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

SPECIAL ISSUE

Kenya Gazette Supplement No. 3 (Kwale County Bills No. 3)

REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

KWALE COUNTY BILLS, 2024

NAIROBI, 2nd May, 2024

CONTENT

Bill for Introduction into the County Assembly of Kwale —

PAGE

The Kwale County Finance Bill, 2024 1

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, NAIROBI

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

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

THE KWALE COUNTY FINANCE BILL, 2024

A Bill for

AN ACT of the County Assembly of Kwale to impose fees, charges, levies, taxes and penalties enforceable by the County Government of Kwale, to amend various county legislations related thereof and for matters incidental thereto.

ENACTED by the County Assembly of Kwale as follows—

PART I — PRELIMINARY

Short title and commencement

1. This Act may be cited as the Kwale County Finance Act, 2024 and shall come into operation upon publication in the *Gazette.*

Interpretation

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

"agent" means a person appointed as such under section 11(1);

"authorized channel" means the manner in which a person may lawfully 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) a trade, commerce or manufacture, profession, vocation or occupation;

(b) any other activity in the nature of trade, commerce or manufacture, profession, vocation or occupation; or

(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 Kwale;

"County Receiver of Revenue" means the persons designated as such pursuant to section 157 of the Public Finance Management Act, 2012;

"Revenue Collector" means the county public officer appointed by the county receiver of revenue pursuant to Section 158 of the Public Finance Management Act, 2012;

"County Road" means a road designated as such under national legislation;

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

"Defunct Local Authorities" means the County Council of Kwale and Kwale Urban Council;

"Executive Committee Member" means the County Executive Member responsible for matters relating to Finance;

"public officer" means a county public officer within the meaning of section 2 of the County Governments Act, 2012;

"person" means a natural or juristic person;

"Major Towns" refers to the following towns:- Diani, Samburu, Kwale, Kombani, Kinango and Lunga Lunga;

"Other Towns" refers to the following towns:- Mackinnon, Taru, Msambweni, Kanana, Shimoni, Shimbahills and Lukore;

"Other Urban Areas" refers to the following areas:- Tiwi, Vanga, Mwangwei, Mwangulu, Kikoneni, Mkilo and Tiribe;

"Other Localities" refers to all other areas not specified above;

PART II — BUSINESS LICENSES AND PERMITS

Insertion of a new section to the Business Licensing Act, 2017

3. The Business Licensing Act, 2017 is amended by inserting the following new section immediately after section 20—

20B**.** (1) All business licenses granted under this Act shall be renewed by the 31st day of March in any calendar year.

(2) A business license renewed after 31st March of the year shall attract a late payment penalty at the rate of 3% per month of the license fees outstanding compounded.

Amendment of section 21 of the Business Licensing Act, 2017

4. Section 21 of the Business Licensing Act is amended by adding the following new sub section—

21(2) A person who fails to conspicuously exhibit their business license shall be liable to a fine of KSh. 500.

Amendment of schedule 1 of the Business Licensing Act, 2017

5. Schedule 1 to the Kwale County Business Licensing Act, 2017 is amended –

(a) Incode103(a),103(b),104,105,115,120,125,305,310,315,320,325 ,330, 335,340,345,350,355, 360,365,370,375,380,395,405, 410, 415, 420, 435, 495,503,506, 509, 512, 515,518, 521, 524, 527, 540, 543, 546, 549, 552, 555, 558, 561, 564, 567, 571, 574, 577, 595, 605, 610, 615, 620, 625, 630, 630, 695, 720, 725, 730, 735,

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

750, 755, 760, 795, 805, 810, 815, 820, 825, 830 and 895 by deleting the activity code, description and rate of License fees and substituting there of the following and inserting new code 101,102,103, 125, 306, 308, 311, 385,504,507, 559, 726, 731, 736, 905 and 910.

Category Code	*Activity Code*	*Activity Description*	*SBP Fee*
100		**Distributors, traders, wholesalers, hypermarkets, department stores, supermarkets, show rooms, boutiques, retail shops & stores, chemists, take-away butcheries, personal service providers, kiosks.**	
	101	Mega Store , hypermarket: Over 30 employees or premises over 300 m^2 in prime location	90,000
	102	Large multi-department store, hypermarket: Over 20 employees or premises over 300 m^2 in prime location	45,000
	103	Medium multi-department store, hypermarket: Over 10 employees or premises over 200 m^2 in fair location	30,000
	104	Large Trader, Shop, Retail Store or Personal Service: From 10 employees and/or premises from 100 to 300m^2 in prime location	15,000
	105	Large Trader, Shop, Retail Store or Personal Service: From 10 employees and/or premises from 100 to 300m^2 in fair location	8,000
	115	Small Trader, Shop or Retail Service: Up to 4 employees and/or premises less than 50m^2 in faraway location	3,000
	120	Kiosk Light or Temporary Construction: Less than 5 m^2	2,000
	125	Mugokaa Shop/outlets/kiosk	10,000
300		**Transportation operating taxis/ Matatus/ buses/ lorries/ planes/ boats; driving schools, tour /safari operators. Petrol stations, storage facilities, cold storage facilities; publishing co, newspapers.**	
	305	Transportation Company: Over 30 vehicles.	120,000
	306	Transportation Company: From 21 to 30 vehicles.	80,000
	308	Transportation Company: From 10 to 20 vehicles.	45,000
	310	Transportation Company: From 6 to 9 vehicles.	20,000
	311	Transportation Company: From 2 to 5 vehicles.	18,000
	325	Large Petrol Filling Station: Over 4 pumps or with garage-workshop & retail shop.	40,000
	330	Medium Petrol Filling Station: Up to 3 pumps or with	20,000

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

		garage-workshop or retail shop.	
	335	Small Petrol Filling Station: Up to 3 pumps and without garage-workshop or retail shop.	12,000
	340	Large Cold Storage Facility: Over 1,000 m2, insulated walls, cold production equipment.	90,000
	345	Medium Cold Storage Facility: Between 100-1,000 m2.	50,000
	350	Small Cold Storage Facility: Up to 100 m2.	15,000
	355	Large Storage Facility: Over 1000 m2. Go down, Warehouse. Liquid Storage Tanks Complex.	80,000
	360	Medium Storage Facility: From 500 to 1,000 m2.	40,000
	365	Small Storage Facility: Up to 500 m2.	20,000
	370	Large Communications Company: Over 50 employees and/or premises over 5,000 m2	150,000
	375	Medium Communications Co. From 10 to 50 employees and/or premises from 1,500 to 5,000 m2	97,600
	380	Small Communications Co. Up to 10 employees and/or premises up to 1,500 m2	30,000
	385	GSM communication base	100,000
	395	Other Transport, Storage, and Communications	12,000
400		**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**	
	405	Large Agricultural Producer/Processor/Dealer/Exporter: Over 50 employees.	130,000
	410	Medium Agricultural Producer/ Processor/ Dealer/ Exporter: From 11 to 50 employees	67,400
	415	Small Agricultural Producer/Processor/Dealer: up to 10 employees	20,000
	420	large Mining or Natural Resources Extraction Operation: Over 50 acres	1,500,000
	435	Quarries and small mining operations	50,000
	495	Other Agricultural. Forestry, and Natural Resources	4,000
500		**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.**	

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

	503	Large High Standard Lodging House/Hotel, D Class: Over 100 rooms and/or rated as Five Star	200,000
	504	Large High Standard Lodging House/Hotel, D Class: From 41 to100 rooms and/or rated as Four Star	180,000
	506	Medium High Standard Lodging House/Hotel, D Class: From 41to100 rooms and/or rated as Three Star	120,000
	507	Medium High Standard Lodging House/Hotel, D Class: Up to 40 rooms and/or rated as Two Star	80,000
	509	Small High Standard Lodging House/Hotel, D Class: Up to 40 rooms/ Cottages/ Villas/ AirBnB / Serviced apartments/ Condominiums /Homestays	50,000
	512	Large Lodging House with Restaurant and/ or Bar B / C Class: Basic standard over15 rooms.	30,000
	515	Medium Lodging House with Restaurant and/ or Bar B / C Class: Basic standard from 6 to 15 rooms.	20,000
	518	Small Lodging House with Restaurant and/ or Bar B / C Class: Basic standard up to 5 rooms.	15,000
	521	Large Lodging House B/C Class: Basic standard over 15 rooms.	25,000
	524	Medium Lodging House B / C Class: Basic standard from 6 to 15 rooms/Hostels	15,000
	527	Small Lodging House B/C Class: Basic standard up to 5 rooms.	10,000
	540	Large Restaurant with Bar/Membership Club: Capacity over 30 customers/members	20,000
	543	Medium Restaurant with Bar/Membership Club: Capacity from 11 to 30 customers/members.	15,000
	546	Small Restaurant with Bar Up to 10 customers	10,000
	549	Large Eating House; Snack Bar; Tea House "Hotel": No lodging and no alcohol served with capacity over 20 customers.	12,000
	552	Medium Eating House; Snack Bar; Tea House "Hotel": No lodging and no alcohol served with capacity from 6 to 20 customers	6,000
	555	Small Eating House; Snack Bar; Tea House "Hotel": No lodging and no alcohol served with capacity up to 5 customers.	3,000
	558	Butchery with Roasted Meat and /or Soup Kitchen: An y size.	6,000
	559	Groceries and small eating house of any size in a faraway location.	3,200

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

	561	Large Bar/Traditional Beer Seller: Capacity over 50 customers.	14,000
	564	Medium Bar/Traditional Beer Seller: Capacity from 16 to 50 customers.	10,000
	567	Small Bar/Traditional Beer Seller: Capacity up to 15 customers	6,000
	571	Large Night Club / Casino: Over 500 m2 and over 15 employees	40,000
	574	Medium Night Club/Casino: From 101 to 500 m2 and from 10 to 14 employees.	25,000
	577	Small Night Club/Casino: Up to 100 m2 Up to 9 employees	18,000
	595	Other Catering, accommodation and event management.	6,000
600		**Firms and/or individual offering services on legal issues, financial, management, engineering, architecture, valuing, surveying, accountancy, secretarial support, data processing, etc.; stock & insurance brokering, security protection, customs clearing.**	
	605	Large Professional Services Firm: Over 10 practitioners and/or International affiliation.	135,000
	610	Medium Professional Services Firm: From 3 to 10 practitioners.	85,000
	615	Small Professional Services Firm: Up to 2 practitioners.	30,000
	620	Independent Technical Operator: One person acting individually (typist, accountant, bookkeeper, etc).	10,000
	625	Large Financial Services: Over 25 employees or premises over 300 m2.	150,000
	630	Medium Financial Services: From 6 to 25 employees	110,000
	635	Small Financial Services: Up to 5 employees	75,000
	695	Other Professional & Technical Services	6,000
700		**Private education institutions, including universities, museums, nurseries, primary and secondary schools, professional training Centre's /polytechnic institutes. Private health clinics and doctor's surgeries; consulting offices of doctors, dentists etc**	
	720	Small Private Educational Facility: Up to 30 pupils or fees up to kshs. 30,000 per year	6,000
	725	Large High Standard Private Health Facility: Hospital, Clinic, Nursing Home (with inpatient laboratory and X-	60,000

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

		ray services) Capacity over 20 beds	
	726	Large Private Health Facility: Hospital, Clinic, Nursing Home (with outpatient and dispensing services) Capacity over 20 beds	25,000
	730	Medium High Standard Private Health Facility: Hospital, Clinic, Nursing Home (with inpatient laboratory and X-ray services), Capacity 11 to 20 Beds.	40,000
	731	Medium Private Health Facility: Hospital, Clinic, Nursing Home (with outpatient and dispensing services) Capacity 11 to 20 beds	18,000
	735	Small High Standard Private Health Facility: Hospital, Clinic, Nursing Home (with inpatient laboratory and X-ray services), Capacity up to 10 beds.	20,000
	736	Small Private Health Facility: Hospital, Clinic, Nursing Home (with outpatient and dispensing services) Capacity up to 10 beds.	10,000
	750	Large Entertainment Facility: Cinema-Theatre-Video Show (over 100 seats), Amusement-Juke Box-Games Machines Arcades (over 10 machines), Sports Club-Gym (Over 50 members).	80,000
	755	Medium Entertainment Facility: From 50 to 100 seats; from 4 to 10 machines; from 16 to 50 members	45,000
	760	Small Entertainment Facility: Up to 50 seats; up to 3 machines; up to 15 members	8,000
	795	Other Education, Health, and Entertainment Services	6,000
800		**Non-agricultural and non-mining Manufacture, process and assembly of products, vehicles, machinery and equipment, and workshops servicing and repairing products, vehicles, machinery and equipment; contractors of new building construction and old buildings, restoration, and services.**	
	805	Large Industrial Plant: over 75 employees or premises over 2,500m2.	200,000
	810	Medium Industrial Plant: from 16 to 75 employees or premises from 100 m2 to 2,500 m2.	130,000
	815	Small Industrial Plant: up to 15 employees or premises up to100 m2.	60,000
	820	Large Workshop/Service-Repair Contractor: over 20 employees or premises over 500 m2.	90,000
	825	Medium Workshop/Service-Repair Contractor: from 6 to 20 employees or premises from 25 m2 to 500 m2.	40,000
	830	Small Workshop/Service-Repair Contractor: up to 5	12,000

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

		employees or premises up to 25 m2.	
	895	Other Manufacturer, Workshop, Factory, Contractor	12,000
900		**Livestock Traders**	
	905	Livestock trader- Trans-county bound	6,000
	910	Livestock trader- County bound	3,000

PART III — LIQUOR LICENSING

Amendment of Third Schedule of the Liquor Management Act, 2020

6. The Kwale County Liquor Management Act, 2020 is amended by repealing the Third Schedule and replacing it with the following new schedule.

THIRD SCHEDULE

LIQUOR LICENSING FEES

No.	*Type of License*	*Unit of Measure*	*Amount*
1.	Application/ Renewal Fees	Per Year	500
	General retail alcoholic drink license—		
2.	Premises situate within a City or a municipality	Per Year	50,000
3.	Premises situate within urban areas other than city and municipality	Per Year	30,000
4.	Premises situate elsewhere than in a city, municipality and urban areas	Per Year	15,000
	General retail alcoholic drink license (off License)—		
5.	Premises situate within City or municipality	Per Year	24,000
6.	Premises situate within urban areas other than city and municipality	Per Year	18,000
7.	Premises situate elsewhere than in a city, municipality and urban areas	Per Year	12,000
	Brewer's alcoholic drink license For each alcoholic drink or product manufactured:		
8.	One million litres and above per annum	Per Year	1,000,000
9.	Between five hundred thousand (500,000) and nine hundred ninety nine thousand, nine hundred and ninety nine (999,999) litres per annum	Per Year	500,000
10.	Above twelve thousand (12,000) but below four hundred and ninety nine thousand, nine hundred and ninety nine litres (499,999) per annum	Per Year	250,000

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

11.	Twelve thousand litres (12,000) and below per annum	Per Year	50,000
12.	Wholesale alcoholic drink license for each premises	Per Year	50,000
	Import alcoholic drink license (wholesale):		
13.	One million litres and above	Per Year	1,000,000
14.	Between five hundred thousand (500,000) and nine hundred ninety nine thousand, nine hundred and ninety nine (999,999) litres	Per Year	500,000
15.	Below five hundred thousand (500,000) litres	Per Year	250,000
16.	Bottler's alcoholic drink license.	Per Year	250,000
17.	Bottler's Depot license per depot	Per Year	50,000
18.	Distributor alcoholic drink license	Per Year	50,000
19.	Distributor Depot license per depot	Per Year	20,000
	Hotel alcoholic drink license—		
20.	Premises situate within a City or a municipality	Per Year	50,000
21.	Premises situate within urban areas other than city and municipality	Per Year	30,000
22.	Premises situate elsewhere than in a city, municipality and urban areas	Per Year	20,000
23.	Where the licensee holds a general retail alcoholic drink license in respect of the same premises	Per Year	5,000
	Restaurant alcoholic drink license—		
24.	Premises situate within City or municipality	Per Year	30,000
25.	Premises situate within urban areas other than city and municipality	Per Year	20,000
26.	Premises situate elsewhere than in a city, municipality and urban areas	Per Year	10,000
	Club alcoholic drink license (members' club)—		
27.	Premises situate within City or municipality	Per Year	100,000
28.	Premises situate within urban areas other than city and municipality	Per Year	80,000
29.	Premises situate elsewhere than in city, municipality and urban areas.	Per Year	50,000
	Club alcoholic drink license (proprietary club or night club or discotheque)—		
30.	Premises situate within City or municipality	Per Year	100,000
31.	Premises situate within urban areas other than city and municipality	Per Year	80,000

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

32.	Premises situate elsewhere than in a city, municipality and urban areas	Per Year	50,000
	Supermarket and franchised retail stores alcoholic drink license—		
33.	Supermarkets or franchised retail stores for each premises situate within City or municipality	Per Year	80,000
34.	Supermarkets or franchised retail stores for each premises situate within urban areas other than city and municipality	Per Year	50,000
35.	Supermarkets or retail chain stores for each premises situate elsewhere than in a city, municipality and urban areas	Per Year	30,000
36.	Theatre alcoholic drink license.	Per Year	15,000
	Traveler's alcoholic drink license		
37.	Where the licensee does not hold a general retail alcoholic drink license in respect of the same premises	Per Year	30,000
38.	Where the licensee holds a general retail alcoholic drink license in respect of the same premises	Per Year	10,000
39.	Railway restaurant car alcoholic drink license, per car	Per Year	5,000
40.	Steamship alcoholic drink license, per steamship	Per Year	30,000
41.	Temporary or occasional alcoholic drink license	Per Day	10,000
42.	Transferring an alcoholic drink license	Per License	1,000
43.	Removing an alcoholic drink license	Per License	500
44.	Issue of an assurance under the Act	Per Instance	1,000
45.	Issue of a duplicate license	Per License	300

PART IV — LIVESTOCK SALES

Amendment of section 15 of Kwale County Livestock Sales Yard Act, 2017

7. Section 15 of the Kwale County Livestock Sales Yard Act, 2017 is amended by deleting subsection 1(a) and substituting therefore the following new subsection –

a) The person who brings livestock into the auction venue shall pay market fees to be known as Auction fees as prescribed in the first schedule of this Act.

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

Insertion of Schedule to Kwale County Livestock Sales Yard Act, 2017

8. The Kwale County Livestock Sales Yard Act, 2017 is amended by inserting the following schedule;

First Schedule

Item	*Description*	*Unit of Measure*	*Amount*
	Livestock Market Fees within the cattle sales yard		
1.	Per Cattle payable by buyer	Per Head	200
2.	Per sheep/goat payable by buyer	Per Head	60
	Fines for selling livestock outside the cattle yard		
3.	Per Cattle payable by buyer	Per Head	1000
4.	Per sheep/goat payable by buyer	Per Head	500
5.	Impounded Cattle	Per Head	1,500
6.	Impounded Goat/Sheep	Per Head	500
7.	Impounded Pig	Per Head	500
8.	Impounded Donkey	Per Head	500
9.	Impounded Chicken	Per Head	100
10.	Storage of impounded Cattle per head	Per Day	300
11.	Storage of impounded Goat/Sheep per head	Per Day	100
12.	Storage of impounded Pigs per head	Per Day	300
13.	Storage of impounded Donkey per head	Per Day	300
14.	Storage of impounded Chicken per head	Per Day	100

PART V — ADVERTISING

Amendment of section 5 of Kwale County Outdoor Advertising Act 2016

9. The Kwale County Outdoor Advertising Act, 2016 is amended by repealing section 5 and replacing it with the following new section–

5. (1) There shall be paid to the County in respect of every advertisement such fees as prescribed in the first schedule of this Act.

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

(2) A permit shall be issued by the Department upon payment of the prescribed fee in (1) above.

Insertion of schedule to Kwale County Outdoor Advertising Act, 2016

10. The Kwale County Outdoor Advertising Act, 2016 is amended by inserting the following schedule;

First Schedule

Advertising Charges

Item	***Description***	***Unit of Measure***	***Amount***
1.	Open Air exhibition	Per Day	3,000
2.	Tent pitching	Per Day	3,000
3.	Name Panels per piece	Per Year	1,000
4.	Annual Street Light pole advertising	Per Pole	20,000
5.	Monthly Street Light pole advertising	Per Pole	2,000
6.	Hoisting of Banners	Per Day	600
7.	Roll up stand/Banner on a promotional tent or across the vehicle per banner	Per Day	1,000
8.	Tear drops banners per banner	Per Day	1,000
9.	Display of flags advertising product on premises	Per Fortnight	5,000
10.	Air borne adverts, i.e. aero planes, balloon etc. fees	Per Fortnight	10,000
11.	Advertisement Application/ Renewal Fees	Per Year	2,000
12.	Four sided Clock	Per Year	60,000
13.	Two sided Clock	Per Year	40,000
14.	Billboard charges per side per year	Per Square Metre	500
15.	Gantries charges per year	Per Square Metre	1,500
16.	Signboards per side per year	Per Square Foot	500
17.	Filling station Price Board	Per Year	80,000
18.	Neon Signs per year	Per Square Foot	200
19.	Bus Shelter branding Annual Charges	Per Site	20,000

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

20.	Wall branding per year	Per Square Feet	50
21.	Branded containers annual fee	Per Square Feet	50
22.	Branded Umbrellas annual fee	Per Unit	3,000
23.	Push/wheeled trolley/Ice cream /sausage/eggs/chips/crisps cab per year	Per Unit	3,000
24.	Vehicle branding annual fee	Per Unit	8,000
25.	Tuk tuk branding annual fee	Per Unit	4,000
26.	Branded Motorbike per year	Per Unit	3,000
27.	Soda/mineral/drinks/mobile money branded Kiosk	Per Unit	5,000
28.	Posters	Per Piece	10
29.	Handbills/Fliers	Per Piece	5
30.	ABS advertising boards	Per Piece	20
31.	Removal of illegal posters/ handbills by the county	Per Instance	20,000
32.	Commercial Roadshow	Per Day	10,000
33.	Social Roadshow	Per Day	3,000
34.	Advertisement by public address system	Per Day	3,000
35.	Sandwich men advertisement per person	Per Day	1,000
36.	Commercial Filming/ Audio Visual Shooting	Per Shooting	100,000
37.	Private/ Religious Filming/ Audio Visual Shooting	Per Shooting	20,000
38.	Music Band/ live discos permit (foreign)	Per Occasion	8,000
39.	Music Band/ live discos permit (Local)	Per Occasion	2,000
40.	Matanga mabivu	Per Occasion	1,000
41.	Funfair Activities	Per Day	1,000
42.	Film showing	Per Day	2,000
43.	Travelling Musician	Per Day	2,000
44.	Street Gamblers	Per Day	10,000
45.	Illegal signs removal charges	Per Sign	3,000
46.	Illegal signs storage charges	Per Day	1,000
47.	Advertising without permit (flyers, poster, etc)	Per Instance	50,000
48.	Non–Compliance of vehicle branding	Per Instance	50,000

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

49.	Non–Compliance of Encroachment fee	Per Instance	50,000
50.	Non– Compliance of wall branding fee	Per Instance	100,000

PART VI — TRADE AND MARKETS

Amendment of Schedule 1 of Kwale County Trade and Markets Act

11. The Kwale County Trade and Markets Act, 2017 is amended by repealing Schedule 1 and substituting it with the following new schedule:

Item	Description	Unit of Measure	Amount
1.	Annual plot rent	Per Plot	6,000
2.	Annual Market Stall Rent in major Towns	Per Stall	42,000
3.	Bi-annual Market Stall Rent in major Towns	Per Stall	21,000
4.	Monthly Market Stall Rent in major Towns	Per Stall	3,500
5.	Annual Market Stall Rent in other Towns	Per Stall	30,000
6.	Bi-annual Market Stall Rent in other Towns	Per Stall	15,000
7.	Monthly Market Stall Rent in other Towns	Per Stall	2,500
8.	Toilet Usage Per Person Per Use	Per Stall	10
9.	Annual Hotel Rent in major Towns	Per Stall	72,000
10.	Bi-annual Hotel Rent in major Towns	Per Stall	36,000
11.	Monthly Hotel Rent in major Towns	Per Stall	6,000
12.	Annual Hotel Rent in other Towns	Per Stall	48,000
13.	Bi-annual Hotel Rent in other Towns	Per Stall	24,000
14.	Monthly Hotel Rent in other Towns	Per Stall	4,000
15.	Annual Butchery Rent in major Towns	Per Stall	48,000
16.	Bi-annual Butchery Rent in major Towns	Per Stall	24,000
17.	Monthlyl Butchery Rent in major Towns	Per Stall	4,000
18.	Annual Butchery Rent in other Towns	Per Stall	36,000
19.	Bi-annual Butchery Rent in other Towns	Per Stall	18,000
20.	Monthlyl Butchery Rent in other Towns	Per Stall	3,000
21.	Annual Shop Stall Rent in major Towns	Per Shop	42,000
22.	Bi-annual Shop Stall Rent in major Towns	Per Shop	21,000
23.	Monthly Shop Stall Rent in major Towns	Per Shop	3,500
24.	Annual Shop Stall Rent in other Towns	Per Shop	30,000
25.	Bi-annual Shop Stall Rent in other Towns	Per Shop	15,000

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

26.	Monthly Shop Stall Rent in other Towns	Per Shop	2,500
27.	Market trading fees per individual	Per Day	30
28.	Permit to operate a market in a prescribed area-Annual	Per Year	100,000
	Entry Fees (Payable for vehicles entering County Government Markets and Livestock Sales Yards		
29.	Empty lorry with capacity above 7 tonnes	Per Entry	500
30.	Empty lorry with capacity of 3 to 7 tonnes	Per Entry	300
31.	Empty mini-lorry with capacity upto 3 to tonnes	Per Entry	200
32.	Empty pickup	Per Entry	100
33.	Empty handcarts/ Tuk tuk	Per Entry	50
34.	Advertising/promotion/sale in the market – canter and above vehicle	Per Entry	500
35.	Advertising/promotion/sale in the market – Pickup/ Saloon Car	Per Entry	250
36.	Vehicles with goods	Per Entry	100
37.	Saloon Cars	Per Entry	100
	Offloading Charges - (Payable at Cess Collection Points and within the County for all the goods offloaded within Kwale County including private facilities or depots or warehouses)		
	Offloading charges within County markets		
38.	Canters/Lorries up to 5 Tonnes	Per Trip	1,500
39.	Tuk Tuk	Per Trip	300
40.	Mini Buses	Per Trip	500
41.	Lorries above 5 – 7 Tonnes	Per Trip	2,000
42.	Lorries above 7 – 15 Tonnes	Per Trip	3,000
43.	Lorries above 15 Tonnes	Per Trip	5,000
	Offloading Charges in other areas within the County		
44.	Canters/Lorries up to 5 Tonnes	Per Trip	1,000
45.	Motorbike(boda boda)	Per Trip	200
46.	Tuk tuk	Per Trip	300
47.	Lorries above 5 – 7 Tonnes	Per Trip	1,500
48.	Lorries above 7 – 15 Tonnes	Per Trip	2,000

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

49.	Lorries above 15 Tonnes	Per Trip	3,000
	Offloading of Mugoka		
50.	Pick up/Probox	Per Trip	10,000
51.	Canter	Per Trip	15,000
52.	Lorry	Per Trip	20,000
53.	Motorbike	Per Trip	3,000
54.	Sack	Per Instance	2,500
55.	Box/Basin/Bucket or equivalent	Per Instance	1,500
	Offloading of Miraa		
56.	Per Sack	Per Instance	3,000
57.	Per Box/ Basin/ Bucket	Per Instance	1,000
	Other Charges		
58.	Open air sell without motor vehicle	Per Day	150
59.	Impounded Goods	Per Day	200
	Open air sell per vehicle per day		
60.	Pick up/Probox	Per Day	500
61.	Other vehicles	Per Day	1,000

PART VII — ACCESS TO INFORMATION

Amendment of section 13 of Kwale County Access to Information Act 2016

12. The Kwale County Access to information Act, 2016 is amended by repealing section 13(2) and replacing it with the following new section–

13(2) The county government or its entity to which an access to information has been made may charge a fee as prescribed in the first schedule of this Act.

Inserting a schedule to Kwale County Access to Information Act, 2016

13. The Kwale County Access to Information Act, 2016 is amended by inserting the following schedule;

First Schedule

Item	Description	Unit of Measure	Amount
1.	Document Search Fees	Per Document	300
2.	Sale of County Minutes Extracts/ any other documents	Per Page	5

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

3.	Tender document Sale	Per Document	1,000
4.	Sale of county laws	Per Set	300
5.	Full Hansard Transcript/Committee Minutes per session	Per Script/ Session	10,000
6.	Hansard Transcript/Minutes Extract	Per Transcript/Extract	7,000
7.	Research Permit per researcher	Per Year	10,000

PART VIII — MEAT CONTROL

Inserting a new section to Kwale County Meat Control Act.

14. The Kwale County Meat Control Act, 2016 is amended by inserting a new section 12A immediately after section 12 –

12A. Any person requiring a permit, license or a service under this Act shall be required to pay a fee as prescribed in the sixth schedule.

Amendment to section 15 of Kwale County Meat Control Act.

15. The Kwale County Meat Control Act, 2016 is amended by repealing section 15(3) and substituting therefore the following new subsection –

(3) A person issued with a license under this Part shall pay the fee prescribed under the sixth Schedule of this Act.

Amendment to section 23 of Kwale County Meat Control Act.

16. The Kwale County Meat Control Act, 2016 is amended by repealing section 23(2) and substituting therefore the following new subsection –

(2) Meat shall be inspected by either a meat inspector or veterinary officer at the abattoir at the time of slaughter for the purpose of ascertaining whether it is fit for human consumption at a fee as stipulated under the sixth schedule of this Act.

Amendment to section 34 of Kwale County Meat Control Act.

17. The Kwale County Meat Control Act, 2016 is amended by repealing section 34(2) and substituting therefore the following new subsection –

(2) On receipt of an application for a permit under subsection (1) the inspecting officer shall, upon payment of the prescribed fee under the Sixth Schedule of this Act by the applicant, issue a permit in the form prescribed in the Fifth Schedule.

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

Inserting a schedule to Kwale County Meat Control Act

18. The Kwale County Meat Control Act, 2016 is amended by inserting the following schedule;

Sixth Schedule

Item	*Description*	*Unit of Measure*	*Amount*
	Meat Inspection Fees		
1.	Cattle	Per Head	400
2.	Sheep and Goat	Per Head	150
3.	Camels	Per Head	500
4.	Pigs	Per Head	400
5.	Poultry	Per Head	20
6.	Slaughter slabs licenses	Per Year	2,000
	Meat Transportation Fees		
7.	Meat Transportation Permit	Per Year	3,000
8.	Certificate of transport	Per Consignment	50
9.	Meat transport permits for meat carriers/vehicles	Per Year	1,500
	Hides and Skin		
10.	Hides	Per Stamp	30
11.	Skin	Per Stamp	20
	Fisheries		
12.	Registration of local fishing vessel	Per Year	500
13.	Registration of machine boats fishing vessel	Per Year	1,500
14.	Fish processing permit per annum - Large fish factories	Per Year	20,000
15.	Annual sport fishing license	Per Year	5,000
16.	Monthly sport fishing license	Per Year	3,000
17.	Aquarium fish dealer's license per annum	Per Year	8,000
18.	Fish movement permit for vehicles not exceeding 3 tonnes	Per Trip	1,000
19.	Fish movement permit for vehicles exceeding 3 tonnes	Per Trip	2,000

PART IX — ANIMAL DISEASE CONTROL

Amendment of section 17 of Kwale County Animal Disease Control Act, 2016

19. The Kwale County Animal Disease Control Act, 2016 is amended in section 17(3) by deleting the words "per regulations under this Act" and

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

substituting therefore the words "prescribed in the first schedule of this Act"

Amendment of section 21 of Kwale County Animal Disease Control Act

20. Section 21(1) of the Kwale County Animal Disease Control Act, 2016 is amended by deleting the words "under the County Finance Act" and substituting therefore the words "in the first schedule of this Act"

Inserting a schedule to Kwale County Animal Disease Control Act, 2016

21. The Kwale County Animal Disease Control Act, 2016 is amended by inserting the following schedule;

First Schedule

Item	Description	Unit of Measure	Amount
1.	Vaccination of dogs	Per Head	100
2.	Vaccination of cats	Per Head	100
3.	Vaccination of Cattle	Per Head	50
4.	Vaccination of Sheep/Goat	Per Head	30
5.	Cattle Movement Permit Fees	Per Head	50
6.	Sheep /Goats Movement Permit Fees	Per Head	25
7.	Pigs Movement Permit Fees	Per Head	200
8.	Dogs Movement Permit Fees	Per Head	200
9.	Poultry Movement Permit Fees	Per Head	5
10.	Grazing fees on public/community land per month-Camel	Per Head	100
11.	Grazing fees on public/community land per month-Cow	Per Head	80
12. Gra	Grazing fees on public/community land per month-Goat/Sheep	Per Head	60

PART X — QUARRYING

Amendment of section 14 of Kwale County Quarrying Act, 2016

22. Section 14 of the Kwale County Quarrying Act, 2016 is amended by deleting the paragraph and substituting therefor the following new paragraph—

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

14. Common mineral transporters shall pay cess as per the first schedule to this Act.

Inserting a schedule to Kwale County Quarrying Act, 2016

23. The Kwale County Quarrying Act, 2016 is amended by inserting the following schedule—

First Schedule

Item	*Description*	*Unit of Measure*	*Amount*
	Slabs/Gallana		
1.	Pick-up	Per Trip	600
2.	Canter	Per Trip	1,000
3.	Lorry 7-10 tonnes	Per Trip	1,400
4.	Lorry above 10 tonnes	Per Trip	2,800
5.	Trailer	Per Trip	6,000
6.	Hand Cart (Mkokoteni)	Per Trip	200
	Slates (Improved Galana)		
7.	Pick-up	Per Trip	750
8.	Canter	Per Trip	1,250
9.	Lorry 7-10 tonnes	Per Trip	1,750
10.	Lorry above 10 tonnes	Per Trip	3,500
11.	Trailer	Per Trip	7,500
	Homa lime Produce/Sand/chips/Quarry dust		
12.	Pick-up	Per Trip	300
13.	Canter	Per Trip	500
14.	Lorry 7-10 tonnes	Per Trip	700
15.	Lorry above 10 tonnes	Per Trip	1,400
16.	Trailer	Per Trip	3,000
17.	Hand Cart (Mkokoteni)	Per Trip	200
	Stone/Ballast/Murram		
18.	Pick-up	Per Trip	400
19.	Canter	Per Trip	600
20.	Lorry 7-10 tonnes	Per Trip	800
21.	Lorry above 10 tonnes	Per Trip	1,800

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

22.	Trailer	Per Trip	3,500
	Top Soil		
23.	Pick-up	Per Trip	1,000
24.	Canter	Per Trip	2,000
25.	Lorry 7-10 tonnes	Per Trip	3,500
26.	Lorry above 10 tonnes	Per Trip	5,000
	Silica Sand (White Sand)		
27.	Pick-up	Per Trip	1,200
28.	Canter	Per Trip	2,000
29.	Lorry 7-10 tonnes	Per Trip	3,500
30.	Lorry above 10 tonnes	Per Trip	5,000
31.	Trailer	Per Trip	10,000

PART XI — AGRICULTURAL PRODUCE

Amendment of first schedule of Kwale County Cess Act, 2020

24. The rates and unit of measure of the following items as contained in the first schedule of the Kwale County Cess Act, 2020 are amended as below;

Code	Item Description	Unit of Measure	Rate (KSh.)
1	**Industrial Crops**		
	Coconut	Per Tonne	1,000
	Bixa	Per Kg	3
	Cotton	Per Kg	1
	Sea weed	Per Tonne	500
	Sugarcane	Per Tonne	100
	Tea leaves	Per Canter	1,500
	Tea leaves	Per Lorry Above 20 Tonnes	3,000
2	**Pulses and legumes**		
	Beans	Per Kg	3
	Cowpeas	Per Kg	3
	Green grams	Per Tonne	500
4	**Fruits and Vegetables**		
	Citrus	Per Tonne	500

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

	Mangoes	Per Tonne	500
	Banana	Per Tonne	500
	Pawpaw	Per Tonne	500
	Tomatoes	Per Tonne	500
	Amaranthus (mchicha)	Per 50kg	50
	Tunguja	Per 50kg	50
	Okra (Mabenda)	Per 50kg	50
	Chillies	Per 50kg	100
	Capsicum	Per 50kg	100
5	**Cereals**		
	Dry Maize	Per 90kg	100
	Green Maize	Per 90kg	100
	Rice	Per 90kg	100
	Sorghum	Per 90kg	100

PART XII — ENVIRONMENT AND CONSERVANCY

Inserting a schedule to Kwale County Air pollution, Noise pollution and Nuisances Act, 2016

25. The Kwale County Air pollution, Noise pollution and Nuisances Act, 2016 is amended by inserting the following schedule;

Schedule I

Item	Description	Unit of Measure	Amount
	A. Refuse Collection Fees		
1.	Hotel with up to 250 beds	Per month	30,000
2.	Hotel with more than 250 beds	Per month	45,000
3.	Cottages/Apartments/Air BnB	Per month	10,000
4.	Guest House/Hospitals/Bar & Restaurant	Per month	5,000
5.	Shops- Major Towns	Per month	3,000
6.	Residential houses-Major Towns	Per Month	3,000
7.	Shops- Other Towns	Per month	1,000
8.	Residential houses- Other Towns	Per Month	1,000
9.	Penalty for illegal dumping(Vehicle)	Per instance per vehicle	20,000
10.	Penalty for illegal dumping(person)	Per person per instance	1,000

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

11.	Burning of waste permit fee	Per instance	5,000
12.	Registration of garbage collectors f	Per year	2,000
13.	Discharge of waste water penalty(poor drainage)	Per premise per day	2,000
14.	Lack of waste bin for public service vehicle	Per vehicle per instance	3,000
15.	Noncompliance of 5 metre residential cleanliness standard		2,000
16.	Noncompliance of 5 metres business cleanliness standard		3,000
17.	**B. Garbage Dumping Fees by Private Collectors**		
18.	Pickups/ Tractors	Per trip	500
19.	Canters/ Lorries Up to 7 tonnes	Per trip	1,000
20.	Lorries 7 tonnes – 15 Tonnes	Per Trip	2,000
21.	Lorries above 15 Tonnes	Per Trip	3,000
22.	Mkokoteni/Handcart/Tuktuk	Per trip	200
23.	**C. Burial Fees at County Cemetery**		
24.	Adult	Per body	10,000
25.	Child	Per body	500
26.	**D. Noise Control**		
27.	Noise Permit Application Fees	Per Instance	500
28.	Noise Permit Fees	Per Week	5,000
29.	Penalty for Non-compliance of Noise Permit	Per Event	10,000
30.	Motor Vehicle pollution (smoke/noise)	Per Instance	20,000
31.	Environmental Inspections	Per Instance	1,000
32.	Failure to comply with Environmental and pollution control fees	Per Instance	250,000
33.	Soil Pollution	Per Instance	500,000
34.	Air Pollution	Per Instance	50,000

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

PART XIII — GENERAL FEES AND CHARGES

Value Added Tax

26. The following fees shall attract Value Added Tax (VAT) at the prevailing rates as prescribed by the Kenya Finance Act from time to time–

(i) Stall Rent.

(ii) Slaughterhouse Rent.

(iii) Advertisement charges.

(iv) Property rent for the development of telecommunication masts.

(v) All commercial rent.

Imposition of general fees and charges

27. (1)The fees and charges set out in the "Amount" column of the schedule XI shall apply for the respective items listed in the "Description" column at the rate set out therein.

(2) For greater certainty, the taxes, fees and charges applicable are payable to the County Government of Kwale at the commencement of this Act.

Schedule XI

Item	*Description*	*Unit of Measure*	*Amount*
	I. LEASE/ RENTAL OF COUNTY INFRASTRUCTURE ASSETS		
	A. County Premises		
1.	Hire of County Social Halls	Per day	5,000
2.	Hire of chairs per chair per day	Per day	10
3.	Replacement of broken chair	Per chair	1,200
4.	Hire of table per day		300
5.	Replacement of broken table		5,000
6.	Hire of County Amphitheatre	Per day	15,000
7.	Hire of Kwale Stadium - Political Activities - Sporting Activities - Other Activities	Per day Per day Per day	100,000 50,000 30,000
8.	Hire of Recording Studio	Per Song	1,500
9.	Pungu Slaughter House rent	Per month	150,000
10.	Kinango Slaughter House rent	Per month	20,000

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

11.	Samburu Slaughter House rent	Per month	20,000
12.	Kwale Slaughter House rent	Per month	40,000
13.	Slaugter House Rent-Other areas	Per Month	10,000
	B. County Houses		
14.	3 Bedroomed House –	Per Month	6,000
15.	2 Bedroomed House –	Per Month	4,500
16.	1Bedroomed House –	Per Month	3,000
17.	Single room	Per Month	1,500
	C. County Machinery(Dry Rates)		
18.	Hire of tractor	Per Acre	1,500
19.	Hire of borehole drilling rig	Per Metre	3,000
20.	Hire of 14 tonne lorry	Per Day	15,000
21.	Hire of 7 tonne lorry	Per Day	10,000
22.	Hire of County Bus	Per Day	10,000
23.	Bulldozer-D6	Per Hour	3,500
24.	Bulldozer-D8	Per Hour	5,000
25.	Excavator	Per Hour	4,000
26.	Compactor Roller	Per Day	15,000
27.	Grader	Per Hour	3,500
28.	Air Compressor	Per Day	5,000
29.	Double Drum Roller	Per Day	15,000
30.	Dozer-25 Ton	Per Hour	4,000
31.	Shovel	Per Hour	2,500
32.	Low Loader- Within Kwale County	Per Trip	20,000
33.	Back hoe	Per day	10,000
34.	Hire of County Askari per day(8 hours)	Per Askari	1,000
35.	Hire of chase car per vehicle per hour without fuel	Per hour	5,000
36.	Hire of fire engine per hour minimum 6 hours	Per hour	4,200
	II. INFRASTRUCTURE SUPPORT & MAINTENANCE		
37.	Pickup	Per Trip	500
38.	Canter	Per Trip	1,000
39.	Lorry 7 to 10 Tons	Per Trip	1,500
40.	Lorry above 10 Tons	Per Trip	2,000
41.	Trailer	Per Trip	3,500
	Shimoni Port Infrastructure Support		

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

42.	Port Health Certificate Per Vessel-International		30,000
43.	Port health per vessel-local		1,000
	III. PARKING FEES		
44.	Taxi Monthly parking Fee	Per Month	2,000
45.	Pick-and-Drop Highway PSVs	Per Instance	150
46.	Matatu Monthly Parking Fee	Per Month	2,000
47.	Matatu Annual Parking Fee	Per year	18,000
48.	Mini-Bus Monthly Parking Fee	Per Month	3,200
49.	Mini-Bus Annual Parking Fee	Per year	20,000
50.	Bus Monthly Parking Fee	Per Month	5,000
51.	Bus Annual Parking Fee	Per year	40,000
52.	Tuktuk Monthly Parking Fee	Per Month	500
53.	Motorcycle Monthly Parking Fee	Per Month	200
54.	Motorcycle Annual Parking Fee	Per year	1,500
55.	Saloon, Station Wagons & Pickups	Per day	100
56.	Canters	Per day	150
57.	Lorries/ Buses	Per day	250
58.	Trailers Border Parking Fees	Per day	1,000
59.	Lorries/Buses/Canters Border Parking Fees	Per day	500
60.	Buses Reserved Parking Fee per slot	Per Month	5,000
61.	Other Vehicles Reserved Parking Fee per slot	Per Month	3,500
	Commercial vehicle entry/Movement fee		
62.	Tuktuk	Per day	100
63.	Trailers/Buses	Per day	500
64.	Other vehicles	Per day	300
65.	Annual Sticker Fee for cess and royalties vehicles	Per Year	3,000
	Penalties		
66.	Wrong parking for all classes of motor vehicles	Per instance	2,000
67.	Obstruction Fees	Per instance	2,000
68.	Clamp tempering fee	Per Clamp	15,000
69.	Possession of Invalid parking sticker (Fake Sticker)	Per Vehicle	5,000
	Clamping Fees		
70.	Non-psv vehicles	Per vehicle	1,500
71.	Psv Vehicles:		
72.	· Tuk Tuk	Per Vehicle	1,000

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

73.	· Matatu	Per Vehicle	3,000
74.	Lorries/Buses	Per Vehicle	5,000
	Storage/Impounding Fees		
75.	Impounded Tuk Tuk	Per day	500
76.	Impounded Matatu	Per day	1,000
77.	Impounded Lorry/Buses	Per day	2,000
	IV. FIRE INSPECTION CERTIFICATE FEES		
78.	Petroleum tankers	Per Year	5,000
79.	Filling Station	Per Year	10,000
80.	Transport yards/ Container Freight Stations	Per Year	15,000
81.	Gas Depots/ Dealers	Per Year	10,000
82.	Tourist Hotels	Per Year	25,000
83.	Bars/Restaurants/Hardware/Shops	Per Year	3,000
84.	Tea/ Food Kiosks	Per Year	1,500
85.	Supermarkets/ Warehouses	Per Year	10,000
86.	Wholesales	Per Year	4,000
87.	Factories	Per Year	15,000
88.	Garages/ workshops	Per Year	4,500
89.	Hardware shops	Per Year	3,000
90.	Offices	Per Year	3,000
91.	Cottages/villas	Per Year	10,000
92.	Inspection of fire extinguisher (Excluding refill per extinguisher)	Per Year	500
93.	Fireworks Display per occasion	Per Occasion	5,000
	V. PHYSICAL PLANNING FEES		
	A. Sale of Copies of Physical and Land use plans/ Policy		
94.	Inter-County Physical and Land use plans (Full version)	Per copy	1,000
95.	Inter-County Physical and Land use plans (popular version)	Per copy	No charge
96.	County Physical and Land use plans (full version)	Per copy	2,000
97.	Certification of Physical and Land use plans	Per copy	500
98.	Electronic Physical and Land use plans	Per copy	No charge
99.	Sale of shape file per layer	Per theme	500
100.	Sale of prints of graphical plans A0 Coloured	Per copy	3,000

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

101.	Sale of prints of graphical plans A0 Black & White/ Blue Print	Per copy	1,500
102.	Sale of prints of graphical plans A1 Coloured	Per copy	2,500
103.	Sale of prints of graphical plans A1 Black & White/ Blue Print	Per copy	1,200
104.	Sale of prints of graphical plans A2 Coloured	Per copy	2,000
105.	Sale of prints of graphical plans A2 Black & White/ Blue Print	Per copy	1,000
106.	Sale of prints of graphical plans A3 Coloured	Per copy	1,000
107.	Sale of prints of graphical plans A3 Black & White/ Blue Print	Per copy	500
108.	Sale of prints of graphical plans A4 Coloured	Per copy	500
109.	Sale of prints of graphical plans A4 Black & White/ Blue Print	Per copy	200
110.	Certification of downloaded prints of plans	Per copy	500
	B. Acquiring Forms and Certificates for Development Permission		
111.	Application for Development Permission (Form PLUPA/DC/1…..)	Per Form	1,000
112.	Submission Certificate (Form PLUPA….)	Per application	1,000
113.	Site Inspection Card	Per Card	200
114.	Certificate of compliance within Municipalities	Per application	1,500
115.	Certificate of compliance within Towns, markets and other areas	Per application	1,000
116.	Certificate of occupation Within Municipalities	Per application	2,000
117.	Certificate of occupation Within Towns and other areas	Per application	1,000
	C. Processing Development Applications		
118.	Site inspection fee within Municipalities	Per visit	3,000
119.	Site inspection fee within Towns, markets and other areas	Per visit	2,000
120.	Processing fee for subdivisions (Lease Hold) 1 - 10 Plots	Per Plot	2,500
121.	Processing fee for subdivisions (Lease Hold) 11 - 20 Plots	Per Plot	2,000
122.	Processing fee for subdivisions (Lease Hold) 21 - 50 Plots	Per Plot	1,500
123.	Processing fee for subdivisions (Lease Hold) 51 Plots and above	Per Plot	1,000

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

124.	Processing fee for subdivisions(Free Hold) 1 - 10 plots	Per Plot	500
125.	Processing fee for subdivisions(Free Hold) 11 - 20 plots	Per Plot	400
126.	Processing fee for subdivisions(Free Hold) 21 - 50 plots	Per Plot	300
127.	Processing fee for subdivisions(Free Hold) 51 plots and above	Per Plot	200
128.	Land Subdivision Certificate	Per Scheme	2,000
129.	Processing fee for building Plans -Single residence	Per Sq. ft.	25
130.	Processing fee for building Plans -Multiple Residence Less than 5 units	Per Sq. ft.	30
131.	Processing fee for building Plans -Multiple Residence over 5 units	Per Sq. ft.	35
132.	Processing fee for building Plans -Commercial buildings such as mall, hotels and offices	Per Sq. ft.	40
133.	Processing fee for building Plans -Industrial such as Factories/Warehouses/Petrol Stations/Transport yards	Per Sq. ft.	50
134.	Processing fee for stone/ electric perimeter wall	Per Linear Meter	100
135.	Processing fee for wooden/ chain link/ iron sheets/ barbed wire/ razor wire perimeter wall	Per Linear Meter	50
136.	Processing fee for Change of User Multiple residential	Per plot	30,000
137.	Processing fee for Change of User Commercial	Per plot	40,000
138.	Processing fee for Change of User Light Industrial	Per plot	50,000
139.	Processing fee for Change of User Heavy Industrial	Per plot	100,000
140.	Processing fee for Change of User Agricultural	Per plot	30,000
141.	Processing fee for Change of User Institutional	Per plot	20,000
142.	Extension of user to include Agriculture, commercial, Residential	Per plot	10,000
143.	Extension of user to include telecommunication mast	Per Site	60,000
144.	Extension of Lease	Per Hectare	500,000
145.	Preparation of Lease	Per Lease	20,000
146.	Processing fee for communication masts e.g Base Transmission Stations, radio and television frequency transmission sites	Per Mast	25,000

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

147.	Hoarding and Scaffolding of sites and buildings	Per Linear Metre	50
148.	Exterior Painting Charges	Per Development	1,000
149.	Renewal of Approval building plans	Per Application	3,000
	D. Processing fee for advertisement		
150.	Application Fee	per advertisement	5,000
151.	Siting and design of advertisement on road reserve	per advertisement	As per the Roads Act No.2 of 2007
152.	Siting and design of advertisement Within private property	per advertisement	20,000
153.	Siting and design of advertisement Within public land under County Government - on installation	per advertisement	20,000
154.	Siting and design of advertisement Within public land under County Government - annual standing fee	per advertisement	20,000
155.	Siting and design of advertisement Hanging signs / on buildings	Per square Metre	3,000
156.	Bill boards /Wall wraps - First 3 square metres	per advertisement	15,000
157.	Bill boards /Wall wraps - Additional square metres	Per square Metre	4,000
158.	Multi directional signs - First 3 square metres	per advertisement	5,500
159.	Multi directional signs - Additional square metres	Per square Metre	2,000
160.	LED Screen - First 3 square metres	Per Month	13,000
161.	LED Screen - Additional square metres	Per square Metre	2,000
	E. Construction of site boards (once)		
162.	Application Fees	Per Site	1,000
163.	Maisonette & Bungalow	Per site	3,000
164.	Commercial	Per Site	10,000
165.	Residential Flats/multi dwelling	Per site	10,000
166.	Institutional	Per Site	5,000
	F. Wayleave Fees		
167.	Wayleave Application	Per	7,000

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

		Application	
168.	Processing fee for fibre optic cables	Per. Metre	100
169.	Telecommunication & Electricity poles per year	Per Pole	50
170.	Petroleum pipeline	Per meter per year	100
171.	Water conservation per length of pipe	Per annum	100
172.	Sewer lines per meter	Per annum	100
173.	Fibre optic cable per meter	Per annum	100
174.	Electric power transformer	Per annum	3,000
175.	Power lines	Per Metre	50
	G. Fees Applicable with respect to allocation of land:		
176.	Standing Premium	Per Plot	8,000
177.	Planning Charges on	Per Plot	1,500
178.	Plot Survey deposit	Per Plot	15,000
179.	Boundary Identification fees	Per Plot	1,500
180.	Administration Cost	Per Plot	1,000
181.	Annual Rent	Per Year	6,000
182.	Letter of Allotment	Once	2,000
183.	Application for Temporary Occupation License	Per Application	10,000
184.	Grant of T.O.L	Per T.O.L	10,000
185.	Consent fee to charge land	Per plot	6,000
186.	Consent to transfer land	Per Application	5,000
	H. Deposit on Application of Plots		
187.	Municipalities	Per Application	2,500
188.	Towns	Per Application	2,000
189.	Market Centres	Per Application	1,500
190.	Trading Centres	Per Application	1,000
191.	Land Surveying Charges	Per beacon	1,500
192.	Beacon Establishment	Per beacon	1,000
193.	Beacon Certificate	Per Plot	2,500

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

	I. Prospective artisanal mining permit		
194.	Initial Mining Approval	Once	100,000
195.	i) Limited Company	Per Year	1,000,000
196.	ii) Medium Company	Per Year	500,000
197.	iii) Small Scale Company	Per Year	100,000
	J. Consent for quarrying activities		
198.	i) Sand harvesting	Per Year	10,000
199.	ii) Coral Stone harvesting	Per Year	20,000
200.	iii) Mazeras Stone harvesting	Per Year	50,000
201.	iv) Murram harvesting	Per Site	50,000
202.	Debts Clearance Certificate	Per Plot	2,500
203.	Consent to charge	Per Title	6,000
	K. Tree Harvesting Permit		
204.	i) Indigenous	Per Tree	2,000
205.	ii) Exotic	Per Tree	100
	L. Appeal fees and Checking fees for Physical and Land Use Liaison Committee		
206.	Appeals to County Physical and Land Use Planning Liaison Committee	Per application	2,000
207.	Obtaining extracts of register for appeals to County Physical and Land Use Planning Liaison Committee	Per copy	500
208.	Obtaining copies of minutes of the County Physical and Land Use Planning Liaison Committee	Per page	50
209.	Amendment of appeal to County Physical and Land Use Planning Liaison Committee	Per application	1,000
210.	Certification of copies of minutes of County Physical and Land Use Planning Liaison Committee	Per set of minutes	500

PART XIV — WEIGHTS AND MEASURES

Weights and Measures Act Cap. 513

28. Weights and measures fees will be charged in accordance with the Eleventh schedule of the Weights and Measures Act, Chapter 513.

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

PART XV — MEDICAL AND PUBLIC HEALTH

Medical and Public Health service fees

29. (1)A person who receives medical or health services from the County health facilities shall be charged a fee as specified in the respective service chatter of the facility.

(2) Public health services fees will be charged in accordance with the Public Health Act, Chapter 242.

PART XVI — TRANSITION

Transition

30. (1)All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of taxes, fees and charges given or issued by the Defunct Local Authorities and subsisting or valid immediately before the cessation of the application in the Local Government Act, Cap. 265 of Laws of Kenya (now repealed) shall be deemed to have been given, issued or made by or under the authority of the
County Assembly until expiry, amendment or repeal of the direction, resolution, order, authorization on financial management shall continue with the necessary modification, apply both to the payment and administration of the taxes, fees, charges and other levies under this Act.

(2) Subsection (1) does not apply to the specific respective amounts payable in respect of the taxes, fees, charges or other levies and, in that regard, the amount provided shall be applicable as provided for in the "Amount" column in the Schedule.

(3) All directions, resolutions, orders, authorizations and provisions that are contained in the Rating Act cap 267, Kwale County Revenue Administration Act, Kwale County Trade Licensing Act, Kwale County Liquor Management Act, Kwale County Cess Act, Kwale County Quarrying Act, Public Finance Management Act, 2012 and other related laws and subsidiary legislations that are concerned with revenue administration in the county shall be deemed to be part of this Act.

PART XVII — PAYMENT

Payment through an authorized channel

31. (1) All payments to the County Government made under this Act shall be paid through an authorized channel which include, direct deposit through the county bank account and electronic paybill channel.

(2) A collector of revenue or enforcement officer shall have an identification card issued by the County Government which shall be worn visibly by such County Public Officer.

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

(3) An official receipt shall be issued for a payment made to the County Government.

(4) A person who makes a payment through an authorized channel shall demand an official receipt for such payment and every payment made through an authorized channel shall be evidenced by an official receipt.

(5) A person shall not receive or collect any money on behalf of the County Government unless he or she has been appointed to do so or has authority as the receiver and collector of County Government Revenue.

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

PART XVIII — OFFENCES AND PENALTIES

General Offences and Penalties

32. 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 or to both.

Offences by Staff of the County

33. A member of staff of the County Government 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 the employee knows or has reasonable cause to believe not to be true or to be false;

(b) willfully refuses to do anything which the employee 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 the employee's duty under this Act;

(f) willfully contravenes the provisions of this Act to give undue advantage or favour to another person; or

(g) fails to prevent or report to the 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.

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

PART XIX — MISCELLANEOUS

Prescribed Fees, Licenses, Rent, Cess etc.

34. (1) Any charges, permit fees, license fees, rent, cess and such other fees payable to the County Government at the commencement of this Act by any business operating within the county which are not included in any of the Schedules to this Act, shall continue to be chargeable by, and payable to the County Government unless they are repealed by an Act of the County Government or until an Act of the County Government on such charges, permit fees, license fees, rent, cess and such other fees is enacted.

(2) All business within the jurisdiction of the county shall be required to pay licenses, charges, fees, cess, rent or other prescribed fees unless specifically exempted by any relevant legislation or authority.

(3) All levies, charges, tax, cess, fees and licenses that were payable under the repealed Local Government Act shall continue to 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 governments under part 2 of the Fourth Schedule of the Constitution of Kenya which fees and charges shall be levied by the County Government on transfer of the devolved functions.

(4) Crop cess to be done in accordance with 1998 Local Authority Act, and to be done under Public Finance Management Act, 2012 and in accordance with the Kwale County Cess Act, 2020.

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

Repeal

35. The provisions of any other law relating to the rates of charges, licenses fees, cess, and rent or any other fees or charges applicable to the goods, services or activities listed in the Schedules before the commencement of this Act shall cease to apply on coming into effect of this Act.

Regulations

36. The Executive Committee Member may make regulations for the better carrying out of the purposes and provisions of this Act.

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

MEMORANDUM OF OBJECTS AND REASONS

This Bill contains the proposals announced in the proposed budget estimates for financial year 2024/2025 relating to the liability and collection of revenues and other matters incidental thereto. The Bill also seeks to amend the following laws:-

- The Business Licensing Act, 2017.
- The Kwale County Liquor Management Act, 2020.
- The Kwale County Livestock Sales Yard Act, 2017.
- The Kwale County Outdoor Advertising Act, 2016.
- The Kwale County Trade and Markets Act, 2017.
- The Kwale County Access to Information Act, 2016.
- The Kwale County Meat Control Act, 2016.
- The Kwale County Animal Disease Control Act, 2016.
- The Kwale County Cess Act, 2020.
- The Kwale County Air Pollution, Noise Pollution and Nuisances Act, 2016.

Dated 30th April, 2024.

BAKARI HASSAN SEBE,
CECM –Executive Services, Finance and Economic Planning.