

SPECIAL ISSUE

Turkana County Gazette Supplement No. 16 (Acts No. 10)



REPUBLIC OF KENYA

***TURKANA COUNTY GAZETTE
SUPPLEMENT***

ACTS, 2016

NAIROBI, 7th January, 2017

CONTENT

Act—

PAGE

The Turkana County Finance Act, 2016 1

THE TURKANA COUNTY FINANCE ACT, 2016

No. 10 of 2016

Date of Assent: 30th December, 2016

Date of Commencement: See Section 1

ARRANGEMENT OF SECTIONS

Section

FIRST SCHEDULE

PART I—Finance and Economic Planning.

PART II—Livestock and Fisheries.

PART III—Agricultural Produce Cess.

PART IV—Other Livestock Services.

PART V—Environment, Water and Natural Resources.

PART VI—Royalties.

PART VII—Health.

PART VIII—Education, Culture, Youth and Social Services.

PART IX—Land, Urban Areas Management and Housing.

PART X—Roads, Public Works and Transport.

PART XI—Trade and Tourism.

SECOND SCHEDULE

PART I—Categories of Business.

PART II—Park Entry.

THIRD SCHEDULE

Maximum Threshold Weight of Agricultural Produce.

THE TURKANA COUNTY FINANCE ACT, 2016

AN ACT of the County Assembly of Turkana to repeal and re-enact the legislation relating to various County taxes, fees and charges for services and for other revenue raising measures by the county government and matters incidental thereto

ENACTED by the County assembly of Turkana as follows—

PART I—PRELIMINARY

Short title

1. This Act may be cited as the Turkana County Finance Act, 2016 and shall come into operation on such date as the County Executive Committee member for Finance and Planning with the concurrence of the Governor may appoint, and different dates may be appointed for different provisions.

2. The provisions of this Act relating to taxes repeals and re-enacts the Gazette 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.
- (g) Memorandum of reasons and objects.

3. This Actprescribes the rates of taxes and charges for the assessment year 2016-17; the rates at which taxes and other charges are payable during the financial year 2016-17 from properties (including land and buildings), businesses, Markets, Agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, County parks, entertainment and extraction activities.

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

PART II—TAXES, FEES, AND CHARGES PAYABLE AND RATES APPLICABLE.

5. The taxes, fees and charges set out in the charges column of the schedule shall apply for the respective items listed in the items description column and at the rates set out there in.

(1) Rate of property – Tax

Rates of property – tax in respect of property liable to tax for the assessment year 2016-17

In respect of properties of all categories of owners liable to tax for the assessment year 2016-17, 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 valuation roll in force at the date of this Act for the purposes of computation of property tax due.

(i) Penalties on outstanding rates

Penalties shall be levied in respect of property liable to tax for the assessment year 2016/17, in the following cases—

- (a) In the case of a property having total outstanding rates at the turn of the calendar year the amount of property tax computed shall be increased by a penalty calculated at 3% cumulative per month.
- (b) In the case of properties, owned by national government the property- tax computed, in this case the contribution in lieu of rates outstanding shall be increased by a penalty of 3% for the purpose of such property tax.

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

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.

(2) House rent

In the case of housing units, the rate of rental charges has been specified in Part XIII of the First Schedule to the bill. This rate will continue to be the same as that specified for assessment year 2016-2017. A surcharge shall be levied for rental default at a cumulative rate of 2 % per month.

(3) Single business license

Single business license in respect of businesses liable to tax for assessment year 2016- 2017

In respect of businesses of all categories of owners liable to tax for assessment year 2016-2017, the rates of single business permits have been

specified in Part I of the Second schedule to the Bill. 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.

(i) Penalties on outstanding licenses

Penalties shall be levied in respect of business liable to tax for the assessment year 2016– 2017 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.

(4) Stock auction and Slaughter fees

In respect of specified stock produce, for the assessment year 2016/2017, the rates of fees have been specified in Part II of the First schedule to the Bill.

(5) Agricultural produce cess

Produce cess- In respect of specified agricultural produce, cess charges for the assessment year 2016 – 2017, the rates of cess charges have been specified in Part III of the First schedule to the Bill. 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.

(6) Building plan approval

In respect of building as defined in the physical planning act of 1996, the approval charges for the assessment year 2016-2017. The rates of charges have been specified in Part XI of the first schedule.

(7) Royalties

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 2016 – 17, the rates of charges have been specified in Part VI of the first schedule to the Act.

(8) 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 2016/2017, the rate of advertisement charges has been specified in Part XIII of the first schedule.

(9) Market fees

In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2016- 2017, the rates of fees and charges have been specified in Part XVI of the first schedule to the Act.

(10) County parks fees

In respect of designated county parks and heritage site visitors touring the parks and sites are liable to fees and charges for assessment year 2016- 2017, the rates of fees and charges have been specified in Part I of the Third schedule to the Act.

(11) 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 2016- 2017, the rates of fees and charges have been specified in Part VIII of the first schedule to the Act.

(12) Parking fee

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 2016- 2017 the rates of fees and charges have been specified in Part XV of the first schedule to the Act.

(13) Education and Social facilities charges

In respect of use of county public amenities and registration of educational and social organization for assessment year 2016- 2017, the rates of fees and charges have been specified in Part IX of the first schedule to the Act.

(14) Sale of documents

In respect of County generated documents, gazettes, and books for assessment year 2016- 2017, the rates of charges have been specified in Part I of the first schedule to the Bill and a surcharge for bouncing cheque as set out in Part I of the first schedule.

PART III—WIDENING OF TAX BASE

(15) Produce Cess—

Agricultural sector, which includes livestock and fisheries, 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 2% of gross sales shall be remitted by the producer/seller.

This amendment will take effect from 1st October 2016.

(16) Royalties

Turkana County is endowed with a lot of minerals but the trading of certain minerals remained largely unregulated resulting in non-reporting in minerals trading transactions for taxation purposes.

In order to collect tax at the earliest point of time and to improve reporting mechanism of transaction in mining sector, it is proposed that tax at the rate of 2% shall be collected by the seller from the buyer of the following minerals:-

This amendment will take effect from 1st October 2016.

(17) 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.

(18) County park fees

Tourism sector is a potential segment of the county economy following the devolution of this function the county proposes to levy charges for its parks and heritage sites For the assessment year 2016/17, the rate of charges have been specified in Part I of the Second schedule

PART IV—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—

- (a) Making use of technology for collection and monitoring cash receipts; this includes the use of internet banking and connection of all work stations to Integrated Financial Management Information System for real time monitoring of cash flow in

addition to the automation of cash receipts(currently we are in negotiations with Post Bank on automated revenue collection).

- (b) Putting measures in place to prevent loss of revenue including recording of all accountable documents within the information system.
- (c) To ensure timely approval of building plans and enhanced revenue collection, the submission of building plans be automated.
- (d) Digitalize all county property to allow prompt management of property liable to property tax.
- (e) Automation of parking fee collection to enhance revenue collection and administration efficiency.
- (f) Regular monitoring of system generated bills to ensure increased processing rate
- (g) Serialization of advertisement objects through system generated numerals
- (h) Strengthening the existing revenue systems.
- (i) Recruiting of skilled manpower and continuous capacity building to enhance revenue collection.
- (j) Continuous public awareness to popularize the finance act for maximum revenue collection.
- (k) Revenue Department is the only department that is mandated to collect revenue and all revenue collected must be deposited to Turkana County Exchequer Account

PART V—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 of various charges.

PART VI—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.

PART VII—GENERAL ANTI-EVASION RULE

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

(2) The main features of such a regime are—

- (a) consolidation of the multiple charges to businesses eligible for Single business permits by having a single regime and conservancy fee to cover other similar charges
- (b) movement of goods across counties will be subject to movement permits agreed among counties
- (c) automating collection point and processes for real time monitoring
- (d) imposition of fine penalties for mitigating tax evasion as set out in the first schedule.
- (e) physical mapping of business premises within the county major centres and markets
- (f) standardization of agricultural produce package as set out in the fourth schedule
- (g) 40% of Revenue raised from land materials mining from the extractive industry will be given back to the host community as corporate social responsibility.

This will be directed to development projects identified by the host community facilitated by the County Government.

All successful contractors are required to pay 2% of the total contract value to cater for royalties that will be used in construction.

FIRST SCHEDULE

PART I

FINANCE AND ECONOMIC PLANNING				
Item	Particulars	Unit of Measure		Recommended rates
	BUDGETS AND APPROPRIATION			
	Sale of county budget books	per book		200
	Sale of county appropriation bills/ Acts	per bill		100
	Sale of county abstract of accounts			150
	Sale of county fees and charges	per set of fees & charges		300
	Sale of county By-laws	per set		250
	Sale of county minutes	per extract		200
	Sale of county gazette			Cost plus 10%
	Sale of idle asset			As per the value of asset
PROCUREMENT DEPARTMENT.				
	Sale of prequalification documents	Per tender document		Free
	Sale of tender documents	Per tender document		1000
	Hire of ground (Court brokers, auctioneers etc) fees per day	one day		50,000
	Damage occasioned on County property	as per assessment		Cost plus 10% of value assessed
	Other charges			
	Dishonoured cheques	per lent		5,000
	Search fees for Licence/Receipt	Per search		500

	and other documents			
	Legal services	Per document		
	Preparation of lease			25,000
	Extension of lease			25,000
	Agreement for lease			5,000
	Assignment			10,000
	Tenant purchase agreement			1,000
	Consent to transfer			2,000
	Consent to charge			2,000
	Consent to sub-lease			2,000

PART II LIVESTOCK AND FISHERIES

	Stock auction			
	Seller:			
	Landing/ stock auction fees	per cow		100
	Sheep and Goat	per sheep or goat		50
	Camel	Per camel		200
	Donkeys	Per head		100
	Chicken	Per head		20
	Holding ground per day:			
	Cows	per head		100
	Sheep/Goat	per head		50
	Camel	per head		200
	Pigs	per head		200
	Hides stamp	Per piece		20
	Skin stamp	Per piece		10
	Animal bone dealer			
	0-10 tonnes			3,500
	11-20 tonnes			10,000
	Above 20 tonnes			15,000
	Sale of Manure	Per tonne		1,500

	Livestock movement permit (within county)			
	Cows	per head		100
	Sheep/Goat	per head		50
	Donkeys	Per Head		500
	Camel	Per head		300
	Pigs	Per head		200
	Chicken	Per head		20
	Livestock movement permit outside the county			
	Cows	per head		200
	Donkeys	Per head		300
	Sheep/Goat	per head		100
	Camel	Per head		700
	Chicken	Per head		30
	Slaughter House Operation			
	Slaughter house for renting/month (Lodwar Urban Area)	Per Month		35,000
	Lokichoggio, Kalokol, Kakuma and Lokichar	Per Month		15,000
	Slaughter house for rent in other towns	Per month		5,000
	Slaughter charges in County owned slaughter houses			
	Bovine (Cattle)	per head		150
	Sheep or goat	per head		50
	Poultry	per head		30
	Pigs	per head		300
	Camel	Per head		500
	Donkey	Per head		100
	Meat delivery slaughtered outside county slaughter house			

	Bovine(Cattle)	per head		200
	sheep or goats	per head		100
	Poultry	per head		10
	Camel	per head		700
	Pigs	per head		200
	Donkeys	Per head		200
	Impounding charge on roaming animals in town (Lodwar, Kakuma, Lokichoggio, Lokichar)			
	Cattle	per head		100
	Sheep/Goat	per head		50
	Dogs	per head		2,000
	Pigs	per head		500
	Donkeys	per head		500
	Poultry	Per head		20
	Camel	per head		500
	Storage charge on impounded animals and Birds (Daily)			
	Cattle	per head		50
	Sheep/Goat	per head		20
	Dogs	per head		300
	Pigs	per head		300
	Donkeys	per head		100
	Camel	per head		200
	Poultry	Per head		10
	Penalty beyond a week 30% of daily rate + daily rate	After two weeks the animal will become the property of county government		
	Certificate for keeping pets in town			
	Dogs	per year		1000

	Cats	per year		100
	Snake	per year		25,000
	Birds	per year		100
	Ornamental fish	per year		100
	Crop Farming	per year		Free
	Rearing of Livestock (Towns)	per year		Free
	Monkeys	Per year		1,000
	Tortoise	Per year		500
	Rabbits	Per year		1,000
	Meat inspection fees			
	Bovine	Per head		200
	Goat/Sheep	Per head		40
	Donkey/Camel	per head		100
	Pig	Per head		200
	Poultry	Per head		20
	Hides and Skins			
	Flayers Renewal Licence	Per year		100
	Vaccination Certificate			
	Animal Dog Vaccination	Per head		500
	Animal Dog Vaccination Certificate			100
	Animal Cat Vaccination	Per head		200
	Cattle FMD	Per head		200
	Blanthax	Per head		150
	Sheep Goat POX	Per head		30
	C.C.P.P	Per head		30
	Donkeys Rabies	Per head		1,500
	Tetanus	Per head		1,000
	A.H.S	Per head		1,500
	Fisheries Licences, Permits Fees and Certificates			

	Cess on fish harvest			
	Fresh	Per Sack		100
	Smoked - Small	Per Basket		200
	- Big			300
	Sun Dry	Bale		300
	Salted			500
	Fried			
	Small	Per Basket		250
	Big			350
	Small	Per Box		150
	Big			250
	Fried Fish Fillets	Per Box		
	Small			500
	Big			1000
	Sun Dry Fillet (Ng'atotha) within the county	Per Kilo		100
	Sun Dry Fillet (Ng'atotha) outside the county	Per Kilo		200
	Refrigerated vehicles			
	-Pick up			5,000
	Canter 3 -5 tonnes			10,000
	Lorry 5 – 10 tonnes			15,000
	- Above 10 tonnes			20,000
	Fish Guts			
	Nile perch	Per Kilo		2,000
	Other fish type	Per kilo		1,000
	Movement permit for fish			
	Within the county			2,000
	Outside the county			4,000
	Live Fish species outside the country	Per Species		500USD
	Fish Movement Permits			
	Vehicles transporting fish			
	-From 1-3 tonnes			1,500
	-Above 3-5 tonnes			2,000
	-upto 10 tonnes			3,000

	-Above 10 tonnes			5,000
	Fish movement permit transported by P.S.V			200
	Fish Trader Licence			
	Fresh, Dried and Fried Fish trader Licence			500
	Fish processing stores (Per Annum)			10,000
	Local			10,000
	Foreigner			50,000
	Fish processing certificate (Per person)			300
	Health fish certificate			
		Per first tonnage		100
		Extra tonnage		50
	Live fish movement permit			
	Within the county	Per species		250
	Outside the county	Per species		500

PART III-AGRICULTURAL PRODUCE CESS

I	Maize/Beans/Rice/Millet/Nuts Cess		Within the County	Outside the County
	Per bag 90kgs	Per bag	50	100
	Per bag 50kg	Per bag	30	60
	Pick ups	Per vehicle	1000	2,000
	Canters 3-5 tonnes	Per vehicle	2000	3000
	Trailers/Lorry 6-10 tonnes	Per vehicle	3000	4000
	Trailers/Lorry 11-20 tonnes	Per vehicle	5000	7000
	Trailers/lorry above 20 tonnes	Per vehicle	7000	8000
FRUITS /VEGETABLES CESS				
	Per bag 50kgs	Per bag/per crate	20	50

	Per bag 90 kgs	Per bag	30	100
	Pick ups	Per vehicle	500	1,000
	Canter 3-5 tonnes	Per vehicle	2000	4,000
	Trailers/Lorry 6-10 tonnes	Per vehicle	3000	6,500
	Trailers/Lorry 10-20 tonnes	Per vehicle	6000	8,000
	Trailers/lorry above 20 tonnes	Per vehicle	8000	10,000
	Milk Cess			
	Canter 3-5 tonnes	Per vehicle		3,500
	Trailers/Lorry 6-10 tonnes	Per vehicle		5,000
	Trailers/Lorry 10-20 tonnes	Per vehicle		8,000
	Trailers/lorry above 20 tonnes	Per vehicle		9,000
	Other Goods Cess			
	Tobacco	Per Sack of 90kgs		200
	Miraa (Khat) cess fee	Bundle Small		200
		Medium		300
		Big		500
		Per Sack of 50Kgs		1,000
	Liquor transport cess			
	Pick Up/Land Cruiser	Per vehicle	1,500	
	Canter 3-5 tonnes	Per vehicle	2,500	
	Trailers/Lorry	Per vehicle	5,000	
	Industrial Goods Cess			
	Pick up	Per vehicle	2,000	
	Canter 3-5 tonnes	Per vehicle	3,000	
	Trailers/Lorry 6-10 tonnes	Per vehicle	5,000	
	Trailers/Lorry 10-20 tonnes	Per vehicle	7,500	
	Trailers/lorry above 20 tonnes	Per vehicle	10,000	

PART IV

OTHER LIVESTOCK SERVICES		
Hides and Skins		
Flayers Certificate	Per Head	500
Transport of Hides and Skins	Per Skin	30
	Per Hide	50
FISH CESS		
Cess on fish harvest		
Fresh	Per Sack	100
Smoked – Small	Per Basket	200
Smoked –Big	Per Basket	300
Dry/Salted	Bale	500
Small		300
Big		300
Small	Per Box	150
Big		250
Fish Fillets	Per Box	150
Small		400
Big		800
Refrigerated Vehicles	Per Tonne	
Pick up		5,000
Canter 3-5 tonnes		10,000
Lorry 5-10 tonnes		15,000
-Above 10 tonnes		20,000
ADDITIONAL FISH MOVEMENT PERMITS		
Vehicle transporting fish		
-From 3-9 tonnes		1,500
-Above 10 tonnes		4,500
Fish Movement permit transported by P.S.V		100
Fish trader License		400
Fish processing stores(Per Annum)		6,000
Fish processing (Per person)		1,000
Health fish Certificate		
	Per first tonnage	100
	Extra tonnage	50
Live fish movement permit		100
Live fish Movement permit	Per species	150 USD

PART V

ENVIRONMENT WATER AND NATURAL RESOURCES

A	Cess			
	Lumberjack permit	per year in trust land		10,000
	Logs/poles/off cuts Cess	Per tone		600
	Timber Cess			
	Pick Up			2,000
	Canter			3,000
	Lorry 5-10 Tonnes			5,000
	Lorry 10-15 Tonnes			7,000
	Firewood	Per tone		500
	Charcoal			
	-Per 50kg bag	Per bag		50
	-Per 90kg bag	Per bag		100
	Charcoal Transporter	Within the County		
	-Per 50kg bag	Per bag		50
	-Per 90kg bag	Per bag		100
		Outside the County		
	-Per 50kg bag	Per bag		100
	-Per 90kg bag	Per bag		150
	Tree gum/ Rosin	Per kilo		300
	Makuti Cess			
	Pick up	Per vehicle	1,500	
	Canter 3-5 tonnes	Per vehicle	2,500	
	Trailers/Lorry 6-10 tonnes	Per vehicle	3,500	
	Trailers/Lorry 10-20 tonnes	Per vehicle	4,500	
	Trailers/lorry above 20 tonnes	Per vehicle	5,000	
	Manure cess	Per tonne		500
	Palm poles cess	Per palm		200
	Indigenous species poles	Per pole		20
B	Permits			
	Poles permit	Within the county		1,000
	Poles Permit	Outside the county		2,000
	Charcoal Movement Permits			

	-Per 50kg bag	Per bag	50
	-Per 90kg bag	Per bag	100
	Spring water harvest License (Within the county)	Per year	60,000
	Bottled spring water cess		
	-Pick up		1,500
	-Canter		3,000
	- Lorry 5-10 tonnes		5,000
	10 -15 tonnes		8,000
	Bottled spring water cess(Outside the county)		
	-Pick up		2,000
	-Canter		4,000
	Lorry 5-10 tonnes		7,000
	10 -15 tonnes		10,000
	Water Aquifers prospection fee		
	Foreign companies	Per drill	50,000
	National companies	Per drill	35,000
	Local firms	Per	20,000
	Water aquifers renewal fees for prospection		
	Foreign companies	Per renewal	20,000
	National companies	Per renewal	15,000
	Local firms	Per renewal	10,000
	Oil/Gas and Non renewable energy prospection permit		
	Foreign companies	Per acre	1,000,000
	National companies	Per acre	500,000
	Private firms	Per acre	200,000
	Local firms	Per acre	150,000
	License renewal fees for prospection of Oil/Gas and Non renewable energy		
	Foreign companies	Per renewal	500,000
	National companies	Per renewal	250,000
	Private firms	Per renewal	100,000
	Local firms	Per renewal	50,000
	Drilling fee for Oil/Gas/ Non renewable energy		
	Foreign/National/Private Companies	Per well	1,000,000
	Production fee for Oil/Gas/	Per Site/well	2,000,000

	Non renewable energy			
	License renewal fees for production of Oil/Gas and Non renewable energy			
	Foreign/National/Private Companies	Per well		1,000,000
	Renewable Energy prospection fee(Wind, Geothermal)			
	Foreign Companies	Per Acre		500,000
	National Companies	Per Acre		300,000
	Local Firms	Per Acre		200,000
	Other minerals prospection fee			
	Foreign companies	Per acre		250,000
	National companies	Per acre		125,000
	Local firms	Per acre		50,000
	Renewal for other minerals prospection fee			
	Foreign companies	Per renewal		75,000
	National companies	Per renewal		50,000
	Local firms	Per renewal		25,000
	Water Aquifers prospection fee			
	Foreign companies	Per drill		50,000
	National companies	Per drill		35,000
	Local firms	Per		20,000
	Water aquifers renewal fees for prospection			
	Foreign companies	Per renewal		20,000
	National companies	Per renewal		15,000
	Local firms	Per renewal		10,000
	Mineral Detecting Machines			
	Multi detector-Locals	Per Machine		50,000
	-Foreigners			100,000
	Single Detector-Locals	Per Machine		10,000
	-Foreigners			20,000
	Establishment of power substation	Per Year		500,000
	Environmental certificate			
	Sand harvesting Permit	Per Year		10,000
	-Sand Harvesting (per year)			
	-50 by 100			10,000

	-Quarrying (per year)	50 by 100		10,000
	-Pumice harvesting (per year)	50 by 100		1500

PART VI-ROYALTIES

B	Royalties/ CESS (Local & into the County)			
	Sand/red soil -pickup	per trip		500
	Tipper/Lorries	Per trip		2,000
	Hardcore Stones-pick up	per trip		500
	-			
	Tipper/Lorries	per trip		2,000
	Ballast-pick up	per trip		500
	-Tipper/Lorries	Per Trip		2,000
	Murram-pick up	per trip		500
	-tractor	per trip		2,000
	Baked bricks-pick up	per trip		500
	-tractor	per trip		2,000
	Royalties/ CESS (Outside the county)			
	Sand/red soil -pickup	per trip		1,000
	-tractor	per trip		1500
	-canter 3-6 tonnes	per trip		3,500
	-7-10 tonnes	per trip		4,000
	Above 10 tonnes	per trip		8,000
	Hardcore Stones-pick up	per trip		1,000
	-tractor	per trip		1,500
	-canter 3-6 tonnes	per trip		2,500
	-7-10 tonnes	per trip		3,500
	Above 10 tonnes	Per trip		6,000
	Murram-pick up	per trip		1000
	-tractor	per trip		2,000
	-canter 3- 6 tonnes	per trip		3000
	-lorry 7-10 tonnes	per trip		4000
	-11 -20 tonnes	per trip		7,000
	-above 20 tonnes	per trip		8,000
	Ballast-pick up	per trip		1,000
	-tractor	per trip		2,000

	-canter 3-6 tonnes	per trip		3,000
	-7-10 tonnes	per trip		4000
	Above 10 tonnes	Per trip		7000
	Baked bricks-pick up	per trip		700
	-tractor	per trip		1200
	-canter 3-6 tonnes	per trip		1700
	-lorry 7-10 tonnes	per trip		2500
	-11-20 tonnes	per trip		2700
	-above 20 tonnes	per trip		3,000
	Royalties/ CESS (Industrial)			
	Sand			
	-lorry 7-10 tonnes	per trip		10,000
	-11-20 tonnes	per trip		15,000
	-above 20 tonnes	per trip		20,000
	Hardcore Stones			
	-lorry 0-10 tonnes	per trip		12,000
	-Lorry 11 – 20 tonnes	per trip		15,000
	- Above 20 tonnes	Per trip		20,000
	Ballast			
	-lorry 0-10 tonnes	per trip		12,000
	-11-20 tonnes	per trip		16,000
	-above 20 tonnes	per trip		25,000
	Penalty for non-payment of cess/ royalties	Per load/Lorry		5,000
	Penalty for running over the barrier bar			Repair and additional 20,000/=as a fine
	Daily cess CART pullers	Per month		300
	Boda Boda pulling materials on the road	Once found		1,000
	Quarry blocks			
	Within the county	Per set of blocks		
	Tipper			3,000
	Outside the county	Per set of blocks		
	Tipper			3,500

C	Parks, trees and gardens charges (Annually)			
	Tree/flowers/vegetables nurseries -annual license	per year		3,000
	Tree/flowers seedlings - small	per yard		500
	-Medium	per yard		1,000
	-Large	per yard		2,000
	Release of impounded power saw	per mower		5,000
	Sale of firewood certificate (private)	per year		10,000
	Storage on impounded power saw	Per day		500
	Waste disposal charges to county dump site-			
	i)Solid waste :			
	-Vehicle above 7 tonnes	Per trip		3,000
	-Vehicle 7 tonnes	per trip		2,000
	-Vehicle 3 tonnes	per trip		1,500
	-Vehicle 1 tonne pick up	per trip		500
	-Hand cart load	per trip		100
	(ii) Chemical refuse	per load		7,000
	(iii)Liquid refuse	Per load		5,000
	Penalties for dumping/discharging solid waste/liquid or chemicals without approval			20,000

PART VII—HEALTH

	PARTICULARS			
	Yellow Fever vaccination (vaccine is ours)			1,000
	Yellow Fever vaccination (vaccine not ours) service charges and certificate			600
	Hepatitis B with Certificate			1500
	Unscheduled vaccination charges			1,000
	Medical examination			

	Food handlers (Lab + certificate) After 6 months			500
	Colleges and Universities (including lab tests)			1,000
	Secondary schools			500
	Inspection certificate to hotels and Restaurants Authority			3500
	GP 69			Free of charge
	Per-employment medical examination			500
	Inspection of medical Institutions			
	Retail shops			500
	Kiosks /stalls			300
	Clinics(Private)			10,000
	Medical centers & dispensaries(Private)			15,000
	Nursing homes & Health centers(Private)			20,000
	Hospitals(Private)			30,000
	Public Health Inspection Certificate			2,000
	Application for examination of drain layers and plumbers	Per paper		2,000
	Plumber and drain layers annual license			3,000
	Public Health School Inspection Reports:			
	Nursery schools			1500
	Primary schools			3000
	Secondary schools			5,000
	Colleges and Universities			10000
	liquor license fee and report			1,500
	Building plans certification			
	Residential plans			
	Site inspection (all buildings)			1,000
	Unstoreyed			1,500
	Single storey			3,000

	Multi storey>1			10,000
	Commercial:			
	Unstoreyed	Per paper		2,000
	Single storey	Per paper		10,000
	Multi storey>1	Per paper		15,000
	Commercial cum residential			
	Unstoreyed	Per paper		10,000
	Single storey	Per paper		15,000
	Multi storey>1	Per paper		20,000
	Industrial:			
	Unstoreyed	Per paper		15,000
	Single storey	Per paper		20,000
	Multi storey	Per paper		25,000
	Institutional (School, churches etc)			
	Un storeyed premises	Per paper		5,000
	Single storey	Per paper		10,000
	Multi storey>1	Per paper		15,000
	Food and hygiene Licenses			
	food and hygiene application form			500
	Categories of Premises: License			
	General shops, Markets stall and retail grocery shops			800
	Dairies, milk shops, milk bars, Canteens			1,000
	Fish shops, Butcheries, meat roasting, house cafes, snacks bars "on"bars wine and spirits (retails)			2000
	Posho mills			1,000
	Restaurants, members clubs, medium supermarkets, vehicle ,meat wholesalers			10,000
	Hotels, night clubs, slaughter house large scales supermarkets, warehouses wholesalers, go downs, medium class bakeries Food processing small scale			15,000

	Food factories, bottling plants creameries, canning plants, abattoirs, flour millers, sugar factories and other food processing factories.			20,000
	County Mortuary Charges			
	Refrigeration per day	Per body		200
	Use of mortuary for postmortem per body	Per body		3000
	Embalming	Per body		1500
	Cemeteries for burial ground	Per body		3,000
	Children	Per body		
	Adults	Per body		
	Infants	Per body		
	Cemetery grave reservation per grave (adult)	Per body		10,000
	Exhumation (Private)			
	Adults	Per body		5,000
	Children	Per body		5,000
	Infants	Per body		3,000
	Exhumation (Public)			
	Adults	Per body		10,000
	Children	Per body		7500
	Infants	Per body		5000
	Burial search per grave	Per body		2500
	Burial clearance certificate			500
	Ambulance hire			
	Outside Municipality per Km			Free
	within Municipality			Free
	Hearse hire			
	Outside Municipality / hour			1,500
	Within the Municipality / hour			1,000
	Outside Municipality additional per km			90
	Drivers allowance per day			prevailing rates
	Vermin and rodent control			

	Spraying cockroaches, Mosquitoes, bees, bats fleas Derrating (control of rodents, mice, rats) termites/mites			Actual cost of chemicals used plus labour charges plus transport and 45% Administrati on cost
	Family Planning			
	Cards			Free
	Pills-1 st visit			Free
	Revisit			Free
	Depo Provera			
	1 st visit			Free
	Revisit			Free
	Coil insertion			Free
	Removal			Free
	Revisit			Free
	Jedellinsertion			Free
	Removal			Free
	Revisit			Free
	Coil check up			Free
	Maternity fee			Free
	Admission (non refundable)			Free
	Ambulance			Free
	Health Centres/county clinics			
	County cards			Free
	New cases			50
	Revisit			20
	Family Planning			
	1st visit- pills			Free
	Coil insertion			Free
	Coil removal			Free
	Ante natal lab			200
	Card			Free

	Outpatient cards			40
	Drugs			
	Anti-biotic per dose(Children below 5yrs)			Free
	Cough syrup			Free
	Analgesic			Free
	antidiarrheal +OPS			Free
	Dewormers			Free
	Anti-histamines			Free
	Antifungal Clotrimazole Cream			50
	Antifungal Clotrimazole 480Mg tabs			50
	Antifungal Clotrimazole pessaries 100mg			50
	Any Injection start dose			
	Ceftriaxone 100mg injection stat			100
	Hydrocort			40
	All emergency drugs			Free
	Diclofenac 75mg			30
	Anti-hypertensive			
	Psychiatric drugs			Free
	Anti-Ulcers drug			Free
	Omeprazole caps			50
	Ramitidine			Free
	Magnesium Trisilicate			Free
	Anti-emetics			50
	Injectables:			
	Ampicilin 500mg injections / vial			20
	Benzyl penicillin inj 3g (5MU) / vial (pfr)			10
	Benzyl penicillin inj 600 g (1MU) / vial (pfr)			10
	Ceftriaxone inj 1g (pfr)			100
	Gentamicin inj 40mg/mL, 2mL amp			10

Kanamycin 1gm inj.			20
Antimalarials			
Artemether / Lumefantrine			Free
Quinine 600Mg/2Ml inj.			Free
Sulphadoxine/Pyrimethamine tabs			Free
Doxycycline 100Mg tabs	per dose		40
Antipneumocytosis & Antitoxoplasmosis			
Cotrimoxazole 480Mg tabs	per dose		50
Insulins and other antidiabetics			
Glibenclamide 5Mg tabs	per dose		50
Insulin biphasic 30/70 100UI/mL.10mL vial	per vial		100
Insulin soluble 100 IU/mL, 10mL vial	per vial		Free
Metformin Tablets 500mg			100
Laboratory charges			
Blood group			100
Malaria Bs for mps			50
Pregnancy test			200
Brucellosis BAT			150
Haemoglobin checks			150
Widal Test			150
PT (DPT B173/Hcg)			150
Urinalysis. c/S			500
Urinalysis microscope			200
R/F Factor			300
RDT Kalaazar			Free
Hepatitis A			350
Hepatitis B			350
Hepatitis C			350
CRAG Test			Free
CSF Analysis			300
Analysis of other body aspirates			300
Full Haemogram			450

	ESR			100
	CD4 Count			Free
	Sickling test			200
	Semen Analysis			300
	LFTS			700
	RFTS			700
	Electrolytes			600
	Gram staining			100
	Food Handler tests			400
	Grouping and cross match			400
	ANC Profile			300
	DU Test			200
	H.pylori			600i
	AFB Microscopy			Free
	Culture and drug sensitivity			500
	VDRL			200
	Hb			150
	RPR			200
	Stool fo o/c			100
	Blood Sugar			200
	Blood pressure check up			50
	Wounds Dressing per week			200
	Adults			500
	Children			300
	Stitching(Assaults)			1000
	Stitching (Accidents)			Free
	Adults			500
	Children			Free
	Removal of stitches			Free
	Other tests and examinations			
	Emergencies			
	P3 forms and filling			1000
	Defilement charges			Free
	Rape for adults charges			Free
	Rape for the Old			Free

	PTB Test and diagnosis			Free
	HIV/AIDS testing			Free
	X Ray Charges			400
	CT Scan			5000
	Cancer Tests			Free
	Ear, Eye, Nose and throat			300
	Ultrasonnd			300
	Dental examination charges			
	Adults			400
	Children 0-5 years			Free
	Children above 5 years			
	Defective teeth			250
	Milk teeth			600
	Theatre charges			
	Major Surgery			5000
	Minor Surgery			2500
	Blood transfusion			400
	Physiotherapy charges			
	-Compound fractures			500
	-Simple fractures			300
	Non conventional medicine permits			
	-Herbalists license	Per year		5000
	-Traditional healers	Per year		3500
	Exhauster Services-septic tanks Hire			
	Exhauster application form	Once on request		500
	Within Turkana CBD area (Individuals/Schools)	Per trip		7,000
	Within the county	Per trip		
	Individual			6,000
	Institutions			15,000
	Businesses			10,000
	Outside the county			
	Individual			10,000

	Businesses			15,000
	Institution			20,000
	Mileage within the county	Per KM		100
	Outside the county	Per trip/ KM		200
	Blockage removal within premises per blockage covered	Per blockage		1,000
	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
VEHICLES TRANSPORTING SEWERAGE OUTSIDE THE COUNTY				
	0-5 tonnes			4,000
	6-10 tonnes			6,000
	Above 10 tonnes			10,000
A	Other charges eg draining of stagnated water			
	Exhauster application form	once on request		300
	Within Lodwar CBD area	Per trip		2,000
	Within the county	Per trip		2,000
	Private Exhauster Certificates	per Certificate per year		50,000
	Penalties for operating exhauster services without approval/certificate			250,000
B	<i>Carwash Certified Ground</i>	certified ground/per year		1000
	Carwash certificate			5000
C	<i>Refuse collection</i>			
	High class hotels	Per year		10,000
	Medium class hotels	Per year		5,000
	Restaurants/ Hotels/lodges	Per year		4,000
	Supermarkets/wholesalers	Per year		3,000
	Privates clinics/ Chemists	Per year		6,000
	Go downs/ Ware houses	Per year		5,000
	Factories and Industries	Per year		15,000

	Shops/small hotels/kiosks	Per year		500
	Private garbage collectors	per contract		per contract
	Community Based Organizations	per contract		per contract
	Penalty on illegal discharge of sewerage to storm water drainage system	per offence		20,000
	Penalty on illegal connections to county sewerage system	Per offence		20,000
	Inspect on request charge for sewer			1,000
	Certificate of connection to county sewer			500
	Incinerator services	per assessment		per assessment / 1000
	Public toilet/for lease	per contract		per contract
	County Public toilets	Per entry		10
	-shower	Per entry per person		20
	Pest control & fumigation services	per assessment		per assessment
	County water Boosters	Per trip		5,000
	Private water boosters –Lorry	Certificate (per year)		20,000
	-Canter	Certificate (per year)		15,000

PART VIII

EDUCATION, CULTURE, YOUTH AND SOCIAL SERVICES

	<i>Search fees</i>	<i>per application</i>		
	Application/Approval for registration of educational Inst:			
	Pre-schools (private nursery)	per school		2000
	Primary school	per school		5000
	Secondary schools	per school		8000
	Professional institutes\commercial colleges	per institute		15,000
	Technical institutes	per institute		25,000
	Universities	per institute		50,000

	Inspection of education facilities	per application		2000
	Pre-schools(private nursery)	per school		3,000
	Primary school	per school		4000
	Secondary schools	per school		7500
	Professional institutes\commercial colleges	per institute		15,000
	Technical institutes	per institute		15,000
	Universities	per institute		20,000
	Hire of school ground	per day		3,000
	Licensing of Betting Services			
	Application/Approval for registration of betting services:			
	Casino			5,000
	Lotteries			5,000
	Sports & Cultural activities			
	Camel/donkey riding	per day		300
	Shooting of Gospel/Secular music	Per day		5000
	Use of Moi Garden ground	Per day		
	Political rallies			50,000
	National events			30,000
	Religious events			20,000
	Social events			10,000
	Commercial advertisements			15,000
	Social hall hire			
	Political rally(Local)	per day		5000
	Religious	per day		2000
	Commercial activities e. g seminars	per day		3,000
		Per hour		700
	Musical Extravaganza	per day		5,000
	Drama/music festivals	per day		1,500
	Cultural festivals	per day		1,500
	County lodging –single non-self contained	Per night		400

	-single room special self contained	Per night		800
	- single room self contained	Per night		600
	- single room self contained(two beds)	Per night		1,000
	Canteens bar & restaurant	Per month	Per tender	Per Tender
	Furniture & Crockery's/Utensils			
	Chair	per day		15
	Table	per day		30
	Public address System	per day		3,000
	Cup	per day		10
	Plate	per day		10
	Sufuria-Large	per day		50
	-medium	per day		50
	-Small	per day		20
	Film projector	per day		3,000
	Tapuline (modern tent) per piece	per day		2,000
	Meat roasting jiko	per day		300
	Jikos	per day		50
	Spoon/fork	per day		5
	Hire of stadium/sports ground			
	Stadium Charges			
	Political rally	per day		10,000
	Religious-Local	per day		3,000
	-National	per day		10,000
	-International	per day		30,000
	School/Institution			
	-Primary	Per day		1,500
	-Secondary/other institutions	Per day		2,000
	Commercial activities	per day		10,000
	Musical Extravaganza	per day		20,000
	Helicopter landing	per day		10,000
	Media coverage	per day		10,000
	Motor vehicle training/Driving	per hour		100

	Motor bike training	per day	200
	Flood lights	per night	10,000
	Open grounds		
	-Football leagues	per day	3,000
	-Netball & volleyball	per day	1,000
	-Athletics	per day	1,000
	Social Welfare Groups		
	Non- income Generating Groups		
	Registration of welfare groups	per cert	1,000
	Renewal of certificate	per cert	300
	Replacement of certificate	per cert	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	1,000
	Renewal of Community Based Organization certificate	per certificate	500
	Registration of Non-Government Organizations	Per certificate	
	Local		3,000
	National		8,000
	International		10,000
	Renewal of Non-Government Organization certificate	Per Year	
	Local		3,000
	National		5,000
	International		6,000
	Presiding of group Election	per group	1,000
	Registration of Beach Management units	Per year	5,000
	County parks		
	Religious activities	per day	1,000
	Political rallies	per day	10,000
	Weddings	per day	3,000

	Commercials activities	per day		4,000
	Others e.g. schools, institution or travelling musician	per day		3,000
	Cinematography in county area			
	-1-5 persons	Per month		5,000
	-6-20 persons	Per month		7,000
	-Above 20	Per month		10,000
	-Additional day	Per day		3,000
	Control of drugs & pornography	as per legislation		as per legislation
	Artisan Services permits	Annually		
	Jua Kali Artisans			
	-Small			2000
	-Large			4000
	Garage Services Permits			
	Application fee	Annually		
	-Small			1000
	-Medium			1500
	-Large			2000
	-Industrial			3000
	Permit fees			
	-Small			5200
	-Medium			7200
	-Large			10,000
	-Industrial			30,000

PART IX

LAND, PHYSICAL PLANNING AND HOUSING

A	PROPERTY TAX			
	Sub division fees-application fees	per application		1,000
	Agricultural	Per acre		1,000
	Commercial	Per acre		2,000
	Residential	Per plot		1,000
	Industrial	Per Plot		3,000
	Land amalgamation	per alteration		5,000

	Application for dispute resolution	per application		5,000
	Processing application for change of user/extension of user/extension of lease	Per application		1,000
	Change of user-General Land	Per Plot		10,000
	Residential to commercial	Per Plot		15,000
	Agricultural to commercial/residential	Per plot		20,000
	Commercial to industrial	Per Plot		25,000
	Commercial residential	Per Plot		30,000
	Industrial to residential	Per Plot		30,000
	Extension of user	Per Plot		10,000
	Extension of lease	Per Lease		30,000
	Processing of Application for sub-divison	Per Plot		
	2-10 plots	Per Plot		300
	11-20 plots	Per plot		200
	21-50 plots			150
	51 and above			100
	Processing of building plans	Depending on the building/ Plinth area		200-700
		Small projects		1500
		Big projects		3,000
	Processing of Environment impact assessment and audit report	Per report		5,000
	Provision of technical advise			Free
	Replying to customer queries(oral and written)			Free
	Plot rent			
	30m by 30m(100 by 100 ft)	Per year		2000(40% per subsequent plot)
	15m by 30m (50 by 100 ft)	Per year		1,000
	12m by 12m (40 by 80 ft)	Per year		700
	Land Rents			

	Application for setting up radio station	Per year		2000
	Masts communication towers on county trust land	Per year		120,000Per Lease
	Temporary oil exploration	Per site per year		1,000,000 per lease
	Temporary geothermal exploration	Per site per year		1,000,000 per lease
	Rates			
	Rate struck			
	Turkana Central Sub-county	% on site value per valuation roll		7% on site value
	Turkana South Sub-county	% on site value per valuation roll		5% on site value
	Turkana North west Sub-county	% on site value per valuation roll		5% on site value
	Graduated Area rates			
	First 1-100 acres	per acre		7
	101-2,000 acres	per acre		6.75
	2001-4000 acres	per acre		6.5
	4001-6000 acres	per acre		6.25
	6001-8000 acres	Per acre		6
	8001-10,000 acres	per acre		5.75
	12,001-14,000 acres	Per acre		5.25
	14,001-16,000 acres	Per acre		5
	16,001-18,000 acres	Per acre		4.75
	18,001-20,000 acres	Per acre		4.50
	20,001-22,000 acres	Per acre		4.25
	22,001-24,00 acres	Per acre		4
	24,001-26,000 acres	Per acre		3.75
	Above 26,000 acres	Per acre		3.50
B	LAND SURVEY			
	Survey Fees			
	Survey for individual/private land			

-Single plot 15m - 30m (50ft by 100ft)	Per survey		4,000
-Double plot 30m by 60m(100ft by 100ft)	Per survey		8,000
2 plots and above			3,000
Survey for institutional land	Flat rate		30,000
Survey for industrial land	Flat rate		40,000
Topographical surveys	Per site/per ha		50,000
Records search fee	Per Application		500
Beacon showing fee	Per Plot		1,000
Beaconing	Per Beacon		1,000
Beacon replacement	Per Beacon		500
Boundary dispute resolution	Per Dispute		5,000
Giving of evidence in court	Per court		2,000 per court attendance plus travelling and accommodation
Sales of maps on request	Per sheet		400
Duplicate of allotment lost form	Per plot		1000
Consent to charge	Per plot		2000
Allotment letters for urban areas	Per parcel of land occupied		15000
Allotment letters for rural areas	Per plot		7500
Plot transfer fee	Per plot		
-Single plot	Per plot		5,000
-Double plot	Per plot		10,000
-Developed plot	Per plot		10,000
Clearance certificate fee	Per plot		2500
Provision of technical advice			Free
Construction materials			
Sand/Murram/Ballast/Burrow pit	Per tonne		100
Laying Oil & Gas pipeline	Per Km		5,000

	Laying Water pipeline	Per Km		3,000
	Electricity poles erection	Per pole		500

BUILDING PLAN APPROVAL :

	Architectural :		Major Towns	Other Areas
	-Commercial	plinth Area m ²	60	30
	-Residential	plinth Area m ²	50	30
	-Educational	plinth Area m ²	50	40
	-Agricultural	plinth Area m ²	10	10
	-Religious	plinth Area m ²	20	20
	-industrial	plinth Area m ³	70	40
	-petrol station	plinth Area m ²	100	50
	Alteration and addition of approved plan	per plan	20,000	10,000
	Structural			
	-Commercial	per floor	7,000	3,000
	-Residential	per floor	2,500	1,000
	-industrial	per floor	10,000	7,500
	-Educational	per floor	2,500	1,000
	-Agricultural	per floor	2,500	1,000
	-Religious	per floor	2,500	1,500
	-petrol station	per floor	5,000	3,000
	Approval plan for communication transmission tower	Per tower	100,000	80,000
	Sale of Approved plan	per plan	8,000	8,000
	Supply of lists of current plans	per list	3,000	3,000
	Commencement and completion certificate	per certificate	1,000	1,000
	Settlement schemes sub division	per plot	5,000	5,000
	Fees payable for single dwelling	per dwelling	300	300

	Fees payable for each additional dwelling	per dwelling	200	200
	Fees payable for testing of plumbers and drainage layers	per test	3,000	3,000
	Demolition	per assessment	1% of value	1% of value
	Inspection of building file	per file	1,000	1,000
	Application for fencing plot-Temporary fence	per plot	1,000	1,000
	-stone Wall fence	per plot	4,000	2,000
	-Barbed Wire/ chain link	per plot	2,000	1,000
	-Life fence	per plot	1,000	500
	Application for hoarding/scaffolding	per application	1,000	1,000
	Hoarding fee per feet	per week	500	500
	Fee for certified copy of original plans	per plan	1,400	1,000
	Construction Certificate of fish ponds	per pond	2,000	500
	Fees for renewal of expired plans	per period	2,000	1,000
	Building occupational permits			
	-Commercial	per building	5,000	2,500
	-Residential	per building	2,000	2,000
	-Residential- Storey	per building	5,000	3,000
	-Residential cum commercial	per building	7,000	5,000
	-Industrial	per building	15,000	10,000
	Temporary occupation certificate			
	-Commercial	per building	5,000	3,000
	-Residential	per building	5,000	3,000
	-Residential cum commercial	per building	5,000	3,000
	-Industrial	per building	5,000	3,000
	Permit for temporary extension within pavements/shop corridors	as per assessment	5,000	5,000
	Building inspection (per visit)	per visit	1000	500 as amended
	Fines on Impounded articles-(to release)			

	- Metal Bar	Per piece	300	300
	- Wheelbarrow	Per one	500	500
	- Drums	Per drum	300	300
	- Spades	Per shade	100	100
	- Cement	Per packet	300	300
	- Metal door	Per door	1,000	1,000
	- Metal windows	Per window	700	700
	- Iron sheet	Per iron sheet	200	200
	- Timbers/Poles	Per timber/pole	150	150
	- Other assorted tools	Per item	100	100
	- Other assorted machines & Equipments	Per item	1,000	1,000

HOUSING

	House rent (County Government Houses)			
	Single bedroomed room	Per month		2,500
	Double bedroomed house	Per month		3,000
	Three bed roomed house	Per Month		4,000
	Other Staff Quarters- Bed sitter	Per Month		2,000
	Double rooms-non self-contained	Per Month		3,000
	Single bed room	Per Month		4,000
	Double bed room	Per Month		6,000
	Three bed room	Per Month		9,000
	Hire of County Club	Per month		Per tender

OUTDOOR ADVERTISEMENT

	<i>Hoisting Of Banners</i>	<i>Time</i>	<i>Cost</i>	
	-Commercial			
	- On road reserve	Per day		1000
	-On private property/plots			1500
	-On buildings			2000
	-Religious/Charitable/Social	For 10 days		
	- On road reserve			3000
	-On private property/plots			3,000

-On buildings			3,000
-Political	Per day		
- On road reserve			1,000
-On private property/plots			1500
-On buildings			2,000
Clock Advertisement			
Application fee			1,000
Annual charges			
-four sided	per year		10,000
-three sided	per year		7,000
-two sided	per year		4,000
Street name advertisement			
-Application fee	per application		2,000
-Annual charges	per year		15,000
Bill boards (Per side)			
-Application fee			
-Annual charges			3,000
-The per square ft	per year		1,000
Ground rent	Per site		5,000
Construction of site boards			
Application	per application		1,000
-Annual fee	per year		25,000
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			500
-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			2,000
	-Annual charges			
	-1st one meter square or less	per year		2,000
	- Additional meter square or part thereof	per year		1,000
	Sky Above Canopy & over property			
	-Application fee			5,000
	-Annual charges			
	-1st one meter square or less	per year		10,000
	- 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 & over property			
	-Application fee			6,000
	-Annual charges			
	-1st one meter square or less	per year		8,000
	- Additional meter square or part thereof	per year		1,000
	Sale of stickers/decoration on	per fortnight		6,000

	the wall, windows, canopies etc			
	Decoration under canopy	per fortnight		5,000
	Decorative canopy extension	per year		1,000
	Portable Sign boards (per square feet/per side)			1,000
	Advertisement on bus/ Car parks			
	-Application fee			2,000
	-Annual charges	per site		20,000
	Lamp post advertisement			
	Illuminated Signs (All sides)			
	-Application fee			5,000
	-Annual charges			
	per post	per site		20,000
	Non-illuminated Signs (All sides)			
	-Application fee			2,000
	-Annual charges per post	per site		15,000
	Directional Signs (Per direction)			
	-Application fee			1,000
	Per square metre	per year		4,000
	Multi-directional Signs			
	-Application fee			1,000
	Per square metre	per year		4,500
	Change of user board			
	-Application fee			1,000
	-Fixed charge			3,000
	Wash line/Flag/Danglers/painting Advertisement			
	-6 months	each promotion		5,000
	Multi-motion neon advertisement (Static)			
	Application fee	per application		3,000
	First 3 meters square	per year		40,000
	Any additional meter square or part thereof	per year		20,000
	Multi-motion neon advertisement (Mobile)			

	First 3 meters square	per month		10,000
	Any additional meter square or part thereof	per month		1,000
	Street display			
	Display of flags/platforms	Per Month		5,000
	Display of flags per day			1,000
	Branding			
	Application fee	per application		500
	Vehicle Branding			
	-Saloon/pick-ups/station wagon	per year		3,000
	- Lorries/buses/canters	per year		6,000
	-Trailers	per year		8,000
	Branded Containers	per year		20,000
	Branded Commercial umbrella (per piece)	per year		100
	Branded kiosk	per year per kiosk		1,000
	Wall branding/painting (permanent premises)			
	Application fee			1,000
	Annual charge	Per building		3,000
	Sandwich men advertisement (per person)	per day		1,000
	Posters (per session)			
	-A2 1-1000 posters	Valid for 14 days		20,000
	-Any additional poster	Valid for 14 days		40
	-A3 & A4 1-1000 posters	Valid for 14 days		15,000
	-Any additional poster	Valid for 14 days		25
	-A5 1-1000 posters	Valid for 14 days		15,000
	-Any additional poster	Valid for 14 days		15
	Handbills/fliers (per session)			
	-1-1000 fliers			1500
	-Any additional fliers			10

	Removal of posters/handbills by county staff	per session		4,000
	Tent Pitching			
	On street/pavements/road reserve	Per tent per day		2,000
	On recreational parks/local tourism sites	Per tent per day		3,000
	Advertisement by public address system			
	-Religious	per day		1,000
	-Commercials	per day		2,000
	-Political	per day		3,000
	-Social	per day		500
	Occasional adverts			
	Application fee	per application		1,000
	Charge for 2 weeks	2 weeks		5,000
	Advertisement on hoarding-application fee	per application		3000
	-Charge per site	per week		2,000
	Mobile Advertisement (per vehicle)			
	Vehicle mounted with public address system			
	-Saloon/pick-ups/station wagon	per day		2,000
	-			
	Bus/lorries/canter	per day		4,000
	-Trailers	per day		6,000
	Road Show (per vehicle)			
	Saloon/pick-ups/station wagon			
	-Religious	per day		1,000
	-Commercials	per day		2,500
	-Political	per day		3,000
	-Social	per day		1,000
	Bus/lorries/canter			
	-Religious	per day		1,000

	-Commercials	per day	3,000
	-Political	per day	3,000
	-Social	per day	1500
	Trailers		
	-Religious	per day	2,000
	-Commercials	per day	5,000
	-Political	per day	5,000
	-Social	per day	2,000
	Sales promotion per day		
	-Verandah	per location	1,000
	-Public space/road reserve	per location	2,000
	Decorated balloons	per 14 days	5,000
	Aerial Advertisement	per day	10,000
	Fireworks display per premises	per night	5,000

PART X

ROADS, PUBLIC WORKS AND TRANSPORT

MISCELLANEOUS INCOME

	Access Roads		
	Application form	per application	2,000
	Road cutting		
	-Tarmac/Bitumen	per meter	15,000
	-Murram	per meter	5,000
	-Earth road	per meter	2,000
	Laying of cable along road reserve	per meter	1,000
	Road closure per road	per day	15,000
	Road survey	per survey	20,000
	Rent on road reserve for hoarding for construction purpose		
	Application fees	Per application	1,000
	-Carriage way per meter square	per month	500
	-Car parks per m2	per month	5,000

	-On paved foot paths per m ²	per month		5,000
	-On verges/drains per meter square	per month		5,000
	Telephone booths on reserve per booth	per year		3,000
	Sweepstakes stands per stand	per year		3,000
	Containers	per year		10,000
	Power sub-station on road reserves	per year		20,000
	Demolition charge	per assessment		7,000
	Street lighting			
	-Application to erect street lights	Charges per pole		500
	-Submission & approval of streets lights on layout design	per designed		20,000
	Way leave Application	Per application		2,500
	Way leave			
	-Electricity –Major Towns			6,000
	-Other Areas			3,000
	-Telephone			2,000
	-Fibre optic			20,000
	-Water & sewage			3,000
	- Others			2,000
	Fire fighting& disaster management			
	Certificate of inspection for factory	Per inspection		20,000
	Certificate of inspection for petrol station	Per inspection		10,000
	Certificate of inspection for depot	Per inspection		10,000
	Certificate of inspection for commercial premises	Per inspection		5,000
	Certificate of inspection for industrial premises	Per inspection		15,000
	Premises storing dangerous inflammable materials	Per inspection		20,000
	Annual inspection fee for petroleum tankers	Per inspection		10,000
	Inspection of fire extinguishers	Per		200

	extinguisher		
Fire inspection facilities for learning institutions	Per institution		5,000
Public works			
Hire of vehicles and plants			
Shovel within county	per hour		4,000
Grader within county	per hour		5,000
Roller (big) within county	per hour		3,000
Mower with tractor within county	per hour		1,500
Roller (small) within the county	per hour		2,000
Tractor with trailer within county	per hour		1,000
Water tanker within county	per km		120
Lifters	per hour		3,000
Hire of lawn mower	per hour		500
Lorries within county	Per km		120
Pick-up and station wagon	Per km		30
Bus & Van	Per km		30
Hire of Tippers-County owned			
-Sand-20 Tonnes	Per Trip		18,000.
- Balast-20 Tonnes	Per Trip		26,000.
-Hardcore-20 Tonnes	Per Trip		26,000.
-Murram-20 Tonnes	Per Trip		18,000.
Outside county area of jurisdiction			
Lorries	per km		150
Pick-up and station wagon	per km		60
Tractor with trailer	per hour		50
Bus & Vans	Per km		50
TRAFFIC & PARKING	per day		
-Street parking			
Daily parking			
Small Vehicles(saloon, station wagon & pickups)			
Lodwar Lokichar, Kakuma, Kainuk, Kalokol, Lokichogio,	per day		60
Other towns	per day		30
Parking fee(Major towns)	Monthly		1,200

	Parking fee (Other towns)	Monthly		900
	Canterers up to 5 tonnes			
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Loki	per day		80
	Other towns	per day		60
	Parking fee (Major towns)	Monthly		1,500
	Parking fee (Minor towns)	Monthly		1,200
	Lorries above 5-10 tonnes/buses			
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio	per day		100
	Other towns	per day		80
	Parking fee(Major towns)	Monthly		1,800
	Parking fee(Minor towns)	Monthly		1,500
	Trailers above 10 tonnes			
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio	per day		300
	Other towns	per day		200
	Parking fee (Major towns)	per day		6,000
	Parking fee (Minor towns)			3,000
	Reserved Parking per month			
	Saloons & Pick			
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio	per slot/bay		1,500
	Other towns	per slot/bay		1,000
	Canterers & lorries			
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio	per slot/bay		2,500
	Other towns	per slot/bay		1,500
	Parking charges in all designated areas per vehicle			
	PSV (below 25 passengers)	Per entry per town		
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio			100
	Other towns			80
	Parking fee (Major towns)	Per Month		2,400
	Parking fee (other towns)	Per Month		1,800
	PSV (25- 40 passengers)			
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio			150

	- Other Towns			100
	Parking fee (Major towns)	Per Month		3,000
	Parking fee (other towns)			2,400
	PSV (above 40 passengers)	per entry per town		
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio			200
	-Other towns			150
	Parking fee (Major towns)	Per Month		4,500
	Parking fee (other towns)			3,000
	Taxi, Tuk Tuk, Pick ups, Canters	Per month		
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio			1200
	Other towns			900
	Taxi, Tuk Tuk, Pick ups, Canters			
	Lodwar, Lokichar, Kakuma, Kainuk, Kalokol, Lokichoggio			12000
	Other towns			9600
	Motor cycle	Per month		300
	Motor cycle	Per day		20
	Motor cycle	per year		4800
	Registration of PSV once	Per vehicle/ per year		
	-Buses			5,000
	-Minibus			3,000
	-Matatu			2,000
	Registration of Motorbike once	per bike/ per year		1000
	Registration of tuktuk/taxi/pickups and canters once	per vehicle/ per year		2000
	Surcharge for picking/dropping passengers in undesignated parking area	Per vehicle		1500
	Impounded vehicle (for Non-registration, non payment of parking fee, wrong packing, picking passengers in undesignated areas)			
	-Saloon/pick up	Per vehicle		500

	/station wagon			
	- Canters	Per vehicle		1,000
	- Lorries	Per vehicle		2,000
	-Buses/Trailers	Per vehicle		5,000
	Storage of impounded vehicles	per day per vehicle		
	- Saloon/pickup/station wagon			300
	- Canters			500
	- Lorries			1000
	- buses/trailers			2,000
	- storage charges for a bicycles			100
	Storage of impounded motorbike	per day per motorbike		200
	Impounded bicycles	per bicycle		100
	Impounded motorbike	per motorbike		200
	Impounded tuk tuk	per tuk tuk		300
	Storage of impounded tuk tuk	per tuk tuk per day		300
	Towing fee			
	-Saloon/pick up /station wagon	Per vehicle		3,000
	- lorries	Per vehicle		5,000
	-Buses/Trailers	Per vehicle		15,000
	County towing fee for clamped vehicles			
	- saloon/pickup/station wagon			10,000
	- canters			15,000
	- lorries			20,000
	- Buses/trailers			30,000
	Unclamping fee			
	- saloon/pickup/station wagon	Per vehicle		500
	- canters	Per vehicle		1000
	- lorries	Per vehicle		2,000
	- Buses/trailers	Per vehicle		2,500
	Tampering with clamp	per clamp		20,000

PART XI – TRADE AND TOURISM

	Liquor Licensing		
	Within Municipality	Per Year	30,000

Zone B (Lokichar, Kainuk, Kalokol, Kakuma and Lokichogio)	Per Year	15,000
Zone C (Other Towns)	Per Year	10,000
Artisan Services Permits	Annual	
Jua Kali artisans		
Small		2,000
Large		3,000
Garage Services Permits		
Application Fee	Annual	
Small		1,000
Medium		1,500
Large		2,000
Industrial		3,000
Permit Fees	Annual	
Small		5,200
Medium		7,200
Large		10,000
Industrial		30,000
Offloading charges	per pick up	500
	per handcart	150
	Canter 3-6 tonnes	1,000
	Lorry 7-10 tonnes	1,500
	Lorry above 10 tonnes	3,000
	per trailer	5,000
Tomatoes	Above 25kgs	40
	25kgs	30
	Below 25kgs	20
Onions	per bag 50 kgs	50
	per net	20
Garlic onions	per net(1-10kgs)	30
	per net(11-50kgs)	60
	Over 50kgs	80

Potatoes/arrow roots/cassavas/carrots/yams	Per bag above 90kgs	70
	Per bag 51-90kgs	40
	Per bag 1-50kgs	20
Green maize	Per bag 50 kgs	70
	Per basket	30
Charcoal	per bag 90 kgs	100
	Per bag 50 kgs	30
	per pick up-offloading fees	300
	per handcart-offloading charges	100
	Canter 3-6 tonnes-offloading charges	500
	Lorry 7-10 tonnes-offloading charges	2,000
	Lorry above 10 tonnes	3,000
	per trailer	5,000
Dried or fresh fish	Per basket	60
	Per bag	70
Omena	per bag (over 90 kgs)	100
	per bag (90 kgs)	80
	per bucket	40
Honey	Per bottle 250ml	100
	Per bottle 250ml	20
	Per bottle 750ml	40
Earth/stone carvings	Each	20
Tobacco	per bag below 50kgs	100
	per bag above 50kgs	100
Empty gunny bags	bundle of 10 bags/Or less	30
Coconut brooms/other brooms	Per bunch	20
Empty Baskets	Per basket	20
Hire of Open space around the market	Per 2 meter square per day	50

	With structures	Per 2 meter square per day	80
	Impounded goods at the market		
	Fruits/vegetables	per day	100
	Second hand clothes	per day	100
	Cooking utensils	per day	100
	Trolleys	per day	100
	Wheelbarrows	per day	100
	Handcarts	per day	300
	Metal structure	per day	300
	Daily Market Fees	Per day	20
	Penalty on vehicles offloading outside designated areas	Per vehicle	2,000
	Application for Open Spaces	Zone A(Per Year)	500
		Zone B	300
		Zone C	200
	Application For Stalls	Zone A(Per Year)	1500
		Zone B	700
		Zone C	500
	Application For Slabs	Zone A(Per Year)	1000
		Zone B	700
		Zone C	500
	Other rental premises in the upper market		
	Shops/stores - small size	per month	Per lease agreement
	- medium size	per month	Per lease agreement
	- big size	per month	Per lease agreement
	Hotels -medium	per month	Per lease agreement
	-big size	per month	Per lease agreement
	Photo me	per month	Per lease agreement
	Application fees (open spaces)	Per application	200

Open air market (space fees for bus stage/market areas) California – Lodwar	per year	3,000
Space fees market-green grocers	Per year	2,000
Space for eating upper market/shops	Per year	35,00
Subletting fees of business premises	Per sublet	1,000
Subletting fees for kiosks/green grocers	Per sublet	500
Transfer fees for temporary structures(kiosk)	Per application	1,000
Rent of Kiosk space fee		
-Zone A	Per year	1500
-Zone “B”	Per year	1,000
-Zone C	Per year	7,00
Hire of Kiosk space for food		
-Zone A	Per year	3,500
-Zone “B”	Per year	2,500
-Zone C	Per year	2,000
Kiosk space for open air garage 20 x 15 ft	Per year	3500
Kiosk space for charcoal banda	Per year	3500
Subletting fees of business premises	Per sublet	1,000
Subletting fees for kiosks/green grocers	Per sublet	300
Transfer fees for temporary structures(kiosk)	Per application	1,000
Subletting fees premises	Per sublet	1,000
Transfer fees for temporary structures (kiosk)	Per application	1,000

	SINGLE BUSINESS PERMIT		
	Transfer of business	per single business permit	500
	Change of business name	per single business permit	1,000
	Application form for single business permit(new)	per single business permit	500
	Application form for single business permit(renewal)	per single business permit	200
	Advertisement general	Per business	300
	Penalty for non-displaying of single business permit	Per license	2,000
	Penalty for late payment of single business permit	Per month on accrual basis	10% of S.B.P
	Weighing scale inspection fee	Per year	1000
	Weighing scale stamp	Per year	500

SECOND SCHEDULE

PART I

CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)	Zone A Lodwar Municipality	Zone B Lokichar, Kainuk, Kalokol, Kakuma and Lokichoggio Towns	Zone C Other Towns
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			
Mega Store, Hypermarkets Large Multi- Department Store,	50,000	50,000	30,000
Large Trader , Shop or Wholesale	30,000	12,000	8,000
Medium Trader , Shop or Retail Service	7,500	6,000	4,000

Medium Trader , Shop or Retail Service and Mineral trade	17,000	14,000	10,000
Small Trader, Shop or Retail Service	6,000	3,000	2,000
Kiosk Light or temporary construction	3,200	2,500	1,500
General Merchandise (Malimali Traders)	10,000	7,000	5,000
Other General Merchant, Shop and Retail Services	7,000	6,000	3,000
Show Room-Motor Vehicle	60,000	60,000	60,000
Show Room-Motor cycle	50,000	50,000	50,000
General Stationery	10,000	6,000	4,200
Bookshops	20,000	15,000	10,000
Agrovets	8,000	6,000	4,000
Hardwares Large	50,000	20,000	10,000
Medium	30,000	15,000	8,000
Small	20,000	10,000	7,000
Timber yards	25,000	15,000	7,000
Cosmetic shops	10,000	7,000	5,000
Boutiques	10,000	8,000	3,000
Saloon	7,200	4,200	2,200
Kinyozi	5,200	4,200	2,200
Mobile Phones and Accessories	10,000	6,000	4,000
Photo studio	7,200	5,200	3,200
Curio Shop	5,200	4,200	3,200
Bakery Large	30,000	20,000	15,000
Medium	12,000	10,000	8,200
Small	5,200	4,200	3,200
Cooking Gas Dealers	10,200	7,200	5,200
Plumbing Shop	12,000	10,000	6,000
Dry Cleaner-Machine	7,000	-	-
Manual	5,000	-	-
Auto Spare parts/Tyre Dealers	10,200	8,200	6,200
Motor cycle spare parts	5,200	4,200	3,200

Scrap metal dealer	7,000	5,000	3,000
Posho Mill	5,200	4,200	3,200
INFORMAL SECTOR Including: Hawkers, Street Vendors and Small Traders and Service Providers operating in the street , verandah or temporary buildings			
Hawkers with Motor Vehicle 1 person with motor vehicle	4,000	3,000	2,000
Hawker 1 person without a motor vehicle	2,400	1,600	1,000
Hawker 1 person with a motor bike	3,000	2,500	2,000
Small Informal Sector Trade/ Service Provider Shoeshine, Street Repairer: shoes, tools, appliances e.t.c Street vendor (newspaper, sweets, soda, cigarettes ,e.t.c)	2,700	2,400	2,000
Semi-Permanent Informal Sector Trader Up to 2 persons operating in verandah or temporary building	3,500	2,000	1,500
Cushion Maker	5,000	3,000	2,000
Glass Cutting	10,000	7,000	5,000
Car Wash	7,200	5,200	3,200
Welding	10,200	7,200	5,200
Video Show	5,200	3,200	2,700
Pool House services	5,200	3,200	2,200
Dstv Sports Center	5,200	3,200	2,700
CATEGORIES OF BUSINESS			
TRANSPORT, SECURITY, STORAGE AND COMMUNICATIONS Including: Maritime and 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			
Communication providers- Safaricom, Airtel, Orange	120,000	120,000	120,000

Courier and Security Services	40,000	40,000	40,000
Courier services only	25,000	25,000	25,000
Security Services only	20,000	20,000	20,000
Medium Transport Company From 3 to 30 Vehicles(Bus Services only)	40,000	25,000	15,000
Small Transport Company From 2 to 5 Vehicles(Bus Services only)	21,000	18,000	5,000
Independent Transport Operator 1 vehicle only	10,000	5,000	2,500
Large Petrol Filling Station Over 6 pumps or with garage- workshop, retail shop, bar and restaurant	50,000	40,000	35,000
Medium petrol Filling Station From 4 to 6 pumps or with garage-workshop or retail shop, bar and restaurant	25,000	20,000	15,000
Small Petrol Filling Station Up to 3 pumps and without garage- workshop or retail shop	20,000	17,000	14,000
Large Cold Storage Facilities, Insulated walls, cold production equipment	38,000	33,000	22,000
Medium Cold Storage Facility , Insulated walls , cold production equipment	20,000	15,000	10,000
Small Cold Storage Facility , Insulated walls , Cold Production equipment	15,000	10,000	5,000
Large Storage Facility Go down, Warehouse, Liquids Storage Tanks Complex	50,000	40,000	30,000
Medium Storage Facility, Go down , Warehouse, Storage Tanks Complex,	40,000	30,000	20,000
Small Storage Facility Up to 5 employees , Go down , Warehouse, Storage Tanks Complex	20,000	15,000	10,000

Soda depots	30,000	30,000	30,000
Beer depots	50,000	30,000	20,000
Other Transport , Storage and Communications	25,000	25,000	25,000
Cyber café	10,200	6,200	3,200
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, Butcheries Slaughter Houses , Fishing , Mining and other Natural Resource Extractive Activities			
Large Agricultural Producer, Processor, Dealers, Exporters.	100,000	100,000	100,000
Medium Agricultural Producer , Processor, Dealer, Exporters.	50,000	50,000	50,000
Small Agricultural Producer/ Processor/ Dealer Exporters.	25,000	25,000	25,000
Large mining or natural resources extraction operation over 50 employees	250,000	250,000	250,000
Medium Mining or Natural Resources Extraction Operation From 4 to 50 employees	150,000	150,000	150,000
Small Mining or Natural Resources Extraction Operation up to 3 employees	100,000	100,000	100,000
Other Agricultural Forestry and Natural Resources	50,000	50,000	50,000
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			
Large – High Standards Lodging House/ Hotel D Class, Over 100 rooms	80,000	80,000	80,000

Medium- High Standards Lodging House/ Hotel D Class , From 41 to 100 rooms	50,000	45,000	40,000
Small – High Standard Lodging House/ Hotel and Bar D Class, Up to 40 rooms	50,000	40,000	30,000
Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard , Over 15 rooms	40,000	35,000	30,000
Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard ,6 - 15 rooms	30,000	25,000	20,000
Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard , Up to 5 rooms	20,000	15,000	10,000
Large Lodging House B/C Class Basic Standard , Over 15 rooms	30,000	25,000	20,000
Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	25,000	20,000	15,000
Small Lodging House B/C Class basic Standard Up to 5 rooms	15,000	10,000	5,000
Large Restaurant with Bar/ Membership Club Over 30 customers/ members	50,000	40,000	30,000
Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members	40,000	30,000	20,000
Small Restaurant with Bar Up to 10 customers / members	15,000	10,000	5,000
Large Eating House: Snack Bar: Tea House “ Hotel”, no lodging , No Alcohol served. Over 20 customers	15,000	12,000	9,000
Medium Eating House: Snack Bar : Tea House "Hotel", no lodging, No Alcohol served. From 6 to 20customers	12,000	9,000	6,000

Small Eating House: Snack Bar: Tea House "Hotel", No lodging, No Alcohol served. Up to 6 customers.	5,000	3,000	1,500
Butchery with Roasted Meat and / or Soup Kitchen Any size	10,000	7,000	3,000
Large Bar/ Traditional Beer Seller	10,000	8,000	4,000
Medium Bar/ Traditional Beer Seller	8,000	6,000	3,000
Small Bar/ Traditional Beer Seller	6,000	4,000	2,500
Large Night Club / Casino	50,000	50,000	50,000
Medium Night Club/ Casino	40,000	40,000	40,000
Small night Club/ Casino	30,000	30,000	30,000
Other Catering and Accommodation	20,000	15,000	10,000
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.			
Large Professional Services Firm / or International affiliation	90,000	90,000	90,000
Medium Professional Services Firm	60,000	60,000	60,000
Small Professional Service	30,000	30,000	30,000
Large law firm	20,000	12,000	8,000
Medium Law firm	12,000	8,000	6,000
Independent Technical Operator/1 Person acting individually(typist,	10,000	7,000	5,000

Accountant , Book keeper, e.t.c)			
Large Financial Services Institutions-Banks	100,000	100,000	100,000
Medium Financial Service institution	55,000	55,000	55,000
Small Financial Services	45,000	45,000	45,000
Other Professional,Financial and Technical Services (Mpesa)	7,200	5,200	3,200
Bank Agents	10,200	7,200	5,200
PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT 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 Practitioners. Entertainment Facilities such as Cinema, Theatre, Video, Amusement Arcade, Juke box Arcade, Game Machines, Sports Club, Gym.			
Private Higher Education Institutions Any type of Private University, College or Higher Education Institution.	50,000	40,000	30,000
Large Private Education Institutions Over 100 pupils	40,000	30,000	20,000
Medium Private Education Institution From 31 to 100 pupils	30,000	20,000	10,000
Small private Education Institution UP to 30 pupils	25,000	20,000	15,000
Driving school	25,000	25,000	25,000
Large Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. Over 30beds.	50,000	40,000	30,000
Medium Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight	40,000	30,000	20,000

accommodation. From 11 to 30 beds.			
Small Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. UP to 10 beds	30,000	20,000	15,000
Health Clinic; Doctor's Surgery Doctor- Dentist- Physiotherapist- Psychologist- etc Consult Office No overnight accommodation available.	20,000	15,000	10,000
Traditional Health services Herbalists, Traditional Healer etc.	8,000	6,000	4,000
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	30,000	25,000	20,000
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	25,000	20,000	10,000
Small Entertainment Facility up /Videos	7,000 7,000	5,000	3,000
Other Private Health, Education and Entertainment Services	5,000	3,000	1,500

INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS AND CONTACTORS Including: Industrial plants and factories Manufacturing, Processing and Assembling products, vehicles, machinery and equipment in large scale. Workshops making, Servicing and repairing products, vehicles, machinery and equipment. Contractors of new buildings, Construction and old building restoration, plumbing and other services supply/repairs			
Large Industrial Plant Over 75 employees	100,000	100,000	100,000
Medium Industrial Plant From 16 to 75 employees	80,000	80,000	80,000
Small industrial Plant Up to 15 employees	50,000	50,000	50,000
Large workshop/ Service, Contractor with large equipments and machinery.	60,000	60,000	60,000
Medium workshop/ Service Repair Contractor with small equipments and machinery.	40,000	40,000	40,000
Small workshop/ Service Repair Contractor with no equipments and machinery.	30,000	30,000	30,000
Other manufacturer, Workshop, Factory, Contractor	10,000	10,000	10,000

THIRD SCHEDULE

MAXIMUM THRESHOLD WEIGHT OF AGRICULTURE PRODUCE

<i>Crop</i>	<i>Unit of Measure</i>	<i>Maximum Weight</i>
Cereal		
Dry Maize	Bag	90
Green Maize	Bag	110
Finger Millet	Bag	90
Sorghum	Bag	90
Wheat	Bag	90
Legumes	Bag	

<i>Crop</i>	<i>Unit of Measure</i>	<i>Maximum Weight</i>
Beans Canadian	Bag	90
Beans Mwitemania	Bag	90
MweziMoja	Bag	90
Beans Dolichons (Njahi)	Bag	90
Green Gram	Bag	90
Cow Peas	Bag	90
Fresh Peas	Bag	51
Ground Nuts	Bag	110
Roots and Tubers	Bag	
Red Irish potatoes	Bag	110
White Irish Potatoes	Bag	110
Cassava Fresh	Bag	99
Sweet Potatoes	Bag	98
Horticulture	Bag	125
Cabbages	Bag	113
Carrots	Bag	64
Tomatoes	Bag	13
Onions Dry	Bag	142
Spring Onions	Bag	38
Chilies	Bag	50
Cucumber	Bag	50
Capsicums	Bag	44
Brinjals	Bag	39
Cauliflower	Bag	51
Lettuce	Bag	57
Passion Fruits	Bag	93
Oranges	Bag	95

<i>Crop</i>	<i>Unit of Measure</i>	<i>Maximum Weight</i>
Lemons (Local)	Bag	120
Mangoes (Ngowe)	Bag	25
Limes	Bag	13
Pineapples	Bag	13
Pawpaw	Bag	54