

SPECIAL ISSUE

Embu County Gazette Supplement No 4 (Acts No 2)



REPUBLIC OF KENYA

***EMBU COUNTY GAZETTE
SUPPLEMENT***

ACTS, 2014

NAIROBI, 21st March, 2014

CONTENT

Act—

PAG

The Embu County Finance Act 2014

THE EMBU COUNTY FINANCE ACT, 2014

No 2 of 2014

Date of Assent 20th March, 2014

Date of Commencement 21st March, 2014

AN ACT of the County Assembly of Embu to provide for authority for County Government taxes, levies and other charges, and for matters connected therewith or incidental thereto

ENACTED by the County Assembly of Embu as follows—

1 This Act may be cited as the Embu County Finance Act 2014 and shall come into operation upon publication in the gazette

Short title and commencement

2 Unless the context otherwise provides the following terms shall have the meaning assigned to them

Interpretation

‘business’ means—

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

CBD Means the central business zone of Embu town with the exception of the estates known as Majimbo Dallas Majengo Blue Valley Kanjuru and Kangaru

CEC means the County Executive Member

‘fee’ means any county tax, levy or other charge constituting county revenue

‘Khat Bundle’ means a measure of khat not exceeding five kilogrammes

‘penalty’ means such punishment in financial terms being the consequence of noncompliance with applicable financial obligations under this Act

‘revenue fund account’ means the bank account designated by the county executive committee into which local revenue as defined by the Public Finance Management Act is credited

revenue officer means any person engaged by the county Government on whatever terms for purposes of collecting county revenue

Sub urban" means the immediate environs of the CBD including but not limited to Majimbo, Dallas Majengo Blue Valley, Kanjuru and Kangaru

3 All fees levied under Cap 265 (Repealed) are repealed

Repeal of fees levied under cap 265

4 Annual fees shall be valid for a calendar year

Annual fees to be valid for one calendar year

5 Despite the generality of clause 4 —

- (a) Fees and penalties that remain outstanding at the commencement of this Act shall remain due and payable to the County Revenue Fund
- (b) Annual licenses and permits shall lapse on the 31st December in each year PROVIDED businesses commencing after June shall attract fifty per cent of the annual permit fees
- (c) A penalty of 10% of the applicable annual fees shall apply for every month in which the fees remain unpaid with effect from 1st March in each year

6 It is the duty of a person from whom any fees is chargeable to ensure that such fees are paid whether or not a demand has been made

Duty of persons to pay fees

7 For the avoidance of doubt as to the applicable fees within the County the various commercial centres and their environs shall be zoned into the various categories as indicated in the third schedule to this Act

Categorization of commercial centres

8 The fees for single business permits are specified in the third fourth fifth, sixth and seventh columns in respect of the business activities defined in the first and second columns of the first schedule

Fees in respect of single business permits

9 Despite Clause 8 the CEC Member responsible for finance may, with the approval of the County Executive Committee, provide for special permits for multiple businesses within the same premises

CEC Member may provide for special permits

10 The various market rates and charges are specified in the third fourth and fifth columns in respect of commodities and services specified in the first column of the second schedule

Fees in respect of market rates

2014

Embu County Finance

No. 2

11 Notwithstanding the generality of Clause 10 —

- (a) Daily and market day charges become due and payable at the commencement of business for that day
- (b) Tonnage based charges shall be for each trip made
- (c) Periodic rates and charges shall lapse at the expiry of the number of days constituting the period referred to
- (d) An activity for which the prior approval of the County Government is a requirement shall not commence until such approval is obtained PROVIDED the approving County Government agent shall communicate the decision in respect of any application within sixty days

12 The CEC Member for finance shall, with the approval of the County Executive Committee and the County Assembly, prescribe the applicable fees for any activity for which the applicable fees is not provided for in the first and second schedules

Fees for activities
not contained in
the schedules

13 The County Executive Member responsible for Trade may publish regulations

CEC Member for
trade to make
market regulations

- (a) Appointing market days in respect of various market centres
- (b) Establishing management structures for County markets

14 A person or entity that defaults on payment of any fees shall have committed an offence punishable—

Penalties
defaulters for

- (a) In the case of single business permits by a fine of ten percent per month of applicable annual fees
- (b) In the case of market charges by impounding of commodities and holding the same in safe custody until fees are paid
- (c) In the case of advertisements by a fine equal to three times the applicable fees
- (d) In the case of all fees related to buildings and constructions, by a fine equal to three times the applicable fees

No 2

Embu County Finance

- 15** All revenue shall be paid into the County revenue fund account
- 16** (i) A revenue officer who fails to pay revenue into the county revenue account commits an offence punishable by a fine not exceeding Kenya Shillings two hundred thousand or to a jail term not exceeding one year or to both such fine and jail term
- (b) The CEC Member for finance shall take measures to recover any revenue that is not paid into the county revenue fund account
- 17** (a) There is established a County directorate of enforcement services whose mandate shall include enforcing compliance with the various revenue measures specified in this Act
- (b) The directorate shall be headed by a director who shall be competitively recruited by the County Public Service Board and appointed by the CEC Member for Finance with the approval of the County Assembly
- (c) Despite paragraph (b) the director of enforcement services shall serve for a term of four years renewable once only
- (d) The County Public Service Board shall in consultation with the director of enforcement services establish and equip the directorate established under paragraph (a)
- 18** The officers of the directorate shall be recognizable by the Kenya police service and shall have powers to arrest offenders under any County law

Revenue to be
paid into county
revenue fund

Failure to pay
revenue into
county revenue
account

Establishment of
Directorate of
enforcement
services

Enforcement
officers to be
recognizable to
police

2014

Embu County Finance

FIRST SCHEDULE**SINGLE BUSINESS PERMITS**

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200 No 2
NAIROBI, KENYA

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh)	Fees for category B commercial centres (KSh)	Fees for category C commercial centres (KSh)	Fees for category D commercial centres (KSh)	Fees for category E commercial centres (KSh)
100	GENERAL TRADE WHOLESALE RETAIL STORES SHOPS PERSONAL SERVICES Such as Distributors traders wholesalers hypermarkets departmental stores supermarkets retail shops boutiques butcheries personal service providers kiosks					
103	Multi store hypermarket large multi department store supermarket	45 000	36 000	30 000	15 000	8 000
105	Large trader shop retail store or personal service	30 000	25 000	20 000	15 000	10 000
110	Medium trader shop or retail service personal services	8 000	6 000	5 000	3 500	2 500
115	Small trader shop or retail service personal services	4 200	3 500	3 000	2 500	2 000
120	Kiosk light or temporary construction	4 000	3 000	2 500	2 000	1 500
195	Other wholesale – Retail traders stores shops and services	4 200	3 500	3 000	2 500	2 000
200	INFORMAL SECTOR Including Hawkers street vendors & small traders and service providers operating on the street veranda or temporary building					
205	Hawker with Motor Vehicle with one person	5 000	5 000	5 000	5 000	5 000
210	Hawker one person without Motor Vehicle	3 000	3 000	3 000	3 000	3 000
215	Small informal sector trader/ service provider shoeshine shoe repair street vendor (newspapers sweets soda cigarettes)	1 500	1 000	1 000	1 000	1 000
220	Semi permanent informal sector trader operating in veranda or temporary building	2 000	1,500	1,500	1 000	1 000
295	Other informal sector operation	1 200	1 200	1 000	1 000	1 000
300	TRANSPORT, STORAGE AND COMMUNICATIONS Such as maritime and air lines international carriers, transportation co operating taxis matatu buses lorries planes boats, tour/safari operators petrol stations, storage facilities, publishing c newspapers, books, texts telephone co Radio/TV broadcaster, internet provider					
305	Large Transportation company over 30 vehicles	50 000	48 000	40 000	20 000	20 000
310	Medium Transport Company from 6	20 000	18 000	18,000	10 000	10 000

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh)	Fees for category B commercial centres (KSh)	Fees for category C commercial centres (KSh)	Fees for category D commercial centres (KSh)	Fees for category E commercial centres (KSh)
	to 30 vehicles					
315	Small Transport Company from two to five vehicles	8 000	6 000	5 000	5 000	5 000
320	Independent Transport Operator one vehicle	5 000	3 000	3 000	3 000	3 000
325	Large fuel Filling stations Branded	20 000	20 000	20 000	20 000	20 000
330	Fuel filling station not Branded	10 000	10 000	10 000	6 500	5 000
340	Large Cold storage facility	33 000	30 000	30 000	20 000	15 000
345	Medium Cold storage facility	15 000	12,500	12,500	7 500	5 000
350	Small Cold storage facility	7 200	6 000	6 000	5 000	4 000
355	Large Storage facility Go down warehouse Liquid storage tanks complex	30 000	30 000	25 000	10 000	10 000
360	Medium storage facility	20 000	20 000	15 000	5 000	5 000
365	Small storage facility	10 000	10 000	5 000	2 000	2 000
370	Large communications Company Centre	60 000	55 000	45 000	30 000	30 000
375	Mobile Communication Masts	150 000	150 000	150 000	150 000	150 000
380	Courier and Postal Services	30 000	25 000	15 000	10 000	5 000
395	Other transport storage and communications	4 200	4 000	3 000	2 000	2 000
400	AGRICULTURE FORESTRY & EXPLOITATION OF NATURAL RESOURCES Such as production of coffee tea, fruits, flowers cereals vegetables and horticultural products Grain storage and processing, mills and posho mills bakeries, forestry and timber production Saw mills, coal production Animal breeding dairy products processing, slaughter houses, mining and other natural resources extraction activities					
405	Large agricultural producer processor dealer exporter	50 000	50 000	50 000	50 000	50 000
410	Medium Agricultural producer/processor/dealer/exporter	18 000	18 000	18 000	18 000	18 000
415	Small Agricultural producer/processor/ dealer	5 000	5 000	5 000	5 000	5 000
420	Large mining or natural resources extraction operation	100 000	100 000	100 000	100 000	100 000
425	Medium mining or natural resources extraction operation	27 000	27 000	27 000	27 000	27 000
430	Small mining or natural resources extraction operation includes quarries & small mining operations	15 000	15 000	12,500	12,500	12,500
495	Other agricultural forestry and natural resources	4 800	4 800	4 800	4 800	4 800
500	ACCOMMODATION AND CATERING Such as,					

2014

Embu County Finance

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200, No. 2
NAIROBI, KENYA

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh)	Fees for category B commercial centres (KSh)	Fees for category C commercial centres (KSh)	Fees for category D commercial centres (KSh)	Fees for category E commercial centres (KSh)
	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					
503	Large High standard Lodging house /hotel D class (100 and above rooms)	60 000	60 000	60 000	60 000	60 000
506	Medium High standard lodging house/hotel D class (41 to 100 rooms)	45 000	45 000	45 000	45 000	45 000
509	Small High standard lodging house (1 to 40 rooms)	30 000	25 000	25 000	25 000	25 000
512	Large lodging house with restaurant and or bar B /C class Basic standard	27 000	22 500	22 500	22 500	22 500
515	Medium lodging house with restaurants and or bar B or C class basic standard	21 700	15 000	15 000	15 000	15 000
518	Small lodging house with Restaurant and or bar B/C class basic standard	15 000	10 000	10 000	10 000	10 000
521	Large lodging house B/C class basic standard	24 000	20 000	15 000	10 000	5 000
524	Medium lodging house B/C class Basic standard	15 000	12 500	8 000	8 000	8 000
527	Small lodging	9 000	7 500	5 000	5 000	5 000
540	Large Restaurant with Bar/Membership Club	18 000	18 000	15 000	15 000	15 000
543	Medium Restaurant with Bar/Membership Club	9 000	8 000	7 500	5 000	5 000
546	Small Restaurant with Bar	6 000	5 500	5 000	5 000	4 000
549	Large eating houses snack bar tearoom hotel no lodging no alcohol served	9 000	8 000	7 500	5 000	2 000
552	Medium eating house snack bar tearoom hotel no lodging and no alcohol server	6 000	5 000	5 000	4 000	3 000
555	Small eating house snack bar tearoom hotel no lodging no alcohol served Up to 6 customers	4 200	3 500	3 000	2 500	2 000
558	Butchery with eatery	6 000	5 500	5 000	4 500	3 000
561	Large Bar/Traditional Beer Seller	10 000	10 000	10 000	10 000	10 000
564	Medium bar/traditional beer seller	7 200	7 200	7 200	7 200	7 200
567	Small bar/traditional beer seller	4 800	4 000	4 000	4 000	4 000
571	Large Night club /casino	30 000	30 000	25 000	25 000	25 000
574	Medium Night club /casino	18 000	18 000	18 000	18 000	18 000
577	Small Night club /casino	10 000	10 000	10 000	10 000	10 000
595	Other catering and accommodation	4 200	3 500	3 500	3 000	2 000

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh)	Fees for category B commercial centres (KSh)	Fees for category C commercial centres (KSh)	Fees for category D commercial centres (KSh)	Fees for category E commercial centres (KSh)
600	PROFESSIONAL & TECHNICAL SERVICES , such as Firms &/or individual offering services on legal issues financial management, Engineering Architecture, Valuing, Surveying, accountancy, secretarial support, data processing, etc Stock & Insurance brokerage, security protection, clearing forwarding goods, book making, Kenya sweepstaKSh charity included Banks forex bureau, money lenders Hire purchase company Insurance company, Real estate developing Financing company, Driving schools					
605	Large Professional services firm	55 000	55 000	55 000	55 000	55 000
610	Medium Professional services firm	30 000	22,500	20 000	20 000	20 000
615	Small Professional services firm	12 000	10 000	8 000	8 000	8 000
620	Independent technical operator	4 500	4 500	3 500	3 500	3,500
625	Banks	70 000	70 000	60 000	60 000	60 000
630	SACCOS	45 000	40 000	35 000	20 000	20 000
635	Small Financial Services	30 000	30 000	25 000	25 000	25 000
695	Other professional & technical services	10 000	10 000	10 000	10 000	10 000
700	PRIVATE EDUCATION HEALTH AND ENTERTAINMENT SERVICES Such as Private education institutions, including universities, museums nurseries, primary and secondary schools professional training centers /polytinstitutes teaching computers accountancy secretarial skills etc private Health clinics and doctors surgeries, consulting offices of doctors, dentist physiotherapists psychologes & other health professionals Herbalists and traditional medicine practitioners Funeral homes entertainment facilities including cinema, theatre, video show/amusement arcade, juke box arcade, games machines arcade/sports club gym					
705	Private higher education institution Any type of private university college or higher education institution	50 000	50 000	40 000	25 000	20 000
710	Large Private education institution with fees over KSh 50 000 per annum	25 000	25 000	25 000	25 000	20 000
715	Medium private education institute	20 000	20 000	20 000	20 000	18 000

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh)	Fees for category B commercial centres (KSh)	Fees for category C commercial centres (KSh)	Fees for category D commercial centres (KSh)	Fees for category E commercial centres (KSh)
	with fees between KSh 30 001 and 50 000 per annum					
720	Small private Education facility with fees up to 30 000 per annum	12 000	12 000	12 000	12 000	10 000
725	Large private health facility hospital clinic nursing home providing overnight accommodation funeral home with over 30 beds	50 000	50 000	50 000	50 000	50 000
730	Medium Private health facility with 11 – 30 beds	30 000	30 000	30 000	30 000	30 000
735	Small private health facility up to 30 beds	20 000	20 000	20 000	20 000	20 000
740	Health clinic doctor s surgery doctor dentist physiotherapist psychologist etc consultants office no overnight accommodation available	10 000	10 000	10 000	10 000	10 000
745	Traditional health services / herbalists traditional healer etc	5 000	5 000	5 000	5 000	5 000
746	Chemist	30 000	25 000	20 000	15 000	10 000
750	Large entertainment facility cinema – Theatre video show over 100 seats amusement – juke Box – games machines Arcades over 10 machines sports club – Gym over 50 members	30 000	25 000	15 000	10 000	5 000
755	Medium entertainment facility from 50 100 / from 4 to 10 machines /from 16 to 50 members	15 000	15 000	10 000	10 000	5 000
760	Small Entertainment facility up o 50 seats/up to 3 machines / up to 15 members	10 000	10 000	10 000	8 000	8 000
795	Other education health and entertainment services	5 000	5 000	4 000	4 000	2 000
800	INDUSTRIAL PLANTS FACTORIES WORKSHOPS CONTRACTORS Such as Manufacturer process and Assembly of products vehicles machinery and workshops servicing and repairing products vehicles machinery and equipment Also including contractors of new building construction and old buildings restoration and service repair					
805	Large industrial plant (over 75 employees)	60 000	60 000	60 000	60 000	60 000
810	Medium industrial plant (16 – 75 employees)	42 000	42 000	35 000	20 000	20 000
815	Small Industrial plant (up to 15 employees)	24 000	24 000	20 000	15 000	10 000
820	Large workshop/ service repair workshop	30 000	30 000	20 000	15 000	10 000

No 2

Embu County Finance

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh)	Fees for category B commercial centres (KSh)	Fees for category C commercial centres (KSh)	Fees for category D commercial centres (KSh)	Fees for category E commercial centres (KSh)
825	Medium workshop services repair contractor	12 000	12 000	12 000	8 000	6 000
827	Small workshop service repairs contractor	4 200	4 200	4 000	3 000	2 500
830	Construction Companies	100 000	100 000	100 000	100 000	100 000
831	Large Auto Spares Shops	30 000	20 000	20 000	20 000	10 000
832	Medium Auto Spares shops	25 000	15 000	15 000	15 000	8 000
833	Small Auto Spares Shops	20 000	10 000	10 000	10 000	5 000
835	Other Manufacturer workshop	4 200	3 800	3 500	2 500	1 000

SECOND SCHEDULE

FEES, RATES AND CHARGES

Description	Units of Measure (where applicable)	Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Sand/stone/ ballast/dust hardcore day time	Tonnage	150	200
Sand/stone/ ballast/dust Hard core at night	Tonnage	200	250
Quarry waste day time	Tonnage	100	150
Quarry waste at night	Tonnage	200	250
Murram daytime	Tonnage	100	150
Murram at night	Tonnage	200	250
Bricks day time	Tonnage	100	150
Bricks night	Tonnage	200	250
Fire wood per lorry (5 tonnes and above)	Tonnage	1500	3 000
Fire wood per pick up (below 3 tonnes)	Tonnage	1 000	3 000
Firewood per lorry 7 tonne and above	Tonnage	3 000	5 000
Firewood per pick below 3 tonnes	Tonnage	500	550
Firewood per pick up from 3 tonnes to 4 tonnes	Tonnage	1 000	2 000
Fire wood per lorry (5 tonnes and above) (at night)	Tonnage	3 000	5 000
Fire wood per pick up (3 tonnes - 4 tonnes) at night	Tonnage	1250	3 000
Charcoal	per bag	50	100
Timber per trip			
3 Tonnes and below	Tonnage	1 000	5 000
4 - 7 tonnes	Tonnage	2 000	9 000
8 - 14 tonnes	Tonnage	5 000	12 000
Over 15 tonnes	Tonnage	10 000	15 000
Produce Inspection cess			
Khat regular bundle	Bundle	50	100
Khat small cars		500	600
Khat pickups/nisan less than 3 tonnes	Tonnage	900	1000
Khat pick up more than 3 tonnes	Tonnage	1400	3000
Charcoal pick ups less than 3 tonnes	Tonnage	400	500
Charcoal pick up more than 3 tonnes	Tonnage	900	1000
Bananas per 7 tonnes lorry	Tonnage	1400	1500

2014

Embu County Finance

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA No 2

Description	Units of Measure (where applicable)		Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Bananas 33 tonnes	Tonnage		900	1000
Pick up of bananas	Tonnage		400	500
Movement fee for cow/donkey per head	Per head		50	100
Movement fee for goat/sheep per head	Per head		20	50
Movement fee camels (per head)	Per head		50	100
Manure per tonne per trip	Tonnage		100	200
Hides and Skins cess per 7 tonnes lorry	Tonnage		2000	2500
Hides and skins cess per 33 tonnes vehicle	Tonnage		1400	1500
Hides and skins cess per land rover / pick up			700	1000
Honey per bucket	Bucket		50	100
MARKET GATE FEES		Makutano market	Classes B C D & E	Class A
Bananas per bag	Bag	30	35	40
Bananas per bunch	Bunch	15	20	25
CEREALS				
1 debe	Debe	15	20	25
1 bag	Bag	35	40	50
Chicken	Head	15	20	25
TOMATOES				
Small crates	Crates	15	20	25
Big crates	Crates	30	35	40
OTHER COMMODITIES				
Carrots	Bag	35	40	45
Carrots extended bag	Bag	40	45	50
Onions bag	Bag	45	50	60
Potatoes per bag	Bag	40	45	50
Sukuma per bag	Bag	25	30	35
Cabbages per bag	Bag	20	25	30
Avocado per bag	Bag	40	45	50
Avocado Ext bag	Bag	75	80	100
Passion fruits	Bag	35	40	45
Tamarind (Nthithi) per basket	Basket	10	15	20
Locally made spoons per bundle	Bundle	15	20	25
One bee hive	No	15	20	25
Grinding stones per each	No	10	15	20
Fish hawking per bucket	Bucket	10	15	20
Locally made pots (per each)	No	10	15	20
One crate of pawpaws (big size)	Crate	15	20	25
One crate of pawpaws (small size)	Crate	10	15	20
Ropes walking sticks	No	5	10	15
Charcoal per bag	Bag	15	20	30
Herbal medicine per entry		40	45	50
Nylon bags per bundle		10	15	20
Sugar cane per bundle		10	15	20
A crate of eggs		5	10	15
Miraa per bundle	Bundle	15	20	25
Locally made chairs		15	20	25
Sugarcane per stem	Stem	1	1	1
Feet scraping stones		5	10	15
Jembe handles per bundle		5	10	15
Locally made walking sticks per bundle		10	15	20
Ropes (sisal) per load (20 ropes)		10	15	20
Ropes (sisal) per load (below 20 ropes)		15	20	25
Mats per bundle (over 10 mats)		15	20	25
Mats per bundle (below 10 mats)		15	20	25

Description	Units of Measure (where applicable)		Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Basket sellers up to (10 baskets)		15	20	25
Basket sellers (below 10 baskets)		5	10	15
Tobacco/snuff per basket		10	15	20
Tobacco/snuff per bag		20	25	30
Porridge/gruel/milk per guard		5	10	15
Samosa/mandazi per debe		5	10	15
Locally made chairs/tables		5	10	15
Watch repair on the streets		25	30	40
Temporary bicycle repairs per day		45	50	60
ADVERTISEMENT/PROMOTIONS				
Bill boards size 1 4 square feet (Area) per annum			4 500	5 000
Bill boards size 5 9 square feet per annum			9 800	10 000
Bill boards size 10 14 square feet per annum			19 800	20 000
Bill boards size 15 19 square feet per annum			20 000	30 000
Bill boards size over 20 square feet per annum			40 000	70 000
Directional signboards per sq ft per annum			500	1000
sign board per sq meter per annum			2 500	3 000
Wall branding per sq ft			3 000	5 000
Banners advertisement per month			9 000	10 000
Commercial banner per Week			2 500	3 000
Commercial banner per day			450	500
Public address/Gathering per day			1 000	1 000
Sign Boards Laminated per sqft			1 800	2 000
Posters				
more than 500			1 000	1000
less than 500			500	500
Hand bills / brochures				
more than 500			1 000	1000
less than 500			500	500
Road Shows				
Road shows per day			10 000	10 000
Sales Promotion/Advertisement with a vehicle per day				
Lorry/trucks			7 000	8 000
Canter/van/pick ups/motor salons & station wagons			4500	5 000
Sales promotion/Advertisement (Open air) per day				
LOCAL			1 800	2 000
Commercial procession/ Road show involving 1 vehicle per day			4 500	5 000
Commercial procession /road show involving 4 vans			10 000	12 000
BUILDING PLANS				
Sale of Building Plans			5 000	5 000
Building supervision fee (non storeyed)			3 000	3 000
Building supervision fee one storeyed			6 000	6 000
Building supervision fee two storeyed			8 000	8 000
Building supervision fee three storeyed			10 000	10 000
Occupational certificate Commercial certificate			3 000	3 000
Transfer of stalls			2 500	3 000
Transfer of kiosks			2 500	3 000

2014

Embu County Finance

Description	Units of Measure (where applicable)		Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Change of Land User			5 000	5 000
Land sub division per plot			1 500	1 500
Demarcation/survey			1 000	1 000
Plan Approval				
0 500 sqm@residential per sqmeters (Ground floor)			30	35
other floors			10	15
500 2000sq m@ commercial per sq m Ground floor			25	30
0 500 sqm@industrial per sqm Ground			15	20
Others (space beyond 500 sqm)			10	15
Clearance certificate			1 500	2 000
Extension of user charges			2 000	3 000
Allocation fees			4 500	5 000
Way leave per square meter			200	300
Alteration of plan			1 500	1 500
Deletion/addition of names			1 500	1 500
Subletting fees			1 200	1 500
Consent to charge leishold			5 000	5 000
Sale of minutes per copy			1 500	1 500
Plot dispute fees			3 000	3 000
Transfer of plot/stalls etc from one market to another			2 000	2 500
Application for correction of names			1 000	1 200
TENDER QUOTATION CHARGES (BY TENDER VALUE) (KSH)				
Minimum charges /			1 000	1 000
from 10 000 to 99999			1 000	1 000
from 100 000 and above			2 000	2 000
Documents search fee			500	500
Sale of standard stalls plans			3 000	3 000
Sale of kiosks plans (Medium)			1 500	1 500
Sale of kiosks plans (Small)			1 500	1 500
Addition of names			1 500	1 500
Special private meeting request			5 000	6 000
Succession grants fee			1 000	1 000
Land hire per acre per day			12 000	12 000
Roofed Market per Month				
Small stall			500	1 000
Large stalls			1 000	2 000
New Market Stall Rent				
Big stalls			1 000	1 500
Small stalls			500	1 000
Medium			800	1 200
VOC/FAB/FIS				
Per lorry			1 000	1 000
Center			500	700
Pick up			300	300
Fruits				
Small crate			20	25
Big crate			40	45
1 bag			40	60
BUS PARKS / TERMINAL/LORRIES				
Charge per entry				

Description	Units of Measure (where applicable)	Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Minibus		80	100
Nissan		50	60
Pick up		40	50
Saloon car		30	35
Motor cycle		15	20
Lorry		80	100
Buses		100	150
Trailer		250	300
Monthly Charge			
Minibus		2 100	2 700
Nissan		1 200	1 500
Pick up		900	1 200
Saloon car		600	750
Motor cycle		300	450
Buses		2 100	2 700
Trailer		4 200	6 600
Lorries		2 100	2 700
PARKING FEES			
Reserved parking per slot per annum		20 000	30 000
Charges Per day			
Minibus		80	100
Nissan		50	60
Pick up		40	50
Saloon car		30	50
Motor cycle		20	30
Lorry		150	200
Buses		150	200
Trailer		400	500
Pick up 1200		80	100
Canter		100	150
Charges per month			
Minibus		2 100	2 700
Nissan		1 200	1 500
Pick up		900	1 200
Saloon car		750	1,500
Motor cycle		200	300
Lorry		4 000	4 200
Buses		5 000	6 000
Impounding fee per day			
Matatu/Pick ups/Taxis/Salon Cars/ Vans		2 700	3 000
Mini bus		2 700	3 000
Buses/Lorries		3 000	5 000
Clumping Penalty			
Matatu/Taxis/Pick ups/Saloon car		450	500
Buses/Lorries/Mini buses		500	600
Motor cycle		180	200
Towing fees per vehicle		3 000	3 000
Towing fees per Motorcycle		500	500
APPLICATION FEES			
Application for a new plot		500	500
Application for change of user		5 000	5 000
Application for change of Business		1 000	1 000
Application for extension of plot		500	500
Application for single business permit		200	200
Application for Sub division of plots		1 500	2 000

2014

Embu County Finance

Description	Units of Measure (where applicable)		Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Application for Search document			1 500	1 500
Application for change of Business name			1 000	1 000
Application for tender prequalification			2 000	2 000
Application for renewal of single business permit			200	200
ALIOTMENTS				
Stalls			1 400	1 500
Kiosks			1 000	1 200
Others			700	1 000
Slaughterhouse Fees PER HEAD				
Cattle			400	400
Goat/sheep			200	200
Pig			400	400
Chicken			20	20
CEMETRIES AND BURIAL GROUNDS				
burial fees for adults			300	350
Burial fees for Children			200	250
Burial clearance			100	150
Burial of destitutes			200	250
Burial of non residents			3 000	3 000
ANNUAL REGISTRATION FEES				
SACCOs			5 000	5 000
Commercial Minibus/buses			1 000	1 500
Commercial Nissan			1 000	1 500
Commercial Pick up			600	700
Commercial Saloon car			500	600
Commercial Motor cycle/ tuktuk			200	250
Commercial Lorry			1 500	2 000
Commercial Canter			1 000	1 500
Annual Compliance Certificate				
Fire inspection compliance Certificate			3 000	3 000
Health inspection certificate			1 500	1 500
Weight and measures inspection compliance				
REGISTRATION OF PRIVATE SCHOOLS				
Secondary			5 000	5 000
Primary			3 500	3 500
Nursery			1 000	1 000
Pre unit			1 000	1 000
Colleges			7 000	7 000
REGISTRATION OF PUBLIC SCHOOLS				
Secondary			3 000	3 000
Primary			3 000	3 000
Nursery			3 000	3 000
Pre unit			3 000	3 000
Colleges			5 000	5 000
OTHERS				
Temporary Sheds				
County Markets (Mam Markets)				
Market day			50	50
Other days			0	0
Clothes sheds (Market Days)			60	60
Other trading centres per day			20	20
HOUSE RENT				
Runyenjes Sub County Houses				

No 2

Description	Units of Measure (where applicable)	Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
One bed room house		2 000	
Two bed room house		3 000	
Three bed room house		4 000	
Former C C E Houses in Embu Town			
4 Blue Valley One Bedrooms			2000
8 Blue Valley Two Bedrooms			3 000
9 Blue Valley Three Bedrooms			4 000
10 Blue Valley Three Bedrooms			3 000
11A Blue Valley Two Bedrooms			3 500
11B Blue Valley Two Bedrooms			3 500
12 Blue Valley Two Bedrooms			3 000
13 Blue Valley Two Bedrooms			3 000
14 Blue Valley Two Bedrooms			3 000
22B Blue Valley Two Bedrooms			3 500
23A Blue Valley Bedsitter			1,500
24 Blue Valley Three Bedrooms			4 500
25A Blue Valley Two Bedrooms			3 500
28D Blue Valley Three Bedrooms			4500
110D Blue Valley Three Bedrooms			4500
119 Blue Valley Two Bedrooms			3500
121 Blue Valley Two Bedrooms			3000
123 Blue Valley Two Bedrooms			3000
109 Blue Valley Three Bedrooms			4000
22A Blue Valley Two Bedrooms			3500
23A Blue Valley Bedsitter			1500
23C Blue Valley Bedsitter			1500
23D Blue Valley Bedsitter			1500
23E Blue Valley Bedsitter			1500
23G Blue Valley Bedsitter			1500
111 Blue Valley Three Bedrooms			4500
114 Blue Valley Two Bedrooms			3000
115 Blue Valley Two Bedrooms			3000
116 Blue Valley Two Bedrooms			3000
117 Blue Valley Two Bedrooms			3000
118 Blue Valley Two Bedrooms			3000
120 Blue Valley Two Bedrooms			3000
122 Blue Valley Two Bedrooms			3000
County Houses eviction charge		1 500	2 000
County Stalls Eviction		1 500	2 000
MII K SELI FRIS			
5 Litres		10	10
10 litres		20	20
20 litres		30	40
COUNTY HALL			
Hire for Social Events such as weddings etc per day		2 000	2 000
Hire for Public Events such as meetings etc per day		1 500	1 500
Rent of EWASCO offices per month			150 000
Hire of County plastic chairs/tables per day per item		10	15
REFUSE COLLECTION PER MONTH			
Large education institutions		1 000	1,500
Large hotels		1 000	1 500
Large petrol stations		1 000	1 500

2014

Embu County Finance

Description	Units of Measure (where applicable)	Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Large workshops		1 000	1 000
Medium education institution		1 000	1 000
Medium hotels		1 000	1 000
Other workshops		1 000	1 500
Other residential houses		1 000	1 000
Commercial services eg Banks & insurance companies		2 000	2 000
Distributors/ industries per trip		2 000	2 000
Private Health Institutions		3 000	3 000
Other large institutions eg KPLC Prisons Colleges Per Trip		2 000	2 000
Animals Impounding Fees			
Cattle		200	1 000
Goat/ Sheep		150	500
Dog		100	200
Pigs		550	1 000
Impounding on account of tree/flower destruction in CBD per day		450	500
Construction tools per day		350	400
Confiscation on account of illegal construction per day		1 000	1 000
Others per day		250	300

THIRD SCHEDULE

CLASSIFICATION OF COMMERCIAL CENTRES

	COMMERCIAL CENTRE	CLASSIFICATION
1	Embu Town CBD	A
2	Sub urban Estates	B
3	Majumbo	B
4	Kianjokoma	C
5	Ishirara	C
6	Karurumo	C
7	Runyenjes	C
8	Sirikago	C
9	Makutano	C
10	Kiritiri	C
11	Kanyuambora	C
12	Manyatta	C
13	Kibugu	C
14	Kiriari	D
15	Kirigi	D
16	Kairuri	D
17	Mutunduri	D
18	Karingari	D
19	Kivwe	D
20	Kathageri	D
21	Mbuvi	D
22	Kimangaru	D
23	Kambo	D
24	Kithimu	D
25	Rukira	D
26	Ndatu	D
27	Kathangari	D

	COMMERCIAL CENTRE	CLASSIFICATION
28	Kinliru	D
29	Mugwi	D
30	Kanji	D
31	Mbui Njeru	D
32	Kithinjuri	D
33	Kigumo	D
34	Kevote	D
35	Mikenzi	D
36	Kavutiri	D
37	Muchogori	D
38	Kamugere	D
39	Kamumu	D
40	Karerema	D
41	Kibugua ki Nyim	D
42	Soko Mjini	D
43	Gichok	D
44	Muriru	D
45	Gichuriri	D
46	Nkunduri	D
47	Rwika	D
48	Muki	D
49	Rukuriri	D
50	Kithegi	D
51	Muvu	D
52	Gikuuri	D
53	Gichiche	D
54	Kigili	D
55	Gitira	D
56	Muchonoke	D
57	Rindu	D
58	Kinyiriri	D
59	Ena	D
60	Ugwari	D
61	Kithinje	D
62	Kiri	D
63	Nkuri	D
64	Gikuro	D
65	Kwiri Murindi	D
66	Kiri	D
67	Muchinzi	D
68	Munithuri/Um	D
69	Mikim	D
70	Mbondoni	D
71	Kiriba	D
72	Gitigi	D
73	Iria Itunc	D
74	Wingo	D
75	Mutaobira	D
76	Ncwita	D