

SPECIAL ISSUE

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REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

MANDERA COUNTY ACTS, 2018

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LAW REPORTING
LIBRARY**

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THE MANDERA COUNTY FINANCE ACT, 2018

AN ACT of the Mandera County Assembly to provide for the imposition or variation of various fees, charges, licenses, rents or rates for services and for connected purposes.

ENACTED by the County Assembly of Mandera County as follows—

PART I—PRELIMINARY**Short title and commencement**

1. This Act may be cited as the Mandera County Finance Act, 2018 and shall come into operation upon gazettment;

Interpretation

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

“Authorized channel” means the manner in which a person may effect payment to the County, including but not limited to a person designated by the executive committee member pursuant to Section 157 of the Public Finance Management Act, 2012 to collect or receive revenue or any other mode of payment as may be prescribed from time to time;

“business” means—

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

“County” means the County Government of Mandera;

“County Public Officer” means a county public officer within the meaning of Section 2 of the County Governments Act, 2012;

“County receiver of revenue” means the persons appointed pursuant to Section 157 of the Public Finance Management Act, 2012;

“County Revenue Collector” means the county public officer appointed pursuant to Section 158 of the Public Finance Management Act, 2012;

“Executive committee member” means the executive committee member for the time being responsible for matters relating to finance in the county;

(7) A person who contravenes any of the provision of this section commits an offence.

(8) 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

7. In respect of specified stock auction and slaughter fees for the assessment for financial year 2018–2019, the rates of fees have been specified in Part II of the First Schedule to the Act.

Agricultural Produce Cess

8. In respect of specified agricultural produce, cess charges for the assessment of financial year 2018–2019, 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

9. In respect of building as defined in the Physical Planning Act of 1996, the approval charges for the assessment year 2018–2019, the rates of charges have been specified in Part XI of the First Schedule to the Act.

Royalties/Quarry

10. 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 2018–2019, the rates of charges have been specified in Part VI of the First Schedule to the Act.

Outdoor Advertising

11. In respect of Advertisements as defined in the Physical Planning Act of 1996 Interpretation 2 of 2007, 5th Schedule, for the assessment year 2018–2019, the rate of advertisement charges has been specified in Part XIII of the First Schedule to the Act.

Market Fees

12. In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2018–2019, the rates of fees and charges have been specified in Part XVI of the First Schedule to the Act.

Health Charges and Fees

13. In respect of designated county dispensaries and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2018–2019, the rates of fees and charges have been specified in Part VIII of the First Schedule to the Act.

Parking Fees

14. 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 2018–2019, the rates of fees and charges have been specified in Part XV of the First Schedule to the Act.

Education and Social Facilities Charges

15. In respect of use of county public amenities and registration of educational and social organization for assessment year 2018–2019, the rates of fees and charges have been specified in Part IX of the First Schedule to the Act.

Fees for use of County stadium, Grounds or Halls

16. (1) A person shall not use the County Stadium, grounds or hall specified in Part IX of the Third Schedule without permission from the relevant county authority

(2) A person who wishes to use the County Stadium, ground or hall specified in Sub Section 1 above, shall apply for a permit to the relevant county authority.

(3) The relevant county authority may grant the permit referred to in subsection (2) upon payment of fees prescribed in the last column of the relevant part of that Schedule

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

Sale of Documents

17. 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.

Water user Charges

18. In respect of the use of water by humans and Livestock at all the major bore holes in the county for assessment year 2018–2019, the rates of fees and charges have been specified in Part V of the First Schedule to the Act.

PART III—WIDENING OF TAX BASE**Air transport Fees**

19. (1) Air transport has recently gained momentum in our county with Daily flights from Nairobi to Mandera, Elwak or Takaba and back. We therefore seek to introduce Air ticket fees and Landing Fees

Air ticket fees at a flat rate of KSh. 200 per ticket as service charge.

Landing Fees of KSh. 2,000 per landing.

(2) The fees to be collected by the agents of the airlines based at respective airstrips in the County (Mandera Airstrip, Elwak Airstrips and Takaba Airstrip). Landing fees Apply to only planes landing at Elwak airstrip.

Burial Permit fees at a flat rate of KSh. 1,500 per person. County tend to acquire more land for Cemetery, fencing it, put up water supply (tanks). We start it with Mandera Town where there is no proper co-ordination of land for cemetery use.

Tax waivers, variations

20. The executive committee member may exempt, waive or vary fees or charges payable under this Act in accordance to the criteria prescribed in the regulations.

Amendments to the schedules

21. (1) The executive committee member may by order published in the gazette amend any of the Schedules.

(2) Any order made under subsection (1) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within the next twenty one days on which it next sits after the order is so laid, the order shall lapse, but without prejudice to anything previously done there under.

PART IV — PAYMENTS**Payments to the County**

22. (1) All payments to the County shall be paid through an authorized channel.

(2) A County Revenue Collector or enforcement officer enforcing this Act shall have an identification card issued by the County.

(3) The identification card issued under subsection (2) shall be worn visibly by the officer when carrying out any of the functions under this Act.

(4) An official receipt shall be issued for all payments made to the County.

(5) Any payment made to the County shall be evidenced by an official receipt.

(6) A person shall not receive or collect any money on behalf of the County unless he has been authorized to do so.

(7) A person who contravenes the provisions of this Section commits an offence.

Appointment and duties of an agent

23. (1) In this section—

“agent” means a person appointed as such under subsection (2);

“a notice” means a notice issued by the executive committee member appointing an agent;

(2) The executive committee member may by written notice —

- (a) appoint a person to be an agent of the County for the purposes of collection or recovery of charges, permit fees, license fees, rent, cess and such other fees, as may be necessary for carrying out the purposes of this Act;
- (b) specify the amount of charges, permit fees, license fees, rent, cess and such other fees to be collected or recovered by the agent.

(3) An agent appointed under this section shall enforce, ensure due compliance with the provisions of this Act and remit all revenue collected to the county receiver of revenue or as may be otherwise instructed in the appointment notice.

(4) Where an agent claims to be, or to have become unable to comply with subsection (2), such agent shall, within seven working days, notify

the executive committee member in writing, setting out fully the reasons for his inability to comply, and the executive committee member shall accept the notification and cancel or amend the appointment notice accordingly.

(5) Unless and until a notification is given by an agent under subsection 4, sufficient monies for the payment of charges, permit fees, license fees, rent, cess and such other fees specified in the agent's appointment notice shall be presumed to be held by the agent and this money shall be due and payable to the County.

(6) For the purposes of this section, the executive committee member may, by notice in writing, at any time, require any person to furnish county executive member, within reasonable time not being less than seven days from the date of service of the notice, with information showing any moneys which may be held by the agent for, or due to the County Government

(7) Where an agent fails to pay an amount of money collected under this section within the time specified in the notice, the provisions of this Act relating to the collection and recovery of revenue shall apply to the collection and recovery of that amount as if it were revenue due and payable by the agent, the due date for the payment of which was the date upon which that amount should have been paid to the County Government under this Subsection.

(8) An agent who makes a payment to the County Government under this Section shall for all purposes be deemed to have acted under the authority of the County Government and shall be indemnified in respect of that payment against all proceedings, civil or criminal, and all processes, judicial or extrajudicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.

PART V — OFFENCES AND PENALTIES

General penalty

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

Offences by staff of the County

25. A member of staff of the County or any other person having a duty to perform under this Act who—

- (a) makes, in any record, or document required to be kept or made by that person, an entry which he or she knows or has reasonable

cause to believe not to be true or to be false;

- (b) wilfully refuses to do anything which that person knows or has reasonable cause to know is required to be done;
- (c) interferes with any other person or process under this Act, so as to defeat the provisions, requirements or purposes of this Act;
- (d) where required under this Act to do anything to give effect to the provisions of this Act, fails to do such thing;
- (e) without reasonable cause omits to do something in breach of his or her duty under this Act;
- (f) wilfully contravenes the provisions of this Act to give undue advantage or favour to another person; or
- (g) fails to prevent or report to the County Government or any other relevant authority, the commission of an offence committed under this Act;

Commits an offence and is liable on conviction, to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding one year, or both.

PART VI—MISCELLANEOUS

26.(1) Any charges, permit fees, license fees, rent, Savings infrastructure maintenance fee and such other fees payable to the County at the commencement of this Act but which are not included in any of the Schedules to this Act, shall continue to apply under the existing by-laws of the defunct local authority until such by-laws are specifically repealed or replaced by county legislation.

(2) All directions, resolutions, orders and authorizations on, or relating to financial management, including the collection and administration of fees and charges given or issued by the previous county councils, municipal councils, town councils or urban councils, before the commencement of this Act shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry or repeal of those directions, resolutions, orders and authorizations, and shall continue, with the necessary modifications, to apply, be paid and administered under this Act—

Provided that this sub-section shall also apply to such fees and charges levied by various ministries and departments of the National Government in respect of functions devolved to the county under Part 2 of the Fourth Schedule of the Constitution which fees and charges shall be levied by the County on performance of the devolved functions.

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(3) All references to Councils shall include all Local Authorities as were defined under the now repealed Local Governments Act, Cap 265 of the Laws of Kenya.

Cessation

26. Unless otherwise provided in this Act, the rates for Cessation fees, charges, licenses, infrastructure maintenance fee or rent applicable to the goods, services or activities listed in the Schedules before the commencement on this Act shall cease to apply on coming into effect of this Act.

Regulations

28. The Executive Committee Member may make regulations—

- (a) for the better carrying out of the purposes and provisions of this Act in respect of revenue collection;
- (b) to put in place measures to prevent non-remittance of collected revenue;
- (c) to provide for tax incentives;
- (d) to provide for administrative efficiency and other anti-evasive measures;
- (e) design the format for forms receipts, permits, invoices, licences, demand notice and registers for revenue collection; and
- (f) to issue business codes in respect of all areas of revenue collection.

**PART VII—MEASURES TO PREVENT NON-REMITTANCE
OF COLLECTED REVENUE**

29. 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, M-pesa services and acquisition of M-pesa pay Bill number, acquisition of 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.
- (b) putting measures in place to prevent loss of revenue including recoding of all accountable documents within the information system;
- (c) to ensure timely approval of building plan and enhanced revenue collection, the submission of building plans be automated.
- (d) digitize all the county land records to allow prompt identification and management of property liable to property tax;
- (e) recruit, train and equip about 100 enforcement officers in the current financial year throughout the county and enhance their capacity in the subsequent years;
- (f) regular monitoring of system generated acts to ensure increased processing rate. and
- (g) setting performance contracting on revenue target with revenue officers/accounting officers.

PART VIII—TAX INCENTIVES AND RELIEFS

30. (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 various charges.

**PART VIII—RATIONALIZATION OF INTER-COUNTY
TAXATION PROVISION**

31. 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

32. (1) Against the background of multiple charges the rate of evasion is more pronounced hence administrative inefficiency and loss of revenue. It's accordingly proposed to provide general anti evasion rule in the Finance Act to deal with loss of revenue.

(2) 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 and penalties for mitigating tax evasion as set out in the first schedule;
- (e) Physical mapping of business premises within the county major centres and markets;
- (f) Standardization of agricultural produce package as set out in the Fourth Schedule to the Act.

FIRST SCHEDULE
PART I: FINANCE AND ECONOMIC PLANNING

Item	Particulars	Unit of Measure	Proposed
			(KSh)
BUDGETS AND APPROPRIATION			
	Sale of County Planning and Budget Books	Per book	free
	Sale of County Appropriation Act	Per Act	free
	Sale of County Abstract of Accounts	Per set	free
	Sale of County Fees and Charges	Per set of fees and Charges	free
	Sale of County Laws	Per set	free
	Sale of County Minutes	Per extract	150
	Sale of County Gazette		Cost plus 15%
PROCUREMENT DEPARTMENT			
	Sale of tender document(s)	Per tender	1,000
	Damage occasioned on County property	As per Assessment	As per Assessment + Cost of Assessment
OTHER CHARGES			
	Search fees for Licence/Receipt and other Documents	Per search	200

PART II: AGRICULTURE, LIVESTOCK AND FISHERIES

Item	Particulars	Unit of Measure	Proposed
Livestock fees and charges (Auction Fees)			
Mandera Municipality			
	Cows	Per cow	300
	Sheep and Goat	Per sheep or Goat	100
	Camel	Per camel	700
	Donkey	Per head	300
Others areas and Sub-counties			
	Cows	Per cow	200
	Sheep and Goat	Per sheep or Goat	50
	Camel	Per camel	500
	Donkey	Per head	200

HIDES and SKINS			
	Skin stamp	Per skin	2
	Hides stamp	Per skin	4
	Inspection certificate for skin premises	Per premises/Year	20,000
SLAUGHTER HOUSE OPERATION			
Mandera Municipality			
	Cattle	Per head	500
	Sheep or goat	Per head	200
	Camel	Per head	1,000
Other areas and sub-counties			
	Cattle	Per head	400
	Sheep/Goat	Per head	200
	Camel	Per head	800
LIVESTOCK MOVEMENT			
	Goat/Sheep	per goat/sheep	100
	Donkeys	Per Donkey	200
	Cows	per cow	300
	Camel	per camel	700
ROAMING ANIMALS CHARGES			
	Cattle	Per head	200
	Sheep/Goat	Per head	100
	Donkeys	Per head	200
	Camel	Per head	1,000
HIRE OF EQUIPMENT			
	Hire of Dosa Tractors	Dry rate per Hour	5,000
	Front loader	Dry rate per hour	4,500
	Hire of Farm Tractors (Ploughing)	Dry rate per Acre	1,500
	Hire of Farm Tractors (Harrowing)	Dry rate per Acre	1,000
	Hire of Farm Tractors (Ridging)	Dry rate per Acre	1,500
	Hire of Farm Tractors (levelling)	Dry rate per Acre	1,500
PART III: AGRICULTURAL PRODUCE CESS			
	Particulars	Unit of Measure	Proposed (KSh)
MAIZE/BEANS/RICE/MILLET CESS			
	Per bag 50kgs	Per bag	50
	Per bag 90kgs	Per bag	100

Pickups/Nissan	Per vehicle	1,000
Canter 3-5 tonnes	Per vehicle	2,000
Trailers/Lorry 6-10 tonnes	Per vehicle	3,000
Trailers/Lorry 10-20 tonnes	Per vehicle	5,000
Trailers/Lorry above 20 tonnes	Per vehicle	8,000
FRUITS/VEGETABLES CESS		
Donkey cart	Per donkey cart	500
Pickups/Nissan	Per vehicle	800
Canter 3-5 tonnes	Per vehicle	1,500
Trailers/Lorry 6-10 tonnes	Per vehicle	3,500
Trailers/Lorry 10-20 tonnes	Per vehicle	5,000
Trailers/Lorry above 20 tonnes	Per vehicle	6,000
SISAL (MKOMA PRODUCT) CESS		
Donkey Cart	Per trip	500
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
OTHER CESSES		
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	100
Industrial goods cess	Per tonne	500
Goods on transit to/from neighboring countries	Per tonne	500
PART IV		
DETAINED ROAMING ANIMALS		
Particulars	Unit of Measure	Proposed
Maintenance of Animals per Day		
Donkey	Per day	300
Goat/Sheep	Per day	200
Other Charges		
Vaccination of pets	Per head	Cost plus 10%
Flayers certificate	Per 6 months	2,000
Cess on fish harvest	Per basket	100

Service charges			
Vaccination card/yellow fever certificate	Per Card		300
Vaccination services done (card and vaccine owners)	1 Dose		50
Unscheduled vaccination charges	Per visit		700
Medical Examination Rate Per Year:			
Food handlers	6 Months		600
Colleges, Schools and Universities	Per Registration		5,000
Inspection certificate to hotels and restaurants authority	Per Registration		2,500
Inspection of Medical Institutions:			
Clinics	Per Registration		10,000
Hospitals			12,000
Public Health Inspection Certificate	Per Inspection		2,500
Application for examination of drain layers and plumbers	Per Paper		3,000
Plumber and drain layers annual license	Annual		9,000
Public Health School Inspection Reports:			
Nursery schools			4,000
Primary schools			6,500
Secondary schools			7,000
Liquor license fee and report			10,000
Building Plans Certification:			
Residential Plans:			
Un-storeyed	Per Plan		1,000
Single storey	Per Plan		1,500
Multi storey>1	Per Plan		3,000
Commercial:			
Un-storeyed	Per Plan		3,000
Single storey	Per Plan		5,000
Multi storey>1	Per Plan		10,000
Commercial cum Residential:			
Un-storeyed	Per Plan		5,000
Single storey	Per Plan		5,000
Multi storey>1	Per Plan		10,000
Industrial:			
Un-storeyed	Per Plan		8,000

	Particulars	Unit of Measure
	Single storey	Per Plan / 11,000
	Multi storey	Per Plan 15,000
Institutional (School, Churches etc.):		
	Un-storeyed premises	Per Plan 5,000
	Single storey	Per Plan 6,000
	Multi storey>1	Per Plan 10,000
Food and Hygiene Licenses:		
	Food and hygiene application form	Per Plan 150
Categories of Premises:		
	Market Stalls and Retail Grocery Shops	Per Year 500
	General Shops and Retail Butcheries	Per Year 500
	Dairies, Milk shops, Milk bars, Canteens etc.	Per Year 200
	Posho mills	1,500
	Restaurants, Members clubs, Medium supermarkets, Vehicles, Meat wholesalers etc.	3,000
	Hotels, Night Clubs, Slaughter houses, Large scale supermarkets, Warehouses, Wholesalers, Go-downs, Medium class bakeries, Small scale food Processing factories	5,000
	Food factories, Bottling plants, Creameries, Canning plants, Abattoirs, Flour millers, Sugar factories and other food processing factories	10,000
MEDICAL HEALTH DEPARTMNET		
	LAB -TEST	Per test 50
	Malaria	Per test 50
	Urinalysis	Per test 50
	Stool	Per test 50
	H.B	Per test 50
	Full hemogram	Per test 50
	E.S.R	Per test 50
	Widal test	Per test 100
	Brussella test	Per test 100
	Syphilis (UDRL)	Per test 100
	R.factor	Per test 100
	H.pyroli	Per test 100
	Typhoid in stool	Per test 300

	H.pylori in stool	Per test	300
	Urine p.g.t	Per test	100
	Blood group	Per test	100
	G.X.M Per unit	Per test	300
	Culture, urine, stool, pass	Per test	300
	H.B.S	Per test	100
	Formal Gel test	Per test	100
	Urine chemistry	Per test	50
	A.N.C Profile	Per test	200
	Semenalysis	Per test	100
	Dengu test	Per test	200
	H.R.V.C	Per test	100
	BAT	Per test	100
	R.B.S Test	Per test	100
WARD CHARGES			
	Bed	Per night	100
	Branula	Per night	50
	File	Per file	50
	I.V Fluid – dextrose ;Ringerz, Nomalsyline	Per drug	@ 50
	I.V flgul	Per drug	50
	Xpen injection per dose	Per dose	200
	Gentamising injection per dose	Per injection	200
	Catheter	Per injection	100
M.O CHARGES			
	Consultation	Per person	200
	p.3 filling	Per form	500
	Post-mortem	Per test	500
	Medical examination	Per examination	200
	Medical report	Per report	300
	O.P.D Cards	Per card	50
PHYSIOTHERAPY			
	First visit	Per visit	200
	Second visit	Per visit	100
	Plaster Of Paris	Per plaster	800

THEATER FEES			
Major operation e.g			
B.P.H.	Per operation		6,000
A.T.H	Per operation		6,000
XLamp –laboratory	Per operation		6,000
Hydro –sellectomy cell	Per operation		3,500
Appendix	Per operation		3,500
Amputation	Per operation		3,500
Minor surgery			
1% D- 1500	Per surgery		1,500
eye operation	Per operation		1,000
incision	Per surgery		1,500
lipoma	Per surgery		1,500
X-RAY -DEPARTMENT			
Chest x-ray	Per person		300
U\sound	Per person		1,000
El-bow	Per person		300
Lumb sacrol	Per person		400
Skull	Per person		400
Wrist	Per person		300
Hand	Per person		300
Hip joint	Per person		300
Shoulder	Per person		300
EYE DRUG			
Gutt –prediolózone	Per bottle		200
Gutt –ciprofloxiene	Per bottle		200
Gutt –gentamyn	Per bottle		200
Gutt –dexgenta	Per bottle		200
Gutt –prejenta	Per bottle		200
Gutt –timolo	Per bottle		200
Gutt –Maxtrol	Per bottle		200
T.E.O	Free		Free
Tab Diamox 250 mg	Per drug		50
DRUG PRICE LIST (PHARMACY)			
Agumentin 625,tab	Per dose		500
Syrup agumentin 212 mg, 312mg, 457mg,	Per bottle		@200

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Caps floxapen dose of five days	Per dose	200
Tab cefixine 400mg	Per bottle	400
Tab ciprofloxacin	Per dose	200
Tab diclofenac	Per dose	50
Tab prednisolone	Per dose	50
Tab flagyl a dose of five days	Per dose	50
Tab girsolfolin 500mg	Per dose	200
Tab ketokonazole 200mg	Per dose	200
Tab septrin 480mg, 960mg, five days dose	Per dose	50
Tab Erythromycin 500mg five days dose	Per dose	50
Caps amoxyl 500mg five days dose	Per dose	50
Tab nalidixic acid 50mg five days dose	Per dose	50
Tab tinidazole 500 mg a dose	Per dose	50
Caps Doxycycline 100mg 5 days dose	Per dose	50
Tab brufen 200mg 5 days dose	Per dose	20
Tab paracetamol 5 days dose	Per dose	20
Tab fluconazole 200mg 5 days dose	Per dose	30
ABZ 400MG start dose	Per dose	20
Ventilin 4mg one dose	Per dose	50
Tab piriton 4 mg one dose	Per dose	20
Phenobutone 30mg one month dose	Per dose	50
V. Pessary clotrimazole 6ps night	Per dose	100
Tab frusmid 40mg 5 day dose	Per dose	50
Tab fefol one month dose	Per dose	100
Cap omez 20mg one month dose	Per dose	200
Tab girsolfolin 250mg one month dose	Per dose	150
Tab girsolfolin 125mg one month	Per dose	100
Tegron 200mg one month dose	Per dose	50
Dawanol 5mg	Per dose	50
Levo floxacilin 500mg	Per dose	400 per dose
Cefurixine 500mg	Per dose	500 per dose
Cream Hydrocortisone	Per dose	50 per tube
Cream clotrimazole	Per dose	50 per tube
Tetracycline skin	Per dose	50 per tube

INJECTION FOR PHAMARCY			
Diclofenic injection 75mg	Per injection		@50
Ceptriozole 250mg	Per injection		@50
Ceptriozole 1 gm	Per injection		100
Lasix injection per ampols	Per injection		50
Tramadol injection per amplos	Per injection		100
Insulin injection vial	Per injection		200
Alenam injection 80mg	Per injection		400
Alenam injection 40mg	Per injection		300
Fluclocline injection per vail	Per injection		50
Hydrocotzone injection per vail	Per injection		100
Bascopad injection amplos	Per injection		50
I.V Ciprofloxacin infusion	Per injection		200 per bottles
FREE DRUG			
Injection modacate			Free
Injection CPZ			Free
Injection phenabarbitone			Free
Ammophline injection			Free
Ventilin injection			Free
DENTAL			
Age assessment	Per person		300
Removing of teeth	Per person		300
Mouth washing	Per person		500
Filling	Per fill		500
MINOR OPERATION			
Stiching	Per operation		1,500
MVA	Per operation		1,500
Circumcision	Per operation		500
Daily dressing	Per operation		10 days @ 20
Hire of ambulance outside county			7,000
Hire of ambulance Within the county			2,500
Maternity fee	Claim per birth		National Government
Wounds Dressing			100
Stitching			200

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Mandera County Finance

	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	100
	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
	Other Charges e.g. 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	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 storm water drainage system	per offence	20,000
	PART IX		
	EDUCATION, CULTURE, YOUTH AND SOCIAL SERVICES		
	Search fees	per application	
	Application/Approval for registration of educational Institutions:		
	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
	Inspection of education facilities	per application	
	Pre-schools (private nursery)	per school	5,000
	Primary school	per school	6,000

	Secondary schools	per school	7,500
	Professional institutes\commercial colleges	per institute	10,000
	Technical institutes	per institute	10,000
	Sports and Cultural activities		
	Hire of playground e.g. stadiums	per day	200
	Hire of stadium on political functions	Per day	30,000
	Hire social hall	per day	5,000
	HIRE OF COUNTY STADIUM	Per event	50,000
	Private stadium	Per day	300
	Private stadium – construction plan approval	Per plan	20,000
	REGISTRATION OF		
	Primary school	Per day	4,500
	Secondary/other institutions	Per day	10,000
	Commercial activities	per day	10,000
	Registration of Welfare Groups	per certificate	1,000
	PART X		
	LAND, PHYSICAL PLANNING AND HOUSING		
A	PROPERTY TAX		
	Land Sub-division fees		
	Application fees	per application	3,000
	Mandera County Municipality	per plot	4,000
	Other Sub-county Headquarters	per plot	3,000
	Other areas Including Khilalio	Per plot	2,500
	Land amalgamation		
	Mandera County Municipality	per plot	3,500
	Other Sub-county Headquarters	per plot	3,000
	Other areas	per plot	2,500
	Land Transfer Fees		
	Land transfer fee- Mandera Municipality	Per transfer	10,000
	Land transfer fee- Other- Sub county Headquarters	Per transfer	10,000
	Land transfer fee- Other Areas	Per transfer	10,000
	Application for dispute resolution	per application	10,000
	Plot Rent/Rate	per plot	
	Mandera Municipality Developed - Heavy Commercial	per plot	10,000
	Mandera Municipality Developed - Commercial	per plot	5,000

	Mandera Municipality Developed - Residential	per plot	
	Other Sub-county Headquarters - Heavy Commercial	per plot	7,000
	Other Sub-county Headquarters - Commercial	per plot	4,000
	Other Sub-county Headquarters - Residential	per plot	1,500
	Other Areas - Developed	Per plot	1,000
	Other areas - Not developed	per plot	500
	FARM RENTS		
	Rain fed farm	Per year	1,500
	River bank farms	Per year	3,000
	Application for a plot	per plot	10,000
	Registration of a plot	per plot	2,000
	LAND SURVEY		
	Records search fees	per plot	500
	Survey fees - Demarcation	per plot	2,000
	Survey fees - cadastral	per plot	15,000
	Survey fees - Topo Survey - farms	per plot	6,000
	Survey fees - Topo Survey - Plot	per plot	3,000
	Survey fees - Topo Survey - Beacon search	per Beacon	2,000
	Boundary dispute resolution	per dispute	5,000
	Preparation of PDP - Plot	per Plot	5,000
	Preparation of PDP - farms	per Plot	7,000
	Extension/Renewal of lease	per Plot	15,000
	Duplicate of allotment lost form	per plot	3,000
	Consent to charge	per plot	5,000
	Confirmation letter	per plot	5,000
	Certificate of ownership	per plot	3,500
	Change of user	per plot	15,000
	From Residential to commercial	per plot	25,000
	from Agricultural to Commercial/residential	per plot	25,000
	from Commercial to industrial	per plot	30,000
	From Commercial to residential	per plot	15,000
	from Industrial to residential	per plot	15,000
	Extension of user	per plot	15,000
	PART XI		

BUILDING PLAN APPROVAL			
Architectural			
Less than 46	plinth Area m ²		1,600
47-92.9	plinth Area m ²		4,000
93-139.3	plinth Area m ²		7,500
139.4-185.8	plinth Area m ²		9,600
185.9-278.7	plinth Area m ²		11,200
278.8-371.6	plinth Area m ²		12,300
371.7-464.5	plinth Area m ²		14,100
464.6-557.4	plinth Area m ²		16,000
557.5-650.3	plinth Area m ²		17,600
650.4-743.2	plinth Area m ²		19,200
743.3-836.1	plinth Area m ²		20,800
836.2-929.0	plinth Area m ²		22,400
For every additional 92.9	plinth Area m ²		800
Structural			
Application forms			300
Less than 46	plinth Area m ²		800
47-92.9	plinth Area m ²		800
93-139.3	plinth Area m ²		800
139.4-185.8	plinth Area m ²		800
185.9-278.7	plinth Area m ²		800
278.8-371.6	plinth Area m ²		1,000
371.7-464.5	plinth Area m ²		1,200
464.6-557.4	plinth Area m ²		1,400
557.5-650.3	plinth Area m ²		1,600
650.4-743.2	plinth Area m ²		1,800
743.3-836.1	plinth Area m ²		2,200
836.2-929.0	plinth Area m ²		2,200
For every additional 92.9	plinth Area m ²		200
Building Occupational Permits Per Structure			
-Commercial	per unit		7,000
-Residential	per unit		4,000
-Residential cum commercial	per unit		4,000
-Industrial	per unit		15,000
Processing of eia(environmental impact assessment)	Per assesment		3,500

	Preparation of top survey	per floor	
	Less tahn 1acre	per acre	3,000
	2-sacres	per acre	5,000
	Above 5 acres	Per acre	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	1,000
	Supply of lists of current plans	per list	1,500
	Commencement and completion certificate	per certificate	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	2,000
	-stone Wall fence	per plot	3,000
	-Barbed Wire/ chain link	per plot	1,500
	-Life fence	per plot	1,000
	Charges for private Digital Setlite TV connectors	per year	40,000
	Charges for temporary hotels in Mandera county	Per year	3,000
	Fee for certified copy of original plan	per plan	1,000
	Construction Certificate of fish ponds	per pond	1,000
	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 and Equipment's	Per item	700
PART XII			
HOUSING			
House rent			
	One bed roomed House	Per month	4,000
	Two bed roomed house	Per month	7,000
	Three bed roomed house	Per Month	10,000
	Bed sitter	Per Month	2,500
	Double rooms-non self-contained	Per Month	4,500
	Single bed room	Per Month	3,000
	Three bed room	Per Month	7,000
	House Allocation Application Fees	Per Application	1,000
	Penalty on late Payment of rent	per month	10% per month
PART XIII			
OUTDOOR ADVERTISEMENT			
Hoisting of Banners			
-Commercial			
	- On road reserve	Per month	600
	-On private property/plots	Per month	500
	-On buildings	Per month	500
	- On road reserve	Per month	600
	Hosting fees		500
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			10,000
Hire of county Act boards	per day		50,000
- 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		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 and 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
-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 and 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,	per fortnight	6,000
	canopies etc.		
	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 and approval of streets lights on layout design	per designed	20,000
	Firefighting and disaster management		
	Certificate of inspection for factory	Per inspection	10,000
	Certificate of inspection for petrol station	Per inspection	7,000
	Certificate of inspection for Go down	Per inspection	5,000
	Certificate of inspection for commercial premises	Per inspection	4,000
	Premises storing dangerous inflammable materials	Per inspection	4,000
	Inspection of fire extinguishers	Per extinguisher	200
	Fire inspection facilities for learning institutions	Per institution	4,000
	Public works		

No. 4

Mandera County Finance

Hire of vehicles and plants			
Shovel within county	per day	10,000	
Grader within county	per day	15,000	
Roller (big) within county	per day	20,000	
Mower with tractor within county	per day	7,000	
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 day	50	
Buses from Nairobi	Per trip	1,000	
Land Cruisers	Per day	100	
Taxi	Per day	50	
Boda boda	Per day	50	
TukTuk	per day	50	
Lorries 7 Tonnes and above	Per trip	500	
Quantiy Survey Services			
	Tender Value	Unit of Measure	Amount
	Below KSh 500,000	Per tender	free
	500,000 -3,000,000	per tender	5,000
	3,000,000-10,000,000	per tender	7,000
	10,000,000-20,000,000	per tender	10,000
	20,000,000-50,000,000	per tender	20,000
	50,000,001 and above	per tender	35,000
PART XV			
TRAFFIC AND PARKING			
-Street parking	Per day	100	
Daily parking			
Clamping charges	Per vehicle	1,500	
Boda boda parking	Per day	30	
Reserved parkings	Per day	50	
Buses	Per day	150	
Private taxi parking	Per day	100	
Tuk-Tuk parking	Per day	50	
Landing Fees	per landing	2,000	
Air Ticket fees	Per Ticket	200	

PART XVI—TRADE			
MARKETS			
MARKET STALLS RENT			
Market Stalls in Mandera Town			
Open Shade Tables	per month		600
Closed Market Shades	per month		800
Stalls	per month		2,500
Buspark Butcheries stalls	per month		3,000
Buspark Hotels	per month		5,000
Bus Park Kiosks	per month		800
Bus Park - Large stalls	per month		5,000
Market stalls in other sub-county Headquarters	per month		2,000
Market stalls in other areas	per month		1,000
Market stalls in other sub-county Headquarters	per month		2,000
Market stalls in other areas	per month		1,000
Elwak SME Park			
Closed stalls in Elwak SME park			3,000
Open Shade stands in Elwak SME park			1,000
MARKET ENTRY			
MARKET/MARKET GATE FESS			
CONSUMEABLE PRODUCT			
Miraa/Transportation per track	Per track		7,000
Miraa from Ethiopia per bag			1,000
White flour per sack/50 bag			50
Sugar per bag 50kg			100
Onions 7 tonnes per track			2,000
Potatoes 7 tonnes per track			5,000
Honey per 3 liters			100
Honey per 20 litres			500
Cement from Ethiopia per bag			50
Lintels (per bag)			100
Wheat flour (per bag)			50
Watermelon (per vehicle)			5,000
Salt (per bag)			100
Beans (per bag)			100

	Soya beans (per bag)		
	Simsim (per 20litres)		100
	Mangoes (per bag)		100
	paw paw (per bag)		100
	Bananas (per bag)		100
	Rice (per bag)		100
	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 cess		
	Market entry fees(m/gate)	Per day	30
	Co-operatives		
	Registration of new society		3,500
	Change of name		2,000
	Official search		300
	Certification of documents		1,500
	Amendment of regulations/rules		2,000
	Request of inspection by a creditor		2,000
	Request of inspection by a member		5,000
	Refusal to allow inspection		10,000
	Penalty for Failure to register charges		5,000
	Audit fee by the department		8,000
	Use of word "co-operative" without approval		10,000
	Supervision fee of accounts audited by external auditors		10% of fees charged
	Renewal of certificate of registration		-
	Registration of charge		3,000
	Approval of audit firms		10,000
	Appeals to County Executive		3,000
	Withdraw of court bonds		
	PART XVII		

ITEM DESCRIPTION		CHARGES			
1	(a) Traffic offences	1,000			
2	(b) Business permit	2,000			
3	© Building plan	1,000			
FINES IN COURT					
PART XVIII					
ITEM DESCRIPTION		CHARGES			
1	Traffic offences(undesignated parking, tax evasion, obstruction and tax defaulter)	5,000			
2	Business permit defaulter	10,000			
3	Building plan defaulter	30,000			
4	Land rent defaulter	20,000			
5	Market cess defaulters	10,000			
6	Miraa cess defaulters	20,000			
7	General markets fines	10,000			
SECOND SCHEDULE					
PART I					
BRIM CODE	CATEGORIES OF BUSINESS				
	Item Description	Zone A	Zone B	Zone C	(Rural)
		(Mandera Town)	Elwak	(Takaba, Lafey and Banisa Town, Kutulo)	Other areas
1	GENERAL TRADERS SHOPS AND RETAIL SERVICES				
	This category includes traders, wholesalers, hypermarkets, departmental stores, supermarkets, showrooms, Green grocery, boutiques, exhibitions, retail shops, chemists, take-away, butcheries, Agro vet Shops, kiosks				
100	Mega Store, Hyper-supermarket: large multi-departmental store, hypermarket over premises over 3000 sq.m in prime location	50,000	30,000	25,000	18,000
102	Supermarket/ Mini market Prime Location	30,000	20,000	15,000	10,000
105	Large trader shop, Wholesale store Prime Location	13,000	10,000	8,000	5,000
110	Medium trader shop or General retail service	10,000	8,000	5,000	3,500
115	Small trader shop or retail service/Government owned Market	4,500	3,500	3,000	2,500

	stalls				
120	Kiosk: Light or temporary construction	3,500	2,500	1,800	1,500
125	Other Retail Traders, Stores, Shops and Services/Miraa store	4,500	2,500	1,800	2,000
126	Large Distributers e. soda, drinks agent (Wholesale)	20,000	15,000	10,000	7,500
128	Medium Distributer e. soda, drinks soda agent (Retail)	15,000	10,500	8,000	5,000
130	Electronics shop/play station/Video show/Pool table games/Gym/Maize store/ Posho Mill/Power saw machine operator	7,000	5,000	4,500	3,000
135	Timbersale/Workshop/Welding/Bakery/Cosmetic shop/Stationeries/Bookshop	15,000	13,000	9,000	6,500
140	Hardware shops	25,000	15,000	11,000	7,500
145	Barber/kinyozi, Hair salon, Manicure, Pedicure and Massage	5,000	4,500	3,500	2,500
155	Mobile phones/ General Electronic repair	7000	5,000	4000	3,500
2	INFORMAL SECTOR				
	Including hawkers, street vendors, small traders and service providers operating on the streets, veranda or temporary building				
200	1 hawker with motor vehicle	3,500	3,000	2,000	1,500
205	1 hawker without motor vehicle	2,500	2,000	1,500	1,000
210	Small informal sector trader / service provider e.g. Shoe shiner, shoe repairer, street vendor (newspapers, soda, sweets, cigarettes etc.)	2,000	1,500	1,000	800
215	Semi-permanent informal sector trader: Up to 2 persons in verandah or temporary building	3,000	2,000	500	2,000
220	Other informal sector	3,500	2,000	1,800	1,300
3	TRANSPORT, STORAGE, COMMUNICATIONS, BUILDING CONTRACTORS AND OTHERS				

	Includes maritime and airlines / international carriers / freight forwarders / operation of taxis, matatus, buses, lorries, planes, boats / driving school / tours / safari operator - owned and hired vehicles. Fixed line and wireless communication providers / IT support companies / private vehicles parking / petrol stations / storage facilities / cold storage facilities. Publishing companies, e.g. newspapers, books, texts / radio / TV broadcasters / film producers, Building contractors, LPG gas Sellers				
300	Large transport company Over 30 Vehicles	30,000	30,000	25,000	25,000
305	Medium transport company with 6 to 30 vehicles	10,000	8,000	6,000	4,000
310	Small transportation company 1 to 5 vehicles/Air transport/air ticket	15,000	10,000	7,000	4,000
315	Independent transport operator with one vehicle	4,000	3,000	2,500	2,000
312	Driving School	15,000	12,000	10,000	8,500
320	Large petrol filling station, over 6 pumps with garage/ workshop and spares retail Shop	25,000	18,000	15,000	12,000
325	Medium petrol filling station from 4 to 6 pumps with garage / workshop or spares retail shop	23,000	15,000	12,000	8,000
330	Small petrol filling station: Up to three pumps and without garage/workshop or retail shop	21,000	13,000	10,000	7,000
331	Kerosene (Pumps)	8000	5,000	3,500	2,500
332	Kerosene (Drums)	5000	3,500	2000	1,500
333	LPG Gas Distributor/ Store	10,000	8,000	5000	4,000
334	LPG Gas Wholesaler (With/without agents)	10000	8,000	5000	4,000
335	LPG Gas Retailer	8,000	5,000	4000	2,500
340	Garage with spare parts	10,000	8,500	7,000	7,500
341	Garage without spare parts	7,000	6,500	4,000	4,500
342	Small Bicycle/Motorcycle repair workshop with spare parts	6000	5,000	4000	3,500
343	Small Bicycle/Motorcycle repair workshop without spare parts	4000	3,500	3000	2,500
345	Spare parts shop	8,000	5,500	4,500	5,000
350	Large cold storage facility: Over 1,000 sq.m, insulated walls, cold production equipment	50,000	30,000	20,000	15,000
355	Medium cold storage facility: From 101 - 1,000 sq.m	30,000	20,000	15,000	10,000

EXTRACTION					
500	Large agricultural producer, processor, dealer, exporter with over 50 employees	40,000	30,000	20,000	15,000
505	Medium agricultural producer, processor, dealer, exporter with 11-50 employees	30,000	20,000	15,000	10,000
510	Small agricultural producer, processor, dealer, exporter with up to 10 employees	20,000	15,000	10,000	700
515	Large mining or natural resources extraction operation with over 50 employees	100,000	80,000	50,000	30,000
520	Medium Mining or Natural Resources Extraction operation with 4-50 employees	80,000	50,000	30,000	20,000
525	Small mining or natural resources extraction operation with up to 3 Employees	30,000	20,000	15,000	10,000
530	Other Agricultural, Poultry/ Forestry and Natural Resources	15,000	10,000	8,000	5,000
540	Stone quarrying permit	30,000	25,000	20,000	15,000
550	Sand and blast quarrying permit	20,000	15,000	10,000	8,000
555	Water supply Companies	50,000	40,000	30,000	20,000
560	Private Water Boosters Per Vehicle	20,000	15,000	10,000	5,000
6.0	PROFESSIONAL, TECHNICAL AND FINANCIAL SERVICES				
	Legal / financial management / engineering / architecture / valuing / surveying / data processing / liaison offices / landlord or care taker offices / accountancy / secretarial support / stock and insurance brokerage / agencies / clearing and forwarding / import and				
600	Large professional services firm with over 10 practitioners and/or international affiliation	50,000	40,000	30,000	20,000
605	Medium professional services firm from 3 to 10 practitioners	20,000	15,000	10,000	7,000
610	Small professional services firm; up to 2 practitioners	14,000	10,000	8,000	5,000
615	Independent technical operator / 1 person acting individually / typist / accountant / book-keeper etc.	8,000	5,000	3,000	2,000
620	Large financial services including Banks, Saccos, insurance and co-operative societies with over 15 employees and / or premises over 300 sq.m	75,000	60,000	50,000	40,000

625	Medium financial services including Banks, Saccos, Hawala's, insurance and co-operative societies with 1 –15 employees and / or premises of 100 – 300sq.m	50,000	30,000	20,000	15,000
630	Small financial services including Saccos, insurance and co-operative societies with up to 5 employees and / or premises up to 100sq.m	15,000	10,000	8,000	5,000
635	M-PESA/ Airtel Money/ Yu/ Orange Money dealer shop	20,000	15,000	10,000	8,000
640	M-PESA/ Airtel Money/ Yu/Orange money agent shop	15,000	10,000	8,000	5,000
645	Other Small Professional and Technical Services	10,000	8,000	6,000	5,000
650	Money points / ATMs / money machines separate from branch /office (per ATM)	20,000	15,000	10,000	8,000
655	Large cyber cafes / bureaus with over 20 computers / machines	15,000	10,000	6,000	5,000
660	Medium Cyber cafes / bureau with 6 – 20 computers / machines	13,000	8,000	5,000	3,000
665	Small Cyber cafes / bureau with 2 – 5 computers / machines	8,000	7,000	5,000	3,500
670	Other professional and technical services with 1 computer / 1Machine	5,000	4,000	3,000	2,000
675	Medium Dhobi, Dry Cleaner, Laundry	5000	4,000	3000	2,000
680	Small Dhobi, Dry Cleaner, Laundry	4000	3,000	2000	1500
PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT					
	Private education institution including nursery / primary or secondary school / polytechnic / professional training centre / computer management / accountancy / secretarial / technical professions / universities / private health clinics / doctors surgeries / consulting offices of doctors / dentists / physiotherapists / physiologists and other health professionals / herbalists and traditional medicine practitioners / funeral homes / entertainment facilities including cinema / theatre / video shows / amusements arcade / juke box / arcade games / machines arcade / sports club / gym / massage parlors				
700	Private higher education institutions; any type of private university,college or higher education institution	50,000	30,000	20,000	15,000
705	Large private higher education institution; Over 100 pupils or fees	30,000	20,000	15,000	10,000