

SPECIAL ISSUE

Busia County Gazette Supplement No. 9 (Acts No. 4)



REPUBLIC OF KENYA

**BUSIA COUNTY GAZETTE
SUPPLEMENT**

ACTS, 2013

NAIROBI, 22nd November, 2013

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THE BUSIA COUNTY FINANCE ACT, 2013**No. 4 of 2013***Date of Assent: 21st November, 2013**Date of Commencement: 22nd November, 2013*

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

ENACTED by the County Assembly of the Busia County, as follows—

PART I—PRELIMINARY

1. This Act may be cited as the Finance Act, 2013 and shall, subject to section, come into operation on such a date as the county executive committee member for finance, with the concurrence of the Governor, may appoint and different dates may be appointed for different provisions.

Short title and commencement.

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

2. (1) The taxes, fees and charges set out in the "New charges" column of the Schedule shall apply for the respective items listed in the "Items Description" column and at the rates set out therein.

Imposition, revision of the taxes, fees, etc of the County.

(2) The taxes, fees and charges used by the defunct Local Authorities in Busia shall continue being in used until such a time the Executive committee Member for Finance comes up with a Finance Amendment Bill 2013 which shall be subjected to Public Participation.

3. (1) All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of taxes, fees and charges given or issued by the defunct Local Authorities in Busia County and subsisting or valid immediately before the cessation of the application of the Local Government Act (now repealed) shall be deemed to have been given, issued or made by or under the authority of the county assembly until the expiry, amendment or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue,

Directions, resolutions, etc under Local Government Act to apply, etc.

2013
with the necessary modifications, apply to the payment and the administration of the taxes, fees, charges and other levies under this Act.

(2) Subsection (1) does not apply to the specific respective amounts payable in respect of the taxes, fees, charges or other levies and, in that regard, the amount applicable shall be as provided for in the Schedules.

SINGLE BUSINESS PERMIT FEE SCHEDULE

Brims Code	Categories of Business	Columns				
		7	9	10	12	
	GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES					
100	Such as Distributors, Traders, Wholesalers, Retailers, Supermarkets, shops, Boutiques, Service Providers, Kiosks, etc	Base Value	300	400	500	700
105	Large Traders, Shop or retail Service, Over 20 employees &/or premises over than 300 M ² Prime Location.	20	6,000	8,000	10,000	14,000
110	Medium Traders, Shop or retail Service From 5 to 20 employees &/or premises from 50 to 300 m ² Fair Location	10	3,000	4,000	5,000	7,000
115	Small Traders Shop or Retail Services Up to employees &/or Premises less than 50m ² Far away Location	5	1,500	2,000	2,500	3,500
120	Kiosk Light Temporary Construction less than 5m ²	4	1,200	1,600	2,000	2,800
195	Other General Merchants, Shop and Retail Service	4	1,000	1,600	2,000	2,800
	INFORMAL SECTOR					
200	Including Hawkers, Street Vendors & Small Traders And Services		7	9	10	12
	Providers operating on the Street, Verandahs or Temporary Buildings	Base Value	300	400	500	700
205	Hawkers with motor vehicle 1 person with motor vehicle	5	1500	2000	2500	3500
210	Hawker 1 person without motor vehicle	4	1200	1600	2000	2000
215	Small informal sector Tradeer/Service Provider Shoe shine, Shoe repair, Street vendor (Newspapers, Sweets, Soda, Cigarettes Etc)	2	600	800	1000	1200
220	Semi-permanent informal sector trader Up to 2 persons operating in verandah or temporary building	3	900	1200	1500	2000
295	Other informal sector operation	2	600	800	1000	1400
	TRANSPORT, STORAGE AND COMMUNICATION					
300	Maritime & Air Lines, International Carriers, Freight, Forwarders, Transportation Companies operating Taxis-Matatus-Buses Lorries, Planes.	Base Value	300	400	500	700

Brims Code	Categories of Business	Columns				
	Boats, Driving schools, Tour Operators, etc. Petrol Stations, Storage Facilities, Cold Storage Facilities					
305	Large Transportation Company Over 30 vehicles	80	300	32,000	40,000	55,000
310	Medium Transport Company From 6 to 30 vehicles	30	24,000	12,000	15,000	21,000
315	Small Transport Company From 2 to 5 vehicles	10	9,000	4,000	5,000	7,000
320	Independent Transport Operator 1 vehicles	5	3,000	2,000	2,500	3,500
325	Large Petrol Filling Station Over 6 pumps or with garage workshop or retail shop	20	1,500	8,000	10,000	14,000
330	Medium Petrol Filling Station From 4 to 8 pumps or with garage-workshop or retail shop	10	6,000	4,000	5,000	7,000
335	Small Petrol Filling Station Up to 3 pumps or with garage-workshop or retail shop	7	3,000	2,800	3,500	4,900
340	Large scale storage Facility Over 1,000 m ² insulated walls, cold production equipment	55	2,100	22,000	27,500	38,500
345	Medium Cold Storage Facility Between 100-1000	25	7,500	10,000	12,5400	17,500
350	Small Cold Storage Facility Up to 100 m ²	12	3,500	4,800	6,000	8,400
355	Large Storage Facility Over 5,000 m ² . Godown. Warehouse. Liquid Storage Tanks Complex.	50	15,000	20,000	25,000	35,000
360	Medium Storage Facility From 1,000 to 5,000 m ²	20	6,000	8,000	10,000	14,000
365	Small Storage Facility Up to 1,000 m ²	10	3,000	4,000	5,000	7,000
395	Other Transport, Storage and Communications	7	2,100	2,800	3,500	4,800
	AGRICULTURE, FORESTRY AND NATURAL RESOURCE		7	9	10	12
400	Including Production of Coffee, Tea Fruits, Flowers, Grains Cereals, Vegetables and Horticultural Products, Grain Storage and processing, Mills & Posho Mills, Forestry and TIMBER Products. Sawmills. Timber Yards, Animals Breeding. Dairy Products Processing Butcheries, Slaughter Houses, Mining and other Natural Resource Extractive Activities	Base Value	300	400	500	700
405	Large Agricultural Producer, Processor, Dealer, Exporter Over 50 employees	65	19,500	26,000	32,500	45,500
410	Medium Agricultural Producer/Processor/Dealer/ Exporter from 11 to 50 employees	25	7,500	10,000	12,500	17,500
415	Small Agricultural Producer/Processor/Dealer Up to 10 employees	8	2,400	3,200	4,000	5,600
420	Large mining Natural Resources Extraction Operation over 50 employees	80	24,000	32,000	40,000	56,000
425	Medium mining or Natural Resources Extraction Operation From 4 to 50 employees	45	13,500	15,000	22,500	31,500
430	Small mining or Natural Resources Extraction operation Up to 3 employees includes quarries and small	25	7,500	10,000	12,500	17,500

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2013 Business Code	Categories of Business	Columns				No. A
	Mining Operations	8	2,400	3,200		
	Water Agricultural, Forestry and Natural Resources				4,000	
505	ACCOMMODATION AND CATERING					5,500
506	Including International Hotels, Tourism Camps, Lodging Houses, Restaurant, Bars, Eating Houses, Tea & Coffee Houses, Butcheries with meat roasting &/or Soup Kitchen Facilities, Membership Clubs, Night Clubs & Casinos	Base Value	300	400	10 500	12 700
507	Large High Standard Lodging Houses/Hotel D Class over 1000 rooms	100	30,000	40,000	60,000	70,000
508	Medium Standard Lodging Houses/Hotel D Class From 41 to 100 rooms	70	21,000	28,000	35,000	48,000
509	Small High Standard Lodging House/Hotel D Class up to 40 rooms	50	15,000	20,000	25,000	38,000
512	Large Lodging Houses with Restaurant 7/OR Bar B/C class Basic Standard over 15 rooms.	45	13,600	18,000	22,500	31,500
515	Medium Lodging Houses with Restaurant &/or Bar B/C Class Basic Standard from 9 to 15 rooms	35	10,500	14,000	17,500	24,500
518	Small Lodging Houses with Restaurant & or Bar B/C Class Basic Standard up to 5 rooms	25	7,500	10,000	12,500	17,500
521	Large Lodging House B/C Class Basic Standard over 15 rooms	40	12,000	18,000	20,000	28,000
524	Medium Lodging House B/C Class Basic Standard from 6 - 16 rooms	25	7,500	10,000	12,500	17,500
527	Small Lodging Houses, Basic Standard B/C Class Basic Standard up to 5 rooms	15	4,500	6,000	7,500	10,500
540	Large Restaurant with Bar/Membership Club Over 30 customers/members	30	9,000	12,000	15,000	21,000
543	Medium Restaurant with Bar/Membership Club From 11 to 30 customers/members	15	4,500	6,000	7,500	10,200
546	Small Restaurant with Bar Up to 10 customers	10	3,000	4,000	8,000	7,000
549	Large Eating House, Snacks Bar, Tea House "Hotel" no lodging, no alcohol served up to 20 customers	15	4,500	8,000	7,500	10,500
552	Medium House, Snacks Bar, Tea House "Hotel" no lodging, no alcohol served up to 20 customers	10	3,000	4,000	8,000	7,000
555	Small Eating House, Snacks Bar, Tea House "Hotel" no lodging, no alcohol served up to 6 customers	7	2,100	2,800	2,800	4,900
558	Butchery with Roasted Meat and/Soup Kitchen any size	10	3,000	4,000	7,000	7,000
561	Large Bar/Traditional Beer Seller Over customer	15	4,500	8,000	5,000	10,500
564	Medium Bar/Traditional Beer Seller From 16 to 50 customers	12	3,800	4,800	4,000	8,400
567	Small Bar/Traditional Beer Seller Up to 15 customers	8	2,400	3,200	4,000	5,000
571	Large Night Club / Casino Up to 500 m2	50	15,000	20,000	5,000	35,000
574	Medium Night Club / Casino	30	9,000	12,000	5,000	21,000

Brims Code	Categories of Business	Columns				
	From 101 to 500 m2					
577	Small Night Club / Casino Up to to 100 m2	20	8,000	8,000	10,000	14,000
595	Other Catering and Accommodation	7	2,100	2,800	3,500	4,900
400	AGRICULTURE, FORESTRY AND NATURAL RESOURCE	7	9	10	12	7
	Including Production of Coffee, Tea Fruits, Flowers, Grains Cereals, Vegetables and Horticultural Products, Grain Storage and processing, Mills & POSHO Mills, Forestry and TIMBER Products. Sawmills, Timber Yards, Animals Breeding, Dairy Products Processing Butcheries, Slaughter Houses, Mining and other Natural Resource Extractive Activities	Base Value	300	400	500	700
405	Large Agricultural Producer, Processor, Dealer, Exporter Over 50 employees	65	19,500	26,000	32,500	45,500
410	Medium Agricultural Producer/Processor/Dealer/Exporter from 11 to 50 employees	25	7,500	10,000	12,500	17,500
415	Small Agricultural Producer/Processor/Dealer Up to 10 employees	8	2,400	3,200	4,000	5,600
420	Large mining Natural Resources Extraction Operation Over 50 employees	80	24,000	32,000	40,000	56,000
425	Medium mining or Natural Resources Extraction Operation From 4 to 50 employees	45	13,500	15,000	22,500	31,500
430	Small mining or Natural Resources Extraction operation Up to 3 employees includes quarries and small mining operation	25	7,500	10,000	12,500	17,500
495	Other Agricultural, Forestry and Natural Resources	8	2,400	3,200	4,000	5,500
600	PROFESSIONAL & TECHNICAL SERVICES Such as; Legal, Financial, Management, Engineering, Architecture, Valuing, Surveying, Data Processing, Accountancy, Secretarial Support, Accountancy, Data Processing, Stock & Insurance Brokering, Security Protection, Clearing – Forwarding Goods, Book Making, Kenya Sweepstakes Charity Included Banks, Forex Bureau, Money Lenders, Hire Purchase Company, Insurance Company, Real Estate Developer-Finance Co	Base Value	7	9	10	12
			300	400	500	700
605	Large Professional Services Firm Over 10 Practitioners & / or International Affiliation	90	27,000	36,000	45,000	63,000
610	Medium Professional Services Firm From 3-10 Practitioners	45	13,500	18,000	22,500	31,500
615	Small Professional Services Firm	20	6,000	8,000	10,000	14,000

Brims Code	Categories of Business	Columns				
	Up to 2 Practitioners					
620	Independent Technical Operator 1 Person Acting individually (Typist, Accountant, Book keeper e.t.c)	7	2,100	2,800	3,500	4,500
625	Large Financial Service Over 25 employees or premises over 300M2	95	28,500	38,000	47,500	60,500
630	Medium Financial Service From 6 - 25 employees	65	19,500	26,000	32,500	45,500
635	Large Financial Service Up to 5 employees	45	13,500	18,000	22,500	31,500
695	Other Professional & Technical Services	7	2,100	2,800	3,500	4,500

SINGLE BUSINESS PERMIT FEE SCHEDULE

Brims Code	Categories of Business	Columns				
	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES. Including private education institutions (universities, nurseries, primary and secondary schools, professional training centers and polytechnic institutes, teaching component- accountancy, secretarial and other technical professions. Private health clinics and doctor surgeries: Consulting offices of doctors, dentist, physiotherapist, psychologist and other health professionals. herbalist and tradition medicine practitioners. Entertainment facilities such as cinema, theater video show/ Amusement arcade. Juke box arcade, games machines arcade/sports club, gym.		7	9	10	12
700		Base Value	300	400	500	700
705	Private higher education institution Any type of private university, college/higher education institution	45	13,500	18,000	22,500	31,500
710	Large private education institution Over 100 pupils or fees over Ksh.50, 000 per year.	30	9,000	12,000	15,000	21,000
715	Medium private education institution From 31 to 100 pupils or fees from Ksh.30,000 to 50,000 per year	15	4,500	6,000	7,500	10,500
720	Small private education facilities Up to 30 pupils or fees up to Ksh.30,000 per year	10	3,000	4,000	5,000	7,000
725	Large private health facility Hospital, clinic, nursing home e.t.c providing overnight accommodation over 30 beds	70	21,000	28,000	35,000	49,000
730	Medium private health facility From 11 to 30 beds	45	13,500	18,000	22,500	31,500
735	Small private health facility Up to 10 beds	30	9,000	12,000	15,000	21,000
740	Health clinic ;doctors surgery Doctor, dentist, physiotherapist, psychologist e.t.c Consult office No overnight accommodation available.	10	3,000	4,000	5,000	7,000
745	Traditional health services Herbalist, traditional healer e.t.c	8	2,400	3,200	4,000	5,600
750	Large entertainment facility Cinema, theatre, video show: Over 100 seats	45	13,500	18,000	22,500	31,500

Brims Code	Categories of Business	Columns				
	Amusement, juke box, games machines arcade: Over 10 machines Sports club, gym: Over 50 members.					
755	Medium entertainment facility From to 100 seats/from 4 to 10 machines /from 16 to 50 members	25	7,500	10,000	12,500	17,500
760	Small entertainment facility Up to 56 seats/up to 3 machines /up to 15 members	15	4,500	6,000	7,500	10,500
795	Other education, health and entertainment services	8	2,400	3,200	4,000	5,600
800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS, CONTRACTORS Including manufacture process and assembly of products, vehicles, machinery and equipment and workshops servicing and repairing products, vehicles, machinery and equipment. Also including contractors of new building construction and old building restoration and service repair.		7	9	10	12
		Base Value	300	400	500	700
805	Large industrial plant Over 75 employees or premises over 2500m ²	100	30,000	40,000	50,000	70,000
810	Medium industrial plant From 16 to 275 employees/premises from 10m ² to 2500m ²	70	21,000	28,000	35,000	49,000
815	Small industrial plant Up to 15 employees or premises up to 100m ²	40	12,000	16,000	20,000	28,000
820	Large workshop/service repair contractor Over 20 employees/premises over 500m ²	50	15,000	20,000	25,000	35,000
825	Medium workshop service repair contractor From 6 to 20 employees or premises from 25m ² to 500m ²	20	6,000	8,000	10,000	14,000
830	Small workshop service repair contractor Up to 5 employees or premises up 25 m ² .	7	2,100	2,800	3,500	4,900
895	Other manufacturer, workshop, factory, contractor	7	2,100	2,800	3,500	4,900

FEES AND CHARGES

FORMER TOWN COUNCIL OF PORT VICTORIA

No.	Item	Current Fees & Charges
1	Approval of County plans	2600
2	Approval of plans	
	• Commercial	3000
	• Residential	2500
3	Approval of subletting	1000
4	Plot application fees	
	• County	1000
	• Private	2000
5	Application for transfer (county plots)	2600
6	Application for change of users	1000
7	Ground rent fees	1100
8	Pegging fees	1300

Busia County Finance

2013

No	Item	Current Fees & Charges	No.
9	Application for setting part of land for bussiness		
10	Arbitration fees		
11	Transfer certificate		
12	Plans inspections fees		
13	Certificate for completion		
14	Travelling musician a day		
15	Public promotion advertisement per day		
16	Local band a day		
17	Slaughter fees per cow		
18	Slaughter fees per goat/pig		
19	Sand cees per trip		
20	Marram per trip		
21	Ballast per trip		
22	Bricks per trip		
23	Quarry per trip		
24	Rates/rent clearance certificate		
25	Search fees for duplicate		
26	Sales of minutes per quarter		
27	Application for extention of bussiness		
28	Transfer of business		
29	Sale of produce in barter market per lorry		
30	Sale of manila bags per day		
31	Sale of one bag of cereal,maize,beans,rice etc		
32	Market fees		
33	Stock sale per sheep/goat		
34	Chicken fees per one		
35	Stock sale per cattle		
36	Application for kiosk (non - refundable)		
37	Plot rent per annum		
	• 30'-60'		
	• 40'-60'		
	• 50'-100'		
38	Public service vehicle		
	• Bus		
	• Mini-bus		
	• Matatu nissan		
	• Tax and small size nissan		
39	Fish cess per kg		
40	Letters of tender taking documents		
41	Burial fees		
	• Adult		
	• Child		
42	Change of business name and license		
43	Circus and fan fair open (per day)		
44	Conservancy per month		
45	Stall application non refundable		
46	Penalty for late payment of permit		
47	Application for renewal of licence		
48	Stall rent per month		
49	Nursery fees registration		
50	Nursery school fees per month		
51	Market stall main market		

No	Item	Current Fees & Charges
52	Rental houses	
	• Semi-permanent 1-5 rooms	300
	• Semi-permanent 6-10 rooms	500
	• Semi-permanent 11 rooms and over	1000
53	Permanent houses	
	• Rooms 1-5	1000
	• Rooms 6-10	1500
	• Rooms 11 and over	2000
54	Hawking	
	• New cloths hawkers	2000
	• House cloth hawkers	2000
	• Piece goods	2000
	• Food staffs-eggs ,groundnuts	500
	• Baskets and mats	500
55	Sub-division of plots	2000
56	Dry cleaners ,manual dobi	1600
57	Security guards company	2000
58	Jua kali	
	• Small	1600
	• Large	2000
59	Garage	
	• Small	2000
	• Large	3000
60	Herbalist license	1000
61	Water kiosks	500
62	Newspaper agents	1000
63	Auctioners brokers	2500
64	Sign board writer	
	• Small	800
	• Large	1000
65	Hire of county hall per day	1000
	• With furniture	500
	• Without furniture	50
66	Landing fees per boat	20
67	Landing fees for sailing boat	50
68	Transporting boats per trip	3000
69	Special survey	500
70	Application for business license	
71	Charge of produce from across boader boat	
	• Boat carrying produce per trip	300
	• Boat carrying timber	200
	• Boat carrying charcoal	200
	• Charcoal per sack	10
72	One bag of omena fish	
	• Large	100
	• Medium	70
	• Small	50
73	One basket of fish tilapia	
	• Large	200
	• Medium	150
	• Small	100
74	Transporters of lorries license	2000

No	Item	Current Fees & Charges
2013		
75	Madaboda cycle motors	200
FORMER MALABA TOWN COUNCIL		
1	Search fee for duplicate receipt	300
2	Spreading clothes per day	100
3	Parking fees per trip	
	• Foreign registration(in/out)	300
	• Local registration (in/out)	250
	• Small recording (new cars)	100
4	Tender (non refundable)	500
5	Disco per night	500
6	Approval of building plans	
	• Commercial	2500
	• Residential	2000
7	Application for plots	2500
8	Application for kiosk	650
9	Sub-division of land	1000
10	Application for transfer of plot	1500
11	Application for change of name,business and permit	1000
12	Pegging fee	1000
13	Clearance certificate	1000
14	Special survey	1500
15	Transfer certificate	1500
16	Letter of under taking	1000
17	Demarcation fee for plots	500
18	Plan inspection fee	2500
19	Plot rent	
	• 50 x100 metres	650
	• 40x80 metres	450
	• 35x65 metres	350
20	Sand transporter per trip per ton	100
21	Sign boards	
	• Small per year	650
	• Large per year	850
	• Extra large per year	1500
22	Market fee per day	10
23	1 bag of millet,beans, maize rice etc	40
24	Sell of minutes per quarter	250
25	Conservancy charges	800
26	Stock sell	50
27	Cattle sell	100
28	Arbitration fee	1000
29	Charge on produce from across the boarder	
	• Lorry carrying produce per trip	1000
	• Trailer carrying produce per trip	2000
	• One bag of produce per trip	40
	• Timber per lorry	1000
	• Timber per trailer	2000
30	Nursery school fees per month per child	50
31	Transfer of permit	500
32	Cessable crops	
	• Cotton per kg	3 PER CENT

No. 4	Item	Current Fees & Charges
	• Tobacco per kg	PER CENT
	• Sugarcane per kg	PER CENT
	• Maize per 50kg bag	10
	• Wimba per 50kg bag	10
	• Rice per 50kg bag	10
	Bus per trip	1000
33	Mini bus per trip	800
34	Taxi per trip	400
35	Business promotion/advertising per day	5000
36	Circus & fanfare games per day	5000
37	Duplicating services per ream	1000
38	Penalty on over due accounts	10%
39	Hire of hall per day	5000
40	Office rent per month	2000
41	Canteen rent per month	10000
42	Hire of tractor within the county	10000
43		
FORMER NAMBALE TOWN COUNCIL		
1	Transfers	
	• Kiosk	5000
	• Business charge/transfer	1500
	• Plot	5000
2	Building inspection	
	• Commercial	2500
	• Residential	2000
	• Storey	10,000
3	Approval of building plans	
	• Storey building	10,000
	• Non storey building	6,000
4	Plot rent	
	• Commercial	1500
	• Residential	1500
	• Clearance of certificate	1500
	• Application for stall	1000
	• Stall big	750
	• Stall small	500
5	Allocation	
	• Stall	2000
	• Commercial	6000
	• Residential	5000
	• Administrative	2000
	• Showing fee	2000
	• Survey	6000
6	Burial fee	
	• Child	500
	• Adult	1000
	• Goat sheep etc	100
	• Cow	200
7	Bus park fee	
	• Motor cycle per month	300
	• Bicycle per day	10

Busia County Finance

2013	Item	Current Fees & Charges	No. 4
	Nissan matatu 14 seater per entry		
	Mini buses per entry	50	
	Bus per entry	80	
	Matatu seven seater	100	
	Tuk tuk per entry	40	
	Itoda boda per month	40	
	Transfers - social services charges	50	
	Registration of groups		
	Renewal	500	
	Market fee	100	
	1 bag of maize	60	
	1 bag of wimbi	60	
	1 bag of beans	60	
	1 bag of sim-sim	60	
	1 bag of onions	60	
	1 bag of potatoe	60	
	1 bag of sukuma wiki	60	
	1 bag of cabbage	40	
	1 bag of carrot	40	
	1 bag of onions small size	40	
10	Iua kali	30	
11	Bicycle repairs	20	
12	Gas welding	20	
13	Fish fry	50	
14	Maize roasting	20	
15	Sale of charcoal	20	
16	Shoe repair on verandah	20	
17	Kiosks	30	
18	Sale of chips	60	
19	Sale of mandazi/sambusa	20	
20	Sukari nguru(jaggery)	20	
21	Yeast/kimera	20	
22	Marachi sofa per chair	20	
23	Hawkers on foot	10	
24	Spreading of piece goods	20	
25	Old shoes large quantity	60	
26	Old shoes medium quantity	100	
27	New shoes medium quantity	60	
28	New shoes small quantity	60	
29	Approval of learning institution	40	
	• Primary school	2000	
	• Secondary school	4000	
	• Colleges	6000	
	• Universities	10000	
30	Transport of goods and hire of vehicle		
	• Lorries (monthly)	1000	
	• Canters(monthly)	750	
	• Pick ups (monthly)	500	
	• Station wagon(monthly)	300	
	• Saloon cars	200	
31	Sale of sand, ballast,stones per lorry per ton	50	
32	Hire of county hall per day	2000	

No. 4	Item	Current Fees & Charges
	Sale of county minutes per page	
33	Cellphone booth	10
34	Search fee	2800
35	Storage per day	500
36	• Vehicle	
	• Motor bike	200
	• Bicycle	50
	• Bus	20
	• Others	500
	Battery charging	30
37	Sewing machine	100
	Other tools	100
40	Slaughter house charges	60
41	• Ng'ombe per head	
	• Goat/sheep	100
	• Chicken	50
	Transfers – mkokoteni operators per day	10
42	• Large	
	• Small	30
	Fish	20
43	• Large case	
	• Medium case	70
	• Smallcase	50
	Omena	30
44	• 1 sack	
	• Half sack	100
	• Daily market	50
	Clothing	20
45	• 1 bundle second hand	
	• Daily spreading retail	60
	• New clothes daily spreading retail	50
	• New clothes whole sell	50
	Auction ring	60
46	• Cattle per entry/exit	
	• Sheep and goat	100
	Physical planning act	50
47	• Sub-division fee for resultant plot	
	• Extension of lease	2000
	• Clearance certificate	10000
	• Special meeting	2500
	Business permits	5000
48	• Application s.b.p. registration form	
	• Jaggery fees per sugar stone	500
	Car wash	50
49	• Private car wash with compliance	
		1500
FORMER BUSIA COUNTY COUNCIL		
1	New goods retail in open air kshs. 80 or	4620
2	Second hand clothes hawker kshs. 80 or	4620
3	New clothes hawker kshs. 70 or	3570
4	Spreading of piece goods in market kshs. 60 or	2625

No	Item	Current Fees & Charges
5	Ice goods hawker and bicycle spare parts ksh 50	
6	Sale of county plans	2100
7	Approval of private plans	2100
8	Application for sub-letting	2625
9	Application for county plots	735
10	Application for private plots	1050
11	Application for transfer of plots	1575
12	Application for change of ownership	2100
13	Agreement fee	735
14	Handcart (mkokoteni)	1575
15	Spreading of bicycle spare parts	600
16	Rent clearance certificate	1900
17	Pegging fee	1785
18	Basket hawker	1575
19	Ropes hawker small scale	525
20	Ropes hawker largescale	575
21	Nylon/manilla bags (gunia)	630
22	Search fee for duplicate	840
23	Application for hawker license	740
24	Sell of minutes quarterly	320
25	Application for extension of business	840
26	Sale of produce (in lorries in barter market	2310
27	One bag of maize/beans and rice	600
28	Market fee	65
29	Stock sell of goats and sheep	25
30	Chicken fee	55
31	Cattle sale (pokot)	15
32	Cattle sale (local)	105
33	Slaughter fee (rural areas)	105
34	Slaughter fee (trading centres)	25
35	Application for renewal of license	35
36	Penalty for late payment of license	105
37	Matatu trips	525
38	Stall rent per month	35
39	Stall application	105
40	Development fund	105
41	Fish cess	30
42	Nursery school registration	735
43	Charcoal hawker on bicycle	315
44	Fish hawker wholesale	3150
45	Application for kiosk	735
46	Plot rent	315
47	Hire of council hall	525
48	Cess of crops	1%
49	Application for selling aside land for business	450
50	Arbitration fee	1785
51	Transfer certificate	2100
52	Letting of tender taking	1575
53	Nursery fees per month	65
54	Porridge brewer	420
55	Matatu mini-bus per trip	30
56	Sub-division of plots	1575

No. 4	Item	Current Fees & Charges
FORMER FUNYULA TOWN COUNCIL		
	Spreading of piece goods in markets	
	Approval of building plan	1200
	Application for county plot	1500
	Application for transfer	700
	Application for sub-division	1500
	Application for charge of user	1500
	Agreement fee	1050
	Handcart license	1000
	Dairy co-operatives	500
	Milk cafe	2400
	Pegging fee	5000
	Security agent	1000
	Hides and skins transporters	2400
	Hides and skin store	2450
	Tea room in kiosks	3500
	Driving school	1440
	Posho mill	1500
	Shoemakers on verandar	2300
	Clearance certificate	600
	Nylon sacks and manilla dealers	2400
	Search fee for duplicate	1200
	Rental houses 1-5 rooms	200
	Rental houses 6-10 rooms	1440
	Rental houses 11-above	2070
	Water kiosks	4200
	Semi-permanent rooms	700
	Paraffin pumps	820
	Battery charging and repair	4310
	Hides and skin banda	2100
	Slaughter slabs private	1500
	Chemist shop small	2400
	Sale of minutes per quarter	5670
	Application for extension of business	630
	Knitting machines	2590
	Bread agent	1020
	Tape recorder/saller	2100
	Canteen in trading centre	2100
	Sale of paraffin in drums	2100
	Diesel pump	2100
	1 bag of maize/beans/rice	4310
	Manilla bags fees per day	30
	Stock sell	40
	Chicken sale	50
	Cattle auction fee	10
	Slaughter fee in trading centre per cow	100
	Slaughter fee in trading centre per sheep/goat	100
	Barbers license	50
	Application for renewal of license	1200
	Penalty for late payment	100
		500

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No.	Item	Current Fees & Charges
		500
50	Bus park fee (bus) per trip	300
51	Bus park fee (mini bus) per trip	200
52	Bus park fee (taxi) per trip	21000
53	Radio repairs	60000
54	Auctioneer/government broker	2000
55	Stall rent per month	1500
56	Stall application fee	1500
57	Empty bottle dealers	21000
58	Photo copying machine	7000
59	Application for market kiosks	4000
60	Renewal of market kiosk, ground rent per annum	5000
61	Plot rent per annum	7000
62	Application for setting apart land for business	15800
63	Arbitration	17900
64	Transfer certificate	20000
65	Letting of tender taking	15400
66	Stages view	15000
67	Sub-division, transfer of plots	5000
68	Hire of county hall per day	
FORMER MUNICIPAL COUNCIL OF BUSIA		
1	Approval of building plan	25000
	• Residential house	50000
	• Residential/rental house(storeyard)	35000
	• Commercial	75000
	• Commercial(store yard house)	5000
	• Temporary house/kiosk	15000
	• Approval of building phase per sq metre per floor(storey building)	20000
	• Building inspection fees	
2	Advertisement and publications	10000
	Small on walls	50000
	Small in fields (3-12 sq. Feet)	120000
	Medium in large field (13-19 sq. Feet)	30000
	On building and wall (medium)	10000
	Public address / advertisement per day	
3	Application fees	5000
	License (sbp)	3000
	Application/renewal of markets shade	5000
	Application renewal of fish shades	10000
	Application fee for kiosk/ground rent	
	Application consent fees for loans	10000
	Kshs. 10,000 to 50,000	20000
	Kshs. 50,001 to 100,000	25000
	Kshs. 100,001 to 150,000	30000
	Kshs. 150,001 to 200,000	50000
	Kshs. 200,001 to 300,000	60000
	Kshs. 300,001 and above	
4	Royalties	
	Rough stones per tractor/ lorry per trip	10000
	Building stones per lorry/tractor per trip	50000

No. 4	Item	Current Fees & Charges
	Sand per lorry/tractor per trip	150
	Hardcore per tractor/lorry per trip	150
	Burial fee	
	Adult	450
	Child	350
	Unclaimed body and destitutes	FREE
	Change of user	
	Residential to commercial	3000
	Agricultural to commercial	3000
	Agricultural to residential	2000
	Commercial to include petrol station	10000
	Conservancy fee	
	Cost of dust bin from council to private institution per dustbin	2000
	Where the council has placed the receptacle or dust bin charge per calendar month and emptying	100
	Fish market fee	
	1 full seven ton lorry of fish	2000
	1 full 4-5 ton canter of fish	1500
	1 full canter 2-3 ton of fish	1000
	One normal basket of fish	100
	One medium basket of fish	80
	One small basket of fish	10
	One bale of lodwar fish going out of market	40
	One bale of lodwar fish coming in	70
	One bag of omena fish	60
	Impounding fees	
	Goats and sheep per day	150
	Cattle per head per day	250
	Pigs/donkeys per head per day	300
	Inspection fees per building projects	
	1 sq foot to 1500 sq feet	350
	150sqfeet to 2500sq feet	450
	250sq feet to 4000sq feet	600
	400sq feet to 5000 sq feet	1000
	500 sq feet and above	2000
	Digging across the road	
	Farmac per metre	5000
	Ground murrum road per metre	2000
	Market fees	
	Timber on transit per ton	1000
	Timber on whole sale	7000
	Cotton seed cake per 90kg	40
	Scraps per 4-5 tons per canter	500
	Scraps per 6-14 tons of lorry	1500
	Scraps per trailer	3000
	Scraps per mkokoteni	80
	Scraps per bicycle	20
	Plastic per 4-5 tons canter	400
	Plastic per 6-14 ton lorry	800
	Plastic per trailer	1000
	Fire wood per bundle	10
	Charcoal per bag	40

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No.	Item	Current Fees & Charges
	1 bag of fruits	50
	1 lorry of produce across the boarder 6-14 tons	1500
	4-5 tons canter of produce	1000
	1 trailer of produce	2000
	1 bag of onions	60
	1 bag of tomatoes	60
	1 bag of drum head cabbage	40
	1 bag of sweet/irish potatoes	60
	1 bag of sukuma wiki	20
	1 bunch of bananas	20
	Spreading of piece goods	100
	1 bale of cotton 4-5 tons canter	1000
	1 bale of cotton per 6-14 ton lorry	1500
	1 bale of cotton per trailer	2000
	Cartons of shoes 4-5 ton canter	800
	Cartons of shoes per 6-14 ton lorry	1000
	Cartons of shoes per trailer	1500
	Empty bottles per 4-5 ton canter	500
	Empty bottles dealer per 6-14 ton lorry	1000
	Empty bottle dealer per trailer	1500
	Coffee per 4-5 ton canter	1000
	Coffee per 6 to 14 lorry ton	1500
	Coffe per trailer	2000
	Raw/ripe bananas full 4-5 ton canter	1000
	Raw/ripe bananas per 6-14 tons lorry	1500
	Raw/ripe bananas per trailer	1000
	Wheat brand per 4-5 tons canter	1000
	Wheat brand per 6-14 ton lorry	1500
	Wheat brand per trailer	2000
	Rice brand per 90kg	40
	Rice brand per 6-14 ton lorry	1500
	Rice brand per 4-5ton canter	1000
	Rice brand per trailer	2000
	Sunflower per 90kg	40
	Milk per 4-5 ton canter	1000
	Milk per pick up	500
	Milk per 6-14 ton lorry	1500
	Milk per trailer	2000
	Ginger(tangawizi) per 4-5 ton canter	2000
	Sunflower/ seed per 4-5 ton canter	1000
	Sunflower/ seed per 6-14 ton lorry	1500
	Sunflower/ seed cake per trailer	2000
	Broken bottle per 4-5 canter	1000
	Broken bottles per 6-14ton lorry	1500
	Broken bottles per trailer	2000
	Tocacco per 4-5 tons tobacco	1000
	Tobacco per 6-14 ton lorry	1500
	Tobacco per trailer	2000
	Rice jam 4-5ton canter	1000
	Rice jam 6-14 lorry	1500
	Rice jam per trailer	2000
	Empty sacks per 4-5ton canter	1000

No.	Item	Current Fees & Charges
	Empty sacks per 6-14 ton lorry	
	Empty sacks of trailer	
	Empty crates of beer 4-5 ton canter	13000
	Empty crates of beer per 6-14 ton lorry	20000
	Empty crates of beer per trailer	5000
	Sim sim per 4-5 ton canter	10000
	Sim sim 6-14 ton lorry	15000
	Sim sim per trailer	10000
	Maize jam per 4-5 ton canter	15000
	Maize jam per 6-14 ton lorry	20000
	Maize jam per trailer	10000
	1 bag of 90kg cassava flour, maize brand, maize cake per bag	15000
	1 bag of 90kg maize, beans soya, g-nuts finger millet etc	20000
	Sorghum rice and cassava per bag	400
	Street hawker charges per day	400
	Shoe shiner per day	400
	One crate of eggs	600
	Second hand clothes per bale	200
	Shoe repair per day	200
	Stall rent per month	1000
	Market stall rent per shop	100
	Renewal fees for market stall rent	20000
	Watch repair per day	10000
	Hair saloon under shed per day	2000
	Maize roasting per day	200
	Sugarcane hawker per market	200
	One wheel barrow of pineapple	200
	One canter per 4-5 ton pineapple	400
	One lorry 6-14 ton pineapple	600
	One trailer of pineapple	10000
	One bag of water melon	15000
	One canter of 4-5 tons of melons	20000
	6-14 tons lorry of pineapple	600
	Weigh leave per 4-5 ton canter	10000
	Weigh leave per 6-16 ton lorry	14000
	Weigh leave per trailer	10000
	One trailer of melons	15000
	New clothes per bail per market day	20000
	Hawking of milk per jerician	40000
	Miscellaneous fees	2000
12	Sale of county minutes	600
	Search of county receipt	
13	Parking fees	
	Lorry/tractor for parking fees per entry outside trailer park within municipality	500
	Parking fees reconditioned crossing boarder to or from uganda to kenya	2000
	Parking fees for trailer, lorries, canters, buses overnight to pay extra fee every night	1000
	Parking fee for light vehicle (undereconditioned vehicle to pay extra	500
	Parking fees for trailers to foreign countries (local registration)	1000

No	Item	Current Fees & Charges
	Parking fees for trailers to foreign countries (foreign registration)	500
	Trailers/lorries on transit (empty) to and fro	400
	Lorries off loading within the municipality	500
	Buses	150
	Mini buses	120
	Nissan/matatus	60
	Parking fee per trip per taxi and private vehicles	20
	New vehicles per vehicle under kenyan garage crossing the boarder	200
14	Penalties	
	Penalty on goods impounded for non-payment of market fee/produce	200
	Penalty on ridding bicycle in the market	100
	Penalty on vehicle parking outside the parking bay	5000
15	Private rental fees	
	1-15 rooms	2000
	10 rooms and above	1000
	1-2 houses per year	3000
	3-5 houses rent per year	4000
	6 houses and above	5000
16	Registration fees	
	Private school registration fee	2000
	Fees for the registration of colleges	3500
	Bed per pipil per month	60
	Nursery school registration	1000
	Public schools	2500
	Registration of social services groups	200
	Motorecycle per card per person	1200
17	Office/house rent	
	Office with power to pay more	500
	Office rent per month	4000
	House rent per month	
	D/r	2000
	A/r	3000
	Ssi/a	4800
	C/r	2500
	Hire of social hall/stadium	1500
	Hire of town hall chamber per day	
18	Slaughter fee	
	Goat/sheep per head	70
	Cattle per head	200
	Pigs	70
	Chicken per head	20
	Hides & skins per 4-5 ton canter	500
	Hides & skins per 6-14 ton lorry	1000
	Hides & skin per trailer	1500
19	Land survey	
	Area rates	
	Residential per plot	300
	Commercial per plot	500
	Agricultural per acre	10

Item	Current Fees & Charges
Land sub-division	2000
Land transfer	2000
Special survey	2000
Brush clearing per located area	1000
Clearing of county land per acre	1500
Insurance certificate	2000
FORMER TESO COUNTY COUNCIL	
Application for a county plot	2,000
Plot/land transfer	2,500
Extension of lease for county plots	10,000
Application for sub-division	2,000
Temporary occupation of county plot	
Round fees	
• Cattle	200PD
• Goats/sheep	100PD
• Buses	100PD
• Lorries	100PD
• Sales van	500PD
• Matatus below 14 passengers	100PD
• Bicycles	50PD
• Others	50PD
Office rent	
• Office 1	4000PM
• Office 2	2000PM
• Youth affairs	
• Amukura rental houses	1500
Transfer fees	
• Kiosk	1000
• Sale of minutes	300
Compound fees	
• Perishable goods	30 PD
• Cloths	50 PD
• Shoes	50 PD
• Sewing machines	50 PD
• Poshomill items	50 PD
• Electronic items	50 PD
• Carpentry items	50 PD
• Sale of tender documents	2000 P SET
• Others	50 PER DAY
Treasurer's department	
Market fees	FEES & CHARGES
Cutlery and plastics	20
Market stall per month	100
Market shop per month	200 PM
Cloths (new)	30 PD
Cloths second hand	30 PD
New shoes	30 PD
Old	30 PD
Hardware equipment	30 PD
Electronic items	30 PD

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No. 4

No.	Item	Current Fees & Charges
	Fish big basket	40 PTD
	Fish small basket	30 PTD
	Garbage pick up	200 PTD
	Retail heap	30 PTD
	Leaves 7 tonnes	500 PTD
	Tomatoes per box	50 PTD
	Yam per box	30 PTD
	Jaggery retail	30 PTD
	Vegetable per heap	30 PTD
	Potatoes per debe	20 PTD
	Oranges per heap	20
	Peas / nuts & beans	20
	Maize /millet, sorghum per bag	20
	Cassava	40
	Fruits in general	20
2	Bill boards	20
	Illuminated advertisement	
	Non-illuminated advertisement	200 P sqft
	W+Lx2x150x2 (if both sides)	150 P sqft
3	Search fees for current year	100
	Search fees for records beyond 2 years	200
4	Bus park fees	
	Buses	100 PER TRIP
	Matatu box body (14 pass & bellow)	50 PER TRIP
	Min-buses	50 PER TRIP
	Boda-boda motorbikes per individual owner	70 PER TRIP
	Change of business location	200PM
	Change of business name	500
	Sales promotion/sale display & marketing goods	500PD
	Simu ya jamii	30PD
	Application fee for stall,shop open air space	100
	Transfer of business permit to another person	500
	Sale of approved budget	100
	Penalty on business removal/closure without concent from the county	2000
	Works department	
1	Safaricom boosters	20000
2	CelTel boosters/telcom wireless/others	20000
3	Plot rent for kiosk per annum	500 P.A
4	Plot rent for shops p.a	600 P.A
5	Building plan approval	
	• Architectural	
	• Structural	
	• Inspection	
6	Hire of county vehicles	
	(a) tractor ploughing per acre	2500
	• Harrowing per acre	2000
	• Transportation per trip	1500
	(b) any extra km out the county jurisdiction	100
7	Application for putting up a commercial building on a county land	3000
8	Penalty for putting up a commercial structure without county approval	2000

No.	Item	Current Fees & Charges
	Social services department	
	Hire of county chamber	
	Hire of amukura social hall per month	1000
	Hire of chairs per day	1500
	Hire of county garden per month	20
	Nursery school fees per month	500
	Registration fees	100
	(a) Nursery school	
	(b) Primary school	1000
	(c) Secondary school	1500
	(d) Training institution	2000
	(e) Admission fees ecd pupils	25000
	(f) Boda-boda registration per individual	100
	Bco registration	100
	Women groups/youth groups/self-help groups.	500
		200