

**SPECIAL ISSUE**

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Kwale County Gazette Supplement No. 4 (Acts No. 1)



REPUBLIC OF KENYA

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**KWALE COUNTY GAZETTE  
SUPPLEMENT**

**ACTS, 2014**

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**NAIROBI, 28th March, 2014**

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# THE KWALE COUNTY FINANCE ACT

No. 1 of 2014

*Clauses*

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**THE KWALE COUNTY FINANCE ACT****No. 1 of 2014***Date of Assent: 10th March, 2014**Date of Commencement: See section 1*

**AN ACT of the County Assembly of Kwale to provide for the imposition of taxes, levies and charges for services offered by the county government; to give effect to the provisions of Art 209 (3 & 4) to provide for the rationalization of charges; to provide for fund and for matters incidental thereto.**

**ENACTED** by the County Assembly of the Kwale County Government as follows-

1. This Act may be cited as the Kwale County Finance Act, 2014 and shall come into operation 1st January 2014 or on such date as the Executive Member for Finance may appoint, by notice in the Kenya Gazette. All the existing fees and charges shall continue to be levied until such a date when this Act comes into operation.

Short title and commencement.

2. (1) Terms used in this Act which are also used in the Constitution or the Public Finance Management Act 2012 have the same meaning as they have in the Constitution and the Public Finance Management Act 2012.

Interpretation.

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

“authorised channel” means the channel through which persons to whom the Act is applicable shall effect payment to the County, including but not limited to a person appointed as a County Revenue Collector by the County to collect revenue or any other mode of payment as may be prescribed by the County Government from time to time; “County” means County Government 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 manufacture, 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;

“cess” means tax or fees chargeable on goods;

“County Executive Committee Member” means the executive committee member for finance in the County;

“County Government” means the County Government of Kwale;

“county public officer” means a county public officer within the meaning of section 2 of the County Governments Act, 2013;

“county receiver of revenue” means the county public officer appointed pursuant to section 158 of the public finance management Act, 2012 for the purpose of collecting revenue for the county government and remitting it to the county receiver of revenue;

“county revenue collector” means the county public officer appointed pursuant to section 158 of the public finance management Act, 2012 for the purpose of collecting revenue for the county Government and remitting it to the County Receiver of Revenue;

## **PART II— CHARGES, LICENCE FEES, PERMIT FEES, RENT AND CESS**

3. The fees provided in the second column of the schedule of charges shall be charged for the services specified in the first column of that Schedule. Charges

4. (1) A person shall not carry out, within the County, any business or service specified in the schedule of charges without a valid licence issued by the relevant county office. Licences and permit fees

(2) A person who intends to carry out any of the business listed in the schedule of charges shall apply for a licence or permit from any of the County offices or such other designated agents as shall be prescribed by the County Government from time to time.

(3) A person who intends to carry out any of the business listed in the Second schedule shall apply for a licence under subsection (2) shall be issued with a licence upon payment of the applicable fee.

(4) Licences and permits issued under subsection (3) must be visibly displayed at the business premise at all times.

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

5. (1) A person carrying on any activity specified in the schedule of charges shall pay to the relevant office a fee at the rate set out in that schedule. General Fees

(2) A person who carries on an activity listed in the schedule of charges and fails to pay the fee referred to under subsection (1) shall have committed an offence.

6. (1) A person occupying any plot, stall or house leased or rented out by the County Government shall pay rent, at the rate specified in the schedule of charges. Plot and House  
Rent

(2) The rent referred to under subsection (1) shall be due in case of-

(a) A plot, on the 1st day of January each year

(b) A house or stall, on the 30th day of each month.

(3) A person who contravenes the provisions of subsections (1) and (2) may be evicted and shall be evicted if he or she fails to pay house rent for three consecutive months.

(4) A penalty of two percent (2%) per month shall be charged on the outstanding amount of rent for a plot that remains unpaid after 31st day of March.

7. (1) A person occupying rateable and valued land in the County Government of Kwale shall pay an annual property rate, at the rate specified in the schedule of charges. Property Rates

(2) The rate referred to under subsection (1) shall be due on the 1st day of January each year

(3) A penalty of two percent (2%) per month shall be charged on the outstanding amount of rates (on the value of land as valued by a registered valuer) that remains

unpaid after 31st day of March.

(4) The County Government shall repossess the plot or land if a person fails to pay the rent or rates for more than two calendar years in accordance with the Rating Act of 1968.

8. (1) A cess or market fee shall be charged on the goods specified in the first column of the schedule of charges at the rate specified in the second column. Cess or Market Fee

(2) A person who fails or hinders to pay the cess or market fee set under subsection (1) commits offence

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

10. The County executive member may waive a levy, a fee or charge imposed by the county Government and its entities in accordance with criteria prescribed in regulations provided that— Tax waivers, variations

- (a) The county Treasury shall maintain a public record of each waiver together with the reason for the waiver and report on each waiver in.
- (b) The waiver does not discriminate any class or group of persons.
- (c) Such a waiver or variation has been authorized by an Act of the county assembly; and
- (d) A State Officer may not be excluded from payment of a tax, fee or charge by reason of the office of the State Officer or the nature of work of the State Officer.

11. (1) The County Executive Committee Member may by order published in the Kenya and or County Gazette amend any of the schedules. Amendments to 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

### PART III—PAYMENT

12. (1) All payments to the County Government made under this Act shall be made through an approved County Payment to the County Government

### Government channel

(1) A County Revenue Collector authorised by the County Government to collect revenue shall have an identification card issued by the County Government which shall be worn visibly by such County Revenue Collector

(2) A relevant official receipt shall be issued for all payments made to the County Government

(3) Every person making a payment through an authorised channel shall demand an official receipt for each such payment and every payment made through an authorised channel shall be evidenced by an official receipt

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

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

### PART IV—OFFENCES AND PENALTIES

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

14. (1) An employee of the County government or any other person having a duty to perform under this Act who Offences by  
employee of the  
County Government

- (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 he or she 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 or 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) Wilfully contravenes the provisions of this Act to give undue advantage or favour to another person;
- (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 one hundred thousand Kenya shillings or to imprisonment for a term not exceeding one year, or both.

### PART V—MISCELLANEOUS

15. (1) Any charges, permit fees, licence fees, rent, cess and such other fees payable to the County Government at the commencement of this Act which are not included in the schedules of charges to this Act, shall continue to be chargeable by and payable to the County Government unless they are repealed by an Act of the County Government or until an Act of the County Government on such charges, permit fees, licence fees, rent, cess and such other fees is enacted. Savings

(2) All directions, resolution, orders and authorisations on, or relating to financial management, including the collection and administration of fees and charges given or issued by the previous county council and town council 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 authorisations, and shall continue, with the necessary modifications, to apply, be paid and administered under this Act: provided that this sub-section shall apply to such fees and charges levied by various ministries and departments of the national government in respect of functions devolved to the county governments under part 2 of the Fourth Schedule of the Constitution of Kenya which fees and charges shall be levied by the County Government on transfer of the devolved functions.

(3) All reference to Councils shall include Il Local Authorities as were defined under the now repealed Local



Government Act, Cap 265 of the Laws of Kenya.

16. Unless otherwise provided in this Act, the rates for fees, charges, licences, cess or rent, applicable before the commencement of this Act in respect of any business, activity, goods or services listed in the schedules, shall cease to apply. Cessation

17. The County Executive Committee Member may make any regulations for the better carrying out of the purposes and provisions of this Act. Regulation

<b>SCHEDULE OF FEES AND CHARGES EFFECTIVE 1ST JANUARY 2014</b>	
<b>CHARGABLE ITEMS</b>	<b>AMOUNT</b>
<i>Kwale County Government Premises</i>	
Letter of allotment	2,000
Diani/ukunda and kwale stalls per month	1,500
Other stalls per month	400
Toilet usage per person per use	10
Hotels per month	2,000
Diani/ukunda and kwale butcheries per month	3,000
Other areas butcheries per month	2,000
Diani/ukunda and kwale shops per month	1,500
Other areas shops per month	1,000
Tables per month	500
Tables per day	25
<i>Rental Housing Scheme</i>	
Kinango, msambweni - 3 roomed house	4,500
Kinango, msambweni - 2 roomed house	3,000
<i>Housing Rents</i>	
Senior house "a" category	6,000
Senior house "b" category	4,500
Middle class house "c" category	3,000
<i>Plot Rents Per Month</i>	
Mariakani	300
High density	350
Low density (middle class)	300

Other centres	300
White house	500
<i>Dues Payable On County Government Plots (Other Areas)</i>	
Standing premium	3,000
Planning charges on allocation (survey fee)	3,000
Showing fees	1,000
Administration cost	500
Annual rent	1,000
Deposit on application	3,000
<i>Rent For County Government Offices / Premises</i>	
Pungu Bar And Restaurant (Minimum) Per Month	10,000
Pungu Slaughter House Per Month	80,000
Hire of county office space per sq. Ft. Per month	300
Hire of county hall per day	3,000
<i>Land Revenue</i>	
Application for plots	1,000
Clearance certificate	2,500
Beacon certificate	2,500
<i>Consent Fees On Freehold Land</i>	
Extention of lease beach plot	100,000
Extention of lease other areas	50,000
Extention of user on beach plot.	100,000
Extention of user on other areas	50,000
Change of user per beach plot	20,000

Change of user per other areas	10,000
<i>Consent Fees On Leasehold Land</i>	
Sub-letting	10,000
Transfer of building and plot	5,000
Transfer of land	5,000
Sub-division of land per plot	2,500
Form ppa 1	1,000
<i>Sale Of Building Plan</i>	
Plan prepared by the county government	5,000
Standard plan (minimum charge)	5,000
Sale of county assembly resolution per page	5
<i>Plan Approval Fees</i>	
Application form	2,000
Building plan per sq meter	35
Occupation certificate	3,000
<i>Heavy Industry Area/ Commercial</i>	
Standing premium	8,000
Planning charges on allocation	1,500
Plot survey deposit	15,000
Showing fees	1,500
Administration cost	1,000
Annual rent	4,500
<i>Deposit On Application Of Plots</i>	
Other areas	1,500

Lungalunga, kinango and kalalani	2,500
Light industry	2,500
Heavy industry	2,500
Residential low / high density / medium	2,500
<i>Re-Opening Charges</i>	
Rental house scheme	500
<i>Product Cess</i>	
Cashewnuts per kg.	3
Chillies per kg.	3
Copra per kg.	3
Coconuts per 90 kg.	50
Simsim per kg..	5
Makuti per bunch of 20	5
Manure per tonne	200
Sugar cane	GROSS PRICE 1%
Cassava per tone	150
Cassava per bag	2
Oranges per basket	25
Oranges per tone	200
OTHER FRUITS PER BASKET (e.g. PASSION FRUITS, etc.)	20
Bixa per kg	5
Karpok per bag	10
Fish cess per (kapu / pakacha)	60
Banana per bunch	10
Banana per box	20
Sisal per tone	250

Rubber produce per kg.	10
Green maize per bag	50
Raw coconut (madafu) per piece	2
Water mellon (tikiti) per piece	5
Fresh spices (karafuu, tangawizi, pilipilimanga etc.) Per sack	300
Garlic per box	30
Dry spices per sack	50
Eggs per 10 trays	30
Charcoal per big bag	50
Charcoal per small bag	25
Molases per tonne	80
<i>Auction Fees</i>	
Per cattle payable by seller and buyer equally	100
Per sheep/goat payable by seller and buyer equally	50
<i>Sale Fees - Outside Auction Yard</i>	
Per cattle payable by seller and buyer equally	200
Per sheep/goat payable by seller and buyer equally	100
<i>Barter Market Fees</i>	
By seller basket per day	25
Poultry per day	25
Handcrafts per day	25
Clothes per vehicle per day	100
Clothes per day	30
<i>Hides And Skin Fees</i>	

Hides per stamp	15
Skin per stamp	10
<i>Private Slaughter Fees</i>	
Cattle	80
Sheep and goat	40
<i>County Government Slaughter Fees</i>	
Cattle per head	400
Sheep and goat per head	80
<i>Water Charges On Livestock</i>	
Cattle per head	10
Sheep/goat per head	5
<i>Impounding Fees</i>	
Head of cattle per day or part thereof	300
Sheep/goat per day or part thereof	150
Livestock cess on transit per head	50
Impounding of non-p.s.v vehicles	3,000
Impounding of defaulting p.s.v vehicles	5,000
Defaulting lorries of cess per day	7,000
<i>Mining Levies</i>	
Sand/stone per tonne	100
Silica sand per tonne	700
Titanium per tonne	5,000

Murrum/chips and broken stones per tonne	100
Top soil per tonne	500
Homa lime produce per tonne	500
Germ stone/granueles/gold/silver/diamond - 2% of market value	
<i>Timber Royalty In Accordance With Government Rates</i>	
1 m <sup>3</sup>	600
<i>Business Trading Charges</i>	
Change of name on trade licence	1,000
Transfer of trade from one premises to another	500
Application for single business permit	100
Film acting (commercial per shooting)	200,000
Film acting (private per shooting)	100,000
<i>Scrap Metal Dealers</i>	
Scrap metal dealer per lorry	10,000
Scrap metal dealer per canter	5,000
Scrap metal dealer per pick up	3,000
<i>Prospective Mining Permit</i>	
Initial mining approval	100,000
Limited company licence	1,000,000
Medium company	500,000
Small-scale company	100,000
<i>Vehicle Parking Fees</i>	



Small car per day	50
Pick-up up to 1 tone per day	60
Canter per day	100
Lorries up to 5 tonnes per day	150
Lorries more than 5 tonnes per day	250
Buses	250
New reconditioned cars	200
<i>Towing Charges</i>	
Lorries	20,000
Small vehicles	5,000
Clamping charges - to declamp	3,000
Storage charges per day	500
<i>Taxis</i>	
Per day	50
Per month	1,200
Per 3 months	3,000
Per 6 months	5,000
Per year	8,500
<i>Matatu</i>	
Per trip	40
Per month	2,200
Per 3 months	6,000
Per 6 months	10,000
Per year	18,000
<i>Mini Bus</i>	

Per trip	80
Per month	3,200
Per 3 months	7,200
Per 6 months	12,000
Per year	20,000
<i>Buses</i>	
Per trip	100
Per month	5,000
Per 3 months	14,000
Per 6 months	25,000
Per year	40,000
Tuktuk	350
Motorbikes	250
Distributors vehicle entry/ movement inc. Parking	5,000
Commercial vehicle entry/ movement	1,800
<i>Conservancy Fees</i>	
Beach hotel per month up to 250 beds	20,000
Per month over 250 beds	30,000
Cottages	8,000
Guest house	2,000
Hospitals	2,000
Shop and residential house local area	1,000
Bar and restaurant	2,000
Shop and residential house - beach area (diani, tiwi, shimoni, pungu fuel, etc)	3,000

<i>Dumping Fees By Private Garbage Collectors</i>	
Pick ups	500
Canterers & 7 tonne lorries	1,000
10 tons to 15 tons	2,000
Over 15 tons (trailers, e.t.c)	3,000
<i>Advertisement</i>	
Occasional advertisement per day	5,000
Street light poles (per pole)	5,000
Sign board (1-2m sq per annum) on public land	10,000
Sign board (2-5m sq per annum) on public land	30,000
Bill board (6-8m sq) per annum	50,000
Bill board (9m sq) per annum	70,000
Open air exhibition	2,000
<i>Airborne Adverts i.e Aeroplane Balloon etc.</i>	
Fees per fortnight	5,000
<i>Display of Flags</i>	
Display per fortnight	2,600
<i>Branded Umbrella</i>	
Monthly charge per one	500
Branded containers annual charge	20,000
<i>Bus Stop Advertisement</i>	
Application fee	2,000
Annual fee	20,000
Charge of user board per fortnight	4,000

<i>Camp Post Advertisement</i>	
Application fee	2,000
Annual fee per post	15,000
<i>External Decoration And Sale</i>	
<i>Adverts/Stickers On Wall/Windows And Canopies</i>	
Application fee	2,000
Decorations canopy extension per year	12,000
Sale/reduced,prices/special offer stickers per fortnight-upto 1000	5,000
Copies and any extra copy	15
Ice cream/soda cab per year	3,000
<i>Wall Painting Adverts On Permanent Premises / Motor Vehicle</i>	
Application fee per advertisement	2,000
Annual fee per advertisement (branding)	6,000
<i>Wall Painting Adverts On Temporary Premises (Kiosks)</i>	
Application fee	2,000
Annual fee per advertisement (branding)	3,000
<i>Advertisement On Canvas</i>	
Application fee	800
Charge per sq. Meter per year	800
<i>Occational Adverts</i>	
Application fee	2,000
Charge for two weeks	3,000

<i>Other Advertisements</i>	
Application fees	2,000
Petrol station	70,000
City clock 4 face	55,000
Street name pole (two face / clock 2 face)	30,000
Street lighting pole (two face)	30,000
<i>NEO NSIGNS ABOVE SITTING ON CANOPY</i>	
<i>Neo Signs Above Sitting on Canopy (Illuminated/Non Illuminated) As Per Schedule</i>	
Application fee - illuminated 1.0sq. M or less	1,600
Application fee - non-illuminated 1.0sq. M or less	800
Posters/prints/name pans/facial/signs neons/shop/wall branding per month	21,000
<i>Suburb Sign Bill Boards</i>	
Application fee	2,000
Display per year	15,000
<i>Banners</i>	
Banners on road reserves per fortnight	5,000
Banners on private property per fortnight	4,000
Banners liaising fees	4,000
Display per day	400

<i>Sign Boards</i>	
Camps	6,500
<i>Way Leave Charges</i>	
Way leave application / k.p.l.c / k. Post and telkom	7,000
K.p.l.c per pole per year	500
Transformer each per year	3,000
Telkom kenya per pole per year	500
Kenya pipeline metre length per pipe per year	50
National water conservation metre length per pipe per year	100
Safaricom towers per pole per year	120,000
<i>Game Park And Reserve Fees</i>	
Marine entrance fees per person per day	1 Dollar
Game park entrance fees per person per day	1 Dollar
<i>Tourist Charges</i>	
Deep sea fishing / marine park per trip	300
Reef (per trip)	150
Bed levy	50
<i>Burial Charges On County Government Cemetery</i>	
Adult	1,000
Child	500

<i>Miscellaneous Fees</i>	
Herbs dealer	1,000
Dry fish dealer (papa etc.)	1,500
Juke box (per box)	1,100
Makuti dealer	2,100
Rope dealer	700
Miscellaneous licence	1,300
Stock trader	4,200
Sea cowries per bag	7
County government document search fees	300
Sale of county minutes per page	5
Music band - live / disco licence	3,000
Pool game permit per year	1,500
Music band/live discos (foreign)	3,000
Music band/live disco (local)	1,500
Matanga mabivu	1,000
<i>Fines And Penalties</i>	
Breakage of electric poles by reckless drivers.	60,000
Reckless and careless residents throwing garbage	2,000
Fines for not displaying business permit	2,000
Private gabbage collectors disposing gabbage at areas not designated	100,000

Mega Stores, Hypermarket Large Multi-Department Store, Hypermarket Over 100 Employees Or Premises Over 3000 m <sup>2</sup> . Prime Location	90,000
Large Industrial Plant From 75 Employees Or Premises Over 2,500 m <sup>2</sup>	150,000
Medium Industrial Plant From 16 To 75 Employees Or Premises From 100m <sup>2</sup>	105,000
Large Professional Services Firm Over 10 Practitioners & / Or International Affiliation	135,000
Medium Professional Services Firm From 3 To 10 Practitioners	87,500
Large Financial Service Over 25 Employees Or Premises Over 300 m <sup>2</sup>	142,500
Medium Financial Services From 6 To 25 Employees	97,500
Small Financial Services Up To 5 Employees	67,500
Small Professional Services Firm Up To 2 Practitioners	30,000
Independent Technical Operator One Person Acting Individually (Typists, Accountant, Book Keeper . Etc)	7,000
Large Transportation Company Over 30 Vehicles	120,000
Medium Transportation Company From 6 To 30 Vehicles	45,000
Large Petrol Filling Station Over 6 Pumps Or With Garage Workshop And Retail Shop	30,000
Medium Petrol Filing Station From 4 To 6 Pumps Or With Garage Workshop Or Retail Shop	15,000



Large Cold Storage Facility Over 1000 m <sup>2</sup> , Insulated Walls, Cold Production Equipment	82,500
Medium Cold Storage Facility Up To 100 m <sup>2</sup>	37,500
Large Storage Facility Over 5000 m <sup>2</sup> Godown, Warehouse, Liquid Storage Tanks Complex.	75,000
Medium Storage Facility From 1000 To 5000 m <sup>2</sup>	30,000
Large Communications Co Over 100 Employees &/Or Premises Over 5000 m <sup>2</sup>	135,000
Medium Communications Co From 16 To 100 Employees &/Or Premises Over 5000 m <sup>2</sup>	82,500
Large Agricultural Producer/ Processor/ Dealer/ Exporter over 50 Employees	91,000
Medium Agricultural Producer/ Processor/ Dealer/ Exporter From 11 To 50 Employees	37,500
Large Mining or Natural Resources Extraction Operation Over 50 Employees	120,000
Medium Mining and Natural Resources Extraction Operation from 4 to 50 employees	67,500
Small Mining or Natural Resources Extraction Operations Upto 3 Employees (Includes Quarries And Small Mining Operations)	37,500
Large Entertainment facility Cinema – Theater- video show over 100 seats Amusement- Juke Box – games machines Arcade Over 10 machines Sport Club Gym over 50 members	67,500

Medium Entertainment Facilities from 50 to 100/ from 4 to 10 machines/from 16 to 50 members.	37,500
Large Workshop/Services Repair Contractor from 6 to 20 employees or premises over 500m <sup>2</sup>	75,000