

SPECIAL ISSUE

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

West Pokot County Gazette Supplement No. 6 (Acts No. 3)



REPUBLIC OF KENYA

***WEST POKOT COUNTY GAZETTE
SUPPLEMENT***

ACTS, 2013

NAIROBI, 1st November, 2013

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THE WEST POKOT COUNTY FINANCE ACT, 2013

No. 3 of 2013

Date of Assent: 27th September, 2013

Date of Commencement: See Section 1

An Act of the West Pokot County Assembly to provide for the various taxes, fees and charges for services, and for other revenue raising measures by the County Government and for matters incidental thereto.

ENACTED by the County Assembly of West Pokot as follows: -

1. This act may be cited as the Finance Act, 2013 and shall come into operation on such a date as the County Executive Committee member for Finance, with the concurrence of the Governor may appoint and different dates may be appointed for different provisions.

PART II – TAXES FEES AND CHARGES PAYABLE AND RATES APPLICABLE

2. (1) The taxes, fees and charges set in the urban and other areas column of the schedule shall apply for the respective items listed in the “items description” column and at the rates set out therein. Urban area charges applies to areas previously covered by municipal council of Kapenguria and other areas charges applies to the rest of the County formerly covered by Pokot county council and Chepareria town council.

(2) For greater certainty, the taxes fees and charges applicable and payable to the Government of the West Pokot County at the commencement of this Act, but those which are not included in the schedule to this Act, shall continue to apply under the existing by Laws of the defunct Local Authorities (County Council of Pokot, Municipal Council of Kapenguria and Chepareria Town Council) until such by-laws are specifically repealed or replaced by County legislation.

3. All directions, resolutions orders and authorizations on or relating to financial management including the collection and administration of taxes, fees and charges given or issued by the defunct County Council of Pokot,

Municipal council of Kapenguria and Chepareria Town Council and subsisting or valid immediately before the cessation of the application of the Local Government Act(now repealed) shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry, amendment or repeal of those directions resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, apply to the payment and the administration of the taxes fees, charges and other levies under this Act.

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West Pokot County Finance

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

WEST POKOT COUNTY GOVERNMENT

SOURCES OF LOCALLY GENERATED REVENUE
SINGLE BUSINESS PERMITS AS PER LOCAL AUTHORITIES
SCHEDULE

SOURCE	OTHER AREAS KSh.	URBAN KSh.
Large traders shop Retail over 300m2	8,000.00	17,000.00
Medium traders shop:retail 50-300m2	4,000.00	8,500.00
Small trader /shop:retail upto 50m2	2,000.00	4,250.00
Kiosks/light/temporary upto 5m2	1,600.00	3,400.00
other general shops/retail	1,600.00	3,400.00
Large transportation company 30 vehicles	32,000.00	68,000.00
Medium transportation company 6-30 vehicles	12,000.00	25,500.00
Small transport company 2-5 vehicles	4,000.00	8,500.00
Independent Transporter/operator/vehicles	2,000.00	4,250.00
Large petrol filling station 6 pumps	8,000.00	17,000.00
Medium Petrol filling station upto 4-6 pumps	4,000.00	8,500.00
small petrol station upto 4 pumps	2,800.00	5,950.00
Large cold Storage facility 1000m2	22,000.00	46,750.00
Medium cold storage facility 100-1000m2	10,000.00	21,250.00
Small cold storage facility upto 100m2	4,800.00	10,200.00
Other transport,storage and communication	2,800.00	5,950.00
Private Higher education institution	18,000.00	38,250.00
Large private institution over 1000 pupils	12,000.00	25,500.00
Medium private Education over 31-100 pupils	6,000.00	12,750.00
Small Private Education upto 30 pupils	4,000.00	8,500.00
Large private Health facility over 30 beds	28,500.00	59,500.00
Medium private health facility over 11-30 beds	18,000.00	38,250.00
Small private health facility upto 10 beds	12,000.00	25,500.00
Health Clinic Doctors, surgery no beds	4,000.00	8,500.00
Traditional Health Services	3,200.00	6,800.00
Large entertainment facility over 100 seats	18,000.00	38,250.00
Medium entertainment facility from 50-100 seats	10,000.00	21,250.00
Other education health and entertainment services	3,200.00	6,800.00
Large industrial plant over 75 employees	40,000.00	85,000.00
Medium industrial plant from 16-75 employees	28,000.00	59,500.00
Small Industrial plant upto 15 employees	16,000.00	34,000.00
Large workshop/repair contractor over 20 employees	20,000.00	42,500.00
Medium workshop/repair contractor 6-20 employees	8,000.00	17,000.00
Small workshop/repair contractor upto 5 employees	2,800.00	5,950.00
other manufacturers/workshop/factory contractor	2,800.00	5,950.00
Large High standard lodging D-class over 100 rooms	40,000.00	85,000.00
Medium high standard lodging class D 41-100rooms	28,000.00	59,500.00
Small high standard lodging class D upto 40 rooms	20,000.00	42,500.00

Large lodging House + Restaurant class B/C	18,000.00	38,250.00
Medium Lodging House + Restaurant class B/C	14,000.00	29,750.00
Small Lodging house + Restaurant class B/C	10,000.00	21,250.00
Large Restaurant with Bar/Club	12,000.00	25,500.00
Medium Restaurant with Bar/Club	6,000.00	12,750.00
Small Restaurant with Bar/Club	4,000.00	8,500.00
Large eating House /Snacks/tea house/bar	6,000.00	12,750.00
Medium eating House/Snacks/Tea house/bar	4,000.00	8,500.00
Small eating house /Snacks /tea house/bar	2,800.00	5,950.00
Butchery with roasted meat	4,000.00	8,500.00
Large Bar /Traditional Liquor	6,000.00	12,750.00
Medium bar/traditional Liquor	4,800.00	10,200.00
Small bar/traditional Liquor	3,200.00	6,800.00
Large night club/casino over 500m2	20,000.00	42,500.00
Medium night club/casino from 100-500 m2	12,000.00	25,500.00
Small night club /casino up to 100m2	8,000.00	17,000.00
Other catering and accommodation	2,800.00	5,950.00
Large Professional Service/Firm	36,000.00	76,500.00
Medium Professional Service/Firm	18,000.00	38,250.00
Small Professional Service/Firm	3,000.00	17,000.00
Independent Technical Operator	2,800.00	5,950.00
Large Financial Institution Over 25 Employees	38,000.00	80,750.00
Medium Financial Institution 6-25 Employees	26,000.00	55,250.00
Small Financial Institution up to 5 Employees	18,000.00	38,250.00
Other Professional and Technical Services	2,800.00	5,950.00
Large Agricultural Producer Over 50 Employees	26,000.00	55,250.00
Medium Agricultural Producer 11- 50 Employees	10,000.00	21,250.00
Small Agricultural Producer up to 10 Employees	3,200.00	6,800.00
Large Mining/Natural Resource Extraction Over 50 Employees	32,000.00	68,000.00
Medium Mining/ Natural Resource Extraction 4- 50 Employees	18,000.00	38,250.00
Small e Mining/Natural Resource Extraction up to 3 Employees	10,000.00	21,250.00
Other Agricultural, Forestry and Natural Resources	3,200.00	6,800.00
Large storage facility go down over 5000m2	20,000.00	42,500.00
Medium storage facility from 1000-5000m2	8,000.00	17,000.00
Small storage facility up to 100m2	4,000.00	8,500.00
Small entertainment facility up to 50 seats	6,000.00	12,750.00
Large lodging house B/C over 15 rooms	16,000.00	34,000.00
Medium lodging house B/C FROM 6- 15 rooms	10,000.00	21,250.00
Small lodging house B/C up to 5 rooms	6,000.00	12,750.00

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West Pokot County Finance

FEES AND CHARGES

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 78523 00200,
NAIROBI, KENYA

	URBAN	OTHERS
STOCK CESS		
Cattle per head	150/=	150/=
Goat	50/=	50/=
Sheep	50/=	50/=
Poultry per head	10/=	10/=
Camel	150/=	150/=
Donkey	100/=	100/=
Pig	50/=	50/=
STOCK EXPORTATION FEES		
Per head cattle	20/=	20/=
Per head shoats	5/=	5/=
HIDES AND SKINS		
Cattle	10/=	10/=
Shoats	5/=	5/=
Plot rents/rates	3000/=	3000/=
Stock traders licence	2500/=	2500/=
STAFF RENTAL HOUSES		
1 Bedroom	1500/=	1500/=
2 Bedroom	2000/=	2000/=
OTHER FEES AND CHARGES		
Dog licence	50/=	50/=
Approval of building plans	2500/=	2500/=
Registration of school (once)	3000/=	3000/=
ADDITIONAL APPLICATION		
Business	250/=	250/=
Trade licence	600/=	600/=
Change of plot user	250/=	250/=
Sale of building plans	3000/=	3000/=
Sale of agreement forms	1000/=	1000/=
Search fees for duplicate receipt	300/=	300/=
Sale of county minutes per copy	100/=	100/=
REMOVAL OF COMMON MINERALS SAND/ HARDCORE/TIMBER		
1. HARD CORE/SAND		
a) 1 Tonne-5tonnes	1000/=	1000/=
b) 6tonnes-10tonnes	2000/=	2000/=
c) 11tonnes-15tonnes	2500/=	2500/=
d) Over 16 tonnes	3000/=	3000/=
2. TIMBER CESS		
a) 1tonne-5tonnes	1000/=	1000/=
b) 6tonnes-10tonnes	2000/=	2000/=
c) 11tonnes-15tonnes	3000/=	3000/=
d) Over 16 tonnes	5000/=	5000/=
Charcoal cess per bag	50/=	50/=
Aloevera (gum Arabica) per bag	100/=	100/=
Market tea room (hotels per m/day)	30/=	30/=
Firewood per lorry	1500/=	1500/=

	URBAN	OTHERS
Firewood per trailer	200/=	200/=
Wool cess per bail	200/=	200/=
OTHER CHARGES		
Green vegetable of all kinds per bag	50/=	30/=
Beans of any variety	50/=	30/=
Flour per bag	50/=	30/=
Finger millet per bag	50/=	30/=
Miraa per bag	50/=	30/=
Tobacco nist snuff	50/=	20/=
Potatoes of all kinds per bag	50/=	50/=
Sugarcane per bundle	100/=	30/=
Bananas of any kind per bundle	50/=	30/=
Fruits of any kind per bag	50/=	30/=
Tobacco (dried) per bundle	20/=	20/=
Dried fish per bundle	50/=	50/=
Dance permit (disco) per day	3000/=	2000/=
Cultivation fees council land per acre	4000/=	4000/=
Slaughter house fees (9) bovine/camel	100/=	100/=
Nursery school fees per pupil p.a.	400/=	400/=
Signboard		
Illuminated p.a.	2500/=	2500/=
Ordinary	2000/=	2000/=
Burial fees adult	100/=	100/=
Burial fees child	50/=	50/=
Plot transfer fees	3500/=	3500/=
General contractors licence	10,000/=	10,000/=
Ballast maker licence	300/=	300/=
Ornamental maker (seller/curio)	500/=	500/=
LAND RATING		
Flat area rates/acre (agricultural land)	2/=	2/=
Industrial rates/acre (industrial land)	50/=	50/=
Mining area (Incl. Quarries) rates new	2000/=	2000/=
Artificial dams (new) area rates new	2000/=	2000/=
Forest rates (cilor)	50/=	50/=
Residential land (improved value)	5%	5%
Electricity production cess (new)	5%	5%
MTELO HALL (hiring)		
Hiring of chairs per day	5/=	5/=
Late remittance per day per chair	5/=	5/=
Seminars per day	1000/=	1000/=
Weddings/ceremonies/concerts/drama per day	1000/=	1000/=
Meetings	1000/=	1000/=
Cinemas	1000/=	1000/=
Religious meetings and others	1000/=	1000/=
SLAUGHTER FEES		
Cattle		80/=
Sheep		20/=
Goats		20/=

	URBAN	OTHERS
STALL RENT		
Middle (market)	300/=	
First row	700/=	
KIOSK RENT		
Kapenguria	3000/=	
Makutano (a)	4000/=	
(b)	3500/=	
(c)	7000/=	
Chepareria		2000/=
MISCELLANEOUS		
Sale of tender documents	2000/=	2000/=
Plot application	600/=	300/=
BUS PARK FEE		
Bus	150/=	150/=
Kangaroo	50/=	50/=
Nissan	50/=	50/=
Motorcycle	20/=	20/=
Peugeot	50/=	50/=
Small vehicles	20/=	20/=
Canterers	100/=	50/=
Pick ups	50/=	50/=
GAME RESERVE FEES (NASOLOT GAME RESERVE)		
Park Entry		
Non Resident Adults	1,312/=	
Non Resident Children (3 To 18 Years)	437/=	
Non Resident Students & Organised Groups	437/=	
Resident Children (3 To 18 Years)	100/=	
Resident Adults	50/=	
Resident Students & Organised Groups	50/=	
MOUNTAINEERING		
Non Residents Adults	870/=	
Non Resident Children (3 To 18 Years)	437/=	
Non Resident Students & Organized Groups	437/=	
Resident Adults	100/=	
Resident Children (3 To 18 Years)	50/=	
Resident Students & Organized Groups	100/=	
TRUCK & BUSES ENTRY FEES		
Vehicle Less Than 6 Seats	S200/=	
Vehicle Nore With 6 To 12 Seats	500/=	
Vehicle With 13 To 24 Seats	1,000/=	
Vehicle With 25 To 44 Seats	2,000/=	
(Vehicle With 45 Seats Or More	3,000/=	
VEHICLES STATIONED IN PARK		
PSV – 6 Seats & Commercial Vehicles 2 Tonnes	2,000/=	
PSV 6 – 12 Seats & Commercial Vehicles 2-5 Tonnes	3,500/=	
PSV 13 Seats Or More And Commercial Exceeding 5 Tonnes	7,000/=	

	URBAN	OTHERS
Delivery Vehicles (Per Entry)	500/=	
BOOTS SINGLE ENTRY		
ALL	200/=	
STATIONED IN PARK	1,000/=	
ANNUAL PASS FOR PRIVATE BOATS	3,000/=	
AIR CRAFT SINGLE LANDING		
GLIDERS AND MICROLIGHTS	100/=	
LESS THAN 3 SEATS	200/=	
3 – 6 SEATS	400/=	
7 – 14 SEATS	1,000/=	
15 – 20 SEATS	1,500/=	
EXCEEDING 21 SEATS	2,500/=	
ACCOMMODATION AND SERVICES - CAMPING		
Non residents		
(i) Adults Public Camp Sites	1,740/=	
(ii) Adults Special Camp Sites	870/=	
Children, Organized Groups & Students		
Booking Special Camp Site		
Residents		
(i) Adults Public Camp Sites	500/=	
(ii) Adults Special Camp Sites	500/=	
(iii) Children, Organized Groups & Students	250/=	
Booking Special Camp Site Per Week		
FIELD STUDY CENTRES		
Residents		
Adults	870/=	
Student	250/=	
Non Residents		
Adults	1740/=	
Student	500/=	
GUIDE SERVICE		
Per Person Per Guide Per Day	500/=	
Per Person Per Guide Per Half Day (4 Hrs)	300/=	

PHYSICAL PLANNING SERVICES

(PHYSICAL PLANNING ACT)

Item No.	Item Description	Municipal charges in Kshs.	Other areas in Kshs.
1	Processing applications for change of user or extension of user or extension of lease.	1,000	500
2	Processing of applications for sub-divisions. (A scheme plan prepared by registered planner)	2-10 plots 200 per plot 11-20 plots 150 per plot 21-50 plots 100 per plot 51 and above 80 per plot	same
3	Processing of building plans (Building plans, site plan)	- Small project – 1,500/= - Big project – 3,000/=	same

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West Pokot County Finance

4	Processing of environmental impact assessment and Audit reports issuance of compliance certificate	1,000	500
5	Sale of County Physical Planning liaison committee minutes (after written application by the client)	300 – first page 20 per page for every additional pages	

LAND SURVEY AND MAPPING SERVICES

(Land survey Act)

<i>Item No.</i>	<i>Item Description</i>	<i>Charges in Kshs.</i>
1	Survey of rural plots (General boundaries) production of land control board consent	3,000 per portion/Ha
2	Processing of mutation forms and duly signed	200 per portion/Ha
3	Sale of mutation forms	80 per set
4	Resolution of boundary disputes (General boundaries)	2,000 per portion/Ha
5	Resolution of boundary disputes (fixed boundaries)	7,500 per portion or 2,500 per beacon
6	Giving of evidence in court	2,000 per court attendance plus travelling and accommodation costs.
7	Surveying of new grants (letter of allotment and part development plan (PDP) is required)	10,000 per portion plus 3% of value of plot
8	Sale of National atlas (on request)	150 – 300 per sheet
9	Sale of National atlas (on request)	Digital Copy – 5,000 Hard Copy – 7,500
10	Sale of topographical maps (on request)	400 – 500 per sheet

HEALTH AND SANITATION

<i>Item No.</i>	<i>Item Description</i>	<i>Charges in Kshs.</i>
1	Facility improvement fund collected from the hospitals according to the Act of parliament (subsidized fee on drugs, service charge medical file and bed occupancy)	Drugs – 50 Registration – 30 Medical file – 100 Bed occupancy - 150
2	Collection from Public health department under the public health Act (for premise inspection accreditation certification, construction site inspection and validation)	300 – 3,000 per facility
3	Collection from disposal of bodies either at cemeteries or crematoria (embalmmnt preservation.	Cemetery charges – 250 per body Mortuary charges – 500 per day.
4	Collection of revenue from garbage generation, collection and disposal recycling	To be introduced later.

SOCIAL SERVICES
Charges for registration of community groups

1	Registration of self help groups	Kshs. 1,000
2	Registration of community based organizations	Kshs. 5,000
3	Renewal of self help groups certificates	Kshs. 200 per year
4	Renewal of community based organization certificates	Kshs. 2,500 per year
5	Replacement of lost SHG certificates	Kshs. 1,000
6	Replacement of lost CBO's certificates	Kshs. 2,500