

SPECIAL ISSUE

NATIONAL COUNCIL FOR
LAW REPORTING
LIBRARY

Busia County Gazette Supplement No 9 (Acts No 4)



REPUBLIC OF KENYA

**BUSIA COUNTY GAZETTE
SUPPLEMENT**

ACTS, 2013

NAIROBI, 22nd November, 2013

CONTENT

Act—

PAGE

The Busia County Finance Act, 2013

17

THE BUSIA COUNTY FINANCE ACT, 2013**No 4 of 2013***Date of Assent 21st November, 2013**Date of Commencement 22nd November, 2013*

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

ENACTED by the County Assembly of the Busia County, as follows—

PART I—PRELIMINARY

1 This Act may be cited as the Finance Act, 2013 and shall, subject to section, come into operation on such a date as the county executive committee member for finance, with the concurrence of the Governor, may appoint and different dates may be appointed for different provisions

Short title and commencement

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

2 (1) The taxes, fees and charges set out in the “New charges” column of the Schedule shall apply for the respective items listed in the “Items Description” column and at the rates set out therein

Imposition revision of the taxes fees etc of the County

(2) The taxes, fees and charges used by the defunct Local Authorities in Busia shall continue being in used until such a time the Executive committee Member for Finance comes up with a Finance Amendment Bill 2013 which shall be subjected to Public Participation

3 (1) All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of taxes, fees and charges given or issued by the defunct Local Authorities in Busia County and subsisting or valid immediately before the cessation of the application of the Local Government Act (now repealed) shall be deemed to have been given, issued or made by or under the authority of the county assembly until the expiry, amendment or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue,

Directions resolutions etc under Local Government Act to apply etc

with the necessary modifications, apply to the payment and the administration of the taxes, fees, charges and other levies under this Act

(2) Subsection (1) does not apply to the specific respective amounts payable in respect of the taxes, fees, charges or other levies and, in that regard, the amount applicable shall be as provided for in the Schedules

SINGLE BUSINESS PERMIT FEE SCHEDULE

Brums Code	Categories of Business	Columns				
		7	9	10	12	
	GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES					
100	Such as Distributors Traders Wholesalers Retailers, Supermarkets shops Boutiques Service Providers Kiosks etc	Base Value	300	400	500	700
105	Large Traders Shop or retail Service Over 20 employees &/or premises over than 300 M Prime Location	20	6 000	8 000	10 000	14 000
110	Medium Traders Shop or retail Service From 5 to 20 employees &/or premises from 50 to 300 m Fair Location	10	3 000	4 000	5 000	7 000
115	Small Traders Shop or Retail Services Up to employees &/or Premises less than 50m Far away Location	5	1 500	2 000	2 500	3 500
120	Kiosk Light Temporary Construction less than 5m	4	1 200	1 600	2 000	2 800
195	Other General Merchants Shop and Retail Service	4	1 000	1 600	2 000	2 800
	INFORMAL SECTOR					
200	Including Hawkers Street Vendors & Small Traders And Services		7	9	10	12
	Providers operating on the Street Verandahs or Temporary Buildings	Base Value	300	400	500	700
205	Hawkers with motor vehicle 1 person with motor vehicle	5	1500	2000	2500	3500
210	Hawker 1 person without motor vehicle	4	1200	1600	2000	2000
215	Small informal sector Tradeer/Service Provider Shoe shine Shoe repair Street vendor (Newspapers Sweets Soda Cigarettes Etc)	2	600	800	1000	1200
220	Semi permanent informal sector trader Up to 2 persons operating in verandah or temporary building	3	900	1200	1500	2000
295	Other informal sector operation	2	600	800	1000	1400
	TRANSPORT, STORAGE AND COMMUNICATION					
300	Maritime & Air Lines International Carnies, Freights Forwarders Transportation Companies operating Taxis Matatus Buses Lorries Planes,	Base Value	300	400	500	700

Brums Code	Categories of Business	Columns				
	Boats Driving schools Tour Operators etc Petrol Stations Storage Facilities Cold Storage Facilities					
305	Large Transportation Company Over 30 vehicles	80	300	32 000	40 000	55 000
310	Medium Transport Company From 6 to 30 vehicles	30	24 000	12 000	15 000	21 000
315	Small Transport Company From 2 to 5 vehicles	10	9 000	4 000	5 000	7 000
320	Independent Transport Operator 1 vehicles	5	3 000	2 000	2,500	3,500
325	Large Petrol Filling Station Over 6 pumps or with garage workshop or retail shop	20	1 500	8 000	10 000	14 000
330	Medium Petrol Filling Station From 4 to 8 pumps or with garage workshop or retail shop	10	6 000	4 000	5 000	7 000
335	Small Petrol Filling Station Up to 3 pumps or with garage workshop or retail shop	7	3 000	2 800	3,500	4 900
340	Large scale storage Facility Over 1 000 m ² insulated walls cold production equipment	55	2 100	22 000	27,500	38,500
345	Medium Cold Storage Facility Between 100 1000	25	7,500	10 000	12,5400	17 500
350	Small Cold Storage Facility Up to 100 m ²	12	3,500	4 800	6 000	8 400
355	Large Storage Facility Over 5 000 m ² Godown Warehouse Liquid Storage Tanks Complex	50	15 000	20 000	25 000	35 000
360	Medium Storage Facility From 1 000 to 5 000 m ²	20	6 000	8 000	10 000	14 000
365	Small Storage Facility Up to 1 000 m ²	10	3 000	4 000	5 000	7 000
395	Other Transport Storage and Communications	7	2 100	2 800	3,500	4 800
	AGRICULTURE, FORESTRY AND NATURAL RESOURCE		7	9	10	12
400	Including Production of Coffee Tea Fruits Flowers Grains Cereals Vegetables and Horticultural Products Grain Storage and processing Mills & Posho Mills Forestry and TIMBER Products Sawmills Timber Yards Animals Breeding Dairy Products Processing Butcherries Slaughter Houses Mining and other Natural Resource Extractive Activities	Base Value	300	400	500	700
405	Large Agricultural Producer Processor Dealer Exporter Over 50 employees	65	19,500	26 000	32,500	45,500
410	Medium Agricultural Producer/Processor/Dealer/ Exporter from 11 to 50 employees	25	7,500	10 000	12,500	17,500
415	Small Agricultural Producer/Processor/Dealer Up to 10 employees	8	2 400	3,200	4 000	5 600
420	Large mining Natural Resources Extraction Operation over 50 employees	80	24 000	32 000	40 000	56 000
425	Medium mining or Natural Resources Extraction Operation From 4 to 50 employees	45	13,500	15 000	22,500	31,500
430	Small mining or Natural Resources Extraction operation Up to 3 employees includes quarries and small	25	7,500	10 000	12,500	17,500

Brms Code	Categories of Business	Columns				
	mining operation					
495	Other Agricultural Forestry and Natural Resources	8	2 400	3 20	4 000	5,500
500	ACCOMMODATION AND CATERING		7	9	10	12
	Including international Hotels Tourism Camps Lodging Houses Restaurant Bars Eating Houses Tea & Coffee Houses Butcheries with meat roasting &/or Soup Kitchen Facilities Membership Clubs Night Clubs & Casinos	Base Value	300	400	500	700
503	Large High Standard Lodging Houses/Hotel D Class over 1000 rooms	100	30 000	40 000	60 000	70 000
506	Medium Standard Lodging Houses/Hotel D Class From 41 to 100 rooms	70	21 000	28 000	35 000	48 000
509	Small High Standard Lodging House/Hotel D Class up to 40 rooms	50	15 000	20 000	25 000	38 000
512	Large Lodging Houses with Restaurant 7/OR Bar B/C class Basic Standard over 15 rooms	45	13 600	18 000	22,500	31,500
515	Medium Lodging Houses with Restaurant &/or Bar B/C Class Basic Standard from 9 to 15 rooms	35	10,500	14 000	17,500	24,500
518	Small Lodging Houses with Restaurant & or Bar B/C Class Basic Standard up to 5 rooms	25	7,500	10 000	12,500	17,500
521	Large Lodging House B/C Class Basic Standard over 15 rooms	40	12 000	18 000	20 000	28 000
524	Medium Lodging House B/C Class Basic Standard from 6 16 rooms	25	7,500	10 000	12,500	17 500
527	Small Lodging Houses Basic Standard B/C Class Basic Standard up to 5 rooms	15	4,500	6 000	7,500	10,500 0
540	Large Restaurant with Bar/Membership Club Over 30 customers/members	30	9 000	12 000	15 000	21 000
543	Medium Restaurant with Bar/Membership Club From 11 to 30 customers/members	15	4,500	6 000	7,500	10 800
546	Small Restaurant with Bar Up to 10 customers	10	3 000	4 000	8 000	7 000
549	Large Eating House Snacks Bar Tea House Hotel no lodging no alcohol served up to 20 customers	15	4,500	8 000	7,500	10,500
552	Medium House Snacks Bar Tea House Hotel no lodging no alcohol served up to 20 customers	10	3 000	4 000	8 000	7 000
555	Small Eating House Snacks Bar Tea House Hotel no lodging no alcohol served up to 6 customers	7	2 100	2 800	2800	4 900
558	Butchery with Roasted Meat and/Soup Kitchen any size	10	3 000	4 000	7 000	7 000
561	Large Bar/Traditional Beer Seller Over customer	15	4,500	8 000	5 000	10,500
564	Medium Bar/Traditional Beer Seller From 16 to 50 customers	12	3 800	4 800	4 000	8 400
567	Small Bar/Traditional Beer Seller Up to 15 customers	8	2 400	3,200	4 000	5 000
571	Large Night Club / Casino Up to 500 m2	50	15 000	20 000	5 000	35 000
574	Medium Night Club / Casino	30	9 000	12 000	5 000	21 000

<i>Brums Code</i>	<i>Categories of Business</i>	<i>Columns</i>				
	From 101 to 500 m2					
577	Small Night Club / Casino Up to 100 m2	20	8 000	8 000	10 000	14 000
595	Other Catering and Accommodation	7	2 100	2 800	3 500	4 900
400	AGRICULTURE, FORESTRY AND NATURAL RESOURCE	7	9	10	12	7
	Including Production of Coffee Tea Fruits Flowers Grains Cereals Vegetables and Horticultural Products Grain Storage and processing Mills & POSHO Mills Forestry and TIMBER Products Sawmills Timber Yards Animals Breeding Dairy Products Processing Butcheries Slaughter Houses Mining and other Natural Resource Extractive Activities	Base Value	300	400	500	700
405	Large Agricultural Producer Processor Dealer Exporter Over 50 employees	65	19,500	26 000	32 500	45,500
410	Medium Agricultural Producer/Processor/Dealer/Exporter from 11 to 50 employees	25	7,500	10 000	12,500	17,500
415	Small Agricultural Producer/Processor/Dealer Up to 10 employees	8	2 400	3,200	4 000	5 600
420	Large mining Natural Resources Extraction Operation Over 50 employees	80	24 000	32 000	40 000	56 000
425	Medium mining or Natural Resources Extraction Operation From 4 to 50 employees	45	13,500	15 000	22,500	31,500
430	Small mining or Natural Resources Extraction operation Up to 3 employees includes quarries and small mining operation	25	7 500	10 000	12 500	17,500
495	Other Agricultural Forestry and Natural Resources	8	2 400	3 200	4 000	5,500
600	PROFESSIONAL & TECHNICAL SERVICES Such as Legal Financial Management Engineering Architecture Valuing Surveying Data Processing Accountancy Secretarial Support Accountancy Data Processing Stock & Insurance Brokering Security Protection Clearing – Forwarding Goods Book Making Kenya Sweepstakes Charity Included Banks Forex Bureau Money Lenders Hire Purchase Company Insurance Company Real Estate Developer Finance Co	Base Value	7	9	10	12
			300	400	500	700
605	Large Professional Services Firm Over 10 Practitioners & / or International Affiliation	90	27 000	36 000	45 000	63 000
610	Medium Professional Services Firm From 3 10 Practitioners	45	13,500	18 000	22,500	31,500
615	Small Professional Services Firm	20	6 000	8 000	10 000	14 000

Brims Code	Categories of Business	Columns				
	Up to 2 Practitioners					
620	Independent Technical Operator 1 Person Acting individually (Typist Accountant Book keeper e t c)	7	2 100	2 800	3 500	4 900
625	Large Financial Service Over 25 employees or premises over 300M2	95	28 500	38 000	47 500	68 500
630	Medium Financial Service From 6 – 25 employees	65	19 500	26 000	32 500	45 500
635	Large Financial Service Up to 5 employees	45	13 500	18 000	22 500	31 500
695	Other Professional & Technical Services	7	2 100	2 800	3 500	4 900
SINGLE BUSINESS PERMIT FEE SCHEDULE						
Brims Code	Categories of Business		Columns			
	PRIVATE EDUCATION HEALTH AND ENTERTAINMENT SERVICES		7	9	10	12
700	Including private education institutions (universities, nurseries primary and secondary schools, professional training centers and polytechnic institutes teaching component accountancy, secretarial and other technical professions Private health clinics and doctor surgeries Consulting offices of doctors dentist physiotherapist, psychologist and other health professionals herbalist and tradition medicine practitioners Entertainment facilities such as cinema theater video show/ Amusement arcade Juke box arcade games machines arcade/sports club gym	Base Value	300	400	500	700
705	Private higher education institution Any type of private university college/higher education institution	45	13 500	18 000	22 500	31 500
710	Large private education institution Over 100 pupils or fees over Ksh 50 000 per year	30	9 000	12 000	15 000	21 000
715	Medium private education institution From 31 to 100 pupils or fees from Ksh 30 000 to 50 000 per year	15	4 500	6 000	7 500	10 500
720	Small private education facilities Up to 30 pupils or fees up to Ksh 30 000 per year	10	3 000	4 000	5 000	7 000
725	Large private health facility Hospital clinic nursing home etc providing overnight accommodation over 30 beds	70	21 000	28 000	35 000	49 000
730	Medium private health facility From 11 to 30 beds	45	13 500	18 000	22 500	31 500
735	Small private health facility Up to 10 beds	30	9 000	12 000	15 000	21 000
740	Health clinic doctors surgery Doctor dentist physiotherapist psychologist etc Consult office No overnight accommodation available	10	3 000	4 000	5 000	7 000
745	Traditional health services Herbalist traditional healer etc	8	2 400	3,200	4 000	5 600
'50	Large entertainment facility Cinema theatre video show Over 100 seats	45	13 500	18 000	22 500	31 500

<i>Brms Code</i>	<i>Categories of Business</i>	<i>Columns</i>				
	Amusement juke box games machines arcade Over 10 machines Sports club gym Over 50 members					
755	Medium entertainment facility From to 100 seats/from 4 to 10 machines /from 16 to 50 members	25	7,500	10 000	12,500	17 500
760	Small entertainment facility Up to 56 seats/up to 3 machines /up to 15 members	15	4,500	6 000	7,500	10,500
795	Other education health and entertainment services	8	2 400	3 200	4000	5 600
800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS, CONTRACTORS Including manufacture process and assembly of products vehicles machinery and equipment and workshops servicing and repairing products vehicles machinery and equipment Also including contractors of new building construction and old building restoration and service repair		7	9	10	12
		Base Value	300	400	500	700
805	Large industrial plant Over 75 employees or premises over 2500m	100	30 000	40 000	50 000	70 000
810	Medium industrial plant From 16 to 275 employees/premises from 10m to 2500m	70	21 000	28 000	35 000	49 000
815	Small industrial plant Up to 15 employees or premises up to 100m	40	12 000	16 000	20 000	28 000
820	Large workshop/service repair contractor Over 20 employees/premises over 500m	50	15 000	20 000	25 000	35 000
825	Medium workshop service repair contractor From 6 to 20 employees or premises from 25m to 500m	20	6 000	8 000	10 000	14 000
830	Small workshop service repair contractor Up to 5 employees or premises up 25 m	7	2 100	2 800	3,500	4 900
895	Other manufacturer workshop factory contractor	7	2 100	2 800	3 500	4 900

FEEES AND CHARGES**FORMER TOWN COUNCIL OF PORT VICTORIA**

<i>No</i>	<i>Item</i>	<i>Current Fees & Charges</i>
1	Approval of County plans	2600
2	Approval of plans	
	Commercial	3000
	• Residetal	2500
3	Approval of subletting	1000
4	Plot application fees	
	• County	1000
	• Private	2000
5	Application for transfer (county plots)	2600
6	Application for change of users	1000
7	Ground rent fees	1100
8	Pegging fees	1300

No	Item	Current Fees & Charges
9	Application for setting part of land for bussiness	500
10	Arbitration fees	2000
11	Transfer certificate	2000
12	Plans inspections fees	2000
13	Certificate for completion	1500
14	Travelling musician a day	1000
15	Public promotion advertisement per day	1000
16	Local band a day	500
17	Slaughter fees per cow	100
18	Slaughter fees per goat/pig	50
19	Sand cees per trip	100
20	Marram per trip	100
21	Ballast per trip	100
22	Bricks per trip	100
23	Quarry per trip	100
24	Rates/rent clearance certificate	2000
25	Search fees for duplicate	700
26	Sales of minutes per quarter	800
27	Application for extention of bussiness	2500
28	Transfer of business	500
29	Sale of produce in barter market per lorry	450
30	Sale of manila bags per day	50
31	Sale of one bag of cereal maize beans rice etc	40
32	Market fees	10
33	Stock sale per sheep/goat	50
34	Chicken fees per one	20
35	Stock sale per cattle	100
36	Application for kiosk (non refundable)	1000
37	Plot rent per annum	
	30 60	500
	40' 60	700
	• 50 100	800
38	Public service vehicle	
	• Bus	150
	Mini bus	100
	Matatu nissan	50
	• Tax and small size nissan	30
39	Fish cess per kg	1
40	Letters of tender taking documents	3000
41	Burial fees	
	• Adult	2000
	• Child	1500
42	Change of business name and license	1000
43	Circus and fan fair open (per day)	1500
44	Conservancy per month	100
45	Stall application non refundable	500
46	Penalty for late payment of permit	1000
47	Application for renewal of licence	200
48	Stall rent per month	500
49	Nursery fees registration	1500
50	Nursery school fees per month	100
51	Market stall main market	500

No	Item	Current Fees & Charges
52	Rental houses	
	Semi-permanent 1 5 rooms	300
	• Semi-permanent 6 10 rooms	500
	Semi-permanent 11 rooms and over	1000
53	Permanent houses	
	• Rooms 1 5	1000
	Rooms 6 10	1500
	Rooms 11 and over	2000
54	Hawking	
	• New cloths hawkers	2000
	House cloth hawkers	2000
	Piece goods	2000
	• Food staffs eggs groundnuts	500
	• Baskets and mats	500
55	Sub division of plots	2000
56	Dry cleaners manual dobi	1600
57	Security guards company	2000
58	Jua kali	
	Small	1600
	Large	2000
59	Garage	
	Small	2000
	Large	3000
60	Herbalist license	1000
61	Water kiosks	500
62	Newspaper agents	1000
63	Auctioners brokers	2500
64	Sign board writer	
	Small	800
	• Large	1000
65	Hire of county hall per day	
	With furniture	1000
	• Without furniture	500
66	Landing fees per boat	50
67	Landing fees for sailing boat	20
68	Transporting boats per trip	50
69	Special survey	3000
70	Application for business license	500
71	Charge of produce from across boarder boat	
	Boat carrying produce per trip	300
	• Boat carrying timber	200
	• Boat carrying charcoal	200
	Charcoal per sack	10
72	One bag of omena fish	
	• Large	100
	• Medium	70
	• Small	50
73	One basket of fish tilapia	
	• Large	200
	• Medium	150
	• Small	100
74	Transporters of lorries license	2000

No	Item	Current Fees & Charges
75	Bodaboda cycle motors	20
FORMER MALABA TOWN COUNCIL		
1	Search fee for duplicate receipt	300
2	Spreading clothes per day	100
3	Parking fees per trip	
	Foreign registration(in/out)	300
	Local registration (in/out)	250
	• Small recording (new cars)	100
4	Tender (non refundable)	500
5	Disco per night	500
6	Approval of building plans	
	• Commercial	2500
	• Residential	2000
7	Application for plots	2500
8	Application for kiosk	650
9	Sub division of land	1000
10	Application for transfer of plot	1500
11	Application for charge of name business and permit	1000
12	Pegging fee	1000
13	Clearance certificate	1000
14	Special survey	1500
15	Transfer certificate	1500
16	Letter of under taking	1000
17	Demarcation fee for plots	500
18	Plan inspection fee	2500
19	Plot rent	
	• 50 x100 metres	650
	• 40x80 metres	450
	• 35x65 metres	350
20	Sand transporter per trip per ton	100
21	Sign boards	
	• Small per year	650
	• Large per year	850
	• Extra large per year	1500
22	Market fee per day	10
23	1 bag of millet beans maize rice etc	40
24	Sell of minutes per quarter	250
25	Conservancy charges	800
26	Stock sell	50
27	Cattle sell	100
28	Arbitration fee	1000
29	Charge on produce from across the boarder	
	• Lorry carrying produce per trip	1000
	• Trailer carrying produce per trip	2000
	• One bag of produce per trip	40
	• Timber per lorry	1000
	• Timber per trailer	2000
30	Nursery school fees per month per child	50
31	Transfer of permit	500
32	Cessable crops	
	• Cotton per kg	3 PER CENT

No	Item	Current Fees & Charges
	Tobacco per kg	3 PER CENT
	• Sugarcane per kg	3 PER CENT
	Maize per 50kg bag	10
	Wimbi per 50kg bag	10
	Rice per 50kg bag	10
33	Bus per trip	100
34	Mini bus per trip	80
35	Taxi per trip	40
36	Business promotion/advertising per day	500
37	Circus & fanfare games per day	500
38	Duplicating services per ream	100
39	Penalty on over due accounts	10%
40	Hire of hall per day	500
41	Office rent per month	200
42	Canteen rent per month	1000
43	Hire of trac or within the county	1000
FORMER NAMBALE TOWN COUNCIL		
1	Transfers	
	• Kiosk	5000
	• Business charge/transfer	1500
	• Plot	5000
2	Building inspection	
	• Commercial	2500
	• Residential	2000
	• Storey	10 000
3	Approval of building plans	
	• Storey building	10 000
	• Non storey building	6 000
4	Plot rent	
	• Commercial	1500
	• Residential	1500
	• Clearance of certificate	1500
	• Application for stall	1000
	• Stall big	750
	• Stall small	500
5	Allocation	
	• Stall	2000
	• Commercial	6000
	• Residential	5000
	• Administrative	2000
	• Showing fee	2000
	• Survey	6000
6	Burial fee	
	• Child	500
	• Adult	1000
	• Goat sheep etc	100
	• Cow	200
7	Bus park fee	
	• Motor cycle per month	300
	• Bicycle per day	10

No	Item	Current Fees & Charges
	Nissan/matatu 14 seater per entry	50
	Mini buses per entry	80
	Bus per entry	100
	Matatu seven seater	40
	• Tuk tuk per entry	40
	Boda boda per month	50
8	Transfers – social services charges	
	Registration of groups	500
	Renewal	100
9	Market fee	
	• 1 bag of maize	60
	• 1 bag of wimbi	60
	• 1 bag of beans	60
	• 1 bag of sim sim	60
	• 1 bag of onions	60
	• 1 bag of potatoe	60
	• 1 bag of sukuma wiki	40
	• 1 bag of cabbage	40
	1 bag of carrot	40
	• 1 bag of onions small size	30
10	Jua kali	20
11	Bicycle repairs	20
12	Gas welding	50
13	Fish fry	20
14	Maize roasting	20
15	Sale of charcoal	20
16	Shoe repair on verandah	30
17	Kiosks	60
18	Sale of chips	20
19	Sale of mandazi/sambusa	20
20	Sukari nguru(jaggery)	20
21	Yeast/kimera	20
22	Marachi sofa per chair	10
23	Hawkers on foot	20
24	Spreading of piece goods	60
25	Old shoes large quantity	100
26	Old shoes medium quantity	60
27	New shoes medium quantity	60
28	New shoes small quantity	40
29	Approval of learning institution	
	Primary school	2000
	• Secondary school	4000
	• Colleges	6000
	• Universities	10000
30	Transport of goods and hire of vehicle	
	• Lorries (monthly)	1000
	• Canters(monthly)	750
	• Pick ups (monthly)	500
	Station wagon(monthly)	300
	• Saloon cars	200
31	Sale of sand, ballast stones per lorry per ton	50
32	Hire of county hall per day	2000

No	Item	Current Fees & Charges
33	Sale of county minutes per page	10
34	Cellphone booth	2800
35	Search fee	500
36	Storage per day	
	Vehicle	200
	Motor bike	50
	Bicycle	20
	Bus	500
	Others	30
37	Battery charging	100
	Sewing machine	100
40	Other tools	60
41	Slaughter house charges	
	Ng ombe per head	100
	Goat/sheep	50
	Chicken	10
42	Transfers – mkokoteni operators per day	
	• Large	30
	• Small	20
43	Fish	
	• Large case	70
	• Medium case	50
	• Smallcase	30
44	Omena	
	• 1 sack	100
	• Half sack	50
	• Daily market	20
45	Clothing	
	I bundle second hand	60
	• Daily spreading retail	50
	New clothes daily spreading retail	50
	New clothes whole sell	60
46	Auction ring	
	• Cattle per entry/exit	100
	• Sheep and goat	50
47	Physical planning act	
	• Sub division fee for resultant plot	2000
	• Extension of lease	10000
	• Clearance certificate	2500
	• Special meeting	5000
48	Business permits	
	Application s b p registration form	500
	• Jaggery fees per sugar stone	50
49	Car wash	
	• Private car wash with compliance	1500
FORMER BUSIA COUNTY COUNCIL		
1	New goods retail in open air kshs 80 or	4620
2	Second hand clothes hawker kshs 80 or	4620
3	New clothes hawker kshs 70 or	3570
4	Spreading of piece goods in market kshs 60 or	2625

No	Item	Current Fees & Charges
5	Piece goods hawker and bicycle spare parts ksh 50	2100
6	Sale of county plans	2100
7	Approval of private plans	2625
8	Application for sub letting	735
9	Application for county plots	1050
10	Application for private plots	1575
11	Application for transfer of plots	2100
12	Application for change of ownership	735
13	Agreement fee	1575
14	Handcart (mkokoteni)	600
15	Spreading of bicycle spare parts	1900
16	Rent clearance certificate	1785
17	Pegging fee	1575
18	Basket hawker	525
19	Ropes hawker small scale	575
20	Ropes hawker largescale	630
21	Nylon/manilla bags (gunia)	840
22	Search fee for duplicate	740
23	Application for hawker license	320
24	Sell of minutes quarterly	840
25	Application for extension of business	2310
26	Sale of produce (in lorries in barter market	600
27	One bag of maize/beans and rice	65
28	Market fee	25
29	Stock sell of goats and sheep	55
30	Chicken fee	15
31	Cattle sale (pokot)	105
32	Cattle sale (local)	105
33	Slaughter fee (rural areas)	25
34	Slaughter fee (trading centres)	35
35	Application for renewal of license	105
36	Penalty for late payment of license	525
37	Matatu trips	35
38	Stall rent per month	105
39	Stall application	105
40	Development fund	105
41	Fish cess	30
42	Nursery school registration	735
43	Charcoal hawker on bicycle	315
44	Fish hawker wholesale	3150
45	Application for kiosk	735
46	Plot rent	315
47	Hire of council hall	525
48	Cess of crops	1%
49	Application for selling aside land for business	450
50	Arbitration fee	1785
51	Transfer certificate	2100
52	Letting of tender taking	1575
53	Nursery fees per month	65
54	Porridge brewer	420
55	Matatu mini bus per trip	30
56	Sub division of plots	1575

No	Item	Current Fees & Charges
FORMER FUNYULA TOWN COUNCIL		
1	Spreading of piece goods in markets	1200
2	Approval of building plan	1500
3	Application for county plot	700
4	Application for transfer	1500
5	Application for sub division	1500
6	Application for charge of user	1050
7	Agreement fee	1000
8	Handcart license	500
9	Dairy co operatives	2400
10	Milk cafe	5000
11	Pegging fee	1000
12	Security agent	2400
13	Hides and skins transporters	2450
14	Hides and skin store	3500
15	Tea room in kiosks	1440
16	Driving school	1500
17	Posho mill	2300
18	Shoemakers on verandar	600
19	Clearance certificate	2400
20	Nylon sacks and manilla dealers	1200
21	Search fee for duplicate	200
22	Rental houses 1 5 rooms	1440
23	Rental houses 6 10 rooms	2070
24	Rental houses 11 above	4200
25	Water kiosks	700
26	Semi permanent rooms	820
27	Parrafin pumps	4310
28	Battery charging and repair	2100
29	Hidesand skin banda	1500
30	Slaughter slabs private	2400
31	Chemist shop small	5670
32	Sale of minutes per quarter	630
33	Application for extension of business	2590
34	Knitting machines	1020
35	Bread agent	2100
36	Tape recorder/saller	2100
37	Canteen in trading centre	2100
38	Sale of paraffin in drums	2100
39	Diesel pump	4310
40	1 bag of maize/beans/rice	30
41	Manilla bags fees per day	40
42	Stock sell	50
43	Chicken sale	10
44	Cattle auctron fee	100
45	Slaughter fee in tradingcentre per cow	100
46	Slaughter fee in trading centre per sheep/goat	50
47	Barbers license	1200
48	Application for renewal of license	100
49	Penalty for late payment	500

No	Item	Current Fees & Charges
50	Bus park fee (bus) per trip	50
51	Bus park fee (mini bus) per trip	30
52	Bus park fee (taxi) per trip	20
53	Radio repairs	2100
54	Auctioneer/government broker	6000
55	Stall rent per month	200
56	Stall application fee	150
57	Empty bottle dealers	150
58	Photo copying machine	2100
59	Application for market kiosks	700
60	Renewal of market kiosk ground rent per annum	400
61	Plot rent per annum	500
62	Application for setting apart land for business	700
63	Arbitration	1580
64	Transfer certificate	1790
65	Letting of tender taking	2000
66	Stages view	1540
67	Sub division transfer of plots	1500
68	Hire of county hall per day	500
FORMER MUNICIPAL COUNCIL OF BUSIA		
1	Approval of building plan	
	Residential house	2500
	• Residential/rental house(storeyard)	5000
	Commercial	3500
	• Commercial(store yard house)	7500
	• Temporary house/kiosk	500
	• Approval of building phase per sq metre per floor(storey building)	15
	Building inspection fees	2000
2	Advertisement and publications	
	Small on walls	1000
	Small in fields (3 12 sq Feet)	5000
	Medium in large field (13 19 sq Feet)	12000
	On building and wall (medium)	3000
	Public address / advertisement per day	1000
3	Application fees	
	License (sbp)	500
	Application/renewal of markets shade	300
	Application renewal of fish shades	500
	Application fee for kiosk/ground rent	1000
	Application consent fees for loans	
	Kshs 10 000 to 50 000	1000
	Kshs 50 001 to 100 000	2000
	Kshs 100 001 to 150 000	2500
	Kshs 150 001 to 200 000	3000
	Kshs 200 001 to 300 000	5000
	Kshs 300 001 and above	6000
4	Royalities	
	Rough stones per tractor/ lorry per trip	100
	Building stones per lorry/tractor per trip	500

No	Item	Current Fees & Charges
	Sand per lorry/tractor per trip	150
	Hardcore per tractor/lorry per trip	150
5	Burial fee	
	Adult	450
	Child	350
	Unclaimed body and destitutes	FREE
6	Change of user	
	Residential to commercial	3000
	Agricultural to commercial	3000
	Agricultural to residential	2000
	Commercial to include petrol station	10000
7	Conservancy fee	
	Cost of dust bin from council to private institution per dustbin	2000
	Where the council has placed the receptacle or dust bin charge per calender month and emptying	100
8	Fish market fee	
	1 full seven ton lorry of fish	2000
	1 full 4 5 ton canter of fish	1500
	1 full canter 2 3 ton of fish	1000
	One normal basket of fish	100
	One medium basket of fish	80
	One small basket of fish	10
	One bale of lodwar fish going out of market	40
	One bale of lodwar fish coming in	70
	One bag of omena fish	60
9	Impounding fees	
	Goats and sheep per day	150
	Cattle per head per day	250
	Pigs/donkeys per head per day	300
10	Inspection fees per building projects	
	1 sq foot to 1500 sq feet	350
	150sqfeet to 2500sq feet	450
	250sq feet to 4000sq feet	600
	400sq feet to 5000 sq feet	1000
	500 sq feet and above	2000
	Digging across the road	
	Tarmac per metre	5000
	Ground murrum road per metre	2000
11	Market fees	
	Timber on transit per ton	1000
	Timber on whole sale	7000
	Cotton seed cake per 90kg	40
	Scraps per 4-5 tons per canter	500
	Scraps per 6 14 tons of lorry	1500
	Scraps per trailer	3000
	Scraps per mkokoteni	80
	Scraps per bicycle	20
	Plastic per 4-5 tons canter	400
	Plastic per 6 14 ton lorry	800
	Plastic per trailer	1000
	Fire wood per bundle	10
	Charcoal per bag	40

No	Item	Current Fees & Charges
	1 bag of fruits	50
	1 lorry of produce across the boarder 6 14 tons	1500
	4 5 tons canter of produce	1000
	1 trailer of produce	2000
	1 bag of onions	60
	1 bag of tomatoes	60
	1 bag of drum head cabbage	40
	1 bag of sweet/irish potatoes	60
	1 bag of sukuma wiki	20
	1 bunch of bananas	20
	Spreading of piece goods	100
	1 bale of cotton 4 5 tons canter	1000
	1 bale of cotton per 6 14 ton lorry	1500
	1 bale of cotton per trailer	2000
	Cartons of shoes 4 5 ton canter	800
	Cartons of shoes per 6 14 ton lorry	1000
	Cartons of shoes per trailer	1500
	Empty bottles per 4 5 ton canter	500
	Empty bottles dealer per 6 14 ton lorry	1000
	Empty bottle dealer per trailer	1500
	Coffee per 4-5 ton canter	1000
	Coffee per 6 to 14 lorry ton	1500
	Coffe per trailer	2000
	Raw/ripe bananas full 4 5 ton canter	1000
	Raw/ripe bananas per 6 14 tons lorry	1500
	Raw/ripe bananas per trailer	1000
	Wheat brand per 4-5 tons canter	1000
	Wheat brand per 6 14 ton lorry	1500
	Wheat brand per trailer	2000
	Rice brand per 90kg	40
	Rice brand per 6 14 ton lorry	1500
	Rice brand per 4-5ton canter	1000
	Rice brand per trailer	2000
	Sunflower per 90kg	40
	Milk per 4 5 ton canter	1000
	Milk per pick up	500
	Milk per 6 14 ton lorry	1500
	Milk per trailer	2000
	Ginger(tangawizi) per 4-5 ton canter	2000
	Sunflower/ seed per 4-5 ton canter	1000
	Sunflower/ seed per 6 14 ton lorry	1500
	Sunflower/ seed cake per trailer	2000
	Broken bottle per 4 5 canter	1000
	Broken bottles per 6 14ton lorry	1500
	Broken bottles per trailer	2000
	Tocacco per 4-5 tons tobacco	1000
	Tobacco per 6 14 ton lorry	1500
	Tobacco per trailer	2000
	Rice jam 4 5ton canter	1000
	Rice jam 6 14 lorry	1500
	Rice jam per trailer	2000
	Empty sacks per 4-5ton canter	1000

No	Item	Current Fees & Charges
	Empty sacks per 6 14 ton lorry	1500
	Empty sacks of trailer	2000
	Empty crates of beer 4 5 ton canter	500
	Empty crates of beer per 6 14 ton lorry	1000
	Empty crates of beer per trailer	1500
	Sim sim per 4 5 ton canter	'000
	Sim sim 6 14 ton lorry	1500
	Sim sim per trailer	2000
	Maize jam per 4 5 ton canter	1000
	Maize jam per 6 14 ton lorry	1500
	Maize jam per trailer	2000
	I bag of 90kg cassava flour maize brand maize cake per bag	40
	I bag of 90kg maize beans soya g nuts finger millet etc	40
	Sorghum rice and cassava per bag	40
	Street hawker charges per day	60
	Shoe shiner per day	20
	One crate of eggs	20
	Second hand clothes per bale	100
	Shoe repair per day	10
	Stall rent per month	2000
	Market stall rent per shop	1000
	Renewal fees for market stall rent	200
	Watch repair per day	20
	Hair saloon under shed per day	20
	Maize roasting per day	20
	Sugarcane hawker per market	40
	One wheel barrow of pineapple	60
	One canter per 4-5 ton pineapple	1000
	One lorry 6 14 ton pineapple	1500
	One trailer of pineapple	2000
	One bag of water melon	60
	One canter of 4 5 tons of melons	1000
	6 14 tons lorry of pineapple	1400
	Weigh leave per 4 5 ton canter	1000
	Weigh leave per 6 16 ton lorry	1500
	Weigh leave per trailer	2000
	One trailer of melons	4000
	New clothes per bail per market day	200
	Hawking of milk per jericane	60
12	Miscellaneous fees	
	Sale of county minutes	
	Search of county receipt	
13	Parking fees	
	Lorry/tractor for parking fees per entry outside trailer park within municipality	50
	Parking fees reconditioned crossing boarder to or from uganda to kenya	200
	Parking fees for trailer,lorries canters buses overnight to pay extra fee every night	100
	Parking fee for light vehicle (undereconditioned vehicle to pay extra	50
	Parking fees for trailers to foreign countries (local registration)	100

No	Item	Current Fees & Charges
	Parking fees for trailers to foreign countries (foreign registration)	500
	Trailers/lorries on transit (empty) to and from	400
	Lorries off loading within the municipality	500
	Buses	150
	Mini buses	120
	Nissan/matatus	60
	Parking fee per trip per taxi and private vehicles	20
	New vehicles per vehicle under kenyan garage crossing the boarder	200
14	Penalties	
	Penalty on goods impounded for non payment of market fee/produce	200
	Penalty on riding bicycle in the market	100
	Penalty on vehicle parking outside the parking bay	5000
15	Private rental fees	
	1-5 rooms	2000
	10 rooms and above	1000
	1-2 houses per year	3000
	3-5 houses rent per year	4000
	6 houses and above	5000
16	Registration fees	
	Private school registration fee	2000
	Fees for the registration of colleges	3500
	Fee per pupil per month	60
	Nursery school registration	1000
	Public schools	2500
	Registration of social services groups	200
	Motorcycle per card per person	1200
17	Office/house rent	
	Office with power to pay more	500
	Office rent per month	4000
	House rent per month	
	D/r	2000
	A/r	3000
	Ssi/a	4800
	C/r	2500
	Hire of social hall/stadium	1500
	Hire of town hall chamber per day	1500
18	Slaughter fee	
	Goat/sheep per head	70
	Cattle per head	200
	Pigs	70
	Chicken per head	20
	Hides & skins per 4-5 ton canter	500
	Hides & skins per 6-14 ton lorry	1000
	Hides & skin per trailer	1500
19	Land survey	
	Area rates	
	Residential per plot	300
	Commercial per plot	500
	Agricultural per acre	10

No	Item	Current Fees & Charges
	Land sub division	2000
	Land transfer	2000
	Special survey	2000
	Bush clearing per located area	1000
	Tilling of county land per acre	1500
	Clearance certificate	2000
FORMER TESO COUNTY COUNCIL		
1	Application for a county plot	2 000
2	Plot/land transfer	2 500
3	Extension of lease for county plots	10 000
4	Application for sub-division	2 000
5	Temporary occupation of county plot	
6	Pound fees	
	• Cattle	200PD
	• Goats/sheep	100PD
	• Buses	100PD
	• Lorries	100PD
	• Sales van	500PD
	• Matatus below 14 passangers	100PD
	• Bicycles	50PD
	• Others	50PD
7	Office rent	
	• Office 1	4000PM
	• Office 2	2000PM
	• Youth affairs	
	• Amukura rental houses	1500
8	Transfer fees	
	• Kiosk	1000
	• Sale of minutes	300
	Compound fees	
	• Perishable goods	30 PD
	• Cloths	50 PD
	• Shoes	50 PD
	• Sewing machines	50 PD
	• Poshomill items	50 PD
	• Electronic items	50 PD
	• Carpentry items	50 PD
	• Sale of tender documents	2000 P SET
	• Others	50 PER DAY
Treasurer's department		
1	Market fees	FEES & CHARGES
	Cutlery and plastics	20
	Market stall per month	100
	Market shop per month	200 PM
	Cloths (new)	30 PD
	Cloths second hand	30 PD
	New shoes	30 PD
	Old	30 PD
	Hardware equipment	30 PD
	Electronic items	30 PD

No	Item	Current Fees & Charges
	Fish big basket	40 PD
	Fish small basket	30 PD
	Garbage pick up	200 PD
	Retail heap	30 PD
	Lorry 7 tonnes	500 PD
	Tomatoes per box	50 PD
	Onion per box	30 PD
	Jaggery retail	30 PD
	Vegetable per heap	20 PD
	Potatoes per debe	20
	Oranges per heap	20
	Peas / nuts & beans	20
	Maize /millet sorghum per bag	40
	Cassava	20
	Fruits in general	20
2	Bill boards	
	Illuminated advertisement	200 P sqrf
	Non-illuminated advertisement	150 P sqrf
	W+lx2x150x2 (if both sides)	
3	Search fees for current year	100
	Search fees for records beyond 2 years	200
4	Bus park fees	
	Buses	100 PER TRIP
	Matatu box body (14 pass & bellow)	50 PER TRIP
	Min buses	50 PER TRIP
	Boda boda motorbikes per individual owner	70 PER TRIP
	Change of business location	200PM
	Change of business name	500
	Sales promotion/sale display & marketing goods	500PD
	Simu ya jamu	30PD
	Application fee for stall shop open air space	100
	Transfer of business permit to another person	500
	Sale of approved budget	100
	Penalty on business removal/closure without concent from the county	2000
	Works department	
1	Safaricom boosters	20000
2	Celtel boosters/telcom wireless/others	20000
3	Plot rent for kiosk per annum	500 P.A
4	Plot rent for shops p a	600 P.A
5	Building plan approval	
	• Architectural	
	• Structural	
	• Inspection	
6	Hire of county vehicles	
	(a) tractor ploughing per acre	2500
	• Harrowing per acre	2000
	Transportation per trip	1500
	(b) any extra km out the county junsdiction	100
7	Application for putting up a commercial building on a county land	3000
8	Penalty for putting up a commercial structure without county approval	2000

<i>No</i>	<i>Item</i>	<i>Current Fees & Charges</i>
	Social services department	
1	Hire of county chamber	1000
2	Hire of amukura social hall per month	1500
3	Hire of chairs per day	20
4	Hire of county garden per month	500
5	Nursery school fees per month	100
6	Registration fees	
	(a) Nursery school	1000
	(b) Primary school	1500
	(c) Secondary school	2000
	(d) Training institution	25000
	(e) Admission fees ecd pupils	100
	(f) Boda boda registration per individual	100
	Bco registration	500
	Women groups/youth groups/self help groups	200