

SPECIAL ISSUE

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

Mandera County Gazette Supplement No. 29 (Acts No. 7)



REPUBLIC OF KENYA

MANDERA COUNTY GAZETTE SUPPLEMENT

ACTS, 2014

NAIROBI, 3rd October, 2014

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Mandera County Finance



THE MANDERA COUNTY FINANCE ACT, 2014

No. 7 of 2014

Date of Assent: 30th September, 2014

Date of Commencement: 6th October, 2014

AN ACT for the County Assembly to repeal and re-enact the legislations relating to various county taxes, fees and charges and for matters incidental thereto

ENACTED by the County Assembly of Mandera as follows—

PRELIMINARY

1. The provisions of the Finance Act, 2014 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—

Short Title and
commencement.

- (a) the tax rates, fees and charges;
- (b) widening of tax base;
- (c) measure to prevent non remittance of collected revenue;
- (d) tax incentives and reliefs;
- (e) rationalization of inter-county taxation provisions;
- (f) general Anti-evasion Rule; and
- (g) memorandum of reasons and objects.

2. The Finance Act, 2014 seeks to prescribe the rates of taxes and charges for the assessment year 2014—2015; the rates at which taxes and other charges will be payable during the financial year 2014-2015 from properties (including land and buildings), businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, entertainment and extraction activities.

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

(A) TAX RATES

(1) Rates of Property

In respect of properties of all categories of owners liable to tax for the assessment year 2014–2015, the rates of property tax have been specified in Part X of the First Schedule to the Act.

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

(2) Penalties on Outstanding Rates

Penalties shall be levied in respect of property liable to tax for the assessment year 2014–2015, 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 2 per cent cumulative per month, subject to the accrued penalties not exceeding the principal sum.
- (b) in the case of properties, owned by National Government the property tax computed, in this case the contribution in lieu of rates outstanding shall be increased by a penalty of 4 per cent 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 15th January, 2015.

(3) House Rent

In the case of housing units, the rate of rental charges has been specified in Part XII of the First Schedule to the Act. This rate will continue to be the same as that specified for assessment year 2014–2015. A surcharge shall be levied for rental default at a cumulative rate of 5 per cent per month.

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

(4) Single Business License

In respect of businesses of all categories of owners liable to tax for assessment year 2014–2015, the rates of single business permits have been specified in Part I of the Second Schedule to the Act. These are the same as those laid down in column 1, 2 and 3 of the Second Schedule, for the purpose of assessment of business tax due.

(5) Penalties on Outstanding Licenses

Penalties shall be levied in respect of business liable to tax for the assessment year 2014-2015, 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 cent cumulative per month.

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

This amendment will take effect from 1st January, 2015.

(6) Stock Auction and Slaughter Fees

In respect of specified stock auction and slaughter fees for the assessment year 2014–2015, the rates of fees have been specified in Part II of the First Schedule to the Act.

(7) Agricultural Produce Cess

In respect of specified agricultural produce, cess

charges for the assessment year 2014–2015, the rates of cess charges have been specified in Part III of the First Schedule to the Act. These are the same as laid down in the Agricultural Produce Act of 1998, for the purpose of computation of cess charges due on cessable produce.

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

(8) Building Plan Approval

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 Part XI of the First Schedule to the Act.

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

(9) Royalties/Quarry

Provides that tax payable by way of royalty in respect of extraction of natural resources is deemed to be accruing or arising in the county, the term “royalty” is defined as consideration received or receivable for extraction of all or any right in respect to certain natural resources for the purpose of this Act. In respect of extraction activities of certain categories owners liable to tax for the assessment year 2014–2015, the rates of charges have been specified in Part VI of the First Schedule to the Act.

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

(10) Outdoor Advertising

In respect of Advertisements as defined in the Physical Planning Act of 1996 Interpretation 2 of 2007, Fifth Schedule, for the assessment year 2014–2015, the rate of advertisement charges has been specified in Part XIII of the First Schedule to the Act.

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

(11) Market Fees

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 Part XVI of the First Schedule to the Act.

(12) Health Charges and Fees

In respect of designated county dispensaries and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2014–2015, the rates of fees and charges have been specified in Part VIII of the First Schedule to the Act.

(13) Parking Fees

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 2014–2015, the rates of fees and charges have been specified in Part XV of the First Schedule to the Act.

(14) Education and Social Facilities Charges

In respect of use of county public amenities and registration of educational and social organization for assessment year 2014–2015, the rates of fees and charges have been specified in Part IX of the First Schedule to the Act.

(15) Sale of Documents

In respect of county generated documents, gazettes, and books for assessment year 2014–2015, the rates of charges have been specified in Part I of the First Schedule to the Act and a surcharge for bouncing cheque as set out in Part I of the First Schedule.

(16) Water user Associations Charges

In respect of the use of water by humans and Livestock at all the major bore holes in the county for assessment year 2014–2015, the rates of fees and charges have been specified in Part V of the First Schedule to the Act.

(B) WIDENING OF TAX BASE**1. Produce Cess**

Agricultural sector is 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 1 per cent of gross sales shall be remitted by the producer/seller.

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

2. Outdoor Advertisement

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

(C) MEASURES TO PREVENT NON REMITTANCE OF COLLECTED REVENUE

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

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

(D) TAX INCENTIVES AND RELIEFS

- Waiver of land rates penalties including reduction of property tax struck rate as contemplated by Article 210 of the Constitution.
- Easing of the business license acquisition through consolidation various charges.

(E) RATIONALIZATION OF INTER-COUNTY TAXATION PROVISION

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

(F) GENERAL ANTI-EVASION RULE

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

The main features of such a regime are—

- (i) consolidation of the multiple charges to businesses eligible for single business permits by having a single regime and conservancy fee to cover other similar charges;
- (ii) movement of goods across counties will be subject to movement permits agreed among counties;
- (iii) automating collection point and processes for real time monitoring;
- (iv) imposition of fine and penalties for mitigating tax evasion as set out in the First Schedule;
- (v) physical mapping of business premises within the county major centres and markets;
- (vi) standardization of agricultural produce package as set out in the Fourth Schedule to the Act.

FIRST SCHEDULE**PART I—FINANCE AND ECONOMIC PLANNING**

Particulars	Unit of Measure	Charges (KSh.)
BUDGETS AND APPROPRIATION		
Sale of County Planning and Budget Books	Per book	200
Sale of County Appropriation Act	Per Act	200
Sale of County Abstract of Accounts	Per set	300
Sale of County Fees and Charges	Per set of fees & Charges	200
Sale of County Laws	Per set	300
Sale of County Minutes	Per extract	300
Sale of County Gazette		Cost plus 15%
PROCUREMENT DEPARTMENT		
Sale of tender document(s) (Based on value of tender)	Per tender document	1,000
Damage occasioned on County property	As per assessment	As per Assessment + Cost of Assessment
OTHER CHARGES		
Search fees for Licence/Receipt and other Documents	Per search	200

PART II—AGRICULTURE, LIVESTOCK AND FISHERIES

Particulars	Unit of Measure	Charges (KSh.)
STOCK AUCTION SELLER		
Landing/Stock Auction Fees		
Cows	Per cow	300
Sheep and Goat	Per sheep or Goat	100
Camel	Per camel	700
Donkey	Per head	100
Holding Ground per Day		
Cows	Per head	300
Sheep/Goat	Per head	100
Camel	Per head	700

Particulars	Unit of Measure	Charge (KSh.)
Hides Stamp	One	20
Skin Stamp	One	10
CATTLE MOVEMENT PERMIT		
Cows/Donkeys	Per head	200
Sheep/Goat	Per head	100
Camel	Per head	700
SLAUGHTER HOUSE OPERATION		
County owned Slaughter Houses		
Cattle	Per head	400
Sheep or goat	Per head	100
Camel	Per head	800
IMPOUNDING CHARGES ON ROAMING ANIMALS IN TOWNS		
Cattle	Per head	500
Sheep/Goat	Per head	200
Donkeys	Per head	500
Camel	Per head	1,000
STORAGE CHARGES ON IMPOUNDED ANIMALS		
Cattle	Per head	200
Sheep/Goat	Per head	100
Donkeys	Per head	200
Camel	Per head	1,000
HIRE OF EQUIPMENT		
Hire of Dosa Tractors	Dry rate per Hour	3,500
Hire of Dosa Tractors	Wet rate per Hour	3,500 + Cost of Fuel + Driver Lunch Allowance
Hire of Farm Tractors (Ploughing)	Dry rate per Acre	3,500
Hire of Farm Tractors (Harrowing)	Dry rate per Acre	1,500
Hire of Farm Tractors (Ridging)	Dry rate per Acre	1,500

Particulars	Unit of Measure	Charges (KSh.)
Hire of Farm Tractors	Wet rate per Acre	Dry rate + Fuel + Driver Lunch Allowance

PART III—AGRICULTURAL PRODUCE CESS

Particulars	Unit of Measure	Charges (KSh.)
MAIZE/BEANS/RICE/MILLET CESS		
Per bag 90kgs	Per bag	40
Pick ups	Per vehicle	500
Canter 3-5 tonnes	Per vehicle	1,000
Trailers/Lorry 6-10 tonnes	Per vehicle	2,000
Trailers/Lorry 10-20 tonnes	Per vehicle	3,000
Trailers/lorry above 20 tonnes	Per vehicle	5,000
FRUITS/VEGETABLES CESS		
Per bag 50kgs	Per bag/crate	10
Pick ups	Per vehicle	800
Canter 3-5 tonnes	Per vehicle	1,500
Trailers/Lorry 6-10 tonnes	Per vehicle	3,500
Trailers/Lorry 10-20 tonnes	Per vehicle	5,000
Trailers/Lorry above 20 tonnes	Per vehicle	6,000
SISAL (MKOMA PRODUCT) CESS		
Donkey Cart	Per trip	50
Lorry 7 tonnes	Per trip	1,500
Lorry 10-15	Per trip	2,000
Lorry above 15 tonnes	Per trip	2,200
Lorry 15 tonnes and above (Outside the county)	Per trip	3,500
OTHER CESSSES		
Honey cess	Per kilo	10
Milk cess	Per 20 litre	50
Hide and skin cess (cattle)	Per skin	30
Hide and skin cess (sheep/goats)	Per skin	10
Camel Hide	Per hide	50
Hay cess	Per tonne	100

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COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
No. 7
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Particulars	Unit of Measure	Charges (KSh.)
Industrial goods cess	Per tonne	500
Goods on transit to/from neighbouring countries	Per tonne	500

PART IV—OTHER AGRICULTURAL PRODUCE

Particulars	Unit of Measure	Charges (KSh.)
Maintenance of Animals per Day		
Donkey	Per day	200
Goat/Sheep	Per day	100
Vaccination of pets	Per head	Cost plus 10%
Flayers certificate	Per 6 months	2,000
Cess on fish harvest	Per basket	100

PART V—ENVIRONMENT, WATER AND NATURAL RESOURCES

Particulars	Unit of Measure	Charges (KSh.)
CESS		
Lumberjack permit	Per year in trust	10,000
Logging Penalty		15,000
Firewood cess	Per donkey cart	100
Charcoal cess	Per bag	50
SELL OF WATER AT BORE HOLES		
Goat and sheep	Per head	2
Camel	Per head	15
Cattle	Per head	5
Donkey	Per head	5
Jerican	Per 20 Litre	2
Water Boozer	10,000–20,000m ³	2,000
OTHER CHARGES		
Tree gum/Rosin cess	Per bag	50

Particulars	Unit of Measure	Charges (KSh.)
Consent to prospect fees for mining per year	Per consent	15,000
Renewal fees for prospecting per year	Per renewal	5,000
ENVIRONMENTAL CERTIFICATE		
- Stone quarrying permit	Per year	20,000
- Sand quarrying permit	Per year	5,000

PART VI—ROYALTIES/QUARRYING

Particulars	Unit of Measure	Charges (KSh.)
Royalties/Quarrying		
Sand		
- Canter 3-6 tonnes	Per trip	100
- Lorry 7-10 tonnes	Per trip	400
- Lorry 11-20 tonnes	Per trip	600
- Lorry above 20 tonnes	Per trip	700
Hardcore Stones		
- Pick up	Per trip	200
- Tractor	Per trip	500
- Canter 3-6 tonnes	Per trip	800
- Lorry 7-10 tonnes	Per trip	800
- Lorry 11-20 tonnes	Per trip	1,800
- Lorry above 20 tonnes	Per trip	2,500
Ballast		
- Pick up	Per trip	300
- Tractor	Per trip	500
- Canter 3-6 tonnes	Per trip	700
- Lorry 7-10 tonnes	Per trip	900
- Lorry 11-20 tonnes	Per trip	1,200
- Lorry above 20 tonnes	per trip	1,500
Blocks/Building Stones		
- Pick up	Per trip	200
- Canter 3-6 tonnes	Per trip	200
- Lorry 7-10 tonnes	Per trip	700

Particulars	Unit of Measure	Charges (KSh.)
- Lorry 11-20 tonnes	Per trip	1,000
- Lorry above 20 tonnes	Per trip	2,000
Baked bricks		
- Pick up	Per trip	200
- Tractor	Per trip	300
- Canter 3-6 tonnes	Per trip	400
- Lorry 7-10 tonnes	Per trip	600
- Lorry 11-20 tonnes	Per trip	800
- Lorry above 20 tonnes	Per trip	1,000
Penalty for non-payment of cess/royalties	Per load	2 times of amount payable

PART VII—WASTE DISPOSAL

Particulars	Unit of Measure	Charges (KSh.)
(a) Solid Waste		
- Vehicle 7 tonnes	Per trip	800
- Vehicle 3 tonnes	Per trip	500
- Vehicle 1 ton pick up	Per trip	300
- Hand Cart	Per load	100
(b) Chemical Refuse	Per load	6,000
(c) Liquid Refuse	Per load	3,000
Penalties for dumping/discharging		10,000
solid waste/liquid or chemicals without approval		

PART VIII—HEALTH

Particulars	Unit of Measure	Charges (KSh.)
Yellow Fever vaccination (vaccine is ours)	1 Dose	700
Yellow Fever vaccination (vaccine not ours)	1 Dose	300
service charges		
Vaccination card/yellow fever certificate	Per Card	300
Vaccination services done (card and vaccine owners)	1 Dose	50
Unscheduled vaccination charges	Per visit	700
Medical Examination Rate Per Year:		
Food handlers	6 Months	600
Colleges, Schools and Universities	Per Registration	5,000
Inspection certificate to hotels and restaurants authority	Per Registration	2,500
Inspection of Medical Institutions:		
Clinics	Per Registration	10,000
Hospitals		12,000
Public Health Inspection Certificate	Per Inspection	2,500
Application for examination of drain layers and plumbers	Per Paper	3,000
Plumber and drain layers annual license	Annual	9,000
Public Health School Inspection Reports:		
Nursery schools		2,000
Primary schools		4,500
Secondary schools		5,000
Liquor license fee and report		5,000
Building Plans Certification:		
Residential Plans:		
Un-storeyed	Per Plan	1,000

Particulars	Unit of Measure	Charges (KSh.)
Single storey	Per Plan	1,500
Multi storey>1	Per Plan	3,000
Commercial:		
Un-storeyed	Per Plan	3,000
Single storey	Per Plan	5,000
Multi storey>1	Per Plan	10,000
Commercial cum Residential:		
Un-storeyed	Per Plan	5,000
Single storey	Per Plan	5,000
Multi storey>1	Per Plan	10,000
Industrial:		
Un-storeyed	Per Plan	8,000
Single storey	Per Plan	11,000
Multi storey	Per Plan	15,000
Institutional (School, Churches etc.):		
Un-storeyed premises	Per Plan	5,000
Single storey	Per Plan	6,000
Multi storey>1	Per Plan	10,000
Food and Hygiene Licenses:		
Food and hygiene application form	Per Plan	150
Theatre Charges:		
Major Operation	Per Operation	15,000
Minor Operation	Per Operation	4,000
Other Minor Operations	Per Operation	1,000
Drugs and Medicine (Pharmacy):		
Medicine for the Children under the age of 5 years		Free
MCH Services		Free
Reproductive Health medicine		Free
Donor funded medicine		Free

Particulars	Unit of Measure	Charges (KSh.)
Anti-psychotic drugs are medicine		Free
Insulin Injection		300
Ceftriaxone Injection		300
Tab Amoxyline		300
Tab Cefixirrie		400
Medical Laboratory Service Charges:		
Biochemistry	Per Test	200
Haemogram	Per Test	200
Grouping and Cross Match	Per Test	300
HIV and CD4 Count	Per Test	Free
Malaria Test	Per Test	100
Culture and sensitive analysis		500
Hepatitis	B and C	200
Categories of Premises:		
Market Stalls and Retail Grocery Shops	Per Year	500
General Shops and Retail Butcheries	Per Year	500
Dairies, Milk shops, Milk bars, Canteens etc.	Per Year	200
Posho mills		1,500
Restaurants, Members clubs, Medium		
supermarkets, Vehicles, Meat wholesalers etc.		3,000
Hotels, Night Clubs, Slaughter houses, Large scale supermarkets, Warehouses, Wholesalers, Go-downs, Medium class bakeries, Small scale food Processing factories		5,000
Food factories, Bottling plants, Creameries, Canning plants, Abattoirs, Flour millers, Sugar factories and other food processing factories		10,000
Slaughter house Operation:		
Bovines (cattle)		200
Small stock - sheep and goats		150
Ambulance Hire:		

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

Particulars	Unit of Measure	Charges (KSh.)
Outside the county per Km		50
Within the county		2,500
Maternity fee		To claim from National Government at prevailing rates
Admission (Non-refundable):		
Ambulance		1,000
Health Centres/County Clinics		
County cards		Nil
New cases		25
Revisit		Nil
Antenatal Lab		150
Card		50
Outpatient cards		50
Drugs		
Anti-biotic per dose		100
Cough syrup		50
Energetic		50
Anti-diarrhoea +OPS		50
De-wormers		30
Anti-histamines		50
Antifungal cream		50
Any Injection start dose		100
Anti-hypertensive		100
Psychiatric drugs		Free
TB drugs full dose (6 months dosage)		Free
Anti-Ulcers drug		50
Anti-emetics		50
Laboratory Charges:		

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Particulars	Unit of Measure	Charges (KSh.)
Blood group		50
Brucellosis BAT		100
Widal Test		100
PT (DPT B173/Hcg)		100
Urinalysis. C/S		100
R/F Factor		100
Hb		100
RPR		100
Stool o/c		100
Blood pressure check up		Free
Wounds Dressing		100
Stitching		200
Removal of stitches		50
Exhauster Services-septic tanks:		
Exhauster application form	Once on request	300
Within Mandera/ Elwak /Takaba/Banisa	Per trip	2,000
Mileage within the county	Per KM	100
Mileage outside the county	Per KM	130
Blockage removal within premises per blockage covered	Per blockage	500
Domestic waste removal high class residential/County Institutional house	Per month	200
Middle class	Per month	150
Low class	Per month	100
County general estate (each house hold)	Per month	50
Other Charges e.g. draining of stagnated water:		
Exhauster application form	once on request	300
Within the county	Per trip	2,000
Mileage within the county	Per KM	50
Private Exhauster Certificates	per Certificate per year	10,000
Penalties for operating exhauster services without		25,000

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COUNTY ASSEMBLIES FORUM (CAF)
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Particulars	Unit of Measure	Charges (KSh.)
approval/certificate		
Refuse collection:		
Private garbage collectors	per contract	20,000
Community Based Organizations	per contract	20,000
Penalty on illegal discharge of sewerage to storm water drainage system.	per offence	20,000
County water boozers	Per trip	1500
Private water boozers -Lorry	Certificate (per year)	10,000

PART IX
EDUCATION, CULTURE, YOUTH AND SOCIAL SERVICES

Search Fees	Per Application	
Application/Approval for registration of educational Institutions:		
Pre-schools (private nursery)	per school	2,000
Primary school	per school	4,000
Secondary schools	per school	7,500
Professional institutes\commercial colleges	per institute	15,000
Technical institutes	per institute	15,000
Inspection of education facilities	per application	
Pre-schools (private nursery)	per school	2,000
Primary school	per school	3,000
Secondary schools	per school	5,500
Professional institutes\commercial colleges	per institute	10,000
Technical institutes	per institute	10,000
Sports and Cultural activities		
Camel/Horse riding (per animal)	per day	300
Social hall hire		
Commercial activities eg seminars	per day	4,000
	Per hour	700

Search Fees	Per Application	
School/Institution		
-Primary	Per day	1,500
-Secondary/other institutions	Per day	2,000
Commercial activities	per day	10,000
Social Welfare Group		
Non- income Generating Groups		
Registration of welfare groups	per certificate	1,000
Renewal of certificate	per certificate	300
Replacement of certificate	per certificate	300
Income Generating Groups		
Registration of welfare groups	per certificate	1,000
Renewal of certificate	per certificate	300
Replacement of certificate	per certificate	200
Registration of Community Based Organization	per certificate	2,000
Renewal of Community Based Organization Certificate	per certificate	500
Registration of Non-Government Organizations	per certificate	5,000
Renewal of Non-Government Organization Certificate	per certificate	2,000
Replacement of certificates CBOs	Per Certificate	500
Replacement of certificates NGOs		2,000

PART X—LANDS, PHYSICAL PLANNING AND HOUSING

Search Fees	Application	
Sub Division Fees	per application	3,000
Agricultural	Per acre	800
Commercial	Per acre	4,000
Residential	Per plot	1,000
Land Amalgamation	per alteration	3,000
Application for dispute resolution	per application	4,000
Plot Rent		
Developed—Mandera Town	Per year	1,000
Undeveloped—Mandera Town	Per year	500
Developed—Other Areas	Per year	500
Undeveloped Plots—Other Areas	Per year	300
Masts Communication Towers on County trust Land.	Per year	Per lease
Plot Transfer	Per transaction	5,000
Administration Charges		Nil
Conservancy Fee		Nil
LAND SURVEY		
Record Search Fees		
Survey Fees	per plot	2,000
Boundary Dispute Resolution	per dispute	5,000
Duplicate of Allotment lost Form	per plot	1,000
Consent to Charge	per plot	5,000
Transfer Fee		7,000
Clearance Certificate Fee	per plot	6,000
Change of User- General Land		10,000
Residential To Commercial		15,000
Agricultural to Commercial/Residential	Per plot	20,000
Commercial to Industrial		25,000
Commercial to Residential		10,000
Industrial to Residential		10,000

PART XI—BUILDING PLAN APPROVAL

Search Fees	Application	
— Residential	Per plan	2,000
— Educational	Per plan	4,000
— Religious	Per plan	2,000
— Industrial	Per plan	10,000
— Petrol Station	Per plan	15,000
Alteration and addition of Approved Plan.	per plan	4,000
— Commercial	per floor	5,000
— Residential	per floor	2,500
— Industrial	per floor	10,000
— Educational	Per floor	2,500
— Agricultural	Per floor	2,500
— Religious	Per floor	2,500
— Petrol Station	Per floor	5,000
Approval plan for Communication Transmission Tower	Per tower	50,000
Sale of approved plan	Per Plan	4,000
Supply of lists of current plans	Per list	1,500
Commencement and completion certificate	Per certificate	1,000
Settlement schemes sub division	Per plot	1,000
Fees payable for single dwelling	Per dwelling	300
Fees payable for each additional dwelling	Per dwelling	200
Fees payable for testing plumbers and drainage layers	Per test	3,000
Demolition	Per assessment	1 % of value
Inspection of Building file	Per file	500
Application for fencing plot—Temporary fence	Per plot	1,000
—Stone wall fence	Per plot	2,000
—Barbed wire/Chain link	Per plot	1,000
—Live Fence	Per plot	1,000
Application of Hoarding/scaffolding	Per application	1,000
Hoarding fee per feet	Per week	500

Search Fees	Application	
Fee for certified copy of original plans	Per plan	1,000
Construction Certificate for fish ponds	Per pond	1,000
Fees for renewal of expired plans	Per plan	1,000
Building occupational permits		
— Commercial	Per building	3,000
— Residential	Per building	nil
— Residential-Storey	Per building	2,000
— Residential cum Commercial	Per building	5,000
— Industrial	Per building	10,000
Building Inspection (per visit)		1,000
Fines on Impounded articles (to release)		
— Metal Bar	Per piece	300
— Wheelbarrow	Per one	500
— Drums	Per drum	300
— Spades	Per shade	100
— Cement	Per packet	300
— Metal door	Per door	200
— Metal windows	Per window	300
— iron sheet	Per iron sheet	200
Timbers/Poles	Per timber/pole	150
—Other Assorted tool	Per item	100
-Other assorted machines & Equipments	Per item	700

PART XII—HOUSING

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

House Rent		
Two bed room	Per Month	4,000
Three bed room	Per Month	5,000

PART XIII – OUTDOOR ADVERTISEMENT

Particulars	Unit of Measure	Charges (KSh.)
Hoisting of Banners	TIME	
Commercial		
- On road reserve	Per month	600
-On private property/plots	Per month	500
-On buildings	Per month	500
- On road reserve		2,000
Hoisting fees		500
Clock Advertisement		
Application fee		2,000
Annual charges		
-four sided	per year	2,000
-three sided	per year	1,500
-two sided	per year	1,000
Ground rent	Per site	5,000
Construction of site boards		
-Application	per application	2,000
-Annual fee	per year	5,000
Sign Board (Per side)- non illuminated		
Under canopy		
-Application fee		1,000
-Annual charges		
-1st one meter square or less	per year	2,500
- Additional meter square or part thereof	per year	500
On canopy		
-Application fee		1,000
-Annual charges		
-1st one meter square or less	per year	2,500

Particulars	Unit of Measure	Charges (KSh.)
- Additional meter square or part thereof	per year	500
On buildings		
-Application fee		500
-Annual charges		
-1st one meter square or less	per year	1,000
- Additional meter square or part thereof	per year	1,000
Sky Above Canopy and over property		
-Application fee		500
-Annual charges		
-1st one meter square or less	per year	5,000
- Additional meter square or part thereof	per year	1,000
Removal/storage fee	per day	
Illuminated Signs (Per side)		
Under canopy		
-Application fee		1,000
-Annual charges		
-1st one meter square or less	per year	3,000
- Additional meter square or part thereof	per year	500
On canopy		
-Application fee		1,000
-Annual charges		
-1st one meter square or less	per year	3,000

Item Particulars	Unit of Measure	Charges (KSh.)
- Additional meter square or part thereof	per year	1,000
On buildings		
-Application fee		3,000
-Annual charges		
-1st one meter square or less	per year	3,000
- Additional meter square or part thereof	per year	1,000
Sky Above Canopy and over property		
-Application fee		2,000
-Annual charges		
-1st one meter square or less	per year	4,000
- Additional meter square or part thereof	per year	1,000
Sale of stickers/decoration on the wall, windows, canopies etc	per fortnight	6,000

PART XIV—ROADS, PUBLIC WORKS AND TRANSPORT

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

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

PART XV

Item Particulars	Unit of Measure	Charges (KSh.)
TRAFFIC and PARKING	per day	
-Street parking		
Daily parking		
In all the major town (El-wak, Mandera, Banisa, Lafey, Rhamu)		
Up to 3 tonne	Per day	100
Buses	Per day	150
Taxis	Per day	50

PART XVI—TRADE

Item Particulars	Unit of Measure	Charges (KSh.)
MARKET ENTRY		
MARKET		
CONSUMEABLE PRODUCT		
Miraa/Transportation per track		15,000
Miraa from Ethiopia per bag		1,000
White flour per sack/50 bag		50
Sugar customed per bag 50kg		100
Sugar unconstomed per bag 50kg		100
Onions 7 tonnes per track		2,000
Potatoes 7 tonnes per track		5,000
Honey per 3 litres		100
Cement from Ethiopia per bag		50
Lintels (per bag)		100
Wheat flour (per bag)		50
Watermelon (per vehicle)		5,000
Salt (per bag)		100
Beans (per bag)		100
Soya beans (per bag)		100
Simsim (per 20litres)		100
Mangoes (per bag)		100
paw paw (per bag)		100
Bananas (per bag)		100
Rice (per bag)		100
Other non Consumable Product		
Malmal Cum/Arabic	Per 100kg	100
	Per 7 tonnes truck Per above 7 tonnes	5,000
Scrap Metal	truck	10,000

Item Particulars	Unit of Measure	Charges (KSh.)
Second Hand Cloths	Per tonne	300
Market Stalls		
Open Air Market hiring	Per day	50
Market stalls in Mandera Town	Per month	1,200
Market stalls in all other area	Per month	500

Note.— The point of miraa revenue collection should be at the point of entrance to Mandera County and that is Kutulo.

SCHEDULE II—PART I

SCHEDULE II PART I						
	BRIMS BUSINESS Application + Conservancy as Appropriate.	CATEGORIES CODEE (SBP +Polythene)	OF Zone A Mandera	Zone B EL-Wak	Zone C	Zone D Other Centers
100	GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES. Including: Distributors, Traders, Wholesalers, Hypermarkets, Departments Stores, Supermarkets, Show Rooms, Boutiques, Retail Shops and Stores, Personal Services Providers, Kiosks e.t.c.					
103	Mega Store, Hypermarkets Large Multi-Department Store, Over 100 employees/ premises over than 3,000 m2 / Prime Location Hypermarket.		50,000	45,000	40,000	12,000
105	Large Trader, Shop or Retail Service Over 20 employees and premises over than 300m2 / Prime Location.		14,000	12,000	10,000	3,000
110	Medium Trader, Shop or Retail Service From 5 to 20 employees and /or premises less than 50 m2 / Fair Location.		7,000.00	6,000.00	4,500	2,000
115	Small Trader, Shop or retail service up to 3 employees and/or Premises less than 50M2. Far away location.		2,500	2,300	2,300	1,000
120	Kiosk light or Temporary construction less than 5m2.		2,000	1,000.00	1,000	800
195	Other General Merchant, Shop and Retail Services.		3,000	2,500	2,000	1,000
200	Information sector including Hawkers, street Vendors and SMALL Traders and Service Providers operating on the street, verandah or temporary building.					

205	Hawker with motor vehicle 1 person with motor vehicle.	3,000	2,500	2,000	1,200	
210	Hawker 1 person without a motor vehicle.	1,500	1,000	1,000	500	
215	Small Informal Sector Trader/ Service Provider Shoeshine, shoe repair, street Vendor (newspapers, sweets, soda, cigarettes).	500	400	200	150	
220	Semi- Permanent Informal Sector Trader up to 2 persons operating in veranda or temporary building.	2,000	1,000	700	300	
295	Other Informal Sector Operation.	2,000	1,000	700	300	
300	Transport, storage and communications such as: Maritime and Air Lines International Carriers, Transportation Cooperating Taxis- Matatus- Buses- Lorries- Planes- Boats. Driving schools, Tour/ Safari Operators Petrol stations, Storage Facilities, Cold Storage Facilities. Publishing Co - Newspapers, Books, Texts- Telephone Com Radio/TV Broadcaster, and Internet Provider.					
305	Large Transportation Company Over 30 Vehicles.	50,000	40,000	30,000	20,000	
310	Medium Transport Company From 3 to 30 vehicles.	21,000	18,000	15,000	15,000	
315	Small Transport Company From 2 to 5 vehicles.	5,000	4,000	3,000	2,000	
320	Independent Transport Operator 1 vehicle.	3,000	2,000	1,000	1,000	
325	Large Petrol Filling Stating Over 6 pumps or with garage workshop and retail shop.	30,000	20,000	15,000	10,000	
330	Medium Petrol Filling Station from 4 to 6 pumps or with garage workshop or retail shop.	15,000	15,000	12,000	10,000	
335	Small petrol Filling station up to 3 pumps and without garage- workshop or retail shop.	5,000	5,000	3,500	3,000	
340	Large cold storage Facility Over 1000m2, insulated walls, cold production equipment.	25,000	20,000	25,000	10,000	
345	Medium cold storage Facility Between 100-1000m2.	10,000	7,000	5,000	3,000	
350	Small cold storage facility up to 100m2, insulated walls, cold production equipment.	5,000	4,000	3,000	2,000	
355	Large storage facility over 5, 000 m 2., Go-down, warehouse, liquid storage	40,000	30,000	25,000	25,000	

	Tanks Complex depot.					
360	Medium Storage Facility 6-20 employees, Godown, Warehouse, Storage Tanks Complex, depot.	18,000	12,000	10,000	8,000	
365	Small Storage Facility Up to 5 employees, Godown, Warehouse, Storage Tanks Complex, depot.	8,000	7,000	5,000	4,000	
370	Large Communications Co. Over 100 employees and / or premises over 5000m2.	60,000	60,000	60,000	60,000	
375	Medium Communications Co from 19-100 employees and/or premises from 1500 to 5000M2.	40,000	40,000	40,000	40,000	
380	Small Communications Co up to 15 employees and/or Premises up to 1500m2.	20,000	20,000	20,000	20,000	
395	Other Transport, Storage and communications.	20,000	20,000	20,000	20,000	
400	AGRICULTURE, FORESTRY AND EXPLOITATION OF NATURAL RESOURCES such as: Production of coffee, Tea, Fruits, Flowers, Cereals, Vegetables and horticultural products. Grains storage and processing, mills and Timber Production, sawmills, Coal Production. Animal Breeding, Dairy Products Processing, Slaughter Houses. Mining and other Natural Resources Extractive Activities.					
410	Medium Agricultural Producer/Processor/Dealer/Exporter from 11 to 50 employees.	50,000	50,000	50,000	50,000	
415	Small Agricultural Producer/Processor/Dealer up to 10 employees.	20,000	18,000	15,000	10,000	
420	Large Mining or Natural Resources Extraction Operation over 50 employees.	100,000	100,000	100,000	100,000	
425	Medium Mining or Natural Resources Extraction Operation from 4 to 50 employees.	50,000	50,000	50,000	50,000	
430	Small Mining or Natural Resources Extraction Operation up to 10 employees. Includes quarries and small mining operations.	30,000	30,000	30,000	30,000	
495	Other Agricultural, Forestry and natural Resources.	10,000	10,000	10,000	10,000	
500	ACCOMMODATION AND CATERING Such as: International Hotels, Tourists, camps, Lodging Houses, Restaurants, Bars, eating Houses Tea and					

Coffee Houses. Butcheries with Meat Roasting and/or soup Kitchen Facilities. Membership Clubs, Night Clubs and casinos.						
503	Large - High standard lodging House / Hotel D Class. Over 100 rooms.	80,000	80,000	80,000	80,000	
506	Medium - High standard Lodging House / Hotel D Class. From 41 to 100 rooms.	30,000	25,000	20,000	15,000	
509	Small- High standard Lodging House / Hotel D Class up to 40 rooms.	20,000	15,000	12,000	8,000	
512	Large Lodging House with Restaurant &/or Bar B/C Class. Basic standard. Over 15 rooms.	10,000	8,000	5,000	3,000	
515	Medium Lodging House with Restaurant &/or Bar B/C Class Basic standard. From 6 to 15 rooms.	8,000	6,000	3,000	2,000	
518	Small Lodging House with Restaurant and/or Bar B/C Class Basic standard. Up to 5 rooms.	2,000	1,000	5,000	200	
521	Large Lodging House B/C Class. Basic standard. Over 15 rooms.	12,000	8,000	5,000	4,000	
524	Medium Lodging House B/C Class Basic standard. From 6 to 15 rooms.	7,000	6,000	3,000	1,000	
527	Small Lodging House. Basic standard B/C class. Up to 5 rooms.	2,000	1,500	1,000	500	
540	Large restaurant with Bar/Membership Club over 30 customers/Members.	20,000	15,000	10,000	7,000	
543	Medium restaurant with Bar/Membership Club from 11 to 30 customers/members.	12,000	9,000	7,000	4,000	
546	Small Restaurant with Bar up to 10 customers.	8,000	7,000	6,000	5,000	
549	Large eating House; Snack Bar Tea House "Hotel" no lodging, No alcohol served. Over 20 customers.	11,000	9,000	7,000	6,000	
552	Medium eating House; Snack Bar Tea House "Hotel" no lodging, No alcohol served. From 6 to 20 customers.	8,000	7,000	5,000	4,000	
555	Small eating House; Snack Bar Tea House "Hotel" no lodging, No alcohol served. Up to 6 customers.	5,000	4,000	3,500	3,000	
558	Butchery with roasted meat and /or soup Kitchen any size.	5,000	4,000	3,000	2,000	
561	Large Bar/Traditional Beer seller over 50 customers.	15,000	12,000	10,000	5,000	

564	Medium Bar/Traditional Beer seller From 6 to 50 customers.	25,000	18,000	15,000	10,000	
567	Small Bar/ Traditional Beer Seller up to 15 customers.	15,000	12,000	10,000	8,000	
595	Other Catering and Accommodation.	15,000	12,000	9,000	8,000	
600	PROFESSIONAL AND TECHNICAL SERVICE Including: Legal, financial, management, engineering, Architecture, Valuing, Surveying, Data processing, Accountancy, Secretarial Support, Stock and Insurance, Brokering, security-Protection, Clearing-Forwarding Goods, book making, Kenya Charity Sweepstake included. Banks, Forex Bureau, Money Lenders; Hire Purchase Company, Insurance Company: Real Estate Developer- Finance Co.					
605	Large Professional Services Firm Over 10 practitioners and/or International affiliation.	50,000	40,000	30,000	50,000	
610	Medium Professional Services Firm From 3 to 10 practitioners.	30,000	25,000	20,000	15,000	
615	Small Professional Services Firm Up to 2 practitioners.	10,000	9,000	7,000	6,000	
620	Independent Technical Operator 1 person acting individually, (Typist, Accountant, Book Keeper, etc).	5,000	4,500	3,500	3,000	
625	Large Financial Services over 25 employees or premises over 300 M2.	60,000	60,000	60,000	60,000	
630	Medium Financial Services From 6 to 25 employees.	42,000	35,000	30,000	25,000	
635	Small Financial Services up to 5 employees.	25,000	20,000	13,000	13,000	
695	Other Professional and Technical Services.	7,000	7,000	7,000	7,000	
700	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES Such as: Private Education Institutions, including Universities, Museums, Nurseries, Primary and Secondary Schools, Professional Training Centers/Polytechnic Institutes teaching computers- accountancy- secretarial skills, etc Private Health clinics and Doctor's Surgeries; Consulting Offices of Doctors, Dentists. Physiotherapists, Psychologists and other health professionals. Herbalists and Traditional Medicine Practitioners. Funeral Homes Entertainment Facilities including Cinema, Theatre, Video Show/ Amusement Arcade, Juke Box Arcade, Games machines Arcade/ Sports Club, Gym.					
705	Private Higher Education Institution. Any type of private University,	30,000	25,000	20,000	15,000	

	College or higher education institution.					
710	Large Private Education Institution Over 100 pupils or fees over KSh. 50,000 per year.	18,000	18,000	18,000	18,000	
715	Medium Private Education Institution From 31 to 100 pupils or fees over KSh.30,001 to KSh.50,000 per year.	15,000	15,000	15,000	15,000	
720	Small Private Educational Facility up to 30 pupils or fees up to KSh. 30,000 per year.	9,000	9,000	9,000	9,000	
725	Large Private Health Facility Hospital, Clinic, Nursing Home, providing overnight accommodation, over 30 beds Funeral Home.	50,000	40,000	30,000	20,000	
730	Medium Private Healthy Facility From 11 to 30 beds funeral home.	30,000	28,000	20,000	15,000	
735	Small Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. up to 10 beds.	20,000	17,000	12,000	10,000	
740	Health Clinic: Doctor's Surgery. Doctor- Dentist-Physiotherapist- Psychologist - etc Consult Office No overnight accommodation available.	10,000	9,000	7,000	6,000	
745	Traditional Health services Herbalist, Traditional healer.	7,000	6,000	5,000	4,000	
750	Large Entertainment Facility Cinema: theater- Video Show; Over 100 seats Amusement arcade (juke Box- Games Machines): Over 10 machines Sports club Gym- Over 50 members.	27,000	20,000	16,000	10,000	
755	Medium Entertainment Facility Cinema: Theater- Video show; Over 100 seats Amusement arcade (juke Box-games Machine) From 4 to 10 machines Sports Club Gym: From 16 to 50 members	15,000	12,000	9,000	6,000	
760	Small Entertainment Facility up to 50 seats/ up to 3 machines/ up to 15 members.	10,000	9,000	6,000	5,000	
795	Other Private Health, Education, and Entertainment Services.	10,000	9,000	6,000	5,000	
800	INDUTRIAL PLANTS, FACTORIES, WORKSHOPS, CONTRACTORS Such as: Manufacture, Process, vehicles, machinery and equipment and workshops servicing and repairing products, vehicle machinery and equipment. Also including Contractors of New Building construction and Old Buildings Restoration and service repair.					
805	Large Industrial Plant over 75 employees or premises over 2,500 M. ²	100,000	100,000	100,000	100,000	
810	Small industrial Plant Up to 15 employees or premises up to 100m ² .	80,000	80,000	80,000	80,000	

2014

Mandera County Finance

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

815	Small Industrial Plant up to 15 employees or premises up to 100 m ² .	50,000	50,000	50,000	50,000	
820	Large workshop/service- Repair contractor over 20 employees or premises over 500m ² .	80,000	80,000	80,000	80,000	
825	Medium workshop/service- Repair contractor from 6 to 20 employees or premises from 25 m ² to 500m ² .	15,000	10,000	7,000	5,000	
830	Small workshop/service- Repair contractor up to 25 employees or premises up to 25 m ² .	5,000	3,000	1,500	1,000	
895	Other Manufacturer, workshop, Factory, Contractor.	3,000	2,500	2,000	1,000	

SCHEDULE III

Crop	Unit of Measure	
Cereal	Bag	90
Dry Maize	Bag	90
Finger Millet	Bag	90
Sorgum	Bag	90
Wheat	Bag	50
Legumes	Bag	20
Cow Peas	Bag	50
Fresh Peas	Bag	50
Roots and Tuber	Bag	—
Potatoes	Bag	110
Horticulture	Bag	125
Cabbages	Bag	113
Carrots	Bag	64
Tomatoes	Bag	13
Onion Dry	Bag	50
Spring Onions	Bag	38
Chilies	Bag	10
Cauliflower	Bag	50
Lettuce	Bag	50
Passion Fruits	Bag	50
Oranges	Bag	50
Lemon (local)	Bag	50
Mangoes (Ngowe)	Bag	25
Limes	Bag	13
Pineapples	Bag	13
Pawpaw	Bag	30