

SPECIAL ISSUE

Kitui County Gazette Supplement No. 8 (Acts No. 6)



REPUBLIC OF KENYA

**KITUI COUNTY GAZETTE
SUPPLEMENT**

ACTS, 2015

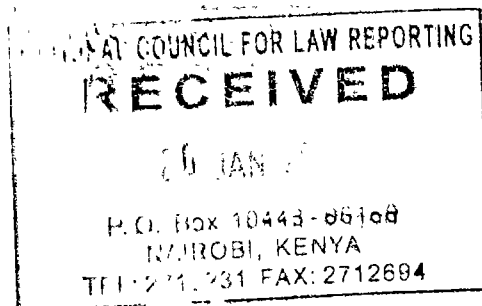
NAIROBI, 16th October, 2015

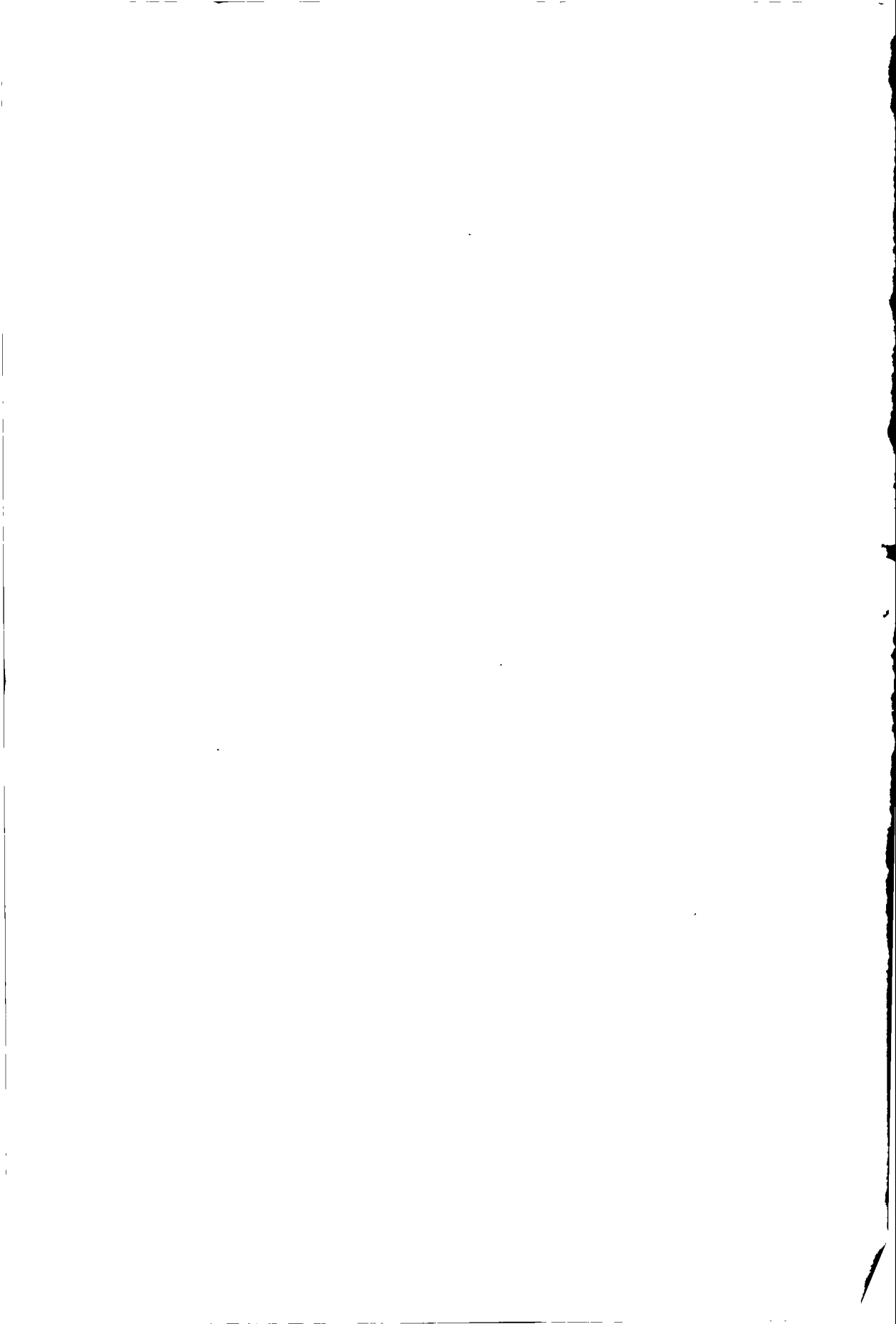
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THE KITUI COUNTY FINANCE ACT, 2015**No. 6 of 2015***Date of Assent: 9th October, 2015**Date of Commencement: 16th October, 2015*

AN ACT of the County Assembly of Kitui to provide for the various taxes, rates fees and charges for goods, stock and services and for other revenue raising measures by the county government; and for matters incidental thereto.

ENACTED by the County Assembly of Kitui as follows—

PART I—PRELIMINARY**Short title and Commencement**

1. This Act may be cited as the Kitui County Finance Act, 2015 and shall come into operation upon publication in the Gazette, and the County Executive Member responsible for Finance may appoint different dates for different provisions.

Object and Purpose of the Act

2. This Act seeks to prescribe the rates of taxes, fees and charges from properties which include land and buildings, businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, County parks, entertainment and mining and extraction activities.

PART II—TAXES, FEES AND CHARGES PAYABLE AND RATES APPLICABLE**Imposition, Revision of Taxes, Rates, Fees and Charges**

3. (1) The taxes, fees and charges set out as per the different Schedules listed hereunder at the rates set out therein based on County Zones as indicated under the Columns defined by their economic potential—

- (a) **Schedule I**—Property rates and rent: Represent rates, rent and other related charges on properties;
- (b) **Schedule II**—Trade licenses and permits: These include licenses and permits under the Single Business Permit (SBP) regime, Advertising and promotion, Applications for approval of registration of private educational institutions, Sacco charges, Certificates for keeping pets in towns, Liquor Licenses and Entertainment fees;

(c) **Schedule III**—Charges for services and user fees: These are charges/fees on General user charges, Street parking, Barter market, and Cess/Expert and User fees by county Ministries.

(2) A person who wishes to carry out any of the activities, businesses or use county services/property listed under schedule I, II, and III shall pay taxes, fees, charges payable and rates applicable therein.

(3) (a) The County shall grant the relevant permits, licenses and or receipts upon payments of the fees prescribed in the relevant part of the applicable schedule;

(b) A license, permit or receipt issued under Sub-section 3 (3) (a) shall be visibly displayed at the business premises at all times and or produced on request by an authorized county public officer.

(4) The taxes, fees and charges applicable are payable to County Government of Kitui at the commencement of this Act.

(5) Administration of taxes, fees and charges of items not included in the Schedules to this Act shall continue to apply under the existing by-laws of the defunct Municipal Council of Kitui, County Council of Kitui, County Council of Mwingi, and Town Council of Mwingi until such by-laws are specifically repealed by county legislation.

(6) A person who contravenes any of the provisions of this section commits an offence under this Act

Directions, Resolutions made under Provisions of Local Governments Act

4. (1) All directions, resolutions, orders and authorizations relating to financial management including the collection and administration of taxes, fees and charges given or issued by the defunct Municipal Council of Kitui, County Council of Kitui, County Council of Mwingi and Town Council of Mwingi and subsisting or valid immediately before the cessation of the application of the Local Government Act (Cap. 265) shall be deemed to have been given, issued or made by or under the authority of the county assembly until the expiry or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, apply to the payment and the administration of the taxes, fees, charges and other levies under this Act.

(2) The provisions of Sub-section (1) do not apply to the specific respective amounts payable in respect of taxes, fees, charges or other levies provided for under Part II of this Act.

Repeal of Public Finance Management Act, Transitional and Saving Provisions

5. (1) Notwithstanding the repeal of the Public Financial Management Act, 2012, the provisions of that Act shall remain in force and effect for purposes of the assessment and collection of any tax and the recovery of any penalty, payable under the Act and outstanding at the date upon which such repeal becomes effective.

(2) Any subsidiary legislation made under the repealed Act in force at the commencement of this Act shall remain in force, so far as it is not inconsistent with this Act, until subsidiary legislation with respect to the same matter is made under this Act.

PART III—FINES AND PENALTIES**Fines and Penalties on Property Rates and Rent, Trade Licenses and Permits and Services And User Fees**

6. This part includes specific amounts for fines and penalties on Property rates and rent, Trade licenses and permits and services and user fees as listed under Schedule IV.

Penalties on Outstanding Rates for Property Tax are levied as under

7. (1) Penalties shall be levied in respect of property having total outstanding rates at the turn of the calendar year.

(2) The amount of tax computed shall be increased by penalty calculated at 3 per cent compounded per month.

(3) The County Executive Committee Member for Finance and Economic planning may waive the penalty imposed under this section subject to Article 210 of the Constitution of Kenya, 2010.

Penalties on Outstanding House Rent

8. A surcharge shall be levied for rental default at a cumulative rate of 2 % per month.

Other Penalties on Outstanding Business Permits

9. (1) The penalty payable shall be the amount of license increased by a penalty calculated at 3 per cent compounded per month with effect from 1st April and—

- (a) 25 per cent on the principal sum annually for businesses under category C, D and E as listed in part V (Appendices) of this Act;
- (b) 30 per cent on the principal sum annually for businesses under category A, and B as listed in part V (Appendices) of this Act.

(2) The County Executive Committee Member for Finance and Economic planning may waive the penalty imposed under this section subject to article 210 of the Constitution of Kenya 2010.

General Penalty

10. A person who commits an offence under this Act for which no penalty is provided shall be liable on conviction to a fine not exceeding Kenya Shillings ten thousand or to imprisonment for a term not exceeding six months or both.

PART IV – MISCELLANEOUS PROVISIONS

Measures to prevent Non-remittance of collected Revenue

11. In order to ensure all revenue is remitted, the County Executive Committee Member responsible for Finance will issue directive—

- (a) to make use of modern technology for collection and monitoring cash receipts;
- (b) digitalize all county mutations to allow prompt management of property liable to property tax;
- (c) to conduct county wide survey to establish revenue potential;
- (d) to put proper measures in place to prevent loss of revenue including recruitment of staff, training, surprise checks and visits to markets;
- (e) to make use of enforcement efforts, where necessary.

Amendment to Schedules

12. (1) The County Executive Committee Member for Finance and Economic Planning may by order published in the gazette amend any of the Schedules.

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

Regulations

13. The County Executive Committee Member for Finance and Economic Planning may make regulations for the better carrying out of the purposes and provisions of this Act.

PART V—APPENDICES**Appendix I**

Under this appendix are markets/economic zones described as Category A; County Headquarter (Kitui Town)-Kitui town Centre, town streets (CBD), Kunda Kindu, Ginneries, Hospital Road, AP line, Kalundu B.A.T, Mosquito Mjini, Stadium area.

Appendix II

Under this appendix are markets/economic zones described as Category B; Mwingi Town-Mwingi town Centre streets (CBD), Mwingi cottage, Tyaa-Kwa Kasamba beach, Mwingi General Hospital, Garissa road-kwa Ben, Slaughter, Mwingi Stock yard.

Appendix III

Under this appendix are markets/economic zones described as Category C; Sub County Headquarters-Mutomo, Kyusyani, Kabati, Migwani, Zombe, Kyuso.

Appendix IV

Under this appendix are markets/economic zones described as Category D; Upcoming Commercial Centres-Tseikuru, Ikutha, Nguni, Katse, Kisasi, Kwa vonza, Mutito, Mbitini, Nuu, Wikililye, Majengo, Chuluni, Matinyani, Katulani, Kwangindu, Mulutu, Syongila, Site and service, Katutu, Kanyonyoo, Kamuwongo, Ngutani, Mbondoni, Ngomeni, Kanyangi, Athi, Kavisuni, Tulia.

Appendix V

Under this appendix are markets/economic zones described as Category E; All other towns, trading centers and markets within the county not listed in either Category A, B, C and

ANNEX I

SCHEDULE I: PROPERTY RATES AND RENT AND RELATED CHARGES ON PROPERTIES

(A) MINISTRY OF LANDS INFRASTRUCTURE AND URBAN DEVELOPMENT

		Unit of Measure	Amount Chargeable w.e.f. October, 2015
1	Plot rent per square feet	Per sq. foot	0.20
2	Pegging/Survey	Per plot	4,000.00
3	Approval of Building Plan Fee (Ordinary)	KSh. 15 per floor area square foot subject to a minimum of KSh.6500	15.00
4	Approval of Building Plan Fee (Architectural)	KSh. 8 per floor area square foot subject to a minimum of KSh.4000	0.8 Ksh. Per sq. foot
5	Approval of Building Plan Fee (Structural)		4,000.00
6	Plan approval fee for a storey's/special	KSh. 15 per floor area square metre (multiplied with the total area of all floors) subject to a minimum of KSh.15000-17500 (breakdown in the table)	17,500.00
7	Alteration of Building Plan (per plan)	Per plan	2,000.00
8	Change of User	Per application	8,000.00
9	Application for parcel of Land	Non-refundable	5,000.00
10	Allocation of Parcels	Per Acres	5,000.00
11	Plot application Fee (non-refundable)	Per an eighth $\frac{1}{8}$ of an Acre (50*100)	5,000.00
12	Allotment Fee	Per an eighth $\frac{1}{8}$ of an Acre (50*100)	6,000.00
13	Application for declared vacant plot	Per an eighth $\frac{1}{8}$ of an Acre (50*100)	5,000.00
14	Application for development permission		500.00
15	Murram (Clay/Read) Charges	Per tonne	200.00
16	Plot transfer fees Kitui Town	Per an eighth $\frac{1}{8}$ of an Acre (50*100)	4,000.00
	Plot transfer fees Mwingi Town	Per an eighth $\frac{1}{8}$ of an Acre (50*100)	3000.00

		Unit of Measure	Amount Chargeable w.e.f. October, 2015
	Plot transfer fees Other Towns	Per an eighth 1/8 of an Acre (50*100)	2000.00
17	Amalgamation of plot	Per each amalgamated plot or parcel	10,000.00
18	Private commercial plots	Rent per plot p.a	1,000.00
19	Plot extension fee	Per an Eighth (1/8) of an Acre (50*100)	1,000.00
20	Consent to charge a plot	Per an Eighth (1/8) of an Acre (50*100)	5,000.00
21	Clearance certificate 3%of principal sum of the loan subject to a minimum of KSh.5000	Per an Eighth (1/8) of an Acre (50*100)	5,000.00
22	Inspection fee during construction	Per project	4,000.00
23	Inspection fee during construction	Per stage	3,500.00
24	Compliance certificate	Per Building	1,000.00
25	Plot dispute fee	Per an Eighth (1/8) of an Acre (50*100)	5,000.00
26	Application fee for a kiosk	Per kiosk	1,000.00
27	Tender application fee (non-refundable)	Per tender document	1,000.00
		Contract up to 1 million	2,000.00
		Contract over 1 million	4,000.00
		Prequalification	3,000.00
28	Application/Almagation for subdivision of Registered parcel of land	Per parcel	1,000.00
29	Approval for subdivision/Almagation of land into industrial/recreational/other uses per plot.	Per plot	10,000.00
30	Approval for subdivision/Almagation of land into commercial/residential plots.	1-10 plots	500 per plot
		11-20 plots	400per plot
		21-50 plots	300 per plot
		51 plots and above	250 per plot
31	Kiosk site fee	Per Kiosk per annum	1,000.00
32	Plot reinstatement fees/Re-Beaconing	Per plot	3,000.00

		Unit of Measure	Amount Chargeable w.e.f. October, 2015
33	Purchase of GIS Data	Soft copy maps and GIS raw Data (Per Kilobyte)	100.00
34	Advertisement of bill boards	Per annum	15,000.00
35	Construction site boards	Per project	2,000.00
36	Sign/Directional Boards 2"x3" (Uniform Standard Size)		2,000.00
37	Application of a space for a signboard	Per meter squared	
38	Search of land system records	Per record	500.00
39	Sand approval fees for commercial builders	Per contractor	1,000.00
40	Resolution of boundary dispute	Per party per case	3,000.00
41	Processing of change of user/extension of user	Per planning brief	3,000.00
42	Processing of environmental impact assessment report	Per plot	3,000.00
43	Issuance of occupational certificate		2,000.00
Drawing of Building Plan			
44	Residential		
	(i) Non-storeyed	Per house	3,000.00
	(ii) Single storeyed	Per house	5,000.00
	(ii) Multi-storeyed	Per floor	3,000.00
45	Commercial		
	(i) Non-storeyed	Per house	5,000.00
	(ii) Single storeyed	Per house	9,000.00
	(ii) Multi-storeyed	Per floor	5,000.00
46	Commercial Cum Residential		
	(i) Non-storeyed	Per house	5,000.00
	(ii) Single storeyed	Per house	9,000.00
	(ii) Multi-storeyed	Per floor	5,000.00

		Unit of Measure	Amount Chargeable w.e.f. October, 2015
47	Industrial		
	(i) Non-storeyed	Per house	10,000.00
	(ii) Single storeyed	Per house	15,000.00
	(ii) Multi-storeyed	Per floor	7,000.00
48	Institutional-Schools, Churches etc.		
	(i) Non-storeyed	Per house	3,000.00
	(ii) Single storeyed	Per house	5,000.00
	(ii) Multi-storeyed	Per floor	3,000.00
49	Tender security fee 1% of the tendered amount	% Per tender sum	1% of the tendered amount
50	Hire of grader per machine hr.	Per machine hr.	1,0000
51	Cutting Across Roads		
	(a) Tarmac	Per metre and below	200.00
	(b) Murrum	Per metre and below	100.00
	(c) Electrical street light post breakage	Per post	15,000.00

B. COUNTY HOUSES

	County house	House type	Current rate per month	Amount chargeable w.e.f. October, 2015
1	House LR 4096/156	Bungalows+DSQ (3 Bedrooms)-Poor	6,000.00	7,500.00
2	House LR 4096/157	Bungalows+DSQ (3 Bedrooms)-Good	1,600.00	2,000.00
3	House No. KCC1/21	Duplex 2 Bedrooms-Fair	6,000.00	7,500.00
4	House No. KCC 1/37A and B	Duplex 2 Bedrooms-Good	1,600.00	2,000.00
5	House No. KCC 1/8	2 bedroom stand alone-Fair and No water connection	1,600.00	2,000.00
6	House No. KCC 1/1	1 Bedroom Stand Alone-Fair and no water connection		2,000.00
7	House No. KCC 1/14	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
8	House No. KCC ¼	1 Bedroom Stand Alone-Fair no water connection	1,350.00	2,000.00
9	House No. KCC1/7	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
10	House No. KCC 1/20	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
11	House No. KCC 1/15	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
12	House No. KCC ½	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
13	House No. KCC1/5	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
14	House No. KCC 1/16	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
15	House No. KCC 1/17	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
16	House No. KCC 1/3	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
17	House No. KCC 1/6	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
18	House No. KCC1/19	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
19	House No. KCC 1/13	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00
20	House No. KCC 1/18	1 Bedroom Stand Alone-Fair and no water connection	1,350.00	2,000.00

	County House	House Type	Current Rate Per Month	Amount Chargeable W.E.F. October, 2015
21	House No. KCC 1/10 six single rooms-A to F	Single Rooms-each@ KSh. 800, no water connection	800.00	1,000.00
22	House No. KCC LCHS 1/A	2 Bedrooms Unit-Good	6,000.00	7,500.00
23	House No. KCC LCHS 1/B	2 Bedrooms Unit-Good	2,000.00	2,500.00
24	KCC House (Mbondoni Kitchen)	Per Month		4,000.00
25	Tea shop No. 1/24	Per month		15,500.00
26	Tea shop No. 1/25	Per month		15,500.00
27	Tea shop No. 1/26	Per month		15,000.00
Rental Houses				
	10 Rental houses	2 bedroom standalone-Fair	-	-
28	Staff members		3,500.00	4,500.00
29	Non members of staff		5,000.00	6,000.00
30	Big bus park hotels		6,000.00	7,500.00
31	Small bus hotel		4,000.00	5,000.00
32	Bus park stalls		2,500.00	3,000.00
33	Kalundu market stalls		800.00	800.00
34	Kalundu market hotel		1,500.00	1,500.00
35	Bus park Toilet	Per month		7,500.00
36	Rent of markets stall	Per month	400.00	400.00
37	Market shops	Per month	500.00	500.00
38	House No. KCC 1/9		1,350.00	2,000.00
39	KCC Garage		6,000.00	6,000.00

SCHEDULE II: TRADE LICENSES AND PERMITS**(A) SINGLE BUSINESS PERMITS (SBP)**

	Financial Year	Kitui County Head Quarters	Mwingi Town Head Quarters	Sub-County Head Quarters/ Upcoming Commercial Centres	All Other Towns
		2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)
100	General Traders, Wholesale, Retail, Stores, Shops, Personal Service				
	Mega Store/Hypermarket, Departmental and Supermarkets Stores				
101	Supermarket with over 25 workers and Premises over 3000m ² , Registered as ltd company, to trade as supermarket (whichever is higher)	50,000	28,800	20,000	10,000
102	Supermarket with between 5-25 workers and Premises between 500-3000m ² , registered as ltd company, to trade as supermarket (whichever is higher)	12,500	9,600	8,000	6,000
103	Supermarket with below 5 workers and Premises between 500m ² , Registered as ltd company, to trade as supermarket (whichever is higher)	12,500	9,600	6,000	4,000
	Wholesale Market				
104	Wholesalers/Retailers with over 5 workers or premises of over 100m ² (Whichever is higher)	12,500	9,600	8,000	5,000
105	Wholesalers/Retailers with 1-4 workers or premises of 50-100m ² (Whichever is higher)	10,000	7,200	5,000	3,500
106	Ordinary Traders, retail shops, general merchants	5,000	4,800	3,000	2,500
107	Mali Mali stores/shops (varieties) wholesalers/retailers with 2 or more employees	10,000	8,000	5,000	4,000
108	Mali Mali stores/shops (varieties) wholesalers/retailers with 1 person	5,000	4,000	3,000	2,500
	Hardware's, Timberyard, Charcoal Yards and Sand/Ballast Yards				
109	Hardware with timber yard dealing in both retail and wholesale with over 8 employees or premises with over 200m ² (whichever is higher)	20,000	15,000	12,000	8,000

	Financial Year	Kitui County Head Quarters	Mwingi Town Head Quarters	Sub-County Head Quarters/ Upcoming Commercial Centres	All Other Towns
		2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)
110	Hardware with timber yard with 5-8 and above employees or premises with 150-200m ² (whichever is higher)	15,000	12,500	10,000	8,000
111	Hardware with timber yard with 1-5 employees or premises with 100-150m ² (whichever is higher)	13,000	9,600	8,000	7,000
112	Hardware with over 2-5 employees or premises with over 50m ² (whichever is higher)	12,500	9,600	7,500	5,000
113	Hardware with 1-2 employees or premises with less than 50m ² (whichever is higher)	12,000	9,000	7,000	5,000
114	Timber Yards (standalone) of over 100m ²	10,000	8,000	6,000	4,000
115	Timber Yards less than 100m ²	8,000	6,000	5,000	3,000
116	Charcoal Yards/store over 50 bags or premises with over 100m ² (whichever is higher)	6,000	6,000	4,500	2,500
117	Charcoal Yards/store between 20-50 bags or premises between 50-100m ² (whichever is higher)	5,500	5,500	4,000	2,000
118	Charcoal Yards/store below 20 bags or premises with less than 50m ² (whichever is higher)	5,000	5,000	3,500	2,000
119	Sand/ballast/blocks Yards situated in towns, road reserves, other areas	10,000	8,000	5,000	3,000
Bookshops, Chemists, Securicor Firms, Parcels, Booking Offices					
120	Bookshops wholesalers, retailers with over 3 employees	10,000	9,600	6,000	5,000
121	Bookshops wholesalers, retailers with between 1-2 employees	6,000	5,000	4,000	3,000
122	Mobile bookshop dealer	2,500	2,000	1,500	1,000

	Financial Year	Kitui County Head Quarters	Mwingi Town Head Quarters	Sub-County Head Quarters/ Upcoming Commercial Centres	All Other Towns
		2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)
123	Chemists Wholesalers and Retailers-combined	12,000	9,600	7,500	5,000
124	Chemists Retail Shop	10,000	7,200	6,500	4,000
125	Chemists with Agro vet with between 1-5 employees	15,000	12,000	8,000	5,000
126	Chemists with Lab with over 5 employees	15,000	12,000	8,000	5,000
127	Chemists with Lab with between 1-5 employees	12,500	10,000	7,000	4,000
128	Agro vet with over 3 employees	12,000	10,000	8,000	5,000
129	Agro vet with 1-3 employee	10,000	8,000	6,000	4,000
130	Animal feeds shop	2,500	2,500	2,000	1,500
131	Securicor Firms-With National presence	10,000	10,000	10,000	10,000
132	Securicor Firms-County based	5,000	5,000	5,000	5,000
133	Parcel/goods Delivery Services and booking offices combined	15,000	15,000	10,000	8,000
134	Booking Offices	15,000	15,000	10,000	5,000
135	Parcel/Goods Delivery Services	10,000	10,000	7,500	5,000
	Tailoring shops				
136	Uniforms/and materials selling on wholesale and retail combined under same roof	10,000	9,000	6,000	3,000
137	Large Tailoring shops Over 5 machines in formal structure	10,000	9,000	6,000	3,000
138	Tailoring shops with 3-5 machines in formal structure	8,000	7,000	4,000	2,000
139	Tailoring shops with 1-2 machines in formal structure	2,500	2,000	1,500	1,000
140	Tailoring on a veranda, corridor, temporally shades	1,500	1,200	1,000	1,000
	Water Dealers				
141	Water Wholesalers (Packaged)	5,000	5,000	3,000	2,000
142	Water Boozers Over 10,000 Lts	10,000	10,000	10,000	10,000
143	Water Boozers below 10,000 Lts	7,000	7,000	7,000	7,000

	Financial Year	Kitui County Head Quarters	Mwingi Town Head Quarters	Sub-County Head Quarters/ Upcoming Commercial Centres	All Other Towns
		2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)
144	Water Refillers	6,000	6,000	6,000	6,000
145	Private Boreholes	5,000	5,000	3,000	2,000
146	Private water kiosk	3,000	3,000	2,000	2,000
Dry Cleaners, Studio and Dhobis Gym					
147	Drycleaners and Laundry with machine	10,000	5,000	3,000	3,000
148	Studio	6,000	5,000	4,000	3,000
149	Mobile photographer-each	2,000	2,000	2,000	2,000
150	Dhobis	2,000	1,500	1,200	1,000
Garages, Jua Kali Sector, Spares, Tyre Dealers and Show Rooms					
151	Enclosed Garages with over 5 workers	12,000	10,000	8,000	6,000
152	Enclosed Garages with below 5 workers	10,000	8,000	5,000	4,000
153	Open Garages with over 5 workers	10,000	8,000	6,000	4,000
154	Open Garages with below 5 workers	8,000	8,000	5,000	4,000
155	Motorbike Garage	3,000	3,000	2,000	1,800
156	Metal stock dealer with welding services	10,000	8,000	5,000	3,000
157	Welding services	4,500	3,500	2,500	1,500
158	Blacksmiths/Jua kali	2,000	1,800	1,500	1,000
159	Sign Writers/artists	2,000	1,800	1,500	1,000
160	Tyre Dealers-New tyres and second hand tyres and spare parts	12,000	10,000	6,000	5,000
161	Tyre Dealers-New tyres and second hand tyres	10,000	8,000	6,000	5,000
162	Tyre Dealers-Second hand tyres and retreats	6,000	5,000	3,500	2,500
163	Automobile parts dealer both Vehicle and motor bike spare parts	12,000	10,000	6,000	5,000

	Financial Year	Kitui County Head Quarters	Mwingi Town Head Quarters	Sub-County Head Quarters/ Upcoming Commercial Centres	All Other Towns
		2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)
164	Automobile parts dealer (Kiosk) both Vehicle and motor bike spare parts	10,000	8,000	6,000	5,000
165	Automobile parts mini dealer both Vehicle and motor bike spare parts	6,000	5,000	4,000	3,000
166	Motor bike spare parts	5,000	4,500	3,000	2,000
167	Machine Dealers (Water pumps, posho mills, generators etc.)	12,000	12,000	8,000	7,200
168	Motorbike Showrooms, yards, shops-importers	15,000	15,000	10,000	5,000
169	Motorbike Showrooms, yards, shops-local dealers	12,000	10,000	8,000	7,000
170	Motor Vehicles show rooms (over 5 vehicles)	15,000	15,000	15,000	15,000
171	Showrooms-furniture and equipment of over 100m ² or with over 3 employees (whichever is higher)	12,000	10,000	8,000	7,200
172	Showrooms-furniture and equipment of below 100m ² or with between 1-3 employees (whichever is higher)	10,000	8,000	6,000	5,000
Hire Purchase Shops, Electrical Shops Water Accessories Shops					
173	Hire Purchase shops	12,000	10,000	8,500	7,000
174	Electricals/Electronics with over 3 employees or premises with over 30m ² (whichever is higher)	15,000	12,000	10,000	7,000
175	Electricals/Electronics with less than 3 employees or premises with below 30m ² (whichever is higher)	10,000	8,000	6,000	4,000
176	Electronic repairs Radio, Phone, Fridge, (TV, others)	3,000	3,000	1,500	1,000
177	Mobile phone accessories /Electronic shops with over 2 employees	10,000	8,000	6,000	4,000
178	Mobile phone accessories /Electronic shops with 1-2 employees	5,000	4,500	4,000	3,000

	Financial Year	Kitui County Head Quarters	Mwingi Town Head Quarters	Sub-County Head Quarters/ Upcoming Commercial Centres	All Other Towns
		2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)
179	Telephone Bureau, Mobile phone repair and accessories	3,500	3,000	2,500	2,000
180	Mobile phone Shops with battery charging	3,500	3,000	2,500	2,000
181	Battery charging	2,000	1,800	1,500	1,000
182	Mobile phone Dealers, top box TV dealers e.g. ZUKU, DSTV, Go-TV etc.	10,000	8,000	6,000	4,000
183	Computer Services/Cybercafés with over 3 computers	5,000	4,500	2,000	1,000
184	Computer Services/Cybercafés with below 3 computers	3,000	2,500	1,000	1,000
185	Plumbing and related accessories Shop	10,000	8,000	6,000	3,000
Cereals, Agro Vet, Slaughter House and Private Toilet					
186	Farm produce stores (cereals) over 50 bags or premises with over 150m ² (whichever is higher)	10,000	8,500	6,000	4,000
187	Farm produce stores (cereals) with 30-49 bags or premises with 100-150m ² (whichever is higher)	9,500	8,000	5,000	3,000
188	Farm produce stores (cereals) with 10-29 bags or premises with 50-100m ² (whichever is higher)	8,000	7,000	4,000	2,500
189	Farm produce stores (cereals) with 5-9 bags or premises with 20-50m ² (whichever is higher)	5,000	4,500	3,000	2,000
190	Farm produce stores (cereals) with less than 5 bags or premises with less than 20m ² (whichever is higher)	3,000	2,500	1,500	1,000
191	Cereal boards including national cereal board	15,000	15,000	15,000	15,000
192	Agro vet and farm implements with more than 5 employees-both retail and wholesalers	15,000	12,000	8,000	5,000

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		2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)
193	Agro vet and farm implements with between 1-5 employees	10,000	8,000	6,000	4,000
194	Private slaughter house	8,000	6,000	4,000	3,000
195	Private Public Toilets, mobile toilets	6,000	5,000	4,000	2,000
Bakeries, Soft Drinks, Egg and Cigarette Distributers and Kiosks					
196	Bakeries for breads, biscuits	15,000	12,000	10,000	8,000
197	Soft/alcoholic drink distributors, depot	20,000	15,000	10,000	5,000
198	Confectionary, cookies and snacks shops	2,500	2,000	1,500	1,000
199	Bread distributors	5,000	4,000	3,000	2,000
200	Egg wholesalers and retailers	4,000	3,500	3,000	2,000
201	Stationeries Shops	3,500	3,000	2,500	2,000
202	Dairy shop	3,000	2,500	2,000	1,000
203	Diary shop with cooler	5,000	4,000	3,000	2,000
204	Green Grocers wholesalers/retailer	5,000	4,500	3,000	2,000
205	Fruit Vendors/shops	3,000	2,500	2,000	1,000
206	Green Grocers market stall	3,000	2,500	2,000	1,800
207	Millers for maize flour or wheat flour or salt or both with registered trade mark	50,000	50,000	50,000	50,000
208	Posho mill, for various grains and cereal processing	3,000	2,000	1,500	1,000
Boutiques, Cloth Dealers, Beauty Shops, Salons and Barber Shops					
209	Boutiques (dealers in clothes, shoes, travelling bags and other related items) with 2 employees and above	10,000	9,000	6,000	5,000
210	Boutiques (dealers in clothes, shoes, travelling bags and other related items) with 1 employee	6,000	5,000	4,000	2,000
211	Beauty shops with hair products and beauty chemicals	6,000	5,000	4,000	2,000

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		2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)	2015/16 (KSh.)
212	Beauty shops with either hair products or beauty chemicals	3,000	2,800	1,000	1,000
213	Cloth dealer, shoes and assorted goods in open and permanent place	3,000	2,800	1,500	1,000
214	Salons with barber shop and massage	6,000	5,000	4,000	3,000
215	Executive Barber shops/kinyozi and massage	5,000	4,500	4,000	3,000
216	Salons with beauty shop	6,000	5,000	4,000	3,000
217	Salons with barber shop	6,000	5,000	4,000	3,000
218	Salons with more than 2 dryers	5,000	4,500	3,500	3,000
219	Salons with 1-2 dryers	4,000	3,000	2,500	2,000
220	Ordinary Barber shops/kinyozi	3,000	2,500	2,000	1,500
221	Salon without a dryer	2,000	1,500	1,000	500
	Informal Sector				
222	Temporary structures kiosks	1,500	1,200	1,000	1,000
223	Video Dens, Computer Games, Amusement Centre	2,500	2,300	2,000	1,500
224	General Livestock dealers	3,500	3,500	3,500	3,500
225	Livestock Dealers-Cattle	3,000	3,000	3,000	3,000
226	Livestock Dealers-Goats	2,500	2,500	2,500	2,500
227	Livestock Dealers-Chicken	2,500	2,500	2,500	2,500
228	Livestock Dealers-Brokers	2,500	2,500	2,500	2,500
229	Pool Table	3,000	2,500	2,000	1,500
230	Draughtsman	2,000	1,500	1,000	800
231	Kenya charity sweepstake (Kiosk)	2,500	2,000	1,500	1,000
232	Hawker with motor vehicle	6,000	6,000	6,000	6,000
233	Hawker without motor vehicle	3,000	3,000	3,000	3,000
234	Branded Umbrella/Parasols	5,000	5,000	4,000	2,000
235	Shoe shine, Shoe repair, Street vendors	1,200	1,000	800	600