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KIRINYAGA COUNTY ACTS, 2018

NAIROBI, 5th December 2023

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**THE KIRINYAGA COUNTY REVENUE LAWS (AMENDMENT)
ACT, 2018**

No. 1 of 2018

Date of Assent: 28th June, 2018

Date of Commencement: 5th December, 2023

**AN ACT of the County Assembly of Kirinyaga to amend certain laws
relating to revenue**

ENACTED by the County Assembly of Kirinyaga, as follows—

Short title

1. This Act may be cited as the Kirinyaga County Revenue Laws (Amendment) Act, 2018.

Amendment of section 2 of the Kirinyaga County Business Licensing Act, 2014

2. Section 2 of the Kirinyaga County Business Licensing Act, 2014 is amended at the definition of “medium urban areas” by deleting the word Kianyaga.

Amendment of the First Schedule to the Kirinyaga County Business Licensing Act, 2014

3. The First Schedule of the Kirinyaga County Business Licensing Act is amended—

(a) in Part I at paragraph 1;

(i) in item 105 of the table by deleting the expressions “10000”, “8000” and “6000” appearing in the first, second and third column respectively and substituting there for the expressions “12000”, “10000” and “8000” in the same sequence.

(ii) in item 110 of the table by deleting the expressions “5000”, “4000” and “3000” appearing in the first, second and third column respectively and substituting there for the expressions “6000”, “5000” and “4000” in the same sequence.

(iii) in item 115 of the table by deleting the expressions “2500”, “2000” and “1500” appearing in the first, second and third column respectively and substituting there for the expressions “3000”, “2500” and “2000” in the same sequence.

- (iv) in item 120 of the table by deleting the expressions “2000”, “1600” and “1500” appearing in the first, second and third column respectively and substituting there for the expressions “2400”, “2000” and “1600” in the same sequence.

- (v) By inserting a new item 195 in the table as follows—

195	Other general merchant shop and retail service	2,800	2,400	2,000
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- (b) in Part II at paragraph 1—

- (i) by deleting the words “for all businesses” appearing immediately after the word payable; and
- (ii) by deleting the table and substituting therefor the following—

BUSINESS CATEGORY	FEES			
	UNIT OF MEASURE	MAJOR URBAN TOWNS KSh. per annum	MEDIUM URBAN CENTRES KSh. per annum	OTHER CENTRES KSh. per annum
General Kiosk and Market stalls	Per year	500	400	300
Canteen	Per year	1,500	1,000	5,00
Hawkers	Per year	540	540	540
private rental houses	Per year	540	540	540
large industries	Per year	7,000	7,000	7,000
Light industries	Per year	3,500	3,500	3,500
Private High schools	Per year	3,150	3,150	3,150
Hospitals/Nursing homes	Per year	10,000	8,000	6,000
Bicycle, watch and radio repairs	Per year	300	300	300
Domestic refuse in all housing estates	Per year	540	540	540
Mega Store	Per year	1500	1000	1000
Supermarket	Per year	1500	540	300
Wholesale shop	Per year	1500	540	300
Retail shop	Per year	1000	540	300
Large hardware	Per year	1500	540	300
Medium hardware	Per year	1000	540	300
Small hardware	Per year	1000	540	300
Agrovet	Per year	1500	540	300

Farm input shops	Per year	1500	540	300
Farm input shops	Per year	1500	540	300
Animal feeds	Per year	1500	540	300
On bars and night clubs	Per year	1500	540	300
Large hotels with rooms/lodging	Per year	1500	540	300
Medium hotels with lodging	Per year	1500	540	300
Other hotels	Per year	1000	540	300
Rice millers	Per year	1500	540	300
Rice haulers	Per year	1500	540	300
Butchery and kitchen	Per year	1000	540	300
Motorbike dealers	Per year	1000	540	300
Garages/ welders	Per year	1000	540	300

Amendment of section 7 of the Kirinyaga County Public Entertainment Act, 2014

4. Section 7 of the Kirinyaga County Public Entertainment Act, 2014 is amended in subsection 3 by deleting the words “such form as the Department may from time to time deem fit” appearing immediately after the word in and substituting therefor the words the categories, duration and fees set out in the first schedule.

Insertion of section 18 B of the Kirinyaga County Public Entertainment Act, 2014

5. The Kirinyaga County Public Entertainment Act, 2014 is amended by inserting the following new section immediately after section 18A—

Categories of Licenses

18B. Licenses under section 7 and other licenses that Department may issue shall be in the categories duration and fees set out in the Third Schedule.

Amendment of the Second Schedule to the Kirinyaga County Public Entertainment Act, 2014

6. The Second Schedule to the Kirinyaga County Public Entertainment Act, 2014 is amended in paragraph 1—

- (a) at item 2 in the table by deleting the expression KSh. 3,000 and substituting therefore the expression KSh. 5,000.
- (b) at item 3 in the table by deleting the expression KSh. 2,000 and substituting therefore the expression KSh. 3,000

(c) by inserting the following new items in the table immediately after item 7—

8.	Tent pitching in the Stadium	KSh. 1,000
9.	Hire of Stadium Space	KSh. 1,000 per day

Insertion of the Third Schedule in the Kirinyaga County Public Entertainment

7. The Kirinyaga County Public Entertainment Act, 2014 is amended by inserting the following new Schedule—

SECOND SCHEDULE

(s.18B)

1. Licences under Section 18 B

Item	CATEGORY OF LICENCE	FEES
1.	Live Dance(Disco)	KSh. 1,000.00 per occasion
2.	Noise License	KSh. 2,500.00 per week
3.	Video License	KSh. 5,000 per year

Amendment of the First Schedule to the Kirinyaga County Health Services Act, 2016

8. The First Schedule of the Kirinyaga County Health Services Act, 2016 is amended by inserting the following new items immediately after item 0694—

OPHTHAMOLOGY SERVICES

0695	PADDING EYE-EYE UNIT	Per instance	50
0696	RETRABULBA ALCOHOL-EYE UNIT	Per instance	500
0697	SUB CONJI. INJ-EYE UNIT	Per instance	100
0698	LAZER TREATMENT	Per instance	1,000.00
0699	CHALAZION	Per instance	300
0700	EYE-REMOVAL F/BODY	Per instance	100
0701	EYE-REMOVAL OF STITCHES	Per instance	50
0702	EYE-GLASS RODING	Per instance	50
0703	EYE-PADELING	Per instance	50
0704	EYE-REFRACTION	Per instance	150
0705	EYE LID REPAIR	Per instance	500
0706	EYE PUNCTUM SYSRINGING	Per instance	1,000.00
0707	EYE TARSORAPY	Per instance	1000
0708	EYE- ALCOHOL INJECTION	Per instance	300
0709	EYE- CATARACT SURGERY theatre fee	Per instance	1,000.00
0710	EYE- CHALAZON (I&D)	Per instance	300
0711	EYE- CONJUNCTUAL GROWTH EXCISION	Per instance	1,000.00
0712	EYE- CORNEAL REPAIR	Per instance	2,000.00
0713	EYE- EVISCERATION	Per instance	1,000.00
0714	EYE- FOREIGN BODY REMOVAL	Per instance	100
0715	EYE- INCISION & DRAINAGE	Per instance	150
0716	EYE- IRRIGATION	Per instance	50
0717	EYE- PERITOMY	Per instance	500
0718	EYE-ALCOHOL BLOCK (INJECTION)	Per instance	300
0719	EYE-DIAMOND CYST EXCISION	Per instance	1,000.00
0720	EYE - ENUCLEATION	Per instance	2,000.00
0721	EYE - EPILATION	Per instance	50

0722	EYE - FOREIGN BODY REMOVAL UNDER G.A	Per instance	2,000.00
0723	EYE - IRRIGATION	Per instance	50
0724	EYE - LID REPAIR	Per instance	300
0725	EYE - PTERYGIUM	Per instance	500
0726	EYE - STYE I&D	Per instance	100
0727	EYE - TARSORAPHY	Per instance	300
0728	EYE - TRABECULECTOMY (T.E.T)	Per instance	1,000.00
0729	EYE -TARSAL PLATE ROTATION	Per instance	500
0730	EYE CATARACT KIT	Per instance	1,900.00
0731	EYE CONJUCTIVAL GROWTH EXCISION	Per instance	500
0732	EYE DACRYOCYSTECTOMY	Per instance	1,000.00
0733	EYE IOL	Per instance	600
0734	EYE LENS WASHOUT	Per instance	1,000.00
0735	INTRA OCULAR LENS IOL	Per instance	600
0736	IOL	Per instance	600
0737	EYE DIAMOND CYST EXCISION UNDER G A	Per instance	1,500.00
0738	EYE-REMOVAL OF STITCHES UNDER G.A	Per instance	1,000.00
0739	EYE-RANDOM BLOOD SUGAR	Per Test	100
0740	BED CHARGES - EYE WARD FEMALE	Per Day	200
0741	BED CHARGES - Eye Ward Male	Per Day	200

Amendment of the Second Schedule of the Kirinyaga County Alcoholic Drinks Control Act, 2014

9. The Second Schedule of the Kirinyaga County Alcoholic Drinks Control Act is amended—

- (a) in paragraph 2 at sub-paragraph (b) by deleting the expression 50,000 and substituting therefore the expression 55,000
- (b) in paragraph 3 at subparagraph(b)—
 - (i) in item (i) by deleting the expression 20,000 and substituting therefore the expression 22,500;

- (ii) in item (ii) by deleting the expression 18,000 and substituting therefore the expression 20,000;
- (iii) in item (iii) by deleting the expression 15,000 and substituting therefore the expression 18,000
- (iv) in item (iv) by deleting the expression 50000 and substituting 60000
- (v) in item (v) by deleting the expression 40,000 and substituting therefore the expression 50,000
- (vi) in item (vi) by deleting the expression 30,000 and substituting therefore the expression 40,000.

Amendment of the Second Schedule to the Kirinyaga County Revenue Administration Act, 2015

10. The second schedule of the Kirinyaga County Revenue Administration Act, 2015 is amended—

(a) In paragraph 1—

- (i) at item 17 by deleting the expressions 1,500 in sub item (a), 1,000 in sub item (b), 1000 in sub item (c) and 1,000 in sub item (d) and substituting therefore the expressions 3000, 1500, 2600 and 2600 respectively;
- (ii) at item 18 by deleting the expressions 2,500 in sub item(a), 2,000 in sub item (b), 1500 in sub item (c) and 2,000 in sub item (d) and substituting therefore the expressions 3500, 2500, 2000 and 3000 respectively;
- (iii) at item 20 by deleting the expression 2,000 and substituting therefore the expression 3000; and
- (iv) at item 21 by deleting the expressions 1,000 in sub item (a), 1,000 in sub item (b) ,1500 in sub item (c) and 1,500 in sub item (d) and substituting therefore the expressions 3000, 3000, 3000 and 3000 respectively.