SPECIAL ISSUE

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REPUBLIC OF KENYA

EMBU COUNTY GAZETTE SUPPLEMENT

ACTS, 2014

NAIROBI, 21st March, 2014

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COUNTY ASSEMBLY OF EMBU
CLERK
08 FEB 2016
Sign:
P. O. Box 140-60100, EMBU

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THE EMBU COUNTY FINANCE ACT, 2014

No. 2 of 2014

Date of Assent: 20th March, 2014

Date of Commencement: 21st March, 2014

AN ACT of the County Assembly of Embu to provide for authority for County Government taxes, levies and other charges, and for matters connected therewith or incidental thereto

ENACTED by the County Assembly of Embu as follows—

Short title and commencement

1. This Act may be cited as the Embu County Finance Act, 2014 and shall come into operation upon publication in the gazette.

Interpretation

2. Unless the context otherwise provides, the following terms shall have the meaning assigned to them

"business" means—

(a) Any activity in the nature of trade, commerce or manufacture, profession, vocation or occupation.

(b) Any activity carried on by a person continuously or regularly whether or not for gain or profit and which involves, in part or whole, the supply of goods and services.

"CBD" Means the central business zone of Embu town with the exception of the estates known as Majimbo, Dallas, Majengo, Blue Valley, Kanjuru and Kangaru.

"CEC" means the County Executive Member.

"fee" means any county tax, levy or other charge constituting county revenue.

"Khat Bundle" means a measure of khat not exceeding five kilogrammes.

"penalty" means such punishment in financial terms being the consequence of noncompliance with applicable financial obligations under this Act.

"revenue fund account" means the bank account designated by the county executive committee into which local revenue as defined by the Public Finance Management Act is credited.

"revenue officer" means any person engaged by the county Government on whatever terms for purposes of collecting county revenue.

"Sub urban" means the immediate environs of the CBD including but not limited to Majimbo, Dallas, Majengo, Blue Valley, Kanjuru and Kangaru.

3. All fees levied under Cap 265 (Repealed) are repealed

Repeal of fees levied under cap 265

4. Annual fees shall be valid for a calendar year

Annual fees to be valid for one calendar year

5. Despite the generality of clause 4 —

(a) Fees and penalties that remain outstanding at the commencement of this Act shall remain due and payable to the County Revenue Fund.

(b) Annual licenses and permits shall lapse on the 31st December in each year. PROVIDED businesses commencing after June shall attract fifty per cent of the annual permit fees.

(c) A penalty of 10% of the applicable annual fees shall apply for every month in which the fees remain unpaid with effect from 1st March in each year.

6. It is the duty of a person from whom any fees is chargeable to ensure that such fees are paid, whether or not a demand has been made.

Duty of persons to pay fees

7. For the avoidance of doubt as to the applicable fees within the County, the various commercial centres and their environs shall be zoned into the various categories as indicated in the third schedule to this Act.

Categorization of commercial centres

8. The fees for single business permits are specified in the third, fourth, fifth, sixth and seventh columns in respect of the business activities defined in the first and second columns of the first schedule.

Fees in respect of single business permits

9. Despite Clause 8, the CEC Member responsible for finance may, with the approval of the County Executive Committee, provide for special permits for multiple businesses within the same premises.

CEC Member may provide for special permits

10. The various market rates and charges are specified in the third, fourth and fifth columns in respect of commodities and services specified in the first column of the second schedule.

Fees in respect of market rates

11. Notwithstanding the generality of Clause 10 —

(a) Daily and market day charges become due and payable at the commencement of business for that day.

(b) Tonnage based charges shall be for each trip made.

(c) Periodic rates and charges shall lapse at the expiry of the number of days constituting the period referred to.

(d) An activity for which the prior approval of the County Government is a requirement shall not commence until such approval is obtained. PROVIDED the approving County Government agent shall communicate the decision in respect of any application within sixty days.

Fees for activities not contained in the schedules

12. The CEC Member for finance shall, with the approval of the County Executive Committee and the County Assembly, prescribe the applicable fees for any activity for which the applicable fees is not provided for in the first and second schedules.

CEC Member for trade to make market regulations

13. The County Executive Member responsible for Trade may publish regulations:

(a) Appointing market days in respect of various market centres.

(b) Establishing management structures for County markets.

Penalties for defaulters

14. A person or entity that defaults on payment of any fees shall have committed an offence punishable—

(a) In the case of single business permits, by a fine of ten percent per month of applicable annual fees.

(b) In the case of market charges, by impounding of commodities and holding the same in safe custody until fees are paid.

(c) In the case of advertisements, by a fine equal to three times the applicable fees.

(d) In the case of all fees related to buildings and constructions, by a fine equal to three times the applicable fees.

15. All revenue shall be paid into the County revenue fund account.

Revenue to be paid into county revenue fund

16. (a) A revenue officer who fails to pay revenue into the county revenue account commits an offence punishable by a fine not exceeding Kenya Shillings two hundred thousand or to a jail term not exceeding one year, or to both such fine and jail term.

Failure to pay revenue into county revenue account

(b) The CEC Member for finance shall take measures to recover any revenue that is not paid into the county revenue fund account.

17. (a) There is established a County directorate of enforcement services whose mandate shall include enforcing compliance with the various revenue measures specified in this Act.

Establishment of Directorate of enforcement services

(b) The directorate shall be headed by a director, who shall be competitively recruited by the County Public Service Board and appointed by the CEC Member for Finance with the approval of the County Assembly.

(c) Despite paragraph (b), the director of enforcement services shall serve for a term of four years renewable once only.

(d) The County Public Service Board shall in consultation with the director of enforcement services establish and equip the directorate established under paragraph (a).

18. The officers of the directorate shall be recognizable by the Kenya police service and shall have powers to arrest offenders under any County law.

Enforcement officers to be cognizable to police

FIRST SCHEDULE

SINGLE BUSINESS PERMITS

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh.)	Fees for category B commercial centres (KSh.)	Fees for category C commercial centres (KSh.)	Fees for category D commercial centres (KSh.)	Fees for category E commercial centres (KSh.)
100	**GENERAL TRADE, WHOLESALE, RETAIL, STORES, SHOPS, PERSONAl SERVICES: Such as: Distributors, traders, wholesalers, hypermarkets, departmental stores, supermarkets, retail shops, boutiques, butcheries, personal service providers, kiosks**					
103	Mega store, hypermarket large multi-department store, supermarket	45,000	36,000	30,000	15,000	8,000
105	Large trader, shop, retail store or personal service	30,000	25,000	20,000	15,000	10,000
110	Medium trader, shop or retail service, personal services	8,000	6,000	5,000	3,500	2,500
115	Small trader, shop or retail service, personal services	4,200	3,500	3,000	2,500	2,000
120	Kiosk light or temporary construction	4,000	3,000	2,500	2,000	1,500
195	Other wholesale – Retail traders, stores, shops and services	4,200	3,500	3,000	2,500	2,000
200	**INFORMAL SECTOR: Including Hawkers, street vendors & small traders and service providers operating on the street, veranda or temporary building**					
205	Hawker with Motor Vehicle with one person	5,000	5,000	5,000	5,000	5,000
210	Hawker one person without Motor Vehicle	3,000	3,000	3,000	3,000	3,000
215	Small informal sector trader/ service provider shoeshine, shoe repair, street vendor (newspapers, sweets, soda, cigarettes	1,500	1,000	1,000	1,000	1,000
220	Semi permanent informal sector trader operating in veranda or temporary building	2,000	1,500	1,500	1,000	1,000
295	Other informal sector operation	1,200	1,200	1,000	1,000	1,000
300	**TRANSPORT, STORAGE AND COMMUNICATIONS: Such as maritime and air lines international carriers, transportation co-operating taxis-matatu-buses-lorries-planes-boats., tour/safari operators petrol stations, storage facilities, publishing c-newspapers, books, texts-telephone co. Radio/TV broadcaster, internet provider**					
305	Large Transportation company over 30 vehicles	50,000	48,000	40,000	20,000	20,000
310	Medium Transport Company from 6	20,000	18,000	18,000	10,000	10,000

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh.)	Fees for category B commercial centres (KSh.)	Fees for category C commercial centres (KSh.)	Fees for category D commercial centres (KSh.)	Fees for category E commercial centres (KSh.)
	to 30 vehicles					
315	Small Transport Company from two to five vehicles	8,000	6,000	5,000	5,000	5,000
320	Independent Transport Operator one vehicle	5,000	3,000	3,000	3,000	3,000
325	Large fuel Filling stations Branded	20,000	20,000	20,000	20,000	20,000
330	Fuel filling station not Branded	10,000	10,000	10,000	6,500	5,000
340	Large Cold storage facility	33,000	30,000	30,000	20,000	15,000
345	Medium Cold storage facility	15,000	12,500	12,500	7,500	5,000
350	Small Cold storage facility	7,200	6,000	6,000	5,000	4,000
355	Large Storage facility. Go down warehouse. Liquid storage tanks complex	30,000	30,000	25,000	10,000	10,000
360	Medium storage facility	20,000	20,000	15,000	5,000	5,000
365	Small storage facility	10,000	10,000	5,000	2,000	2,000
370	Large communications Company Centre	60,000	55,000	45,000	30,000	30,000
375	Mobile Communication Masts	150,000	150,000	150,000	150,000	150,000
380	Courier and Postal Services	30,000	25,000	15,000	10,000	5,000
395	Other transport, storage and communications	4,200	4,000	3,000	2,000	2,000
400	**AGRICULTURE, FORESTRY & EXPLOITATION OF NATURAL RESOURCES; Such as; production of coffee, tea, fruits, flowers cereals, vegetables and horticultural products. Grain storage and processing, mills and posho mills, bakeries, forestry and timber production. Saw mills, coal production. Animal breeding, dairy, products processing, slaughter houses, mining and other natural resources extraction activities**					
405	Large agricultural producer, processor, dealer, exporter	50,000	50,000	50,000	50,000	50,000
410	Medium Agricultural producer/processor/dealer/exporter	18,000	18,000	18,000	18,000	18,000
415	Small Agricultural producer/ processor/ dealer	5,000	5,000	5,000	5,000	5,000
420	Large mining or natural resources extraction operation	100,000	100,000	100,000	100,000	100,000
425	Medium mining or natural resources extraction operation	27,000	27,000	27,000	27,000	27,000
430	Small mining or natural resources extraction operation includes quarries & small mining operations	15,000	15,000	12,500	12,500	12,500
495	Other agricultural, forestry and natural resources	4,800	4,800	4,800	4,800	4,800
500	**ACCOMMODATION AND CATERING: Such as;**					

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh.)	Fees for category B commercial centres (KSh.)	Fees for category C commercial centres (KSh.)	Fees for category D commercial centres (KSh.)	Fees for category E commercial centres (KSh.)
	International hotels, tourists camps, lodging houses, restaurants, bars eating houses, tea and coffee houses, butcheries with meat roasting &/or soup kitchen facilities. Membership clubs, night clubs & casinos					
503	Large High standard Lodging house /hotel D class (100 and above rooms)	60,000	60,000	60,000	60,000	60,000
506	Medium High standard lodging house/hotel D class (41 to 10 rooms)	45,000	45,000	45,000	45,000	45,000
509	Small High standard lodging house (1-40 rooms)	30,000	25,000	25,000	25,000	25,000
512	Large lodging house with restaurant and or bar B /C class. Basic standard.	27,000	22,500	22,500	22,500	22,500
515	Medium lodging house with restaurants and or bar B or C class basic standard	21,700	15,000	15,000	15,000	15,000
518	Small lodging house with Restaurant and or bar B/C class basic standard	15,000	10,000	10,000	10,000	10,000
521	Large lodging house B/C class basic standard	24,000	20,000	15,000	10,000	5,000
524	Medium lodging house B/C class. Basic standard	15,000	12,500	8,000	8,000	8,000
527	Small lodging	9,000	7,500	5,000	5,000	5,000
540	Large Restaurant with Bar/Membership Club	18,000	18,000	15,000	15,000	15,000
543	Medium Restaurant with Bar/ Membership Club	9,000	8,000	7,500	5,000	5,000
546	Small Restaurant with Bar	6,000	5,500	5,000	5,000	4,000
549	Large eating-houses; snack bar, teahouse "hotel" no lodging; no alcohol served.	9,000	8,000	7,500	5,000	2,000
552	Medium eating house, snack bar, tea house, hotel no lodging and no alcohol server	6,000	5,000	5,000	4,000	3,000
555	Small eating-house; snack bar, teahouse "hotel" no lodging, no alcohol served. Up to 6 customers	4,200	3,500	3,000	2,500	2,000
558	Butchery with eatery	6,000	5,500	5,000	4,500	3,000
561	Large Bar/Traditional Beer Seller	10,000	10,000	10,000	10,000	10,000
564	Medium bar/traditional beer seller.	7,200	7,200	7,200	7,200	7,200
567	Small bar/traditional beer seller	4,800	4,000	4,000	4,000	4,000
571	Large Night club /casino	30,000	30,000	25,000	25,000	25,000
574	Medium Night club /casino	18,000	18,000	18,000	18,000	18,000
577	Small Night club /casino	10,000	10,000	10,000	10000	10,000
595	Other catering and accommodation	4,200	3,500	3,500	3,000	2,000

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh.)	Fees for category B commercial centres (KSh.)	Fees for category C commercial centres (KSh.)	Fees for category D commercial centres (KSh.)	Fees for category E commercial centres (KSh.)
600	**PROFESSIONAL & TECHNICAL SERVICES; such as, Firms &/or individual offering services on legal issues, financial management, Engineering. Architecture, Valuing, Surveying, accountancy, secretarial support, data processing, etc Stock & Insurance brokerage, security-protection, clearing-forwarding goods, book making, Kenya sweepstaKSh. charity included. Banks forex bureau, money lenders; Hire-purchase company; Insurance company, Real estate developing-Financing company, Driving schools**					
605	Large Professional services firm	55,000	55 000	55,000	55,000	55,000
610	Medium Professional services firm	30,000	22,500	20,000	20,000	20,000
615	Small Professional services firm	12,000	10,000	8,000	8,000	8,000
620	Independent technical operator	4,500	4,500	3,500	3,500	3,500
625	Banks	70,000	70,000	60,000	60,000	60,000
630	SACCOS	45,000	40,000	35,000	20,000	20,000
635	Small Financial Services	30,000	30,000	25,000	25,000	25,000
695	Other professional & technical services	10,000	10,000	10,000	10,000	10,000
700	**PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES. Such as, Private education institutions, including universities, museums, nurseries, primary and secondary schools, professional training centers /polytinstitutes teaching computers-accountancy-secretarial skills, etc private Health clinics and doctors surgeries; consulting offices of doctors, dentist physiotherapists, psychologies & other health professionals. Herbalists and traditional medicine practitioners. Funeral homes entertainment facilities including cinema, theatre, video show/amusement arcade, juke box arcade, games machines arcade/sports club, gym**					
705	Private higher education institution. Any type of private university, college or higher education institution	50,000	50,000	40,000	25,000	20,000
710	Large Private education institution with fees over KSh. 50,000 per angum	25,000	25,000	25,000	25,000	20,000
715	Medium private education institute	20,000	20,000	20,000	20,000	18,000

Activity Code	Nature of business Activity	Fees for Embu town CBD (Category A) (KSh.)	Fees for category B commercial centres (KSh.)	Fees for category C commercial centres (KSh.)	Fees for category D commercial centres (KSh.)	Fees for category E commercial centres (KSh.)
	with fees between KSh. 30,001 and 50,000 per annum					
720	Small private Education facility with fees up to 30,000 per annum	12,000	12,000	12,000	12,000	10,000
725	Large private health facility hospital clinic, nursing home, providing overnight accommodation funeral home with over 30 beds	50,000	50,000	50,000	50,000	50,000
730	Medium Private health facility with 11 – 30 beds	30,000	30,000	30,000	30,000	30,000
735	Small private health facility up to 30 beds	20,000	20,000	20,00	20,000	20,000
740	Health clinic doctor's surgery doctor dentist-physiotherapist-psychologist-etc consultants office no overnight accommodation available	10,000	10,000	10,000	10,000	10,000
745	Traditional health services / herbalists traditional healer, etc	5,000	5,000	5,000	5,000	5,000
746	Chemist	30,000	25,000	20,000	15,000	10,000
750	Large entertainment facility cinema – Theatre-video show over 100 seats amusement – juke: Box – games machines Arcades: over 10 machines sports club – Gym; over 50 members	30,000	25,000	15,000	10,000	5,000
755	Medium entertainment facility from 50 100 / from 4 to 10 machines /from 16 to 50 members	15,000	15,000	10,000	10,000	5,000
760	Small Entertainment facility up o 50 seats/up to 3 machines / up to 15 members	10,000	10,000	10,000	8,000	8,000
795	Other education, health and entertainment services	5,000	5,000	4,000	4,000	2,000
800	**INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS, CONTRACTORS Such as: Manufacturer, process and Assembly of products, vehicles, machinery and workshops servicing and repairing products, vehicles machinery and equipment. Also including contractors of new building construction and old buildings restoration and service repair**					
805	Large industrial plant (over 75 employees)	60,000	60,000	60,000	60,000	60,000
810	Medium industrial plant (16 – 75 employees)	42,000	42,000	35,000	20,000	20,000
815	Small Industrial plant (up to 15 employees)	24,000	24,000	20,000	15,000	10,000
820	Large workshop/ service repair workshop	30,000	30,000	20,000	15,000	10,000

Activity Code	*Nature of business Activity*	*Fees for Embu town CBD (Category A) (KSh.)*	*Fees for category B commercial centres (KSh.)*	*Fees for category C commercial centres (KSh.)*	*Fees for category D commercial centres (KSh.)*	*Fees for category E commercial centres (KSh.)*
825	Medium workshop, services repair contractor	12,000	12,000	12,000	8,000	6,000
827	Small workshop, service repairs contractor	4,200	4,200	4,000	3,000	2,500
830	Construction Companies	100,000	100,000	100,000	100,000	100,000
831	Large Auto Spares Shops	30,000	20,000	20,000	20,000	10,000
832	Medium Auto Spares shops	25,000	15,000	15,000	15,000	8,000
833	Small Auto Spares Shops	20,000	10,000	10,000	10,000	5,000
835	Other Manufacturer workshop	4,200	3,800	3,500	2,500	1,000

SECOND SCHEDULE

FEES, RATES AND CHARGES

Description	*Units of Measure (where applicable)*		*Fees and Charges within the County (Khs)*	*Fees and Charges when exiting County borders (Khs)*
Sand/stone/ ballast/dust hardcore day time	Tonnage		150	200
Sand/stone/ ballast/dust Hard core at night	Tonnage		200	250
Quarry waste day time	Tonnage		100	150
Quarry waste at night	Tonnage		200	250
Murram daytime	Tonnage		100	150
Murram at night	Tonnage		200	250
Bricks day time	Tonnage		100	150
Bricks night	Tonnage		200	250
Fire wood per lorry (5 tonnes and above)	Tonnage		1500	3,000
Fire wood per pick up (below 3 tonnes)	Tonnage		1,000	3,000
Firewood per lorry 7 tonne and above	Tonnage		3,000	5,000
Firewood per pick below 3 tonnes	Tonnage		500	550
Firewood per pick up from 3 tonnes to 4 tonnes	Tonnage		1,000	2,000
Fire wood per lorry. (5 tonnes and above) (at night)	Tonnage		3,000	5,000
Fire wood per pick up (3 tonnes - 4 tonnes) at night	Tonnage		1250	3,000
Charcoal	per bag		50	100
Timber per trip				
3 Tonnes and below	Tonnage		1,000	5,000
4-7 tonnes	Tonnage		2,000	9,000
8-14 tonnes	Tonnage		5,000	12,000
Over15tonnes	Tonnage		10,000	15,000
Produce Inspection cess				
Khat regular bundle	Bundle		50	100
Khat small cars			500	600
Khat pickups/nisan less than 3 tonnes	Tonnage		900	1000
Khat pick up more than 3 tonnes	Tonnage		1400	3000
Charcoal pick ups less than 3 tonnes	Tonnage		400	500
Charcoal pick up more than 3 tonnes	Tonnage		900	1000
Bananas per 7 tonnes lorry	Tonnage		1400	1500

Description	Units of Measure (where applicable)		Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Bananas 3.3 tonnes	Tonnage		900	1000
Pick up of bananas	Tonnage		400	500
Movement fee for cow/donkey per head	Per head		50	100
Movement fee for goat/sheep per head	Per head		20	50
Movement fee camels (per head)	Per head		50	100
Manure per tonne per trip	Tonnage		100	200
Hides and Skins cess per 7 tonnes lorry	Tonnage		2000	2500
Hides and skins cess per 3.3 tonnes vehicle	Tonnage		1400	1500
Hides and skins cess per land rover / pick up			700	1,000
Honey per bucket	Bucket		50	100
MARKET GATE FEES		**Makutano market**	**Classes B, C, D & E**	**Class A**
Bananas per bag	Bag	30	35	40
Bananas per bunch	Bunch	15	20	25
CEREALS				
1 debe	Debe	15	20	25
1 bag	Bag	35	40	50
Chicken	Head	15	20	25
TOMATOES				
Small crates	Crates	15	20	25
Big crates	Crates	30	35	40
OTHER COMMODITIES				
Carrots	Bag	35	40	45
Carrots extended bag	Bag	40	45	50
Onions bag	Bag	45	50	60
Potatoes per bag	Bag	40	45	50
Sukuma per bag	Bag	25	30	35
Cabbages per bag	Bag	20	25	30
Avocado per bag	Bag	40	45	50
Avocado Ext bag	Bag	75	80	100
Passion fruits	Bag	35	40	45
Tamarind (Nthithi) per basket	Basket	10	15	20
Locally made spoons per oundle	Bundle	15	20	25
One bee hive	No.	15	20	25
Grinding stones per each	No.	10	15	20
Fish hawking per bucket	Bucket	10	15	20
Locally made pots (per each)	No.	10	15	20
One crate of pawpaws(big size)	Crate	15	20	25
One crate of pawpaws (small size)	Crate	10	15	20
Ropes, walking sticks,	No.	5	10	15
Charcoalper bag	Bag	15	20	30
Herbal medicine per entry		40	45	50
Nylon bags per bundle		10	15	20
Sugar cane per bundle		10	15	20
A crate of eggs		5	10	15
Miraa per bundle	Bundle	15	20	25
Locally made chairs		15	20	25
Sugarcane per stem	Stem	1	1	1
Feet scraping stones		5	10	15
Jembe handles per bundle		5	10	15
Locally made walking sticks per bundle		10	15	20
Ropes (sisal) per load (20 ropes)		10	15	20
Ropes (sisal) per load (below 20 ropes)		15	20	25
Mats per bundle (over 10 mats)		15	20	25
Mats per bundle (below 10 mats)		15	20	25

Description	Units of Measure (where applicable)		Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Basket sellers up to (10 baskets)		15	20	25
Basket sellers (below 10 baskets)		5	10	15
Tobacco/snuff per basket		10	15	20
Tobacco/snuff per bag		20	25	30
Porridge/gruel/milk per guard		5	10	15
Samosa/mandazi per debe		5	10	15
Locally made chairs/tables		5	10	15
Watch repair on the streets		25	30	40
Temporary bicycle repairs per day		45	50	60
ADVERTISEMENT/PROMOTIONS				
Bill boards size 1-4 square feet (Area) per annum			4,500	5,000
Bill boards size 5-9 sq are feet per annum			9,800	10,000
Bill boards size 10-14 square feet per annum			19,800	20,000
Bill boards size 15-19 square feet per annum			20,000	30,000
Bill boards size over 20 square feet per annum			40,000	70,000
Directional signboards p. r sq ft per annum			500	1000
sign board per sq metet per annum			2,500	3,000
Wall branding per sq ft			3,000	5,000
Banners advertisement per month			9,000	10,000
Commercial banner per Week			2,500	3,000
Commercial banner per day			450	500
Public address/Gathering per day			1,000	1,000
Sign Boards: Laminated per sqft			1,800	2,000
Posters				
more than 500			1,000	1000
less than 500			500	500
Hand bills / brochures				
more than 500			1,000	1000
less than 500			500	500
Road Shows				
Road shows per day			10,000	10,000
Sales Promotion/Advertisement with a vehicle per day				
Lorry/trucks			7,000	8,000
Canter/van/pick ups/motor salons &station wagons			4500	5,000
Sales promotion/Advertisement (Open air) per day LOCAL				
Commercial procession/ Road show involving 1vehicle per day			1,800	2,000
Commercial procession /road show involving 4 vans			4,500	5,000
BUILDING PLANS				
Sale of Building Plans			10,000	12,000
Building supervision fee (non-storeyed)			5,000	5,000
Building supervision fee one storeyed			3,000	3,000
Building supervision fee two storeyed			6,000	6,000
Building supervision fee three storeyed			8,000	8,000
Occupational certificate: Commercial certificate			10,000	10,000
Transfer of stalls			3,000	3,000
Transfer of kiosks			2,500	3,000
			2,500	3,000

Description	Units of Measure (where applicable)		Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Change of Land User			5,000	5,000
Land sub-division per plot			1,500	1,500
Demarcation/survey			1,000	1,000
Plan Approval				
0-500 sqm@ residential per sqmeters (ground floor)			30	35
other floors			10	15
500-2000sq m@ commercial per sq m ground floor			25	30
0-500 sqm@ industrial per sqm ground			15	20
Others (space beyond 500 sqm)			10	15
Clearance certificate			1,500	2,000
Extension of user charges			2,000	3,000
Allocation fees			4,500	5,000
Way leave per square meter			200	300
Alteration of plan			1,500	1,500
Deletion/addition of names			1,500	1,500
Subletting fees			1,200	1,500
Consent to charge leasehold			5,000	5,000
Sale of minutes per copy			1,500	1,500
Plot dispute fees			3,000	3,000
Transfer of plot /stalls etc from ong market to another			2,000	2,500
Application for correction of names			1,000	1,200
TENDER QUOTATION CHARGES (BY TENDER VALUE) (KSH.)				
Minimum charges			1,000	1,000
from 10,000 to 99999			1,000	1,000
from 100,000 and above			2,000	2,000
Documents search fee			500	500
Sale of standard stalls plans			3,000	3,000
Sale of kiosks plans (Medium)			1,500	1,500
Sale of kiosks plans (Small)			1,500	1,500
Addition of names			1,500	1,500
Special private meeting request			5,000	6,000
Succession grants fee			1,000	1,000
Land hire per acre p.a			12,000	12,000
Roofed Market per Month				
Small stall			500	1,000
Large stalls			1,000	2,000
New Market Stall Rent				
Big stalls			1,000	1,500
Small stalls			500	1,000
Medium			800	1,200
VEGETABLES				
Per lorry			1,000	1,000
Canter			500	700
Pick up			300	300
Fruits				
Small crate			20	25
Big crate			40	45
1bag			40	60
BUS PARKS / TERMINAE/LORRIES				
Charge per entry				

Description	Units of Measure (where applicable)		Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
Minibus			80	100
Nissan			50	60
Pick up			40	50
Saloon car			30	35
Motor cycle			15	20
Lorry			80	100
Buses			100	150
Trailer			250	300
Monthly Charge				
Minibus			2,100	2,700
Nissan			1,200	1,500
Pick up			900	1,200
Saloon car			600	750
Motor cycle			300	450
Buses			2,100	2,700
Trailer			4,200	6,600
Lorries			2,100	2,700
PARKING FEES				
Reserved parking per slot per annum			20,000	30,000
Charges Per day				
Minibus			80	100
Nissan			50	60
Pick up			40	50
Saloon car			30	50
Motor cycle			20	30
Lorry			150	200
Buses			150	200
Trailer			400	500
Pick up 1200			80	100
Canter			100	150
Charges per month				
Minibus			2,100	2,700
Nissan			1,200	1,500
Pick up			900	1,200
Saloon car			750	1,500
Motor cycle			200	300
Lorry			4,000	4,200
Buses			5,000	6,000
Impounding fee per day:				
Matatu/Pick ups/Taxis/Salon Cars/ Vans			2,700	3,000
Mini-bus			2,700	3,000
Buses/Lorries			3,000	5,000
Clumping Penalty				
Matatu/Taxis/Pick-ups/Saloon car			450	500
Buses/Lorries/Mini-buses			500	600
Motor cycle			180	200
Towing fees per vehicle			3,000	3,000
Towing fees per Motorcycle			500	500
APPLICATION FEES				
Application for a new plot			500	500
Application for change of user			5,000	5,000
Application for change of Business			1,000	1,000
Application for extension of plot			500	500
Application for single business permit			200	200
Application for Sub-division of plots			1,500	2,000

Description	Units of Measure (where applicable)		Fees and Charges within the County (Kbs)	Fees and Charges when exiting County borders (Kbs)
Application for Search document			1,500	1,500
Application for change of Business name			1,000	1,000
Application for tender prequalification			2,000	2,000
Application for renewal of single business permit			200	200
ALLOTMENTS				
Stalls			1,400	1,500
Kiosks			1,000	1,200
Others			700	1,000
SLAUGHTER HOUSE FEES PER HEAD				
Cattle			400	400
Goat/sheep			200	200
Pig			400	400
Chicken			20	20
CEMETRIES AND BURIAL GROUNDS				
burial fees for adults			300	350
Burial fees for Children			200	250
Burial clearance			100	150
Burial of destitutes			200	250
Burial of non-residents			3,000	3,000
ANNUAL REGISTRATION FEES				
SACCOs			5,000	5,000
Commercial Minibus/buses			1,000	1,500
Commercial Nissan			1,000	1,500
Commercial Pick up			600	700
Commercial Saloon car			500	600
Commercial Motor cycle/ "tuktuk"			200	250
Commercial Lorry			1,500	2,000
Commercial Canter			1,000	1,500
Annual Compliance Certificate				
Fire inspection compliance Certificate			3,000	3,000
Heath inspection certificate			1,500	1,500
Weight an measures inspection compliance				
REGISTRATION OF PRIVATE SCHOOLS				
Secondary			5,000	5,000
Primary			3,500	3,500
Nursery			1,000	1,000
Pre-unit			1,000	1,000
Colleges			7,000	7,000
REGISTRATION OF PUBLIC SCHOOLS				
Secondary			3,000	3,000
Primary			3,000	3,000
Nursery			3,000	3,000
Pre-unit			3,000	3,000
Colleges			5,000	5,000
OTHERS				
Temporary Sheds			50	50
County Markets (Main Markets)			0	0
Market day			60	60
Other days			20	20
Clothes sheds (Market Days)				
Other trading centres per day				
HOUSE RENT				
Runyenjes Sub-County Houses				

Description	*Units of Measure (where applicable)*		*Fees and Charges within the County (Khs)*	*Fees and Charges when exiting County borders (Khs)*
One bed room house			2,000	
Two bed room house			3,000	
Three bed room house			4,000	
Former C.C.E Houses in Embu Town				
4 Blue Valley One Bedrooms				2000
8 Blue Valley Two Bedrooms				3,000
9 Blue Valley Three Bedrooms				4,000
10 Blue Valley Three Bedrooms				3,000
11A Blue Valley Two Bedrooms				3,500
11B Blue Valley Two Bedrooms				3,500
12 Blue Valley Two Bedrooms				3,000
13Blue Valley Two Bedrooms				3,000
14 Blue Valley Two Bedrooms				3,000
22B Blue Valley Two Bedrooms				3,500
23A Blue Valley Bedsitter				1,500
24 Blue Valley Three Bedrooms				4,500
25A Blue Valley Two Bedrooms				3,500
28D Blue Valley Three Bedrooms				4500
110D Blue Valley Three Bedrooms				4500
119 Blue Valley Two Bedrooms				3500
121 Blue Valley Two Bedrooms				3000
123 Blue Valley Two Bedrooms				3000
109 Blue Valley Three Bedrooms				4000
22A Blue Valley Two Bedrooms				3500
23A Blue Valley Bedsitter				1500
23C Blue Valley Bedsitter				1500
23D Blue Valley Bedsitter				1500
23E Blue Valley Bedsitter				1500
23G Blue Valley Bedsitter				1500
111 Blue Valley Three Bedrooms				4500
114 Blue Valley Two Bedrooms				3000
115 Blue Valley Two Bedrooms				3000
116 Blue Valley Two Bedrooms				3000
117 Blue Valley Two Bedrooms				3000
118 Blue Valley Two Bedrooms				3000
120 Blue Valley Two Bedrooms				3000
122 Blue Valley Two Bedrooms				3000
County Houses eviction charge			1,500	2,000
County Stalls Eviction			1,500	2,000
MILK SELLERS				
5 Litres			10	10
10 litres			20	20
20 litres			30	40
COUNTY HALL				
Hire for Social Events such as weddings etc per day			2,000	2,000
Hire for Public Events such as meetings etc per day			1,500	1,500
Rent of EWASCO offices per month				150,000
Hire of County plastic chairs/tables per day per item			10	15
REFUSE COLLECTION PER MONTH				
Large education institutions			1,000	1,500
Large hotels			1,000	1,500
Large petrol stations			1,000	1,500

scription	Unity of Measure (where applicable)		Fees and Charges within the County (Khs)	Fees and Charges when exiting County borders (Khs)
rge workshops			1,000	1,000
edium education institution			1,000	1,000
edium hotels			1,000	1,000
ther workshops			1,000	1,500
ther residential houses			1,000	1,000
ommercial services eg Banks & insurance			2,000	2,000
mpanies			2,000	2,000
istributors/ industries per trip			3,000	3,000
rivate Health Institutions			2,000	2,000
ther e institutions eg KPLC, Prisons,				
olleges Per Trip				
nimals Impounding Fees			200	1,000
attle			150	500
oat/ Sheep			100	200
ogs			550	1,000
igs			450	500
npounding on account of tree/flower			350	400
estruction in CBD per day				
onstruction tools per day			1,000	1,000
onfiscation on account of illegal			250	300
onstruction per day				
thers per day				

THIRD SCHEDULE

CLASSIFICATION OF COMMERCIAL CENTRES

	COMMERCIAL CENTRE	CLASSIFICATION
1.	Embu Town CBD	A
2.	Sub-urban Estates	B
3.	Majimbo	B
4.	Kianjokoma	C
5.	Ishiara	C
6.	Karurumo	C
7.	Runyenjes	C
8.	Siakago	C
9.	Makutano	C
10.	Kiritiri	C
11.	Kanyuambora	C
12.	Manyatta	C
13.	Kibugu	D
14.	Kiriari	D
15.	Kirigi	D
16.	Kairuri	D
17.	Mutunduri	D
18.	Karingari	D
19.	Kivwe	D
20.	Kathageri	D
21.	Mbuvori	D
22.	Kimangaru	D
23.	Kambo	D
24.	Kithimu	D
25.	Rukira	D
26.	Ndatu	D
27.	Kathangari	D

	COMMERCIAL CENTRE	CLASSIFICATION
28.	Kangaru	D
29.	Mugwi	D
30.	Kanja	D
31.	Mbui Njeru	D
32.	Kathanjuri	D
33.	Kigumo	D
34.	Kevote	D
35.	Makengi	D
36.	Kavutiri	D
37.	Muchagori	D
38.	Kamugere	D
39.	Kamumu	D
40.	Karerema	D
41.	Kabugua ka Nyama	D
42.	Soko Mjinga	D
43.	Gachoka	D
44.	Mutaru	D
45.	Gachuriri	D
46.	Nganduri	D
47.	Rwika	D
48.	Meka	D
49.	Rukuriri	D
50.	Kithegi	D
51.	Muvu	D
52.	Gikuuri	D
53.	Gichiche	D
54.	Kigaa	D
55.	Gitare	D
56.	Muchonoke	D
57.	Riandu	D
58.	Kanyariri	D
59.	Ena	D
60.	Ugweri	D
61.	Kathanje	D
62.	Kirii	D
63.	Ngiliri	D
64.	Gikiiro	D
65.	Kwa Murindi	D
66.	Karii	D
67.	Machan'ga	D
68.	Munathiiri/Umau	D
69.	Makima	D
70.	Mbondoni	D
71.	Karuba	D
72.	Gateji	D
73.	Iria Itune	D
74.	Wango	D
75.	Mutuobare	D
76	Newsite	D