

SPECIAL ISSUE

Mandera County Gazette Supplement No. 4 (Bills No. 3)



REPUBLIC OF KENYA

***MANDERA COUNTY GAZETTE
SUPPLEMENT***

BILLS, 2015

NAIROBI, 14th September, 2015

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THE MANDERA COUNTY FINANCE BILL, 2015

A Bill for

AN ACT for the County Assembly of Mandera 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, 2015 relating to taxes seeks to repeal and re-enact the Gazetted fees and charges and single business schedules, *inter alia*, in order to provide for—

- (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, 2015 seeks to prescribe the rates of taxes and charges for the assessment year 2015-2016; the rates at which taxes and other charges will be payable during the financial year 2015-2016 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 2015-2016, 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 Bill 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 2015–2016, in the following cases—

- (a) In the case of a property having total outstanding rates at the turn of the calendar year the amount of property tax computed shall be increased by a penalty calculated at 3% cumulative per month, subject to the accrued penalties not exceeding the principal sum.
- (b) 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 Bill. A surcharge shall be levied for rental default at a cumulative rate of 5% per month. This amendment will take effect from 1st December, 2015.

(4) Single Business License

In respect of businesses of all categories of owners liable to tax for assessment year 2015-2016, 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 2015-2016, 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% 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, 2016.

(6) Stock Auction and Slaughter Fees

In respect of specified stock auction and slaughter fees for the assessment year 2015–2016, 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 2015–2016, 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, 2015.

(8) Building Plan Approval

In respect of building as defined in the Physical Planning Act of 1996, the approval charges for the assessment year 2015–2016, 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, 2015.

(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 Bill. In respect of extraction activities of certain categories owners liable to tax for the assessment year 2015–2016, 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, 2015.

(10) Outdoor Advertising

In respect of Advertisements as defined in the Physical Planning Act of 1996 Interpretation 2 of 2007, 5th Schedule, for the assessment year 2015–2016, 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, 2015.

(11) Market Fees

In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2015–2016, 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 health facilities patients visiting the facilities are liable to fees and charges for assessment year 2015–2016, 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 2015–2016, 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 2015–2016, 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 2015–2016, 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 2015–2016, 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% of gross sales shall be remitted by the producer/seller.

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

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 Bill number, acquisition of Computers and mobile hand-held collection tools and connection of all work stations to Integrated Financial Management Information System for real time monitoring of cash flow in addition to the automation of cash receipts.
- (ii) Putting measures in place to prevent loss of revenue including recording of all accountable documents within the information system;
- (iii) To ensure timely approval of building plan and enhanced revenue collection
- (iv) Digitize all the county land records to allow prompt identification and management of property liable to property tax;

Make use of more than 100 enforcement officers throughout the County and enhance their capacity in the subsequent years in revenue collection

(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. It's 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

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>
	Others		
	Skin stamp	Per skin	30
	Hides stamp	Per skin	20
	Inspection certificate for skin premises	Per premises	2,000
	SLAUGHTER HOUSE OPERATION		
	County owned Slaughter Houses		
	Cattle	Per head	500
	Sheep or goat	Per head	150
	Camel	Per head	1000
	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
	HIRE OF EQUIPMENT		
	Hire of Dosa Tractors	Dry rate per Hour	6,000
	Hire of Dosa Tractors	Wet rate per Hour	4,500 + Cost of Fuel + Driver Lunch Allowance
	Hire of Farm Tractors (Ploughing)	Wet rate per Acre	4000
	Hire of Farm Tractors (Harrowing)	Wet rate per Acre	2000
	Hire of Farm Tractors (Ridging)	Wet rate per Acre	2,000
	Hire of Farm Tractors (levelling)	Wet rate per Acre	2000

PART II

AGRICULTURE, LIVESTOCK AND FISHERIES

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>
	STOCK AUCTION SELLER		
	Landing/Stock Auction Fees		
	Cows	Per cow	500
	Sheep and Goat	Per sheep or Goat	150
	Camel	Per camel	1000
	Donkey	Per head	200
	Stock movement Permit		
	Cows/Donkey	Per head	300
	Sheep/Goat	Per head	100
	Camel	Per head	700
	Hides movement	Per truck	5,000
	Skin Movement	Per truck	3,000
	Others		
	Skin stamp	Per skin	30

Hides stamp	Per skin	
Inspection certificate for skin premises	Per premises	2,000
SLAUGHTER HOUSE OPERATION		
County owned Slaughter Houses		
Cattle	Per head	500
Sheep or goat	Per head	150
Camel	Per head	1000
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
HIRE OF EQUIPMENT		
Hire of Dosa Tractors	Dry rate per Hour	6,000
Hire of Dosa Tractors	Wet rate per Hour	4,500 + Cost of Fuel + Driver Lunch Allowance
Hire of Farm Tractors (Ploughing)	Wet rate per Acre	4000
Hire of Farm Tractors (Harrowing)	Wet rate per Acre	2000
Hire of Farm Tractors (Ridging)	Wet rate per Acre	2,000
Hire of Farm Tractors(levelling)	Wet rate per Acre	2000

PART III
AGRICULTURAL PRODUCE CESS

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>
MAIZE/BEANS/RICE/MILLET CESS			
	Per bag 90kgs	Per bag	40
	Pick ups	Per vehicle	500
	Canter 3-5 tonnes	Per vehicle	1,000
	Trailers/Lorry 6-10 tonnes	Per vehicle	2,000
	Trailers/Lorry 10-20 tonnes	Per vehicle	3,000
	Trailers/lorry above 20 tonnes	Per vehicle	5,000
FRUITS/VEGETABLES CESS			
	Per bag 50kgs	Per bag/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	2,500
	Lorry 15 tonnes and above (Outside the county)	Per trip	3,700

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COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 79552 - 00200,
NAIROBI, KENYA

OTHER CESSES			
	Honey cess	Per kilo	10
	Milk cess	Per 20 litre	30
	Hide and skin cess (cattle)	Per skin	20
	Hide and skin cess (sheep/goats)	Per skin	10
	Camel Hide	Per hide	50
	Hay cess	Per tonne	100
	Industrial goods cess	Per tonne	500
	Goods on transit to/from neighbouring countries	Per tonne	500

PART IV
OTHER AGRICULTURAL PRODUCE

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>
	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

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>
	CESS		
	Lumberjack permit	Per year in trust	10,000
	Building logs	Per log	50
	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– 20,000m3	2,000
	OTHER CHARGES		
	Tree gum/Rosin cess	Per bag	50
	Private water boozers	Per trip	150
	ENVIRONMENTAL CERTIFICATE		
	- Stone quarrying permit	Per year	30,000
	- Sand and blast quarrying permit	Per year	10,000

PART VI
ROYALTIES/QUARRYING

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>
	Royalties/Quarrying		
	Sand		
	- Canter 3-6 tonnes	Per trip	500
	- Lorry 7-10 tonnes	Per trip	600

	- Lorry 11-20 tonnes	Per trip	700
	- Lorry above 20 tonnes	Per trip	800
Hardcore Stones			
	- Pick up	Per trip	200
	- Tractor	Per trip	500
	- Canter 3-6 tonnes	Per trip	500
	- Lorry 7-10 tonnes	Per trip	800
	- Lorry 11-20 tonnes	Per trip	1,200
	- Lorry above 20 tonnes	Per trip	2,200
Ballast			
	- Pick up	Per trip	400
	- Tractor	Per trip	600
	- Canter 3-6 tonnes	Per trip	700
	- Lorry 7-10 tonnes	Per trip	1,000
	- Lorry 11-20 tonnes	Per trip	1,200
	- Lorry above 20 tonnes	per trip	1,500
Blocks/Building Stones			
	- Pick up	Per trip	500
	- Canter 3-6 tonnes	Per trip	500
	- Lorry 7-10 tonnes	Per trip	700
	- 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	1,000
	- Lorry above 20 tonnes	Per trip	1,500
	Penalty for non-payment of cess/royalties	Per load	2 times of amount payable

PART VII
WASTE DIPOSAL

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>
(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 solid waste/liquid or chemicals without approval		10,000

PART VIII
PUBLIC HEALTH DEPARTMENT

<i>Item</i>	<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>
	Yellow Fever vaccination (vaccine is ours)	1 Dose	700
	Yellow Fever vaccination (vaccine not ours) service charges	1 Dose	300
	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		3,000
	Primary schools		5,500
	Secondary schools		6,000
	Liquor license fee and report		6,000
	Building Plans Certification:		
	Residential Plans:		
	Un-storeyed	Per Plan	1,000
	Single storey	Per Plan	1,500
	Multi storey>1	Per Plan	3,000
	Commercial:		
	Un-storeyed	Per Plan	3,000
	Single storey	Per Plan	5,000
	Multi storey>1	Per Plan	10,000
	Commercial cum Residential:		
	Un-storeyed	Per Plan	5,000
	Single storey	Per Plan	5,000
	Multi storey>1	Per Plan	10,000
	Industrial:		
	Un-storeyed	Per Plan	8,000
	Single storey	Per Plan	11,000
	Multi storey	Per Plan	15,000
	Institutional (School, Churches etc.):		
	Un-storeyed premises	Per Plan	5,000
	Single storey	Per Plan	6,000
	Multi storey>1	Per Plan	10,000
	Food and Hygiene Licenses:		
	Food and hygiene application form	Per Plan	150
	Categories of Premises:		
	Market Stalls and Retail Grocery Shops	Per Year	500
	General Shops and Retail Butcheries	Per Year	500
	Dairies, Milk shops, Milk bars, Canteens etc.	Per Year	200

Posho mills		
Restaurants, Members clubs, Medium supermarkets, Vehicles, Meat wholesalers etc.		5,000
Hotels, Night Clubs, Slaughter houses, Large scale supermarkets, Warehouses, Wholesalers, Go-downs, Medium class bakeries, Small scale food Processing fBillories		5,000
Food fBillories, Bottling plants, Creameries, Canning plants, Abattoirs, Flour millers, Sugar fBillories and other food processing fBillories		10,000
BUSPARK CESS		
Kiosk rent and open shade	Per month	1,000
Stalls rent and Hotels	Per month	2,000
MEDICAL HEALTH DEPARTMNET		
LAB -TEST		
Malaria	Per test	50
Urinalysis	Per test	50
Stool	Per test	50
H.B	Per test	50
Full hemogram	Per test	50
E.S.R	Per test	50
Widal test	Per test	100
Brussella test	Per test	100
Syphilis (UDRL)	Per test	100
R.fBillor	Per test	100
H.pyroli	Per test	100
Typhoid in stool	Per test	100
H.pylori in stool	Per test	200
Urine p.g.t	Per test	100
Blood group	Per test	100
G.X.M Per unit	Per test	300
Culture, urine, stool, pass	Per test	300
H.B.S	Per test	100
Formal Gel test	Per test	100
Urine chemistry	Per test	50
A.N.C Profile	Per test	100
Semenalysis	Per test	100
Dengu test	Per test	100
H.R.V.C	Per test	100
BAT	Per test	100
R.B.S Test	Per test	100
WARD CHARGES		
Bed	Per night	100
Branula	Per night	50
File	Per file	150
I.V Fluid – dextrose - Ringerz - Normalsyline	Per drug	@ 50
I.V flgul	Per drug	50
Xpen injection per dose	Per dose	100
Gentamising injection per dose	Per injection	100
Catheter	Per injection	100
M.O CHARGES		
Consultation	Per person	100

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COUNTY ASSEMBLIES FORUM (CAF)

P. O. Box 73352 - 00200,

NAIROBI, KENYA

p.3 filling	Per form	100
Post-mortem	Per test	200
Medical examination	Per examination	200
Medical report	Per report	100
O.P.D Cards	Per card	50
PHYSIOTHERAPY		
First visit	Per visit	200
Second visit	Per visit	100
Plaster of Paris	Per plaster	800
THEATER FEES		
Major operation e.g		
✓ B.P.H.	Per operation	5,000
✓ A.T.H	Per operation	5000
✓ XLamp –laboratory	Per operation	5000
✓ Hydro –selectomy cell	Per operation	3500
✓ Appendix	Per operation	3500
✓ Amputation	Per operation	3500
Minor surgery		
✓ 1% D- 1500	Per surgery	1000
✓ eye operation	Per operation	1000
✓ incision	Per surgery	1500
✓ lipoma	Per surgery	1000
X-RAY -DEPARTMENT		
Chest x-ray	Per person	300
U\sound	Per person	500
El-bow	Per person	300
Lumb sacrol	Per person	400
Skull	Per person	200
Wrist	Per person	200
Hand	Per person	200
Hip joint	Per person	100
Shoulder	Per person	200
EYE DRUG		
Gutt –prediolozone	Per bottle	100
Gutt –ciprofloxxine	Per bottle	100
Gutt –gentamyn	Per bottle	100
Gutt –dexgenta	Per bottle	100
Gutt –prejenta	Per bottle	100
Gutt –timolo	Per bottle	100
Gutt –Maxtrol	Per bottle	200
T.E.O	Free	Free
Tab Diamox 250 mg	Per drug	50
DRUG PRICE LIST (PHARMACY)		
Agumentin 625,tab	Per dose	100
Syrup agumentin 212 mg, 312mg, 457mg,	Per bottle	100
Caps floxapen dose of five days	Per dose	100
Tab cifixine 400mg	Per bottle	100
Tab ciprofloxxacine	Per dose	100
Tab diclofenac	Per dose	50
Tab prednisolzon	Per dose	50
Tab flagyl a dose of five days	Per dose	50
Tab girsofolfin 500mg	Per dose	100
Tab ketokanazole 200mg	Per dose	100
Tab septrin 480mg, 960mg, five days dose	Per dose	50

Tab Erithromycin 500mg five days dose	Per dose	
Caps amoxyl 500mg five days dose	Per dose	
Tab nalidixic acid 50mg five days dose	Per dose	
Tab tinidazole 500 mg a dose	Per dose	50
Caps Doxycycline 100mg 5 days dose	Per dose	50
Tab brufen 200mg 5 days dose	Per dose	20
Tab paracetamol 5 days dose	Per dose	20
Tab fluconazole 200mg 5 days dose	Per dose	30
ABZ 400MG start dose	Per dose	20
Ventilin 4mg one dose	Per dose	50
Tab piriton 4 mg one dose	Per dose	20
Phenobabitone 30mg one month dose	Per dose	50
V.Pessary clotrimazole 6ps night	Per dose	100
Tab frusmide 40mg 5 day dose	Per dose	50
Tab fefol one month dose	Per dose	100
Cap omez 20mg one month dose	Per dose	150
Tab girisfolvin 250mg one month dose	Per dose	150
Tab girisfolvin 125mg one month	Per dose	100
Tegraton 200mg one month dose	Per dose	50
Dawanol 5mg	Per dose	50
Levo floxacin 500mg	Per dose	200 per dose
Cefurixine 500mg	Per dose	200 per dose
Cream Hydrocortisone	Per dose	50 per tube
Cream clotrimazole	Per dose	50 per tube
Tetracycline skin	Per dose	50 per tube
INJECTION FOR PHARMACY		
Diclofenac injection 75mg	Per injection	@50
Ceptriozole 250mg	Per injection	@50
Ceptriozole 1 gm	Per injection	100
Lasix injection per ampols	Per injection	50
Tramadol injection per amplos	Per injection	100
Insulin injection vial	Per injection	100
Alenam injection 80mg	Per injection	100
Alenam injection 40mg	Per injection	150
Flucloxacillin injection per vial	Per injection	50
Hydrocortisone injection per vial	Per injection	100
Bacopad injection amplos	Per injection	50
I.V Ciprofloxacin infusion	Per injection	200 per bottles
FREE DRUG		
Injection modacate		free
Injection CPZ		Free
Injection phenobarbitone		Free
Ammophline injection		Free
Ventilin injection		free
DENTAL		
Age assessment	Per person	100
Removing of teeth	Per person	100
Mouth washing	Per person	100
Filling	Per file	100
MINOR OPERATION		
stitching	Per operation	500
MVA	Per operation	500
Circumcision	Per operation	500
Daily dressing	Per operation	10 days @ 20

Hire of ambulance outside county			
Hire of ambulance Within the county			
			To claim from National Government at prevailing rates
Maternity fee			
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	Per month		200
Residential/County Institutional house			
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
Penalties for operating exhauster services without approval/certificate			25,000
Refuse collection:			
Private garbage collectors	per contract		20,000
Community Based Organizations	per contract		20,000
Penalty on illegal discharge of sewerage to storm water drainage system	per offence		20,000
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 Application/Approval for registration of educational Institutions:	per application	
Pre-schools (private nursery)	per school	2,000
Primary school	per school	4,000
Secondary schools	per school	7,500
Professional institutes\commercial colleges	per institute	15,000
Technical institutes	per institute	15,000
Inspection of Education Facilities	per application	
Pre-schools (private nursery)	per school	5,000
Primary school	per school	6,000
Secondary schools	per school	7,500
Professional institutes\commercial colleges	per institute	10,000
Technical institutes	per institute	10,000

Sports and Cultural Billivities			
Hire of playground e.g stadiums	per day		200
Hire of stadium on political functions	Per day		30,000
Commercial Billivities e. g seminars	per day		4,000
School/Institution	Per hour		700
-Primary	Per day		1,500
-Secondary/other institutions	Per day		2,000
Commercial Billivities	per day		10,000
PENALTIES			
Penalties for late payments of S.B.P	Per premises	3% compounded interest	
Penalties for clamp vehicles	Per vehicle	Twice of normal charges	
Fines on undesignated parkings	per vehicle	Twice normal charges	
Penalties on land rents after 30th of every year	per plot	3% compounded interest	
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

LAND, PHYSICAL PLANNING, & HOUSING

A	PROPERTY TAX		
	Sub division fees-application 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		
	MANDERA EAST SUB-COUNTY		
	Township Ward		
	Old township	Per year	2,000
	Low density plots	Per year	1,500
	B.P.I Part I plots	Per year	2000
	B.P.I Part II	Per year	1000
	Teachers plots	Per Year	2000
	D.F Part I surveyed	Per year	2000
	DF Part II unsurveyed	Per year	1000

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Alternative plots	Per year	1000
Staff plots	Per year	2000
Kamor plots part I	Per year	1000
Kamor plots part II	Per year	2000
South C Plots	Per year	2000
Custom plots	Per year	2000
Geneva plots	Per year	1000
NEBOI WARD		
Upper Neboi	Per year	1000
Lower Neboi	Per year	1000
Heleshid plots	Per year	1000
Handandu part I	Per year	1000
Handandu part II	Per year	1000
Slaughter part I	Per year	1000
Slaughter part II	Per year	1000
Garba Ado	Per year	1000
B\mpya ward		
B\mpya part I	Per year	1000
B\mpya part II	Per year	1200
Barwaqo part I	Per year	1000
Barwaqo part II	Per year	1000
Duse plots	Per year	2000
Duse integrated plots	Per year	2000
New integrated plots	Per year	2000
Shafshafey plots	Per year	1000
New Koromey	Per year	2000
New koromey part II	Per year	2000
Moi girls plots	Per year	2000
M.D Plots	Per year	2000
Barwaqo New	Per year	2000
H.D Plots	Per year	2000
L.D plots	Per year	3000
S.H plots (combined plots)	Per year	1000
KHALALIO WARD		
Khalalio ward plots	Per year	1000
ARABIA WARD		
Arabia Ward plots	Per year	1000
ELWAK SUB-COUNTY		
Kutulo Ward plots	Per year	1000
Shimbir Fatuma warrrd plots	Per year	1000
Elwak North ward plots rents	Per year	1200
Elwak south ward plots rents	Per year	1200
Wargadud south ward plot rents	Per year	1000
RHAMU SUB-COUNTY		
Rhamu town ward plot rents	Per year	1200
Guticha Ward plot rents	Per year	1000
Rhamu Dimtu ward plot rents	Per year	1000
Wargadud North (Ashabito division) plot rents	Per year	1000
Morothile ward plot rents	Per year	1000

LAFEY SUB-COUNTY		
Lafey town ward plot rents	Per year	1200
Fino wrad plot rents	Per year	1000
Alungu ward plot rents	Per year	1000
Warangara ward plot rents	Per year	1000
Sala ward plot rents	Per year	1000
TAKABA SUB-COUNTY		
Takaba Town ward plot rents	Per year	1200
Lagsure ward plot rents	Per year	1000
Didkuro ward plot rents	Per year	1000
Gither ward plot rents	Per year	1000
Dandu ward plot rents	Per year	1000
BANISA SUB-COUNTY		
Banisa town ward plot rents	Per year	1000
Kiliweheri ward plot rents	Per year	1000
Malkamari ward plot rents	Per year	1000
Guba ward plot rents	Per year	1000
Darkale ward plot rents	Per year	1000
FARM RENTS		
Rain fed farm	Per year	1000
River bank farms	Per year	500
FENCING OF PLOTS		
Temporary structure fence fees	per year	1000
permanent structure fencing fees	Per year	2000
CO-OPERATIVE DEPARTMENT		
Audit fees from cooperative	Per audit	5000
Registration of sacco	Per registration	2000
Renewal of membership fees	Per member	1000
LAND SURVEY		
Records 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
Confirmation letter	per plot	5000
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	
- Commercial to Industrial		25,000
- Commercial to Residential		10,000
- Industrial to Residential		10,000
PART XI		
BUILDING PLAN APPROVAL		
Architectural:		
-Residential	Per plan	4,000
-Educational	Per plan	5,000

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-Religious	Per plan	15,000
-industrial	Per plan	10,000
-petrol station	Per plan	15,000
Alteration and addition of approved plan	per plan	4,000
Structural		
-Commercial	per floor	5,000
-Residential	per floor	2,500
-Industrial	per floor	10,000
-Educational	per floor	2,500
-Agricultural	per floor	2,500
-Religious	per floor	2,500
-petrol station	per floor	5,000
Approval plan for communication transmission Tower	Per tower	50,000
Sale of Approved plan	per plan	4,000
Supply of lists of current plans	per list	1,500
Commencement and completion certificate	per certificate	
Settlement schemes sub division	per plot	
Fees payable for single dwelling	per dwelling	
Fees payable for each additional dwelling	per dwelling	
Fees payable for testing of plumbers and drainage layers	per test	
Demolition	per assessment	
Inspection of building file	per file	
Application for fencing plot-Temporary fence	per plot	
-stone Wall fence	per plot	2,000
-Barbed Wire/ chain link	per plot	1,000
-Life fence	per plot	1,000
Charges for private DSTV connectors	per year	
Charges for temporary hotels in mandera county	Per year	
Fee for certified copy of original plane	per plan	
Construction Certificate of fish ponds	per pond	
Fees for renewal of expired plans	per period	
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)	per visit	
Fines on Impounded articles-(to release)		
- Metal Bar	Per piece	300
- Wheelbarrow	Per one	500
- Drums	Per drum	300
- Spades	Per shade	100
- Cement	Per packet	300
- Metal door	Per door	200
- Metal windows	Per window	300
- Iron sheet	Per iron sheet	200
- Timbers/Poles	Per timber/pole	150

	- Other assorted tools	Per item	
	- Other assorted machines & Equipments	Per item	
PART XII HOUSING			
	House rent		
	One bed roomed House	Per month	4,000
	Two bed roomed house	Per month	5,000
	Three bed roomed house	Per Month	7,000
	Other Staff Quarters- Bed sitter		
	Double rooms-non self-contained	Per Month	3,000
	one bed room	Per Month	3,000
	Two bed room	Per Month	4,000
	Three bed room	Per Month	5,000
PART XIII OUTDOOR ADVERTISEMENT			
	Hoisting of Banners	TIME	
	-Commercial		
	- On road reserve	Per month	6000
	-On private property/plots	Per month	5000
	-On buildings	Per month	5000
	- On road reserve		6,000
	Hoisting fees		
	Clock Advertisement		
	Application fee		
	Annual charges		
	-four sided	per year	2,000
	-three sided	per year	1,500
	-two sided	per year	1,000
	Ground rent	Per site	
	Construction of site boards		
	-Application	per application	2,000
	-Annual fee	per year	5,000
	Sign Board (Per side)- non illuminated		
	Under canopy		
	-Application fee		1,000
	-Annual charges		10,000
	-1st one meter square or less	per year	2,500
	- Additional meter square or part thereof	per year	500
	On canopy		
	-Application fee		1,000
	-Annual charges		
	-1st one meter square or less	per year	2,500
	- Additional meter square or part thereof	per year	500
	On buildings		

	-Application fee		
	-Annual charges		
	-1st one meter square or less	per year	1,000
	- Additional meter square or part thereof	per year	1,000
	Sky Above Canopy and over property		
	-Application fee		500
	-Annual charges		
	-1st one meter square or less	per year	5,000
	- Additional meter square or part thereof	per year	1,000
	Removal/storage fee	per day	
	Illuminated Signs (Per side)		
	Under canopy		
	-Application fee		1,000
	-Annual charges		
	-1st one meter square or less	per year	3,000
	- Additional meter square or part thereof	per year	500
	On canopy		
	-Application fee		1,000
	-Annual charges		
	-1st one meter square or less	per year	3,000
	- Additional meter square or part thereof	per year	1,000
	On buildings		
	-Application fee		3,000
	-Annual charges		
	-1st one meter square or less	per year	3,000
	- Additional meter square or part thereof	per year	1,000
	Sky Above Canopy and over property		
	-Application fee		2,000
	-Annual charges		
	-1st one meter square or less	per year	4,000
	- Additional meter square or part thereof	per year	1,000
	Sale of stickers/decoration on the wall, windows, canopies etc	per fortnight	6,000
PART XIV			
ROADS, PUBLIC WORKS AND TRANSPORT			
	MISCELLANEOUS INCOME		
	Access Roads		
	Application form	per application	2,000
	Road cutting		
	-Murram	per meter	3,000
	-Earth road	per meter	1,000
	Laying of cable along road reserve	per meter	3,000
	Rent on road reserve for hoarding for construction purpose Street lighting		
	-Application to erect street lights	Charges per pole	500
	-Submission & approval of streets lights on	per designed	20,000
	layout design		
	Fire fighting and disaster management		
	Certificate of inspection for factory	Per inspection	10,000

	Certificate of inspection for petrol station	Per inspection	7,000
	Certificate of inspection for Go down	Per inspection	5,000
	Certificate of inspection for commercial premises	Per inspection	4,000
	Premises storing dangerous inflammable materials	Per inspection	4,000
	Inspection of fire extinguishers	Per extinguisher	200
	Fire inspection facilities for learning institutions	Per institution	4,000
	Public works		
	Hire of vehicles and plants		
	Shovel within county	per day	10,000
	Grader within county	per day	15,000
	Roller (big) within county	per day	20,000
	Mower with trBillor within county	per day	7,000
	Roller (small) within the county	per Day	10,000
	TrBillor 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			
	TRAFFIC AND PARKING	per day	
	-Street parking	Per day	100
	Daily parking		
	In all the major town (El-wak, Mandera, Banisa, Lafey, Rhamu and Takaba)		
	Boda boda parking	Per day	30
	Reserved parking (Blue light, Equity, K.C.B and others)	Per day	50
	Buses	Per day	150
	Taxis	Per day	70
PART XVI			
TRADE			
	MARKET ENTRY		
	MARKET/MARKET GATE FESS		
	CONSUMEABLE PRODUCT		
	Miraa/Transportation per track		6,000
	Miraa from Ethiopia per bag		10,000
	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
Scrap Metal	Per 7 tonnes truck	5,000
Scrap Metal	Per above 7 tonnes truck	10,000
Second Hand Cloths	Per tonne	300
Market cess		
Market shades/hire of open space	Per day	100
Market stalls in Mandera Town	Per month	1200
Market stalls in all other area	Per month	1000

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

SECOND SCHEDULE

PART I

CODE	BRIMSCATEGORIES OF BUSINESS (SBP + Application + Conservancy+ Polythene. as applicable)				
		Zone A	Zone B	Zone C	Zone D
		Mandera	El-wak	Takaba, Rhamu Banisa, Lafey	Other Centers
100	GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES. Including: Distributors, Traders, Wholesalers, Hypermarkets, Departments Stores, Supermarkets, Show Rooms, Boutiques, Retail Shops & Stores, Personal Services Providers, Kiosks e.t.c				
103	Mega Store, Hypermarkets Large Multi- Department Store, Over 100 employees/ premises over than 3,000 m2 / Prime Location Hypermarket	50,000	45,000	40,000	20,000
105	Large Trader, Shop or Retail Service Over 20 employees and premises over than 300m2 / Prime Location	14,000	12,000	10,000	6,000
110	Medium Trader, Shop or Retail Service From 5 to 20 employees and / or premises less than 50 m2 / Fair Location	7,000	6,000	4,500	2,000
115	Small Trader, Shop or Retail Service Up to 3 employees and /or premises less than 50 m2/ Far away Location	5,000	4,000	3,500	3,000
120	Kiosk Light or temporary construction less than 5 m2	4,000	3,000	2,000	2000
195	Other General Merchant, Shop and Retail Services	4,000	3,500	2,000	1000
200	INFORMAL SECTOR Including: Hawkers, Street Vendors & Small Traders and Service Providers operating in the street, verandah or temporary buildings				
205	Hawkers with Motor Vehicle 1 person with motor vehicle	3,000	2,500	2,000	1,200
210	Hawker 1 person without a motor vehicle Small Informal Sector Trade/ Service Provider Shoeshine, Street Repairer: shoes, tools, appliances e.t.c Street vendor (newspaper, sweets, soda, cigarettes, e.t.c)	1,500	1,000	1,000	500
215	Semi-Permanent Informal Sector	1,500	1000	500	500
220	Trader Up to 2 persons operating in verandah or temporary building	2,000	1,000	700	300
295	Other Informal sector operation	2,000	1,000	700	300

300	TRANSPORT, STORAGE & COMMUNICATIONS Including: Maritime & Air Lines, International Carriers, Freight Forwarders, Transportation Companies operating Taxis, Matatu, Buses, Lorries, Planes, Boats Driving Schools, Tour/ Safari Operators, Petrol Stations, Storage facilities, Cold storage facilities, Publishing Co- newspapers, Books, Texts Telephone Co-, Radio /TV Broadcasters, Internet Provider				
305	Large Transportation company Over 30 vehicles	50,000	40,000	30,000	20,000
310	Medium Transport Company From 3 to 30 Vehicles	21,000	18,000	15,000	15,000
315	Small Transport Company From 2 to 5 Vehicles	5,000	4,000	3,000	2,000
320	Independent Transport Operator 1 vehicle only	3,000	2,000	1,000	1,000
325	Large Petrol Filling Station Over 6 pumps or with garage-workshop, retail shop, bar and restaurant	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, bar and restaurant	15,000	15,000	12,000	10,000
335	Small Petrol Filling Station Up to 3 pumps and without garage- workshop or retail shop	5,000	5,000	3,500	3,000
340	Large Cold Storage Facility over 1000 m2, Insulated walls, cold production equipment	25,000	20,000	25,000	10,000
345	Medium Cold Storage Facility Up to 100m2, Insulated walls, cold production equipment	10,000	7,000	5,000	3,000
350	Small Cold Storage Facility Up to 100m2, insulated walls, Cold Production equipment	5,000	4,000	3,000	2,000
355	Large Storage Facility Over 20 Employees Go down, Warehouse, Liquids Storage Tanks Complex, depot	40,000	30,000	25,000	25,000
360	Medium Storage Facility 6-20 employees, Go down, Warehouse, Storage Tanks Complex, depot	18,000	12,000	10,000	8,000
365	Small Storage Facility Up to 5 employees, Go down, Warehouse, Storage Tanks Complex, depot	8,000	7,000	5,000	4,000
370	Large Communications Co. Over 100 employees & / or premises over 5000m2	60,000	60,000	60,000	60,000
371	Medium Communications CO. From 16 to 100 employees & / or premises from 1500 to 5000 m2	40,000	40,000	40,000	40,000
380	Small Communications Co. Up to 15 employees & / or premises up to 1500 m	220,000	20,000	20,000	20,000
395	Other Transport, Storage And Communications	20,000	20,000	20,000	20,000
400	AGRICULTURE, FORESTRY AND NATURAL RESOURCES Including: Production of coffee, Tea, Fruits, Flowers, Grains and Cereals; Grains Storage and Processing, Posho Mill, Bakeries & Rice Mills Forestry and Timber Products, Sawmill, Timber Yards: Animal Breeder: Dairy Products Processing, Butcherries Slighter Houses, Fishing, Mining and other Natural Resource ExtrBillive Billivities				
410	Medium Agricultural Producer, Processor, Dealer, Exporter From 11 to 50 employees	50,000	50,000	50,000	50,000

415	Small Agricultural Producer/ Processor/ Dealer Exporter Up to 10 EMPLOYEE	20,000	18,000	15,000	10,000
420	Large mining or natural Resources extrBillion operation over 50 employees	100,000	100,000	100,000	100,000
425	Medium Mining or Natural Resources ExtrBillion Operation From 4 to 50 employees	50,000	50,000	50,000	50,000
430	Small Mining or Natural Resources ExtrBillion Operation up to 3 employees	30,000	30,000	30,000	30,000
495	Other Agricultural Forestry and Natural Resources	10,000	10,000	10,000	10,000
500	ACCOMODATION AND CATERING Including: International Hotels, Tourists Camps, Lodging Houses, Restaurants, Bars, Eating houses, Tea and Coffee Houses, Butcheries with Meat Roasting & /or Soup Kitchen facilities, Membership Clubs, Night Clubs & Casinos				
503	Large – High Standards Lodging House/ Hotel D Class, Over 100 rooms	80,000	80,000	80,000	80,000
506	Medium-High Standards Lodging House/ Hotel D Class, From 41 to 100 rooms	30,000	25,000	20,000	15,000
509	Small – High Standard Lodging House/ Hotel D Class, Up to 40 rooms	20,000	15,000	12,000	8,000
512	Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard, Over 15 rooms	10,000	8,000	5,000	3,000
515	Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard, 6 - 15 rooms	8,000	6,000	3,000	2,000
518	Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard, Up to 5 rooms	2,000	1,000	5,000	200
521	Large Lodging House B/C Class Basic Standard, Over 15 rooms	12,000	8,000	5,000	4,000
524	Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	7,000	6,000	3,000	1,000
527	Small Lodging House B/C Class basic Standard Up to 5 rooms	2,000	1,500	1,000	500
540	Large Restaurant with Bar/ Membership Club Over 30 customers/ members	20,000	15,000	10,000	7,000
543	Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members	12,000	9,000	7,000	4,000
546	Small Restaurant with Bar Up to 10 customers / members	8,000	7,000	6,000	5,000
549	Large Eating House: Snack Bar: Tea House “ Hotel”, no lodging, No Alcohol served. Over 20 customers	11,000	9,000	7,000	6,000
552	Medium Eating House: Snack Bar: Tea House “Hotel”, no lodging, No Alcohol served From 6 to 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

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564	Medium Bar/ Traditional Beer Seller From 16 to 50 customers	25,000	18,000	15,000	10,000
567	Small Bar/ Traditional Beer Seller Up to 15 customers	15,000	12,000	10,000	8,000
595	Other Catering and Accommodation	15,000	12,000	9,000	8,000
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 prBillitioners & / or International affiliation	50,000	40,000	30,000	50,000
610	Medium Professional Services Firm From 3 to 10 prBillitioners	30,000	25,000	20,000	15,000
615	Small Professional Services UP to 2 prBillitioners	10,000	9,000	7,000	6,000
620	Independent Technical Operator1 Person Billing individually (typist, Accountant, Book keeper, e,t,c)	5,000	4,500	3,500	3,000
625	Large Financial Services Over 25 employees or premises over 300m2	60,000	60,000	60,000	60,000
630	Medium Financial Services From 6 to 25 employees	42,000	35,000	30,000	25,000
635	Small Financial Service UP to 5 employees	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 Including: Private education institutions such as Universities, Polytechnics institutes, Professional Teaching centers teaching computers-management- accountancy-secretarial or other technical professions, Secondary and Primary schools, Nursery School. Private Health Clinics and Doctor are Surgeries; Consulting offices of Doctors, Dentist, Physiotherapy, Psychologists & other health Professionals. Herbalists and Traditional Medicine PrBillitioners. Entertainment Facilities such as Cinema, Theatre, Video, Amusement Arcade, Juke box Arcade, Game Machines, Sports Club, Gym.				
705	Private Higher Education Institutions Any type of Private University, College or Higher Education Institution.	30,000	25,000	20,000	15,000
710	Large Private Education Institutions over 100 pupils or fees over Kshs.50,000 per year.	18,000	18,000	18,000	18,000
715	Medium Private Education Institution From 31 to 100 pupils or fees from Kshs 30,001 to 50,000 per year	15,000	15,000	15,000	15,000
720	Small private Education Institution UP to 30 pupils or fees up to Kshs. 30,000 per year	9,000	9,000	9,000	9,000

725	Large Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation over 30beds.	50,000	40,000	30,000	20,000
730	Medium Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. From 11 to 30 beds.	30,000	28,000	20,000	15,000
735	Small Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. UP to 10 beds	20,000	17,000	12,000	10,000
740	Health Clinic; Doctor's Surgery Doctor, Dentist, Physiotherapist, Psychologist, etc Consult Office No overnight accommodation available.	10,000	9,000	7,000	6,000
745	Traditional Health services Herbalists, Traditional Healer etc.	7,000	6,000	5,000	4,000
750	Large Entertainment Facility Cinema: theater- Video Show; Over 100 seats Amusement arcade (juke Box- Games Machines): Over 10 machines Sports club Gym- Over 50 members	27,000	20,000	16,000	10,000
755	Medium Entertainment Facility Cinema: Theater- Video show; Over 100 seats Amusement arcade (juke Box- games Machine) From 4 to 10 machines Sports Club Gym: From 16 to 50 members	15,000	12,000	9,000	6,000
760	Small Entertainment Facility up to 50 seats/ up to 3 machines/ up to 15 members	10,000	9,000	6,000	5,000
795	Other Private Health, Education and Entertainment Services	10,000	9,000	6,000	5,000
800	INDUSTRIAL PLANTS, FBILLORIES, WORKSHOPS & CONTBILLORS Including: Industrial plants and fBillories ManufBilluring, Processing and Assembling products, vehicles, machinery and equipment in large scale. Workshops making, Servicing and repairing products, vehicles, machinery and equipment. ContrBillors of new building Restoration and service repair.				
805	Large Industrial Plant Over 75 employees or premises from 100m2 to 2,500 m2	100,000	100,000	100,000	100,000
810	Medium Industrial Plant From 16 to 75 employees or premises from 100m2 to 2,500m2	80,000	80,000	80,000	80,000
815	Small industrial Plant Up to 15 employees or premises up to 100m2	50,000	50,000	50,000	50,000
820	Large workshop/ Service, ContrBillor with large equipments and machinery.	80,000	80,000	80,000	80,000
825	Medium workshop/Service Repair ContrBillor with small equipments and machinery.	15,000	10,000	7,000	5,000
830	Small workshop/ Service Repair ContrBillor with no equipments and machinery.	5,000	3,000	1,500	1,000
895	Other manufBillurer, Workshop, FBillory, ContrBillor	3,000	2,500	2,000	1,000

SCHEDULE III

<i>Crop</i>	<i>Unit of Measure</i>	
Cereal		
Dry Maize	Bag	90
Finger Millet	Bag	90
Sorghum	Bag	90
Wheat	Bag	50
Legumes	Bag	20
Cow Peas	Bag	50
Fresh Peas	Bag	50
Roots and Tubers	Bag	
Potatoes	Bag	110
Horticulture	Bag	125
Cabbages	Bag	113
Carrots	Bag	64
Tomatoes	Bag	13
Onions Dry	Bag	50
Spring Onions	Bag	38
Chilies	Bag	10
Cauliflower	Bag	50
Lettuce	Bag	50
Passion Fruits	Bag	50
Oranges	Bag	50
Lemons (Local)	Bag	50
Mangoes (Ngowe)	Bag	25
Limes	Bag	13
Pineapples	Bag	13
Pawpaw	Bag	30

MEMORANDUM OF OBJECTS AND REASONS

The Act formulates the revenue raising measures and widens the tax base by bringing more revenue sources into the mainstream tax regime as indicated in the 2015/2016 budget.

The Bill also seeks to amend Principle laws as follows –

The Single Business Permits Charges and Fees

The Bill seeks to amend County Finance Act, 2014 to ease the burden of tax on Tax payers by lowering some of the charges as indicated. It also seeks to prescribe the amounts relating to different categories of businesses and harmonize the business licences into a single regime.

Property Fees and Charges

The Bill seeks to amend County Finance Act, 2014 to ease the burden of tax on Tax payers by lowering some of the charges as indicated. It also seeks to prescribe the rates for property tax and its general administration.

Market Fees and Charges

The Bill seeks to review the tax rates for market stalls as applied in various Sub-county markets on the previous financial year in line with the suggestion by the tax payers and prescribe new rates for 2015/2016 Financial Year.

Revenues from Devolved Function

The Bill seeks to propose to bring various revenue sources from devolved functions into the mainstream County revenue base.

Slaughter House and Livestock Fees and Charges

The Bill seeks to propose to review the fees and charges for slaughter houses and Livestock Markets as applied in various Sub-county facilities on the previous financial year in line with the suggestions by the tax payers and prescribe new rates for 2015/2016 Financial Year.

Dated the 11th September, 2015.

BARRE MOHAMED SHABURE,
Chairman, Finance and Economic Planning Committee.