**TENTH SCHEDULE**

**PART I - ALCOHOLIC DRINKS**

The following services listed in the first column shall be charged at the rate specified in the 3rd,5th and 7th column respectively

| CATEGORY | TOWNS ZONES | | | | | |
|---|---|---|---|---|---|---|
| | LARGE-TOWNS | | MEDIUM-TOWNS | | SMALL-TOWNS | |
| | CURRENT | | CURRENT | | CURRENT | |
| | 2020/2021 | 2021/2022 | 2020/2021 | 2021/2022 | 2020/2021 | 2021/2022 (proposed) |
| Application fee | | | | | **1,000** | **1,000** |
| General retail on bar license | 20,000 | 20,000 | 15,000 | 15,000 | 10,000 | 10,000 |
| | | | | | | |
| Hotels with accommodations | 50,000 | 50,000 | 40,000 | 40,000 | 30,000 | 30,000 |
| Bar and restaurant license | 30,000 | 30,000 | 25,000 | 25,000 | 20,000 | 20,000 |
| Nyama choma joints | 25,000 | 25,000 | 20,000 | 20,000 | 15,000 | 15,000 |
| Wines & Spirits (Off Bar) | 35,000 | 35,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Wines and spirit wholesale | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Members club | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Night Clubs & Discotheques | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| Brewer's alcoholic drink license For each alcoholic drink or Product manufactured **Description** a) One million litres and above per annum | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| b) Between five hundred thousand (500,000) and nine hundred ninety-nine thousand, nine | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |

1

| | | | | | | |
|---|---|---|---|---|---|---|
| hundred and ninety-nine (999,999) litres per annum | | | | | | |
| 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 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| (d) Twelve thousand litres (12,000) and below per annum | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |

**LIQUOR LICENSE FEES**

| | | | | | | |
|---|---|---|---|---|---|---|
| 1. Manufacture's alcoholic drink licence for each alcoholic drink or product manufactured<br>a) (wholesale) one million litres and above per annum | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| b) Between five hundred thousand (500,000) and nine hundred ninety nine thousand, nine hundred and ninety nine (999,999) litres | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| (c) between 12,000 – 499,999 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| d) 12,000 and below | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2.Wholesale alcoholic drink license for each premises | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 3.(1) Bottler's alcoholic drink license | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| (2) Depot licence, in addition to (1), per depot | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 4.(1) Distributor alcoholic drink licence | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| (2). Depot licence, in addition to per depot | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| **5.Hotel alcoholic drink license - (on license)**<br>a) In respect of premises situated within a town | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| b) In respect of premises situated within urban areas other than a town | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| c) In respect of premises situated elsewhere than in town or urban areas(ranches,lodges,conservancies,tented camps, holiday homes/cottages) | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| **6.Club alcoholic drink license (members' club)**<br>a) In respect of premises situated within a town | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| b) In respect of premises situated within urban areas other than a town | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| c) In respect of premises situated elsewhere than in a town or urban areas | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| **7.(1) Club alcoholic drink license (proprietary club or night club or discotheque)**<br>a) In respect of premises situated within a town | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| **b)** In respect of premises situated within urban areas other than a town | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| c) In respect of premises situated elsewhere than in a town or urban areas | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |

**LIQOUR LICENSE FEES**

| CATEGORY | MEDIUM URBAN ZONES | | | | | |
|---|---|---|---|---|---|---|
| | LARGE | | MEDIUM | | SMALL | |
| | CURRENT | | CURRENT | | CURRENT | |
| | 2020/2021 | 2021/2022 | 2020/2021 | 2021/2022 | 2020/2021 | 2021/2022 (proposed) |
| General retail on bar license | 15,000 | 15,000 | 10,000 | 10,000 | 8,000 | 8,000 |
| Hotels with accommodations | 25,000 | 25,000 | 22,000 | 22,000 | 20,000 | 20,000 |
| Bar and restaurant license | 20,000 | 20,000 | 17,000 | 17,000 | 15,000 | 15,000 |
| Nyama choma joints | 15,000 | 15,000 | 12,000 | 12,000 | 10,000 | 10,000 |
| Wines & Spirits (Off Bar) | 15,000 | 15,000 | 14,000 | 14,000 | 12,000 | 12,000 |
| Wines and spirit wholesale/distributors | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Members club | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Night Clubs & Discotheques | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Brewer's alcoholic drink license<br>For each alcoholic drink or Product manufactured<br>**Description**<br>a) One million litres and above per annum | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 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 | 500,000 | 500,000 | 500,000 | 500,000 | 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 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| d) Twelve thousand litres (12,000) and below per annum | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 1. Manufacture's alcoholic drink license for each alcoholic drink or product manufactured<br>a) (wholesale) one million litres and above per annum | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| b) Between five hundred thousand (500,000) and nine hundred ninety nine thousand, nine hundred and ninety nine (999,999) litres | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| c) between 12,000 – 499,999 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| d) 12,000 and below | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2.Wholesale alcoholic drink license for each premises | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3.(1) Bottler's alcoholic drink license | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| (2) Depot licence, in addition to (1), per depot | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 4.(1) Distributor alcoholic drink licence | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| (2).Depot licence, in addition to (1), per depot | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 5.Hotel alcoholic drink license - (on license)<br>a) In respect of premises situated within a town | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| b) In respect of premises situated within urban areas other than a town | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| c) In respect of premises situated elsewhere than in town or urban areas | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 6.(2) Club alcoholic drink license (members' club)<br>a) In respect of premises situated within a town | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| b) In respect of premises situated within urban areas other than a town | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| c) In respect of premises situated elsewhere than in a town or urban areas | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 7.(1) Club alcoholic drink license (proprietary club or night club or discotheque)<br>a) In respect of premises situated within a town | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| b) In respect of premises situated within urban areas other than a town | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| c) In respect of premises situated elsewhere than in a town or urban areas | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 8. Supermarket or retail chains stores alcoholic drink license-<br>a) in respect of supermarket or retail chain stores for each premises situated within town | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| b) in respect of supermarkets or retail chain stores for each premises situated within urban areas other than towns | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| c) in respect of supermarkets or franchised retail chain stores for each premises<br>Situated elsewhere than in a town or urban areas | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 9. Theatre alcoholic drink license | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 10. Traveler alcoholic drink license<br>a) Where the licensee does not hold a general retail alcoholic drink license in respect of the same premises | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| b) Where the licensee holds a general retail alcoholic drink license in respect of the same premises | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 11.Temporary or occasional alcoholic drink license, per day | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 12.For transferring an alcoholic drink license | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1. For removing an alcoholic drink license | 500 | 500 | 500 | 500 | 500 | 500 |
| 2. For the issue of an assurance under the Bill | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 3. For the issue of a duplicate licence. | 500 | 500 | 500 | 500 | 500 | 500 |

**LIQOUR LICENSE FEES**

| CATEGORY | SMALL URBAN ZONES | | | | | |
|---|---|---|---|---|---|---|
| | LARGE | | MEDIUM | | SMALL | |
| | CURRENT | | CURRENT | | CURRENT | |
| | 2020/2021 | 2021/2022 | 2020/2021 | 2021/2022 | 2020/2021 | 2021/2022 (proposed) |
| General retail on bar license | 10,000 | 10,000 | 8,000 | 8,000 | 6,000 | 6,000 |
| Hotels with accommodations | 20,000 | 20,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Bar and restaurant license | 15,000 | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Nyama choma joints | 10,000 | 10,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Wines & Spirits (Off Bar) | 10,000 | 10,000 | 8,000 | 8,000 | 7,000 | 7,000 |
| Wines and spirit wholesale | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Members club | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Night Clubs & Discotheques | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Brewer's alcoholic drink license For each alcoholic drink or Product manufactured **Description** a) One million litres and above per annum | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 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 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 1. Manufacture's alcoholic drink licence for each alcoholic drink or product manufactured a) (wholesale) one million litres and above per annum | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| b) Between five hundred thousand | | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| (500,000) and nine hundred ninety nine thousand, nine hundred and ninety nine (999,999) litres | 500,000<br>500,000 | | | | | |
| c) between 12,000 – 499,999 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| d) 12,000 and below | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2.Wholesale alcoholic drink license for each premises | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 3.(1) Bottler's alcoholic drink license | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| (2) Depot licence, in addition to (1), per depot | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 4.(1) Distributor alcoholic drink licence | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Depot licence, in addition to (1), per depot | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| **5. Hotel alcoholic drink license - (on license)**<br>In respect of premises situated within a town | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| In respect of premises situated within urban areas other than a town | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| In respect of premises situated elsewhere than in town or urban areas | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| **6.Club alcoholic drink license (members' club)**<br>In respect of premises situated within a town | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| In respect of premises situated within urban areas other than a town | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| In respect of premises situated elsewhere than in a town or urban areas | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| **7.(1) Club alcoholic drink license (proprietary club or night club or discotheque)**<br>In respect of premises situated within a town | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| In respect of premises situated within urban areas other than a town | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| In respect of premises situated elsewhere than in a town or urban areas | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 8. Supermarket or retail chains stores alcoholic drink license-<br>a) in respect of supermarket or retail chain stores for each premises situated within town | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| b) in respect of supermarkets or retail chain stores for each premises situated within urban areas other than towns | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| c) in respect of supermarkets or franchised retail chain stores for each premises Situated elsewhere than in a town or urban areas | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Theatre alcoholic drink license | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 9. Traveler alcoholic drink license<br>a) Where the licensee does not hold a general retail alcoholic drink license in respect of the same premises | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| b) Where the licensee holds a general retail alcoholic drink license in respect of the same premises | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 10. Temporary or occasional alcoholic drink license, per day | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| For transferring an alcoholic drink license | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| For removing an alcoholic drink license | 500 | 500 | 500 | 500 | 500 | 500 |
| For the issue of an assurance under the Bill | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| For the issue of a duplicate licence. | 500 | 500 | 500 | 500 | 500 | 500 |

**ELEVENTH SCHEDULE**

**FEES UNDER BETTING, LOTTERIES AND GAMING**.

| Types of License/Permit | Application Fees | License Fee Grant | Annual License Fee | License Renewal Fee | Investigation Fee (Local) | Investigation Fee (Foreign) | Transfer Fee (Location) |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Public Gaming (Casino) | 1,000,000 | 3000000 | 500,000 | 25,000 | 250,000 | 1,000,000 | 100,000 |
| Bookmakers: | | | | | | | |
| (i)On the course | 10,000 | 200,000 | 50,000 | 5,000 | 50,000 | 500,000 | - |
| (ii)Off-the-course | 10,000 | 200,000 | 50,000 | 50,000 | 50,000 | 500,000 | - |
| (iii)On-an off-the-course | 10,000 | 400,000 | 100,000 | 5,000 | 50,000 | 1,000,000 | - |
| Premises | - | 100,000 | 50,000 | 5,000 | | - | 5,000 |
| Totalisator: | | | | | | | |
| (i)On the course | 10,000 | 200,000 | 50,000 | 5,000 | 50,000 | 500,000 | - |
| (ii)Off-the-course | 10,000 | 500,000 | 100,000 | 10,000 | 50,000 | 1,000,000 | - |
| (iii)On-and-off-the-course | 10,000 | 700,000 | 150,000 | 15,000 | 50,000 | 1,500,000 | - |
| Premises: | | | | | | | |
| (i)Full premises | 10,000 | 100,000 | 50,000 | 5,000 | - | - | 5,000 |
| (ii)Stand-alone Machine | 2,000 | - | 10,000 | 5,000 | - | - | - |
| (iii)Kiosk | 2,000 | - | 2,000 | 1,000 | - | - | - |
| Bookmaking at Race Meeting | 2,000 | 5,000 per race meeting | - | - | - | - | - |
| Pool Betting Scheme: | | | | | | | |
| (i)Promoter | 10,000 | 500,000 | 50,000 | 5,000 | 50,000 | 500,000 | - |
| (ii)Principal Agent | 10,000 | 100,000 | 10,000 | 5,000 | 50,000 | 500,000 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| (i) Agent | 2,000 | - | 2,000 | 1,000 | - | - | - |
| Premises: | | | | | | | |
| (i)Promoter | 10,000 | 100,000 | 50,000 | 5,000 | - | - | 5,000 |
| (ii)Principal Agent | 10,000 | 50,000 | 10,000 | 5,000 | - | - | 5,000 |
| (iii)Agent | 2,000 | - | 2,000 | 1,000 | - | | - |
| Public Lottery: | | | | | | | |
| (i)For a specific charitable purpose (3 months) | 2,000 | 3% of total ticket sales or KSh.75,000whichever is less | - | - | - . | - | - |
| (ii)For various charitable purposes (Annual) | 1,000,000 | 4,000,000 | 500,000 | 25,000 | 500,000 | 1,000,000 | - |
| Public lotteries related to horse racing | - | 6,000 per lottery for each race meeting | - | - | - | | - |
| Savings for clubs/societies (funfairs): | 500 | 6,000 (3 months) | | | | | |
| Pool Table | 250 per table | 2,500 per table | — | — | — | — | — |
| Amusement machines | 250 per machine | — | 2,000 per Machine | — | — | — | — |
| Prize competition | 500 per application | 6% of total budget | — | — | — | — | — |
| Private lotteries | 2,000 | 10,000 (3 months) | — | — | — | — | — |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Radio station promotions | 5,000 | — | 100,000 | 5,000 | — | — | — |
| Gaming machine | 50,000 per machine | 200,000 per location | 50,000 per machine | 10,000 per machine | 100, 000 | 1,000,000 | — |
| Promoter of prize competition and lotteries | — | 25,000 | 5,000 | 1,000 | -- | — | — |
| Duplicate of license or permit | — | 250 | — | — | — | — | — |

**TWELVETH SCHEDULE**

The following shall be the classification of the revenue zones under small urban zones

| **SMALL URBAN ZONES** |
|---|
| MUNG'ETHO/BARAKA |
| SWEETWATERS |
| NTURUKUMA |
| KANYONI |
| QUARRY AREA-NANYUKI |
| BLUE GUM |
| LORIAN |
| MURUKU |
| AAA-LORIAN |
| KIHATO |
| MAHIANYU |
| SHAURI |
| JUNCTION-MUHOTETU |
| GATERO |
| KAHUHO-RUMURUTI |
| MITHIGA |
| LONIEK |
| LONDON |
| WITHARE |
| MUHONIA |

| |
|---|
| CORNER MBAYA/BAHATI |
| KARIGU-INI |
| KARAI |
| CHUMVI |
| KIMUGANDURA/NDIIKIR |
| KANG'A AREAS |
| HOT LINE AREA |
| PUB AREA |
| MAUA/MITETA |
| IMENTI |
| MWIRERI |
| NAIBOR |
| KIMANJO |
| EWASO |
| SURVEY |
| ILPOLEI- |
| NYARIGINU/MATHAGIRO |
| KIWANJA NDEGE |
| MAUNDU NI MERI |
| NDURURUMO |
| SIMOTWA |
| AINAMP OI |
| OLARONYIRO |
| KAPKURUS |
| DEBATAS |
| GITUGI |
| SIRIA/THIGIO |
| MITHURI |
| KINAMBA SOSIAN |
| THOME-EAST |
| DAIGA |
| NDEMU |
| HUHO-INI |
| SHAMATA-WEST |
| GATUNDIA |
| KARABA |
| NGOBIT |
| NGARENGIRO |
| MIA MOJA |
| MUGUMO |
| NGENIA |
| NGARENDARE |
| KWA WANJIKU |
| MUHOTETU |
| TANDARE |
| MATWIKU/MASTORE |
| MAKUTANO-SHALOM |
| MATOPENI |
| PESI |
| THOME-WEST |
| MUTARA |
| SALAMA |
| KIAMARIGA |
| MUWARAK |
| KARANDI-SIRMA |

| |
|---|
| MARINA |
| MAHIGA MERU |
| KAITI-IGWAMITI |
| THIGIO |
| GATIRIMA |
| KABAGE |
| MUNYU |
| SHERETA |
| KIRITI |
| MAILI SABA |
| MUTHENGERA |
| KALALU |
| DARAJA |
| KWA MWAURA |
| MURAMATI |
| MIRERA |
| MATWIKU |
| MWENJE |
| OL MUDONYI |
| KARUMA-INDO |
| ENDANA |
| MUKIMA |
| KUNDARILLA |
| ETHI |
| MINJORE |
| OLMORAN |
| MAINA |
| MANGUO |

**THIRTEENTH SCHEDULE**

| **MEDIUM URBAN ZONES** |
|---|
| RUMURUTI |
| KINAMBA |
| SIPILI |
| MARMANET |
| KARUGA |
| LAMURIA |
| MATANYA |
| NARUMORU-CASTLE |
| WIYUMIRIRIE |
| JUA KALI |
| DOLDOL |
| MALE |
| KARANDI NG’ARUA |
| LIKII |

**FOURTEENTH SCHEDULE**

| **TOWNS** |
|---|
| NANYUKI |
| NYAHURURU |