

SPECIAL ISSUE

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TURKANA COUNTY ACTS, 2018

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THE TURKANA COUNTY FINANCE ACT, 2018

No. 6 of 2018

Date of Assent: 5th December, 2018

Date of Commencement: See Section 1

AN ACT of the County Assembly of Turkana to provide for the various taxes, fees and charges for services payable to the County Government, and for other revenue raising measures by the County Government; and for connected purposes.

ENACTED by the County Assembly of Turkana, as follows—

PART I—PRELIMINARY

Short title and Commencement

1. This Act may be cited as the Turkana Finance Act, 2018 and shall come into operation on such date as the county executive committee member responsible for finance may appoint and on such other different dates as may be appointed for different provisions.

Objects and Purpose

2. The objects and purpose of this Act is to—

- (a) provide for taxes, fees and charged for services payable to the County Government of Turkana;
- (b) provide for measures to widen the tax base in the county;
- (c) provide for measures to prevent non remittance of collected revenue;
- (d) provide for tax incentives and reliefs;
- (e) rationalize inter-county taxation provisions; and to, but not excluded to,
- (f) provide for measures to reduce and or to avoid tax evasion.

3. The Financial Act, 2018 prescribes the rates of taxes and charges for the assessment year 2018/19; the rates at which taxes and other charges will be payable during the financial year 2018/19 from properties (including land and buildings), businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, County parks, entertainment and extraction activities.

4. The substance of the main provisions of the Act relating to taxes and charges as explained in the following paragraphs.

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

5. The taxes, fees and charges set out in the charges column of the schedule shall apply for the respective items listed in the items description column and at the rates set out there in.

Rate of property – Tax

Rates of property – tax in respect of property liable to tax for the assessment year 2018-19

6. (1) In respect of properties of all categories of owners liable to tax for the assessment year 2018-19, the rates of property – tax have been specified in Part X of the first schedule to the Act.

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

Penalties on outstanding rates-

7. (1) Penalties shall be levied in respect of property liable to tax for the assessment year 2018-19, 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.

(2) 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.

(3) 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.

House rent

8. In the case of housing units, the rate of rental charges has been specified in Part XIII of the First Schedule to the Act. This rate will continue to be the same as that specified for assessment year 2018-19. A

surcharge shall be levied for rental default at a cumulative rate of 2 % per month.

Single business license

Single business license in respect of businesses liable to tax for assessment year 2018-18

9. In respect of businesses of all categories of owners liable to tax for assessment year 2018-19, the rates of single business permits have been specified in Part I of the Second schedule to the Act. These are the same as those laid down in Column 1, 2 and 3 of the Second Schedule, for the purpose of assessment of business tax due.

Penalties on outstanding licenses

10. (1) Penalties shall be levied in respect of business liable to tax for the assessment year 2018-19 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% cumulative per month.

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

Stock auction and slaughter fees

11. In respect of specified stock produce, for the assessment year 2018-19, the rates of fees have been specified in Part II of the First schedule to the Act.

Agricultural produce cess

Produce cess

12. In respect of specified agricultural produce, cess charges for the assessment year 2018-19, the rates of cess charges have been specified in Part III of the First schedule to the Act. These are the same as laid down in the Agricultural Produce Act of 1998, For the purpose of computation of cess charges due on cessable produce.

Building plan approval

13. In respect of building as defined in the physical planning act of 1996, the approval charges for the assessment year 2018-19. The rates of charges have been specified in Part XI of the first schedule.

Royalties

14. 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 2017-18, the rates of charges have been specified in Part VI of the first schedule to the Act.

Outdoor advertising

15. In respect of Advertisements as defined in the physical planning Act of 1996 interpretation 2 of 2007, 5th schedule. For the assessment year 2018/19, the rate of advertisement charges has been specified in Part XIII of the first schedule.

Market fees

16. In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2018-19, the rates of fees and charges have been specified in Part XVI of the first schedule to the Act.

County parks fees

17. In respect of designated county parks and heritage site visitors touring the parks and sites are liable to fees and charges for assessment year 2018-19 the rates of fees and charges have been specified in Part I of the Third schedule to the Act.

Health charges and fees

18. In respect of designated county Dispensaries and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2018-19, the rates of fees and charges have been specified in Part VIII of the first schedule to the Act

Parking fee

19. In respect of designated county Central business district, street and bus parks the owners of vehicle parking their vehicle in designated areas are liable to fees and charges for assessment year 2018-18 the rates of fees and charges have been specified in Part XV of the first schedule to the Act.

Education and social facilities charges

20. In respect of use of county public amenities and registration of educational and social organization for assessment year 2018-18, the

rates of fees and charges have been specified in Part IX of the first schedule to the Act

Sale of documents

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

PART IV—WIDENING OF TAX BASE

Produce Cess

22. Agricultural sector, which includes livestock and fisheries, is 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 1st October, 2018.

Royalties

23. (1) Turkana County is endowed with a lot of minerals but the trading of certain minerals remained largely unregulated resulting in non-reporting in minerals trading transactions for taxation purposes.

(2) In order to collect tax at the earliest point of time and to improve reporting mechanism of transaction in mining sector, it is proposed that tax at the rate of 2% shall be collected by the seller from the buyer of the following minerals.

This amendment will take effect from 1st October, 2018.

Outdoor Advertisement

24. 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

25. 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 2018/18, the rate of charges have been specified in Part I of the Second schedule

PART V—MEASURES TO PREVENT NON REMITTANCE OF COLLECTED REVENUE

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

- (a) Making use of technology for collection and monitoring cash receipts; this includes the use of internet banking 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.
- (b) Putting measures in place to prevent loss of revenue including recording of all accountable documents within the information system.
- (c) To ensure timely approval of building plans and enhanced revenue collection, the submission of building plans be automated.
- (d) Digitalize all county property to allow prompt management of property liable to property tax.
- (e) Automation of parking fee collection to enhance revenue collection and administration efficiency.
- (f) Regular monitoring of system generated Acts to ensure increased processing rate.
- (g) Serialization of advertisement objects through system generated numerals.
- (h) Strengthening the existing revenue systems.
- (i) Recruiting of skilled manpower and continuous capacity building to enhance revenue collection.
- (j) Continuous public awareness to popularize the finance act for maximum revenue collection.

PART VI—TAX INCENTIVES AND RELIEFS

27. (1) Waiver of land rates penalties including reduction of property tax struck rate as contemplated by article 210 of the constitution.

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

PART VII—RATIONALIZATION OF INTER- COUNTY TAXATION PROVISION

28. In respect to the power of the county to impose taxes and other revenue raising measure it is proposed that the mobility of goods from

other counties be accompanied by movement permits to augment Article 209(5) of the 2010 constitution.

PART VIII—GENERAL ANTI -EVASION RULE

29. (1) In the background of multiple charges, the rate of evasion is more pronounced hence administrative inefficiency and loss of revenue.

(2) Its accordingly proposed to provide general anti evasion rule in the finance Act to deal with loss of revenue.

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

- (a) Consolidation of the multiple charges to businesses eligible for Single business permits by having a single regime and conservancy fee to cover other similar charges
- (b) Movement of goods across counties will be subject to movement permits agreed among counties
- (c) Automating collection point and processes for real time monitoring
- (d) Imposition of fine penalties for mitigating tax evasion as set out in the first schedule.
- (e) Physical mapping of business premises within the county major centers and markets
- (f) Standardization of agricultural produce package as set out in the fourth schedule
- (g) 40% of Revenue raised from land materials mining from the extractive industry will be given back to the host community as corporate social responsibility.

(4) This will be directed to development projects identified by the host community facilitated by the County Government.

(5) All contractors with local or National contracts and operates within Turkana county are liable to pay 2% of the total contract value to cater for royalties that will be used in construction of such a project.

PART I—FINANCE AND ECONOMIC PLANNING

Particulars	Unit of Measure	Recommended rates
Sale of county budget books	per book	100
Sale of county appropriation Acts/ Acts	per Act	100
Sale of county abstract of accounts		150
Sale of county fees and charges	per set of fees & charges	300
Sale of county gazette		Cost plus 10%
Sale of stores		As per the value of asset
B. PROCUREMENT DEPT		
Sale of prequalification documents	Per tender document	Free
Sale of tender documents	Per tender document	1000
Hire of ground (Court brokers, auctioneers etc)fees per day	one day	30,000
Damage occasioned on County property	as per assessment	Cost plus 10% of value assessed
Other charges		
Dishonored cheques	per lent	5,000
Search fees for License/Receipt and other documents	Per search	150
Leases, Consent & Transfer fees		
Preparation of lease	Per document	25,000
Extension of lease		25,000
Agreement for lease		5,000
Assignment		10,000
Tenant purchase agreement		1,000
Consent to transfer		2,000
Consent to charge		2,000
Consent to sub-lease		2,000

PART II—AGRICULTURE PASTORAL ECONOMY AND FISHERIES

A. PASTORAL ECONOMY		
Stock auction		
Seller:		
Landing/ stock auction fees	per cow	100
Sheep and Goat	per sheep or goat	50
Camel	Per camel	250
Donkeys	Per head	150
Chicken	Per head	20
Holding ground per day:		
Cows	per head	100
Sheep/Goat	per head	50
Camel	per head	200
Pigs	per head	200
Hides stamp	Per piece	20
Skin stamp	Per piece	10
Animal bone dealer		
-0-10 tonnes		3,500
-11-20 tonnes		10,000
Above 20 tonnes		15,000

Sale of Manure	Per tonne	1,500
Livestock movement permit(within county)		
Cows	per head	100
Sheep/Goat	per head	50
Donkeys	Per Head	500
Camel	Per head	300
Pigs	Per head	200
Chicken	Per head	20
Livestock movement permit outside the county		
Cows	per head	200
Donkeys	Per head	300
Sheep/Goat	per head	100
Camel	Per head	700
Chicken	Per head	30
Slaughter House Operation		
Slaughter Man permit	Per year	2500
Slaughter house for renting/month	Per Month	25000
(Former Lodwar Municipality)		
Lokichoggio, Kalokol, Kakuma and Lokichar	Per Month	15,000
Slaughter house for rent in other towns	Per month	5,000
Slaughter charges in County owned slaughter houses		
Bovine(Cattle)	per head	200
Sheep or goat	per head	50
Poultry	per head	30
Pigs	per head	300
Camel	Per head	500
Donkey	Per head	100
Meat delivery slaughtered outside county slaughter house		
Bovine(Cattle)	per head	200
sheep or goats	per head	100
Poultry	per head	10
Camel	per head	700
Pigs	per head	200
Donkeys	Per head	200
Impounding charge on roaming animals in town (Lodwar, Kakuma, Lokichoggio, Lokichar		
Cattle	per head	200
Sheep/Goat	per head	50
Dogs	per head	2,000
Pigs	per head	500
Donkeys	per head	500
Poultry	Per head	20
Camel	per head	500
Penalty for Slaughtering animals outside the slaughter house		
Cow	per head	5000
Goat/Sheep	per head	500
Camel	per head	10000
Donkey	per head	5,000
Storage charge on impounded animals and Birds(Daily)		
Cattle	per head	50
Sheep/Goat	per head	20

Dogs	per head	300
Pigs	per head	300
Donkeys	per head	100
Camel	per head	200
Poultry	Per head	10
Penalty beyond a week 30% of daily rate + daily rate(After two weeks the animal will become the property of county government)		
Certificate for keeping pets in town		
Dogs	per year	1000
Cats	per year	100
Snake	per year	25,000
Birds	per year	100
Ornamental fish	per year	100
Crop Farming	per year	Free
Rearing of Livestock (Towns)	per year	Free
Monkeys	Per year	1,000
Tortoise	Per year	500
Rabbits	Per year	1,000
B. OTHER LIVESTOCK SERVICES		
Meat inspection fees		
Bovine	Per head	200
Goat/Sheep	Per head	40
Donkey/Camel	per head	100
Pig	Per head	200
Poultry	Per head	20
Hides and Skins		
Flayers Renewal License	Per year	100
Vaccination Certificate		
Animal Dog Vaccination	Per head	500
Animal Dog Vaccination Certificate	Per head	250
Animal Cat Vaccination	Per head	200
Cattle FMD	Per head	200
Blanthax	Per head	150
Sheep Goat POX	Per head	30
C.C.P.P	Per head	30
Donkeys Rabies	Per head	1,500
Tetanus	Per head	1,000
A.H.S	Per head	1,500
C. FISHERIES LICENCES,PERMITS FEES AND CERTIFICATES		
Cess on fish harvest		
Fresh	Per Sack	100
Smoked - Small	Per Basket	200
Big		300
Sun Dry	Bale	300
Salted		500
Fried		
Small	Per Basket	250
Big	Per Basket	350
Small	Per Box	150
Big	Per Box	250

Fried Fish Fillets	Per Box	
Small	Per Box	500
Big	Per Box	1000
Sun Dry Fillet (Ng'atotha) within the county	Per Kilo	100
Sun Dry Fillet (Ng'atotha) outside the county	Per Kilo	200
Refrigerated vehicles-Licences		
- Pick up		5,000
- Canter 3 -5 tonnes		10,000
- Lorry 5 – 10 tonnes		15,000
- Above 10 tonnes		20,000
Fish Guts		
Nile Pearch	Per kilo	1,000
Other Fish type	Per kilo	2,000
Movement permit for fish		
Within the county		1,000
Outside the county		2,000
Live Fish species outside the country	Per Species	500USD
FISH MOVEMENT PERMITS		
Vehicles transporting fish		
-From 1-3 tonnes		1,500
-Above 3-5 tonnes		2,000
-upto 10 tonnes		3,000
-Above 10 tonnes		5,000
Fish movement permit transported by P.S.V		200
FISH TRADER LICENSE		
Fresh, Dried and Fried Fish trader License		500
Fish processing stores (Per Annum)		10,000
Local		10,000
Foreigner		50,000
Fish processing certificate (Per person)		1,000
Health fish certificate	Per first tonnage	100
	Extra tonnage	50
Live fish movement permit		
Within the county	Per species	250
Outside the county	Per species	500
Outside the county		500 USD

D. AGRICULTURAL PRODUCE CESS

MAIZE/BEANS/RICE/MILLET/NUTS CESS		Within the county	Outside the County
Per bag 90kgs	Per bag	50	100
Per bag 50kg	Per bag	30	60
Pick ups	Per vehicle	1000	2,000
Canters 3-5 tonnes	Per vehicle	2000	3000
Trailers/Lorry 6-10 tonnes	Per vehicle	3000	4000
Trailers/Lorry 11-20 tonnes	Per vehicle	5000	7000
Trailers/lorry above 20 tonnes	Per vehicle	7000	8000
FRUITS /VEGETABLES CESS			
Per bag 50kgs	Per bag/per crate	20	50
Per bag 90 kgs	Per bag	30	100

Pick ups 1-5 tonnes	Per vehicle	500	1,000
Canters 3-5 tonnes	Per vehicle	2000	4,000
Trailers/Lorry 6-10 tonnes	Per vehicle	3000	6,500
Trailers/Lorry 10-20 tonnes	Per vehicle	6000	8,000
Trailers/lorry above 20 tonnes	Per vehicle	8000	10,000
Milk Cess			
Canters 3-5 tonnes	Per vehicle		3,500
Trailers/Lorry 6-10 tonnes	Per vehicle		5,000
Trailers/Lorry 10-20 tonnes	Per vehicle		8,000
Trailers/lorry above 20 tonnes	Per vehicle		9,000
Other Goods Cess			
Tobacco	Per Sack of 90kgs		200
Miraa(Khat) cess fee	Bundle Small		200
	Medium		300
	Big		500
	Per Sack of 50Kgs		1,000
Offloading charges at the market			
	per pick up	500	
	per handcart	150	
	Canter 3-6 tonnes	1,000	
	Lorry 7-10 tonnes	1,500	
	Lorry above 10 tonnes	3,000	
	per trailer	5,000	
Penalty on vehicles offloading outside markets	Per vehicle	2,000	
Liquor transport cess			
Pick Up/Land Cruiser	Per vehicle	1,000	
Canter 3-5 tonnes	Per vehicle	2,000	
Trailers/Lorry	Per vehicle	3,000	
Industrial Goods Cess			
Pick up	Per vehicle	2,000	
Canters 3-5 tonnes	Per vehicle	3,000	
Trailers/Lorry 6-10 tonnes	Per vehicle	5,000	
Trailers/Lorry 10-20 tonnes	Per vehicle	7,500	
Trailers/lorry above 20 tonnes	Per vehicle	10,000	
PART III WATER SERVICES, ENVIRONMENT AND MINERAL RESOURCES			
A. ENVIRONMENT			
Cess			
Lumberjack permit	per year in trust land		10,000
Logs/poles/off cuts cess	Per tone		600
Indigenous species poles cess	Per piece		50
Exotic species poles cess(prosopis)	Per piece		20
Pole production licence	Per pole		20
Poles movement permit per year	Within the county		1000
Poles movement permit per year	Outside the county		2000
Timber Cess			
Pick Up			2,000
Canter			3,000
Lorry 5-10 tonnes			5,000
Lorry 10-15 Tonnes			7,000

Firewood	Per tone	500
Firewood	Per bundle	10
Tree seedlings(nonceremonial)	Per piece	10
Tree seedlings(ceremonial)	Per piece	100
Charcoal		
Charcoal production licence		
Per 50kg bag	Per bag	50
Per 90kg bag	Per bag	50
Charcoal Transporter	Within the County	
- Per 50kg bag	Per bag	50
- Per 90kg bag	Per bag	100
	Outside the County	
- Per 50kg bag	Per bag	100
- Per 90kg bag	Per bag	150
Charcoal export permit	Per tonne	5000
Tree gum/ Rosin	Per kilo	300
Makuti Cess		
Pick up	Per vehicle	1,000
Canters 3-5 tonnes	Per vehicle	2,000
Trailers/Lorry 6-10 tonnes	Per vehicle	3,000
Trailers/Lorry 10-20 tonnes	Per vehicle	4,000
Trailers/lorry above 20 tonnes	Per vehicle	5,000
Manure cess	Per package specification	
Per 50kg bag	Per bag	10
Per 90kg bag	Per bag	20
Palm poles cess	Per palm	20
Gum Arabic cess	Per kg	5
Gum Arabic movement permit(outside the county)	Per kg	10
Permits		
Poles permit	Within the county	1,000
Poles Permit	Outside the county	2,000
Charcoal Processing Permit	Per year	5000
Charcoal Movement Permits		
- Per 50kg bag	Per bag	50
- Per 90kg bag	Per bag	100
Spring water harvest License(Within the county)	Per year	60,000
Bottled spring water cess		
- Pick up		1,500
- Canter		3,000
- Lorry 5-10 tonnes		5,000
10 -15 tonnes		8,000
Bottled spring water cess(Outside the county)		
- Pick up		2,000
- Canter		4,000
- Lorry 5-10 tonnes		7,000
10 -15 tonnes		10,000
Water Transportation Cess		

10,000 ltr Lorry/Truck/Tractor		1,000
10,000ltr-20000 ltr Lorry/Truck/Tractor		2,000
Above 20,000ltr Lorry/Truck/Tractor		3,000
Oil/Gas and Nonrenewable energy prospection permit		
Foreign companies	Per acre	2,000,000
National companies	Per acre	1000,000
Private firms	Per acre	400,000
Local firms	Per acre	250,000
License renewal fees for prospection of Oil/Gas and Nonrenewable energy		
Foreign companies	Per renewal	750,000
National companies	Per renewal	450,000
Private firms	Per renewal	250,000
Local firms	Per renewal	75,000
Drilling fee for Oil/Gas/ Nonrenewable energy		
Foreign/National/Private Companies	Per well	1,500,000
Crude Oil Transportation Cess		
Oil Tanker 0-20 tonnes	Per Trip	10,000
Oil Tanker 20 Tonnes	Per trip	15,000
Production fee for Oil/Gas/Non renewable energy	Per Site/well	2,500,000
License renewal fees for production of Oil/Gas and Nonrenewable energy		
Foreign/National/Private Companies	Per well	1,500,000
Renewable Energy prospection fee(Wind, Geothermal)		
Foreign Companies	Per Acre	750,000
National Companies	Per Acre	500,000
Local Firms	Per Acre	200,000
Other minerals prospection fee		
Foreign companies	Per acre	100,000
National companies	Per acre	75,000
Local firms	Per acre	20,000
Renewal for other minerals prospection fee		
Foreign companies	Per renewal	100,000
National companies	Per renewal	75,000
Local firms	Per renewal	20000
Water Aquifers prospection fee		
Foreign companies	Per drill	75,000
National companies	Per drill	50,000
Local firms	Per	20,000
Water aquifers renewal fees for prospection		
Foreign companies	Per renewal	50,000
National companies	Per renewal	15,000
Local firms	Per renewal	10,000
Search hole Drilling Fee		
		20,000
National companies		60,000
Foreign companies		200,000
Mineral Detecting Machines		
Multi detector-Locals	Per Machine	40,000
-Foreigners		200,000
Single Detector-Locals	Per Machine	5000
-Foreigners		30,000

Establishment of power substation	Per Year	750,000
Aloe Vera Extraction Permit	Per year	500,000
Aloe Vera Cess	Per Sack	300
Environmental certificate		
Sand harvesting Permit	Per Year	15,000
-Sand Harvesting (per year)		
- 50 by 100		10,000
-Quarrying (per year)	50 by 100 ft	15,000
-Pumice harvesting (per year)	50 by 100 ft	1500
Noise Generation Permit	Per week(Above 30 decibels)	5000
Waste Burning	Within one hour	500
	More than 1 hour	1,000
Pesticide Spraying	Per Day	10,000
Painting (Domestic)	Per Day	1,000
(Commercial)	Per Day	2,000
Garage Designation and Compliance Permit	Per Year	2,000
Plastic Reuse group permit	Per year	5,000
Permit to run a plastic reuse/recycling center	Per Year Local	10,000
	Foreign	20,000
Permit to Establish Waste Disposal Facility	Per Year Local	10,000
	Foreign	50,000
Conservancy Establishment/Sanctuary Permit	Per Acre/Per Year	250,000
B. ROYALTIES		
Royalties/ CESS (Local& into the County)	Particulars	
Sand/red soil -pickup	per trip	500
Tipper/Lorries	Per trip	2,000
Hardcore Stones-pick up	per trip	500
-Tipper/Lorries	per trip	2,000
Ballast-pick up	per trip	500
-Tipper/Lorries	Per Trip	2,000
Murram-pick up	per trip	500
-tractor	per trip	1000
Baked bricks-pick up	per trip	500
-tractor	per trip	2,000
Royalties/ CESS (Outside the county)		
Sand/red soil -pickup	per trip	1,000
-tractor	per trip	1500
-canter 3-6 tonnes	per trip	2,500
-7-10 tonnes	per trip	3,500
Above 10 tonnes	per trip	6,000
Hardcore Stones-pick up	per trip	1500
-tractor	per trip	2000
-canter 3-6 tonnes	per trip	3000
-7-10 tonnes	per trip	3,500
Above 10 tonnes	Per trip	6,000
Murram-pick up	per trip	1000
-tractor	per trip	2,000
-canter 3- 6 tonnes	per trip	3000
-lorry 7-10 tonnes	per trip	4000

-11 -20 tonnes	per trip	7,000
-above 20 tonnes	per trip	8,000
Ballast-pick up	per trip	1,000
-tractor	per trip	2,000
-canter 3-6 tonnes	per trip	3,000
-7-10 tonnes	per trip	4000
Above 10 tonnes	Per trip	7000
Baked bricks-pick up	per trip	700
-tractor	per trip	1200
-canter 3-6 tonnes	per trip	1700
-lorry 7-10 tonnes	per trip	2500
-11-20 tonnes	per trip	2700
-above 20 tonnes	per trip	3,000
Royalties/ CESS (Industrial)		
Sand		
-lorry 7-10 tonnes	per trip	15,000
-11-20 tonnes	per trip	20,000
-above 20 tonnes	per trip	25,000
Hardcore Stones		
-lorry 0-10 tonnes	per trip	15,000
-Lorry 11 – 20 tonnes	per trip	18,000
- Above 20 tonnes	Per trip	20,000
Ballast		
-lorry 0-10 tonnes	per trip	15,000
-11-20 tonnes	per trip	20,000
-above 20 tonnes	per trip	30,000
Penalty for non-payment of cess/ royalties	Per load/Lorry	10,000
Penalty for running the barrier bar		Repair and additional 30,000/=as fine
Daily cess CART pullers	Per month	150
Boda Boda pulling materials on the road	Once found	1,000
Quarry blocks		
Within the county	Per set of blocks	
Tipper		3,000
Outside the county	Per set of blocks	
Tipper		3,500
Parks, trees and gardens charges (Annually)		
Tree/flowers/vegetables nurseries -annual license	per year	1000
Tree/flowers seedlings -small	per yard	200
-Medium	per yard	500
-Large	per yard	1000
Release of impounded power saw	per mower	5,000
Sale of firewood certificate (private)	per year	10,000
Storage on impounded power saw	Per day	500
Waste disposal charges to county dump site-		
i)Solid waste :		
Vehicle above 7 tonnes	Per trip	5000
Vehicle 7 tonnes	per trip	4000

Vehicle 3 tonnes	per trip	3000
Vehicle 1 tonne pick up	per trip	1000
Hand cart load	per trip	200
ii)Chemical refuse	per load	10,000
iii)Liquid refuse	Per load	7500
Penalties for dumping/discharging solid waste/liquid or chemicals without approval	-	20,000
Quarrying Association Permit(50X100)	Per Year	50,000
Gypsum Association Permit (50X100)	Per Year	50,000
Murram Association Permit	Per Year	50,000
Ballast Harvesting Association Permit	Per Year	50,000
Royalties Association Renewal Permit	Per Year	25,000
PART IV-HEALTH AND SANITATION		
PARTICULARS		
Yellow Fever vaccination (vaccine is ours)		500
Yellow Fever vaccination (vaccine not ours)service charges and certificate		200
Hepatitis B with Certificate		500
Unscheduled vaccination charges		1,000
Medical examination		
Food handlers examination		400
Food handlers medical certificate		200
Colleges and Universities (including lab tests)		1,000
Secondary schools		500
Inspection certificate to hotels and Restaurants Authority		3500
GP 69		Free of charge
Per-employment medical examination		500
Inspection of Premises		
Retail shops		500
Kiosks /stalls		300
Clinics(Private)		10,000
Medical centers & dispensaries(Private)		15,000
Nursing homes & Health centers(Private)		20,000
Hospitals(Private)		30,000
Public Health Inspection Certificate		2,000
Application for examination of drain layers and plumbers	Approval	2,000
Plumber and drain layers annual license		3,000
Public Health School Inspection Reports:		
Nursery schools		1500
Primary schools		3000
Secondary schools		5,000
Colleges and Universities		10000
liquor license fee and report		1,500
Building plans Approvals		
Residential plans		
Site inspection (all buildings)		1,000
Unstoreyed		1000
Single storey		1500
Multi storey>1		5000

Commercial:		
Unstoreyed	Approval	2,000
Single storey	Approval	10,000
Multi storey>1	Approval	15,000
Commercial cum residential	Approval	
Unstoreyed	Approval	10,000
Single storey	Approval	15,000
Multi storey>1	Approval	20,000
Industrial:	Approval	
Unstoreyed	Approval	15,000
Single storey	Approval	20,000
Multi storey	Approval	25,000
Institutional (School, churches etc)		
Unstoreyed premises	Approval	5,000
Single storey	Approval	10,000
Multi storey	Approval	15,000
Food and hygiene Licenses		
food and hygiene application form		500
Categories of Premises: License		
General shops, Markets stall and retail grocery shops		800
Dairies, milk shops, milk bars, Canteens		1,000
Fish shops, Butcheries, meat roasting, house cafes, snacks bars "on" bars wine and spirits (retails)		2000
Posho mills		1,000
Restaurants, members clubs, medium supermarkets, vehicle ,meat wholesalers		10,000
Hotels, night clubs, slaughter house large scales supermarkets, warehouses wholesalers, go downs, medium class bakeries Food processing small scale		15,000
Food factories, bottling plants creameries, canning plants, abattoirs, flour millers, sugar factories and other food processing factories.		20,000
County Mortuary Charges		
Refrigeration per day	Per body	300
Use of mortuary for postmortem per body	Per body	5000
Embalming	Per body	1500
Cemeteries for burial ground	Per body	3,000
Children	Per body	3,000
Adults	Per body	3,000
Infants	Per body	3,000
Cemetery grave reservation per grave (adult)	Per body	10,000
Exhumation (Private)		
Adults	Per body	5,000
Children	Per body	5,000
Infants	Per body	3,000
Exhumation (Public)		

Adults	Per body	10,000
Children	Per body	7500
Infants	Per body	5000
Burial search per body	Per body	2500
Burial clearance certificate		500
Ambulance hire		
Outside Municipality per Km		Free
within Municipality		Free
Hearse hire		
Outside Municipality / hour		1,500
Within the Municipality / hour		1,000
Outside Municipality additional per km		90
Drivers allowance per day		prevailing rates
Vermin and rodent control		
Spraying cockroaches, Mosquitoes, bees,bats fleas Derrating(control of rodents,mice,rats) termites/mites		Actual cost of chemicals used plus labour charges plus transport and 45% Administration cost
Family Planning		
Cards		Free
Pills-1stvisit		Free
Revisit		Free
Depo Provera		
1st visit		Free
Revisit		Free
Coil insertion		Free
Removal		Free
Revisit		Free
Jedellinsertion		Free
Removal		Free
Revisit		Free
Coil check up		Free
Maternity fee		Free
Admission (nonrefundable)		Free
Ambulance		Free
ARV's		Free
Health Centres/county clinics		
County cards		Free
New cases		50
Revisit		20
Family Planning		
1st visit- pills		Free
Coil insertion		Free

Coil removal		Free
Ante natal lab		200
Card		Free
Outpatient cards		100
Inpatient Files		100
Drugs		
Anti-biotic per dose(Children below 5yrs)		Free
Cough syrup		Free
Analgesic		Free
antidiarrheal +OPS		Free
Dewormers		Free
Anti-histamines		Free
Antifungal Clotrimazole Cream		50
Antifungal Clotrimazole 480Mg tabs		50
Antifungal Clotrimazole pessaries 100mg		50
Any Injection start dose		
Ceftriaxone 100mg injection stat		100
Hydrocert		40
All emergency drugs		Free
Diclofenac 75mg		30
Anti-hypertensive		100
Psychiatric drugs		Free
Anti-Ulcers drug		100
Omeprazole caps		50
Ramitidine		50
Magnesium Trisilicate		50
Anti-emetics		50
Injectables:		
Ampicilin 500mg injections / vial		20
Benzyl penicillin inj 3g (5MU) / vial (pfr)		20
Benzyl penicillin inj 600 g (1MU) / vial (pfr)		20
Ceftriaxone inj 1g (pfr)		100
Gentamicin inj 40mg/mL,2mL amp		20
Kanamycin 1gm inj.		20
Antimalarials		
Artemether / Lumefantrine		Free
Quinine 600Mg/2Ml inj.		Free
Sulphadoxine/Pyrimethamine tabs		Free
Doxycycline 100Mg tabs	per dose	40
Antipneumocytosis & Antitoxoplasmosis		
Cotrimoxazole 480Mg tabs	per dose	50
Insulins and other antidiabetics		
Glibenclamide 5Mg tabs	per dose	50
Insulin biphasic 30/70 100UI/mL.10mL vial	per vial	100
Insulin soluble 100 IU/mL, 10mL vial	per vial	Free
Metformin Tablets 500mg		100
Laboratory charges		
Blood group		150
Malaria Bs for mps		50

Pregnancy test	200
Brucellosis BAT	150
Haemoglobin checks	150
Salmonella Antigen	300
PT (DPT B173/Hcg)	150
Urinalysis. c/S	500
Urinalysis microscope	200
R/F Factor	300
RDT Kalaazar	Free
Hepatitis A	350
Hepatitis B	350
Hepatitis C	350
CRAG Test	Free
CSF Analysis	300
Under 5 years	Free
Fees for fish inspection Vehicles	
More than 14 tonnes	1500
7 tonnes	1000
1 tonne-6 tonnes	500
100kg-1 tonne	300
Less than 100kg	100
Analysis of other body aspirates	300
Full Haemogram	450
ESR	100
CD4 Count	Free
Sickling test	200
Semen Analysis	300
LFTS	700
RFTS	700
Electrolytes	600
Gram staining	100
Food Handler tests	400
Grouping and cross match	400
ANC Profile	300
DU Test	200
H.pylori	600i
AFB Microscopy	Free
Culture and drug sensitivity	500
VDRL	200
Stool for o/c	100
Blood Sugar	200
Blood pressure check up	50
Wounds Dressing per week	200
Adults	500
Children	300
Stitching(Assaults)	1000
Stitching (Accidents)	Free
Adults	500
Children	Free

Removal of stitches		Free
Other tests and examinations		
Emergencies		
P3 forms and filling		1000
Defilement charges		Free
Rape for adults charges		Free
Rape for the Old		Free
PTB Test and diagnosis		Free
HIV/AIDS testing		Free
X Ray Charges		400
CT Scan		3000
Cancer Tests		Free
Ear, Eye, Nose and throat		300
Ultrasound		300
Dental examination charges		
Adults		400
Children 0-5 years		Free
Children above 5 years		
Defective teeth		250
Milk teeth		600
Theatre charges		
Major Surgery		5000
Minor Surgery		2500
Blood transfusion		400
Physiotherapy charges		
- Compound fractures		500
- Simple fractures		300
Non conventional medicine permits		
- Herbalists license	Per year	5000
- Traditional healers	Per year	3500
Exhauster Services-septic tanks Hire		
Exhauster application form	Once on request	500
Within Turkana CBD area (Individuals/Schools)	Per trip	7,000
Within the county	Per trip	
Individual		6,000
Institutions		15,000
Businesses		10,000
Outside the county		
Individual		10,000
Businesses		15,000
Institution		20,000
Mileage within the county	Per KM	100
Outside the county	Per trip/ KM	200
Blockage removal within premises per blockage covered	Per blockage	1,000
Domestic waste removal high class residential/County Institutional house	Per month	200
Middle class	Per month	150
Low class	Per month	100
County general estate (each house hold)	Per month	50

Inspection of water tinkering		
Licence per year		5000
Per trip/truck		200
VEHICLES TRANSPORTING SEWERAGE OUTSIDE THE COUNTY		
0-5 tonnes		4,000
6-10 tonnes		6,000
Above 10 tonnes		10,000
Other charges eg draining of stagnated water		
Exhauster application form	once on request	300
Within Lodwar CBD area	Per trip	2,000
Within the county	Per trip	2,000
Private Exhauster Certificates	per Certificate per year	50,000
Penalties for operating exhauster services without approval/certificate		100,000
Carwash Certified Ground	certified ground/per year	1000
Carwash certificate		5000
Refuse collection		
High class hotels	Per year	10,000
Medium class hotels	Per year	5,000
Restaurants/ Hotels/lodges	Per year	4,000
Supermarkets/wholesalers	Per year	3,000
Privates clinics/ Chemists	Per year	6,000
Go downs/ Ware houses	Per year	5,000
Factories and Industries	Per year	15,000
Shops/small hotels/kiosks	Per year	500
Private garbage collectors	per contract	per contract
Community Based Organizations	per contract	per contract
Penalty on illegal discharge of sewerage to storm water drainage system	per offence	20,000
Penalty on illegal connections to county sewerage system	Per offence	20,000
Inspect on request charge for sewer		1,000
Certificate of connection to county sewer		500
Incinerator services	per assessment	per assessment / 1000
Public toilet/for lease	per contract	per contract
County Public toilets	Per entry	10
-shower	Per entry per person	20
Pest control & fumigation services	per assessment	per assessment
County water Boosters	Per trip	5,000
Private water boozers –Lorry	Certificate (per year)	20,000
-Canter	Certificate (per year)	15,000
PART V EDUCATION, SPORTS AND SOCIAL PROTECTION		
Search fees	per application	
Application/Approval for registration of educational Inst:		

Primary school	per school	5000
Secondary schools	per school	8000
Professional institutes\commercial colleges	per institute	15,000
Technical institutes	per institute	25,000
Universities	per institute	50,000
Inspection of education facilities	per application	2000
Pre-schools(private nursery)	per school	3,000
Primary school	per school	4000
Secondary schools	per school	7500
Professional institutes\commercial colleges	per institute	15,000
Technical institutes	per institute	15,000
Universities	per institute	20,000
Hire of school ground	per day	3,000
Social hall hire		
Political rally(Local)	per day	5000
Religious	per day	2000
Commercial activities e. g seminars	per day	3,000
	Per hour	700
Hire of stadium/sports ground		
Stadium Charges		
Political rally	per day	5000
Religious-Local	per day	2,000
-National	per day	20,000
-International	per day	30,000
School/Institution		
-Primary	Per day	1,500
-Secondary/other institutions	Per day	2,000
Commercial activities	per day	30000
Musical Extravaganza	per day	3000
Helicopter landing	per day	10,000
Media coverage	per day	10,000
Motor vehicle training/Driving	per hour	100
Motor bike training	per day	200
Flood lights	per night	10,000
Open grounds		
-Football leagues	per day	2000
-Netball & volleyball	per day	1,000
-Athletics	per day	1,000
Social Welfare Groups		
Non- income Generating Groups Operational Certificate		
Registration of welfare groups	per cert	1,000
Renewal of certificate	per cert	300
Replacement of certificate	per cert	300
Income Generating Groups		
Registration of welfare groups	per certificate	1,000
Renewal of certificate	per certificate	300
Replacement of certificate	per certificate	200
Registration of Community Based Organization	per certificate	1,000
Renewal of Community Based Organization certificate	per certificate	500
	Per certificate	
Operational Certificate of Non-Government Organizations		
Local		3,000

National		8,000
International		10,000
Renewal of Non-Government Organization certificate	Per Year	
Local		3,000
National		5,000
International		6,000
Presiding of group Election	per group	1,000
Registration of Beach Management units	Per year	5,000
PART VI LAND, ENERGY, HOUSING AND URBAN AREAS MANAGEMENT		
PROPERTY TAX		
Sub division fees-application fees	per application	1,000
Agricultural	Per acre	1,000
Commercial	Per acre	2,000
Residential	Per plot	500
Industrial	Per Plot	3000
Land access fee	Per site	1,500,000
Burrow Pit	Per site/per annum	1,000,000
Land lease fee	Per acre/per annum	2,000,000
Land application fee	Per application	200,000
Land amalgamation	per alteration	5,000
Application for dispute resolution	per application	5,000
Processing application for change of user/extension of user/extension of lease	Per application	1,000
Change of user-General Land	Per Plot	5000
Residential to commercial	Per Plot	10,000
Agricultural to commercial/residential	Per plot	10,000
Commercial to industrial	Per Plot	25,000
Commercial residential	Per Plot	30,000
Industrial to residential	Per Plot	30,000
Extension of user	Per Plot	10,000
Extension of lease	Per Lease	100,000
Processing of Application for sub-divison	Per Plot	
2-10 plots	Per Plot	1000
11-20 plots	Per plot	1000
21-50 plots		500
51 and above		200
Processing of building plans	Depending on the building/Plinth area	1000
	Small projects	1000
	Big projects	2000
Processing of Environment impact assessment and audit report	Per report	5,000
Provision of technical advise		Free
Replying to customer queries(oral and written)		Free
Plot rent		
30m by 30m(100 by 100 ft)	Per year	2000(40% per subsequent plot)
15m by 30m (50 by 100 ft)	Per year	1,000
Land Rents		

Application for setting up radio station	Per year	5000
Masts communication towers on community land	Per year	120,000Per Lease
Temporary oil exploration	Per site per year	1,500,000 per lease
Temporary geothermal exploration	Per site per year	1,500,000 per lease
Rates		
Rate struck		
Turkana Central Sub-county	% on site value per valuation roll	7% on site value
Turkana South Sub-county	% on site value per valuation roll	5% on site value
Turkana North west Sub-county	% on site value per valuation roll	5% on site value
Graduated Area rates		
First 1-100 acres	per acre	7
101-2,000 acres	per acre	6.75
2001-4000 acres	per acre	6.5
4001-6000 acres	per acre	6.25
6001-8000 acres	Per acre	6
8001-10,000 acres	per acre	5.75
12,001-14,000 acres	Per acre	5.25
14,001-16,000 acres	Per acre	5
16,001-18,000 acres	Per acre	4.75
18,001-20,000 acres	Per acre	4.5
20,001-22,000 acres	Per acre	4.25
22,001-24,00 acres	Per acre	4
24,001-26,000 acres	Per acre	3.75
Above 26,000 acres	Per acre	3.5
LAND SURVEY		
Survey Fees.		
Survey for individual/private land		
-Single plot 15m - 30m (50ft by 100ft).	Per survey	2,000
-Double plot 30m by 60m (100ft by 100ft).	Per survey	4,000
2 plots and above		10,000
Survey for institutional land	Flat rate	50,000
Survey for industrial land	Flat rate	60,000
Topographical/Aerial surveys	Per site/per ha	50,000
Records search fee	Per Application	500
Beacon showing fee	Per Plot	500
Beaconing	Per Beacon	500
Beacon replacement	Per Beacon	Free
Boundary dispute resolution	Per Dispute	1000
Giving of evidence in court	Per court	2,000 per court attendance plus travelling and accommodation
Sales of maps on request	Per sheet	500
Duplicate of allotment lost form	Per plot	2000

Consent to charge	Per plot	2,000	
Allotment letters for urban areas	Per parcel of land occupied	5000	
Allotment letters for rural areas	Per plot	2000	
Plot transfer fee	Per plot	free	
-Single plot	Per plot	3000	
-Double plot	Per plot	6000	
-Developed plot	Per plot	8000	
-Per Acre	Per Acre	15,000	
Clearance certificate fee	Per plot	1,500	
Provision of technical advice		Free	
Construction materials			
Sand/Murram/Ballast/Burrow pit	Per tonne	1000	
Laying Oil & Gas pipeline	Per Km	10000	
Laying Water pipeline	Per Km	1000	
Electricity poles erection	Per pole	500	
PLOT RENT		50 X 100	100 X 100
Single Plot(50X 100)and Double Plot(100X100)	1992	300	600
	1993	400	600
	1994	400	600
	1995	500	1,000
	1996	500	1,000
	1997	800	1,600
	1998	800	1,600
	1999	800	1,600
	2000	800	1,600
	2001	800	1,600
	2002	800	1,600
	2003	800	1,600
	2004	1,000	2,000
From 2004 to Date the rate remains as stipulated to be graduated for each year	2004 to Date	1,000	2,000
Plot rent per acre from 1992 to Date as stipulated to be graduated for each year	1992 to Date	8,700	8,700
Structural			
-Commercial	per floor	7,000	3,000
-Residential	per floor	2,500	1,000
-industrial	per floor	10,000	7,500
-Educational	per floor	2,500	1,000
-Agricultural	per floor	2,500	1,000
-Religious	per floor	2,500	1,500
-petrol station	per floor	5,000	3,000
Approval plan for communication transmission tower	Per tower	200,000	100,000
Sale of Approved plan	per plan	8,000	8,000
Supply of lists of current plans	per list	3,000	3,000
Commencement and completion certificate	per certificate	1,000	5,000
Settlement schemes sub division	per plot	5,000	5,000

Fees payable for single dwelling	per dwelling	300	300
Fees payable for each additional dwelling	per dwelling	200	200
Fees payable for testing of plumbers and drainage layers	per test	3,000	3,000
Demolition	per assessment	1% of value	1% of value
Inspection of building file	per file	1,000	1,000
Application for fencing plot-Temporary fence	per plot	1,000	1,000
Stone Wall fence	per plot	4,000	2,000
Barbed Wire/ chain link	per plot	2,000	1,000
Life fence	per plot	1,000	500
Application for hoarding/scaffolding	per application	1,000	1,000
Hoarding fee per feet	per week	500	500
Fee for certified copy of original plans	per plan	1,400	1,500
Construction Certificate of fish ponds	per pond	2,000	500
Fees for renewal of expired plans	per period	2,000	1,000
Building occupational permits			
Commercial	per building	5,000	2,500
Residential	per building	2,000	2,000
Residential:Storey	per building	5,000	3,000
Residential cum commercial	per building	7,000	5,000
Industrial	per building	15,000	10,000
Temporary occupation certificate			
Commercial	per building	5,000	3,000
Residential	per building	5,000	3,000
Residential cum commercial	per building	5,000	3,000
Industrial	per building	10,000	5,000
Building inspection (per visit)	per visit	1000	500 As amended
Fines on Impounded articles-(to release)			
Metal Bar	Per piece	300	300
- Wheelbarrow	Per one	500	500
- Drums	Per drum	300	300
- Spades	Per shade	100	100
- Cement	Per packet	300	300
- Metal door	Per door	1,000	1,000
- Metal windows	Per window	700	700
- Iron sheet	Per iron sheet	200	200
- Timbers/Poles	Per timber/pole	150	150
- Other assorted tools	Per item	100	100
- Other assorted machines & Equipments	Per item	1,000	1,000
-Kiosks	Per item	5,000	
HOUSING			
House rent (County Government Houses)			
Single bedroomed room	Per month	3000	
Double bedroomed house	Per month	4000	
Three bed roomed house	Per Month	6000	
Other Staff Quarters- Bed sitter	Per Month	2,000	
Double rooms-non self-contained	Per Month	3,000	
Single bed room	Per Month	5,500	

Double bed room	Per Month	6,500
Three bed room	Per Month	10,000
Hire of County Club	Per month	Per tender
OUTDOOR ADVERTISEMENT		
Hoisting of Banners	TIME	COST
Commercial		
On road reserve	Per day	1000
On private property/plots		1500
On buildings		2000
Religious/Charitable/Social		
	For 10 days	
On road reserve		3000
On private property/plots		3,000
On buildings		3,000
Political		
	Per day	
On road reserve		1,000
On private property/plots		1500
On buildings		2,000
Clock Advertisement		
Application fee		1,000
Annual charges		
four sided	per year	10,000
three sided	per year	7,000
two sided	per year	4,000
Street name advertisement		
-Application fee	per application	2,000
-Annual charges	per year	15,000
Act boards (Per side)		
Application fee		10,000
Advertisement per	per advert	
square ft	per day	100
Ground rent	Per site	5,000
Penalty for non payment	per day	2,000
Construction of site boards		
Application	per application	1,000
Annual fee	per year	50,000
Sign Board (Per side)- non illuminated		
Under canopy		
Application fee		1,000
Annual charges		
1st one meter square or less	per year	2,500
Additional meter square or part thereof	per year	500
On canopy		
Application fee		500
Annual charges		
1st one meter square or less	per year	2,500
Additional meter square or part thereof	per year	500
On buildings		
Application fee		2,000
Annual charges		
1st one meter square or less	per year	2,000

Additional meter square or part thereof	per year	1,000
Sky Above Canopy & over property		
Application fee		5,000
Annual charges		
1st one meter square or less	per year	10,000
Additional meter square or part thereof	per year	1,000
Removal/storage fee	per day	
Illuminated Signs (Per side)		
Under canopy		
-Application fee		1,000
-Annual charges		
-1st one meter square or less	per year	3,000
- Additional meter square or part thereof	per year	500
On canopy		
-Application fee		1,000
-Annual charges		
-1st one meter square or less	per year	3,000
- Additional meter square or part thereof	per year	1,000
On buildings		
-Application fee		3,000
-Annual charges		
-1st one meter square or less	per year	3,000
- Additional meter square or part thereof	per year	1,000
Sky Above Canopy & over property		
-Application fee		6,000
-Annual charges		
-1st one meter square or less	per year	8,000
- Additional meter square or part thereof	per year	1,000
Sale of stickers/decoration on the wall, windows, canopies etc	per fortnight	6,000
Decoration under canopy	per fortnight	5,000
Decorative canopy extension	per year	1,000
Portable Sign boards (per square feet/per side)		
		1,000
Advertisement on bus/ Car parks		
-Application fee		2,000
-Annual charges	per site	20,000
Lamp post advertisement		
Illuminated Signs (All sides)		
-Application fee		5,000
-Annual charges per post	per site	20,000
Non-illuminated Signs (All sides)		
-Application fee		2,000
-Annual charges per post	per site	15,000
Directional Signs (Per direction)		
-Application fee		1,000
Per square metre	per year	4,000
Multi-directional Signs		
-Application fee		1,000
Per square metre	per year	4,500
Change of user board		

-Application fee		1,000
-Fixed charge		3,000
Wash line/Flag/Danglers/painting Advertisement		
-6 months	each promotion	5,000
Multi-motion neon advertisement (Static)		
Application fee	per application	3,000
First 3 meters square	per year	40,000
Any additional meter square or part thereof	per year	20,000
Multi-motion neon advertisement (Mobile)		
First 3 meters square	per month	10,000
Any additional meter square or part thereof	per month	1,000
Street display		
Display of flags/platforms	Per Month	5,000
Display of flags per day		1,000
Branding		
Application fee	per application	500
Vehicle Branding		
-Saloon/pick-ups/station wagon	per year	3,000
-Lorries/buses/canters	per year	6,000
-Trailers	per year	8,000
Branded Containers	per year	20,000
Branded Commercial umbrella (per piece)	per year	100
Branded kiosk	per year per kiosk	1,000
Wall branding/painting (permanent premises)		
Application fee		1,000
Annual charge	Per building	3,000
Sandwich men advertisement (per person)	per day	1,000
Posters (per session)		
-A2 1-1000 posters	Valid for 14 days	20,000
-Any additional poster	Valid for 14 days	40
-A3 & A4 1-1000 posters	Valid for 14 days	15,000
-Any additional poster	Valid for 14 days	25
-A5 1-1000 posters	Valid for 14 days	15,000
-Any additional poster	Valid for 14 days	15
HandActs/fliers (per session)		
-1-1000 fliers		1500
-Any additional fliers		10
Removal of posters/handActs by county staff	per session	4,000
Tent Pitching		
On street/pavements/road reserve	Per tent per day	2,000
On recreational parks/local tourism sites	Per tent per day	3,000
Advertisement by public address system		
-Religious	per day	1,000
-Commercials	per day	2,000
-Political	per day	3,000
-Social	per day	500
Occasional adverts		
Application fee	per application	1,000
Charge for 2 weeks	2 weeks	5,000
Advertisement on hoarding-application fee	per application	3000

-Charge per site	per week	2,000
Mobile Advertisement (per vehicle)		
Vehicle mounted with public address system		
-Saloon/pick-ups/station wagon	per day	2,000
-Bus/lorries/canter	per day	4,000
-Trailers	per day	6,000
Road Show (per vehicle)		
Saloon/pick-ups/station wagon		
-Religious	per day	1,000
-Commercials	per day	2,500
-Political	per day	3,000
-Social	per day	1,000
Bus/lorries/canter		
-Religious	per day	1,000
-Commercials	per day	3,000
-Political	per day	3,000
-Social	per day	1500
Trailers		
-Religious	per day	2,000
-Commercials	per day	5,000
-Political	per day	5,000
-Social	per day	2,000
Sales promotion per day		
-Verandah	per location	1,000
-Public space/road reserve	per location	2,000
Decorated balloons	per 14 days	5,000
Aerial Advertisement	per day	10,000
Fireworks display per premises	per night	5,000
Use of Moi Garden ground		
Political rallies		60,000
National events		10,000
Religious events		10,000
Social events		20,000
Commercial advertisements		30,000
Canteens bar & restaurant	Per month	Per Tender
County parks		
Religious activities	per day	1,000
Political rallies	per day	10,000
Weddings	per day	3,000
Commercials activities	per day	4,000
Others e.g. schools, institution or travelling musician	per day	3,000
TRAFFIC & PARKING		
-Street parking		
Daily parking		
Small Vehicles(saloon, station wagon & pickups)		
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichogio,	per day	100
Other towns	per day	50
Parking fee(Major towns)	Monthly	2,000

Parking fee (Other towns)	Monthly	1,000
Canterers up to 5 tonnes		
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Loki	per day	150
Other towns	per day	100
Parking fee(Major towns)	Monthly	2,000
Parking fee(Minor towns)	Monthly	1,500
Lorries above 5-10 tonnes/buses		
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio	per day	200
Other towns	per day	150
Parking fee(Major towns)	Monthly	3,000
Parking fee(Minor towns)	Monthly	2,000
Trailers above 10 tonnes		
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio	per day	300
Other towns	per day	200
Parking fee(Major towns)	per day	6,000
Parking fee(Minor towns)		3,000
Reserved Parking per month		
Saloons & Pick		
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio	per slot/bay	1,500
Other towns	per slot/bay	1,000
Canterers & lorries		
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio	per slot/bay	2,500
Other towns	per slot/bay	1,500
Parking charges in all designated areas per vehicle		
PSV (below 25 passengers)	Per entry per town	150
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio		
Other towns		100
Parking fee(Major towns)	Per Month	2,400
Parking fee(other towns)	Per Month	1,800
PSV (25- 40 passengers)		
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio		200
- Other Towns		100
Parking fee(Major towns)	Per Month	3,000
Parking fee(other towns)		2,400
PSV (above 40 passengers)	per entry per town	
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio		300
-Other towns		150
Parking fee(Major towns)	Per Month	4,500
Parking fee(other towns)		3,000

Taxi, Tuk Tuk, Pick ups, Canters	Per month	
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio		1200
Other towns		900
Taxi, Tuk Tuk, Pick ups, Canters		
Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio		12000
Other towns		9600
Motor cycle	Per month	200
Motor cycle	per year	3,000
Registration of PSV once	Per vehicle/ per year	
-Buses		5,000
-Minibus		3,000
-Matatu		2,000
Registration of Motorbike once	per bike/ per year	1000
Registration of tuktuk/taxi/pickups and canters once	per vehicle/ per year	2000
Surcharge for picking/dropping passengers in undesignated parking area	Per vehicle	1500
Impounded vehicle(FOR Non-registration, non payment of parking fee, wrong packing, picking passengers in undesignated areas)		
-Saloon/pick up /station wagon	Per vehicle	500
- Canters	Per vehicle	1,000
- Lorries	Per vehicle	2,000
-Buses/Trailers	Per vehicle	5,000
Storage of impounded vehicles	per day per vehicle	
- Saloon/pickup/station wagon		300
- Canters		500
- Lorries		1000
- buses/trailers		2,000
- storage charges for a bicycles		100
Storage of impounded motorbike	per day per motorbike	200
Impounded bicycles	per bicycle	100
Impounded motorbike	per motorbike	200
Impounded tuk tuk	per tuk tuk	300
Storage of impounded tuk tuk	per tuk tuk per day	300
Towing fee		
-Saloon/pick up /station wagon	Per vehicle	3,000
- lorries	Per vehicle	5,000
-Buses/Trailers	Per vehicle	15,000
County towing fee for clamped vehicles		
- saloon/pickup/station wagon		10,000
- canters		15,000
- lorries		20,000
- Buses/trailers		30,000
Unclamping fee		
- saloon/pickup/station wagon	Per vehicle	500

- canters	Per vehicle	1000
- lorries	Per vehicle	2,000
- Buses/trailers	Per vehicle	2,500
Tampering with clamp	per clamp	20,000

OUTDOOR ADVERTISEMENT		
Hoisting of Banners	TIME	COST
-Commercial		
- On road reserve	Per day	1000
-On private property/plots		1500
-On buildings		2000
-Religious/Charitable/Social		
- On road reserve	For 10 days	3000
-On private property/plots		3,000
-On buildings		3,000
-Political		
- On road reserve	Per day	1,000
-On private property/plots		1500
-On buildings		2,000
Clock Advertisement		
Application fee		1,000
Annual charges		
-four sided	per year	10,000
-three sided	per year	7,000
-two sided	per year	4,000
Street name advertisement		
-Application fee	per application	2,000
-Annual charges	per year	15,000
Act Boards(Per side)		
Application fee		10,000
Advertisement		
Square ft.	Per advert	100
Ground rent	Per site	5000
Penalty for non-payment	Per day	2000
Construction of site boards		
-Application	per application	1,000
-Annual fee	per year	10,000
Sign Board (Per side)- non illuminated		
Under canopy		
-Application fee		1,000
-Annual charges		
-1st one meter square or less	per year	2,500
- Additional meter square or part thereof	per year	500
On canopy		
-Application fee		500
-Annual charges		
-1st one meter square or less	per year	2,500
- Additional meter square or part thereof	per year	500
On buildings		

-Application fee		2,000
-Annual charges		
-1st one meter square or less	per year	2,000
- Additional meter square or part thereof	per year	1,000
Sky Above Canopy & over property		
-Application fee		5,000
-Annual charges		
-1st one meter square or less	per year	10,000
- Additional meter square or part thereof	per year	1,000
Removal/storage fee	per day	
Illuminated Signs (Per side)		
Under canopy		
-Application fee		1,000
-Annual charges		
-1st one meter square or less	per year	3,000
- Additional meter square or part thereof	per year	500
On canopy		
-Application fee		1,000
-Annual charges		
-1st one meter square or less	per year	3,000
- Additional meter square or part thereof	per year	1,000
On buildings		
-Application fee		3,000
-Annual charges		
-1st one meter square or less	per year	3,000
- Additional meter square or part thereof	per year	1,000
Sky Above Canopy & over property		
-Application fee		6,000
-Annual charges		
-1st one meter square or less	per year	8,000
- Additional meter square or part thereof	per year	1,000
Sale of stickers/decoration on the wall, windows, canopies etc	per fortnight	6,000
Decoration under canopy	per fortnight	5,000
Decorative canopy extension	per year	1,000
Portable Sign boards (per square feet/per side)		
Advertisement on bus/ Car parks		
-Application fee		2,000
-Annual charges	per site	20,000
Lamp post advertisement		
Illuminated Signs (All sides)		
-Application fee		5,000
-Annual charges per post	per site	20,000
Non-illuminated Signs (All sides)		
-Application fee		2,000
-Annual charges per post	per site	15,000
Directional Signs (Per direction)		
-Application fee		1,000
Per square metre	per year	4,000
Multi-directional Signs		

-Application fee		1,000
Per square metre	per year	4,500
Change of user board		
-Application fee		1,000
-Fixed charge		3,000
Wash line/Flag/Danglers/painting Advertisement		
-6 months	each promotion	5,000
Multi-motion neon advertisement (Static)		
Application fee	per application	3,000
First 3 meters square	per year	40,000
Any additional meter square or part thereof	per year	20,000
Multi-motion neon advertisement (Mobile)		
First 3 meters square	per month	10,000
Any additional meter square or part thereof	per month	1,000
Street display		
Display of flags/platforms	Per Month	5,000
Display of flags per day		1,000
Branding		
Application fee	per application	500
Vehicle Branding		
-Saloon/pick-ups/station wagon	per year	3,000
-Lorries/buses/canters	per year	6,000
-Trailers	per year	8,000
Branded Containers	per year	20,000
Branded Commercial umbrella (per piece)	per year	100
Branded kiosk	per year per kiosk	1,000
Wall branding/painting (permanent premises)		
Application fee		1,000
Annual charge	Per building	3,000
Sandwich men advertisement (per person)	per day	1,000
Posters (per session)		
-A2 1-1000 posters	Valid for 14 days	20,000
-Any additional poster	Valid for 14 days	40
-A3 & A4 1-1000 posters	Valid for 14 days	15,000
-Any additional poster	Valid for 14 days	25
-A5 1-1000 posters	Valid for 14 days	15,000
-Any additional poster	Valid for 14 days	15
HandActs/fliers (per session)		
-1-1000 fliers		1500
-Any additional fliers		10
Removal of posters/handActs by county staff	per session	4,000
Tent Pitching		
On street/pavements/road reserve	Per tent per day	2,000
On recreational parks/local tourism sites	Per tent per day	3,000
Advertisement by public address system		
-Religious	per day	1,000
-Commercials	per day	2,000
-Political	per day	3,000
-Social	per day	500

Occasional adverts		
Application fee	per application	1,000
Charge for 2 weeks	2 weeks	5,000
Advertisement on hoarding-application fee	per application	3000
-Charge per site	per week	2,000
Mobile Advertisement (per vehicle)		
Vehicle mounted with public address system		
-Saloon/pick-ups/station wagon	per day	2,000
-Bus/lorries/canter	per day	4,000
-Trailers	per day	6,000
Road Show (per vehicle)		
Saloon/pick-ups/station wagon		
-Religious	per day	1,000
-Commercials	per day	2,500
-Political	per day	3,000
-Social	per day	1,000
Bus/lorries/canter		
-Religious	per day	1,000
-Commercials	per day	3,000
-Political	per day	3,000
-Social	per day	1500
Trailers		
-Religious	per day	2,000
-Commercials	per day	5,000
-Political	per day	5,000
-Social	per day	2,000
Sales promotion per day		
-Verandah	per location	1,000
-Public space/road reserve	per location	2,000
Decorated balloons	per 14 days	5,000
Aerial Advertisement	per day	10,000
Fireworks display per premises	per night	5,000
PART VII INFRASTRUCTURE TRANSPORT AND PUBLIC WORKS		
MISCELLANEOUS INCOME		
Access Roads		
Application form	per application	1,000
Road cutting		
-Tarmac/Bitumen	per meter	15,000
-Murrum	per meter	5,000
-Earth road	per meter	2,000
Laying of cable along road reserve	per meter	1,000
Road closure per road	per day	15,000
Road survey	per survey	20,000
Rent on road reserve for hoarding for construction purpose		
Application fees	Per application	1,000
-Carriage way per meter square	per month	500
-Car parks per m2	per month	5,000
-On paved foot paths per m2	per month	5,000
-On verges/drains per meter square	per month	5,000
Telephone booths on reserve per booth	per year	3,000

Sweepstakes stands per stand	per year	3,000
Containers	per year	10,000
Power sub-station on road reserves	per year	20,000
Demolition charge	per assessment	7,000
Street lighting		
-Application to erect street lights	Charges per pole	200
-Submission & approval of streets lights on layout design	per designed	10,000
Way leave Application	Per application	2,500
Way leave		
-Electricity –Major Towns		6,000
-Other Areas		3,000
-Telephone		2,000
-Fibre optic		20,000
-Water & sewage		3,000
- Others		2,000
Fire fighting& disaster management		
Certificate of inspection for factory	Per inspection	20,000
Certificate of inspection for petrol station	Per inspection	10,000
Certificate of inspection for depot	Per inspection	10,000
Certificate of inspection for commercial premises	Per inspection	5,000
Certificate of inspection for industrial premises	Per inspection	15,000
Premises storing dangerous inflammable materials	Per inspection	20,000
Annual inspection fee for petroleum tankers	Per inspection	10,000
Inspection of fire extinguishers	Per extinguisher	200
Fire inspection facilities for learning institutions	Per institution	5,000
Public works		
Hire of vehicles and plants		
Shovel within county	per hour	4,000
Grader within county	per hour	4,950
Roller (big) within county	per hour	3,000
Mower with tractor within county	per hour	1,500
Roller (small) within the county	per hour	2,000
Tractor with trailer within county	per hour	1,000
Water tanker within county	per km	120
Lifters	per hour	2,000
Hire of lawn mower	per hour	500
Lorries within county	Per km	120
Pick-up and station wagon	Per km	30
Bus & Van	Per km	30
Outside county area of jurisdiction		
Lorries	per km	150
Pick-up and station wagon	per km	60
Tractor with trailer	per hour	50
Bus & Vans	Per km	50
PART VIII TRADE GENDER AND YOUTH AFFAIRS		
Particulars	Unit of Measure	Recommended Rates
Liquor Licensing		
Within Municipality	Per Year	30,000
Zone B (Lokichar, Kainuk, Kalokol, Kakuma and Lokichogio)	Per Year	15,000

Zone C (Other Towns)	Per Year	10,000
Artisan Services Permits	Annual	
Jua Kali artisans		
Small		1000
Large		2000
Garage Services Permits		
Application Fee	Annual	
Small		1,000
Medium		1,500
Large		2,000
Industrial		3,000
Permit Fees	Annual	
Small		3000
Medium		6500
Large		8000
Industrial		25000
Offloading charges	per pick up	500
	per handcart	50
	Canter 3-6 tonnes	1,000
	Lorry 7-10 tonnes	1,500
	Lorry above 10 tonnes	3,000
	per trailer	5,000
Tomatoes	Above 25kgs	40
	25kgs	30
	Below 25kgs	20
Onions	per bag 50 kgs	50
	per net	20
Garlic onions	per net(1-10kgs)	30
	per net(11-50kgs)	60
	Over 50kgs	80
Potatoes/arrow roots/cassavas/carrots/yams	Per bag above 90kgs	70
	Per bag 51-90kgs	40
	Per bag 1-50kgs	20
Green maize	Per bag 50 kgs	70
	Per basket	30
Charcoal	per bag 90 kgs	100
	Per bag 50 kgs	30
	per pick up-offloading fees	300
	per handcart-offloading charges	100
	Canter 3-6 tonnes-offloading charges	500
	Lorry 7-10 tonnes-offloading charges	2,000
	Lorry above 10 tonnes	3,000
	per trailer	5,000
Dried or fresh fish	Per basket	60
	Per bag	70

Omena	per bag(over 90 kgs)	100
	per bag(90 kgs)	80
	per bucket	40
Honey	Per bottle 250ml	20
	Per bottle 750ml	30
Earth/stone carvings	Each	5
Tobacco	per bag below 50kgs	100
	per bag above 50kgs	100
Empty gunny bags	bundle of 10 bags/or less	30
Coconut brooms/other brooms	Per bunch	20
Empty Baskets	Per basket	20
Hire of Open space around the market	Per 2 meter square per day	50
With structures	Per 2 meter square per day	80
Impounded goods at the market		
Fruits/vegetables	per day	50
Second hand clothes	per day	50
Cooking utensils	per day	50
Trolleys	per day	50
Wheelbarrows	per day	50
Handcarts	per day	150
Metal structure	per day	300
Daily Market Fees	Per day	20
Penalty on vehicles offloading outside designated areas	Per vehicle	2,000
Application for Open Spaces	Zone A(Per Year)	500
	Zone B	300
	Zone C	200
Application For Stalls	Zone A(Per Year)	1500
	Zone B	700
	Zone C	500
Application For Slabs	Zone A(Per Year)	1000
	Zone B	700
	Zone C	500
Other rental premises in the upper market		
Shops/stores -small size	per month	Per lease agreement
- medium size	per month	Per lease agreement
- big size	per month	Per lease agreement
Hotels -medium	per month	Per lease agreement
-big size	per month	Per lease agreement
Trade Fair/Exhibitions		
Exhibition fee	per tent	5,000
Coporate and other institutions	Small tent	10,000
	Medium/large tent	15,000
	Individual	5,000
Stalls	per stall	500
Open Space	per site	500
Entry fee/Gate pass	per person Adult	50

	Child	20
Motor vehicle stickers	per vehicle	200
Motobike stickers	per motorbike	100
Tourist Attraction Sites		
Entry Fee	per head	200
Photo Studio	per tent	500
Open air market (space fees for bus stage/market areas) California – Lodwar	per year	3,000
Space fees market-green grocers	Per year	2,000
Space for eating upper market/shops	Per year	3,500
Subletting fees of business premises	Per sublet	1,000
Subletting fees for kiosks/green grocers	Per sublet	500
Transfer fees for temporary structures(kiosk)	Per application	1,000
Rent of Kiosk space fee		
-Zone A	Per year	1500
-Zone "B"	Per year	1,000
-Zone C	Per year	7,00
Hire of Kiosk space for food		
-Zone A	Per year	3,500
-Zone "B"	Per year	2,500
-Zone C	Per year	2,000
Kiosk space for open air garage 20 x 15 ft	Per year	3500
Kiosk space for charcoal banda	Per year	3500
SINGLE BUSINESS PERMIT		
Transfer of business	per single business permit	500
Change of business name	per single business permit	1,000
Application form for single business permit(new)	per single business permit	500
Application form for single business permit(renewal)	per single business permit	200
Advertisement general	Per business	300
Penalty for non-displaying of single business permit	Per license	2,000
Penalty for late payment of single business permit	Per month on accrual basis	10% of S.B.P
Weighing scale inspection fee	Per year	500
Weighing scale stamp	Per year	200
PART IX TOURISM, CULTURE AND NATURAL RESOURCES		
Particulars	Unit of Measure	Recommended Rates
Sports activities		
Camel/donkey riding	per day	300
Shooting of Gospel/Secular music	Per day	3,000
Musical Extravaganza	per day	3000
Drama/music festivals	per day	1,500
Cultural festivals	per day	1,500

Cinematography in county area		
-1-5 persons	Per month	5,000
-6-20 persons	Per month	7,000
-Above 20	Per month	10,000
-Additional day	Per day	3,000
Control of drugs & pornography	as per legislation	as per legislation
Artisan Services permits	Annually	
Jua Kali Artisans		
- Small		2000
- Large		4000
Garage Services Permits		
Application fee	Annually	
- Small		1000
- Medium		1500
- Large		2000
-Industrial		3000
Permit fees		
- Small		5200
- Medium		7200
- Large		10,000
- Industrial		30,000

SECOND SCHEDULE

PART I			
CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)	Zone A	Zone B	Zone C
	Lodwar Municipality	Lokichar ,Kainuk, Kalokol, Kakuma and Lokichoggio Towns	Other Towns
GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES. Including: Distributors, Traders, Wholesalers, Hypermarkets, Departments Stores, Supermarkets, Show Rooms, Boutiques, Retail Shops & Stores , Personal Services Providers, Kiosks e.t.c N/B-There Will be NO operation of both retail and wholesale in one shop.			
Mega Store, Hypermarkets Large Multi-Department Store,	50,000	30,000	20,000
Mini Supermarket	20,000	15,000	10,000
Supermarket	30,000	20,000	15,000
Wholesale Large	25,000	17,200	12,200
Medium	17,200	12,200	8,200
Small	4,000	5,000	3000
Retail Large	10,000	8,000	5,000
Medium	8,000	6000	4000
Small	6,200	4,200	3,200
Mineral trade	15,200	12,200	8,200
Small Trader , Shop or Retail Service	6,200	4,000	2,500
Kiosk Light or temporary construction	3,200	2,500	1,500
General Merchandise (Malimali Traders)	10,200	7,200	5,200
Other General Merchant , Shop and Retail Services	7,200	6,200	3,200
Show Room-Motor Vehicle	60,000	60,000	60,000
Show Room-Motor cycle	50,000	50,000	50,000

General Stationery	6000	4000	2000
Bookshops	7000	5000	3000
Agrovets	8,200	6,200	4,200
Hardware Large	50,000	20,000	10,000
Medium	30,000	15,000	8,000
Small	20,000	10,000	4,000
Timber yards	25,000	15,000	7,000
Cosmetic shops	10,000	7,000	5,000
Boutiques Large	10,200	8,200	5,200
Medium	8,200	6,200	4,200
Small	5,200	4,200	2,200
Mitumba Shop	6,200	4,200	2,200
Saloon Large	8,200	6,200	4,200
	5,200	4,200	3,200
	3,200	2,500	1,500
Kinyozi Large	7,200	4,200	2,500
Medium	4,200	2,500	1,500
Small	2,200	1,500	1,000
Electronic Shop	10,000	8000	4000
Mobile Phones and Accessories	8000	4000	2000
Photo studio	5000	3000	2000
Jewellery Shop	12,200	7,200	3,200
Curio Shop	5,200	4,200	5,200
Bakery Large	30,000	20,000	15,000
Medium	12,000	10,000	8,200
Small	5,200	4,200	3,200
Cooking Gas Dealers	10,200	7,200	5,200
Plumbing Shop	12,000	5,000	4000
Dry Cleaner-Machine	7,000	-	-
Manual	5,000	-	-
Auto Spare parts/Tyre Dealers	10,200	8,200	6,200
Motor cycle spare parts	5,200	4,200	3,200
Scrap metal dealer	7,000	5,000	3,000
Posho Mill	3000	2000	1000
Tyre puncture repairs	3,200	2,200	1,200
INFORMAL SECTOR Including: Hawkers, Street Vendors & Small Traders and Service Providers operating in the street , tailor, verandah or temporary buildings			
Hawkers with Motor Vehicle 1 person with motor vehicle	4,000	4,000	4,000
Hawker 1 person without a motor vehicle	2,400	1,600	1,000
Hawker 1 person with a motor bike	3,000	2,500	2,000
Small Informal Sector Trade/ Service Provider Shoeshine , Street Repairer: shoes , tools , appliances e.t.c Street vendor, (newspaper, sweets, soda, cigarettes ,e.t.c) Tailor	2,700	2,400	2,000
Semi-Permanent Informal Sector Trader Up to 2 persons operating in verandah or temporary building	3,500	2,000	1,500
Cushion Maker	5,200	3,200	2,200

Glass Cutting	10,200	7,200	5,200
Car-Wash	7,200	3000	2500
Welding Large	20000	15,000	10,000
Medium	10,000	5000	4000
Small	10,000	7,000	5,000
Garage Large	10,200	7,200	5,200
Medium	7,200	5,200	3,200
Small	5,200	4,000	3,200
Carpenter	10,200	7,200	5,200
Video Show	5,200	5000	2,700
Pool House services	5,200	5000	2,200
Dstv Sports Center	5,200	5000	2,700
Tailoring Shop Services	7,200	5,200	2,700
TRANSPORT, SECURITY, STORAGE & COMMUNICATIONS Including: Maritime & Air Lines, International Carriers, Freight Forwarders, Transportation Companies operating Taxis- Matatu- Buses- Lorries- Planes- Boats Driving Schools, Tour / Safari Operators, Petrol Stations, Storage facilities, Cold storage facilities, Publishing Co- newspapers, Books, Texts Telephone Co-, Radio /TV Broadcasters, Internet Provider			
Communication providers-Safaricom, Airtel, Orange	120,000	120,000	120,000
Courier and Security Services	40,000	40,000	40,000
Courier services only	25,000	25,000	25,000
Security Services only	20,000	20,000	20,000
Airline services	100,000	100,000	100,000
Tour Company Safaris	40,000	40,000	40,000
Medium Transport Company From 3 to 30 Vehicles(Bus Services only)	40,000	25,000	15,000
Small Transport Company From 2 to 5 Vehicles(Bus Services only)	21,000	18,000	20000
Independent Transport Operator 1 vehicle only	10,000	5,000	2,500
Large Petrol Filling Station Over 6 pumps or with garage-workshop, retail shop, bar and restaurant	50,000	40,000	35,000
Medium petrol Filling Station From 4 to 6 pumps or with garage-workshop or retail shop, bar and restaurant	25,000	20,000	15,000
Small Petrol Filling Station Up to 3 pumps and without garage- workshop or retail shop	20,000	17,000	14,000
Large Cold Storage Facilities, Insulated walls, cold production equipment	38,000	33,000	22,000
Medium Cold Storage Facility, Insulated walls, cold production equipment	20,000	15,000	10,000
Small Cold Storage Facility, Insulated walls, Cold Production equipment	15,000	10,000	5,000
Large Storage Facility Go down, Warehouse, Liquids Storage Tanks Complex	50,000	40,000	30,000
Medium Storage Facility, Go down, Warehouse, Storage Tanks Complex,	40,000	30,000	20,000
Small Storage Facility Up to 5 employees, Go down, Warehouse, Storage Tanks	20,000	15,000	10,000

Complex			
Soda Depots	20,000	15,000	10,000
Soda Distributor	30,000	30,000	30,000
Beer Distributor	50,000	50,000	50,000
Milk Distributor	40,000	40,000	40,000
Beer depots Large	50,000	30,000	15,000
Depots wines and spirits	50,000	30,000	20,000
Medium	25,000	15,000	10,000
Small	15,000	10,000	5,000
Other Transport , Storage and Communications	25,000	25,000	25,000
Cyber café	10,200	6,200	3,200
AGRICULTURE , FORESTRY AND NATURAL RESOURCES Including : Production of coffee , Tea , Fruits , Flowers , Grains and Cereals; Grains Storage and Processing , Posho Mill , Bakeries & Rice Mills Forestry and Timber Products , Sawmill , Timber Yards: Animal Breeder: Dairy Products Processing , Butcheries Slaughter Houses , Fishing , Mining and other Natural Resource Extractive Activities			
Large Agricultural Producer, Processor, Dealers, Exporters.	100,000	100,000	100,000
Medium Agricultural Producer , Processor, Dealer, Exporters.	50,000	50,000	50,000
Small Agricultural Producer/ Processor/ Dealer Exporters.	25,000	25,000	25,000
Large mining or natural resources extraction operation over 50 employees	250,000	250,000	250,000
Medium Mining or Natural Resources Extraction Operation From 4 to 50 employees	150,000	150,000	150,000
Small Mining or Natural Resources Extraction Operation up to 3 employees	100,000	100,000	100,000
Other Agricultural Forestry and Natural Resources	50,000	50,000	50,000
ACCOMODATION AND CATERING Including: International Hotels , Tourists Camps, Lodging Houses, Restaurants, Bars, Eating houses, Tea and Coffee Houses, Butcheries with Meat Roasting & /or Soup Kitchen facilities, Membership Clubs , Night Clubs & Casinos			
Large – High Standards Lodging House/ Hotel D Class , Over 100 rooms	80,000	80,000	80,000
Medium- High Standards Lodging House/ Hotel D Class , From 41 to 100 rooms	50,000	45,000	40,000
Small – High Standard Lodging House/ Hotel and Bar D Class , Up to 40 rooms	50,000	40,000	30,000
Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard , Over 15 rooms	40,000	35,000	30,000
Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard ,6 - 15 rooms	30,000	25,000	20,000
Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard , Up to 5 rooms	10,000	5000	5000
Large Lodging House B/C Class Basic	30,000	25,000	20,000

Standard , Over 15 rooms			
Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	25,000	20,000	15,000
Small Lodging House B/C Class basic Standard Up to 5 rooms	15,000	10,000	5,000
Large Restaurant with Bar/ Membership Club Over 30 customers/ members	50,000	40,000	30,000
Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members	40,000	30,000	20,000
Small Restaurant with Bar Up to 10 customers / members	15,000	10,000	5,000
Wines and Spirits Shop Large	10000	10000	5000
Wines and Spirits Shop Medium	12,000	10,000	8,000
Wines and Spirits Shop Small	8,000	7,000	5,000
Large Eating House: Snack Bar: Tea House "Hotel", no lodging , No Alcohol served. Over 20 customers	15,000	12,000	9,000
Medium Eating House: Snack Bar : Tea House "Hotel", no lodging, No Alcohol served. From 6 to 20customers	12,000	9,000	6,000
Small Eating House: Snack Bar: Tea House "Hotel", No lodging, No Alcohol served. Up to 6 customers.	5,000	3,000	1,500
Butchery without roasted meat	7,200	5,200	3,200
Butchery with Roasted Meat and / or Soup Kitchen Any size	10,000	7,000	3,000
Large Bar/ Traditional Beer Seller	10,000	8,000	4,000
Medium Bar/ Traditional Beer Seller	8,000	6,000	3,000
Small Bar/ Traditional Beer Seller	6,000	4,000	2,500
Large Night Club / Casino	50,000	50,000	50,000
Medium Night Club/ Casino	40,000	40,000	40,000
Small night Club/ Casino	30,000	30,000	30,000
Other Catering and Accommodation	20,000	15,000	10,000
PROFESSIONAL AND TECHNICAL SERVICE Including: Legal, financial, management, engineering, Architecture, Valuing, Surveying, Data processing, Accountancy, Secretarial Support, Stock and Insurance, Brokering, security- Protection, Clearing - Forwarding Goods, book making, Kenya Charity Sweepstake included. Banks, Forex Bureau, Money Lenders; Hire Purchase Company, Insurance Company: Real Estate Developer- Finance Co.			
Large Professional Services Firm / or International affiliation	90,000	90,000	90,000
Medium Professional Services Firm	60,000	60,000	60,000
Small Professional Service	30,000	30,000	30,000
Large law firm	20,000	12,000	8,000
Medium Law firm	12,000	8,000	6,000
Independent Technical Operator 1 Person acting individually(typist, Accountant , Book keeper, e,t,c)	10,000	7,000	5,000
Large Financial Services Institutions-Banks	100,000	100,000	100,000
Medium Financial Service institution	55,000	55,000	55,000
Small Financial Services	45,000	45,000	45,000

Other Professional, Financial and Technical Services (Mpesa)	7,200	5,200	3,200
Bank Agents	10,200	7,200	5,200
PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT			
Including: Private education institutions such as Universities, Polytechnics institutes, Professional Teaching centers teaching computers-management- accountancy-secretarial or other technical professions, Secondary and Primary schools, Nursery School. Private Health Clinics and Doctor are Surgeries; Consulting offices of Doctors, Dentist, Physiotherapy, Psychologists & other health Professionals. Herbalists and Traditional Medicine Practitioners. Entertainment Facilities such as Cinema, Theatre, Video, Amusement Arcade, Juke box Arcade, Game Machines, Sports Club, Gym.			
Private Higher Education Institutions Any type of Private University, College or Higher Education Institution.	50,000	40,000	30,000
Large Private Education Institutions Over 100 pupils	40,000	30,000	20,000
Medium Private Education Institution From 31 to 100 pupils	30,000	20,000	10,000
Small private Education Institution UP to 30 pupils	25,000	20,000	15,000
Driving school	25,000	25,000	25,000
Large Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. Over 30beds.	50,000	40,000	30,000
Medium Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. From 11 to 30 beds.	40,000	30,000	20,000
Small Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. UP to 10 beds	30,000	20,000	15,000
Medical Clinic Without Phamarcy	15,000	10,000	7,000
Medical Clinic With Pharmacy	20,000	15,000	10,000
Health Facility; Doctor's Surgery Doctor- Dentist- Physiotherapist- Psychologist- etc Consult Office No overnight accommodation available.	20,000	15,000	10,000
Traditional Health services Herbalists, Traditional Healer etc.	8,000	6,000	4,000
Chemist	15,000	10,000	6,000
Large Entertainment Facility Cinema: theater- Video Show; Over 100 seats Amusement arcade (juke Box- Games Machines): Over 10 machines Sports club Gym- Over 50 members	30,000	25,000	10,000
Medium Entertainment Facility Cinema: Theater- Video show; Over 100 seats Amusement arcade (juke Box- games Machine) From 4 to 10 machines Sports Club Gym: From 16 to 50 members	25,000	20,000	15,000
Small Entertainment Facility up /Videos	7,000	5,000	3,000
Other Private Health, Education and Entertainment Services	5,000	3,000	1,500
INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS & CONTACTORS Including: Industrial plants and factories Manufacturing, Processing and Assembling products, vehicles, machinery and equipment in large scale. Workshops making, Servicing and repairing products, vehicles, machinery and equipment. Contractors of new buildings,			

Construction and old building restoration, plumbing and other services supply/repairs			
Large Industrial Plant Over 75 employees	100,000	100,000	100,000
Medium Industrial Plant From 16 to 75 employees	80,000	80,000	80,000
Small industrial Plant Up to 15 employees	30,000	30,000	30,000
Large workshop/ Service, Contractor with large equipments and machinery.	40,000	40,000	40,000
Enterprise	10,000	10,000	10,000
Medium workshop/ Service Repair Contractor with small equipments and machinery.	20,000	20,000	20,000
Other Contractors			
Small workshop/ Service Repair Contractor with no equipments and machinery.	10,000	10,000	10,000
Temporary Camping Site	30,000	30,000	30,000
Water Booster Truck/Lorry	20,000	15,000	10,000
Water Booster Tractor	15,000	10,000	7,500
Private Exhauster Services	20,000	20,000	20,000
Other manufacturer, Workshop, Factory, Contractor	5000	5000	5000
County lodging –single non-self-contained	Per night	400	
-single room special self-contained	Per night	800	
- single room self-contained	Per night	600	
- single room self-contained (two beds)	Per night	1,000	
Furniture & Crockery's/Utensils			
Chair	per day	15	
Table	per day	30	
Public address System	per day	3,000	
Cup	per day	10	
Plate	per day	10	
Sufuria-Large	per day	50	
-medium	per day	50	
-Small	per day	20	
Film projector	per day	3,000	
Tapuline (modern tent)per piece	per day	2,000	
Meat roasting jiko	per day	300	
Jikos	per day	50	
Spoon/fork	per day	5	

THIRD SCHEDULE**MAXIMUM THRESHOLD WEIGHT OF AGRICULTURE PRODUCE**

Crop	Unit of Measure	Maximum Weight
Cereal		
Dry Maize	Bag	90
Green Maize	Bag	110
Finger Millet	Bag	90
Sorghum	Bag	90
Wheat	Bag	90
Legumes	Bag	
Beans Canadian	Bag	90

Beans Mwitmania	Bag	90
MweziMoja	Bag	90
Beans Dolichons (Njahi)	Bag	90
Green Gram	Bag	90
Cow Peas	Bag	90
Fresh Peas	Bag	51
Ground Nuts	Bag	110
Roots and Tubers	Bag	
Red Irish potatoes	Bag	110
White Irish Potatoes	Bag	110
Cassava Fresh	Bag	99
Sweet Potatoes	Bag	98
Horticulture	Bag	125
Cabbages	Bag	113
Carrots	Bag	64
Tomatoes	Bag	13
Onions Dry	Bag	142
Spring Onions	Bag	38
Chilies	Bag	50
Cucumber	Bag	50
Capsicums	Bag	44
Brinjals	Bag	39
Cauliflower	Bag	51
Lettuce	Bag	57
Passion Fruits	Bag	93
Oranges	Bag	95
Lemons (Local)	Bag	120
Mangoes (Ngowe)	Bag	25
Limes	Bag	13
Pineapples	Bag	13
Pawpaw	Bag	54