

SPECIAL ISSUE

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REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

MANDERA COUNTY ACTS, 2018

NAIROBI, 21st December, 2018

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NATIONAL COUNCIL FOR
LAW REPORTING
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THE MANDERA COUNTY FINANCE ACT, 2018

AN ACT of the Mandera County Assembly to provide for the imposition or variation of various fees, charges, licenses, rents or rates for services and for connected purposes.

ENACTED by the County Assembly of Mandera County as follows—

PART I—PRELIMINARY**Short title and commencement**

1. This Act may be cited as the Mandera County Finance Act, 2018 and shall come into operation upon gazettelement;

Interpretation

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

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

“business” means—

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

“County” means the County Government of Mandera;

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

“County receiver of revenue” means the persons appointed pursuant to Section 157 of the Public Finance Management Act, 2012;

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

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

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

(8) However, marginal relief shall be allowed in cases where the amount is cleared by the turn of the year to ensure that annual amount of single business permit payable does not accrue penalties until after 31st of march in each calendar year.

Stock Auction and Slaughter Fees

7. In respect of specified stock auction and slaughter fees for the assessment for financial year 2018–2019, the rates of fees have been specified in Part II of the First Schedule to the Act.

Agricultural Produce Cess

8. In respect of specified agricultural produce, cess charges for the assessment of financial year 2018–2019, the rates of cess charges have been specified in Part III of the First Schedule to the Act. These are the same as laid down in the Agricultural Produce Act of 1998, for the purpose of computation of cess charges due on cessable produce.

Building Plan Approval

9. In respect of building as defined in the Physical Planning Act of 1996, the approval charges for the assessment year 2018–2019, the rates of charges have been specified in Part XI of the First Schedule to the Act.

Royalties/Quarry

10. Provides that tax payable by way of royalty in respect of extraction of natural resources is deemed to be accruing or arising in the county, the term “royalty” is defined as consideration received or receivable for extraction of all or any right in respect to certain natural resources for the purpose of this Act. In respect of extraction activities of certain categories owners liable to tax for the assessment year 2018–2019, the rates of charges have been specified in Part VI of the First Schedule to the Act.

Outdoor Advertising

11. In respect of Advertisements as defined in the Physical Planning Act of 1996 Interpretation 2 of 2007, 5th Schedule, for the assessment year 2018–2019, the rate of advertisement charges has been specified in Part XIII of the First Schedule to the Act.

Market Fees

12. In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2018–2019, the rates of fees and charges have been specified in Part XVI of the First Schedule to the Act.

Health Charges and Fees

13. In respect of designated county dispensaries and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2018–2019, the rates of fees and charges have been specified in Part VIII of the First Schedule to the Act.

Parking Fees

14. In respect of designated County Central Business District, street and bus parks the owners of vehicle parking their vehicle in designated areas are liable to fees and charges for assessment year 2018–2019, the rates of fees and charges have been specified in Part XV of the First Schedule to the Act.

Education and Social Facilities Charges

15. In respect of use of county public amenities and registration of educational and social organization for assessment year 2018–2019, the rates of fees and charges have been specified in Part IX of the First Schedule to the Act.

Fees for use of County stadium, Grounds or Halls

16. (1) A person shall not use the County Stadium, grounds or hall specified in Part IX of the Third Schedule without permission from the relevant county authority

(2) A person who wishes to use the County Stadia, ground or hall specified in Sub Section 1 above, shall apply for a permit to the relevant county authority.

(3) The relevant county authority may grant the permit referred to in subsection (2) upon payment of fees prescribed in the last column of the relevant part of that Schedule

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

Sale of Documents

17. In respect of County generated documents, gazettes, and books for assessment year 2018–2019, the rates of charges have been specified in Part I of the first schedule to the Act and a surcharge for bouncing cheque as set out in Part I of the first schedule.

Water user Charges

18. In respect of the use of water by humans and Livestock at all the major bore holes in the county for assessment year 2018–2019, the rates of fees and charges have been specified in Part V of the First Schedule to the Act.

PART III—WIDENING OF TAX BASE**Air transport Fees**

19. (1) Air transport has recently gained momentum in our county with Daily flights from Nairobi to Mandera, Elwak or Takaba and back. We therefore seek to introduce Air ticket fees and Landing Fees

Air ticket fees at a flat rate of KSh. 200 per ticket as service charge.

Landing Fees of KSh. 2,000 per landing.

(2) The fees to be collected by the agents of the airlines based at respective airstrips in the County (Mandera Airstrip, Elwak Airstrips and Takaba Airstrip). Landing fees Apply to only planes landing at Elwak airstrip.

Burial Permit fees at a flat rate of KSh. 1,500 per person. County tend to acquire more land for Cemetery, fencing it, put up water supply (tanks). We start it with Mandera Town where there is no proper co-ordination of land for cemetery use.

Tax waivers, variations

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

Amendments to the schedules

21. (1) The executive committee member 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 without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within the next twenty one days on which it next sits after the order is so laid, the order shall lapse, but without prejudice to anything previously done there under.

PART IV – PAYMENTS**Payments to the County**

22. (1) All payments to the County shall be paid through an authorized channel.

(2) A County Revenue Collector or enforcement officer enforcing this Act shall have an identification card issued by the County.

(3) The identification card issued under subsection (2) shall be worn visibly by the officer when carrying out any of the functions under this Act.

(4) An official receipt shall be issued for all payments made to the County.

(5) Any payment made to the County shall be evidenced by an official receipt.

(6) A person shall not receive or collect any money on behalf of the County unless he has been authorized to do so.

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

Appointment and duties of an agent

23. (1) In this section—

“agent” means a person appointed as such under subsection (2);

“a notice” means a notice issued by the executive committee member appointing an agent;

(2) The executive committee member may by written notice —

(a) appoint a person to be an agent of the County for the purposes of collection or recovery of charges, permit fees, license fees, rent, cess and such other fees, as may be necessary for carrying out the purposes of this Act;

(b) specify the amount of charges, permit fees, license fees, rent, cess and such other fees to be collected or recovered by the agent.

(3) An agent appointed under this section shall enforce, ensure due compliance with the provisions of this Act and remit all revenue collected to the county receiver of revenue or as may be otherwise instructed in the appointment notice.

(4) Where an agent claims to be, or to have become unable to comply with subsection (2), such agent shall, within seven working days, notify

the executive committee member in writing, setting out fully the reasons for his inability to comply, and the executive committee member shall accept the notification and cancel or amend the appointment notice accordingly.

(5) Unless and until a notification is given by an agent under subsection 4, sufficient monies for the payment of charges, permit fees, license fees, rent, cess and such other fees specified in the agent's appointment notice shall be presumed to be held by the agent and this money shall be due and payable to the County.

(6) For the purposes of this section, the executive committee member may, by notice in writing, at any time, require any person to furnish county executive member, within reasonable time not being less than seven days from the date of service of the notice, with information showing any moneys which may be held by the agent for, or due to the County Government

(7) Where an agent fails to pay an amount of money collected under this section within the time specified in the notice, the provisions of this Act relating to the collection and recovery of revenue shall apply to the collection and recovery of that amount as if it were revenue due and payable by the agent, the due date for the payment of which was the date upon which that amount should have been paid to the County Government under this Subsection.

(8) An agent who makes a payment to the County Government under this Section shall for all purposes be deemed to have acted under the authority of the County Government and shall be indemnified in respect of that payment against all proceedings, civil or criminal, and all processes, judicial or extrajudicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.

PART V — OFFENCES AND PENALTIES

General penalty

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

Offences by staff of the County

25. A member of staff of the County or any other person having a duty to perform under this Act who—

- (a) makes, in any record, or document required to be kept or made by that person, an entry which he or she knows or has reasonable

cause to believe not to be true or to be false;

- (b) wilfully refuses to do anything which that person knows or has reasonable cause to know is required to be done;
- (c) interferes with any other person or process under this Act, so as to defeat the provisions, requirements or purposes of this Act;
- (d) where required under this Act to do anything to give effect to the provisions of this Act, fails to do such thing;
- (e) without reasonable cause omits to do something in breach of his or her duty under this Act;
- (f) willfully contravenes the provisions of this Act to give undue advantage or favour to another person; or
- (g) fails to prevent or report to the County Government or any other relevant authority, the commission of an offence committed under this Act;

Commits an offence and is liable on conviction, to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding one year, or both.

PART VI—MISCELLANEOUS

26. (1) Any charges, permit fees, license fees, rent, Savings infrastructure maintenance fee and such other fees payable to the County at the commencement of this Act but which are not included in any of the Schedules to this Act, shall continue to apply under the existing by-laws of the defunct local authority until such by-laws are specifically repealed or replaced by county legislation.

(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 previous county councils, municipal councils, town councils or urban councils, before the commencement of this Act shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry or repeal of those directions, resolutions, orders and authorizations, and shall continue, with the necessary modifications, to apply, be paid and administered under this Act—

Provided that this sub-section shall also apply to such fees and charges levied by various ministries and departments of the National Government in respect of functions devolved to the county under Part 2 of the Fourth Schedule of the Constitution which fees and charges shall be levied by the County on performance of the devolved functions.

(3) All references to Councils shall include all Local Authorities as were defined under the now repealed Local Governments Act, Cap 265 of the Laws of Kenya.

Cessation

26. Unless otherwise provided in this Act, the rates for Cessation fees, charges, licenses, infrastructure maintenance fee or rent applicable to the goods, services or activities listed in the Schedules before the commencement on this Act shall cease to apply on coming into effect of this Act.

Regulations

28. The Executive Committee Member may make regulations—

- (a) for the better carrying out of the purposes and provisions of this Act in respect of revenue collection;
- (b) to put in place measures to prevent non-remittance of collected revenue;
- (c) to provide for tax incentives;
- (d) to provide for administrative efficiency and other anti-evasive measures;
- (e) design the format for forms receipts, permits, invoices, licences, demand notice and registers for revenue collection; and
- (f) to issue business codes in respect of all areas of revenue collection.

PART VII—MEASURES TO PREVENT NON REMITTANCE OF COLLECTED REVENUE

29. In order to augment the existing measures and to ensure all revenue is remitted it is proposed thus —

- (a) making use of technology for collection and monitoring cash receipts; this includes the use of internet banking, M-pesa services and acquisition of M-pesa pay Bill number, acquisition of Computers and mobile hand-held collection tools and connection of all work stations to Integrated Financial Management Information System for real time monitoring of cash flow.
- (b) putting measures in place to prevent loss of revenue including recoding of all accountable documents within the information system;
- (c) to ensure timely approval of building plan and enhanced revenue collection, the submission of building plans be automated.
- (d) digitize all the county land records to allow prompt identification and management of property liable to property tax;
- (e) recruit, train and equip about 100 enforcement officers in the current financial year throughout the county and enhance their capacity in the subsequent years;
- (f) regular monitoring of system generated acts to ensure increased processing rate. and
- (g) setting performance contracting on revenue target with revenue officers/accounting officers.

PART VIII—TAX INCENTIVES AND RELIEFS

30. (1) Waiver of land rates penalties including reduction of property tax struck rate as contemplated by Article 210 of the Constitution.

(2) Easing of the business license acquisition through consolidation various charges.

PART VIII—RATIONALIZATION OF INTER-COUNTY TAXATION PROVISION

31. In respect to the power of the county to impose taxes and other revenue raising measure it is proposed that the mobility of goods from other counties be accompanied by movement permits to augment Article 209 (5) of the 2010 Constitution.

PART VIII—GENERAL ANTI-EVASION RULE

32. (1) Against the background of multiple charges the rate of evasion is more pronounced hence administrative inefficiency and loss of revenue. It's accordingly proposed to provide general anti evasion rule in the Finance Act to deal with loss of revenue.

(2) The main features of such a regime are—

- (a) Consolidation of the multiple charges to businesses eligible for Single business permits by having a single regime and conservancy fee to cover other similar charges;
- (b) Movement of goods across counties will be subject to movement permits agreed among counties;
- (c) Automating collection point and processes for real time monitoring;
- (d) Imposition of fine and penalties for mitigating tax evasion as set out in the first schedule;
- (e) Physical mapping of business premises within the county major centres and markets;
- (f) Standardization of agricultural produce package as set out in the Fourth Schedule to the Act.

FIRST SCHEDULE
PART I: FINANCE AND ECONOMIC PLANNING

| Item | Particulars | Unit of Measure | Proposed (KSh) |
|--|---|-----------------------------|--|
| BUDGETS AND APPROPRIATION | | | |
| | Sale of County Planning and Budget Books | Per book | free |
| | Sale of County Appropriation Act | Per Act | free |
| | Sale of County Abstract of Accounts | Per set | free |
| | Sale of County Fees and Charges | Per set of fees and Charges | free |
| | Sale of County Laws | Per set | free |
| | Sale of County Minutes | Per extract | 150 |
| | Sale of County Gazette | | Cost plus 15% |
| PROCUREMENT DEPARTMENT | | | |
| | Sale of tender document(s) | Per tender | 1,000 |
| | Damage occasioned on County property | As per Assessment | As per Assessment + Cost of Assessment |
| OTHER CHARGES | | | |
| | Search fees for Licence/Receipt and other Documents | Per search | 200 |
| PART II: AGRICULTURE, LIVESTOCK AND FISHERIES | | | |
| Item | Particulars | Unit of Measure | Proposed |
| Livestock fees and charges (Auction Fees) | | | |
| Mandera Municipality | | | |
| | Cows | Per cow | 300 |
| | Sheep and Goat | Per sheep or Goat | 100 |
| | Camel | Per camel | 700 |
| | Donkey | Per head | 300 |
| Others areas and Sub-counties | | | |
| | Cows | Per cow | 200 |
| | Sheep and Goat | Per sheep or Goat | 50 |
| | Camel | Per camel | 500 |
| | Donkey | Per head | 200 |

| HIDES and SKINS | | | |
|--|--|------------------------|-----------------|
| | Skin stamp | Per skin | 2 |
| | Hides stamp | Per skin | 4 |
| | Inspection certificate for skin premises | Per premises/Year | 20,000 |
| SLAUGHTER HOUSE OPERATION | | | |
| Mandera Municipality | | | |
| | Cattle | Per head | 500 |
| | Sheep or goat | Per head | 200 |
| | Camel | Per head | 1,000 |
| Other areas and sub-counties | | | |
| | Cattle | Per head | 400 |
| | Sheep/Goat | Per head | 200 |
| | Camel | Per head | 800 |
| LIVESTOCK MOVEMENT | | | |
| | Goat/Sheep | per goat/sheep | 100 |
| | Donkeys | Per Donkey | 200 |
| | Cows | per cow | 300 |
| | Camel | per camel | 700 |
| ROAMING ANIMALS CHARGES | | | |
| | Cattle | Per head | 200 |
| | Sheep/Goat | Per head | 100 |
| | Donkeys | Per head | 200 |
| | Camel | Per head | 1,000 |
| HIRE OF EQUIPMENT | | | |
| | Hire of Dosa Tractors | Dry rate per Hour | 5,000 |
| | Front loader | Dry rate per hour | 4,500 |
| | Hire of Farm Tractors (Ploughing) | Dry rate per Acre | 1,500 |
| | Hire of Farm Tractors (Harrowing) | Dry rate per Acre | 1,000 |
| | Hire of Farm Tractors (Ridging) | Dry rate per Acre | 1,500 |
| | Hire of Farm Tractors(levelling) | Dry rate per Acre | 1,500 |
| PART III: AGRICULTURAL PRODUCE CESS | | | |
| | Particulars | Unit of Measure | Proposed |
| | | | (KSh) |
| MAIZE/BEANS/RICE/MILLET CESS | | | |
| | Per bag 50kgs | Per bag | 50 |
| | Per bag 90kgs | Per bag | 100 |

| | | | |
|---------------------------------------|--|------------------------|-----------------|
| | Pickups/Nissan | Per vehicle | 1,000 |
| | Canters 3-5 tonnes | Per vehicle | 2,000 |
| | Trailers/Lorry 6-10 tonnes | Per vehicle | 3,000 |
| | Trailers/Lorry 10-20 tonnes | Per vehicle | 5,000 |
| | Trailers/Lorry above 20 tonnes | Per vehicle | 8,000 |
| FRUITS/VEGETABLES CESS | | | |
| | Donkey cart | Per donkey cart | 500 |
| | Pickups/Nissan | Per vehicle | 800 |
| | Canters 3-5 tonnes | Per vehicle | 1,500 |
| | Trailers/Lorry 6-10 tonnes | Per vehicle | 3,500 |
| | Trailers/Lorry 10-20 tonnes | Per vehicle | 5,000 |
| | Trailers/Lorry above 20 tonnes | Per vehicle | 6,000 |
| SISAL (MKOMA PRODUCT) CESS | | | |
| | Donkey Cart | Per trip | 500 |
| | Lorry 7 tonnes | Per trip | 1,500 |
| | Lorry 10-15 | Per trip | 2,000 |
| | Lorry above 15 tonnes | Per trip | 2,200 |
| | Lorry 15 tonnes and above (Outside the county) | Per trip | 3,500 |
| OTHER CESSES | | | |
| | Honey cess | Per kilo | 10 |
| | Milk cess | Per 20 litre | 50 |
| | Hide and skin cess (cattle) | Per skin | 30 |
| | Hide and skin cess (sheep/goats) | Per skin | 10 |
| | Camel Hide | Per hide | 50 |
| | Hay cess | Per tonne | 100 |
| | Industrial goods cess | Per tonne | 500 |
| | Goods on transit to/from neighboring countries | Per tonne | 500 |
| PART IV | | | |
| DETAINED ROAMING ANIMALS | | | |
| | <i>Particulars</i> | <i>Unit of Measure</i> | <i>Proposed</i> |
| Maintenance of Animals per Day | | | |
| | Donkey | Per day | 300 |
| | Goat/Sheep | Per day | 200 |
| Other Charges | | | |
| | Vaccination of pets | Per head | Cost plus 10% |
| | Flayers certificate | Per 6 months | 2,000 |
| | Cess on fish harvest | Per basket | 100 |

| | | |
|--|------------------|--------|
| Service charges | | |
| Vaccination card/yellow fever certificate | Per Card | 300 |
| Vaccination services done (card and vaccine owners) | 1 Dose | 50 |
| Unscheduled vaccination charges | Per visit | 700 |
| Medical Examination Rate Per Year: | | |
| Food handlers | 6 Months | 600 |
| Colleges, Schools and Universities | Per Registration | 5,000 |
| Inspection certificate to hotels and restaurants authority | Per Registration | 2,500 |
| Inspection of Medical Institutions: | | |
| Clinics | Per Registration | 10,000 |
| Hospitals | | 12,000 |
| Public Health Inspection Certificate | Per Inspection | 2,500 |
| Application for examination of drain layers and plumbers | Per Paper | 3,000 |
| Plumber and drain layers annual license | Annual | 9,000 |
| Public Health School Inspection Reports: | | |
| Nursery schools | | 4,000 |
| Primary schools | | 6,500 |
| Secondary schools | | 7,000 |
| Liquor license fee and report | | 10,000 |
| Building Plans Certification: | | |
| Residential Plans: | | |
| Un-storeyed | Per Plan | 1,000 |
| Single storey | Per Plan | 1,500 |
| Multi storey>1 | Per Plan | 3,000 |
| Commercial: | | |
| Un-storeyed | Per Plan | 3,000 |
| Single storey | Per Plan | 5,000 |
| Multi storey>1 | Per Plan | 10,000 |
| Commercial cum Residential: | | |
| Un-storeyed | Per Plan | 5,000 |
| Single storey | Per Plan | 5,000 |
| Multi storey>1 | Per Plan | 10,000 |
| Industrial: | | |
| Un-storeyed | Per Plan | 8,000 |

| | <i>Particulars</i> | <i>Unit of Measure</i> |
|---|--|------------------------|
| | Single storey | Per Plan / 11,000 |
| | Multi storey | Per Plan 15,000 |
| Institutional (School, Churches etc.): | | |
| | Un-storeyed premises | Per Plan 5,000 |
| | Single storey | Per Plan 6,000 |
| | Multi storey>1 | Per Plan 10,000 |
| Food and Hygiene Licenses: | | |
| | Food and hygiene application form | Per Plan 150 |
| Categories of Premises: | | |
| | Market Stalls and Retail Grocery Shops | Per Year 500 |
| | General Shops and Retail Butcheries | Per Year 500 |
| | Dairies, Milk shops, Milk bars, Canteens etc. | Per Year 200 |
| | Posho mills | 1,500 |
| | Restaurants, Members clubs, Medium supermarkets, Vehicles, Meat wholesalers etc. | 3,000 |
| | Hotels, Night Clubs, Slaughter houses, Large scale supermarkets, Warehouses, Wholesalers, Go-downs, Medium class bakeries, Small scale food Processing factories | 5,000 |
| | Food factories, Bottling plants, Creameries, Canning plants, Abattoirs, Flour millers, Sugar factories and other food processing factories | 10,000 |
| MEDICAL HEALTH DEPARTMNET | | |
| | LAB -TEST | Per test 50 |
| | Malaria | Per test 50 |
| | Urinalysis | Per test 50 |
| | Stool | Per test 50 |
| | H.B | Per test 50 |
| | Full hemogram | Per test 50 |
| | E.S.R | Per test 50 |
| | Widal test | Per test 100 |
| | Brussella test | Per test 100 |
| | Syphilis (UDRL) | Per test 100 |
| | R.factor | Per test 100 |
| | H.pyroli | Per test 100 |
| | Typhoid in stool | Per test 300 |

| | | |
|--|-----------------|------|
| H.pylori in stool | Per test | 300 |
| Urine p.g.t | Per test | 100 |
| Blood group | Per test | 100 |
| G.X.M Per unit | Per test | 300 |
| Culture, urine, stool, pass | Per test | 300 |
| H.B.S | Per test | 100 |
| Formal Gel test | Per test | 100 |
| Urine chemistry | Per test | 50 |
| A.N.C Profile | Per test | 200 |
| Semenalysis | Per test | 100 |
| Dengu test | Per test | 200 |
| H.R.V.C | Per test | 100 |
| BAT | Per test | 100 |
| R.B.S Test | Per test | 100 |
| WARD CHARGES | | |
| Bed | Per night | 100 |
| Branula | Per night | 50 |
| File | Per file | 50 |
| I.V Fluid – dextrose ,Ringerz, Nomalsyline | Per drug | @ 50 |
| I.V flgul | Per drug | 50 |
| Xpen injection per dose | Per dose | 200 |
| Gentamising injection per dose | Per injection | 200 |
| Catheter | Per injection | 100 |
| M.O CHARGES | | |
| Consultation | Per person | 200 |
| p.3 filling | Per form | 500 |
| Post-mortem | Per test | 500 |
| Medical examination | Per examination | 200 |
| Medical report | Per report | 300 |
| O.P.D Cards | Per card | 50 |
| PHYSIOTHERAPY | | |
| First visit | Per visit | 200 |
| Second visit | Per visit | 100 |
| Plaster Of Paris | Per plaster | 800 |

| THEATER FEES | | | |
|---------------------------------------|---------------|-------|--|
| Major operation e.g | | | |
| B.P.H. | Per operation | 6,000 | |
| A.T.H | Per operation | 6,000 | |
| XLamp –laboratory | Per operation | 6,000 | |
| Hydro –sellectomy cell | Per operation | 3,500 | |
| Appendix | Per operation | 3,500 | |
| Amputation | Per operation | 3,500 | |
| Minor surgery | | | |
| 1% D- 1500 | Per surgery | 1,500 | |
| eye operation | Per operation | 1,000 | |
| incision | Per surgery | 1,500 | |
| lipoma | Per surgery | 1,500 | |
| X-RAY -DEPARTMENT | | | |
| Chest x-ray | Per person | 300 | |
| U/sound | Per person | 1,000 | |
| El-bow | Per person | 300 | |
| Lumb sacrol | Per person | 400 | |
| Skull | Per person | 400 | |
| Wrist | Per person | 300 | |
| Hand | Per person | 300 | |
| Hip joint | Per person | 300 | |
| Shoulder | Per person | 300 | |
| EYE DRUG | | | |
| Gutt –prediolózone | Per bottle | 200 | |
| Gutt –ciprofloxiine | Per bottle | 200 | |
| Gutt –gentamyn | Per bottle | 200 | |
| Gutt –dexgenta | Per bottle | 200 | |
| Gutt –prejenta | Per bottle | 200 | |
| Gutt –timolo | Per bottle | 200 | |
| Gutt –Maxtrol | Per bottle | 200 | |
| T.E.O | Free | Free | |
| Tab Diamox 250 mg | Per drug | 50 | |
| DRUG PRICE LIST (PHARMACY) | | | |
| Agumentin 625,tab | Per dose | 500 | |
| Syrup agumentin 212 mg, 312mg, 457mg, | Per bottle | @200 | |

| | | | |
|--|--|------------|--------------|
| | Caps floxapen dose of five days | Per dose | 200 |
| | Tab cifixine 400mg | Per bottle | 400 |
| | Tab ciprofloxacin | Per dose | 200 |
| | Tab diclofenac | Per dose | 50 |
| | Tab prednisolzon | Per dose | 50 |
| | Tab flagyl a dose of five days | Per dose | 50 |
| | Tab girsofolfin 500mg | Per dose | 200 |
| | Tab ketokanazole 200mg | Per dose | 200 |
| | Tab septrin 480mg, 960mg, five days dose | Per dose | 50 |
| | Tab Erithromycin 500mg five days dose | Per dose | 50 |
| | Caps amoxyl 500mg five days dose | Per dose | 50 |
| | Tab nalidixic acid 50mg five days dose | Per dose | 50 |
| | Tab tinidazole 500 mg a dose | Per dose | 50 |
| | Caps Doxycycline 100mg 5 days dose | Per dose | 50 |
| | Tab brufen 200mg 5 days dose | Per dose | 20 |
| | Tab paracetamol 5 days dose | Per dose | 20 |
| | Tab fluconazole 200mg 5 days dose | Per dose | 30 |
| | ABZ 400MG start dose | Per dose | 20 |
| | Ventilin 4mg one dose | Per dose | 50 |
| | Tab piriton 4 mg one dose | Per dose | 20 |
| | Phenobabitone 30mg one month dose | Per dose | 50 |
| | V.Pessary clotrmazole 6ps night | Per dose | 100 |
| | Tab frusmide 40mg 5 day dose | Per dose | 50 |
| | Tab fefol one month dose | Per dose | 100 |
| | Cap omez 20mg one month dose | Per dose | 200 |
| | Tab girisfolvin 250mg one month dose | Per dose | 150 |
| | Tab girisfolvin 125mg one month | Per dose | 100 |
| | Tegraton 200mg one month dose | Per dose | 50 |
| | Dawanol 5mg | Per dose | 50 |
| | Levo floxcilin 500mg | Per dose | 400 per dose |
| | Cefurixine 500mg | Per dose | 500 per dose |
| | Cream Hydrocotozone | Per dose | 50 per tube |
| | Cream clotrimozale | Per dose | 50 per tube |
| | Tetracycline skin | Per dose | 50 per tube |

| INJECTION FOR PHAMARCY | | | |
|-------------------------------------|-----------------|-------------------------|------|
| Diclofenic injection 75mg | Per injection | @50 | |
| Ceptriozole 250mg | Per injection | @50 | |
| Ceptriozole 1 gm | Per injection | 100 | |
| Lasix injection per ampols | Per injection | 50 | |
| Tramadol injection per amplos | Per injection | 100 | |
| Insulin injection vial | Per injection | 200 | |
| Alenam injection 80mg | Per injection | 400 | |
| Alenam injection 40mg | Per injection | 300 | |
| Flucociline injection per vail | Per injection | 50 | |
| Hydrocotzone injection per vail | Per injection | 100 | |
| Bascopad injection amplos | Per injection | 50 | |
| I.V Ciprofloxacin infusion | Per injection | 200 per bottles | |
| FREE DRUG | | | |
| Injection modacate | | | Free |
| Injection CPZ | | | Free |
| Injection phenabarbitone | | | Free |
| Ammophline injection | | | Free |
| Ventilin injection | | | Free |
| DENTAL | | | |
| Age assessment | Per person | 300 | |
| Removing of teeth | Per person | 300 | |
| Mouth washing | Per person | 500 | |
| Filling | Per fill | 500 | |
| MINOR OPERATION | | | |
| Stiching | Per operation | 1,500 | |
| MVA | Per operation | 1,500 | |
| Circumcision | Per operation | 500 | |
| Daily dressing | Per operation | 10 days @ 20 | |
| Hire of ambulance outside county | | 7,000 | |
| Hire of ambulance Within the county | | 2,500 | |
| Maternity fee | Claim per birth | National Governmen t | |
| Wounds Dressing | | 100 | |
| Stitching | | 200 | |

| | | | |
|---|--|------------------------|--------|
| | Removal of stitches | | 50 |
| Exhauster Services-septic tanks: | | | |
| | Exhauster application form | Once on request | 300 |
| | Within Mandera/ Elwak /Takaba/Banisa | Per trip | 2,000 |
| | Mileage within the county | Per KM | 100 |
| | Mileage outside the county | Per KM | 130 |
| | Blockage removal within premises per blockage Covered | Per blockage | 500 |
| | Domestic waste removal high class residential/County Institutional house | Per month | 200 |
| | Middle class | Per month | 150 |
| | Low class | Per month | 100 |
| | County general estate (each house hold) | Per month | 50 |
| Other Charges e.g. draining of stagnated water: | | | |
| | Exhauster application form | once on request | 300 |
| | Within the county | Per trip | 2,000 |
| | Mileage within the county | Per KM | 50 |
| | Private Exhauster Certificates | per Certificate per | 10,000 |
| | Penalties for operating exhauster services without approval/certificate | | 25,000 |
| Refuse collection: | | | |
| | Private garbage collectors | per contract | 20,000 |
| | Community Based Organizations | per contract | 20,000 |
| | Penalty on illegal discharge of sewerage to storm water drainage system | per offence | 20,000 |
| PART IX | | | |
| EDUCATION, CULTURE, YOUTH AND SOCIAL SERVICES | | | |
| | Search fees | per application | |
| Application/Approval for registration of educational Institutions: | | | |
| | Pre-schools (private nursery) | per school | 2,000 |
| | Primary school | per school | 4,000 |
| | Secondary schools | per school | 7,500 |
| | Professional institutes\commercial colleges | per institute | 15,000 |
| | Technical institutes | per institute | 15,000 |
| | Inspection of education facilities | per application | |
| | Pre-schools (private nursery) | per school | 5,000 |
| | Primary school | per school | 6,000 |

| | | | |
|----------|---|-----------------|-----------------|
| | Secondary schools | per school | 7,500 |
| | Professional institutes\commercial colleges | per institute | 10,000 |
| | Technical institutes | per institute | 10,000 |
| | Sports and Cultural activities | | |
| | Hire of playground e.g. stadiums | per day | 200 |
| | Hire of stadium on political functions. | Per day | 30,000 |
| | Hire social hall | per day | 5,000 |
| | HIRE OF COUNTY STADIUM | Per event | 50,000 |
| | Private stadium | Per day | 300 |
| | Private stadium – construction plan approval | Per plan | 20,000 |
| | REGISTRATION OF | | |
| | Primary school | Per day | 4,500 |
| | Secondary/other institutions | Per day | 10,000 |
| | Commercial activities | per day | 10,000 |
| | Registration of Welfare Groups | per certificate | 1,000 |
| | PART X | | |
| | LAND, PHYSICAL PLANNING AND HOUSING | | |
| A | PROPERTY TAX | | |
| | Land Sub-division fees | | |
| | Application fees | per application | 3,000 |
| | Mandera County Municipality | per plot | 4,000 |
| | Other Sub-county Headquarters | per plot | 3,000 |
| | Other areas Including Khlalio | Per plot | 2,500 |
| | Land amalgamation | | |
| | Mandera County Municipality | per plot | 3,500 |
| | Other Sub-county Headquarters | per plot | 3,000 |
| | Other areas | per plot | 2,500 |
| | Land Transfer Fees | | |
| | Land transfer fee- Mandera Municipality | Per transfer | 10,000 |
| | Land transfer fee- Other- Sub county Headquarters | Per transfer | 10,000 |
| | Land transfer fee- Other Areas | Per transfer | 10,000 |
| | Application for dispute resolution | per application | 10,000 |
| | Plot Rent/Rate | | per plot |
| | Mandera Municipality Developed - Heavy Commercial | per plot | 10,000 |
| | Mandera Municipality Developed - Commercial | per plot | 5,000 |

| | | |
|--|-------------|--------|
| Mandera Municipality Developed - Residential | per plot | 2000 |
| Other Sub-county Headquarters - Heavy Commercial | per plot | 7,000 |
| Other Sub-county Headquarters - Commercial | per plot | 4,000 |
| Other Sub-county Headquarters - Residential | per plot | 1,500 |
| Other Areas - Developed | Per plot | 1,000 |
| Other areas - Not developed | per plot | 500 |
| FARM RENTS | | |
| Rain fed farm | Per year | 1,500 |
| River bank farms | Per year | 3,000 |
| Application for a plot | per plot | 10,000 |
| Registration of a plot | per plot | 2,000 |
| LAND SURVEY | | |
| Records search fees | per plot | 500 |
| Survey fees - Demarcation | per plot | 2,000 |
| Survey fees - cadastral | per plot | 15,000 |
| Survey fees - Topo Survey - farms | per plot | 6,000 |
| Survey fees - Topo Survey - Plot | per plot | 3,000 |
| Survey fees - Topo Survey - Beacon search | per Beacon | 2,000 |
| Boundary dispute resolution | per dispute | 5,000 |
| Preparation of PDP - Plot | per Plot | 5,000 |
| Preparation of PDP - farms | per Plot | 7,000 |
| Extension/Renewal of lease | per Plot | 15,000 |
| Duplicate of allotment lost form | per plot | 3,000 |
| Consent to charge | per plot | 5,000 |
| Confirmation letter | per plot | 5,000 |
| Certificate of ownership | per plot | 3,500 |
| Change of user | per plot | 15,000 |
| From Residential to commercial | per plot | 25,000 |
| from Agricultural to Commercial/residential | per plot | 25,000 |
| from Commercial to industrial | per plot | 30,000 |
| From Commercial to residential | per plot | 15,000 |
| from Industrial to residential | per plot | 15,000 |
| Extension of user | per plot | 15,000 |
| PART XI | | |

| BUILDING PLAN APPROVAL: | | | |
|--|----------------------------|--|--------|
| Architectural | | | |
| Less than 46 | plinth Area m ² | | 1,600 |
| 47-92.9 | plinth Area m ² | | 4,000 |
| 93-139.3 | plinth Area m ² | | 7,500 |
| 139.4-185.8 | plinth Area m ² | | 9,600 |
| 185.9-278.7 | plinth Area m ² | | 11,200 |
| 278.8-371.6 | plinth Area m ² | | 12,300 |
| 371.7-464.5 | plinth Area m ² | | 14,100 |
| 464.6-557.4 | plinth Area m ² | | 16,000 |
| 557.5-650.3 | plinth Area m ² | | 17,600 |
| 650.4-743.2 | plinth Area m ² | | 19,200 |
| 743.3-836.1 | plinth Area m ² | | 20,800 |
| 836.2-929.0 | plinth Area m ² | | 22,400 |
| For every additional 92.9 | plinth Area m ² | | 800 |
| Structural | | | |
| Application forms | | | 300 |
| Less than 46 | plinth Area m ² | | 800 |
| 47-92.9 | plinth Area m ² | | 800 |
| 93-139.3 | plinth Area m ² | | 800 |
| 139.4-185.8 | plinth Area m ² | | 800 |
| 185.9-278.7 | plinth Area m ² | | 800 |
| 278.8-371.6 | plinth Area m ² | | 1,000 |
| 371.7-464.5 | plinth Area m ² | | 1,200 |
| 464.6-557.4 | plinth Area m ² | | 1,400 |
| 557.5-650.3 | plinth Area m ² | | 1,600 |
| 650.4-743.2 | plinth Area m ² | | 1,800 |
| 743.3-836.1 | plinth Area m ² | | 2,200 |
| 836.2-929.0 | plinth Area m ² | | 2,200 |
| For every additional 92.9 | plinth Area m ² | | 200 |
| Building Occupational Permits Per Structure | | | |
| -Commercial | per unit | | 7,000 |
| -Residential | per unit | | 4,000 |
| -Residential cum commercial | per unit | | 4,000 |
| -Industrial | per unit | | 15,000 |
| Processing of eia(environmental impact assessment) | Per assesment | | 3,500 |

| | | |
|--|-----------------|-------------|
| Preparation of top survey | per floor | 5,000 |
| Less tahn lacre | per acre | 3,000 |
| 2-sacres | per acre | 5,000 |
| Above 5 acres | Per acre | 2,500 |
| -Agricultural | per floor | 2,500 |
| -Religious | per floor | 2,500 |
| -petrol station | per floor | 5,000 |
| Approval plan for communication transmission Tower | Per tower | 50,000 |
| Sale of Approved plan | per plan | 1,000 |
| Supply of lists of current plans | per list | 1,500 |
| Commencement and completion certificate | per certificate | 1,000 |
| Fees payable for single dwelling | per dwelling | 300 |
| Fees payable for each additional dwelling | per dwelling | 200 |
| Fees payable for testing of plumbers and drainage layers | per test | 3,000 |
| Demolition | per assessment | 1% of value |
| Inspection of building file | per file | 500 |
| Application for fencing plot-Temporary fence | per plot | 2,000 |
| -stone Wall fence | per plot | 3,000 |
| -Barbed Wire/ chain link | per plot | 1,500 |
| -Life fence | per plot | 1,000 |
| Charges for private Digital Setlite TV connectors | per year | 40,000 |
| Charges for temporary hotels in Mandera county | Per year | 3,000 |
| Fee for certified copy of original plan | per plan | 1,000 |
| Construction Certificate of fish ponds | per pond | 1,000 |
| Building inspection (per visit) | per visit | 1,000 |
| Fines on Impounded articles-(to release) | | |
| Metal Bar | Per piece | 300 |
| Wheelbarrow | Per one | 500 |
| Drums | Per drum | 300 |
| Spades | Per shade | 100 |
| Cement | Per packet | 300 |
| Metal door | Per door | 200 |
| Metal windows | Per window | 300 |

| | | | |
|---|---|-----------------|---------------|
| | Iron sheet | Per iron sheet | 200 |
| | Timbers/Poles | Per timber/pole | 150 |
| | Other assorted tools | Per item | 100 |
| | Other assorted machines and Equipment's | Per item | 700 |
| PART XII | | | |
| HOUSING | | | |
| House rent | | | |
| | One bed roomed House | Per month | 4,000 |
| | Two bed roomed house | Per month | 7,000 |
| | Three bed roomed house | Per Month | 10,000 |
| | Bed sitter | Per Month | 2,500 |
| | Double rooms-non self-contained | Per Month | 4,500 |
| | Single bed room | Per Month | 3,000 |
| | Three bed room | Per Month | 7,000 |
| | House Allocation Application Fees | Per Application | 1,000 |
| | Penalty on late Payment of rent | per month | 10% per month |
| PART XIII | | | |
| OUTDOOR ADVERTISEMENT | | | |
| Hoisting of Banners | | | |
| -Commercial | | | |
| | - On road reserve | Per month | 600 |
| | -On private property/plots | Per month | 500 |
| | -On buildings | Per month | 500 |
| | - On road reserve | Per month | 600 |
| | Hosting fees | | 500 |
| Clock Advertisement | | | |
| | Application fee | | 2,000 |
| | Annual charges | | |
| | -four sided | per year | 2,000 |
| | -three sided | per year | 1,500 |
| | -two sided | per year | 1,000 |
| | Ground rent | Per site | 5,000 |
| Construction of site boards | | | |
| | -Application | per application | 2,000 |
| | -Annual fee | per year | 5,000 |
| Sign Board (Per side)- non illuminated | | | |

| | | |
|---|----------|--------|
| Under canopy | | |
| -Application fee | | 1,000 |
| -Annual charges | | 10,000 |
| Hire of county Act boards / | per day | 50,000 |
| - Additional meter square or part thereof | per year | 500 |
| On canopy | | |
| -Application fee | | 1,000 |
| -Annual charges | | |
| -1st one meter square or less | per year | 2,500 |
| - Additional meter square or part thereof | per year | 500 |
| On buildings | | |
| -Application fee | | 500 |
| -Annual charges | | |
| -1st one meter square or less | per year | 1,000 |
| - Additional meter square or part thereof | per year | 1,000 |
| Sky Above Canopy and over property | | |
| -Application fee | | 500 |
| -Annual charges | | |
| -1st one meter square or less | per year | 5,000 |
| - Additional meter square or part thereof | per year | 1,000 |
| Removal/storage fee | per day | |
| Illuminated Signs (Per side) | | |
| Under canopy | | |
| -Application fee | | 1,000 |
| -Annual charges | | |
| -1st one meter square or less | per year | 3,000 |
| - Additional meter square or part thereof | per year | 500 |
| On canopy | | |
| -Application fee | | 1,000 |
| -Annual charges | | |
| -1st one meter square or less | per year | 3,000 |
| - Additional meter square or part thereof | per year | 1,000 |
| On buildings | | |
| -Application fee | | 3,000 |
| -Annual charges | | |
| -1st one meter square or less | per year | 3,000 |

| | | |
|---|------------------|--------|
| - Additional meter square or part thereof | per year | 1,000 |
| Sky Above Canopy and over property | | |
| -Application fee | | 2,000 |
| -Annual charges | | |
| -1st one meter square or less | per year | 4,000 |
| - Additional meter square or part thereof | per year | 1,000 |
| Sale of stickers/decoration on the wall, windows, canopies etc. | per fortnight | 6,000 |
| PART XIV | | |
| ROADS, PUBLIC WORKS AND TRANSPORT | | |
| MISCELLANEOUS INCOME | | |
| Access Roads | | |
| Application form | per application | 2,000 |
| Road cutting | | |
| Murrum | per meter | 3,000 |
| Earth road | per meter | 1,000 |
| Laying of cable along road reserve | per meter | 3,000 |
| Rent on road reserve for hoarding for Construction purpose | | |
| Street lighting | | |
| -Application to erect street lights | Charges per pole | 500 |
| Submission and approval of streets lights on layout design | per designed | 20,000 |
| Firefighting and disaster management | | |
| Certificate of inspection for factory | Per inspection | 10,000 |
| Certificate of inspection for petrol station | Per inspection | 7,000 |
| Certificate of inspection for Go down | Per inspection | 5,000 |
| Certificate of inspection for commercial premises | Per inspection | 4,000 |
| Premises storing dangerous inflammable materials | Per inspection | 4,000 |
| Inspection of fire extinguishers | Per extinguisher | 200 |
| Fire inspection facilities for learning institutions | Per institution | 4,000 |
| Public works | | |

| Hire of vehicles and plants | | |
|------------------------------------|-----------------|--------|
| Shovel within county | per day | 10,000 |
| Grader within county | per day | 15,000 |
| Roller (big) within county | per day | 20,000 |
| Mower with tractor within county | per day | 7,000 |
| Roller (small) within the county | per Day | 10,000 |
| Tractor with trailer within county | per day | 8,000 |
| Lorries within county | Per km | 120 |
| Matatu/ Transports Cess | | |
| Minibus | Per day | 50 |
| Buses from Nairobi | Per trip | 1,000 |
| Land Cruisers | Per day | 100 |
| Taxi | Per day | 50 |
| Boda boda | Per day | 50 |
| TukTuk | per day | 50 |
| Lorries 7 Tonnes and above | Per trip | 500 |
| Quantity Survey Services | | |
| Tender Value | Unit of Measure | Amount |
| Below KSh 500,000 | Per tender | free |
| 500,000 -3,000,000 | per tender | 5,000 |
| 3,000,000-10,000,000 | per tender | 7,000 |
| 10,000,000-20,000,000 | per tender | 10,000 |
| 20,000,000-50,000,000 | per tender | 20,000 |
| 50,000,001 and above | per tender | 35,000 |
| PART XV | | |
| TRAFFIC AND PARKING | | |
| -Street parking | Per day | 100 |
| Daily parking | | |
| Clamping charges | Per vehicle | 1,500 |
| Boda boda parking | Per day | 30 |
| Reserved parkings | Per day | 50 |
| Buses | Per day | 150 |
| Private taxi parking | Per day | 100 |
| Tuk-Tuk parking | Per day | 50 |
| Landing Fees | per landing | 2,000 |
| Air Ticket fees | Per Ticket | 200 |

| PART XVI—TRADE | | |
|--|-----------|-------|
| MARKETS | | |
| MARKET STALLS RENT | | |
| Market Stalls in Mandera Town | | |
| Open Shade Tables | per month | 600 |
| Closed Market Shades | per month | 800 |
| Stalls | per month | 2,500 |
| Buspark Butcheries stalls | per month | 3,000 |
| Buspark Hotels | per month | 5,000 |
| Bus Park Kiosks | per month | 800 |
| Bus Park - Large stalls | per month | 5,000 |
| Market stalls in other sub-county Headquarters | per month | 2,000 |
| Market stalls in other areas | per month | 1,000 |
| Market stalls in other sub-county Headquarters | per month | 2,000 |
| Market stalls in other areas | per month | 1,000 |
| Elwak SME Park | | |
| Closed stalls in Elwak SME park | | 3,000 |
| Open Shade stands in Elwak SME park | | 1,000 |
| MARKET ENTRY | | |
| MARKET/MARKET GATE FESS | | |
| CONSUMEABLE PRODUCT | | |
| Miraa/Transportation per track | Per track | 7,000 |
| Miraa from Ethiopia per bag | | 1,000 |
| White flour per sack/50 bag | | 50 |
| Sugar per bag 50kg | | 100 |
| Onions 7 tonnes per track | | 2,000 |
| Potatoes 7 tonnes per track | | 5,000 |
| Honey per 3 liters | | 100 |
| Honey per 20 litres | | 500 |
| Cement from Ethiopia per bag | | 50 |
| Lintels (per bag) | | 100 |
| Wheat flour (per bag) | | 50 |
| Watermelon (per vehicle) | | 5,000 |
| Salt (per bag) | | 100 |
| Beans (per bag) | | 100 |

| | | |
|--|--------------------------|---------------------|
| Soya beans (per bag) | | 100 |
| Simsim (per 20litres) | | 100 |
| Mangoes (per bag) | | 100 |
| paw paw (per bag) | | 100 |
| Bananas (per bag) | | 100 |
| Rice (per bag) | | 100 |
| Other non-Consumable Product | | |
| Malmal Cum/Arabic | Per 100kg | 100 |
| Scrap Metal | Per 7 tonnes truck | 5,000 |
| Scrap Metal | Per above 7 tonnes truck | 10,000 |
| Second Hand Cloths | Per tonne | 300 |
| Market cess | | |
| Market entry fees(m/gate) | Per day | 30 |
| Co-operatives | | |
| Registration of new society | | 3,500 |
| Change of name | | 2,000 |
| Official search | | 300 |
| Certification of documents | | 1,500 |
| Amendment of regulations/rules | | 2,000 |
| Request of inspection by a creditor | | 2,000 |
| Request of inspection by a member | | 5,000 |
| Refusal to allow inspection | | 10,000 |
| Penalty for Failure to register charges | | 5,000 |
| Audit fee by the department | | 8,000 |
| Use of word "co-operative" without approval | | 10,000 |
| Supervision fee of accounts audited by external auditors | | 10% of fees charged |
| Renewal of certificate of registration | | - |
| Registration of charge | | 3,000 |
| Approval of audit firms | | 10,000 |
| Appeals to County Executive | | 3,000 |
| Withdraw of court bonds | | |
| PART XVII | | |

| ITEM DESCRIPTION | | CHARGES | | | |
|------------------------|---|----------------|--------|--|-------------|
| 1 | (a) Traffic offences | 1,000 | | | |
| 2 | (b) Business permit | 2,000 | | | |
| 3 | © Building plan | 1,000 | | | |
| FINES IN COURT | | | | | |
| PART XVIII | | | | | |
| ITEM DESCRIPTION | | CHARGES | | | |
| 1 | Traffic offences(undesignated parking, tax evasion, obstruction and tax defaulter) | 5,000 | | | |
| 2 | Business permit defaulter | 10,000 | | | |
| 3 | Building plan defaulter | 30,000 | | | |
| 4 | Land rent defaulter | 20,000 | | | |
| 5 | Market cess defaulters | 10,000 | | | |
| 6 | Miraa cess defaulters | 20,000 | | | |
| 7 | General markets fines | 10,000 | | | |
| SECOND SCHEDULE | | | | | |
| PART I | | | | | |
| BRIM CODE | CATEGORIES OF BUSINESS | | | | |
| | Item Description | Zone A | Zone B | Zone C | (Rural) |
| | | (Mandera Town) | Elwak | (Takaba, Lafey and BanisaTown, Kutulo) | Other areas |
| 1 | GENERAL TRADERS SHOPS AND RETAIL SERVICES | | | | |
| | This category includes traders, wholesalers, hypermarkets, departmental stores, supermarkets, showrooms, Green grocery, boutiques, exhibitions, retail shops, chemists, take-away, butcheries, Agro vet Shops, kiosks | | | | |
| 100 | Mega Store, Hyper-supermarket: large multi-departmental store, hypermarket over premises over 3000 sq.m in prime location | 50,000 | 30,000 | 25,000 | 18,000 |
| 102 | Supermarket/ Mini market Prime Location | 30,000 | 20,000 | 15,000 | 10,000 |
| 105 | Large trader shop, Wholesale store Prime Location | 13,000 | 10,000 | 8,000 | 5,000 |
| 110 | Medium trader shop or General retail service | 10,000 | 8,000 | 5,000 | 3,500 |
| 115 | Small trader shop or retail service/Government owned Market | 4,500 | 3,500 | 3,000 | 2,500 |

| | | | | | |
|----------|--|--------|--------|--------|-------|
| | stalls | | | | |
| 120 | Kiosk: Light or temporary construction | 3,500 | 2,500 | 1,800 | 1,500 |
| 125 | Other Retail Traders, Stores, Shops and Services/Miraa store | 4,500 | 2,500 | 1,800 | 2,000 |
| 126 | Large Distributers e. soda, drinks agent (Wholesale) | 20,000 | 15,000 | 10,000 | 7,500 |
| 128 | Medium Distributer e. soda, drinks soda agent (Retail) | 15,000 | 10,500 | 8,000 | 5,000 |
| 130 | Electronics shop/play station/Video show/Pool table games/Gym/Maize store/ Posho Mill/Power saw machine operator | 7,000 | 5,000 | 4,500 | 3,000 |
| 135 | Timbersale/Workshop/Welding/Bakery/Cosmetic shop/Stationeries/Bookshop | 15,000 | 13,000 | 9,000 | 6,500 |
| 140 | Hardware shops | 25,000 | 15,000 | 11,000 | 7,500 |
| 145 | Barber/kinyozi, Hair salon, Manicure, Pedicure and Massage | 5,000 | 4,500 | 3,500 | 2,500 |
| 155 | Mobile phones/ General Electronic repair | 7000 | 5,000 | 4000 | 3,500 |
| 2 | INFORMAL SECTOR | | | | |
| | Including hawkers, street vendors, small traders and service providers operating on the streets, veranda or temporary building | | | | |
| 200 | 1 hawker with motor vehicle | 3,500 | 3,000 | 2,000 | 1,500 |
| 205 | 1 hawker without motor vehicle | 2,500 | 2,000 | 1,500 | 1,000 |
| 210 | Small informal sector trader / service provider e.g. Shoe shiner, shoe repairer, street vendor (newspapers, soda, sweets, cigarettes etc.) | 2,000 | 1,500 | 1,000 | 800 |
| 215 | Semi-permanent informal sector trader: Up to 2 persons in verandah or temporary building | 3,000 | 2,000 | 500 | 2,000 |
| 220 | Other informal sector | 3,500 | 2,000 | 1,800 | 1,300 |
| 3 | TRANSPORT, STORAGE, COMMUNICATIONS, BUILDING CONTRACTORS AND OTHERS | | | | |

| | | | | | |
|-----|---|--------|--------|--------|--------|
| | Includes maritime and airlines / international carriers / freight forwarders / operation of taxis, matatus, buses, lorries, planes, boats / driving school / tours / safari operator - owned and hired vehicles. Fixed line and wireless communication providers / IT support companies / private vehicles parking / petrol stations / storage facilities / cold storage facilities. Publishing companies, e.g. newspapers, books, texts / radio / TV broadcasters / film producers, Building contractors, LPG gas Sellers | | | | |
| 300 | Large transport company Over 30 Vehicles | 30,000 | 30,000 | 25,000 | 25,000 |
| 305 | Medium transport company with 6 to 30 vehicles | 10,000 | 8,000 | 6,000 | 4,000 |
| 310 | Small transportation company 1 to 5 vehicles/Air transport/air ticket | 15,000 | 10,000 | 7,000 | 4,000 |
| 315 | Independent transport operator with one vehicle | 4,000 | 3,000 | 2,500 | 2,000 |
| 312 | Driving School | 15,000 | 12,000 | 10,000 | 8,500 |
| 320 | Large petrol filling station, over 6 pumps with garage/ workshop and spares retail Shop | 25,000 | 18,000 | 15,000 | 12,000 |
| 325 | Medium petrol filling station from 4 to 6 pumps with garage / workshop or spares retail shop | 23,000 | 15,000 | 12,000 | 8,000 |
| 330 | Small petrol filling station: Up to three pumps and without garage/workshop or retail shop | 21,000 | 13,000 | 10,000 | 7,000 |
| 331 | Kerosene (Pumps) | 8000 | 5,000 | 3,500 | 2,500 |
| 332 | Kerosene (Drums) | 5000 | 3,500 | 2000 | 1,500 |
| 333 | LPG Gas Distributor/ Store | 10,000 | 8,000 | 5000 | 4,000 |
| 334 | LPG Gas Wholesaler (With/without agents) | 10000 | 8,000 | 5000 | 4,000 |
| 335 | LPG Gas Retailer | 8,000 | 5,000 | 4000 | 2,500 |
| 340 | Garage with spare parts | 10,000 | 8,500 | 7,000 | 7,500 |
| 341 | Garage without spare parts | 7,000 | 6,500 | 4,000 | 4,500 |
| 342 | Small Bicycle/Motorcycle repair workshop with spare parts | 6000 | 5,000 | 4000 | 3,500 |
| 343 | Small Bicycle/Motorcycle repair workshop without spare parts | 4000 | 3,500 | 3000 | 2,500 |
| 345 | Spare parts shop | 8,000 | 5,500 | 4,500 | 5,000 |
| 350 | Large cold storage facility: Over 1,000 sq.m, insulated walls, cold production equipment | 50,000 | 30,000 | 20,000 | 15,000 |
| 355 | Medium cold storage facility: From 101 - 1,000 sq.m | 30,000 | 20,000 | 15,000 | 10,000 |

| EXTRACTION | | | | | |
|------------|---|---------|--------|--------|--------|
| 500 | Large agricultural producer, processor, dealer, exporter with over 50 employees | 40,000 | 30,000 | 20,000 | 15,000 |
| 505 | Medium agricultural producer, processor, dealer, exporter with 11-50 employees | 30,000 | 20,000 | 15,000 | 10,000 |
| 510 | Small agricultural producer, processor, dealer, exporter with up to 10 employees | 20,000 | 15,000 | 10,000 | 700 |
| 515 | Large mining or natural resources extraction operation with over 50 employees | 100,000 | 80,000 | 50,000 | 30,000 |
| 520 | Medium Mining or Natural Resources Extraction operation with 4-50 employees | 80,000 | 50,000 | 30,000 | 20,000 |
| 525 | Small mining or natural resources extraction operation with up to 3 Employees | 30,000 | 20,000 | 15,000 | 10,000 |
| 530 | Other Agricultural, Poultry/ Forestry and Natural Resources | 15,000 | 10,000 | 8,000 | 5,000 |
| 540 | Stone quarrying permit | 30,000 | 25,000 | 20,000 | 15,000 |
| 550 | Sand and blast quarrying permit | 20,000 | 15,000 | 10,000 | 8,000 |
| 555 | Water supply Companies | 50,000 | 40,000 | 30,000 | 20,000 |
| 560 | Private Water Boosers Per Vehicle | 20,000 | 15,000 | 10000 | 5,000 |
| 6.0 | PROFESSIONAL, TECHNICAL AND FINANCIAL SERVICES | | | | |
| | Legal / financial management / engineering / architecture / valuing / surveying / data processing / liaison offices / landlord or care taker offices / accountancy / secretarial support / stock and insurance brokerage / agencies / clearing and forwarding / import and | | | | |
| 600 | Large professional services firm with over 10 practitioners and/or international affiliation | 50,000 | 40,000 | 30,000 | 20,000 |
| 605 | Medium professional services firm from 3 to 10 practitioners | 20,000 | 15,000 | 10,000 | 7,000 |
| 610 | Small professional services firm; up to 2 practitioners | 14,000 | 10,000 | 8,000 | 5,000 |
| 615 | Independent technical operator / 1 person acting individually / typist /accountant / book-keeper etc. | 8,000 | 5,000 | 3,000 | 2,000 |
| 620 | Large financial services including Banks, Saccos, insurance and co-operative societies with over 15 employees and / or premises over 300 sq.m | 75,000 | 60,000 | 50,000 | 40,000 |

| | | | | | |
|--|---|--------|--------|--------|--------|
| 625 | Medium financial services including Banks, Saccos, Hawala's, insurance and co-operative societies with 1 –15 employees and / or premises of 100 – 300sq.m | 50,000 | 30,000 | 20,000 | 15,000 |
| 630 | Small financial services including Saccos, insurance and co-operative societies with up to 5 employees and / or premises up to 100sq.m | 15,000 | 10,000 | 8,000 | 5,000 |
| 635 | M-PESA/ Airtel Money/ Yu/ Orange Money dealer shop | 20,000 | 15,000 | 10,000 | 8,000 |
| 640 | M-PESA/ Airtel Money/ Yu/Orange money agent shop | 15,000 | 10,000 | 8,000 | 5,000 |
| 645 | Other Small Professional and Technical Services | 10,000 | 8,000 | 6,000 | 5,000 |
| 650 | Money points / ATMs / money machines separate from branch /office (per ATM) | 20,000 | 15,000 | 10,000 | 8,000 |
| 655 | Large cyber cafes / bureaus with over 20 computers / machines | 15,000 | 10,000 | 6,000 | 5,000 |
| 660 | Medium Cyber cafes / bureau with 6 – 20 computers / machines | 13,000 | 8,000 | 5,000 | 3,000 |
| 665 | Small Cyber cafes / bureau with 2 – 5 computers / machines | 8,000 | 7,000 | 5,000 | 3,500 |
| 670 | Other professional and technical services with 1 computer / 1Machine | 5,000 | 4,000 | 3,000 | 2,000 |
| 675 | Medium Dhobi, Dry Cleaner, Laundry | 5000 | 4,000 | 3000 | 2,000 |
| 680 | Small Dhobi, Dry Cleaner, Laundry | 4000 | 3,000 | 2000 | 1500 |
| PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT | | | | | |
| Private education institution including nursery / primary or secondary school / polytechnic / professional training centre / computer management / accountancy / secretarial / technical professions / universities / private health clinics / doctors surgeries / consulting offices of doctors / dentists / physiotherapists / physiologists and other health professionals / herbalists and traditional medicine practitioners / funeral homes / entertainment facilities including cinema / theatre / video shows / amusements arcade / juke box / arcade games / machines arcade / sports club / gym / massage parlors | | | | | |
| 700 | Private higher education institutions; any type of private university, college or higher education institution | 50,000 | 30,000 | 20,000 | 15,000 |
| 705 | Large private higher education institution; Over 100 pupils or fees | 30,000 | 20,000 | 15,000 | 10,000 |