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

SPECIAL ISSUE

Tharaka Nithi County Gazette Supplement No. 8 (Acts No. 2)

REPUBLIC OF KENYA

THARAKA NITHI COUNTY GAZETTE SUPPLEMENT

ACTS, 2015

NAIROBI, 13th April, 2015

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THE THARAKA NITHI COUNTY FINANCE ACT, 2015

No. 2 of 2015

Date of Assent: 7th April, 2015

Date of Commencement: 29th April, 2015

AN ACT of County assembly of Tharaka Nithi 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 Tharaka Nithi as follows—

PRELIMINARY

The provisions of the Finance Act, 2015 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—

The tax rates, fees and charges

(a) Widening of tax base

(b) Measure to prevent non remittance of collected revenue

(c) Tax incentives and reliefs

(d) Rationalization of inter-county taxation provisions

(e) General Anti-evasion Rule

(f) Memorandum of reasons and objects

2. The Financial Act, seeks to prescribe the rates of taxes and charges for the assessment year 2015; the rates at which taxes and other charges will be payable during the financial year 2015 from properties (including land and buildings), businesses, Markets, Agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, County parks, entertainment and extraction activities, liquor.

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

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A. TAX RATES

Rate of property – Tax

1. Rates of property – tax in respect of property liable to tax for the assessment year 2014-15

In respect of properties of all categories of owners liable to tax for the assessment year 2014—15, the rates of property –tax have been specified in Part X of the first schedule to the Bill.

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

(i). Penalties on outstanding rates-

Penalties shall be levied in respect of property liable to tax for the assessment year 2014—15, in the following cases:-

(a) In the case of a property having total outstanding rates at the turn of the calendar year the amount of property tax computed shall be increased by a penalty calculated at 3% cumulative per month.

(b) In the case of properties, owned by national government the property- tax computed, in this case the contribution in lieu of rates outstanding shall be increased by a penalty of 3% for the purpose of such property tax.

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 November, 2014

House rent

2. In the case of housing units, the rate of rental charges has been specified in Part II of the Schedule to the bill. 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 3 % per month.

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

Single business license in respect of businesses liable to tax for assessment year 2014- 2015.

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3. In respect of businesses of all categories of owners liable to tax for assessment year 2015, the rates of single business permits have been specified in Part II of the schedule to the Act. These are the same as those laid down in Column 2 and 7 of the 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 2015, in the following cases:-

(a) In the event of a business having total outstanding licenses at the turn of the calendar year the amount of license computed shall be increased by a penalty calculated at 3% per month cumulatively.

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 November, 2014.

Stock Auction and Slaughter Fees

4. In respect of specified stock produce, for the assessment year 2015, the rates of fees have been specified in Part II of the schedule to the Bill.

Agricultural Produce Cess

5. Produce Cess- In respect of specified agricultural produce, cess charges for the assessment year 2015, the rates of cess charges have been specified in Part II of the 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, 2014.

Building plan approval

6. In respect of building as defined in the Physical Planning Act of 1996, the approval charges for the assessment year 2014- 2015. The rates of charges have been specified in the Schedule.

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

Royalties

7. 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

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owners liable to tax for the assessment year 2015, the rates of charges have been specified in Part II of the schedule to the Bill.

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

Outdoor Advertising

8. In respect of Advertisements as defined in the physical planning act of 1996 interpretation 2 of 2007, 5th schedule. For the assessment year 2014/15, the rate of advertisement charges has been specified in the schedule.

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

Market Fees

9. In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2014- 2015, the rates of fees and charges have been specified in the schedule to the Act.

County Parks Fees

10. In respect of designated county parks and heritage site visitors touring the parks and sites are liable to fees and charges for assessment year 2015, the rates of fees and charges have been specified in the schedule to the Act

Health Charges and Fees

11. In respect of designated county Dispensaries and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2015, the rates of fees and charges have been specified in the schedule to the Act.

Parking Fee

12. 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 2015, the rates of fees and charges have been specified in Part II of the schedule to the Act

Education and Social Facilities Charges

13. In respect of use of County Public Amenities and Registration of Educational and Social Organization for assessment year 2015, the rates of fees and charges have been specified in the schedule to the Act.

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Sale of Documents

14. In respect of County generated documents, gazettes, and books for assessment year 2015, the rates of charges have been specified in the part 1 of the schedule to the Act and a surcharge for bouncing cheque as set out in Part I of the schedule.

B. WIDENING OF TAX BASE

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 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, 2014.

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.

County Park Fees

Tourism sector is a potential segment of the County Economy following the devolution of this function the County proposes to levy charges for its parks and heritage sites for the assessment year 2015, the rate of charges have been specified in Part II of the schedule.

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 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.

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iii. To ensure timely approval of building plan and enhanced revenue collection, the submission of building plans be automated.

iv. Digitalize all County mutations to allow prompt management of property liable to property tax.

v. Automation of parking fee collection to enhance revenue collection and administration efficiency.

vi. Regular monitoring of system generated bills to ensure increased processing rate

vii. Serialization of advertisement objects through system generated numerals

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 though 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

In 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 penalties for mitigating tax evasion as set out in the first schedule.

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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.

Proposed Fees and Charges in Kenya Shillings.

PART 1

Particulars	Unit of Measure	Current Rate	Proposed Rate
BUDGETS AND APPROPRIATION		500	500
Sale of County Budget Books	per book	300	300
Sale of County Appropriation Bill	per bill	500	500
Sale of County Abstract of Accounts		500	500
Sale of County Fees and Charges	per set of fees & charges	500	500
Sale of County By-laws	per set	500	500
Sale of County minutes	per extract	500	500
Sale of County Gazette		Cost plus 15%	Cost plus 15%

PART 2

	ITEM	Current Rate	Proposed Rate
2	Correction of names in any register	1,000	1,000
3	Application for search	1,000	1,000
4	Application for a kiosk/ market stall (new)	1,500	1,500
5	Application to include a partner	2,000	2,000
6	Application to exclude a partner	2000	2000
7	Allotment fees	1,500	1,500
8	Application for own land canteen / change of user	1,500	1,500
9	**Application for a new plot -**		
i	Chuka,chogoria,marimanti	2,000	2,000
ii	Other markets	2,000	2,000
iii	Filing a dispute	3,000	3,000
iv	Sale of minute extract	1,000	1,000
v	Sale of copy estimates/ Abstracts of Accounts	1,000	1,000
10	**Letter of undertaking/ Registration of charge**		
i	Chuka,chogoria,marimanti	1,500	1,500
ii	Other markets	1,200	1,200
iii	Towing vehicles (within township)	3,000	3,000
11	**Sub-letting fees**		
i	Chuka,chogoria,marimanti	2,000	2,000

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ii	Other markets	1,500	1,500
iii	Re-location of a kiosk	500	500
11	**Consent to sub-divide plot**		
i	Chuka,chogoria,marimanti	2,000	2,000
ii	Other markets	2,000	2,000
12	**Consent to transfer Un built plot-**		
i	Chuka,chogoria,marimanti	2,000	2,000
ii	Other markets	1,500	1,500
13	**Market stall (Consent to transfer)**		
i	Chuka,chogoria,marimanti	1,500	1,500
ii	Other markets	1,500	1,500
14	**Consent to extend a plot:**		
i	Chuka,chogoria,marimanti	5,000	5,000
ii	Other markets	3,000	3,000
15	**Consent to transfer built plot:**		
i	Chuka,chogoria, Marimanti	5,000	5,000
ii	Other markets	2,000	2,000
	Built stall-		
i	Chuka,chogoria,marimanti	5,000	5,000
ii	Other markets	3,000	3,000
16	**Application form for consent/extension to lease-**		
i	consent to lease		
A	Chuka,chogoria,marimanti	2,000	2,000
B	Other markets	1,500	1,500
ii	**Extension to lease**		
A	Chuka,chogoria,marimanti	3,000	3,000
B	Other markets	2,000	2,000
iii	Change of user from residential to commercial	5,500	5,500
iv	Change of user from commercial/residential to BCR	5,500	5,500
v	Change of user from agricultural to residential/commercial	5,500	5,500
17	**Rates/rents clearance certificates**		
i	Chuka,chogoria,marimanti	3,500	3,500
ii	Other markets	1,500	1,500
iii	Transfer of Private Land	3,000	3,000
iv	Transfer of Public Land/Change of Reservation	2,500	2,500
18	**Others**		
i	Penalty for rearing Livestock in Town/Market	2,000	2,000
ii	Penalty for illegal cultivation in public land	5,000 per acre	5,000 per acre
iii	KPLC limited way leave	3,000	3,000
iv	Road show per day	2,000	2,000
v	Music promotion per day	1,000	1,000
vi	Penalty on Motor Vehicle (Matatus) before taken to Court)	3,000	3,000

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vii	Storage charges on impounded vehicles per day	1,000	1,000
viii	Hire of LCD Projector	3,000	3,000
ix	Cancellation of bonds before prosecution	1,000	1,000
x	Extension of a bond for whatever reason	500	500
19	**Release of goods taken in custody**		
i	Impounding fees BMT	100	100
ii	SBP- Single Business Permit	1,000	1,000
2.	Storage charges per day		
i	(BMT)	50	50
ii	SBP	100	100
20	**Grazing fees in public land**		
i	Cattle per head per day	100	100
ii	Goats/Sheep per day	50	50
iii	Donkey	100	100
21	Hides and skin cess per stamp		
i	Cow	30	30
ii	Sheep/Goat	20	20
22	Consent to change business/location/type	1,000	1,000
23	**Slaughter house fees per herd-**		
i	Cattle	100	100
ii	Sheep/goat	50	50
iii	Camel	200	200
iv	Pig	100	100
24	**Market stall (marigiti) rent per month-**		
i	Dry grains	1,000	1,000
ii	Butchery/shop/grocery	1,200	1,200
iii	Hotels	2,000	2,000
iv	12ft x 12ft	500 pm	500 pm
25	**Council houses rent per month- (Chuka,chogoria,marimanti township)**		
i	2 bed roomed	5,000	5,000
ii	3 bed roomed	7,000	7,000
iii	4 bed roomed	10,000	10,000
26	**Rental houses per month**		
i	1	1,500	300
ii	2 to 3 rooms	2,000	1,000
iii	4 to 8 rooms	2,500	1,500
iv	9 to 10 rooms	3,000	2,000
v	11-15 rooms	4,500	2,500
vi	16 and above	5,000	3,000
27	**Self contained houses**		
i	1 bedroom	3,500	500
ii	2 to 5 bedrooms	4,000	1,000
iii	Over 5 bedrooms	4,500	2,000
28	**Plot rent Chuka,chogoria,marimanti township**		

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a	50 by 180	4,000	4,000
b	50 by 150	3,000	3,000
c	40 by 130	2,200	2,200
d	50 by 100	2,500	2,500
e	40 by 100	2,000	2,000
f	30 by 130	2,000	2,000
g	40 by 90	2,000	2,000
h	30 by 120	1,800	1,800
i	40 by 80	1,700	1,700
j	30 by 100	1,600	1,600
k	40 by 65	1,500	1,500
l	20 by 130	1,300	1,300
m	25 by 100	1,300	1,300
n	40 by 60	1,500	1,500
o	30 by 80	1,500	1,500
p	27 by 80	1,500	1,500
q	40 by 50	1,000	1,000
r	20 by 100	1,050	1,050
s	30 by 60	1,050	1,050
t	20 by 90	900	900
u	20 by 80	900	900
v	15 by 100	650	650
w	20 by 60	600	600
x	15 by 60	600	600
29	**Other Markets Plot Rent**		
i	50 by 180	1,600	1,600
ii	50 by 150	1,500	1,500
iii	40 by 130	1,500	1,500
iv	50 by 100	1,500	1,500
v	40 by 100	700	700
vi	25 by 100	750	750
vii	40 by 80	500	500
viii	30 by 60	200	300
ix	20 by 80	200	300
x	15 by 100	500	500
x	15 by 80		300
x	16 by 80		350
x	30 by 80		400
xi	(10x15) ft market stalls	100	250
30	**Look up shop (market stalls) around public utility Rent per year in Chuka,chogoria,marimanti township**		
i	- Open air market and bus park		
a	Below 10 by feet	1,500	1,500
b	10 by 15 feet and above	2,000	2,000
c	Storey below 10 by 15 feet	2,500	2,500
d	Storey 10 by 15 feet above	3,000	3,000
e	Market stalls around **Chuka,chogoria,marimanti** Bus park	1,000	1,000

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	80 by 80	1,500	1,500
	40 by 20	350	350
ii	Around Marigiti and old slaughter areas township		
a	Below 10 by 15 feet	1,200	1,200
b	10 by 15 feet and above	1,800	1,800
c	Storey below 10 feet	2,000	2,000
d	Storey 10 by 15 feet above	3,000	3,000
iii	Around municipal offices area		
a	10 by 15 feet	1,800	1,800
b	Over 10 by 15 feet	2,500	2,500
c	Storey	3,000	3,000
i	Sub-letting of business premises	1,500	1,500
ii	Penalty of late license w.e.f.1st April every year 3% per month cumulatively	3%	3%
iii	Copy of SBP document on duplicate	25%	25%
iv	Renewal/Application of SBP	200	200
x	Penalty of late plot rent w.e.f.1st July		25%
31	**Advertisement on Branded Vehicles -**		
a	Saloon	800	800
b	Pick up	1,000	1,000
c	Canter	1,500	1,500
d	Lorry	2,000	2,000
e	Big truck	2,500	2,500
32	Installation of communication boosters/stations/transmitters per annum		
a	Private land	100,000	100,000
b	County land	100,000	100,000
33	Cultivation of county land per year per acre	1,500	1,500
34	Conservancy fee for refuse collection per annum	1,000	1,000
35	Survey fees per plot	3,000	3,000
36	**Re-pegging of plots-**		
a	Chuka,chogoria,marimanti	3,000	3,000
b	Other market	2,000	2,000
	Stalls		
c	Chuka,chogoria,marimanti	2,000	2,000
d	Other markets	2,000	2,000
37	**Approval Subdivision of private land-**		
a	Approval for subdivision of private land	1,000 per portion	1,000 per portion
38	**Occupation Permits-**		
a	Residential	3,000	3,000
b	Commercial	10,000	10,000
39	**Inspection for Building in progress**		
a	Indication of site	1,000	1,000
b	Architectural inspection	2,000	2,000
c	Mechanical services inspection	2,000	2,000
d	Electrical services inspection	2,000	2,000
e	Forms for approval of building plans	500	500

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40	**Approval of Building plans** Approved fees for building plans proportionate and standard 12mx30m 50% of plot coverage		
a	3 storeyed and above	10,000	10,000
b	2 storeyed	6,000	6,000
c	1 storey	3,500	3,500
d	Residential ordinary	2,000	2,000
e	<40sqm	2,000	2,000
f	40sqm – 93sqm	2,500	2,500
g	94 sqm - 140 sqm	3,000	3,000
h	141 sqm - 186 sqm	3,500	3,500
i	187 sqm - 279 sqm	3,800	3,800
j	280 sqm - 372 sqm	4,000	4,000
k	373 sqm - 465 sqm	5,000	5,000
l	466 sqm - 588 sqm	6,000	6,000
m	589 sqm - 651 sqm	7,000	7,000
n	652 sqm - 744 sqm	8,000	8,000
o	745 sqm -837 sqm	9,000	9,000
p	838 sqm -930 sqm	10,000	10,000
q	Additional sqm	100	100
41	**Approval of structural drawings proportionate and standard 12mx30m 50% of plot coverage**		
a	3 storey and above	8,000	8,000
b	2 storey	6,000	6,000
c	1 storey	4,000	4,000
d	Ordinary	2,000	2,000
42	**Hire of plant-**		
a	Outside Chuka,Chogoria,Marimanti towns per kilometer	150	150
b	Exhauster per tractor load	5,000	5,000
c	Water bowyer per load		
i	Within Chuka,chogoria,marimanti Towns	2,000	2,000
ii	Outside Chuka,chogoria,marimanti Towns	3,000	3,000
d	Trailer transport services within Chuka,chogoria,marimanti Town Minimum charge per hour	2,000	2,000
e	Lorry services per day (dry rate)	10,000	10,000
f	Commercial refuse per month Light industries per month	1,000	1,000
g	High school	nil	nil
h	Hospital/nursing homes	nil	nil
43	**Sale of trees-**		
a	Sale of seedling	5	5
b	4" to 12" diameter tree	3000	3000
c	12" to 24" diameter tree	5,000	5,000
d	24" to 30" diameter tree	8,000	8,000

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e	30" and above	12,000	12,000
44	**Partitioning/alteration of existing approved Building type plan**	5,000	5,000
45	Market site plan per copy	1,500	1,500
46	Market stall building plan	2,000	2,000
47	**Contractors Fees -**		
a	Class A. (MOW) classification p.a....	31,000	31,000
b	Class B p.a.....	26,000	26,000
c	Class C p.a.....	21,000	21,000
d	Class D p.a.....	16,000	16,000
e	Class E p.a.....	11,000	11,000
	Class F p.a.....	6,000	6,000
48	**Unclassified contractors p.a**	3,500	3,500
a	Class A p.a	21,000	21,000
b	Class B p.a	16,000	16,000
	Class C p.a	11,000	11,000
49	**Road cutting Fee per Meter -**		
a	Tarmac	700	700
b	Earth	300	300
c	Gravel	500	500
50	**Construction site boards:**		
a	Application fee (commercial)	1,000	1,000
b	License fee	5,000	5,000
51	**Sign boards**		
a	Minimum charges p.a up to 1m sq per site	1,000	1,000
b	Minimum charges p.a up to 1m to 2m sq per site	1,500	1,500
c	Minimum charges p.a up to 2m to 3m sq per site	8,000	8,000
d	Between 3 and 5 square meters per site	13,000	13,000
e	Additional charges per sq meter per site	400	400
52	**Illuminated Signboards**		
a	Minimum charges p.a up to 2 sq per site	15,000	15,000
53	**Billboards**		
a	Application fee	2,000	2,000
b	First 3 sqm per site	15,000	15,000
c	3 and 5 sq m per site	20,000	20,000
d	Additional charge per sqm per site	1,000	1,000
54	**Display of Flags**		
a	Promotional flags/tear-drops per week per each	500	500
b	Corporate flags per year each	1,000	1,000
55	**Banners per day**		
a	Banners on commercial	1,000	1,000
b	on social events	1,000	1,000
c	on religious events	1,000	1,000
56	**Posters**		
a	First 500posters(applicable only in designated areas	1,000	1,000
b	Additional posters above 500)	500	500

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c	Fees for removal of posters by County	5,000	5,000
57	Advertisement by loudspeaker (P.A System) per day	3,000	3,000
58	**Airborne advert per day**		
a	Air-plane (banner-tow)	3,000	3,000
b	Blimps/balloons	2,500	2,500
c	Decorative balloons	2,500	2,500
59	**Branded Umbrella / Parasols**		
a	Monthly charge per one	200	200
b	Branded containers annual charge	3,000	3,000
60	**Street Displays**		
	Mobile stage per day-	-	-
a	Truck	5,000	5,000
b	Van	4,000	4,000
c	Promotional tent each per day	2,000	2,000
61	**Out-door LED Screens**		
a	Application fee	3,000	3,000
b	First $2m^2$ or part thereof for each face	5,000	5,000
c	Additional area per sq meter of part thereof	500	500
x	**Prospection fee**		10,000
62	**Street Light Pole Advertisement**		
a	Application fee	1,000	1,000
b	Annual fee per pole advertisement	7,000	7,000
63	**Multiple Motion Neon Signs:**		
a	Application fee	1,000	1,000
b	First sq m. per year	1,000	1,000
c	Charges for collection of illegal signboards and other displays per item	1,000	1,000
d	Penalty for non-payment of advertisement fees	1,000	1,000
64	**Wall/Window Branding**		
a	Application fee	1,000	1,000
b	up to 3 sq m per site	7,500	7,500
c	Between 3 and 5sq m per site	10,000	10,000
d	Additional charges per sq m per site	1,000	1,000
65	**Environmental report (E.I.A and EA)**		
a	Analysis of report of below 10 Million kshs.	3,000	3,000
b	Petrol station, industries, goes downs, commercial and residential building over 10 Million kshs.	6,000	6,000
c	Hospitals, schools, water companies, sewerage and others which will consume over 10Million kshs.	10,000	10,000
66	**Hire of County Hall per day**	5,000	5,000
67	**Hire of Stadium:**	2,000	2,000
a	Local athletics per person	50	50
b	Gate fee per person per day:		

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i	Adult	100	100
ii	Child	50	50
c	Cultural festivals music/cultural/herbalist/arts/crafting	2,000	2,000
d	Local matches/friendly	1,000	1,000
e	Political meeting per day	3,500	3,500
f	Religious meetings per day	free	free
g	Other services	3,500	3,500
h	Trade unions	3,500	3,500
i	Athletics K.A.A.A per day	2,000	2,000
j	Sports associations per day	2,000	2,000
k	ASK/Exhibition	10,000	10,000
l	F.K.F/K.V.A. per day	1,500	1,500
m	Schools association per day	1000	1000
n	Premier/super/district leagues	100	100
o	Sale of sweets/ ice cream/groundnuts/ newspapers /photographs per day	100	100
p	Sale of soda per day	150	150
q	Registration of self-help group/sports club	500	500
r	Renewal of registration	200	200
s	public toilets per entry(urban)		10
t	public toilets per entry(other areas)		5
68	**Hire to run public toilets services per month**		
a	In bus park	15,000	15,000
b	In open Air market	8,000	8,000
69	**Registration of Private Schools**		
a	Nursery and kindergarten	5,000	5,000
b	Primary	7,000	7,000
c	Secondary	10,000	10,000
d	College	20,000	20,000
e	University	20,000	20,000
70	**Public Service Vehicles**	Fees & charges	Fees & charges
a	Over 40 passengers	300 per day	300 per day
b	Minibus 31 to 40 passengers	200 per day	200 per day
c	Minibus 15 to 20 passengers	50 per entry	50 per entry
d	Nissan 10 to 14 Passengers	40 per entry	40 per entry
e	Nissan less than 10 passengers	30 per trip	30 per trip
f	**Allocation of Space in a Bus Park**		
i	Bus per annum		50,000
ii	Min bus per annum		40,000
ii	Nissan per annum		30,000
ii	Nissan less than 14 passengers		20,000
g	Bicycle Bodaboda	free	free
h	Motor cycle Bodaboda	1,500 per Year	1,500 per Year
(i)	License (ii) Registration	Registration 200	Registration 200
i	Hard cart	20 per day	20 per day
j	Taxi	50 per day	50 per day
k	Impounding fees for vehicles	5,000	5,000

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l	Impounding of motor cycle Bodaboda	1,000	1,000
71	**Parking Outside Bus Park**		
a	Truck/ Lorry	100	100
b	Canter per day	50	50
c	Nissan/ Pickup	50	50
d	Saloon Car	20	30
e	Penalty for Clamping of any Vehicle	3,000	3,000
f	Penalty for towing all Vehicles	5,000	5,000
g	Penalty for tampering with clamp	3,000	3,000
72	**Reserved Parking**		
a	Saloon Car	600 per month	600 per month
b	Canter	1,000 per month	1,000 per month
c	Pick up	800 per month	800 per month
d	Lorry	2000 per month	2000 per month
73	**RENT**		
a	office block- with at least 3 offices	10,000	10,000
b	Office Block- more than 3 offices	16,600	16,600
c	Single Office with less than 2 offices	3,500	3,500
74	**Barter Market Fees- all markets**		
a	Cereals per 90 kg bag	40	50
b	Cereals per debe	20	20
c	Produce and vegetables per bag	40	40
d	Carrots per bag	60	60
e	Onion (Leafs)	50	50
f	Green vegetables per bag	50	50
g	Pumpkins per bag	60	60
h	Yams bag	60	60
i	Sweet potatoes per bag	60	60
j	Cabbages per bag	50	50
k	Cassava per bag	60	60
l	English potatoes per bag	60	60
m	Green Maize per bag	60	60
n	Arrow roots per bag	60	60
o	Fruits	80	80
p	Farm Produce/Vegetables/Fish Crate/Box/Carton	30	30
q	Onion per net	30	30
r	Avocado per 90 kg	50	50
75	**Items Per Bundle**		
a	10 Sugarcane	20	20
b	10 Cassava	20	20
c	Sisal strings	20	20
d	20 ropes	20	20
e	Firewood bundle	10	10
f	Jembe handles/walking sticks bundle of 20	10	10
g	Natural washing sponge bundle 20	10	10
h	Mats per buddle 10	10	10
i	Basket over 10	10	10
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a	Bag of Charcoal	100	100
b	Chiondo(traditional basket)per item	10	10
c	Mat per item	10	10
d	Pot per item	10	10
e	Tray of eggs	20	20
f	Chicken per head	10	10
g	Hide per piece	20	20
h	Skin per piece	10	10
i	Bows and quivers	10	10
j	Snuff ¼ tin bag	10	10
k	Banana per bunch	10	10
l	Vegetables seller outside market	20	20
m	Bicycle repair	S.B.P kshs. 1,000	S.B.P kshs. 1,000
n	Shoe shiners per day	20	20
o	Hardware (Mali)per day	50	50
x	Clothe(Mitumba) per day		50
p	Hawkers (Mali) box per day	30	30
q	2-3 Tins cereals	NIL	NIL
77	**Pawpaw/Avocado/ Mats Mangoes/Pineapples/Cabbages Tamarind Baskets**		
a	½ ton Vehicle	300	300
b	1 ton Vehicle	500	500
c	2 ton Vehicle	700	700
d	4 ton Vehicle	900	900
e	Over 4 ton Vehicle	1,200	1,200
78	**Stock Auction Fees**		
a	Goat/Sheep/ Pig per head	30	30
b	Cow/Bull per head	80	80
c	Impounding fee for Cows	1,000	1,000
d	Impounding fee for Goats	500	500
e	Impounding fee for Chicken	80	80
f	Maintenance for all stocks per day / storage for all stocks per day	500	500
79	**Movement Permit Cess**		
a	Cattle/Donkey Camel per head	50	50
b	Goat/Sheep/ Pig per head	20	20
c	Chicken	NIL	NIL
80	**Cesses**		
a	Cereals per Bag 90kg	50	50
b	Mangoes/ Avocados per bag 90kg	40	40
c	Banana per Bunch 90 kg	20	20
d	Cotton per Lorry 7	1,500	1,500
81	**Sand Cess**		
a	Ox-Cart per trip	50	50
b	7 ton Lorry per trip	500	1,000
c	8-12 ton Lorry per trip	700	1,500
d	Over 12 tons trip	1,000	2,000
e	3.3 Tons	300	800

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f	Pick/ Land rovers	200	500
g	Sand harvest at source S.B.P per year		NIL
	Ballast		
a	Ox-Cart per trip	50	50
b	7 ton Lorry per trip	500	500
c	8-12 ton Lorry per trip	700	700
d	Over 12 ton Lorry per trip	1000	1000
e	3.3 ton lorry	300	300
f	Land lover/ Pickup	200	200
83	**Building Stones Cess**		
a	3.3 ton Lorry per trip	300	300
b	7 ton Lorry per trip	500	500
c	Land lover/ Pickup	200	200
d	Over 8 – 12 tones	1000	1000
e	Quarrel excavation at source single business permit per year		20,000
84	**Hardcore Cess**		
a	1 ton Lorry per trip	200	200
b	3.3 ton lorry per trip	300	300
c	7 ton lorry per trip	500	500
d	8-12 ton lorry per trip	1000	1000
e	Above 12 ton lorry per trip	1500	1500
f	Iron ore 7 tonnes	3000	3000
g	3.3 ore 7 tonnes	2,500	2,500
h	Land lover/ Pickup iron ore	1,500	1,500
i	Over 7 tones	5,000	5,000
85	**Manure Cess**		
a	1 ton pickup per trip	300	300
b	3.3 lorry per trip	1,500	1,500
c	7 ton lorry per trip	2,000	2,000
d	Above 7 ton lorry per trip	3,000	3,000
86	**Murram Cess**		
a	3.3 Ton lorry per trip	600	600
b	7 ton lorry per trip	1,000	1,000
c	Above 7 ton lorry per trip	1,500	1,500
d	Land lover/ pick ups	500	500
e	Clay soil 7 tonnes	2,000	2,000
f	3.3 tonnes lorry	1,500	1,500
g	Land Rover/ pick ups	1,000	1,000
h	Above 7 tons	2,500	2,500
i	Murram s.b.p per year		4,000
87	**Firewood Cess**		
a	1 Ton Lorry per trip	700	500
b	3.3 ton Lorry per trip	2,000	500
c	7 ton Lorry per trip	5,000	500
d	Above 7 ton Lorry per trip	7,000	500
88	**Mangoes Cess**		
a	1 ton Pickup per trip	250	250
b	3.3 Lorry per trip	500	500

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c	7 Ton Lorry per trip	800	800
d	Above 7 ton lorry per trip	1,500	1,500
89	**Macadamia Cess**		
a	1 ton Pickup per trip	500	500
b	3.3 Lorry per trip	1,000	1,000
c	7 ton Lorry per trip	1,800	1,800
d	Above 7 ton Lorry per trip	3,000	3,000
90	**Hides And Skin Cess**		
a	1 ton Pickup per trip	600	600
b	3.3 Lorry per trip	1,000	1,000
c	7 ton Lorry per trip	2,500	2,500
d	Above 7 ton Lorry per trip	3,250	3,250
91	**French Beans Cess**		
a	1 ton Pickup per trip	500	500
b	3.3 Lorry per trip	800	800
c	7 ton Lorry per trip	1,500	1,500
d	Above 7 ton Lorry per trip	3,000	3,000
92	**Maize Cess**		
a	1 ton Pickup per trip	500	500
b	3.3 Lorry per trip	1,500	1,500
c	7 ton Lorry per trip	3,000	3,000
d	Above 7 ton Lorry per trip	5,000	5,000
93	**Beans Cess**		
a	1 ton Pickup per trip	600	600
b	3.3 Lorry per trip	1,800	1,800
c	7 ton Lorry per trip	3,600	3,600
d	Above 7 ton Lorry per trip	6,000	6,000
94	**Green Maize Cess**		
a	1 ton pickup per trip	800	800
b	3.3 Lorry per trip	2,400	2,400
c	7 ton Lorry per trip	4,800	4,800
d	Above 7 ton Lorry per trip	8,000	8,000
95	**Timber Cess**		
a	3.3 Lorry per trip	2,000	2,000
b	7 ton Lorry per trip	4,000	4,000
c	Above 7 ton Lorry per trip	5,000	5,000
96	**Fish Pond in public lands**	5,000 p.a	5,000 p.a
97	**Local groups WSP**	10,000 p.a	10,000 p.a
98	**Kinondoni Lodge:**		
2	**Agent booking**		
a	Adults residents	1,200	1,200
b	Non residents	1,400	1,400
c	Children residents	600	600
2.2	**Direct booking**		
a	Adults residents	1,200	1,200
b	Non residents	1,400	1,400
c	Children residents	600	600
2.2.2	**Other charges**		
a	Use of hall per day	1,000	1,000
b	Use of canteen per month	1,500	1,500

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c	Use of electricity per night per room	200	200
2.3	**Camping at lodge per head per day**		
a	Residents	350	350
b	Non residents	500	500
c	Gas charges per night for 3 clients	300	300
d	Gas charges per night for additional clients	150	150
e	Guide fees per trip	500	500
f	Fishing fees per day per group	500	500
g	Porters fees per head per night	100	100
h	Porters fees per head per night with mattress	200	200
i	Firewood; Indigenous trees Exotic trees	10,000 2,000	10,000 2,000

THE WEIGHTS AND MEASURES FEES AND CHARGES

	PARTICULARS OF ITEMS	Current Rate	Proposed Rate
1.	1. Weights For each weight 5kg and under..... 10 kg..... 20kg ..... Exceeding 20kg	 100 150 200 400	 100 150 200 400
2.	**2..Measures of length:** **For each measure** **(a) Unsubdivided .....** **(b) Sub divided (including the whole length)** **I meter and under.....** **Exceeding I meter but not exceeding 5 meters to** **10 meters.....** **20 meters .....** **30 meters.....**	400 100 200 200 600 800 1,000	400 100 200 200 600 800 1,000
3. (a)	3. Measures of capacity other than build measure) (a) Un subdivided... 2 litres and under ..... Exceeding 2 litres ..... Exceeding 20 litres	 100 200 40000	 100 200 400
(b)	**(b) Subdivided** The feed payable for a subdivided measure shall be the same as that for an un subdivided chare of Kshs 10 each of its numbered subdivision		
4.	**4. Bulk measures (road tankers)** (i) For each compartment according to capacity – 500 litres and under ..... Exceeding 500 litres- An additional charge of KShs 500 shall be payable for every 500 litres (or part thereof)	2,000	2,000

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in excess of such capacity (ii) Adjustment of liquid level indicator of a bulk measures.....	1,000	1,000
5. Bulk storage tanks For each tank according to its capacity- 100,000litres and under..... Exceeding 100,000 litres but not exceeding 500,000litres..... exceeding 500,000 litres but not exceeding 1,000,000 litres..... exceeding 1,000,000 litres an additional charge of Kshs 10,000 for every 1,000,000 litres for subdivided tanks an additional charge of Ksh 2000.00 per graduation	100,000 150,000 200,000	100,000 150,000 200,000
6. Spirit measuring instruments For each instruments	400	400
7. Liquid measuring instruments: (a) Dispensing pumps (each)- (i) Electronic..... (ii) Non-electronic..... (b) Bulk meters(each) (i) electronic (ii) non electronic	 2,000 1,600 30,000 20,000	 2,000 1,600 30,000 20,000
8. Leather measuring instruments and fabric For each instrument.....	2000	2,000
9. Egg-grading machines For each machine Type "A" machine..... Type "B" machine.....	 2,000 3,000	 2,000 3,000
10. Non-Automatic weighing instruments intended for counter use; For each instruments according to its capacity- (a)non-self indicating 5kg and under..... Exceeding 5kg not but exceeding 15kg..... Exceeding15kg..... (b)semi-self indicating instruments- 5kg and under..... Exceeding 5kg not but exceeding..... Exceeding15kg..... (c)self indicating instruments (i)Electronics- 5kg and under Exceeding 5kg not but exceeding 15kg Exceeding 15kg..... (ii)Non-electonics 5kg and under..... Exceeding 5kg not but exceeding.....	 200 400 1,000 400 800 1200 600 1,000 1,600 400 800	 200 400 1,000 400 800 1200 600 1,000 1,600 400 800

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Exceeding 15kg.....	1,200	1,200
(2)All other non automatic weighing instruments; for each instruments according to its capacity-		
(a) Electronics instruments-		
50kg and under.....	1,200	1,200
Exceeding 50kg but not exceeding 500kg.....	2,000	2,000
Exceeding 500kg but not exceeding 1 tonnes	4,000	4,000
Exceeding 5 tonnes but not exceeding 20 tonnes	6,000	6,000
Exceeding 20 tonnes- The fee payable shall be the same as that for a 20 tonne capacity instruments plus an additional charge of Ksh 400 for every tone(or part thereof in excess of such capacity	10,000	10,000
(b)Electronic instruments-		
50kg and under	1,000	1,000
Exceeding 50 kg but not exceeding 500 kg	1,600	1,600
Exceeding 500 kg but not exceeding 1 tonne.....	3,000	3,000
Exceeding 1 ton but not exceeding 5 tonnes.....	4,000	4,000
Exceeding 5 tonnes but not exceeding 20 tonnes.....	8,000	8,000
Exceeding 20 tonnes- the fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of KShs 400 for every tone (or part thereof) in excess of such capacity	10,000	10,000
11. Automatic weighing instruments: For each weighing unit according to its capacity-		
20kg and under.....	1,200	1,200
Exceeding 20 kg but not exceeding 50 kg.....	1,600	1,600
Exceeding50 kg but not exceeding 200 kg	2,000	2,000
Exceeding200 kg but not exceeding 1 tonne....	3,000	3,000
Exceeding1 tonne but not exceeding 5 tonnes...	4,000	4,000
Exceeding 20 tonnes- The fee payable shall be the same as that for a 20 tonne capacity instruments plus an additional charge of Ksh.400 for every tone or part thereof in excess of such capacity	8,000	8,000
12. Belt weighers: For each instruments	12,000	12,000
13. Additional charge payable where a weighing or measuring instruments incorporates a printing device which is also examined and tested	4,000	4,000
14. Where a weighing or measuring instrument incorporates a printing device which is also examined and tested, an		

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additional charge of Kshs. 400 shall be payable for the examinational and testing of the device		
15. Where a weighing instrument incorporate more than one indicating device, an additional fee equivalent to the stamping fee payable for the instrument shall be charged for the examination and testing of each such device		
16. Where a weighting instrument has two sets of graduations (as in the case with some milk weightier) separate fees shall be charged for each set of graduations according to the capacity of the instrument		
17. Where a weighting or measuring instrument is constructed to calculate and indicate price an additional fee of Kshs 400 shall be payable for the examination and testing of the price indicating mechanism		
18. Where two or more load receptors are connected to one indicating mechanism , separate fees shall be charged for each load receptor according to its capacity		
PART 2 – FEES FOR PATTERN APPROVAL		
1. Measures of length and measures of capacity for each measure.....	4,000	4,000
2. Measuring instruments		
a) Liquid measuring instruments (each).....	20,000	20,000
b) Linear measrung instrument (each).....	10,000	10,000
c) Leather measuring instrument (each).....	10,000	10,000
3. Non- automatic weighing instruments		
For each instrument according to capacity		
(a)Non – electronic –		
200kg and under.....	12,000	12,000
Exceeding 200kg but not exceeding 1 tonne	16,000	16,000
Exceeding 1 tonne.....	20,000	20,000
(b)Electronic –		
20 kg and under	20,000	20,000
Exceeding 20 kg but not exceeding 200kg	30,000	30,000
Exceeding 200kg but not exceeding tone.....	35,000	35,000
Exceeding 1 tone.....	40,000	40,000
4. Automatic weighing instruments: (Hoppe weightier)		
For each instrument according to capacity		
20 kg and under	15,000	15,000
Exceeding 20 kg but not exceeding 200kg	20,000	20,000

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Exceeding 200gk	25,000	25,000
Belt - weightier:		
Each instrument	35,000	35,000

PART 3- FEE FOR ADJUSTING WEIGHTS AND MEASURES AND OTHER MISCELLANEOUS CHARGES		
1. Adjusting weights for each weight –	Kshs	
5 kg and under	40	40
Charge of KShs 50,000 per 500,000litres an additional charge of KShs 1,000 per graduation		
2. Fees for testing or calibrating articles or weighting or measuring equipment submitted to the Directors in pursuance of section 17 of the Act:		
(a) Testing or calibrating articles (each).....	800	
(b) The charge for testing or calibration weighting or measuring equipment shall be the same as the stamping fee applicable for such and equipment plus an additional charge of		800
.....	500	500
PART 4 - CHARGES FOR TRANSPOTATION , HANDLING AND HIRE OF STANDARDS		
1. Transportation charges:		
The amount payable for transport mass standard from the nearest weights and measures office to the place appointed by the applicant shall be Ksh. 2,000 plus an additional charge per kilometer as follows –		
Mass standard of –		
One tone and under.....	60	60
Exceeding 3 tonnes but exceeding 10tonne.....	100	100
Exceeding 10 tonnes but not exceeding 15 tonnes	160	160
Exceeding 15 tonnes	200	200
	300	300
2. Handing charges:		
The charges payable for lifting roller and block test weights for the purpose of either loading them into a vehicle or placing them onto the load receptor of the weighting instrument under test shall be as follows-		
(a) Loading /off loading weights into a vehicle, Kshs.500 per ton or Kshs 400 per day whichever is the greater		
(b) Placing weights on or off the receptor of an instrument Kshs 500 per hour or part thereof		
3. Hire of roller and block test weights.		
For every tone or part thereof (per day)		
(i) For the first three days (minimum period).....	**500**	**500**
(ii) Any additional days beyond the minimum		

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period	**750**	**750**
4. Hire of other weighting equipment a) Weigh bridge testing unit Kshs 10,000 per hour b) Mobile prove tanks, Ksh. 10,000 per day c) Fork lift Ksh 10,000 per day		
PART 5 – TRAVELLING COST		
The amount payable when an officer , on application or notification by any person, attends at any place away from hid duty station for the purpose of verification of any weighting or measuring equipment shall be as follows: Travelling expenses (per kilometer of part thereof) …..	**50**	**50**
PART 6- FEES FOR REGISTRATION AS MANUFACTURES OF WIDHING OR MEASURNG EQUIPMENT AND WORKSHOP APPORVAL		
Fes for registration as a manufacturer	**1,000**	**1,000**
PART 7- FEES FOR REPAIRERS LICENCE		
1. Repairs licence fees For each licence according to type		
Type 1	**500**	**500**
Type 2		
Type 3	**800**	**800**
Type 4	**1,000**	**1,000**
Type 5	**800**	**800**
Type 6	**1,000**	**1,000**
Type 7	**500**	**500**
Type 8	**500**	**500**
Type 9A- Electricity meter	**500**	**500**
9B- Taxi meter	**500**	**500**
9C- airtime meter	**500**	**500**
Type 10 A – speed gun	**500**	**500**
10B- alcohol Breath Analser	**500**	**500**
10C –Blood pressure machine	**500**	**500**
10D-Thermometers	**500**	**500**
Special categories		
Type A- Precision balance Class 'A'	**1,500**	**1,500**
Type B- Precision balance Class 'B'	**1,500**	**1,500**

SCHEDULE

SINGLE BUSINESS PERMIT FEE SCHEDULE

BRIMS CODE	CATEGORIES OF BUSINESS	Column 5 Towns		Column 4 Other markets	
100	**GENERAL TRADE, WHOLESALE, RETAIL ,STORES, SHOPS, PERSONAL SERVICES** Such as Distributors, Traders, Wholesalers,	Base Value	500 per day	Base Value	400 per day

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	Hypermarkets, Department stores, Supermarkets, Retailers, Shops, Boutiques, Chemists, Butcheries, Personal Services providers, Kiosks.				
103	Mega Store, Hypermarkets Large Multi Departmental Store, Hypermarkets over 100 employees or Premises over 3000m2 Prime Location	60	30,000	60	24,000
105	Large Trader, Shop, Retail Store or Personal Service from 21 to 100 Employees &/or Premises from 300 to 3000 m2, Fair Location.	20	10,000	20	8,000
110	Medium Trader, Shop or Retail Service from 5 to 20 employees &/or premises from 50 t0 300m2 Fair Location.	10	5,000	10	3,000
115	Small Trader Shop or Retail services up to 4 employees &/or Premises less than 50 m2. Far away Location.	5	2,500	5	2,000
120	Kiosk Light or Temporary construction less than 5 m2	4	2,000	4	1,500
195	Other Retail Traders ,Stores, Shops and Services	4	2,500	4	2,000
200	**INFORMAL SECTOR** (including, Hawkers, Street Vendors& Small Traders, and Services Providers are operating on the street, verandah, or temporary building).	Base value	500	Base value	400
205	Hawker with motor vehicle 1 person	5	2,500	5	2,000
210	Hawker 1 person without a motor vehicle	4	2,000	4	1,600
215	Small Informal Sector Trader/ services provider Shoeshine, Shoe repair Street Vendor (newspapers, sweets, soda, cigarettes)	2	1,000	2	800
220	Semi Permanent informal Section trader up to 2 persons operating in verandah or temporary building.	3	1,500	3	1,200
295	Other Informal Sector Operation	2	1,000	2	800
300	**TRANSPORT, STORAGE AND COMMUNICATIONS** such as Maritime & Air lines, International carriers, Transportation co operating Taxis-Matatus-Buses-Lorries-planes-Boats. Driving Schools, Tour/Safari Operators	Base value	500 per day	Base value	400 per day

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	Petrol Station, Storage Facilities, Cold storage facilities, Publishing Co Newspapers, Books, Texts-Telephone Co, Radio/TV Broadcaster, Internet Provider.				
305	Large Transportation company Over 30 vehicles	80	40,000	80	32,000
310	Medium Transport Company from 6 to 30 vehicles	30	15,000	30	12,000
315	Small Transport Company from 2 to 5 vehicles	10	5,000	10	4,000
320	Independent Transport Operator 1 vehicle	5	2,500	5	2,000
325	Large petrol Filing Station over 6 pumps or with garage-workshop & retail shop	20	10,000	20	8,000
330	Medium petrol filing station from 4 to 6 pumps or with garage workshop or retail shop	10	5,000	10	4,000
335	Small petrol filing Station up to 3 pumps and without garage-workshop or retail shop	17	3,500	17	2,800
340	Large Cold storage facility over 1,000 m2 insulated walls, cold production equipment	55	27,500	55	22,000
345	Medium cold storage facility between 100-1,000 m2	25	12,500	25	10,000
350	Small cold storage facility up to 100 m2	12	6,000	12	4,800
355	Large storage facility over 5,000 m2. Go down, Warehouse. Liquid storage Tanks complex	50	25,000	50	20,000
360	Medium storage facility from 1,000 to 5,000 m2	20	10,000	20	8,000
365	Small storage facility up to 1,000 m2	10	5,000	10	4,000
370	Large communications co over 100 employees &/ or premises over 5,000 m2	90	45,000	90	36,000

Table 2

BRIMS CODE	CATEGORIES OF BUSINESS	Column 5 Towns		Column 4 Other Markets	
375	Medium communications co from 16 to 100 employees &/or premises from 1,500 to 5,000 m2	55	27,500	55	22,000

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380	Small communications co up to 15 employees &/or premises up to 1,500 m2	30	15,000	30	12,000
395	Other Transport, storage and communications	7	3,500	7	2,800
400	**AGRICULTURE,FORESTRY & EXPLORATION OF NATURAL RESOURCES** such as Production of coffee, Tea, Fruits, Flowers, Cereals, Vegetables, and horticultural products. Grain storage and processing, mills & Posho Mills. Bakeries, Forestry, and Timber production, Sawmills, coal production. Animal Breeding, Dairy products processing, slaughter Houses. Mining and other Natural resources extraction activates.	Base Value	500 per day	Base Valu e	400 per day
405	Large agricultural producer, processor, Dealer, Exporter over 50 employees	65	32,500	65	26,000
410	Medium Agricultural Producer/ Processor/Dealer/ Exporter from 11 to 50 employees	25	12,500	25	10,000
415	Small Agricultural producer/processor/Dealer up to 10 employees	8	4,000	8	3,500
420	Large Mining or Natural Resources Extraction Operation over 50 employees	80	40,000	80	32,000
425	Medium Mining or Natural Resources extraction Operation from 4 to 50 employees	45	22,500	45	18,000
430	Small Mining or Natural resources extraction operation up to 3 employees. Includes quarries & small mining operations	25	12,500	25	10,000
495	Other Agricultural, Forestry and Natural Resources	8	4,000	8	3,200
500	**ACCOMODATION AND CATERING** such as International Hotels, Tourists camps, lodging Houses. Restaurants, Bars, Eating Houses, Tea & Coffee Houses, Butcheries with meat roasting &/or soup kitchen facilities. Membership clubs, night clubs & casinos.	Base Value	400 per day	Base Valu e	400 per day
503	Large High Standard Lodging House/Hotel D Class over 100 rooms.	100	50,000	100	40,000
506	Medium High Standard Lodging House/Hotel D Class from 41 to 100 rooms.	70	35,000	70	28,000

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509	Small –High Standard Lodging House/Hotel D class up to 40 rooms.	50	25,000	50	20,000

BRIMS CODE	CATEGORIES OF BUSINESS	Column 5 Towns	Column 4 Other Markets
512	Large Lodging House with Restaurant &/or Bar B/C Classic standard over 15 rooms	22,500	18,000
515	Medium Lodging House with Restaurant & or Bar B/C Class Basic standard from 6 to 15 rooms	17,500	14,000
518	Small Lodging House with A restaurant &or Bar B/C class Basic standard up to 5 rooms.	12,500	10,000
521	Large Lodging House B/C Class. Basic standard over 15 rooms	20,000	16,000
524	Medium Lodging House B/C Class. Basic Standard. From 6 to 15 rooms.	12,500	10,000
527	Small Lodging House. Basic Standard B/C Class. Up to 5 rooms.	7,500	6,000
540	Large Restaurant with Bar/ Membership Club. Over 30 customers/members.	15,000	12,000
543	Medium A restaurant with Bar/Membership. Club From 11 to 30 customers/members.	7,500	6,000
546	Small Restaurant with Bar Up to 10 customers.	5,000	4,000
549	Large Eating House. Snack Bar. Tea house "Hotel" no lodging. No alcohol served. Over 20 customers.	5,000	6,000
552	Medium Eating House. Snack Bar. Tea House "Hotel", no lodging. No alcohol served. From 6 to 20 customers.	5,000	4,000
555	Small Eating House. Snack Bar. Tea House "Hotel", no lodging. No alcohol served. Up to 6 customers.	2,500	2,000
558	Butchery with Roasted Meat and /or Soup Kitchen Any size.	3,500	3,000
559	Single Butchery	3,000	2,500
561	Large Bar/Traditional B Seller. Over 50 customers.	7,500	6,000
564	Medium bar/traditional seller from 16 to 50 customers	5,000	4,500
567	Small bar/traditional beer seller up to 15 customers	4,000	3,200
571	Large night club/casino over 500m2	25,000	20,000
574	Medium night club/casino from 101 to 500m2	10,000	8,000
577	Small night club/ casino up to 100m2	9,000	7,000
595	Other catering and accommodation	3,500	2,800
600	**PROFESSIONAL & TECHNICAL SERVICES** such as: firms 7/or individual offering services on legal issues, financial management engineering, architecture, valuing surveying, accountancy secretarial support data processing, etc stock7 insurance brokering, security- protection, clearing-forwarding goods book making, Kenya sweepstakes charity included banks, forex bureau money lenders, hire purchase company, insurance company, real estate developing financing	500 per day	400 per day

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	company		
605	Large professional services firm over 10 practitioners & or international affiliation	45,000	36,000
610	Medium professional services firm from 3 to 10 practitioners	22,500	18,000
615	Small professional services firm up to 2 practitioners	10,000	8,000
620	Independent technical operator 1 person acting individually, (typist, accountant, book keeper, etc.)	3,500	2,800
625	Large financial services over 25 employees or premises over 300 m2	47,500	38,000
630	Medium financial services from 6 to 25 employees	32,500	26,000
635	Small financial services up to 5 employees	22,500	18,000
696	dhobi	1,500	1,000
695	Other professional & technical services	3,500	2,800

Table 3

Table 4

BRIMS CODE	CATEGORIES OF BUSINESS	Column 5 Towns	Column 4 Other Markets
700	**PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES** such as: Private Education Institutions, including Universities ,Museums, Nurseries Primary Secondary Schools Professional Training Centers / Polytechnic Institutes teaching computers- accountancy. Secretarial skills, etc. private health clinic and doctors surgeries; consulting offices of doctors , dentists, physiotherapists, psychologists & other health professionals herbalists and traditional medicine practitioners funeral homes entertainment facilities including cinema theatre video show/ amusement arcade Juke box arcade, games machines arcade/ Sports club, gym.	500 per day	400 per day
705	Private higher education institution. any type of private university, college or higher education institution	22,500	18,000
710	Large private education institution over 100 pupils or fees over KShs 50,000 per year	15,000	12,000
715	Medium private education institution from 31 to 100 pupils or fees up to Kshs 30,001 to 50,000 per year.	7,500	6,000
720	Small private educational facility up to 30 pupils or fees up to KShs 30,000 per year.	5,000	4,000
725	Large Private Health Facility Hospital, Clinic, Nursing Home.	35,000	28,000
730	Medium Private Health Facility From 11 to 30 beds Funeral Home.	22,500	18,000

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735	Small Private Health Facility Up to 10 beds.	15,000	12,000
740	Health Clinic Doctors Surgery. Doctor. Dentist. Physiotherapist Psychologist etc. Consult Office No overnight accommodation available.	5,000	4,000
745	Traditional Health Services	4,000	3,200
750	Large Entertainment facility Cinema-theatre Video show Over 100 seats amusement juke Box games machines arcades Over 10 machines sports club	22,500	18,000
755	Medium entertainment facility	12,500	10,000
760	Small entertainment facility up to 50 seats/ up to 3 machines/ up to 15 members	7,500	6,000
795	Other education, health and entertainment services	4,000	3,200
800	**INDUSTRIALPLANTS, FACTORIES, WORKSHOPS, CONTRACTORS** such as: Manufacture, process, and Assembly of products, vehicles, machinery and equipment and workshops servicing and repairing products, vehicles, machinery and equipment. Also including contractors of new building construction and old buildings restoration and service-repair.	500 per day	400
805	Large industrial plant over 75 employees or premises over 2,500 m2	50,000	40,000
810	Medium industrial plant from 16 to 75 employees or premises from 100 m2 to 2,500 m2	35,000	28,000
815	Small industrial plant up to 15 employees or premises up to 100 m2	20,000	16,000
820	Large workshop/Service-Repair contractor over 20 employees or premises over 500 m2	25,000	20,000
825	Medium workshop, service	10,000	8,000
830	Small workshop, service repair	3,500	2,800
895	Other manufacturer, workshop, factory, contractor	3,500	2,800

PUBLIC HEALTH FEES AND CHARGES

ITEM	CURRENT	PROPOSED	SERVICE CHARGE
Bar and restaurant	300/=	300/=	Annual inspection and issuance of food hygiene certificate
Retail shops	100/=	100/=	Annual inspection and issuance of food hygiene certificate
Milk Bars	200/=	200/=	Annual inspection .and issuance of food hygiene certificate
Butcheries	300/=	300/=	Annual inspection and issuance of food hygiene certificate

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Eating houses	300/=	300/=	Annual inspection and issuance of food hygiene certificate
Bakeries	1000/=	1000/=	Annual inspection and issuance of food hygiene certificate
Bottling plant	1000/=	1000/=	Annual inspection and issuance of food hygiene certificate
Abattoirs	1000/=	1000/=	Annual inspection and issuance of food hygiene licence
Food Processing facility	1000/=	1000/=	Annual inspection and issuance of food hygiene certificate
Medical certificates	100/=	100/=	Medical certificate and vaccinating food handlers with typhim
Building plans (not storey) Commercial;		1,000=	Recommendation and approval of building plans
Storey building Commercial		2,000=	Recommendation and approval of building plans
Residential (not storey)		1,000=	Recommendation and approval of building plans
Residential (storey)		1,500=	Recommendation and approval of building plans
Hair salon		500=	Annual inspection and occupational safety
Supermarket	1000/=	1000/=	Annual inspection and issuance of food hygiene licence /occupational safety
Dairies	200/=	200/=	Annual inspection and issuance of food hygiene licence /occupational safety
Food stores	100/=	100/=	Annual inspection and issuance of food hygiene licence /occupational safety
Retail kiosks	100/=	100/=	Annual inspection and issuance of food hygiene licence /occupational safety
Skin Banda	100/=	100/=	Annual inspection and occupational safety
Stationeries	0	0	Annual inspection and occupational safety
Workshop	0	0	Annual inspection and occupational safety
Petrol station	0	3,000=	Annual inspection and occupational safety
Inspection of clinics, herbal clinics and pharmacies		2,000=	Annual inspection for health clearance
Secondary school		2,000=	Annual hygiene status inspection and clearance for registration
Primary school		1,000=	Annual hygiene status inspection and clearance for registration
Secondary school		1,500=	Annual Routine inspection and health education

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Primary school		1,000=	Annual Routine inspection and health education
Food processing premises	1000/=	1000/=	Annual inspection and issuance of food hygiene licence
Garage		1,500	Annual occupational safety and hygiene inspection
Hardware		1,000=	Annual occupational safety and hygiene inspection
Whole sale	1000/=	1000/=	Annual inspection and issuance of food hygiene licence
Government institution			Annual occupational safety and hygiene inspection
Boutique			Annual occupational safety and hygiene inspection
Posho mill	100/=	100/=	Annual inspection and issuance of food hygiene certificate
Tertiary institution		2,000=	Annual hygiene status inspection and clearance for registration
Market stall	100/=	100/=	Annual inspection and issuance of food hygiene certificate
Wine & spirits	300/=	300/=	Annual inspection and issuance of food hygiene certificate
Lodging			Annual occupational safety and hygiene inspection
Depots	1000/=	1000/=	Annual inspection and issuance of food hygiene certificate
Dhobi			Annual occupational safety and hygiene inspection
Shoe shop			Annual occupational safety and hygiene inspection
Mali mali			Annual occupational safety and hygiene inspection
Electronics			Annual occupational safety and hygiene inspection
Gas and lubricants		1,000=	Annual occupational safety and hygiene inspection
Canteen	200/=	200/=	Annual inspection and issuance of food hygiene certificate
Hotel	300/=	300/=	Annual inspection and issuance of food hygiene certificate
Night club	500/=	500/=	Annual inspection and issuance of food hygiene certificate
Flour mill	1000/=	1000/=	Annual inspection and issuance of food hygiene certificate
M-pesa			Annual occupational safety and hygiene inspection
Studio			Annual occupational safety and hygiene inspection
Jua kali			Annual occupational safety and hygiene inspection
Slaughter slab	300/=	300/=	Annual inspection and issuance of food hygiene certificate
Tailoring shop			Annual occupational safety and

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			hygiene inspection
Barbering shop			Annual occupational safety and hygiene inspection
Grocery	100/=	100/=	Annual inspection and issuance of food hygiene certificate
Liquor Inspection		1,500=	Annual inspection of all liquor premises