

SPECIAL ISSUE

Tharaka Nithi County Gazette Supplement No. 3 (Acts No. 2)



REPUBLIC OF KENYA

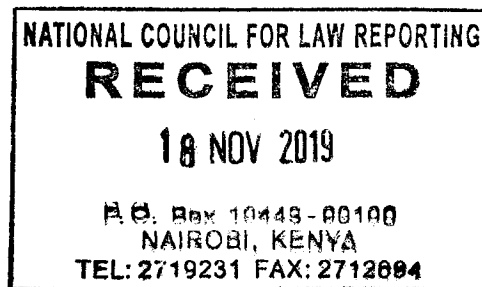
**THARAKA NITHI COUNTY GAZETTE
SUPPLEMENT**

ACTS, 2013

NAIROBI, 11th April, 2014

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THE THARAKA NITHI COUNTY FINANCE ACT

No. 2 of 2013

Date of Assent: 28th March, 2014

Date of Commencement: 11th April, 2014

An Act of County Assembly of Tharaka Nithi to repeal and re-enact the legislation relating to various County taxes, fees and charges and for matters incidental thereto

ENACTED by the County Assembly of Tharaka Nithi as follows:

PRELIMINARY

1. The provisions of the Finance Bill, 2013 relating to taxes seeks to repeal and re-enact the Gazetted fees and charges and single business schedules, inter alia, in order to provide for:—

- a) The tax rates, fees and charges
- b) Widening of tax base
- c) Measure to prevent non remittance of collected revenue
- d) Tax incentives and reliefs
- e) Rationalization of inter-county taxation provisions
- f) General Anti-evasion Rule
- g) Memorandum of reasons and objects

2. The Financial Bill, 2013 seeks to prescribe the rates of taxes and charges for the assessment year 2013–14; the rates at which taxes and other charges will be payable during the financial year 2013–14 from properties (including land and buildings), businesses, Markets, Agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, County parks, entertainment and extraction activities.

3. The substance of the main provisions of the Bill relating to taxes and charges is explained in the following paragraphs.

A. TAX RATES

Rate of property – Tax

1. Rates of property – tax in respect of property liable to tax for the assessment year 2013–14

In respect of properties of all categories of owners liable to tax for the assessment year 2013–14, the rates of property –tax have been specified in Part X of the first schedule to the Bill.

These are the same as those laid down in the valuation roll in force at the date of this bill for the purposes of computation of property tax due.

(i) Penalties on outstanding rates–

Penalties shall be levied in respect of property liable to tax for the assessment year 2013 – 14, in the following cases:–

- a) In the case of a property having total outstanding rates at the turn of the calendar year the amount of property tax computed shall be increased by a penalty calculated at 3% cumulative per month.
- b) In the case of properties, owned by national government the property– tax computed, in this case the contribution in lieu of rates outstanding shall be increased by a penalty of 3% for the purpose of such property tax.

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 the property tax payable does not accrue penalties until after 31st of march in each calendar year.

- c) Further, in the case of every property with a registered title deed total property tax under this section (herein referred to as property tax) and where such properties having been registered for more than seven years preceding the year of notification, marginal relief shall be provided to exclude any charges beyond seven years.

This amendment will take effect from 20th March, 2014.

House rent

2. In the case of housing units, the rate of rental charges has been specified in Part II of the Schedule to the bill. This rate will continue to be the same as that specified for assessment year 2013–2014. A surcharge shall be levied for rental default at a cumulative rate of 3 % per month.

This amendment will take effect from 20th March, 2014.

Single business license

3. Single business license in respect of businesses liable to tax for assessment year 2013– 2014.

In respect of businesses of all categories of owners liable to tax for assessment year 2013– 2014, the rates of single business permits have been specified in Part II of the schedule to the Bill. These are the same as those laid down in Column 2 and 7 of the Schedule, for the purpose of assessment of business tax due.

Penalties on outstanding licenses

Penalties shall be levied in respect of business liable to tax for the assessment year 2013– 2014, in the following cases:–

a) In the event of a business having total outstanding licenses at the turn of the calendar Year the amount of license computed shall be increased by a penalty calculated at 3% per month cumulatively.

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.

This amendment will take effect from 20th March, 2014.

Stock auction and slaughter fees

4. In respect of specified stock produce, for the assessment year 2013 – 2014, the rates of fees have been specified in Part II of the schedule to the Bill.

Agricultural produce cess

5. Produce cess–In respect of specified agricultural produce, cess charges for the assessment year 2013–2014, the rates of cess charges have been specified in Part II of the schedule to the Bill. 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.

This amendment will take effect from 20th March, 2014.

Building plan approval

6. In respect of building as defined in the physical planning act of 1996, the approval charges for the assessment year 2013– 2014. The rates of charges have been specified in the schedule.

This amendment will take effect from 20th March, 2014.

Royalties

7. 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 2013–14, the rates of charges have been specified in Part II of the schedule to the Bill.

This amendment will take effect from 20th March , 2014.

Outdoor advertising

7. In respect of Advertisements as defined in the physical planning act of 1996 interpretation 2 of 2007, 5th schedule. For the assessment year 2013/14, the rate of advertisement charges has been specified in the schedule.

This amendment will take effect from 20th March, 2014.

Market fees

8. In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2013–2014, the rates of fees and charges have been specified in the schedule to the Bill.

County parks fees

9. In respect of designated county parks and heritage site visitors touring the parks and sites are liable to fees and charges for assessment year 2013–2014, the rates of fees and charges have been specified in the schedule to the Bill.

Health charges and fees

10. In respect of designated county Dispensaries and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2013–2014, the rates of fees and charges have been specified in the schedule to the Bill

Parking fee

11. 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 2013–2014, the rates of fees and charges have been specified in Part II of the schedule to the Bill

Education and social facilities charges

12. In respect of use of county public amenities and registration of educational and social organization for assessment year 2013–2014, the rates of fees and charges have been specified in the schedule to the Bill.

Sale of documents

13. In respect of County generated documents, gazettes, and books for assessment year 2013–2014, the rates of charges have been specified in the part 1 of the schedule to the Bill and a surcharge for bouncing cheque as set out in Part I of the schedule.

B. WIDENING OF TAX BASE

Produce Cess

Agricultural sector is a an important segment of the county economy but the trading of maize, bananas, fruits etc remained largely unregulated resulting in non-collection of levies. In order to collect tax at the earliest point of time and also to improve reporting mechanism of transactions in this sector, it is proposed that tax at the rate of 2% of gross sales shall be remitted by the producer/seller.

This amendment will take effect from 20th March, 2014.

Outdoor Advertisement

Control of outdoor advertisement has been devolved as a function of the County government, under the existing provision in the planning Act 2009 the rate of advertisement charge is standardized in relation to advertisement device.

County park fees

Tourism sector is a potential segment of the county economy following the devolution of this function the county proposes to levy charges for its parks and heritage sites For the assessment year 2013/14, the rate of charges have been specified in Part II of the schedule.

C. MEASURES TO PREVENT NON-REMITTANCE OF COLLECTED REVENUE

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

- i. Making use of technology for collection and monitoring cash receipts; this includes the use of internet banking and connection of all work stations to Integrated Financial Management Information System for real time monitoring of cash flow in addition to the automation of cash receipts(currently we are in negotiations with Kenya Commercial Bank on automated revenue collection).
- ii. Putting measures in place to prevent loss of revenue including recoding of all accountable documents within the information system.
- iii. To ensure timely approval of building plan and enhanced revenue collection, the submission of building plans be automated.
- iv. Digitalize all county mutations to allow prompt management of property liable to property tax.

- v. Automation of parking fee collection to enhance revenue collection and administration efficiency.
- vi. Regular monitoring of system generated bills to ensure increased processing rate
- vii. Serialization of advertisement objects through system generated numerals

D. TAX INCENTIVES AND RELIEFS

- a) Waiver of land rates penalties including reduction of property tax struck rate as contemplated by article 210 of the constitution
- b) Easing of the business license acquisition through consolidation various charges.

E. RATIONALIZATION OF INTER-COUNTY TAXATION PROVISION

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.

F. GENERAL ANTI-EVASION RULE

In the background of multiple charges the rate of evasion is more pronounced hence administrative inefficiency and loss of revenue. Its accordingly proposed to provide general anti evasion rule in the finance Act to deal with loss of revenue.

The main features of such a regime are:-

- i. 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
- ii. Movement of goods across counties will be subject to movement permits agreed among counties
- iii. Automating collection point and processes for real time monitoring
- iv. Imposition of fine penalties for mitigating tax evasion as set out in the first schedule.
- v. Physical mapping of business premises within the county major centre's and markets
- vi. Standardization of agricultural produce package as set out in the forth schedule.

Proposed Fees and Charges in Kenya shillings.**PART 1**

<i>Particulars</i>	<i>Unit of Measure</i>	<i>Fees & charges</i>
BUDGETS AND APPROPRIATION		
Sale of county budget books	per book	500
Sale of county appropriation bill	per bill	300
Sale of county abstract of accounts		500
Sale of county fees and charges	per set of fees & charges	500
Sale of county By-laws	per set	500
Sale of county minutes	per extract	500
Sale of county gazette		Cost plus 15%

PART 2

	<i>Item</i>	<i>Fees & Charges</i>
2	Correction of names in any register	1,000
3	Application for search	1,000
4	Application for a kiosk/ market stall (new)	1,500
5	Application to include a partner	2,000
6	Application to exclude a partner	2000
7	Allotment fees	1,500
8	Application for own land canteen / change of user	1,500
9	Application for a new plot -	
i	Chuka, chogoria, marimanti	2,000
ii	Other markets	2,000
iii	Filing a dispute	3,000
iv	Sale of minute extract	1,000
v	Sale of copy estimates/ Abstracts of Accounts	1,000
10	Letter of undertaking/ registration of charge	
i	Chuka, chogoria, marimanti	1,500
ii	Other markets	1,200
iii	Towing vehicles (within township)	3,000
11	Sub-letting fees	
i	Chuka, chogoria, marimanti	2,000
ii	Other markets	1,500
iii	Re-location of a kiosk	500
12	Consent to subdivide plot	
i	Chuka, chogoria, marimanti	2,000
ii	Other markets	2,000
13	Consent to transfer Unbuilt plot-	
i	Chuka, chogoria, marimanti	2,000
ii	Other markets	1,500
14	Market stall (Consent to transfer)	
i	Chuka, chogoria, marimanti	1,500
ii	Other markets	1,500
15	Consent to extend a plot:	
i	Chuka, chogoria, marimanti	5,000
ii	Other markets	3,000
16	Consent to transfer built plot:	

	<i>Item</i>	<i>Fees & Charges</i>
i	Chuka, chogoria, marimanti	5,000
ii	Other markets	2,000
17	Built stall-	
i	Chuka, chogoria, marimanti	5,000
ii	Other markets	3,000
18	Application form for consent/extension to lease-	
i	consent to lease	
A	Chuka, chogoria, marimanti	2,000
B	Other markets	1,500
ii	Extension to lease	
A	Chuka, chogoria, marimanti	3,000
B	Other markets	2,000
iii	Change of user from residential to commercial	5,500
iv	Change of user from commercial/residential to BCR	5,500
v	Change of user from agricultural to residential/commercial	5,500
19	Rates/rents clearance certificates-	
i	Chuka, chogoria, marimanti	3,500
ii	Other markets	1,500
iii	Transfer of private land	3,000
iv	Transfer of public land/change of reservation	2,500
20	Others	
i	Penalty for rearing livestock in town/market	2,000
ii	Penalty for illegal cultivation in public land	5,000 per acre
iii	KPLC limited way leave	3,000
iv	Road show per day	2,000
v	Music promotion per day	1,000
vi	Penalty on motor vehicle (matatus) before taken to court)	3,000
vii	Storage charges on impounded vehicles per day	1,000
viii	Hire of LCD Projector	3,000
ix	Cancellation of bonds before prosecution	1,000
x	Extension of a bond for whatever reason	500
21	Release of goods taken in custody	
i	Impounding fees BMT	100
ii	SBP- Single Business Permit	1,000
22	Storage charges per day	
i	(BMT)	50
ii	SBP	100
23	Grazing fees in public land	
i	Cattle per head per day	100
ii	Goats/sheep per day	50
iii	Donkey	100
24	Hides and skin cess per stamp	
i	Cow	30
ii	Sheep/goat	20
25	Consent to change business/location/type	1,000
26	Slaughter house fees per herd-	
i	Cattle	100
ii	Sheep/goat	50
iii	Camel	200

	<i>Item</i>	<i>Fees & Charges</i>
iv	Pig	100
27	Market stall (marigiti) rent per month-	
i	Dry grains	1,000
ii	Butchery/shop/grocery	1,200
iii	Hotels	2,000
iv	12ft x 12ft	500 pm
28	Council houses rent per month- (Chuka,chogoria,marimanti township)	
i	2 bed roomed	5,000
ii	3 bed roomed	7,000
iii	4 bed roomed	10,000
29	Rental houses per month	
i	1 to 3 rooms	1,500
ii	3 to 5 rooms	2,000
iii	5 to 8 rooms	2,500
iv	8 to 10 rooms	3,000
v	10-15 rooms	4,500
vi	15 and above	5,000
30	Self contained houses	
i	1 to 3 bedrooms	3,500
ii	3 to 5 bedrooms	4,000
iii	Over 5 bedrooms	4,500
31	Plot rent Chuka,chogoria,marimanti township	
a	50 by 180	4,000
b	50 by 150	3,000
c	40 by 130	2,200
d	50 by 100	2,500
e	40 by 100	2,000
f	30 by 130	2,000
g	40 by 90	2,000
h	30 by 120	1,800
i	40 by 80	1,700
j	30 by 100	1,600
k	40 by 65	1,500
l	20 by 130	1,300
m	25 by 100	1,300
n	40 by 60	1,500
o	30 by 80	1,500
p	27 by 80	1,500
q	40 by 50	1,000
r	20 by 100	1,050
s	30 by 60	1,050
t	20 by 90	900
u	20 by 80	900
v	15 by 100	650
w	20 by 60	600
x	15 by 60	600
32	Other markets plot rent	
i	50 by 180	1,600

	Item	Fees & Charges
ii	50 by 150	1,500
iii	40 by 130	1,500
iv	50 by 100	1,500
v	40 by 100	700
vi	25 by 100	750
vii	40 by 80	500
viii	30 by 60	200
ix	20 by 80	200
x	15 by 100	500
xi	(10x15) ft market stalls	100
33	Look up shop (market stalls) around public utility Rent per year in Chuka,chogoria,marimanti township	
i	- Open air market and bus park	
a	Below 10 by feet	1,500
b	10 by 15 feet and above	2,000
c	Storey below 10 by 15 feet	2,500
d	Storey 10 by 15 feet above	3,000
e	Market stalls around Chuka,chogoria,marimanti Bus park	1,000
	80 by 80	1,500
	40 by 20	350
ii	Around Marigiti and old slaughter areas township	
a	Below 10 by 15 feet	1,200
b	10 by 15 feet and above	1,800
c	Storey below 10 feet	2,000
d	Storey 10 by 15 feet above	3,000
iii	Around municipal offices area	
a	10 by 15 feet	1,800
b	Over 10 by 15 feet	2,500
c	Storey	3,000
i	Sub-letting of business premises	1,500
ii	Penalty of late license w.e.f.1st April every year 3% per month cumulatively	3%
iii	Copy of SBP document on duplicate	25%
iv	Renewal/Application of SBP	200
34	Advertisement on Branded vehicles -	
a	Saloon	800
b	Pick up	1,000
c	Canter	1,500
d	Lorry	2,000
e	Big truck	2,500
35	Installation of communication boosters/stations/transmitters per annum	
a	Private land	100,000
b	County land	100,000
36	Cultivation of county land per year per acre	1,500
37	Conservancy fee for refuse collection per annum	1,000
38	Survey fees per plot	3,000
39	Re-pegging of plots-	
a	Chuka,chogoria,marimanti	3,000

	Item	Fees & Charges
b	Other market	2.000
	Stalls	
c	Chuka,chogoria,marimanti	2.000
d	Other markets	2.000
40	Approval Subdivision of private land-	
a	Approval for subdivision of private land	1,000 per portion
41	Occupation permits-	
a	Residential	3.000
b	Commercial	10.000
42	Inspection For building in progress	
a	Indication of site	1.000
b	Architectural inspection	2.000
c	Mechanical services inspection	2.000
d	Electrical services inspection	2.000
e	Forms for approval of building plans	500
43	Approval of Building plans	
	Approved fees for building plans proportionate and standard 12mx30m 50% of plot coverage	
a	3 storeyed and above	10.000
b	2 storeyed	6.000
c	1 storey	3.500
d	Residential ordinary	2.000
e	<40sqm	2.000
f	40sqm – 93sqm	2.500
g	94 sqm – 140 sqm	3.000
h	141 sqm – 186 sqm	3.500
i	187 sqm – 279 sqm	3.800
j	280 sqm – 372 sqm	4.000
k	373 sqm – 465 sqm	5.000
l	466 sqm – 588 sqm	6.000
m	589 sqm – 651 sqm	7.000
n	652 sqm – 744 sqm	8.000
o	745 sqm –837 sqm	9.000
p	838 sqm –930 sqm	10.000
q	Additional sqm	100
44	Approval of structural drawings proportionate and standard 12mx30m 50% of plot coverage	
a	3 storey and above	8.000
b	2 storeys	6.000
c	1 storey	4.000
d	Ordinary	2.000
45	Hire of plant-	
a	Outside Chuka,chogoria,marimanti towns per kilometer	150
b	Exhauster per tractor load	5.000
c	Water bowyer per load	
i	Within Chuka,chogoria,marimanti Towns	2.000
ii	Outside Chuka,chogoria,marimanti Towns	3.000
d	Trailer transport services within Chuka,chogoria,marimanti Town Minimum charge per hour	2.000

	<i>Item</i>	<i>Fees & Charges</i>
e	Lorry services per day (dry rate)	10,000
f	Commercial refuse per month Light industries per month	1,000
g	High school	nil
h	Hospital/nursing homes	nil
46	Sale of trees-	
a	Sale of seedling	5
b	4" to 12" diameter tree	3000
c	12" to 24" diameter tree	5,000
d	24" to 30" diameter tree	8,000
e	30" and above	12,000
47	Partitioning/alteration of existing approved Building type plan	5,000
48	Market site plan per copy	1,500
49	Market stall building plan	2,000
50	Contractors fees -	
a	Class A. (MOW) classification p.a....	31,000
b	Class B p.a.....	26,000
c	Class C p.a.....	21,000
d	Class D p.a.....	16,000
e	Class E p.a.....	11,000
	Class F p.a.....	6,000
51	Unclassified contractors p.a	3,500
a	Class A p.a	21,000
b	Class B p.a	16,000
	Class C p.a	11,000
52	Road cutting fee per metre -	
a	Tarmac	700
b	Earth	300
c	Gravel	500
53	Construction site boards:	
a	Application fee (commercial)	1,000
b	License fee	5,000
54	Sign boards	
a	Minimum charges p.a up to 1m sq per site	1,000
b	Minimum charges p.a up to 1m to 2m sq per site	1,500
c	Minimum charges p.a up to 2m to 3m sq per site	8,000
d	Between 3 and 5 square metres per site	13,000
e	Additional charges per sq metre per site	400
55	Illuminated signboards	
a	Minimum charges p.a up to 2 sq per site	15,000
56	Billboards	
a	Application fee	2,000
b	First 3 sqm per site	15,000
c	3 and 5 sq m per site	20,000
d	Additional charge per sqm per site	1,000
57	Display of flags	
a	Promotional flags/tear-drops per week per each	500
b	Corporate flags per year each	1,000
58	Banners per day	
a	Banners on commercial	1,000

	<i>Item</i>	<i>Fees & Charges</i>
b	on social events	1,000
c	on religious events	1,000
59	Posters	
a	First 500 posters (applicable only in designated areas)	1,000
b	Additional posters above 500)	500
c	Fees for removal of posters by County	5,000
60	Advertisement by loudspeaker (P.A System) per day	3,000
61	Airborne advert per day	
a	Air-plane (banner-tow)	3,000
b	Blimps/balloons	2,500
c	Decorative balloons	2,500
62	Branded Umbrella / parasols	
a	Monthly charge per one	200
b	Branded containers annual charge	3,000
63	Street Displays	
	Mobile stage per day-	-
a	Truck	5,000
b	Van	4,000
c	Promotional tent each per day	2,000
64	Out-door LED screens	
a	Application fee	3,000
b	First 2m2 or part thereof for each face	5,000
c	Additional area per sq meter of part thereof	500
65	Street light pole advertisement	
a	Application fee	1,000
b	Annual fee per pole advertisement	7,000
66	Multiple motion neon signs:	
a	Application fee	1,000
b	First sq m. per year	1,000
c	Charges for collection of illegal signboards and other displays per item	1,000
d	Penalty for non-payment of advertisement fees	1,000
67	Wall/window branding	
a	Application fee	1,000
b	up to 3 sq m per site	7,500
c	Between 3 and 5sq m per site	10,000
d	Additional charges per sq m per site	1,000
68	Environmental report (E.I.A and EA)	
a	Analysis of report of below 10 Million kshs.	3,000
b	Petrol station , industries, go downs, commercial and residential building over 10 Million kshs.	6,000
c	Hospitals, schools, water companies, sewerage and others which will consume over 10Million kshs.	10,000
69	Hire of county hall per day	5,000
70	Hire of stadium:	2,000
a	Local athletics per person	50
b	Gate fee per person per day:	
i	Adult	100

	<i>Item</i>	<i>Fees & Charges</i>
ii	Child	50
c	Cultural festivals music/cultural/herbalist/arts/crafting	2,000
d	Local matches/friendly	1,000
e	Political meeting per day	3,500
f	Religious meetings per day	free
g	Other services	3,500
h	Trade unions	3,500
i	Athletics K.A.A.A per day	2,000
j	Sports associations per day	2,000
k	ASK/Exhibition	10,000
l	F.K.F/K.V.A. per day	1,500
m	Schools association per day	1000
n	Premier/super/district leagues	100
o	Sale of sweets/ ice cream/groundnuts/ newspapers /photographs per day	100
p	Sale of soda per day	150
q	Registration of self-help group/sports club	500
r	Renewal of registration	200
71	Hire to run public toilets services per month	
a	In bus park	15,000
b	In open Air market	8,000
72	Registration of private schools	
a	Nursery and kindergarten	5,000
b	Primary	7,000
c	Secondary	10,000
d	College	20,000
e	University	20,000
73	Public Service Vehicles	Fees & charges
a	Over 40 passengers	300 per day
b	Minibus 31 to 40 passengers	200 per day
c	Minibus 15 to 20 passengers	50 per entry
d	Nissan 10 to 14 Passengers	40 per entry
e	Nissan less than 10 passengers	30 per trip
f	Bicycle Bodabodas	free
g	Motor cycle Bodabodas License (ii) Registration	1,500 per Year Registration 200
h	Hard cart	20 per day
i	Taxi	50 per day
j	Impounding fees for vehicles	5,000
k	Impounding of motor cycle Bodabodas	1,000
74	Parking Outside Bus Park	
a	Truck/ lorry	100
b	Canter per day	50
c	Nissan/ Pickup	50
d	Saloon Car	20
e	Penalty for Clamping of any vehicle	3,000
f	Penalty for towing all vehicles	5,000
g	Penalty for tampering with clamp	3,000
75	Reserved Parking	

	<i>Item</i>	<i>Fees & Charges</i>
a	Saloon car	600 per month
b	Canter	1,000 per month
c	Pick up	800 per month
d	Lorry	2000 per month
76	RENT	
a	office block- with at least 3 offices	10,000
b	Office Block- more than 3 offices	16,600
c	Single Office with less than 2 offices	3,500
77	Barter Market Fees- all markets	
a	Cereals per 90 kg bag	40
b	Cereals per debe	20
c	Produce and vegetables per bag	40
d	Carrots per bag	60
e	Onion (Leafs)	50
f	Green vegetables per bag	50
g	Pumpkins per bag	60
h	Yams bag	60
i	Sweet potatoes per bag	60
j	Cabbages per bag	50
k	Cassava per bag	60
l	English potatoes per bag	60
m	Green Maize per bag	60
n	Arrow roots per bag	60
o	Fruits	80
p	Farm Produce/Vegetables/Fish Crate/Box/Carton	30
q	Onion per net	30
r	Avocado per 90 kg	50
78	Items Per Bundle	
a	10 Sugarcane	20
b	10 Cassava	20
c	Sisal strings	20
d	20 ropes	20
e	Firewood bundle	10
f	Jembe handles/walking sticks bundle of 20	10
g	Natural washing sponge bundle 20	10
h	Mats per bundle 10	10
i	Basket over 10	10
79		
a	Bag of charcoal	100
b	Chiondo(traditional basket)per item	10
c	Mat per item	10
d	Pot per item	10
e	Tray of eggs	20
f	Chicken per head	10
g	Hide per piece	20
h	Skin per piece	10
i	Bows and quivers	10
j	Snuff ¼ tin bag	10
k	Banana per bunch	10

	<i>Item</i>	<i>Fees & Charges</i>
l	Vegetables seller outside market	20
m	Bicycle repair	S.B.P kshs. 1,000
n	Shoe shiners per day	20
o	Hardware (Mali) per day	50
p	Hawkers (Mali) per day	30
q	2-5 Tins cereals	NIL
80	Pawpaw/Avocado/ Mats Mangoes/Pineapples/ Cabbages Tamarind Baskets	
a	½ ton vehicle	300
b	1 ton vehicle	500
c	2 ton vehicle	700
d	4 ton vehicle	900
e	Over 4 ton vehicle	1,200
81	Stock Auction Fees	
a	Goat/Sheep/ Pig per head	30
b	Cow/Bull per head	80
c	Impounding fee for cows	1,000
d	Impounding fee for goats	500
e	Impounding fee for chicken	80
f	Maintenance for all stocks per day / storage for all stocks per day	500
82	Movement Permit Cess	
a	Cattle/Donkey Camel per head	50
b	Goat/Sheep/ Pig per head	20
c	Chicken	NIL
83	Cesses	
a	Cereals per Bag 90kg	50
b	Mangoes/ Avocados per bag 90kg	40
c	Banana per bunch 90 kg	20
d	cotton per lorry 7	1,500
84	Sand Cess	
a	Ox-Cart per trip	50
b	7 ton lorry per trip	500
c	8-12 ton Lorry per trip	700
d	Over 12 tons trip	1,000
e	3.3 Tons	300
f	Pick/ Land rovers	200
85	Ballast	
a	Ox-Cart per trip	50
b	7 ton lorry per trip	500
c	8-12 ton Lorry per trip	700
d	Over 12 ton Lorry per trip	1000
e	3.3 ton lorry	300
f	Land lover/ Pickup	200
86	Building Stones Cess	
a	3.3 ton Lorry per trip	300
b	7 ton Lorry per trip	500
c	Land lover/ Pickup	200
d	Over 8 - 12 tones	1000

	<i>Item</i>	<i>Fees & Charges</i>
87	Hardcore Cess	
a	1 ton Lorry per trip	200
b	3.3 ton lorry per trip	300
c	7 ton lorry per trip	500
d	8–12 ton lorry per trip	1000
e	Above 12 ton lorry per trip	1500
f	Iron ore 7 tonnes	3000
g	3.3 ore 7 tonnes	2,500
h	Land lover/ Pickup iron ore	1,500
i	Over 7 tones	5,000
88	Manure Cess	
a	1 ton pickup per trip	300
b	3.3 lorry per trip	1,500
c	7 ton lorry per trip	2,000
d	Above 7 ton lorry per trip	3,000
89	Murram Cess	
a	3.3 Ton lorry per trip	600
b	7 ton lorry per trip	1,000
c	Above 7 ton lorry per trip	1,500
d	Land lover/ pick ups	500
e	Clay soil 7 tonnes	2,000
f	3.3 tonnes lorry	1,500
g	Land Rover/ pick ups	1,000
h	Above 7 tons	2,500
90	Firewood Cess	
a	1 Ton lorry per trip	700
b	3.3 ton lorry per trip	2,000
c	7 ton lorry per trip	5,000
d	Above 7 ton lorry per trip	7,000
91	Mangoes Cess	
a	1 ton pickup per trip	250
b	3.3 lorry per trip	500
c	7 ton lorry per trip	800
d	Above 7 ton lorry per trip	1,500
92	Macadamia Cess	
a	1 ton pickup per trip	500
b	3.3 lorry per trip	1,000
c	7 ton lorry per trip	1,800
d	Above 7 ton lorry per trip	3,000
93	Hides And Skin Cess	
a	1 ton pickup per trip	600
b	3.3 lorry per trip	1,000
c	7 ton lorry per trip	2,500
d	Above 7 ton lorry per trip	3,250
94	French Beans Cess	
a	1 ton pickup per trip	500
b	3.3 lorry per trip	800
c	7 ton lorry per trip	1,500
d	Above 7 ton lorry per trip	3,000

	<i>Item</i>	<i>Fees & Charges</i>
95	Maize Cess	
a	1 ton pickup per trip	500
b	3.3 lorry per trip	1,500
c	7 ton lorry per trip	3,000
d	Above 7 ton lorry per trip	5,000
96	Beans Cess	
a	1 ton pickup per trip	600
b	3.3 lorry per trip	1,800
c	7 ton lorry per trip	3,600
d	Above 7 ton lorry per trip	6,000
97	Green Maize Cess	
a	1 ton pickup per trip	800
b	3.3 lorry per trip	2,400
c	7 ton lorry per trip	4,800
d	Above 7 ton lorry per trip	8,000
98	Timber Cess	
a	3.3 lorry per trip	2,000
b	7 ton lorry per trip	4,000
c	Above 7 ton lorry per trip	5,000
99	Fish Pond in public lands	5,000 p.a
100	Local groups WSP	10,000 p.a
101	Kinondoni Lodge:	
	Agent booking	
	Adults residents	1,200
	Non residents	1,400
	Children residents	600
	Direct booking	
	Adults residents	1,200
	Non residents	1,400
	Children residents	600
	Other charges	
	Use of hall per day	1,000
	Use of canteen per month	1,500
	Use of electricity per night per room	200
	Camping at lodge per head per day	
	Residents	350
	Non residents	500
	Gas charges per night for 3 clients	300
	Gas charges per night for additional clients	150
	Guide fees per trip	500
	Fishing fees per day per group	500
	Porters fees per head per night	100
	Porters fees per head per night with mattress	200
	Firewood; Indigenous trees	10,000
	Exotic trees	2,000

SCHEDULE
SINGLE BUSINESS PERMIT FEE SCHEDULE

Brims Code	Categories of Business	Column 5 Towns		Column 4 Other markets	
		Base Value	500 per day	Base Value	400 per day
100	GENERAL TRADE, WHOLESALE, RETAIL STORES, SHOPS, PERSONAL SERVICES Such as Distributors, Traders, Wholesalers, Hypermarkets, Department stores, Supermarkets, Retailers, Shops, Boutiques, Chemists, Butcheries, Personal Services providers, Kiosks.	Base Value	500 per day	Base Value	400 per day
103	Mega Store, Hypermarkets Large Multi Departmental Store, Hypermarkets over 100 employees or Premises over 3000m2 Prime Location	60	30,000	60	24,000
105	Large Trader, Shop, Retail Store or Personal Service from 21 to 100 Employees &/or Premises from 300 to 3000 m2, Fair Location.	20	10,000	20	8,000
110	Medium Trader, Shop or Retail Service from 5 to 20 employees &/or premises from 50 to 300m2 Fair Location.	10	5,000	10	3,000
115	Small Trader Shop or Retail services up to 4 employees &/or Premises less than 50 m2. Far away Location.	5	2,000	5	1,500
120	Kiosk Light or Temporary construction less than 5 m2	4	1,500	4	1,200
195	Other Wholesale, Retail Traders, Stores, Shops and Services	4	2,000	4	1,600
200	INFORMAL SECTOR including, Hawkers, Street Vendors & Small Traders, and Services Providers are operating on the street, verandah, or temporary building.	Base value	500	Base value	400
205	Hawker with motor vehicle 1 person	5	2,500	5	2,000
210	Hawker 1 person without a motor vehicle	4	2,000	4	1,600
215	Small Informal Sector Trader/ services provider Shoeshine, Shoe repair Street Vendor (newspapers, sweets, soda, cigarettes)	2	1,000	2	800
220	Semi Permanent informal Section trader up to 2 persons operating in verandah or temporary building.	3	1,500	3	1,200
295	Other Informal Sector Operation	2	1,000	2	800
300	TRANSPORT, STORAGE AND COMMUNICATIONS such as Maritime & Air lines, International	Base value	500 per day	Base value	400 per day

Brims Code	Categories of Business	Column 5 Towns		Column 4 Other markets	
	carriers, Transportation co operating Taxis-Matatus-Buses-Lorries-planes-Boats. Driving Schools, Tour/Safari Operators Petrol Station, Storage Facilities, Cold storage facilities, Publishing Co Newspapers, Books, Texts-Telephone Co, Radio/TV Broadcaster, Internet Provider.				
305	Large Transportation company Over 30 vehicles	80	40,000	80	32,000
310	Medium Transport Company from 6 to 30 vehicles	30	15,000	30	12,000
315	Small Transport Company from 2 to 5 vehicles	10	5,000	10	4,000
320	Independent Transport Operator 1 vehicle	5	2,500	5	2,000
325	Large petrol Filling Station over 6 pumps or with garage-workshop & retail shop	20	10,000	20	8,000
330	Medium petrol filling station from 4 to 6 pumps or with garage workshop or retail shop	10	5,000	10	4,000
335	Small petrol filling Station up to 3 pumps and without garage-workshop or retail shop	17	3,500	17	2,800
340	Large Cold storage facility over 1,000 m2 insulated walls, cold production equipment	55	27,500	55	22,000
345	Medium cold storage facility between 100-1,000 m2	25	12,500	25	10,000
350	Small cold storage facility up to 100 m2	12	6,000	12	4,800
355	Large storage facility over 5,000 m2. Go down, Warehouse. Liquid storage Tanks complex	50	25,000	50	20,000
360	Medium storage facility from 1,000 to 5,000 m2	20	10,000	20	8,000
365	Small storage facility up to 1,000 m2	10	5,000	10	4,000
370	Large communications co over 100 employees &/ or premises over 5,000 m2	90	45,000	90	36,000

Table 2

Brims Code	Categories of Business	Column 5 Towns		Column 4 Other Markets	
375	Medium communications co from 16 to 100 employees &/or premises from 1,500 to 5,000 m2	55	27,500	55	22,000

Brims Code	Categories of Business	Column 5 Towns		Column 4 Other Markets	
380	Small communications co up to 15 employees &/or premises up to 1,500 m2	30	15,000	30	12,000
395	Other Transport, storage and communications	7	3,500	7	2,800
400	AGRICULTURE, FORESTRY & EXPLORATION OF NATURAL RESOURCES such as Production of coffee, Tea, Fruits, Flowers, Cereals, Vegetables, and horticultural products. Grain storage and processing, mills & Posho Mills. Bakeries, Forestry, and Timber production, Sawmills, coal production. Animal Breeding, Dairy products processing, slaughter Houses. Mining and other Natural resources extraction activities.	Base Value	500 per day	Base Value	400 per day
405	Large agricultural producer, processor, Dealer, Exporter over 50 employees	65	32,500	65	26,000
410	Medium Agricultural Producer/ Processor/Dealer/ Exporter from 11 to 50 employees	25	12,500	25	10,000
415	Small Agricultural producer/processor/Dealer up to 10 employees	8	4,000	8	3,200
420	Large Mining or Natural Resources Extraction Operation over 50 employees	80	40,000	80	32,000
425	Medium Mining or Natural Resources extraction Operation from 4 to 50 employees	45	22,500	45	18,000
430	Small Mining or Natural resources extraction operation up to 3 employees. Includes quarries & small mining operations	25	12,500	25	10,000
495	Other Agricultural, Forestry and Natural Resources	8	4,000	8	3,200
500	ACCOMODATION AND CATERING such as International Hotels, Tourists camps, lodging Houses. Restaurants, Bars, Eating Houses, Tea & Coffee Houses, Butcheries with meat roasting &/or soup kitchen facilities. Membership clubs, night clubs & casinos.	Base Value	400 per day	Base Value	400 per day
503	Large High Standard Lodging House/Hotel D Class over 100 rooms.	100	50,000	100	40,000
506	Medium High Standard Lodging House/Hotel D Class from 41 to 100 rooms.	70	35,000	70	28,000
509	Small -High Standard Lodging House/Hotel D class up to 40 rooms.	50	25,000	50	20,000

Table 3

Brims Code	Categories of Business	Column 5 Towns	Column 4 Other Markets
512	Large Lodging House with Restaurant &/or Bar B/C Classic standard over 15 rooms	22,500	18,000
515	Medium Lodging House with Restaurant & or Bar B/C Class Basic standard from 6 to 15 rooms	17,500	14,000
518	Small Lodging House with A restaurant &or Bar B/C class Basic standard up to 5 rooms.	12,500	10,000
521	Large Lodging House B/C Class. Basic standard over 15 rooms	20,000	16,000
524	Medium Lodging House B/C Class. Basic Standard. From 6 to 15 rooms.	12,500	10,000
527	Small Lodging House. Basic Standard B/C Class. Up to 5 rooms.	7,500	6,000
540	Large Restaurant with Bar/ Membership Club. Over 30 customers/members.	15,000	12,000
543	Medium A restaurant with Bar/Membership. Club From 11 to 30 customers/members.	7,500	6,000
546	Small Restaurant with Bar Up to 10 customers.	5,000	4,000
549	Large Eating House. Snack Bar. Tea house "Hotel" no lodging. No alcohol served. Over 20 customers.	5,000	6,000
552	Medium Eating House. Snack Bar. Tea House "Hotel", no lodging. No alcohol served. From 6 to 20 customers.	5,000	4,000
555	Small Eating House. Snack Bar. Tea House "Hotel", no lodging. No alcohol served. Up to 6 customers.	2,000	1,800
558	Butchery with Roasted Meat and /or Soup Kitchen Any size..	3,500	2,500
559	Single Butchery	3,500	3,000
561	Large Bar/Traditional B Seller. Over 50 customers.	7,500	6,000
564	Medium bar/traditional seller from 16 to 50 customers	5,000	4,500
567	Small bar/traditional beer seller up to 15 customers	4,000	3,200
571	Large night club/casino over 500m2	25,000	20,000
574	Medium night club/casino from 101 to 500m2	10,000	8,000
577	Small night club/ casino up to 100m2	9,000	7,000
595	Other catering and accommodation	3,500	2,800
600	PROFESSIONAL & TECHNICAL SERVICES such as: firms 7/or individual offering services on legal issues, financial management engineering, architecture, valuing surveying, accountancy secretarial support data processing, etc stock7 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 developing financing company	500 per day	400 per day

Brims Code	Categories of Business	Column 5 Towns	Column 4 Other Markets
605	Large professional services firm over 10 practitioners & or international affiliation	45,000	36,000
610	Medium professional services firm from 3 to 10 practitioners	22,500	18,000
615	Small professional services firm up to 2 practitioners	10,000	8,000
620	Independent technical operator 1 person acting individually, (typist, accountant, book keeper, etc.)	3,500	2,800
625	Large financial services over 25 employees or premises over 300 m2	47,500	38,000
630	Medium financial services from 6 to 25 employees	32,500	26,000
635	Small financial services up to 5 employees	22,500	18,000
696	dhobi	1,500	1,000
695	Other professional & technical services	3,500	2,800

Table 4

Brims Code	Categories of Business	Column 5 Towns	Column 4 Other Markets
700	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES such as: Private Education Institutions, including Universities, Museums, Nurseries Primary Secondary Schools Professional Training Centers / Polytechnic Institutes teaching computers- accountancy. Secretarial skills, etc. private health clinic and doctors surgeries; consulting offices of doctors, dentists, physiotherapists, psychologists & other health professionals herbalists and traditional medicine practitioners funeral homes entertainment facilities including cinema theatre video show/ amusement arcade Juke box arcade, games machines arcade/ Sports club, gym.	500 per day	400 per day
705	Private higher education institution. any type of private university, college or higher education institution	22,500	18,000
710	Large private education institution over 100 pupils or fees over kshs 50,000 per year	15,000	12,000
715	Medium private education institution from 31 to 100 pupils or fees up to kshs 30,001 to 50,000 per year.	7,500	6,000
720	Small private educational facility up to 30 pupils or fees up to kshs 30,000 per year.	5,000	4,000
725	Large Private Health Facility Hospital, Clinic, Nursing Home.	35,000	28,000
730	Medium Private Health Facility From 11 to 30 beds Funeral Home.	22,500	18,000
735	Small Private Health Facility Up to 10 beds.	15,000	12,000

<i>Brim Code</i>	<i>Categories of Business</i>	<i>Column 5 Towns</i>	<i>Column 4 Other Markets</i>
740	Health Clinic Doctors Surgery. Doctor. Dentist. Physiotherapist Psychologist etc. Consult Office No overnight accommodation available.	5,000	4,000
745	Traditional Health Services	4,000	3,200
750	Large Entertainment facility Cinema-theatre Video show Over 100 seats amusement juke Box games machines arcades Over 10 machines sports club	22,500	18,000
755	Medium entertainment facility	12,500	10,000
760	Small entertainment facility up to 50 seats/ up to 3 machines/ up to 15 members	7,500	6,000
795	Other education, health and entertainment services	4,000	3,200
800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS, HOPS, CONTRACTORS such as: 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 buildings restoration and service-repair.	500 per day	400
805	Large industrial plant over 75 employees or premises over 2,500 m ²	50,000	40,000
810	Medium industrial plant from 16 to 75 employees or premises from 100 m ² to 2,500 m ²	35,000	28,000
815	Small industrial plant up to 15 employees or premises up to 100 m ²	20,000	16,000
820	Large workshop/Service-Repair contractor over 20 employees or premises over 500 m ²	25,000	20,000
825	Medium workshop, service	10,000	8,000
830	Small workshop, service repair	3,500	2,800
895	Other manufacturer, workshop, factory, contractor	3,500	2,800

