### THE KIRINYAGA COUNTY FINANCE BILL, 2014

#### AN ACT of the Kirinyaga County to provide for various taxation, imposition of fees and charges services, and other revenue raising measures by the County Government; and for matters inciden thereto

ENACTED by the Government of the Kirinyaga County, as follows-

### PART I-PRELIMINARY

Short title and commencement.	1. This Act may be cited as the Kirinyaga County Finance Act, 2014 and shall, subject to section 2(2), come into operation on such a date as the Governor – Kirinyaga County may appoint and different dates may be appointed for different provisions.
Interpretation	2. (1) In this Act, unless the context otherwise requires
	"County" means County Government of Kirinyaga
	"authorized channel" means making payment to the County through an officer appointed by the County to collect revenue or through any other mode of payment including but not limited to an automated revenue collection system or County Government of Kirinyaga Revenue collection agent (s)
	"major urban zones" means defunct Municipal Council of Kerugoya/Kutus jurisdiction.
	"medium urban zones" means All other towns not Classiffied under Major zones.
	The single business permits AND plot rents and rates are hereby maintained as used to be levied by the respective defunct councils.
	"Cess" means fees charged for goods being exported out of the county.
	PART II— FEES AND TAXES PAYABLE AND RATES APPLICABLE
Imposition,	<b>3.</b> (1) The taxes, fees and charges set out in the Second column of the First
revision of the taxes, fees, etc of	Schedule shall apply for the respective services and at the rates set out therein.
the County.	(2) The respective taxes, fees and charges, together with the rates applicable shall take effect in not later than three months after the commencement of this Act.
	(3) For greater certainty, the taxes, fees and charges applicable at the commencement of this Act shall continue to apply under the existing by-laws of the defunct Councils of Kirinyaga until such by-laws are repealed and replaced by county

legislation.

Directions, resolutions, etc under Local Government Act to apply, etc. **4.** All directions, resolutions, orders and authorizations on financial management, including the collection and administration of taxes, fees and charges given or issued by the defunct Councils and subsisting or valid immediately before the cessation of the application of the Local Government Act (now repealed) shall

and name of the payment and the administration of the taxes, fees and other levies under this Act.

5. The Governor or in his absence the Deputy Governor may waive in writing where it is deemed to be in the public interest any tax, fees, or levies charged in resepect of any item or service as prescribed in schedule one (1)

(b) Any waiver must be published in the next issue of the Kenya Gazette publication

The Executive Committee Member responsible for finance may amend the schedules 6. ( in the Executive Committee Member responsible for finance may by order publishe in the Kenya gazette amend any of the schedules in this Act, and additional schedule(s) of fees or charges for prescribed goods and services and incorporate schedules of fees of charges derived from other Acts enacted by the County Assembly of Kirinyaga.

(2) Any order made under subsection (1) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by th County Assembly within twenty one days on which the Assembly next sits after the order is so laid, it shall henceforth be void, but without prejudice to anything previously don there under.

Payment

**7.**(1) Any payment to the County shall be paid through an authorized channel.

(2) An officer or entity appointed by the County to collect revenue shall have identification card issued by the County.

(3) A County Official receipt shall be issued for all payments made to the County.

(4) A person shall not receive or collect any money on behalf of the County unless he has been appointed to do so or has been authorized as the receiver and collector of the Count revenue

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

General penalty 8. Any person who commits an offence under this Act for which no penalty is provided shall on conviction be liable to a fine not exceeding two hundred thousand shillings or

imprisonment for a term not exceeding one year or to both.

Offences by 9. A staff of the County or any other person having duty to perform under this Act – staff of the County

- (a) makes , in any record, or document which they are required to keep or make , an entry which they know or have reasonabe cause to believe to be false or do not believe to be true;
- (b) willfully refuses to do anything which they know or have reasonable cause to know is required to be done by them;
- (c) interferes with any other person or process under this Act, so as to defeat the provisions or requirements of this Act:
- (d) where required under this Act to do anything to give effect to the provisions of this Act, fails to do such things;
- (e) without reasonable cause does omit or omits to do something in breach of his duty under this Act;
- (f) willfully contravene the provision of this Act to give undue advantage or favour to another person;
- (g) fails to prevent or report to the County or any other relevant authority, the commission of an offence committed under this Act,

commits an offence and is liable on conviction, to a fine not exceeding two hundred thousand shillings or imprisonment for a term not exceeding one year, or to both.

## Second Schedule – Health Sector \*Second Schedule – The Agriculture –Livestock – Veterinary - Fisheries (General) Regulations \*Third Schedule - General Fees/Charges \*Fourth Schedule –Single Business Permit schedule

### FIRST SCHEDULE- HEALTH SECTOR

# PUBLIC/ENVIRONMENTAL SERVICES

Item Description	Unit of Measure	Charges Kshs	Proposed charges	
Pest Control				
All types of inspection	Per instance	1,000		
Treatment of termites (public institution)	Per sq.m	1,000		
Treatment of termites (private residence)	Per sq.m	2,000		
Control of Bees	Per job	3,000		
Eradication of snakes	Per job	1,000		
Mosquito control				
Stagnant water treatment	Per sq.m	300		
Space fogging	Per sq.m	500		
Pumping water out of pool	Per cu.m	2,000		
Overgrowth clearance	Per sq.m	100		
Sale of larvivorous fish (gambusia)	Per fish	20		
Larviciding	Per sq.m	100		
Disinfestations per sq.m (fleas, cockroaches, etc)				

Domestic premises	Per sq.m	100	
Hotels & restaurants	Per sq.m	200	
All others	Per sq.m	200	
Cat trapping (excluding transport)	Per cat	1,000	
Fence infested with crawling ants	Per sq.m	500	
Rat, mice, pigeons, bats-Destruction			
Private premises	Per visit	5,000	
Public institutions	Per visit	10,000	
Factories	Per visit	10,000	
Godowns	Per visit	10,000	
Fumigation against - Borer-beetle, weevils, mites			
Domestic premises (excluding transport)	Per m 2	1,000	
Institutions, schools(excluding transport)	Per m 2	3,000	
Factories, Godowns	Per m 2	3,500	
Grains	Per Ton	1,000	
Transport for any service above	Per visit	1,000	
VACCINATION SERVICES			
Yellow Fever	Per dose	Free of Charge	
Tetanus Toxoid	Per dose	Free of Charge	
Diphtheria & Tetanus	Per dose	Free of Charge	

Typhoid for food handlers only (New)	Per dose	1,000	
Typhoid for food handlers only (Renewal)	Per dose	400	
Meningitis	Per dose	Free of Charge	
MMR	Per dose	Free of Charge	
Rabies	Per dose	Free of Charge	
Oral polio	Per dose	Free of Charge	
Influenza	Per dose	Free of Charge	
Cholera	Per dose	Free of Charge	
Hepatitis B	Per dose	Free of Charge	
Food and Water Quality Testing			
Coliform test	Per test	1,000	
Coliform and plate count 280	Per test	1,000	
Bacteriological test - water	Per test	1,000	
Chemical test - water	Per test	2,000	
Harvest F.P. / Lactometer test (Water in milk)	Per test	300	
Gerber S. N. F. Test	Per test	300	
Resazurin test	Per test	3,000	
Phosphate test	Per test	2,000	

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### **Approval Charges for Building Plans**

Residential buildings, Single	Per plan	3,000
Residential buildings, Storey	Per plan	5,000
Commercial/Business (Single)(add Kshs 1000 for each additional floor.	Per plan	4,000
Commercial/Business Multi Storey-Each additional floor	Per plan	1000
Godown	Per plan	11,000
Institutional Building plans	Per plan	10000
Inspection and examination charges / certificates		
Health Occupation Certificate – Permanent residential premises	Per cert	1,000
Health Occupation Certificate – Commercial (Small- sized premises)	Per cert	3,000
Health Occupation Certificate – Commercial (Medium-sized premises)	Per cert	4,000
Health Occupation Certificate – Commercial (Large -sized premises)	Per Cert	5,000
Sites for Toilets/ septic tanks on constructions sites	Per Visit	2,000
Liquor Sales Premises	Per Visit	2,000
Biological test	Per test	2,000
Chemical analysis	Per test	2,000
Export health certificate	Per cert	5,000
Charge by medical officer of health	Per cert	1,000
Inspection of private clinic	Per instance	3,000
Food handlers health certificate (new)	Per cert	1,000
Food handlers health certificate (renewal) FOOD PREMISES INSPECTION CERTIFICATE	Per cer E APPLICATION	400
Hotel	Per cert	1,500
Lodges	Per cert	1,500
Bar & Restaurant	Per cert	500
Bar	Per cert	1,000
Manufacturer/Factories	Per cert	2,000
Wholesale Liquor / wines & spirits	Per cert	1,000
Supermarket	Per cert	2,000
Mini Supermarket Wholesale Shop	Per cert Per cert	<u> </u>
Beer depot/distributor	Per cert	1,000
Soda depot/distributor	Per cert	1,000
Dairy	Per Cer	300
Egg depot	Per cert	500

Food depot	Per cert	1,000
Posho mills	Per cert	500
Cereal Shops	Per cert	500
Stalls	Per cert	300
Retail shop	Per cert	300
Green grocer	Per cer	300
Bakery	Per cert	1,000
Confectionaries	Per cert	500
Milk Bar	Per cert	300
Slaughter house / Slaughter slab	Per cert	500
Butchery	Per cert	500
Packaging	Per cert	1,000
Eating House / Fish & Chips	Per cert	500
Food cafes	Per cert	500
Proprietary liquor	Per cert	1,000
Others	Per Cert	300
NON-FOOD FOOD PREMISES INSPECT	<b>FION CERTIFICATE APPL</b>	ICATION
Music Shops	Per Cert	300
Petrol Station	Per Cert	1,000
Hair Saloon/Barbers	Per Cert	300
Electronics	Per Cert	400
Hardwares	Per Cert	400
Carpentry /Workshop	Per Cert	300
Timber Yard	Per Cert	300
Video Libraries & Halls	Per Cert	300
Tailoring with material	Per Cert	300
Boutiques	Per Cert	300
Beauty shops	Per Cert	300
Bookshops	Per Cert	300
Utensils	Per Cert	300
Autospares Shops	Per Cert	400
Banking Institutions	Per Cert	1,500
Agro Vets	Per Cert	500
Car Wash	Per Cert	300
Computer Services	Per Cert	300
Tyre Shops	Per Cert	300
Glass Mart	Per Cert	300

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Studio	Per Cert	300
Wholesale Non-Food	Per Cert	1,000
Car Bazaars	Per Cert	1,000
Non Food Factory	Per Cert	1,500
Stationery	Per Cert	300
NEMA (EIA report review)	Per Cert	1,000
MPESA Agents	Per Cert	1000
MPESA sub agents	Per Cert	500
Professional Offices	Per Cert	300
Bicycle Shops/Cycle Marts	Per Cert	300
Shoe shops	Per Cert	300
Camping/Recreation Sites	Per Cert	1,000
Garage	Per Cert	500
Bicycle Repairs	Per Cert	
Shoe Repair	Per Cert	100
Tailoring with no materials	Per Cert	100
Driving School	Per Cert	500
Chemist	Per Cert	500
General Merchant	Per Cert	500
Mobile Accessories	Per Cert	400
Consolidated Charge for Mobile Accessories and MPESA agents.	Per Cert	750
Pool Table	Per Cert	300
Others	Per Cert	100
FOOD PREMISES LICENCES	· ·	
Hotel	Per licence	4,000
Lodges	Per licence	3,000
Bar & Restaurant	Per licence	4,000
Bar	Per licence	3,500
Manufacturer/Factories	Per licence	5,000
Wholesale Liquor / wines & spirits	Per licence	3,500
Supermarket	Per licence	5,000
Mini Supermarket	Per licence	3,000
Wholesale Shop	Per licence	2,500
Beer depot/distributor	Per licence	5,000
Soda depot/distributor	Per licence	2,000
Dairy	Per licence	1,000
Egg depot	Per licence	1,000

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Food depot	Per licence	2,000
Posho mills	Per licence	1,000
Cereal Shops	Per licence	1,000
Stalls	Per licence	1,000
Retail shop	Per licence	1,000
Green grocers	Per licence	600
Bakery	Per licence	5,000
Confectionaries	Per licence	2,000
Milk Bar	Per licence	1,000
Slaughter house / Slaughter slab	Per licence	2,000
Butchery	Per licence	1,500
Packaging	Per licence	1,500
Eating House / Fish & Chips	Per licence	1,500
Food cafes	Per licence	1,500
Soup kitchen	Per licence	1,000
Liquor Factory	Per licence	10,000
Proprietary liquor	Per licence	4,000
Rice millers	Per licence	5,000
Rice hullers	Per licence	1,000
Others	Per licence	1,000
NON-FOOD PREMISES LICENCES		
Music Shops	Per licence	1000
Petrol Station	Per licence	5000
Hair Saloon/Barbers	Per licence	1000
Electronics	Per licence	2000
Hardwares	Per licence	2000
Carpentry /Workshop	Per licence	1000
Timber Yard	Per licence	1000
Video Libraries & Halls	Per licence	1000
Tailoring with material	Per licence	1000
Boutiques	Per licence	1000
Beauty shops	Per licence	1000
Bookshops	Per licence	1000
Utensils	Per licence	1000
Auto Shops	Per licence	2000
Banking Institutions	Per licence	5000
Agro Vets	Per licence	1500
Car Wash	Per licence	1000

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Computer Services	Per licence	1000
Tyre Shops	Per licence	1000
Glass Mart	Per licence	1000
Studio	Per licence	1000
Studio		1000
Wholesale Non-Food	Per licence	5000
Car Bazaars	Per licence	5000
Non Food Factory	Per licence	5000
Stationery	Per licence	1000
NEMA (EIA review)	Per licence	3000
Mpesa Agents	Per licence	2000
Mpesa sub Agents	Per licence	1000
Professional Offices	Per licence	1000
Bicycle Shops/Cycle Marts	Per licence	1000
Bookshops Shoe shops	Per licence Per licence	<del>1000</del> 1000
Camping/Recreation Sites	Per licence	50000
Camping Sites	Per Licence	10000
Garage	Per licence	3000
Bicycle Repairs	Per licence	500
Shoe Repair	Per licence	500
Tailoring with no materials	Per licence	500
Driving School	Per licence	5000
Others	Per licence	500
Wholesale/Retail Chemist	Per licence	10000
Retail Chemist	Per licence	5000
General Merchant	Per licence	5000
Private Student on practical training	Per licence	5000
Mobile Accessories	Per licence	1500
Pool Table	Per licence	1000
Others	Per Licence	500

# CHARGES FOR COUNTY HOSPITALS IN KIRINYAGA COUNTY: KERUGOYA, KIMBIMBI AND KIANYAGA COUNTY HOSPITALS

OUT-PATIENT SERVICES		
Card	Instance	50
File	Instance	100
Consultation fee for Special Clinics	Visit	100
Search fee file retrieval	Instance	100

P3	Episode	400
Injection	Instance	30
Dressing	Instance	200
Branular	Instance	50
Stitching Stitching removal	Instance Instance	<u> </u>
Incision and drainage	Instance	200
Speculum	Instance	200
Nebulization	Instance	30
Catheter insertion	Instance	500
Change catheter	Instance	100
Physiotherapy	Visit	200
Occupational therapy	Visit	200
		500
Medical certificate PHARMACY SERVICES	Instance	
Amoxicillin Suspension 125mg/5ml	Bottle	0
Amoxycillin clavlanic susp. 312mg/5ml	Bottle	0
Amoxycillin clavlanic 625mg tabs	Course	300
Amoxycillin 250mg caps	Course	50
Aminophylline Injection	Ampoule	5
Albendazole, 400mg (ABZ) tabs	Course	20
Acyclovir, 200mg tabs	Course	200
Antonial tableta	Commo	20
Antacid tablets Amitriptyline, 25mg tabs	Course	20
Ampicillin/Cloxacillin 500 mg capsules	Month's Course	100
Ampicillin/Cloxacillin Suspension 250mg/5ml	Bottle	50
Aspirin 300 mg Tabs	Course	20
Atenolol 50mg tabs	Month's Course	100
Atorvastatin tablets 20mg	Month's Course	100
Atracurium Besylate injection 10mg/ml	Ampoule	50
Atropine Injection 1%	Ampoule	20
Atropine Eye drops	Bottle	50
Azithromycin tablets 500mg	Course	100
Beclomethasone Inhaler 100mcg	Bottle	350
Benzhexol 5 mg tablets	Month's Course	50
Betamethasone Ointment 0.1%	Tube	20
Calamine Lotion	Tube/Bottle	50
Carbamazepine Tablets 200 mg Tablets	Month's Course	50

Carvedilol Tablets 6.125 mg tabletsMonth's CourseCarbimazole tablets 5mgMonth's CourseCeftriaxone Injection IV/IM 1gmVialCefuroxime Tablets 250mgMonth's CourseCetirizine 10 mg tabletsCourseChlorpheniramine 4mg tabletsCourseChlorpheniramine 4mg tabletsCourseCiprofloxacin 250 mg tabletsCourseClotrimazole PessariesCourseClotrimazole Cream 1%TubeCodeine Phosphate Tablets 30mgCourseDexamethasone/Gentamycin Eye DropsBottleDiazepam Tablets 5mgCourseDiazepam Tablets 50mgCourseDiclofenac Sodium Tablets 50mgCourseDiclofenac Gel 1%TubeDigoxin Tablets 250mcgMonth's CourseDigoxin Tablets 250mcgCourseDiazepal Tablets 300mgCourseDiclofenac Gel 1%TubeDigoxin Tablets 250mgCourseEnalapril Tablets 50mgCourseDiaycycline Capsules 100mgCourseDiaycycline Capsules 100mgCourseEnalapril Tablets 250mgCourseFerrous Sulphate Tablets 200mgCourseFluconazole, 200mg per tab Fluconazole, 40mg tabsCourseFluconazole, 40mg tabsCourseGlibeclamide, 5mgCourseGlibeclamide, 5mgCourse	100 100 50 300 50 20 50 100 50 40
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Doxycycline Capsules 100mgCourseEnalapril Tablets 5mg tabletsPer TabErythromycin Tablets 250mgCourseFerrous Sulphate Tablets 200mgCourseFluconazole, 200mg per tab Flucloxacilin Capsules 250mgCourseFolic acid, 5mg tabsMonth's CourseFurosemide, 40mg tabsCourse	50
Enalapril TabletsPer TabEnalapril TabletsSing tabletsErythromycin Tablets250mgFerrousSulphate TabletsSulphate Tablets200mgCourseCourseFluconazole,200mg per tabFlucloxacilin Capsules250mgFolic acid,5mg tabsFolic acid,5mg tabsFurosemide,40mg tabsCourseCourse	100
Erythromycin Tablets 250mgCourseFerrous Sulphate Tablets 200mgCourseFluconazole, 200mg per tab Flucloxacilin Capsules 250mgCourse CourseFolic acid, 5mg tabsMonth's CourseFurosemide, 40mg tabsCourse	100
Ferrous Sulphate Tablets 200mg       Course         Fluconazole, 200mg per tab       Course         Flucloxacilin Capsules 250mg       Course         Folic acid, 5mg tabs       Month's Course         Furosemide, 40mg tabs       Course	3
Fluconazole, 200mg per tab     Course       Flucloxacilin Capsules 250mg     Course       Folic acid, 5mg tabs     Month's Course       Furosemide, 40mg tabs     Course	100
Folic acid, 5mg tabsMonth's CourseFurosemide, 40mg tabsCourse	50
Folic acid, 5mg tabsMonth's CourseFurosemide, 40mg tabsCourse	<del>200</del> 300
Furosemide, 40mg tabs Course	20
	50
	200
Haloperidol, 5mg (SERENASE) tabs Course	50
Hydrocortisone ointment Course	50
Hydrochlothiazide, 50mg tabs Course	50
Hydralazine Tablets 25mg Month's Course	30
Junior, 75mg Aspirin Course	90
Insulin mixtard Course	200
Ibuprofen, 200mg tabs Course	20
Ketoconazole, 200mg tabs Course	50
Loperamide, 2mg Course	20
Metformmin, 500mg Month's Course	200
Metronidazole, 200mg tabs Course	20

Methyledopa. 250mg tabs	Course	200
Metoclopromide, 10mg tabs	Course	20
Multivitamin tabs	Course	20
Nifedipine, 20mg tabs	Course	200
Norfloxacin, 400mg	Course	100
Norfloxacin, 400mg, stat	Course	30
Nystatin oral drops	Course	50
Omeprazole, 20mg capsules, 5-day	Course	50
Omeprazole, 20mg capsules, 2 weeks	Course	150
Omeprazole, 20mg capsules, 4 weeks	Course	200
Paracetamol, 500mg tabs	Course	20
Losartan Tablets	Month's Course	150
Phenobarbitone, 30mg tabs	Course	50
Phenytoin, 50mg	Course	50
Prednisolone, 50mg tabs	Course	50
Propranolol, 40mg	Course	30
Pyridoxine, 50mg	Course	20
Salbutamol (Ventolin) tabs	Course	20
Salbutamol Inhaler 100mcg	Bottle	200
Septrin 480	Course	50
Silver Sulphadiazine Cream 1%	Tin	200
Tetracycline eye ointment 1%	Course	20
Tinidazole, 500mgs	Course	50
Warfarin Tablets 5mg	Month's Course	100
Zinc Sulphate	Course	20
X-RAY SERVICES (public services)		
CXR	Instance	500
Skull, Spine, Pelvis, Abdomen (each)	Instance	600
Extremities	Instance	500
PNS	Instance	400
Sinuses	Instance	800
Dental	Instance	300
Ultra-sound	Instance	1,000
Abdo-pelvic	Instance	2,000
PLASTER CLINIC SERVICES		
A. Children		
Scaphoid P.O.P.	Instance	400

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Γ		
Below elbow	Instance	400
B/Slab	Instance	300
Ball bandage	Instance	200
Removal	Instance	150
Above elbow	Instance	500
U/Slab	Instance	500
B/Slab	Instance	400
Removal	Instance	150
Boofs P.O.P.	Instance	500
Below knee	Instance	500
Below knee B/Slab	Instance	400
Hipspicah	Instance	1,000
Above knee	Instance	1,200
Cylinder	Instance	1,200
Above knee B/Slab	Instance	800
Crepe bandage	Instance	200
Removal	Instance	150
B. Adult		
Scaphoid P.O.P.	Instance	500
Below elbow	Instance	500
B/Slab	Instance	400
Ball bandage	Instance	400
	T d	100
Removal Above elbow	Instance Instance	$\frac{100}{600}$
U/Slab	Instance	600
B/Slab	Instance	500
Removal	Instance	150
Boofs P.O.P.	Instance	600
Below knee	Instance	600
Below knee B/Slab	Instance	500
Above knee	Instance	1,600
Cylinder	Instance	1,600
Above knee B/Slab	Instance	1,000
Crepe bandage	Instance	200
Removal	Instance	150
DENTAL SERVICES		
Tooth etraction	Instance	250
Scaling	Instance	1,200

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Open disimpaction	Instance	700
Closed disimpaction	Instance	500
TMJ reduction	Instance	200
Minor oral surgery	Instance	500
Dry socket, internal	Instance	0
Dry socket, external	Instance	100
Maxilo-Mandibular	Instance	1,500
Partial denture – initial	Instance	800
Partial denture – extra	Instance	200
Full denture	Instance	5,000
Amalgam filling	Instance	500
Incision and drainage	Instance	500
THEATRE SERVICES		
Caesarian section	Per instance	Grant
Laparatomy	Instance	7,000
Thyrodectomy	Instance	7,000
Prostactomy	Instance	7,000
Mastectomy	Instance	7,000
ORIF	Instance	7,000
ТАН	Instance	7,000
Myomectomy	Instance	7,000
Evacuation	Instance	3,500
BTL	Instance	
Surgical Toilets	Instance	2,500 4,000
Minor stitching	Instance	3,000
EUA	Instance	3,500
Trucut Biopsy	Instance	3,000
Orchdectomy	Instance	6,000
IUD	Instance	2,000
Under water seal	Instance	2,000
Ordinary dressing	Instance	200
Vacuum dressing	Instance	400
IN-PATIENT SERVICES		
Ward bed charge	Per day	200
Delivery fee	Per instance	Grant
Where admitted a few days before delivery	Per day	Grant
Macdonald Stitch (theatre, repairs, permeal, cervix, manual removals / evacuation)	Per instance	Grant

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	1 1	
Re-admission / C.B.B.A.	Per instance	Grant
B.T.A.	Per instance	Grant
Oral drugs	Per instance	Grant
I.V. drugs	Per instance	Grant
I.V. fluids	Per instance	Grant
Blood transfusion	Per instance	Grant
Provisions / sanitary package	Per instance	Grant
LABORATORY		
HEMATOLOGY		
ABO & rhesus grouping	Per test	400
Hemoglobin estimation	Per test	200
Hemoglobin electrophoresis	Per test	1,000
Heizbodies preparation	Per test	600
Ham test	Per test	600
Packed cell volume	Per test	200
Total blood count complete hierograms	Per test	800
Total blood count & ESR	Per test	600
Red or white blood count only (full haemogram)	Per test	500
HB	Per test	100
White cell count and differential	Per test	500
Eosinophil count	Per test	300
Reticulocycle count	Per test	200
Sickle cell test	Per test	300
Bleeding time	Per test	500
Prothrombin time	Per test	500
Clotting time	Per test	500
Platelet count	Per test	400
Direct coombs	Per test	200
Indirect coombs	Per test	200
Blood cross matching & compatibility	Per test	200
Agglutination / haemoglulivation test	Per test	400
Full Haemogram	Per test	700
RBC count	Per test	400
WBC count	Per test	400

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Le cell preparation and examination	Per test	300
DU	Per test	200
HIV (RD) screening	Per test	Free
CD4 Count	Per cert	Free
ASOT	Per test	
Brucella Antibodies	Per test	300
Salmonella Antibody Test	Per test	1000
Helicobacter pylori	Per test	400
Sputum for Culture and Sensitivity	Per cert	Free
Sputum for AFB	Per cert	Free
TB serology	Per test	400
Antinuclear factor	Per test	1,000
BIOCHEMISTRY		
Rheumatoid arthritis factor (RAF)	Per test	
Blood sugar	Per test	100
Glucose tolerance test 2.5. hour	Per test	200
Occult blood in stool	Per test	200
Serum bilirubin	Per test	200
Serum electrolytes (urea & electrolytes)	Per test	1,000
Creatinine	Per test	400
Creatinine clearance	Per test	400
Uric acid	Per test	400
Blood urea Blood chloride	Per test Per test	400
		800
Blood cholesterol	Per test	1,000
Liver function test	Per test	1,000
Lipid profiles	Per test	1,000
Monospot	Per test	400
Stypren test	Per test	800
ТРНА	Per test	1,000
Urine routine microscopy & biochemistry	Per test	200
Surfactant test	Per test	400
Specify gravity	Per test	100
Serum proteins	Per test	700
Serum proteins electrophoresis	Per test	1,000
Urea clearance	Per test	600
CSF Microscopy & biochemistry (analysis)	Per test	400
Blood Sugar	Per test	100

Blood Urea	Per test	600
Serum Uric Acid	Per test	300
Serum Amylase	Per test	600
Serum Bilirubin	Per test	600
Serum Cholesterol Alkaline Phosphates	Per test Per test	600 600
Acid Phosphates	Per test	600
Serum Potassium	Per test	600
Serum Chloride	Per test	600
Serum sodium	Per test	600
Creatinine clearance Test	Per test	700
Serum Calcium	Per test	600
Liver Function Tests	Per test	1,000
Serum AST Serum ALT	Per test Per test	<del>600</del> 600
Serum proteins	Per test	600
Serum albumin	Per test	600
Cardiac enzymes	Per test	1,400
Lipid profile	Per test	1,000
Thyroid function Test	Per test	1,400
Gamma GT	Per test	900
Serum Iron	Per test	1,200
Serum TIBC Serum Phosphorous	Per test Per test	<del></del>
C.P.K.	Per test	1,200
CK-MB	Per test	1,400
Magnesium Levels	Per test	900
Prolactin	Per test	1,200
Folic acid	Per test	600
Serum lactate	Per test	900
Vitamin B 12	Per test	1,200
WEL	Per Test	800
H. Pyloric	Per test	900
Pregnancy test	Per test	100
AICROBIOLOGY: BACTERIOLOGY & P	PARASITOLOGY	
Antibody screening	Per test	600
Malaria parasite	Per test	100
Hepatitis B surface antigen (HAB)	Per test	400

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Culture & sensitivity	Per test	400
HVS Microscopy	Per test	200
HVS/Routine culture & sensitivity	Per test	400
Sputum microscopy /AFB culture & sensitivity	Per test	0
Sputum microscopy / AFB cuture & sensitivity	rentest	0
Culture only (TB)	Per test	0
Feaces routine microscopy	Per test	100
CSF Microscopy & concentration	Per test	200
CSF Routine microscopy culture sensitivity	Per test	400
CSF Protein CL	Per test	400
Swabs microscopy culture & sensitivity	Per test	400
Staining and microscopy	Per test	200
Microscopy culture	Per test	400
Blood culture and sensitivity	Per test	800
Stool O/C	Per test	100
Urine urinalysis	Per test	100
Occult Blood in stool	Per test	300
Urine/Stool culture	Per test	400
Cultures	Per test	400
Gram Stain	Per test	200
Blood Culture	Per test	400
Skin Scrapings Culture	Per test	800
KOH Preparation	Per test	900
Indian Ink Prep Blood parasites	Per test Per test	<del>400</del> 200
VDRL/USR/RPR	Per test	300
Complete Semen Analysis	Per test	400
	+	400
Semen Analysis +C/S	Per test	400
MORTUARY FEES	D	5 000
Postmortem	Per case	5,000
Embalming	Per case	700
All private cases from within Kirinyaga area	Per day	300
All private cases from outside Kirinyaga area	Per day	350
General (these include all police cases after post- mortem)	Per day	300
Non-collection of the body after 10 days excluding court cases.	Per day	700
Documentation		
Burial permit	Per permit	300
Death certificate	Per cert	150

Amendment fees	Per instance	200
Burial Permit search fee	Per instance	300
A copy of a burial permit	Per permit	300
A copy of certified death register	Per copy	150
Search fee of a death entry of disposal permit		
Death within one year	Per instance	200
Death after one year but less than 5 years	Per instance	300
Death after 5 years	Per instance	400
Burial Certificate		
Citizen	Per cert	300
Non citizen	Per cert	600
AMBULANCE SERVICES – IN ANY OF THE T	HREE HOSPIT	TALS
Within a radius of 10 kms	Daytime	1,500
Within a radius of 10 - 20 kms Within a radius of 20 - 30 kms	Night Day & night	<u>2,000</u> 2,500
Staff members paying cash or through salary deduction signing relevant forms and producing ID and payslip	Per instance	1,000
Embu and Muranga	Per instance	3,000
Nyeri	Per instance	4,000
Thika	Per instance	5,000
Nairobi	Per instance	6,000

# **SECOND SCHEDULE- THE** *AGRICULTURE- VETERINARY – LIVESTOCK & FISHERIES* (GENERAL) REGULATIONS FEES FOR REGISTRATION, LICENCE, PERMITS AND OTHER CHARGES

Miscellaneous Licences/Certificates:	Unit Measure	of	Current Charges (Kshs)	Proposed Charges (Kshs)	Remarks/ Reasoning for Charges
(a) Aquarium fish dealer's licence			2,000		
(b) Aquarium fish keeper's permit			300		
(c) Beche-de-mer collectors licence			100		
(d) Camping fee per person per day			50		
<ul> <li>(e) Crustacea dealers licence:</li> <li>(i) Wet</li> <li>(ii) Dry and live crabs</li> </ul>			1500 500		
(f) Fish movement permit for:					
(1) Vehicle					
(a) Not exceeding 3 (three tones)			500		
(b) Exceeding 3 (three tones)			1000		
(2) Boats			1000		
(a) Not exceeding 10			5000		
<ul><li>(b) Exceeding 10</li><li>(3) Luggage accompanying trader using public passenger carrier vehicle</li></ul>			50		

(h) Fish processing licence		200		
(i) Fish trader's licence (Rural)		100		
(j) Fish trader's licence (Urban)		300		
(k) Live fish movement permit		100		
(1) Registration of sport fishing club		1,500		
(m) Shell dealers licence (retail)		500		
(n) Shell dealers licence (Wholesale)		1500		
(p)Disposal of aquarium fish		200		
Trout Fishing License	Annual	500		Old but not included in FB 2013
Hire of nets	Per day	100		"
Fish hatching licence	Annual		2000	New

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ITEM DESCRIPTION	UNIT OF MEASURE	CURRENT CHARGES (Kshs)	PROPOSED CHARGES (Kshs)	REMARKS/RE ASON FOR CHANGES
KAMWETI TRAINING INSTITUTE				
Training full board	Per person	1600		Was not included in FB 2013 although being charged
Training ½ board	Per Person	950		"
Bed only	Per Person	450		"
Hire of Class &LCD	Per day	3,000		"
Hire of open Ground	Per day	4,000		"
Coffee seedlings	Per seedlings	30		"
Milk	Per lt	34	36	Increased cost of raw

				materials
Yoghurt	Per lt	120		Was not included in FB 2013 although being charged
Water bottled	Per lt	40		"
Coffee cherry	Per kg	Set by society		"
Tea leaves	Per kg	Set by the factory		"
Banana	Bunch	250		"
Rabbit	Per animal	1000		"
Incalf heifers	Per animal	Auction		"
Flours	Kg	200		"
Fish	Kg	200		"
Tea seedlings	Seedlings	10		"
Sweet potatoes vines	Vines	2		"
Irish potatoes seeds	Kg	40		"
Straw berry seedlings	Seedlings	20		"
Banana seedlings	Seedlings	120		"
VETERINARY				
Meat Inspection Bovine (cattle)	Per animal	Ksh100		"
Porcine (pigs)		Ksh 100	Ksh 50	"
Shoats (sheep &Goats)		Ksh 50		"
Poultry		Ksh 2	Ksh 5	
Slaughter house licence	Per House /Year	ClassA-Ksh 10,000		"
·		Class B- Ksh 4000		"
		Class C- Ksh 3000		
Meat carriers(containers)	Per carrier per	Ksh 200	Ksh 400	"

	year			
Movement permits	Per load	1-20animals Ksh 50	Ksh 100	Permits to be bought from government printers
		20-100 animals Ksh 100	Ksh 200	"
		100-200 animals Ksh 200	Ksh 500	"
Certificate of Transport (C.O.T)	Per Load	Per load Ksh 20	Ksh 40	Was not included in FB 2013 although being charged
Sera &Vaccines	Vaccinations Foot & Mouth Disease		10	New proposed chrges
	Black/Quarters		5	"
	Rabies		10	"
	Newcastle		2	"
	Rift Valley Fever free		Free	International Zoonotic
	ССРР	Ksh 2		Was not included in FB 2013 although being charged

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тн	IRD SCHEDULE- HARMO	DNIZED FEES AND CH	HARGES		
NO	FEES AND CHARGES	UNIT OF MEASURE	2013/2014 FEES (Kshs)	Proposed Charges (Kshs)	Justificat / Reason
Α	BARTER MARKET FEES				
1	FRUITS: -Tomatoes	Crate-Big	30		
		- small	15	20	
	Mangoes	Per 90 Kg Sack	30		
		1/2 bag	15	20	
	vehicles	Per tonne		100	
		lorry 7 tonn	500		
		lorry3 tonn	300		
	Oranges	under 3 tonn Per 90 kg sack	<u>200</u> 30		
	vehicles	Pertonne		100	New
		1/2 bag	20		
		lorry 7 tonn	500		
		lorry3 tonn	300		
		under 3 tonn	200		
	pawpaw	Per crate	30		
		1/2 Crate	20		Was not included in 2013 althou being charg
	Plums	Full bag	30		
		1/2 bag	20		
	Passion fruit	Full bag	25	30	
		1/2 bag	20		
Туре	Bananas	per crate	10		Pa
2	GREEN VEGETABLES avocados	Per bag		30	New

	Cabbage	Per 90 kg sack	30		
		Per 50 kg sack	20		
		1 net (bag)		20	
	Onion	1/2 net	30 20	10	
		½ net		20	New
		Full bag		30	New
		debe	20		
	Potatoes	Per 90 kg sack	30		
		per 50 kg sack	20		
	Potatoes	per debe 20kg	10		
3	Bananas	per bunch	20		
4	<u>CEREALS:</u>				
	Millet/sorghum	Per debe 20kg	20		
		Per 90 kg	40	50	
		1/2 bag	20	30	
	Maize	Per sack 90 kg	50		
		Per debe 20 kg	20		
		1/2 bag	20	30	
	Green maize per 90kg sack	per 90kg sack	20	30	
		ൺg sack			Was not included in 2013 althou
			20		being char
	Beans/cowpeas/peas	Per debe 20 kg	20		
		Per 90 kg	50		
		1/2 bag	30		
	Green grams/region peas Per bag	Per sack 90 kg	50		
		Per debe 20 kg	20		
		1/2 bag	30		
	Beans/cowpeas	Per sack 90 kg	50		
		Per debe 20 kg	20		
		1/2 bag	30		

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					7
5	Sugar cane	barge of 20	40		
6	Sweet potatoes	Per debe 20 kg	10		
		1 bag	50		
7	Rope	1/2 bag Per barge of 10	30 20		
8	Snuff/tobacco dealer	Per mkt day	50		
9	Cured tobacco	Per mkt day	50		
10	Basket dealers	Per mkt day	50		
11	Arrowroot/cassava/yams/sweet potatoes	50 kg sack	50		
12	charcoal	Per sack	60		
13	Miraa hawker Rice	Per market day 1 bag	60 50		
		1/2 bag	30		
	Carrots	1 bag	40		
4		1/2 bag	25	20	
14	OTHERS				
	Pick-up-upto 1 ton	Per trip	500		
	-above 1 ton-2 tons	Per trip	600		
	Canter-above 2 tons-4 tons	Per trip	750		
	Lorry-above 4 tons	Per trip	850		
	Lorry above 7tons	Per trip		1,200	new
	Lorry above 10 tons	Per trip		1,500	new
15	Chicken	Per head	20	15	
16	Akamba/masaai shoes	Per mkt day	50		
17	Hawkers(cloths, utensils & others)	Per mkt day	50		
18	Hawkers with loud speakers	Per mkt day	500		
	Visiting Hawkers	Per day (within the county)	3,000		
19	Empty sacks hawkers	Per mkt day	50		
20	Milk (guard)	Per mkt day	50		
		per Guard	20		
21	Porriage(guard)	Per mkt day	30		

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22	Honey	Per 5 kg tin	50		
23	Bicycle repairs	Per mrk day	50		
24	Cooked food at stock yard	Per mkt day	50		
25	Traditional herbalist-with vehicle others	Per mkt day Per mkt day	750 100		
26	Cattle/donkey(per head per sale)	Per mkt day	100		
27	Goat/sheep(per head per sale)	Per mkt day	50		
	Pig(per head per sale)	Per mkt day		150	new

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### B CESS/EXPORT AT BARRIER PER EXIT

1	poutry	Per head	10	
2	Manure	per ton	700	
3	Ballast/stones/sand/hardcore	Per ton		Was not included in 2013 althou
4	Mangoes-local	Per ton	100 <b>30</b>	being charg
	-grafted	Per carton/crate	20	
5	Oranges	Per sack 90 kg	30	
6	lemons	Per sack 90 kg	30	
7	Produce (all grains)	Per scak 90 kg	40	
8	chillies	Per carton	20	
9	Sisal baskets	Per bag	20	
10	Green vegetables	Per sack 90 kg	40	
11	curvings	Big carton	50	
		Small carton	20	
12	Dried tobacco leaves	Per lorry	700	
13	Traditional herbs	Per sack 90 kg	100	
14	Plastics(marina)	Per sack 90 kg	20	

15	Ropes	Per barge Of 10	20		
16	Firewood	Pick-up to 4 tons	300		
		Per lorry	500		
17	Animals cess & stock export Stock export cess				
	Cattle/Donkeys/pigs	Per head	100		
	Goats/sheep	Per head	50		
	LORRY LOADS OF LIVESTOCK				
		Over 10tons		2,000	ne
		10 ton lorry	1,500		
		7 ton lorry	1,200		
		5 ton lorry	1,000		
		3.6 ton canter	800		
		3.3 ton canter	700		
		2.8 ton canter	600		
		pick up	200		
18	SCRAP METAL				
	sack	Per sack	200		
		Per ton			
	vehicle	Vehicle upto 4 tons	3,000	750	ne
	vehicle	Exceeding 4 tons	5,000		
	scrap bones	Per 90 kg sack	50		
19	<u>TIMBER</u>		1		
	vehicles	4 tons and below	500		
	trailer		1,500		
	Fencing post(local)	Vehicle upto 4 tons	400		
20	Fencing post(local)	4 tons and above	1,000		
	Logs	Lorry Below 10 tons	1,500		

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	Logs	Trailer above 10 tons	3,000		
21	cotton	Per bag 50 kg	50		
22	STOCK EXPORT				
	Cattle/donkey	Per head	100		
	Goat/sheep	Per head	50		
23	TRANSPORT OF HIDES AND SKIN				
		Per ton		250	ne
		per hide	25		
		per skin	20		
		freezer charges	1,000		
		collection of			
		boma charges cows	100		
		boma charges goats	50		
	pickup	upto 1 ton	250		
	pickup	Not exceeding 4 ton	300		
24	pickup SAND CESS PER TRIP	Above 4 tons	400		
	vehicle	Up to 3 tons	400		
		Upto 7 tons	700		
		Over 7 tons	1,500		
	Semi trailers	Per semi trailer	2,000		
25	SAND PERMIT PER MONTH				
	Vehicles upto 3 tons	Per month	6,000		
	Vehicles upto 7 tons	Per month	10,000		
	Vehicles over 7 tons	Per month	15,000		
	Semi trailers	Per month	18,000		
26	Animal food(hay)	Canter per trip	300		
		lorry per trip	1,000		

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C)	OTHER	CHARGES

C)	OTHER CHARGES			1	
1 2	Water kiosk pay fees Sale of minutes of committee proceedings	Per month Per committee	600 1,000		
3	Sale of County gazette	Per issue	50		
	Sale of certified true copy of original	Per copy	300		Was not included in 1 2013 althou being charg
	Sale of various county documents	Perset	1,000		
4	Life dance(disco)	Per night	1,000		
5	Application for county parcel of land (Rural)	Non refundable	2,000		
6	Allocation of county parcels (Rural)	Perplots	5,000		
7	Plot application fee (non refundable) Urban	Per plot	2,000		
8	Allotment fee	Per plot	3,000		
9	Murram(clay/red)charges	lorry per trip	400		
		7 ton lorry	400		
		10 ton lorry 14 ton lorry	<del>500</del> 700		
		21 ton lorry	1,000		
		28 ton lorry	1,500		
10	Motor vehicle(taxi)-stickers	p.a	4,000		
		p.m	450		
	PARKING FEES				
	Saloon Car	Per day	50		
		Per month		750	new
		Per annum		4,000	new
	Pickups	Per day	50		
		Per month		600	new

		Per annum		4,000	nev
	Matatu		70		
	Lorry	Per day	100		
		Per month Per annum	<u> </u>	300 20,000	nev nev
	Trailer & semi trailers	Per day	200		
		Per month		4,000	ne
	PSV VEHICLE				
	1-7 passangers PSV	p.m	1,000		
	8-10 passangers PSV	p.m	1,000		
	11-18 passangers PSV	p.m	1,500		
	19-35 passangers PSV	p.m	2,100		
	over 35 passangers PSV	p.m	3,000		
	OTHERS				
	trailors and semi trailers	p.m	4,000		
	Lorries over 7 ton	per day	200		
	lorries less than 7 ton	per day	100		
	Saloon car(taxi)	per day	50		
		Per month		750	ne
	Tuk Tuk	Per day		40	ne
		Per month	400		
	Tuk Tuk	P.a	2,500		
11	BODA BODA Stickers	p.a	2,000		
		p.m	300		
	1	Per day	20		
12	Plot transfer fees	Daily Per plot	20 2,600		
1	transfer of market stalls	per stall	2,600		
	transfer of TOL	per TOL	2,600		
	transfer of land	per land	4,000		
	Sale of minutes for transfer	Per minute		2,000	ne

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13	Amalgamation of plot		3,000		
	CHANGE OF USER	ļ]		ļ	
	To commercial	Per plot		15,000	n
	To residential Petrol station/industrial	Per plot		10,000 30,000	n
	Extension of user	Per plot		10,000	n
	From Agricultural to residential	Per application	3,500		
	From Agricultural to commercial	Per application	3,500		
	from any other to industrial	Per application	5,000		
14	Building inspection	Per application	5,000		
15	Commercial plots/Commercial Residentials on private land	Plot p.a	2,500		
16	Plot extension fee	Per plot	3,000		
	Transfer of lease		3,000		
	Extension of lease		5,000		
	Application for lease		6,000		
17	Conset to charge a plot				
	Consent to charge	Per plot		3,000	n
	Mortgage below Ksh 500,000	Per plot		3,000	
	Mortgage between Ksh 500,001 to Ksh 1m	Per plot		5,000	
	Mortgage between Ksh 1,000,001 to Ksh 1.5m	Per plot		7,500	
	Mortgage between Ksh 1,500,001 to Ksh 2.5m	Per plot		10,000	
	Mortgage between Ksh 2,500,001 to Ksh 3.5m	Per plot		11,500	
	Mortgage between Ksh 3,500,001 to Ksh 4.5	Per plot		12,000	
	Mortgage between Ksh 4,500,001 to Ksh 5.5	Per plot		13,500	
	Mortgage between Ksh 5,500,001 to Ksh 7m	Per plot		15,000	

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2					
	Mortgage between Ksh 7,000,001 to Ksh 10m	Per plot		17,500	66
	Mortgage between Ksh 10,000,001 to Ksh 15m	Per plot		20,000	"
	Mortgage over 15million	Per plot		25,000	"
	- additional Ksh 2,000 per million				n
	discharge of charge	per plot	3,000		
	Survey fee	Per sub plot		1,000	u
18	Plot dispute fee	Per plot	5,000		
19	Application fee for a kiosk	Per kiosk	1,500		
20	Application for transfer of business		1,000		
21	Tender application fee (non- refundable)	Contract upto 1m	1,000		
		Contract over 1m	3,000		
22	Sub-division- plot	Per parcel	2,600		
	-Village plot	Per parcel	2,600		
	Subletting fee		1,000		
23	Additional of partner	Per parcel	2,000		
24	Plot reinstatement fees/re-	Per plot	2,000		
25	beaconing-plots Plot reinstatement fees/re- beaconing-Village plots	Per plot	2,000		
26	penalty for non payment of property rent	Per month cumilative	3 percent		
27	Documentary filming	Per day	10,000		
28	Simu ya jamii	In a shop p.a	2,000		
		Along the shop corridor	1,000		
29	Impounding-cow/donkey/pig	Per day	1,000		2
	-Sheep/goat	Per day	500		
	-chicken	Per day	50		
	-Dog	Per Day	500		
	Impounded goods	Per day		500	new

	Storage charge of impounded goods	Per day		100	new
30	SEARCH FEE FOR COUNTY DOCUMENTS				
	Business permits	Per document	1,000		
	Other documents	Per document	500		
31	TRADE FAIRS/ EXHIBITION PROMOTION				
	Individual	Per day	500		
	Commercial	Per day	5,000	3000	Charges a too high f custome
	ROADSHOWS				
	Company	Dandau	10,000		
	Corporates Individuals	Per day Per day	1,000		
	Roadshows with motor vehicles Trucks	Per day	5000		Was not included in 2013 althou being charg
	Van		3000		
	Public Address		2000		
32	Hire of grader per machine hr (Wet	Per machine hr	10,000		
	rate) Hire of grader per machine hr (Dry rate)	Per machine hr	5,000	6,000	
	Hire of Shovel per machine hr (Wet rate)	Per machine hr	10,000		
	Hire of Shovel per machine hr (Dry rate)	Per machine hr	5,000		
	<i>Hire of trucks(upto 20 tonnes)</i>	Per km		3,000	New introducti to facilita machinei services t public
	Hire lorries(upto 20 tonnes)	Per km		3,000	new
	Hire of excavators	Per hr		8,000	u
	Dozers	Per hr		8,000	u

	1	1 1		· · ·	
	Exhausters(5000-10000ltrs)	Per load		13,000	u
	Water boosters(5000-10000ltrs)	Per load		8,000	u
	Wheel loader	Per hr		8,000	u
33	Advertisement of bill board -mega illuminated	per sq.m p.a	1,500		
	Bill boards per side				
	Application			10,000	New
	Annual charges	Per year		200	new
	Construction of site boards				
	Application Annual fee	Per application Per year		3,000 20,000	new new
	Tent pitching				
	On street/pavements/road reserve	Per day		450	New
	On recreational parks	Per day		3,000	new
	Outdoor tent advertisement	Per day		2500	New
		Upto 1 weel		5000	
	Banners	Per day		1500	New
		Per month		4500	
		Above 1 month per day		200	
	Posters on road reserves	First 500 posters		1500	"
		Above 500 posters per poster		5	
	Wall branding	Per painting per annum		2500	
	Application fee for every advertisement	Per advert		500	new
	Advertisement on hoarding per site	Per annum		10,000	"
	Occassional adverts on road reserve				
	Advertisement by public address	Per day		1000	"
	system	Per week		2000	

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	Per month	5000	
Religious	Per day	2,000	new
Commercials	Per day	4,000	new
Political Social	Per day Per day	3,000 2,000	new new
Mobileadvertisement(per vehicle)vehicle mounted with public address system	Per day		
Saloon/pick-ups/station wagon	Per day	1,000	New
Van	Per day	2000	New
Bus/lorries/canter	Per day	5,000	New
Trailers	Per day	5,000	New
Religious	Per day	1,000	New
Commercials	Per day	2,500	New
Political	Per day	5,000	New
Social	Per day	2,000	New
Bus/Lorries/Canter			New
Religious	Per day	5,000	New
Commercials	Per day	6,000	New
Political	Per day	6,000	New
Social	Per day	4,000	"
Trailers	Per day		
Religious	Per day	8,000	"
Commercial	Per day	10,000	"
Political	Per day	20,000	"

The Kirinyaga County Finance Bill, 2014

2					
	Social	Per day		5,000	u
	Sales promotion	Per day			
	Verandah	Per location		2,000	u
	Public space/road reserve	Per location		4,000	u
	Others – illuminated	per sq.m p.a	2,000		
	Auctioneer (open air)	Per day		2000	u
		Any additional conservative day		500	u
		1 week continuos		4000	u
		Per month		12,000	u
		Above 1 month each day	2	500	u
34	Sign board on county property/area —size 2'by 3' and above	p.a	5,000		
	-others smaller	p.a	500		
	Street name advertisement				
	Application	Per application		2,000	new
	Annual charges	Per year		10,000	new
	Charge fo collection of illegal sign board	Per sign board	3,500		
	Penalty for non-payment of advertisement fees	On normal charge	50%		
35	(1)Application fee for S.B permit	p.a	500		
	(2)Renewal of permit	p.a	300		
36	Application of approval of registration of educational	p.a	3,000		

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			1		
	institution private		- 200		
37	Inspection of private learning institution/public	p.a	5,000		
38	Penalty for illegal construction		10,000		
	without approved building plan Inspection of construction works and			+ +	
	approval certificates				
	Setting out foundations			2,000	new
	Walling and roofing		5	2,000	"
	Finishes and drainage works			2,000	"
	If storied per floor level			3,000	"
	Sale of approved building plan	Per set	1	8,000	new
	Alterations &addition of approved plans	Per sq/meter		50	new
	Permit for temporary extension within pavements/shops	Per sq/m/year		1,000	new
	Construction hoarding	Per plot		3,000	new
	Hoarding encroachment	Per sqm/yr		50	new
	Inspection of building file	Per file		1,000	new
	Fee for renewal of expired plans	Per period		1,500	new
	Fee for certified copy of original plans	Per plan		1,000	new
	Sale of town physical development plans	Per plan		5,000	new
	Sale of site plans	Per plan		1,000	new
	Commencement certificate	Per certificate		1,000	new
	Inspection fee			3,000	new
	Completion certificate/certificate of compliance	Per certificate		1,000	new
	Building occupation permit	Per certificate			
	Commercial	Per building		5,000	new
	Residential	Per building		2,000	new
	Residential cum commercial	Per building		7,000	new
	Industrial	Per building		12,000	new

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39	Surcharge on non-matatu parking area penalty	Per day	2,600		
40	Intial mining approval		50,000		
41	Impounding of goods of defaulters at barter mkt	On a mkt day	Double charge		
	Application for fencing a plot				
	Temporary fence	Per meter		50	new
	Barbed wire/chain link	Per metre		30	"
	Stone wall fence	Per plot		80	"
	Live fence	Per metre		20	"
42		Pick up	1,000		
		Canter	1,500		
		lorry	2,000		
43	Hire of social hall	Per meeting	2,000		
44	BUS PARKING FEES				
	Bus -62 seater	Per trip	100		
	Matatu/mini-bus 41 seater	Per trip	60		
	Saloon car(taxi)	Per trip	20		
	Matatu 14 seater	Per trip	40		
	Clamping charges Damage to clamps	Per instance Per clamp	<del>500</del> 5,000		
	Reserved parking fees				
	Saloon cars/ pickups/matatus	Per annum	15,000		Was not included in 2013 althou being charg
		Per month	1,500		u
	Lorries/ buses	Per annum	20,000		u
		Per month	5,000		u
45	_SLAUGHTER HOUSES				
	Cattle/Pig	Per head	200		
	Goat/sheep	Per head	100		
	Meat transporter - hand drawn cart		200		
	Meat transporter – vehicle		1,500		

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	Slaughter man's fee	Per day	500		
	Hen/bird	Per head	10		
46	Damage to barrier bar	Per bar	15,000		
47	PENALTY FOR EVADING Barrier collection point	Per vehicle	10,000		
	IMPOUNDING				
	Matatu (14 seater )impounded for first 7days	Per vehicle		1,500	ne
	After 7 days	Per day		1,000	"
	Taxi impounded for the first 7days			1,000	"
	For the next day			500	"
	Vehicle impound first 7 days Vehicle impounded first 7 days	Above 7 tons Below 7 tons	5,000	4,000	ne
	After the 7 <sup>th</sup> day	Below 7 tons per day	1,000		
	After the 7 <sup>th</sup> day	Above 7 tons	1,500		
	Impounded Tuk Tuk for the first 7 days	Per tuk		500	ne
	Next 7 days	Per day		250	6
	Boda boda first 7 days	Per boda		300	6
	Next 7 days	Per day		150	"
	Illegal signboards and barriers/ tents				
	Removal charges	Per item		2000	•
	Storage charges	Per item		2000	
	Illegal barrier removal	Per barries		3000	"
	Illegal barrier removal	Per item		2000	"
	Storage charges	Per day		200	"
	Illegal posters per bunch of 500 and	Per bunch		500	1
	Storage Charges	Per day		50	1
	Transport of impounded goods/ items	Per item		500	1
	Towing charges upto 1 ton (Day)	Within the Sub- counties	2,000		

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	Adult burial Fees Infant burial fees	Per person Per infant		750 500	new new
49	Burial Fees				
48	Penalty on S.B permit	p.a	36 percent		
	Clamp tampering (penalties)		5,000		
	Unclamping fees		1,000		
	Towing charges buses/trailers (Night)	Within the Sub- counties	3,500		
	Towing charges buses/trailers (Day)	Within the Sub- counties	3,500		
	Towing charges above 1 ton (Night)	Within the Sub- counties	2,500		
	Towing charges above 1 ton (Day)	Within the Sub- counties	2,500		
	Towing charges upto 1 ton (Night)	Within the Sub- counties	2,000		

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# 50. GROUND RENT AND RATES

	1	
SAGANA/KAGIO TOWN COUNCIL (ALL TOWNS)		
Plots pLot rent	p.a	2,170
Plot rates-	p.a	As per valuation roll
Lock ups		
pLot rent		1,800
pLot rate	p.a	As per valuation
Market stalls		roll
Plot Rent		1,300
Plot rates	p.a	As per valuation roll

WANGURU TOWN			—
<u>Plots</u>			
pLot rent	p.a	1,000	
Plot rate Lock ups		1,000	-
pLot rent		900	
pLot rate	p.a	1,000	
<u>Market stalls</u>			
Plot Rent		600	
Plot rates		1,000	
<u>KIMBIMBI TOWN</u>			
<u>Plots</u>			
pLot rent	p.a	800	
Plot rate		1,000	
Lock ups	L		
pLot rent		700	
pLot rate	p.a	1,000	
Market stalls	<u> </u>		
Plot Rent Plot rates		500 1,000	
ALL OTHER SHOPPING CENTERS IN MWEA			
<u>Plots</u>			
pLot rent	p.a	700	
Plot rate		1,000	
Lock ups			
		600	
pLot rent pLot rate	p.a	1,000	
<u>Market stalls</u>			
Plot Rent		400	
Plot rates		1,000	
KIANYAGA, MUKARARA,			

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	 I		1
<u>KIAMUTUGU TOWNS</u>			+
<u>Plots</u>			+
pLot rent	p.a	800	_
Plot rate		1,000	
Lock ups			
pLot rent		700	
pLot rate	p.a	1,000	
<u>Market stalls</u>			
Plot Rent		500	
Plot rates		1,000	
OTHER SHOPPING CENTERS IN GICHUGU			
<u>Plots</u>			
pLot rent	p.a	700	
Plot rate		1,000	
Lock ups			
pLot rent		600	
pLot rate	p.a	1,000	
Market stalls			
		400	T
<del>Plot Rent</del> Plot rates		400 1,000	
			T
<u>KAGUMO, BARICHO, RIAKIANIA TOWNS</u>			
<u>Plots</u>			
pLot rent	p.a	800	
Plot rate		1,000	T
· · · · · · · · · · · · · · · · · · ·			T
<del>Lock ups</del> pLot rent		700	T
pLot rate	p.a	1,000	$\uparrow$
Market stalls			$\uparrow$
Plot Rent		500	$\uparrow$
Plot rates		1,000	+

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[Type text]

		1		
OTHER SHOPPING CENTERS IN NDIA AND CENTRAL				
<u>Plots</u>				
pLot rent	p.a	700		
Plot rate		1,000		
Lock ups				
pLot rent		600		
pLot rate	p.a	1,000		
Market stalls				
Plot Rent		400		
Plot rates		1,000		
<b>REFUSE COLLECTION FEE-</b> per plot, lock up, market stall	p.a	300		
KERUGOYA AND KUTUS TOWNS				
Plot rent	p.a	As per valuation roll		
Plot rate	p.a	As per valuation roll		
ALL OTHER TOWNS IN DEFUNCT MUNICIPAL COUNCIL OF KERUGOYA/KUTUS JURISDICTION				
Plot rent	p.a	700		
<u>Market stall rent per month – Kerugoya</u>				
Nos 1-40	Per month	500		
Nos 41-48	Per month	400		
Nos 49-71	Per month	600		
Kutus market behind bus park				
Hotels	Per month	1,000		
	AND CENTRAL Plots  Plots  pLot rent Plot rate Lock ups pLot rent pLot rent pLot rent Plot rate Plot Rent Plot Rent  REFUSE COLLECTION FEE- per plot, lock up, market stall  KERUGOYA AND KUTUS TOWNS Plot rent Plot rate ALL OTHER TOWNS IN DEFUNCT MUNICIPAL COUNCIL OF KERUGOYA/KUTUS JURISDICTION Plot rent Market stall rent per month - Kerugoya Nos 1-40 Nos 41-48 Nos 49-71 Kutus market behind bus park	AND CENTRALIPlotsp.aplot rentp.aPlot rateILock upsp.aplot rentp.aplot ratep.aMarket stallsIPlot RentIPlot ratesPlot ratesREFUSE COLLECTION FEE- per plot, lock up, market stallp.aNarket stallsIPlot rentp.aPlot rentp.aPlot rentp.aNarket stallIPlot rentp.aPlot rentp.aPlot rentp.aPlot rentp.aPlot rentp.aNos 1-40Per monthNos 1-40Per monthNos 49-71Per monthKutus market behind bus parkI	AND CENTRALImage: constraint of the system of t	AND CENTRALImage: style

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Others	Per month	600	
Bus park stall rent			
Kerugoya bus park hotels	Per month	3,000	
Others Kutus bus park stalls	Per month Per month	1,600 1,600	

# <sup>51</sup> **RENTAL HOUSES**

Milimani 3 bedroom with servant quarter	Per month	10,500	
Kamukunji 2 bedroom	Per month	4,500	
Congo estate 2 bedroom	Per month	6,000	
Congo estate 1 bedroom	Per month	3,600	
Kianyaga 2 bedroom	Per month	6,000	
Kianyaga 1 bedroom	Per month	3,600	
Baricho 1 bedroom	Per month	3,600	
Biafra 2 bedroom	Per month	6,000	
Biafra 1 bedroom	Per month	4,500	
Forty Rental 2 bedroom	Per month	7,500	

# **OCCUPATION PERMIT FEE**

Residential	4,500
Commercial	7,000
Industrial	12,000
Institutions	9,500
Application for certified copy of plan	1,000

# **CONSERVANCY FEE**

1,500	
500	
2.000	
540	
540	
5,000	
3,500	
	500 2,000 540 540 5,000

High schools per month		3,150		
Hospitals/Nursing homes per month		4,000		+
Mega store	Per yr	1500	2000	
Other centers Supermarket	Per yr	540	2000	
Major towns	Per yr	1500	2000	Was not included in . 2013 althou being charg
Medium centres	Per yr	540	1500	u
Other small centres	Per yr	540		u
Wholesale shop(other small towns)	Per yr			
Major towns	Per yr	1500	2000	u
Medium shop(other small towns)	Per yr	540	1500	u
Retail shop(other small towns)	Per yr			
Major town	Per yr	540		u
Other small towns	Per yr	300	540	u
Large hardware(Other small towns	Per yr			
Major towns	Per yr	1500		u
Medium centres	Per yr	540	1500	u
Other small centers	Per yr	300	540	u
Medium hardware	Per yr			
Major towns	Per yr	1500		u
Other small centers	Per yr	300	540	u
Small hardware	Per yr			
Major towns	Per yr	1500		u
Medium centres	Per yr	300	540	u

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	Other small centers	Per yr	540	1500	"
,	Agrovet	Per yr			
	Major towns	Per yr	1500		u
	Medium centres	Per yr	1500		<i>u</i>
	Other small centers	Per yr	300	540	u
	Farm input	Per yr			
	Major towns	Per yr	1500		"
	Medium centres	Per yr	540	1500	"
	Other small centers	Per yr	300	540	"
	Transportation permit	Per year	5000		<i>u</i>
i	Recycling fee	Per year		5000	new
	scrap metal permit	Per year	3500	5000	Was not included in 2013 althou being charg
	Noise fee	Per entity per 7 days		2500	new
Í	Exhauster services county charges	Per service		10.000	u
	Private license	Per service Per entity per year		5,000	
i i	Incinerator fee	Per year		10,000	u
	Licensed premise	Per year	1500		Was not included in 2013 althou being charg
· ·	General kiosk and market stalls	Per year	500	600	<i>u</i>
	Canteen	Per year	2000	2,500	u
	Hawkers	Per year	540		u
	Private rental houses	Per month	540	600	u
3	Large industry fees	Per year	5000	20,000	u
	Light industry fees	Per year	3500	4000	u
	High schools	Per month	3150	3500	u

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Domestic refuse in all housingestates	Per month	540	2000	"
Hospital/nursing home	Per month	4000	10,000	u
Quarry cess	Per year		2,255,080	new
Quarry license fees	Per year	2500	200,000	Was not included in 2013 althou being charg
FOREST				
Sale of seedlings	Per seedling		20	new
Power saw	Per year		2,000	u
Timber movement permit	Per year		2,500	u
Registration of private nurseries	Per year		1,000	u
Charcoal dealers fee	Per year		1,000	u
Farm forest movement permit	Per year	2,008,500	2,500,000	Was not included in . 2013 althou being charg
Sale of seed	Per year	77,220	100,000	<i>и</i>
Domestic Water use fee	Per month	250		u
Design of irrigation water project	Per project		20,000	new
Charcoal transporter fee	Per year		10,000	u
Animal feeds	Per year			
Major towns	Per year	1500		Was not included in . 2013 althou being charg
Medium centres	Per year	540	1500	u
Other small centers	Per year	300	540	u
On bars and Night clubs				
Major towns	Per year	1500		u
Medium centres	Per year	540		u
Other small centers	Per year	300	540	u
Large Hotels with Rooms/Lodging				
Major towns	Per year	1500		u

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Medium centres	;	Per year	540	1500	"
Other small cent	ters	Per year	300	540	u
Medium hotels	with lodging				
Major towns		Per year	1500		u
Medium centres		Per year	540	1000	u
Other small cent	ters	Per year	300	540	u
Other Hotels					
Medium centres	;	Per year	540	1000	u
Other small cent	ters	Per year	300	540	u
Rice Millers					
Major towns		Per year	1500		Was not included in 2013 althou being charg
Medium centres		Per year	1500		u
Other small cent	ters	Per year	1500		u
Rice Haulers					
Major towns		Per year	540	1500	u
Medium centres		Per year	300	540	u
Butchery and kit	tchen				
Major towns		Per year	1500		u
Medium centres		Per year	540	1500	u
Other small cent	ters	Per year	300	540	u
Bicycle, watch a		Per year	300	540	u
Motorbike Deale	ers				
Major towns		Per year	1500		u

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Medium centres	Per year	540	1500	u
Garages/ welders				
Major towns	Per year	1500		u
Medium centres	Per year	540		u
Domestic refuse in all housing estates		540		

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# PLAN PREPARATION AND APPROVAL

		1		
CK-UP-PLAN				
n fee-lock-up (preparation)		4,000		
n Approval-lock-up		3,000		
RKET STALL-PLAN				
proval-M/stall plan		700		
e of plans/planning fees - ndard		2,500		
cial		3,500		
sk		1,500		
eration fee for plans		1,500		
ding plan & approval-Telephone st(booster)		20,000		
ting across a council access road		2,000		
nd cutting - Tarmac		7,500		
th		2,000		
sure of road	per day	2,000		
e of stadium (Kerugoya)	per day	3,000	5,000	maintena
e of stadium (other towns)		2,000		
e of stadium hall	per day	2,000		
e of tipper lorry (Wet)	Per KM	500		
usement parks			10,000	New propose Annual license
	f stadium (other towns) If stadium hall of tipper lorry (Wet)	of stadium (other towns) of stadium hall per day of tipper lorry (Wet) Per KM	of stadium (other towns)2,000of stadium hallper day2,000of tipper lorry (Wet)Per KM500ement parksImage: State of the state of th	of stadium (other towns)     2,000       of stadium hall     per day     2,000       of tipper lorry (Wet)     Per KM     500       ement parks     10,000

	Minimum charge per Lorry		3,000		
57	Scheme plan -commercial		2,500		
	-others	P.a	2,000		
					2 2
58	-plots rates Caution to properties	p.a	2,000 2,000		
	Application for removal of caution	Per application	1,000		
	Rice Husks	Pick up per trip	100		
		Lorry per trip	1,000		
		Canter per trip	500		
		Bale	2/=		
	Bale making Machine				
59	Telephone Mast				
	-Put on roof top	P.a	30,000		
	-Put On The				
	Ground	P.a	50,000		78
	Fibre optic Cables	Per meter	50		
60	Fine for boucing cheque	Per cheque	3,000		
61	Clearence certificate	Per certificate	2,500		
62	Public toilet deposit per tender	Per tender	30,000		
	Permit for mobile toilets	Per toilet	500		
63	Registration fee for self help groups	Per registration	1,500		
	Application for renewal for self help groups	р. а	1,000		
64	Registration of sports clubs and groups	Per club/Group		1,000	New propose
65	Extreme sports	Per sport		5,000	New propose
66	Water sports	Per sport		20,000	New propose
67	Public swimming pool			10,000	New propose

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## FORTH SCHEDULE

#### PERMIT/LICENCE FEES FOR VARIOUS BUSINESS

#### Part I – General Traders and Retail Services

	BUSINESS	Major urban Zones	Medium urban Zones
100	GENERAL TRADE, WHOLESALE, RETAIL, SHOPS, PERSONAL SERVICES Such as:	Ksh. Per annum	Ksh. per annum
	Distributors, Traders, Wholesalers, Hypermarkets, Retailers, Shops, Boutiques, Chemists, Butcheries, Personal Service Providers Kiosks.		
103	Mega store, Hypermarket, Large multi-department store, Supermarkets / Wholesalers: over 100 employees / over 3000 sq.m. prime location	42,000	30,000
105	Large trader, shop or retail store or personal service: 21- 100 employees / 300 - 3000 sq.m / fair location	14,000	10,000
1 10	Modjum trader shop or retail service: 5 - 20 employees / 50	7,000	5,000
115	Small trader shop or retail service: Up to 4 employees / less than 50 sq.m / far away location	3,500	2,500
120	Kiosk: Light or temporary construction less than 5 sq.m	2,800	2,000
195	Other general merchant shop and retail service	2,800	2,000
	Beer/wine/spirits depot	50,000	50,000
	Beer/ wines/ spirits distributors	35,000	

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#### Part II - INFORMAL SECTOR

	BUSINESS	<b>Major</b> Urban Zone	<b>Medium</b> Urban Zone
200	INFORMAL SECTOR Including: Hawkers, Street Vendors & Small Traders and Service Providers operation on the street, verandah or temporary building	Ksh per annum	Ksh per annum
205	1 hawker with motor vehicle	3,500	2,500

210	1 hawker without motor vehicle	2,800	2,000	
215	Small informal sector trader / service provider e.g. Shoe shiner, shoe repairer, street vendor (newspapers, soda, sweets, cigarettes etc.)	1,400	1,000	
220	Semi permanent informal sector trader. Up to 2 persons in verandah or temporary building	2,100	1,500	
295	Other informal sector	1,400	1,000	

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#### Part III - TRANSPORT STORAGE AND COMMUNICATIONS

	BUSINESS TRANSPORT, STORAGE AND	<b>Major</b> Urban Zone	Medium Urban Zone
300	COMMUNICATIONS Such as:Maritime & Airlines, International Carriers, Transportation Co operating, Taxis-Matatus-Buses-Lorries-Planes- Boats. Driving Schools, Tour/Safari operators, Petrol Stations, Storage Facilities, Cold Storage Facilities, Publishing CoNewspapers, Books, Text-Telephone Co., Radio/TV Broadcaster, Internet Provider	Ksh per annum	Ksh per annum
305	Large transport company: 30 - 50 vehicles & / or premises of 500 - 1000 sq.m	56,000	40,000
310	Medium transport company: 6 - 30 vehicles & / or premises of 300 - 500 sq.m	21,000	15,000
315	Small transportation company: 2 - 5 vehicles & / or premises of 50 - 300 sq.m	7,000	5,000
	Other transportation company: 1 vehicle / up to 50 sq.m	4,900	3,500
320	Independent transport operator: 1 vehicle / 1 Taxi & not in an office	3,500	2,500

325	Large petrol filling station: over 6 pumps or with garage / workshop and spares retail shop	14,000	10,000
330	Medium petrol filling station: 4 - 6 pumps or with garage / workshop or spares retail shop	7,000	5,000
335	Small petrol filling station: Up to three pumps and without garage / workshop or retail shop	4,900	3,500
340	Large cold storage facility: Over 1000 sq.m	38,500	27,500
345	Medium cold storage facility: From 101 - 1,000 sq.m	17,500	12,500
350	Small cold storage facility: Up to 100 sq.m	8,400	6,000
355	Large storage facility: Over 5000 sq.m go down / warehouse liquid storage tanks complex	35,000	25,000
360	Medium storage facility: From 1000 - 5000 sq.m	14,000	10,000
365	Small storage facility: Up to 1000 sq.m	7,000	5,000
	Large private vehicles parking: Capacity; over 100 vehicles	35,000	25,000
	Medium private vehicles parking: Capacity; 51 - 100 vehicles	14,000	10,000
	Small private vehicles parking: Capacity; 1 - 50 vehicles	7,000	5,000
370	Large communications company: over 100 employees & / or premises over 5,000 sq.m	63,000	45,000
375	Medium communications company: 21 - 100		
2.80	employees & / or premises of 1501 - 5000 sq.m	38,500	27,500
380	Small communications company: 1 - 20 employees & / or premises of 1 - 300 sq.m	21,000	15,000
395	Other transport, storage and communications	4,900	3,500

## Part IV - ACCOMMODATION AND CATERING

	BUSINESS	<b>Major</b> Urban Zone	<b>Medium</b> Urban Zone
500	ACCOMODATION AND CATERING Such as: International hotels, Tourists camps, lodging houses, Restaurants, Bars, eating houses, Tea and Coffee houses, Butcheries with meat Roasting &/or soup kitchen facilities,	Ksh per annum	Ksh per annum
	Membership club & Casinos.		
503	Large high standard lodging house / hotel D class with over 100 rooms	70,000	50,000
506	Medium high standard lodging house / hotel D class with 41 to 100 rooms	49,000	35,000
509	Small high standard lodging house / hotel D class with up to 40 rooms	35,000	25,000
512	Large lodging house with restaurant and / or bar B/C class basic standard with over 15 rooms	31,500	22,500
515	Medium lodging house with restaurant and / or bar B/C class basic standard with 6 to 15 rooms	24,500	17,500
518	Small lodging house with restaurant and / or bar B/C class basic standard with up to 5 rooms	17,500	12,500
521	Large lodging house B/C class basic standards with over 15 rooms	28,000	20,000
524	Medium lodging house B/C class basic standard with 6 to 15 rooms	17,500	12,500
527	Small lodging house B/C basic standard with up to 5 rooms	10,500	7,500

540	Large restaurant with bar / membership club with over 30 customers / members	21,000	15,000
543	Medium restaurant with bar / membership club with 11 - 30 members / customers	10,500	7,500
546	Small restaurant with bar / membership club; Up to 10 customers / members	7,000	5,000
549	Large eating house / snack bar / tea house / outside catering / hotel with no lodging or alcohol served with over 20 customers	10,500	7,500
5 52	Medium eating house; snack bar / tea house / no lodging or alcohol served; 6 - 20 customers	7,000	5,000
555	Small eating house; snack bar / tea house / hotel with no lodging or alcohol served; Up to 6 customers	4,900	3,500
558	Butchery with roast meat and / or soup kitchen	7,000	5,000
561	Large bar / traditional beer seller; Over 50 customers	10,500	7,500
564	Medium bar / wines and spirit/traditional beer seller; 16 - 50 customers	8,400	6,000
567	Small bar / traditional beer seller; Up to 15 customers	5,600	4,000
571	Large night club / casino; Over 50 customers	35,000	25,000
574	Medium night club / casino; 16 - 50 customers	21,000	15,000
577	Small night club / casino; Up to 15 customers	14,000	10,000
595	Other catering and accommodation	4,900	3,500
	5 star hotel	90,000	90,000

400	BUSINESS	Major Urban Zone	<b>Medium</b> Urban Zone
	AGRICULTURE, FORESTRY & EXPLOITATION OF NATURAL RESOURCES Such as: Production of coffee, Tea, Fruits, Flowers, Cereals, Vegetables and horticultural products, Grains storage and processing, Mills & Posho mills, bakeries, Forestry and Timber production, Sawmills, Coal production. Animal breeding, Dairy products processing, slaughterhouses. Mininh and other Natural Resources Extraction activities	Ksh per annum	Ksh per annum
405	Large agricultural producer, processor, dealer, exporter with over 50 employees	45,500	32,500
410	Medium agricultural producer, processor, dealer, exporter with 11 - 50 employees	17,500	12,500
415	Small agricultural producer, processor, dealer, exporter with 4 - 10 employees	5,600	4,000
420	Large mining or natural resources extraction operation with over 50 employees	56,000	40,000
425	Medium Mining or Natural Resources Extraction operation with 4- 50 employees	31,500	22,500
430	Small mining or natural resources extraction operation with upto 3 employees	17,500	12,500
495	Other agricultural, forestry and natural resources exploitation; 1 person acting individually	5,600	4,000
	Mining on County government land per plot		5,000

## Part V- PROFESSIONAL, TECHNICAL AND FINANCIAL SERVICES

600	BUSINESS PROFESSIONAL & TECHNICAL SERVICES Such as:Firms &/or individual offering services on legal issues, Financial, Management, Engineering, Architecture, Valuing, Engineering, Surveying, Accountancy, Secretarial support, Data processing, etc Stock & Insurance brokering, Security-protection, Clearing-forwarding goods, book making, Kenya Sweepstakes Charity included. Banks, Forex Bureu money lenders; Real Estate developing-Financing company.	<b>Major</b> Urban Zone	<b>Medium</b> Urban Zone
		Ksh per annum	Ksh per annum
605	Large professional services firm with over 50 employees / professionals /technicians/ guards etc. & / or area over 300 sq.m	63,000	45,000
610	Medium professional services firm with $20 - 50$ employees & or area of 100 - 300 sq.m	31,500	22,500
615	Small professional services firm with 1 - 20 employees & or area up to 100sq.m	14,000	10,000
620	Independent technical operator / 1 person acting individually / typist / accountant / book-keeper etc.	4,900	3,500
625	Large financial services including Saccos and co-operative societies with over 25 employees & / or premises over 300 sq.m	66,500	47,500
630	Medium financial services including Saccos and co- operative societies with $6-24$ employees & / or premises of $100-300$ sq.m	45,500	32,500
635	Small financial services including Saccos and co-operative societies with up to 5 employees & / or premises up to 100sq.m	31,500	22,500
695	Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting individually etc.	4,900	3,500
	M-Pesa/bank agents	10,500	7,500

M-Pesa/bank agents	7,000	5,000
Mpesa only	5,000	3,500
Money points / ATMs / money machines separate from branch / office (per ATM)-By banks	21,000	15,000
Large cyber cafes / bureaus with over 20 computers / machines	21,000	15,000
Medium Cyber cafes / bureau with 6 – 20 computers / machines	10,500	7,500
Small Cyber cafes / bureau with 2 – 5 computers / machines	7,000	5,000
Other professional and technical services with 1 computer / 1 machine	4,900	3,500
Independent technical operator (1 person acting individually e,g typist, accountant, bookkeeper)	4,900	3,500

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## Part VI - PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT

	BUSINESS			
700	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES Such as: private Education Institutions, including Universities, Museums, Nurseries, Primary and Secondary school, Professional Training Centers/Polytechnics institutes teaching computers-accountancy-secretarial skills, etc. Private Health Clinics and Doctor's Surgeries; consulting offices of Doctors, Dentists, Physiotherapists, Psychologists & other health professionas. Herbalists and traditional Medicine Practioners. Funeral Services, Funeral homes, entertainment facilities including Cinema, Theatre, Video show/Amusement Arcade, Juke Box Arcade, Games Machines Arcade/Sports Club, Gym.	<b>Major</b> Urban Zone	<b>Medium</b> Urban Zone	

		Ksh per annum	Ksh per annum
705	Private higher education institution; any type of private university college or higher education institution	31,500	22,500
710	Large private education institution; nursery, primary & secondary schools with over 100 pupils	21,000	15,000
715	Medium private education institution; with 31 - 100 pupils or fees of kshs. 30,000 - 50,000 per year	10,500	7,500
720	Small private education institution with 30 pupils or fees of up to kshs. 30,000 per year	7,000	5,000
725	Large private health facility hospitals, clinic, nursing home etc. providing over 30 beds overnight	49,000	35,000
730	Medium private health facility with 11 - 30 beds	31,500	22,500
735	Small private health facility with up to 10 beds	21,000	15,000
740	Health clinic / doctor's surgery/doctor / dentistry / physiotherapist / psychologist or other health professional office with no overnight accommodation available	7,000	5,000
745	Traditional health services; herbalist traditional healer etc.	5,600	4,000
	Private Mortuary/morgue/Funeral home	40,000	40,000
	Private office with hearse/funeral servives	10,000	10,000
750	Large entertainment facility; cinema/ theatre / video show / amusement arcade / games machines arcade / sports club / gym etc. over 100 seats / over 10 machines / over 50 members	31,500	22,500
755	Medium entertainment facility with 50 - 100 seats / 4 - 10 machines / 16 - 50 members	17,500	12,500
760	Small entertainment facility with up to 50 seats / up to 3		
	machines / up to 15 members	10,500	7,500
	Mobile cinema operator; 1person acting individually	4,900	3,500
795	Other education, health and entertainment services	5,600	4,000

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#### Part VI - INDUSTRIAL PLANTS, FACTORIES, WORKSHOP, CONTRACTORS

The following permit/licence fees shall be charged on the business listed in first and second columns at the rate specified in either in the third, fourth or fifth column depending on categories/Zone.

	BUSINESS	<b>Major</b> Urban Zone	<b>Medium</b> Urban Zone
800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS, CONTRACTORS Such as: Manufacture, Process and Assembly of products, vehicles, machinery and equipment and Workshops servicing and repairing products, vehicles, machinery	Ksh per annum	Ksh per annum
	and equipment. Also including Contractors of new buildings restoration and service –repair		
805	Large industrial plant with over 75 employees & or premises over 2500 sq.m	70,000	50,000
810	Medium industrial plant with 16 - 75 employees & or premises of 100 sq.m - 2500 sq.m	49,000	35,000
815	Small industrial plant with 6 - 15 employees & or premises of 51 sq.m - 100 sq.m	28,000	20,000
	Other industrial plant / factory with 1 - 5 employees & or premises of 1 sq.m - 50 sq.m	14,000	10,000
820	Large workshop / service / repair contractor with over 20 employees & or premises of 501 sq.m - 1000 sq.m	35,000	25,000
825	Medium workshop / service / repair contractor with 6 - 20 employees & or premises of 25 sq.m - 500 sq.m	14,000	10,000
830	Small workshop / service / repair contractor with up to 5 employees & or premises of up to 25 sq.m	4.900	3,500
895	Other manufacturer / workshop / factory / contractor with one person acting individually	4,900	3,500
	Second hand generation Bear producers-within Kirinyaga	150,000	150,000

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