



REPUBLIC OF KENYA

**MANDERA COUNTY GAZETTE
SUPPLEMENT**

ACTS, 2013

NAIROBI, 1st October, 2013

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COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA

THE MANDERA COUNTY FINANCE ACT, 2013**No. 3 of 2013***Date of Assent: 30th September, 2013**Date of Commencement: 1st October, 2013*

AN ACT of the County assembly to repeal and re-enact the legislation relating to various County taxes, fees and charges and for matters incidental thereto

ENACTED by the County Assembly of Mandera as follows—

PRELIMINARY

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

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

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

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

(a) TAX RATES**(1) Rate of property – Tax**

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

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

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

(2) Penalties on outstanding rates: Penalties shall belevied in respect of property liable to tax for the assessment year 2013 – 14, in the following cases:-

(a) In the case of a property having total outstanding rates at the turn of the calendar year the amount of property tax computed shall be increased by a penalty calculated at 5% cumulative per month, subject to the accrued penalties not exceeding the principal sum,

(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 4% for the purpose of such property tax.

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

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

This amendment will take effect from 1st December, 2013.

2. House Rent

In the case of housing units, the rate of rental charges has been specified in Part XII of the First Schedule to the Act. This rate will continue to be the same as that specified for assessment year 2013-2014. A surcharge shall be levied for rental default at a cumulative rate of 10 % per month.

This amendment will take effect from 1st November, 2013.

3. Single business license

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

In respect of businesses of all categories of owners liable to tax for assessment year 2013- 2014, the rates of single business permits have been specified in Part I of the Second schedule to the Act. These are the same as

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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

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

(a) In the event of a business having total outstanding licenses at the turn of the calendar year the amount of license computed shall be increased by a penalty calculated at 10% cumulative per month.

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

This amendment will take effect from 1st January, 2014.

4. Stock auction and slaughter fees

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

5. Agricultural produce cess

Produce cess- In respect of specified agricultural produce, cess charges for the assessment year 2013 – 2014, the rates of cess charges have been specified in Part 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.

This amendment will take effect from 1st November, 2013.

6. Building plan approval

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

This amendment will take effect from 1st November, 2013.

7. Royalties/Quarry

Provides that tax payable by way of royalty in respect of extraction of natural resources is deemed to be accruing or arising in the county. The term “royalty” is defined as consideration received or receivable for extraction of all or any right in respect to certain natural resources for the purpose of this act. In respect of extraction activities of certain categories owners liable to tax for the assessment year 2013 – 14, the rates of charges have been specified in Part VI of the first schedule to the Act.

This amendment will take effect from 1st November, 2013.

8. Outdoor advertising

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

This amendment will take effect from 1st November, 2013.

9. Market fees

In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2013- 2014, the rates of fees and charges have been specified in Part XVI of the first schedule to the Act.

10. Health charges and fees

In respect of designated county Dispensaries and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2013- 2014, the rates of fees and charges have been specified in Part VIII of the first schedule to the Act

11. Parking fee

In respect of designated county Central business district, street and bus parks the owners of vehicle parking their vehicle in designated areas are liable to fees and charges for assessment year 2013- 2014, the rates of fees and charges have been specified in Part XV of the first schedule to the Act

12. Education and social facilities charges

In respect of use of county public amenities and registration of educational and social organization for assessment year 2013- 2014, the rates of fees and charges have been specified in Part IX of the first schedule to the Act.

13. Sale of documents

In respect of County generated documents, gazettes, and books for assessment year 2013- 2014, 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.

(b) WIDENING OF TAX BASE 1. Produce Cess

Agricultural sector is a an important segment of the county economy but the trading of maize, bananas, fruits etc remained largely unregulated resulting in non-collection of levies. In order to collect tax at the earliest

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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 November, 2013.

2. Outdoor Advertisement

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

(c) MEASURES TO PREVENT NON REMITTANCE OF COLLECTED REVENUE

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

- (i) Making use of technology for collection and monitoring cash receipts; this includes the use of internet banking, use of M-pesa services and acquisition of M-pesa pay Act number, acquisition Computers and mobile hand held collection tools and connection of all work stations to Integrated Financial Management Information System for real time monitoring of cash flow in addition to the automation of cash receipts (currently we are in negotiations with Kenya Commercial Bank on automated revenue collection).
- (ii) Putting measures in place to prevent loss of revenue including recoding of all accountable documents within the information system.
- (iii) To ensure timely approval of building plan and enhanced revenue collection, the submission of building plans be automated.
- (iv) Digitize all the county land records to allow prompt identification and management of property liable to property tax.
- (v) Recruit, train and equip about 100 enforcement officers in the current financial year throughout the county and enhance their capacity in the subsequent years
- (vi) Regular monitoring of system generated Acts to ensure increased processing rate

(d) TAX INCENTIVES AND RELIEFS

- Waiver of land rates penalties including reduction of property tax struck rate as contemplated by article 210 of the constitution

- Easing of the business license acquisition through consolidation various charges

(e) RATIONALIZATION OF INTER- COUNTY TAXATION PROVISION

In respect to the power of the county to impose taxes and other revenue raising measure it is proposed that the mobility of goods from other counties be accompanied by movement permits to augment Article 209 (5) of the 2010 constitution.

(f) GENERAL ANTI -EVASION RULE

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

The main features of such a regime are:

- (i) Consolidation of the multiple charges to businesses eligible for Single business permits by having a single regime and conservancy fee to cover other similar charges
- (ii) Movement of goods across counties will be subject to movement permits agreed among counties
- (iii) Automating collection point and processes for real time monitoring
- (iv) Imposition of fine and penalties for mitigating tax evasion as set out in the first schedule.
- (v) Physical mapping of business premises within the county major centre's and markets
- (vi) Standardization of agricultural produce package as set out in the forth schedule.

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FIRST SCHEDULE

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA

PART I**FINANCE AND ECONOMIC PLANNING**

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>(KSh.)</i>
	BUDGETS AND APPROPRIATION		
	Sale of county Plans and budget books	per book	500
	Sale of county appropriation bill	per bill	200
	Sale of county abstract of accounts		300
	Sale of county fees and charges	per set of fees & charges	300
	Sale of county By-laws	per set	300
	Sale of county minutes	per extract	300
	Sale of county gazette		Cost plus 15%
	PROCUREMENT DEPT		
	Sale of tender document(s) (Based on Value of the Tender)	per tender Document	3,000
	Damage occasioned on County property	as per assessment	As per assessment +cost of adjustment
	Other charges		
	Dishonored cheques	per len	2,000
	Search fees for Licence/Receipt and other documents	Per search	200

PART II**AGRICULTURE, LIVESTOCK AND FISHERIES**

	Stock auction		
	Seller:		
	Landing/ stock auction fees	per cow	500
	Sheep and Goat	per sheep or goat	100
	Camel	Per camel	1,000
	Donkey	Per head	400
	Holding ground per day:		
	Cows	per head	500
	Sheep/Goat	per head	300
	Camel	Per head	800
	Hides stamp	one	20

Item	Particulars	Unit of Measure	Amount (KSh)
	Skin stamp	one	10
	Cattle movement permit		
	Cows/donkeys	per head	200
	Sheep/Goat	per head	100
	Camel	Per head	700
	Slaughter House Operation		
	County owned slaughter houses		
	Cattle	per head	500
	Sheep or goat	per head	300
	Camel	per head	1000
	Impounding charge on roaming animals in town		
	Cattle	per head	500
	Sheep/Goat	per head	200
	Donkeys	per head	500
	Carmel	per head	1,000
	Storage charge on impounded animals		
	Cattle	per head	200
	Sheep/Goat	per head	100
	Donkeys	per head	200
	Carmel	per head	1,000

PART III**AGRICULTURAL PRODUCE CESS**

I	MAIZE/BEANS/RICE/MILLET CESS		
	Per bag 90kgs	Per bag	40
	Pick ups	Per vehicle	500
	Canter 3-5 tonnes	Per vehicle	1,000
	Trailers/Lorry 6-10 tonnes	Per vehicle	2,000
	Trailers/Lorry 10-20 tonnes	Per vehicle	3,000
	Trailers/lorry above 20 tonnes	Per vehicle	5,000
	FRUITS /VEGETABLES CESS		
	Per bag 50kgs	Per bag/per crate	10
	Pick ups	Per vehicle	800
	Canter 3-5 tonnes	Per vehicle	1,500
	Trailers/Lorry 6-10 tonnes	Per vehicle	3,500

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COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA No. 3

Item	Particulars	Unit of Measure	(KSh.)
	Trailers/Lorry 10-20 tonnes	Per vehicle	5,000
	Trailers/lorry above 20 tonnes	Per vehicle	6,000
	Sisal (Makoma) cess		
	Donkey Cart	Per trip	50
	Lorry 7 tonnes	Per Trip	1,500
	Lorry 10-15	Per Trip	2,000
	Lorry above 15 Tonnes	Per Trip	2,200
	Lorry 15 Tonnes and above (Outside the county)	Per Trip	3,500
	Honey cess	Per kilo	10
	Milk cess	Per 20 litre	50
	Hide and skin cess(cattle)	Per skin	30
	Hide and skin cess(sheep/goats)	Per skin	10
	Camel Hide	Per hide	50
	Hay cess	Per tonne	200
	Industrial goods cess	Per tonne	500
	Goods on transit to neighboring country	Per tonne	500

PART IV**OTHER AGRICULTURAL PRODUCE**

	Maintenance of animals per day		
	Donkey	per day	200
	Goat/Sheep	per day	100
	Vaccination of pets	per head	Cost plus 10 %
	Flayers certificate	per 6 months	2,000
	Cess on fish harvest	Per basket	100

PART V**ENVIRONMENT, WATER AND NATURAL RESOURCES**

A	Cess		
	Lumberjack permit	per year in trust land	10,000
	Logging Penalty		15,000
	Firewood cess	Per donkey cart	100
	Charcoal cess	Per bag	50
	Tree gum/ Rosin cess	Per bag	500
	Consent to prospect fees for mining	Per consent	15,000
	Renewal fees for prospecting	Per renewal	5,000

Item	Particulars	Unit of Measure	
	Environmental certificate		
	-Stone Quarrying permit	Per year	30,000
	-Sand Quarrying permit	Per year	5,000

PART VI

B	Royalties/Quarrying		
	Sand		
	-canter 3-6 tonnes	per trip	300
	-lorry 7-10 tonnes	per trip	500
	-11-20 tonnes	per trip	800
	-above 20 tonnes	per trip	1,000
	Hardcore Stones-pick up	per trip	200
	-tractor	per trip	500
	-canter 3-6 tonnes	per trip	800
	-lorry 7-10 tonnes	per trip	1,000
	-11-20 tonnes	per trip	1,800
	-above 20 tonnes	per trip	2,500
	Ballast-pick up	per trip	300
	-tractor	per trip	500
	-canter 3-6 tonnes	per trip	700
	-lorry 7-10 tonnes	per trip	900
	-11-20 tonnes	per trip	1200
	-above 20 tonnes	per trip	1,500
	Blocks/Building stones	per trip	200
	-canter 3- 6 tonnes	per trip	500
	-lorry 7-10 tonnes	per trip	700
	-11 -20 tonnes	per trip	1000
	-above 20 tonnes	per trip	2000
	Baked bricks-pick up	per trip	200
	-tractor	per trip	300
	-canter 3-6 tonnes	per trip	400
	-lorry 7-10 tonnes	per trip	600
	-11-20 tonnes	per trip	800
	-above 20 tonnes	per trip	1,000
	Penalty for non-payment of cess/ royalties	Per load	2 times of amount payable

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COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200
Nairobi, KENYA (KSh.)

Item	Particulars	Unit of Measure	
PART VII			
C	Waste disposal		
	i) Solid waste :		
	-Vehicle 7 tonnes	per trip	800
	-Vehicle 3 tonnes	per trip	500
	-Vehicle 1 tonne pick up	per trip	300
	-Hand cart load	per trip	100
	ii) Chemical refuse	per load	7,000
	iii) Liquid refuse	Per load	5,000
	Penalties for dumping/discharging solid waste/liquid or chemicals without approval		20,000

PART VIII
HEALTH

	PARTICULARS		
	Yellow Fever vaccination (vaccine is ours)		1,000
	Yellow Fever vaccination (vaccine not ours) service charges		500
	Vaccination card/yellow fever certificate		500
	Vaccination services done (card and vaccine owners)		50
	Unscheduled vaccination charges		1,000
	Medical examination		
	Food handlers		600
	Colleges, Schools and Universities		1,000
	Inspection certificate to hotels and Restaurants Authority		2,500
	Inspection of Medical Institutions		
	Clinics		10,000
	Hospitals		15,000
	Public Health Inspection Certificate		2,500
	Application for examination of drain layers and plumbers	Per paper	3,000
	Plumber and drain layers annual license		9,000
	Public Health School Inspection Reports:		
	Nursery schools		3,000
	Primary schools		4,500
	Secondary schools		5,000

Item	Particulars	Unit of Measure	(KSh.)
	liquor license fee and report		10,000
	Building plans certification		
	Residential plans		
	Un-storeyed		500
	Single storey		1,500
	Multi storey>1		2,000
	Commercial:		
	Un-storeyed		3,000
	Single storey		8,000
	Multi storey>1		9,000
	Commercial cum residential		
	Unstoreyed		5,000
	Single storey		7,000
	Multi storey>1		9,000
	Industrial:		
	Unstoreyed		11,000
	Single storey		12,000
	Multi storey		15,000
	Institutional (School, churches etc)		
	Un-storeyed premises		10,000
	Single storey		500
	Multi storey>1		800
	Food and hygiene Licenses		
	food and hygiene application form		200
	Categories of Premises:		
	Markets stall and retail grocery shops		800
	General shops and retail butcheries		1,000
	Dairies, milk shops, milk bars, cateens		500
	Posho mills		2,000
	Restaurants, members clubs, medium supermarkets, vehicle, meat wholesalers		3,000
	Hotels, night clubs, slaughter house large scales supermarkets, warehouses wholesalers, go downs, medium class bakeries Food processing small scale		5,000
	Food factories, bottling plants creameries,		10,000

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COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00100
Nairobi, Kenya
No. 3

Item	Particulars	Unit of Measure	(KSh.)
	canning plants, abattoirs, flour millers, sugar factories and other food processing factories.		
	Slaughter house operation		
	Bovines (cattle)		200
	Small stock - sheep and goats		150
	Ambulance hire		
	Outside the county per Km		50
	within the county		4,000
	Maternity fee		To claim from National government at Prevailing rates
	Admission (nonrefundable)		
	Ambulance		1,000
	Health Centres/county clinics		
	County cards		NIL
	New cases		25
	Revisit		25
	Ante natal lab		150
	Card		50
	Outpatient cards		50
	Drugs		
	Anti-biotic per dose		100
	Cough syrup		50
	Energetic		50
	antidiarrhoes +OPS		50
	Dewormers		30
	Anti-histamines		50
	Antifungal cream		50
	Any Injection start dose		100
	Anti-hypertensive		100
	Psychiatric drugs		150
	Anti-Ulcers drug		50
	Anti-emetics		50
	Laboratory charges		
	Blood group		50

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Item	Particulars	Unit of Measure	(KSh.)
	Brucellosis BAT		100
	Widal Test		100
	PT (DPT B173/Hcg)		100
	Urinalysis. c/S		100
	R/F Factor		150
	Hb		100
	RPR		100
	Stool fo o/c		200
	Blood pressure check up		NIL
	Wounds Dressing		100
	Stitching		200
	Removal of stitches		50
	Exhauster Services-septic tanks		
	Exhauster application form	once on request	300
	Within Mandera/Elwak/Takaba/Banisa	Per trip	2,000
	Mileage within the county	Per KM	50
	Mileage outside the county	Per KM	130
	Blockage removal within premises per blockage covered	Per blockage	500
	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
A	Other charges eg draining of stagnated water		
	Exhauster application form	once on request	300
	Within the county	Per trip	2,000
	Mileage within the county	Per KM	50
	Private Exhauster Certificates	per Certificate per year	10,000
	Penalties for operating exhauster services without approval/certificate		25,000
	Refuse collection		
	Private garbage collectors	per contract	20,000
	Community Based Organizations	per contract	20,000
	Penalty on illegal discharge of sewerage to	per offence	20,000

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COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200, No. 3
NAIROBI, KENYA

Item	Particulars	Unit of Measure	(KSh.)
	storm water drainage system		
	County water boozers	Per trip	1500
	Private water boozers -Lorry	Certificate (per year)	10,000

PART IX

EDUCATION CULTURE YOUTH AND SOCIAL SERVICES

	Search fees	per application	
	Application/Approval for registration of educational Inst:		
	Pre-schools (private nursery)	per school	2,000
	Primary school	per school	4,000
	Secondary schools	per school	7,500
	Professional institutes\commercial colleges	per institute	15,000
	Technical institutes	per institute	15,000
	Universities	per institute	20,000
	Inspection of education facilities	per application	
	Pre-schools (private nursery)	per school	2,000
	Primary school	per school	3,000
	Secondary schools	per school	5,500
	Professional institutes\commercial colleges	per institute	10,000
	Technical institutes	per institute	10,000
	Universities	per institute	15,000
	Sports & Cultural activities		
	Camel/Horse riding (per animal)	per day	300
	Social hall hire		
	Political rally	per day	7,000
	Religious	per day	1,000
	Commercial activities e. g seminars	per day	4,000
		Per hour	700
	Musical Extravaganza	per day	10,000
	Wedding	per day	5,000
	Cultural festivals	per day	3,000
	County lodging –single non-self contained	Per night	400
	-single room special self contained	Per night	700
	- single room self contained	Per night	500
	- single room self contained(two beds)	Per night	800
	Canteens bar & restaurant	Per month	800

Item	Particulars	Unit of Measure	Rate (KSh.)
	Furniture & Public address system		
	Chair	per day	15
	Table	per day	30
	Public address System	per day	3,000
	Hire of stadium/sports ground		
	Stadium Charges		
	Political rally	per day	15,000
	Religious-Local	per day	3,000
	-National	per day	10,000
	-International	per day	30,000
	School/Institution		
	-Primary	Per day	1,500
	-Secondary/other institutions	Per day	2,000
	Commercial activities	per day	10,000
	Social Welfare Group		
	Non- income Generating Groups		
	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	2,000
	Renewal of Community Based Organization certificate	per certificate	500
	Registration of Non-Government Organizations	per certificate	5,000
	Renewal of Non-Government Organization certificate	per certificate	2,000
	Replacement Of certificates CBO'S	per certificate	500
	Replacement Of certificates NGO'S	per certificate	2000

LAND, PHYSICAL PLANNING & HOUSING**PART X**

A	PROPERTY TAX		
	Sub division fees-application fees	per application	3,000

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COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA
No. 3

Item	Particulars	Unit of Measure	(KSh)
	Agricultural	Per acre	1,000
	Commercial	Per acre	5,000
	Residential	Per plot	1,000
	Land amalgamation	per alteration	3,000
	Application for dispute resolution	per application	4,000
	Plot rent		
	Developed – Mandera Town	Per year	1,000
	Undeveloped – Mandera Town	Per year	5,000
	Developed plot – Other Areas	Per year	500
	Undeveloped Plots – Other areas		300
	Masts communication towers on county trust land	Per year	Per lease
	Plot transfer	Per transaction	7,000
	Administrative Charges		NIL
	Conservancy fee		NIL
B	LAND SURVEY		
	Records search fees		
	Field search & beacon showing fee	per plot	2,000
	Survey fees	per plot	10,000
	Beacon replacement	per beacon	3,000
	Boundary dispute resolution	per dispute	5,000
	Duplicate of allotment lost form	per plot	1,000
	Consent to charge	per plot	5,000
	Transfer fee	per plot	7,000
	Clearance certificate fee	per plot	6,000
	Change of user - General Land	per plot	10,000
	Residential To Commercial	Per plot	15,000
	Agricultural to Commercial/Residential	Per plot	20,000
	Commercial to Industrial	per plot	30,000
	Commercial to Residential	Per plot	10,000
	Industrial to Residential	Per plot	10,000

PART XI

BUILDING PLAN APPROVAL:

	Architectural:		
	-Residential	Per plan	2,000
	-Educational	Per plan	4,000

Item	Particulars	Unit of Measure	(KSh.)
	-Religious	Per plan	2,000
	-industrial	Per plan	10,000
	-petrol station	Per plan	15,000
	Alteration and addition of approved plan	per plan	4,000
	Structural		
	-Commercial	per floor	5,000
	-Residential	per floor	2,500
	-industrial	per floor	10,000
	-Educational	per floor	2,500
	-Agricultural	per floor	2,500
	-Religious	per floor	2,500
	-petrol station	per floor	5,000
	Approval plan for communication transmission tower	Per tower	50,000
	Sale of Approved plan	per plan	4,000
	Supply of lists of current plans	per list	1,500
	Commencement and completion certificate	per certificate	1,000
	Settlement schemes sub division	per plot	1,000
	Fees payable for single dwelling	per dwelling	300
	Fees payable for each additional dwelling	per dwelling	200
	Fees payable for testing of plumbers and drainage layers	per test	3,000
	Demolition	per assessment	1 % of value
	Inspection of building file	per file	500
	Application for fencing plot-Temporary fence	per plot	1,000
	-stone Wall fence	per plot	2,000
	-Barbed Wire/ chain link	per plot	1,000
	-Life fence	per plot	1,000
	Application for hoarding/scaffolding	per application	1,000
	Hoarding fee per feet	per week	500
	Fee for certified copy of original plans	per plan	1,000
	Construction Certificate of fish ponds	per pond	1,000
	Fees for renewal of expired plans	per period	1,000
	Building occupational permits		
	-Commercial	per building	3,000
	-Residential	per building	NIL

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Mandera County Finance

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA No. 3

Item	Particulars	Unit of Measure	(KSh.)
	-Residential- Storey	per building	2,000
	-Residential cum commercial	per building	5,000
	-Industrial	per building	10,000
	Building inspection (per visit)	per visit	1,000
	Fines on Impounded articles-(to release)		
	Metal Bar	Per piece	300
	Wheelbarrow	Per one	500
	Drums	Per drum	300
	Spades	Per shade	100
	Cement	Per packet	300
	Metal door	Per door	200
	Metal windows	Per window	300
	Iron sheet	Per iron sheet	200
	Timbers/Poles	Per timber/pole	150
	Other assorted tools	Per item	100
	Other assorted machines & Equipments	Per item	700

PART XII
HOUSING

	House rent		
	One bed roomed House	Per month	2,500
	Two bed roomed house	Per month	5,500
	Three bed roomed house	Per Month	8,000
	Other Staff Quarters- Bed sitter	Per Month	1,000
	Double rooms-non self contained	Per Month	3,000
	Single bed room	Per Month	2,500
	Two bed room	Per Month	4,000
	Three bed room	Per Month	6,000

PART XIII
OUTDOOR ADVERTISEMENT

	Hoisting of Banners	TIME	COST
	-Commercial		
	- On road reserve	Per month	600
	-On private property/plots	Per month	500
	-On buildings	Per month	500
	- On road reserve		2,000
	Hoisting fees		500

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>(KSh.)</i>
	Clock Advertisement		
	Application fee		2,000
	Annual charges		
	-four sided	per year	2,000
	-three sided	per year	1,500
	-two sided	per year	1,000
	Ground rent	Per site	5,000
	Construction of site boards		
	-Application	per application	2,000
	-Annual fee	per year	5,000
	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		1,000
	-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		500
	-Annual charges		
	-1st one meter square or less	per year	1,000
	- Additional meter square or part thereof	per year	1,000
	Sky Above Canopy & over property		
	-Application fee		500
	-Annual charges		
	-1st one meter square or less	per year	5,000
	- 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

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Mandera County Finance

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200
NAIROBI, KENYA No. 3

Item	Particulars	Unit of Measure	(KSh.)
	-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		2,000
	-Annual charges		
	- 1st one meter square or less	per year	4,000
	- Additional meter square or part thereof	per year	1,000
	Sale of stickers/decoration on the wall, windows, canopies etc	per fortnight	6,000

PART XIV

ROADS, PUBLIC WORKS AND TRANSPORT

	MISCELLANEOUS INCOME		
	Access Roads		
	Application form	per application	2,000
	Road cutting		
	-Murram	per meter	3,000
	-Earth road	per meter	1,000
	Laying of cable along road reserve	per meter	3,000
	Rent on road reserve for hoarding for construction purpose		
	Street lighting		
	-Application to erect street lights	Charges per pole	500
	-Submission & approval of streets lights on layout design	per designed	20,000
	Fire fighting& disaster management		
	Certificate of inspection for factory	Per inspection	5,000

Item	Particulars	Unit of Measure	
	Certificate of inspection for petrol station	Per inspection	3,000
	Certificate of inspection for Go down	Per inspection	2,000
	Certificate of inspection for commercial premises	Per inspection	5,000
	Premises storing dangerous inflammable materials	Per inspection	6,000
	Inspection of fire extinguishers	Per extinguisher	200
	Fire inspection facilities for learning institutions	Per institution	4,000
	Public works		
	Hire of vehicles and plants		
	Shovel within county	per day	8,000
	Grader within county	per day	15,000
	Roller (big) within county	per day	20,000
	Mower with tractor within county	per day	5,000
	Roller (small) within the county	per Day	10,000
	Tractor with trailer within county	per day	8,000
	Lorries within county	Per km	120
	Matatu/ Transports Cess		
	Minibus	Per trip	50
	Buses from Nairobi	Per trip	1,000
	Land Cruisers	Per Trip	100
	Land Rover	Per Trip	100
	Lorries 7 Tonnes and above	Per trip	500

PART XV

	TRAFFIC & PARKING	per day	
	-Street parking		
	Daily parking		
	In all the major town (El-wak, Mandera, Banisa, Lafey, Rhamu)		
	Up to 3 tonne	Per day	100
	Trailer and Semi Trailer	Per day	200
	Buses	Per day	150
	Taxis	Per day	50

PART XVI – TRADE

	MARKET ENTRY		
	MARKET		
	CONSUMABLE PRODUCT		

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Mandera County Finance

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200, No. 3
NAIROBI, KENYA 5,000.00

	Miraa/Transportation per track		15,000.00
	Miraa from Ethiopia per track		50.00
	White flour per sack/50 bag		100.00
	Sugar customed per bag 50kg		100.00
	Sugar'unconstomed per bag 50kg		
	Onions 7 tones per track		5,000.00
	Potatoes 7 tones per track		100.00
	Honey per 3 litres		100.00
	cement from Ethiopia per bag		100.00
	Lintels (per bag)		50.00
	Wheat flour (per bag)		5,000.00
	Watermelon (per vehicle)		100.00
	Salt (per bag)		100.00
	Beans (per bag)		100.00
	Soya beans (per bag)		100.00
	Simsim (per 20litres)		100.00
	Mangoes (per bag)		100.00
	paw paw (per bag)		100.00
	Bananas (per bag)		100.00
	Rice (per bag)		100.00
	Other non Consumable Product		
	Malmal Cum/Arabic	Per 100kg	100
	Scrap Metal	Per 7 tonnes truck	5,000
	Scrap Metal	Per above 7 tonnes truck	10,000
	Second Hand Cloths	Per tonne	300
	Market Stalls		
	Open Air Market hiring	Per day	50
	Market stalls in Mandera Town	Per month	2,000
	Market stalls in all other area	Per month	1,000

SECOND SCHEDULE

PART I

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)				
		Zone A Mandera	Zone B El Wak	Zone C Tabaka, Hamu, Banisa, Lafey	Zone D Other Centers
100	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				
103	Mega Store, Hypermarkets Large Multi- Department Store, Over 100 employees/ premises over than 3,000 m2 / Prime Location Hypermarket	50,000	40,000	40,000	12,000
105	Large Trader , Shop or Retail Service Over 20 employees and premises over than 300m2 / Prime Location	14,000	12,000	10,000	3,000
110	Medium Trader, Shop or Retail Service From 5 to 20 employees and / or premises less than 50 m2 / Fair Location	7,000	6000	4500	2000
115	Small Trader, Shop or Retail Service Up to 3 employees and /or premises less than 50 m2/ Far away Location	2,500	2,300	2,300	1,000
120	Kiosk Light or temporary construction less than 5 m2	2,000	1,000	1,000	800
195	Other General Merchant, Shop and Retail Services	3,000	2,500	2,000	1,000
200	INFORMAL SECTOR Including: Hawkers, Street Vendors & Small Traders and Service Providers operating in the street, verandah or temporary buildings				

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Mandera County Finance

COUNTY ASSEMBLIES FORUM (CAF)
P.O. Box 73552 - 00200
NAIROBI, KENYA

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)				
		Zone A Mandera	Zone B El Wak	Zone C Tabaka, Hamu, Banisa, Lafey	Zone D Other Centers
205	Hawkers with Motor Vehicle 1 person with motor vehicle	3,000	2,500	2,000	1,800
210	Hawker 1 person without a motor vehicle	1,500	1,000	1,000	500
215	Small Informal Sector Trade/ Service Provider Shoeshine, Street Repairer: shoes , tools , appliances e.t.c Street vendor (newspaper, sweets, soda, cigarettes ,e.t.c)	1,000	700	500	300
220	Semi-Permanent Informal Sector Trader Up to 2 persons operating in verandah or temporary building	2,000	1,000	700	300
295	Other Informal sector operation	2,000	1,000	700	300
300	TRANSPORT, 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				
305	Large Transportation company Over 30 vehicles	50,000	40,000	30,000	20,000
310	Medium Transport Company From 3 to 30 Vehicles	21,000	18,000	15,000	15,000
315	Small Transport Company From 2 to 5 Vehicles	5,000	4,000	3,000	2,000
320	Independent Transport Operator				

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)	Zone A	Zone B	Zone C	Zone D
		Mandera	El Wak	Tabaka, Hamu, Banisa, Lafey	Other Centers
	1 vehicle only	3,000	2,000	1,000	1,000
325	Large Petrol Filling Station Over 6 pumps or with garage-workshop, retail shop, bar and restaurant	50,000	40,000	35,000	35,000
330	Medium petrol Filling Station From 4 to 6 pumps or with garage-workshop or retail shop, bar and restaurant	15,000	15,000	12,000	10,000
335	Small Petrol Filling Station Up to 3 pumps and without garage-workshop or retail shop	5,000	5,000	3,500	3,000
340	Large Cold Storage Facility Over 1000 m2, Insulated walls, cold production equipment	25,000	20,000	25,000	10,000
345	Medium Cold Storage Facility Up to 100m2, Insulated walls, cold production equipment	10,000	7,000	5,000	3,000
350	Small Cold Storage Facility Up to 100m2, Insulated walls, Cold Production equipment	5,000	4,000	3,000	2,000
355	Large Storage Facility Over 20 employees Go down, Warehouse, Liquids Storage Tanks Complex, depot	50,000	40,000	35,000	35,000
360	Medium Storage Facility 6-20 employees, Go down, Warehouse, Storage Tanks Complex, depot	18,000	12,000	10,000	8,000
365	Small Storage Facility Up to 5 employees, Go down, Warehouse, Storage Tanks Complex, depot	8,000	5,000	7,000	4,000
370	Large Communications Co. Over 100 employees & / or premises over 5000 m2	60,000	60,000	60,000	60,000

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Mandera County Finance

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200
NAIROBI, KENYA
No. 3

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)				
		Zone A Mandera	Zone B El Wak	Zone C Tabaka, Hamu, Banisa, Lafey	Zone D Other Centers
375	Medium Communications CO. From 16 to 100 employees & / or premises from 1500 to 5000 m2	40,000	40,000	40,000	40,000
380	Small Communications Co. Up to 15 employees & / or premises up to 1500 m2	20,000	20,000	20,000	20,000
395	Other Transport, Storage and Communications	20,000	20,000	20,000	20,000
400	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, Butcherries Slighter Houses, Fishing, Mining and other Natural Resource Extractive Activities				
405	Large Agricultural Producer, Processor, Dealers, Exporter Over 50 employees	100,000	100,000	100,000	100,000
410	Medium Agricultural Producer, Processor, Dealer, Exporter From 11 to 50 employees	50,000	50,000	50,000	50,000
415	Small Agricultural Producer/ Processor/ Dealer Exporter Up to 10 employee	20,000	18,000	15,000	10,000
420	Large mining or natural resources extraction operation over 50 employees	100,000	100,000	100,000	100,000
425	Medium Mining or Natural Resources Extraction Operation From 4 to 50 employees	50,000	50,000	50,000	50,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)				
		Zone A Mandera	Zone B El Wak	Zone C Tabaka, Hamu, Banisa, Lafey	Zone D Other Centers
430	Small Mining or Natural Resources Extraction Operation up to 3 employees	30,000	30,000	30,000	30,000
495	Other Agricultural Forestry and Natural Resources	10,000	10,000	10,000	10,000
500	ACCOMODATION AND CATERING Including: International Hotels, Tourists Camps, Lodging Houses, Restaurants, Bars, Eating houses, Tea and Coffee Houses, Butcherries with Meat Roasting & /or Soup Kitchen facilities, Membership Clubs, Night Clubs & Casinos				
503	Large – High Standards Lodging House/ Hotel D Class, Over 100 rooms	80,000	80,000	80,000	80,000
506	Medium- High Standards Lodging House/ Hotel D Class, From 41 to 100 rooms	30,000	25,000	20,000	15,000
509	Small – High Standard Lodging House/ Hotel D Class, Up to 40 rooms	20,000	15,000	12,000	8,000
512	Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard, Over 15 rooms	10,000	8,000	5,000	3,000
515	Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard, 6 - 15 rooms	8,000	6,000	3,000	2,000
518	Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard, Up to 5 rooms	2,000	1,000	5,000	200
521	Large Lodging House B/C Class Basic Standard, Over 15 rooms	12,000	8,000	5,000	4,000

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Mandera County Finance

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA No. 3

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)				
		Zone A Mandera	Zone B El Wak	Zone C Tabaka, Hamu, Banisa, Lafey	Zone D Other Centers
524	Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	7,000	6,000	3,000	1,000
527	Small Lodging House B/C Class basic Standard Up to 5 rooms	2,000	1,500	1,000	500
540	Large Restaurant with Bar/ Membership Club Over 30 customers/ members	20,000	15,000	10,000	7,000
543	Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members	12,000	9,000	7,000	4,000
546	Small Restaurant with Bar Up to 10 customers / members	8,000	7,000	6,000	5,000
549	Large Eating House: Snack Bar: Tea House " Hotel", no lodging, No Alcohol served. Over 20 customers	11,000	9,000	7,000	6,000
552	Medium Eating House: Snack Bar: Tea House "Hotel", no lodging, No Alcohol served. From 6 to 20customers	8,000	7,000	5,000	4,000
555	Small Eating House: Snack Bar: Tea House "Hotel", No lodging, No Alcohol served. Up to 6 customers.	5,000	4,000	3,500	3,000
558	Butchery with Roasted Meat and /or Soup Kitchen Any size	5,000	4,000	3,000	2,000
561	Large Bar/ Traditional Beer Seller Over 50customers	15,000	12,000	10,000	5,000
564	Medium Bar/ Traditional Beer Seller From 16 to 50 customers	25,000	18,000	15,000	10,000
567	Small Bar/ Traditional Beer Seller Up to 15 customers	15,000	12,000	10,000	8,000
595	Other Catering and Accommodation	15,000	12,000	9,000	8,000

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Mandera County Finance

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)				
		Zone A Mandera	Zone B El Wak	Zone C Tabaka, Hamu, Banisa, Lafey	Zone D Other Centers
600	PROFESSIONAL AND TECHNICAL SERVICE Including: Legal, financial, management, engineering, Architecture, Valuing, Surveying, Data processing, Accountancy, Secretarial Support, Stock and Insurance, Brokering, security- Protection, Clearing -Forwar ling Goods, book making, Kenya Charity Sweepstake included. Banks, Forex Bureau, Money Lenders; Hire Purchase Company, Insurance Company: Real Estate Developer- Finance Co.				
605	Large Professional Services Firm Over 10 Practitioners & / or International affiliation	50,000	40,000	30,000	50,000
610	Medium Professional Services Firm From 3 to 10 practitioners	30,000	25,000	20,000	15,000
615	Small Professional Services UP to 2 practitioners	10,000	9,000	7,000	6,000
620	Independent Technical Operator1 Person acting individually (typist, Accountant, Book keeper, e,t,c)	5,000	4,500	3,500	3,000
625	Large Financial Services Over 25 employees or premises over 300m2	60,000	60,000	60,000	60,000
630	Medium Financial Services From 6 to 25 employees	42,000	35,000	30,000	25,000
635	Small Financial Service UP to 5 employees	30,000	25,000	18,000	16,000
695	Other Professional and Technical Services	7,000	7,000	7,000	7,000

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COUNTY ASSEMBLIES FORUM (CAF)
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NAIROBI, KENYA No. 3

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)				
		Zone A Mandera	Zone B El Wak	Zone C Tabaka, Hamu, Banisa, Lafey	Zone D Other Centers
PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT					
700	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.				
705	Private Higher Education Institutions Any type of Private University, College or Higher Education Institution.	30,000	25,000	20,000	15,000
710	Large Private Education Institutions Over 100 pupils or fees over Kshs.50,000 per year.	18,000	18,000	18,000	18,000
715	Medium Private Education Institution From 31 to 100 pupils or fees from Kshs 30,001 to 50,000 per year	15,000	15,000	15,000	15,000
720	Small private Education Institution UP to 30 pupils or fees up to Kshs. 30,000 per year	9,000	9,000	9,000	9,000
725	Large Private Health Facility Hospital, Clinic, Nursing Home, e,t,c providing overnight accommodation. Over 30beds.				

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)	Zone A	Zone B	Zone C	Zone D
		Mandera	El Wak	Tabaka, Hamu. Banisa, Lafey	Other Centers
		50,000	40,000	30,000	20,000
730	Medium Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. From 11 to 30 beds.	30,000	28,000	20,000	15,000
735	Small Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. UP to 10 beds	20,000	17,000	12,000	10,000
740	Health Clinic; Doctor's Surgery Doctor- Dentist- Physiotherapist- Psychologist- etc Consult Office No overnight accommodation available.	10,000	9,000	7,000	6,000
745	Traditional Health services Herbalists, Traditional Healer etc.	7,000	6,000	5,000	4,000
750	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	27,000	20,000	16,000	10,000
755	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	15,000	12,000	9,000	6,000
760	Small Entertainment Facility up to 50 seats/ up to 3 machines/ up to 15 members	10,000	9,000	6,000	5,000
795	Other Private Health, Education and Entertainment Services	10,000	9,000	6,000	5,000
800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS &				

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No. 3

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)	Zone A Mandera	Zone B El Wak	Zone C Tabaka, Hamu, Banisa, Lafey	Zone D Other Centers
	CONTRACTORS 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 building Restoration and service repair.				
805	Large Industrial Plant Over 75 employees or premises from 100m2 to 2,500 m2	100,000	100,000	100,000	100,000
810	Medium Industrial Plant From 16 to 75 employees or premises from 100m2 to 2,500m2	80,000	80,000	80,000	80,000
815	Small industrial Plant Up to 15 employees or premises up to 100m2	50,000	50,000	50,000	50,000
820	Large workshop/ Service, Contractor with large equipments and machinery.	80,000	80,000	80,000	80,000
825	Medium workshop/ Service Repair Contractor with small equipments and machinery.	25,000	25,000	25,000	25,000
830	Small workshop/ Service Repair Contractor with no equipments and machinery.	7,000	5,000	3,000	1,500
895	Other manufacturer, Workshop, Factory, Contractor	6,000	6,000	6,000	6,000

SCHEDULE IV

MAXIMUM THRESHOLD WEIGHT OF AGRICULTURE PRODUCE

Crop	Unit of Measure	Maximum Weight
Cereal		
Dry Maize	Bag	90

<i>Crop</i>	<i>Unit of Measure</i>	<i>Maximum Weight</i>
Finger Millet	Bag	90
Sorghum	Bag	90
Wheat	Bag	50
Legumes	Bag	
Cow Peas	Bag	50
Fresh Peas	Bag	50
Roots and Tubers	Bag	
Potatoes	Bag	110
Horticulture	Bag	125
Cabbages	Bag	113
Carrots	Bag	64
Tomatoes	Bag	13
Onions Dry	Bag	50
Spring Onions	Bag	38
Chilies	Bag	10
Cauliflower	Bag	50
Lettuce	Bag	50
Passion Fruits	Bag	50
Oranges	Bag	50
Lemons (Local)	Bag	50
Mangoes (Ngowe)	Bag	25
Limes	Bag	13
Pineapples	Bag	13
Pawpaw	Bag	30