SPECIAL ISSUE

Kenya Gazette Supplement No. 10 (Kisii County Acts No. 5)



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

KISII COUNTY FINANCE ACT, 2021

NAIROBI, 2021

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PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, NAIROBI

THE KISII COUNTY FINANCE ACT,

2021

No. 5 of 2021

AN ACT of the County Assembly of Kisii, to provide for the various levies, 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 Kisii as follows—

PART I—PRELIMINARY

Short title

- 1. This Act may be cited as the Kisii County Finance Act, 2021 and shall come into operation on the seventh day after the date of publication in the Gazette. The County Executive Committee Member for Finance may through a Gazette notice appoint different dates for different provisions.
- **2.** In this Act the following terms have the following definitions assigned to them

"Administrative ward" shall denote areas represented by Member of County Assembly;

"Business" means—

- a) Trade, commerce or manufacture, profession, vocation or occupation;
- b) Any other activity in the nature of trade, commerce or manufacture, profession, vocation or occupation;
- c) Any activity carried on by a person continuously or regularly, whether or not for gain or profit and which involves, in part or in whole, the supply of goods or services for consideration.

"Business Code" means unique code issued to every class of source of revenue stream for the purpose of revenue collection.

"Cess" means tax or fees chargeable on certain goods specified under various schedules in this Act and shall include a special levy on value added products to promote the growth of the industry, factories and shall include but is not limited to factory cess, mining cess, soapstone cess;

"Chief Officer" means County Chief Officer for Revenue Management;

- "County" means the County Government of Kisii;
- "Contribution in lieu of rates (CILOR)" means a charge payable by National government agencies to the Kisii county government for the spaces they occupy;
- "County Receiver of Revenue" means the person appointed pursuant to section 157 of the Public Finance Management Act, 2012;
- "Revenue Collector" means the county public officer appointed pursuant to section 158 of the Public Finance Management Act, 2012 for the purpose of collecting revenue for the County Government and remitting it to the County Receiver of Revenue:
- "Revenue Director" means overall officer in charge of a revenue directorate in the County;
- "Executive Committee member" means Executive Committee Member for Finance and Economic Planning;
- "Factory" means an industrial site where workers manufacture goods or operating machine processing one product to another;
- "Levy" means various taxes, fees and other service charges that are imposed and payable to the County Government of Kisii;
- "Kisii Municipality Revenue Officer" means Officer in charge of revenue mobilization and collection within the boundary of Kisii Municipality;
- "Kisii Municipality" refers to the area as is determined by the Kisii Municipality Charter.
- "Licence" shall refer to authorization for any person to conduct a particular business or line of business within a certain jurisdiction within the County;
- "Permit" shall refer to license granted or issued by the County Government of Kisii to any business operating within Kisii County;
- "Person" shall mean a natural or artificial or juristic person;
- "Sub-county Revenue Officer" means Officer in charge of revenue mobilization; collection and management at any sub county within Kisii County.
- "Sub-county" denotes the area represented by a member of the National Assembly excluding where Kisii Municipality covers as defined in this act.
- "Ward Code" means the unique numbers given to the County Wards; "Tax" shall refer to a compulsory financial contribution imposed by the County Government of Kisii within its jurisdiction;
- "Treasury" means the County Treasury of Kisii;

That in order to have a smooth, transparent and equitable levy system for purposes of Schedule 1 the following meanings have been assigned to the following terms, where not specified:

- a) "Kiosk" means a temporary structure occupying space equal to or less than 5M2
- **b)** "Small trader/ dealer" shall be a business person occupying space equal to or less than 25 M2
- c) "Medium trader" shall be a business person occupying over 25M2 up to 60M2
- d) "Large trader" shall be a business person occupying between 60M2 and 225 M2
- e) Mega shall be a business person occupying between 225M2 and 450 M2

- f) Hypermarkets shall be a business person occupying over 450 M^2
- g) Small School -1 50 students/Pupils.
- **h)** Medium School 51 150 students/Pupils.
- i) Large School–151 200 students/Pupils.
- j) Extra Large Schools above 200 students/Pupils.
- **k**) The term 'school' shall refer to and include Early Childhood Development Education Centres, pre-primary, primary, secondary and driving schools.
- I) The term "Higher learning institutions" shall refer to and include colleges, Technical institutes and universities.
- **3.** (a) The County Treasury shall for these purposes establish revenue collection centres within the sub-counties and Kisii Municipality headed by revenue officer who shall report to the Director Revenue who also reports to the Chief Officer.
 - **(b)** That the County shall seek to seal all loopholes that promote corruption, tax evasion and loss of revenue.
 - (c) There shall be a deliberate move to bring on board all stake-holders in discussing and getting involved in drafting this document for purposes of getting the harmonized licenses and levies in accordance with the Constitution of the Republic of Kenya 2010.
 - (d) The County shall be at liberty to make such regulations as may be expedient for proper, prudent and frugal management and in accordance with the constitution of the Republic of Kenya 2010.

REVENUE SOURCE

In discharge of its mandate and suitability of its operations the county government proposes the following:

a. FACTORY PRODUCE CESS

- i. There shall be a paid a levy to be known as factory produce CESS on all tea, coffee, sugarcane, and other agricultural produce.
- ii. All processing factories are appointed as CESS collection agents for the county government of Kisii.
- iii. The said factory produce CESS shall be remitted to the County Government of Kisii on Quarterly basis.
- iv. The revenue receiver reserves the rights of access to books of accounts where necessary to determine such proceeds of a factory to ensure non abuse of the 1% CESS principal.

b. MINING CESS

There shall be established a levy on murram, hardcore and royalties to be effected at source. This levy shall be paid by the transporter.

c. SOAPSTONE CESS

In order to promote the growth of the soapstone industry, a special levy on value added products shall be levied at the exit point to be paid by operators.

In order to discourage the export of raw soapstone out of the source, a levy of raw soapstone shall be imposed at a flat rate.

PART II— INTERPRETATIONS

Interpretation

SCHEDULE ONE - Trade, Tourism and industrialization

SCHEDULE TWO - Lands, Physical Planning and Urban Development

SCHEDULE THREE - Water, Energy, Environment and Natural Resources

SCHEDULE FOUR - Education, Labour and Manpower Development

SCHEDULE FIVE - Agriculture, Livestock, Fisheries and Cooperative Development

SCHEDULE SIX - Roads, Public Works, Transport and Housing

SCHEDULE SEVEN - Public Health Services

SCHEDULE EIGHT - Sports, Culture, Youth and Social Services

SCHEDULE NINE - Disaster Management

SCHEDULE TEN- Finance and Economic Planning

PART III - LEVIES, FEES AND CHARGES

4. Revenue sources

- a) All fees, charges and licenses related to the Department of Trade, Tourism and industrialization under **SCHEDULE ONE**. These include single business permit, market dues, liquor license, weights and measures, e.t.c.
- **b)** All fees and charges related to the Department of Lands, Physical Planning and Urban Development under **SCHEDULE TWO.** These include land rates, plot rent, land sub-divisions, property rates, development control fees, advertisements, penalties, e.t.c.
- c) All fees and charges related to the Department of Water, Energy, Environment and Natural Resources under **SCHEDULE THREE**. These include environmental levies (cess) and permits, solid waste management, noise pollution permits, penalties, e.t.c.
- **d**) All fees and charges related to the Department of Education, Labour and Manpower Development under **SCHEDULE FOUR**. These include registration and inspection fees for private learning institutions and day cares, e.t.c.
- e) All fees and charges related to the Department of Agriculture, Livestock, Fisheries and Cooperative Development under **SCHEDULE FIVE**. These include market levy for stocks, public veterinary fees, slaughter fees, highland skin levies, farm produce cess, disease control fees, e.t.c.
- f) All fees and charges related to the Department of Roads, Public Works, Transport and Housing under **SCHEDULE SIX.** These include Bus Park/Matatu/Motorbike charges, parking charges, hire of plant and machinery charges, rent for houses, stalls, kiosks, associated penalties, e.t.c.
- g) All fees and charges related to the Department of Public Health Services under **SCHEDULE SEVEN.** These include building plan certificates, food hygiene license, inspection fees, associated penalties, e.t.c.
- h) All fees and charges related to the Department of Sports, Culture, Youth and

- Social Services under **SCHEDULE EIGHT.** These include hire of Gusii Stadium and other stadia, hire of social/culture halls, peoples' park, registration /renewal fees for social welfare groups, associated penalties, e.t.c.
- i) All fees and charges related to the Department of Disaster Management under **SCHEDULE NINE.** These include fire compliance certificates, inspection fees for vehicles with highly inflammable liquids and petrol stations, e.t.c.
- j) All fees and charges related to the Department of Finance and Economic Planning under **SCHEDULE TEN**. These include sale of Acts and documents, associated charges and penalties, e.t.c.

PART IV - ACCOUNTABILITY AND TRANSPARENCY

- (1) The Executive Member for Finance shall assign targets on revenue collections on the Sub-Counties and Kisii Municipality.
- (2) There shall be proper documentation of all cash collected as revenue on behalf of the County by the Revenue Officers and there shall be put in place cash registers.
- (3) It shall constitute an offence for any Revenue Officer to divert, or incur financial loss due to dishonesty, incompetence or malpractice for money received as revenue from the public for the County Government.
- (4) To protect its revenue bases, the Executive Committee Member for Finance shall take up the existing Revenue collection centers already in the subcounties and Kisii Municipality with such modifications as may be deemed necessary.
- (5) All persons newly employed and deployed as Revenue Officers and Revenue Accountants shall be vetted by the County Assembly's relevant committee for competence based on experience, skills, integrity, suitability and relevant training for deployment within 6 months from the date of commencement of this Act.
- **(6)** All Revenue Officers shall be responsible to the Executive Member for Finance.
- (7) All debts owed to the defunct local authorities shall be recovered by and paid to the County Government.
- (8) The Revenue Officer/and Revenue collector shall be held liable for any loss, stolen or unauthorized spending of revenue or and such money held by the officer.
- (9) Any person found culpable of such act (8 above) shall be dealt with in accordance with penal code and any other written laws.
- (10) The Departments have a responsibility to:
 - a) Identify revenue streams for purposes of increasing the tax base;
 - b) Come up with rules and regulations to support revenue collection;
 - c) Ensure that services incidental to revenue collection have been rendered.

PART V -TRANSITIONAL AND CONSEQUENTIAL PROVISIONS

7. (1) All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of levies, fees and charges given or issued by the defunct local authorities 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, with the necessary modifications, apply to the payment and the administration of the levies, fees and charges under this Act until the boards contemplated under Section 13 and 14 of Urban Areas and Cities Act are constituted.

- (2) Subsection (1) does not apply to the specific respective amounts payable in respect of the fees, charges or other levies and, in that regard the amount applicable shall be as provided for in the Schedules.
- (3) That any permit or receipt issued under the by-laws contemplated herein and were valid before the commencement of this Act shall be deemed to be valid and issued under this Act.
- (4) For purposes of implementation of transportation/distribution permits, the vehicles should be in company name or owner's name.

PART VI – PENALTIES

- **8.** To effect and ensure compliance with this Act and more specifically on the payment of the levies, fees and charges as per the schedules provided herein it is enacted as hereunder:
- **8.1.** (a) The County shall do registration of all Businesses and properties within Kisii County. Failure to register will attract a penalty to the operator as per the approved fees and charges.
 - (b) Single Business Permit issued expires on 31st December of every year.
 - (c) Failure to apply and obtain a Single Business Permit by the 28th February of each year, the fees chargeable shall attract a penalty of 5% of the SBP amount per month accumulatively.
 - (d) That failure by a factory to remit cess as required within the stipulated period, the unpaid cess shall attract a penalty of 5% on the total cess withheld quarterly.
 - (e) That the harvesting of sand, hard-core, marram and other royalties shall only be permitted after taking into consideration all relevant approval on environmental and public safety concerns from relevant bodies.
 - (f) That it shall be an offence to excavate, dig and or mine any of the products named in (d) above without due regard to environmental and public safety concerns.
 - (g) That it shall be the responsibility of the client to ensure that correct receipts/permits/licenses have been issued.
 - (h) That any forgery or falsification of permits/licenses/receipts shall attract a fine not exceeding Fifty thousand shillings or imprisonment for a term not exceeding six months or both.
 - (i) Renovations expire 3 months after the date of approval. Developers apply for extension or fresh application as the case may be.
- **8.2** Any person who commits an offence under this Act for which no penalty is provided shall be liable, on conviction, to a fine not exceeding Fifty thousand shillings or to imprisonment for a term not exceeding one year or both. The receiver of revenue shall determine such amounts in the absence of the County court.

PART VII - RULES

9. The Executive Committee Member for Finance in consultation with the County Executive Committee shall make rules to regulate the enforcement of the provisions of this Act with approval of the County Assembly.

PART VIII - MISCELLANEOUS PROVISIONS

10. The Kisii County Finance Act, 2021 shall be operational within the boundaries demarcated as Kisii County by National Legislation.

10.1. REGULATIONS

- a) The Executive Committee Member for Finance may make regulations for better carrying out of the functions under this Act for purposes of revenue collection.
- b) The Executive Committee Member for Finance and the County Chief Officer Revenue Management shall design the format for forms, receipts, permits, licenses, invoice, demand notice and registers for revenue collection which are tamper proof.
- c) For avoidance of doubt the Executive Committee Member for Finance and the County Chief Officer Revenue Management shall issue unique Business Codes in respect of all areas of revenue collection.
- d) In computation of time, reference to hour, day, month, year shall be in accordance with the provisions of the Civil Procedure Act Cap 21 Laws of Kenya and Article 259 of the Constitution of Kenya 2010.
- e) Revenue collection is entrenched in this Act as a 24 hour, seven days a week activity throughout the County.
- f)The Executive Committee Member for Finance may give people living with disability tax exemptions upon submission of the requisite documents from the National vetting board for persons living with disability. However, this applies to waiver of not more than one business unit. The tax exemption accorded should not be extended to matters related to building plan approval.
- g) The unit of measure under this Act shall be per hour, per instance, per day, per month, per term, per quarter per visit, per head, per square, per annum, per kiosk, per applicant, per trip, per tonnage, per plot, per metre square, per floor, per plan, per building, per piece, per basket, per heap, per bale, per box, per tin, per bunch, per depot, per store, per advert, per poster, per bundle, per copy, per fleet, per fortnight, per street, per house, per flat, per chair, per school, per business, per division, per property, per standard area, per dose, per booklet, per certificate, per letter, per lodging, per clinic, per test, per premise, per storage, per load, per permit, per document, per CBO, per acre, per extract, per night, per ft.
- h) On matters of impounded goods, levy/rates payer/offender shall be deemed to have forfeited his/her goods: (i) Perishable goods within 72 hours (ii) Durable goods within 6 months and therefore shall be disposed as per the Government Public Procurement and disposal Act 2015 without any further reference to the owner.
- i) Any damage that may be as a result of impounding/seizure/shutting/towing of Motor vehicles, motor cycles, tuktuk or any other property as the case maybe, it shall be borne by the owner.
- j) Any dispute or complaint arising out of this Act shall be referred to the Budget and Appropriation Committee of the County Assembly for hearing or redress before being referred to Court of Law for determination.
- k) In the absence of a county regulation on matters related to revenue management, the County Executive Committee member for Finance may

seek approval from the County Executive Committee to carry out such function as may be deemed necessary.

10.2. OFFENCES

Any person or licensee who gives false information or makes false statement either orally or in writing in connection with a call of information made under this Act or in connection with an investigation into the commission of an offence under this Act, or abates the commission of the offence contemplated hereinabove commits an offence and is liable upon conviction to a fine or jail term for a term not exceeding three (3) years or to both as contemplated under the penalty section as per section (8.2) above.

PART IX - AMENDMENT TO THE SCHEDULES

11. The Executive Committee Member for Finance may by order published in the Gazette amend any of the schedules in this Act.

Any order made under section (11) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within forty five days when the Assembly next sits after the order is so laid, the order shall lapse, but without prejudice to anything previously done there under.

Kisii County Finance Act 2021

Schedule 1: Trade and Industrialization 1.1 Single Business Permit

Business Code		Kisii Municipality	Sub-county
	Item Description	Approved 2021	Approved 2021
1-1000	General Trader		
	Hypermarkets Large Multi-Department Premises with more than one floor/ over 700 M2.	135,000	68,000
1-1001	Mega/large: Supermarket, traders, Wholesalers, stockists, Beer/wines and spirits distributors, soda distributors, Hardware, retail shops and stores from 300-700 M ² .	90,000	56,000
1-1002 1-1003	Medium supermarket (one floor area)	56,000	41,000
1-1003	Mini supermarket (one noor area) Mini supermarkets	32,000	18,000
1-1004	Large wholesale/ General Retail (Mix).	27,000	10,600
1-1006	Medium Retail Shop (Mix)	8,500	5,100
1-1007	Small Retail Shop (Mix) – CBD	5,000	3,500
	Small Retail Shop (Mix) - Extended areas	4,200	2500
1-1008			
1-1009	Eggs Wholesale	8,500	6,000
1-1010	Large egg traders	7,000	4,000
1-1011	Large dealer in farm implements/machineries	45,000	12,700
1-1012	Medium dealer in farm implements/machineries	27,000	6,000
1-1013 1-1014	Small dealer in farm implements/machineries	17,000	2,500
1-1014	Large dealer in Agrovets Medium dealer in Agrovets	45,000	8,500 6,000
	Small dealer in Agrovets	27,000 17,000	3,500
1-1016 1-1017	Large Hardware	54,000	17,000
1-1017	Medium Hardware	27,000	8,500
1-1018	Small Hardware - Peri-urban	12,750	10,000
1-1019	Small Hardware	12,730	5,500
1-1020	Dry Cleaner Laundry Services (machine)	12,700	6,000
1-1021	Dry Cleaner Laundry Services (machine) Dry Cleaner Laundry Services (manual)	4,900	2,000
1-1022	Large Dry Cleaner Laundry Services (manuar)	10,000	5,000
1-1023	Medium Dry Cleaner Laundry Services Medium Dry Cleaner Laundry Services	7,000	4,000
1-1024	Small Dry Cleaner Laundry Services Small Dry Cleaner Laundry Services	4,000	3,500
1-1025	Large Cloth Wear Shop	17,000	8,000
1-1020	Medium Cloth Wear Shop	8,500	6,000
1-1027	Small Cloth Wear Shop	5,000	4,900
1-1028	Large Textile/Clothing Materials Traders	17,000	5,100
1-1029	Medium Textile/Clothing Materials Traders Medium Textile/Clothing Materials Traders	8,500	4,500
1-1030	Small Textile/Clothing Materials Traders/Tailoring/Embroidery	5,000	2,500
1-1031	Medium Tailoring & Textile Materials/Embroidery	8,500	4,500
1-1033	Small Tailoring & Textile Materials/Embroidery – CBD,	5,000	2,500
1-1034	Small Tailoring & Textile Materials/Embroidery - Extended areas	4,900	3,500
1-1034	Veranda Tailoring/Embroidery 2-3 Machines	2,000	1,700
1-1035	Veranda Tailoring/Embroidery 1 Machine Veranda Tailoring/Embroidery 1 Machine	1,400	1,400
	Cushion Makers (Car Seat Makers/Repairs/Tents)	4,900	1400
1-1037	1	4,700	
1-1038	Veranda shoe maker/repair	1 400	1,400
1-1039	Veranda photocopying/Photography	1,400	1,400
1-1040	Bread/milk Agents	6,000	4,000
1-1041	Veranda Soda- Cold Drink Fridge	2,000	1,400
1-1042	Large shop (Mobile Phones and Accessories)	27,000	7,000
1-1043	Medium shop (Mobile Phones and Accessories)	10,000	4,500
1-1044	Small shop (Mobile Phones and Accessories)	7,000	3,000
1-1045	Large Booksellers Bookshop/Stationery (Wholesale)	22,000	8,500
1-1046	Medium Booksellers Bookshop/Stationery (Retail)	15,000	5,500
1-1047	Small Booksellers	4,900	3,000
1-1048	Large Cottage printing press & stationery (over 3 Machines)	25,000	10,200
1-1049	Medium Cottage printing press & stationery (2-3 Machines)	15,000	5,100

Business Code		Kisii Municipality	Sub-county
	Item Description	Approved 2021	Approved 2021
1-1050	Small Cottage printing press & stationery (1 Machine)	6,000	3,000
1-1051	Large Photo Studio/ Video editing Shop	22,000	12,000
1-1052	Medium Photo Studio/ Video editing Shop	8,500	4,500
1-1053	Small Photo Studio Shop/Video/Mobile photography	5,000	2,500
1-1054	Large dealers in Electrical Fittings and accessories(Wholesale / Retail)	22,000	8,500
1-1055	Medium dealers in Electrical Fittings and Accessories (Wholesale / Retail)	8,000	6,000
1-1056	Small dealers in Electrical Fittings and Accessories(Retail)	4,900	3,500
1-1057	Large dealers Water Fittings & accessories(Wholesale/Retail)	22,000	8,500
1-1058	Medium dealers Water Fittings & Accessories(Retail)	8,000	6,000
1-1059	Small dealers Water Fittings & Accessories(Retail)	5,000	3,500
	Large Trader General Electronic e.g.	22,000	8,500
1-1060	V/Radio/Speakers/Amplifiers/DVDs	22,000	0,000
1-1061	Medium Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	8,500	6,000
1-1062	Small Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	5,000	3,500
1-1063	Large General Merchandise (Mali Mali) Dealers	22,000	6.000
1-1064	Medium General Merchandise (Mali Mali) Dealers	8,500	4,900
1-1065	Small General Merchandise (Mali Mali) Dealers	5,000	3,500
1-1066	Soda Depots	22,000	8,500
1-1067	Soda Retail	4,900	4,000
1-1068	Large Footwear dealer: Distributor, Trader, Wholesale/ Retail	22,000	6,500
1-1069	Medium Footwear dealer: Trader (Retail/ Wholesale)	8,500	4,500
1-1070	Small Footwear dealer: Trader	5,000	3,500
1-1071	Mega Cosmetic/beauty Shop	35,000	15,000
1-1072	Large Cosmetic/beauty Shop	27,000	5,100
1-1073	Medium Cosmetic/beauty Shop	15,500	4,500
1-1074	Small Cosmetic/beauty Shop	5,000	2,500
1-1075	Shoe Makers and Repairs	3,000	3,000
1-1076	Large Cigarette Agent/ Distributor/ Dealer	22,000	17,000
1-1077	Medium Cigarette Dealer/ Retail	15,000	12,000
1-1078	Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi – Large Executive i.e. above 6 serving points)	13,500	6,000
	Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi – Medium Executive i.e. below 6 serving points)	8,500	4,300
1-1079			
1-1080	Hair Salon/Barber/Kinyozi (between 3 & 5 serving points)	5,000	2,500
1-1081	Barber Kinyozi / Hair Salon (1 to 2 serving points)	4,200	2,000
1-1082	Medium Glass Cutting	13,500	3,000
	Small Glass cutting	10,000	2,000
1-1083	Music Store (DVDs,CDs,Cassettes)	4,200	2,500
1-1084	Dealers in Chemicals/lab equipment/ Detergents/soap	6,000	3,000
1-1085	Car Wash Pressure	8,500	3,500
1-1086	Large dealer in Animal feeds	45,000	8,500
1-1087	Medium dealer in Animal feeds	27,000	6,000
1-1088	Small dealer in Animal feeds	17,000	3,500
1-1089	Mega Furniture Shop	56,000	40,000
1-1090	Flower Garden	8500	6,000
1-1091	Real Estate dealer	12,000	8,000

Business Code		Kisii Municipality	Sub-county
	Item Description	Approved 2021	Approved 2021
2-2000	Transport, store and Communications such as Car Dealers, Moo operating Taxis - Matatus-Buses-Lorries, Petrol Stations, Fac Publishing Companies, Newspapers, Books, Texts, teleph Internet Providers General Distribution/Supply Permit	cilities, Cold Storage	Facilities
2-2001	Individual Water Tanker- listed number plate (per tanker)	10,000	8,500
2-2002	Transporter/Distribution (per vehicle)	6,000	6,000
2-2003	Transporter/Distribution (4-10) Vehicles	30,000	30,000
2-2004	Transporter/Distribution (11-20) Vehicles	50,000	50,000
2-2005	Transporter/Distribution (21 50) Vehicles	70,000	70,000
2-2006	Transporter/Distribution (51-70) Vehicles	90,000	90,000
2-2007	Transporter/Distribution (71-100) Vehicles	100,000	100,000
2-2008	Group of vehicles above 100 (to be charged Per Vehicle)	6,000	6,000
2-2009	Tuk Tuk Distributors	3,000	3,000
2-2010	Dealers in new/second hand vehicles (Yard/Showroom)	90,000	50,000
2-2010	Dealers in Motorcycle (Yard/Showroom)	68,000	40,000
2-2011	Dealers in Motorcycle (Shop)	30,000	20,000
2-2013	Large Motor Car Spare Parts (New)	68,000	12,000
2-2014	Medium Motor Car Spare Parts (New)	36,000	5,000
2-2015	Small Motor Car Spare Parts (New)	13,500	3,000
2-2016	Large Motor Car Spares (Second Hand)	68,000	40,000
2-2017	Medium Motor Car Spares (Second Hand)	36,000	25,000
2-2018	Small Motor Car Spares (Second Hand)	13,500	10,000
2-2019	Kiosk Used/New Motor Car Spares	5,000	3,500
2-2020	Large Motorcycle Spares	22,000	8,500
2-2021 2-2022	Medium Motorcycle Spares Small Motorcycle Spares	13,500 5,000	6,500 3,000
2-2022	Large Scrap Metal Dealers (26 m3) and above	50,000	30,000
2-2023	Medium Scrap Metal Dealers (20 lis) and above	30,000	15,000
2-2025	Small Scrap Metal/plastic Dealers (less than 9 m3)	10,000	5,000
2-2026	Courier and/Security Services	45,000	18,000
2-2027	Courier Services Only	22,000	8,500
2-2028	Security Services Only	22,000	8,500
2-2029	Small security services	8,500	5,000
2-2030	Large Dealers in New Tyres and Repairs	32,000	20,000
2-2031	Medium Dealers in New/Used Tyres and Repairs	22,000	10,000
2-2032	Small Dealers in New/Used Tyres and Repairs Taxi Sacco permit	5,000 45,000	3,500 20,000
2-2033	PSV Sacco Permit	21,000	21,000
2-2034	PSV vehicle/matatu Booking office (within designated bus park)	19,000	10,000
2-2035	PSV vehicle/matatu Booking office (out of designated Bus park)	36,000	10,000
2-2036			
2-2037	Air ticket agencies offices Large Petrol station with either car wash & service bay	5,000 60,000	3,000 50,000
2-2038	Petrol station (multiple pumps without other chargeable services)	50,000	35,000
2-2039 2-2040	Filling station (at most 3 pumps with oil products)	30,000	25,000
2-2040	Dispensing/Service pump-1 pump	10,000	7,000
2-2041	Dispensing/Service pump-2 pump	15,000	15,000
2-2043	Kerosene Dealer with Pump	7,000	3,500
2-2044	Kerosene Dealer with Drums	5,000	3,000
2-2045	Underground Storage Facility	5,000	5,000
2-2046	Gas refilling station	70,000	70,000

Business Code		Kisii Municipality	Sub-county
	Item Description	Approved 2021	Approved 2021
2-2048	Cooking Gas Dealers 11 cylinders and above	13,500	5,000
2-2049	Private parking permit (commercial)	45,000	8,500
2-2050	Auctioneer Yards	20,000	20,000
2-2051	Large Storage Facility	45,000	22,000
2-2052	Medium Storage Facility	27,000	13,000
2-2053	Small Storage Facility	13,000	6,000
2-2054 2-2055	Water Bottling Plant	27,000	25,000
2-2056	Water refilling Large Communication Company with turnover of o v e r 20	10,000 63,000	8,000 63,000
2 2055	Million Medium Communication Company with turnover of 10 – 20 Million	42,000	42,000
2-2057	Small Communication Company with turnover up-to 10 Million.	27,000	22,000
2-2058 2-2059	Media stations (branches/Agents)	-	8,500
2-2060	Cooking Gas Dealers 10 cylinders and below	6,000	3500
	Cereals, Vegetables and Horticultural Grain storage and proc Forestry, and Timber production, Sawmills, Animal Breeding, Houses, Milling and other Natural Resources Extraction activities	Dairy Products pr s (Within Kisii Count	ocessing, Slaughter (y)
3-3001	Private weigh-bridge	100,000	100,000
3-3002	Large Agric. Producers/Processor/Dealer (e.g. Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory,	90,000	90,000
	Dairy Products Factory, Bakeries and any other of the kind)		
3-3003	Dairy Products Factory, Bakeries and any other of the kind) Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind)	45,000	45,000
3-3003 3-3004	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind)	45,000 27,000	45,000 27,000
	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and	,	,
3-3004	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid	27,000	27,000
3-3004	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility	27,000 45,000	27,000 45,000
3-3004 3-3005 3-3006	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility	27,000 45,000 18,000	27,000 45,000 18,000
3-3004 3-3005 3-3006 3-3007 3-3008	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard	27,000 45,000 18,000 8,500 25,500 40,000	27,000 45,000 18,000 8,500 30,000 20,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3009 3-3010	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard	27,000 45,000 18,000 8,500 25,500 40,000 30,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3009 3-3010 3-3011	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3009 3-3010 3-3011 3-3012	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3010 3-3011 3-3012 3-3013	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3010 3-3011 3-3012 3-3013 3-3014	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 3,500	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500
3-3004 3-3005 3-3006 3-3007 3-3008 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,500 3,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood store/Wholesaler	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 3,000 3,000 5,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood Store/Wholesaler Large Timber Yard/Carpentry	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 3,000 5,000 22,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000 8,500
3-3004 3-3005 3-3006 3-3007 3-3008 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017 3-3018	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood store/Wholesaler Large Timber Yard/Carpentry Medium Timber Yard/Carpentry	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 3,500 3,000 5,000 22,000 13,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000 8,500 6,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017 3-3018 3-3019	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood store/Wholesaler Large Timber Yard/Carpentry Medium Timber Yard/Carpentry Small Timber Yard/Carpentry	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,500 3,000 5,000 22,000 13,000 5,000 5,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000 8,500 6,000 4,900
3-3004 3-3005 3-3006 3-3007 3-3008 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017 3-3018	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood store/Wholesaler Large Timber Yard/Carpentry Medium Timber Yard/Carpentry	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 3,500 3,000 5,000 22,000 13,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000 8,500 6,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017 3-3018 3-3019 3-3020	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood store/Wholesaler Large Timber Yard/Carpentry Medium Timber Yard/Carpentry Small Timber Yard/Carpentry Power saw per machine across the County	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 5,000 22,000 13,000 5,000 7,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000 8,500 6,000 4,900 7,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3009 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017 3-3018 3-3019 3-3020 3-3021	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood Store/Wholesaler Large Timber Yard/Carpentry Medium Timber Yard/Carpentry Small Timber Yard/Carpentry Power saw per machine across the County Wholesale charcoal dealer	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,500 3,000 5,000 22,000 13,000 5,000 7,000 6,000	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000 8,500 6,000 4,900 7,000 6,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3009 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017 3-3018 3-3019 3-3020 3-3021 3-3022	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood store/Wholesaler Large Timber Yard/Carpentry Medium Timber Yard/Carpentry Small Timber Yard/Carpentry Power saw per machine across the County Wholesale charcoal dealer Retail charcoal dealer Cereal storage facility (private)	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 5,000 22,000 13,000 5,000 7,000 6,000 4,900	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,000 4,000 4,000 4,900 7,000 6,000 4,900 19,000 3,500 3,500
3-3004 3-3005 3-3006 3-3007 3-3008 3-3009 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017 3-3018 3-3020 3-3021 3-3022 3-3023 3-3024 3-3025	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand , and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood Store/Wholesaler Large Timber Yard/Carpentry Medium Timber Yard/Carpentry Medium Timber Yard/Carpentry Power saw per machine across the County Wholesale charcoal dealer Retail charcoal dealer Cereal storage facility (private) Grain/ Cereals/ Nuts retail shop	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 5,000 22,000 13,000 5,000 7,000 6,000 4,900 10,000 4,900	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000 4,900 7,000 6,000 4,900 19,000 3,500 4,000 4,900 19,000 3,500 4,000
3-3004 3-3005 3-3006 3-3007 3-3008 3-3009 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017 3-3018 3-3020 3-3021 3-3022 3-3023 3-3024 3-3025 3-3026	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand, and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood store/Wholesaler Large Timber Yard/Carpentry Medium Timber Yard/Carpentry Medium Timber Yard/Carpentry Power saw per machine across the County Wholesale charcoal dealer Retail charcoal dealer Cereal storage facility (private) Grain/ Cereals/ Nuts retail shop Milk Bar	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 3,000 22,000 13,000 5,000 7,000 6,000 4,900 19,000 10,000 4,900 5,000	27,000 45,000 18,000 3,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000 4,900 7,000 6,000 4,900 19,000 3,500 4,000 3,500 4,000 3,500 4,000 3,500 4,000 3,500
3-3004 3-3005 3-3006 3-3007 3-3008 3-3009 3-3010 3-3011 3-3012 3-3013 3-3014 3-3015 3-3016 3-3017 3-3018 3-3020 3-3021 3-3022 3-3023 3-3024 3-3025	Medium Agricultural Producer/dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Small Agricultural Producer/Processor/Dealer (e.g. Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind) Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex Medium Cold Room Storage Facility Small Cold Room Storage Facility Yard dealers in building materials (concrete, blocks, stones, culverts) Large dealers in Block, Bricks sand , and Concrete Maker/yard Medium dealers in Block, Bricks and Concrete Maker/yard Small dealers in Block, Bricks and Concrete Maker/yard Posho Mills Maize Sheller Coffee pulping machine Firewood Dealers Firewood Store/Wholesaler Large Timber Yard/Carpentry Medium Timber Yard/Carpentry Medium Timber Yard/Carpentry Power saw per machine across the County Wholesale charcoal dealer Retail charcoal dealer Cereal storage facility (private) Grain/ Cereals/ Nuts retail shop	27,000 45,000 18,000 8,500 25,500 40,000 30,000 20,000 3,000 3,000 3,000 5,000 22,000 13,000 5,000 7,000 6,000 4,900 10,000 4,900	27,000 45,000 18,000 8,500 30,000 20,000 15,000 10,000 2,000 3,000 3,500 3,000 4,000 4,900 7,000 6,000 4,900 19,000 3,500 4,000 4,900 19,000 3,500 4,000

Business Code		Kisii Municipality	Sub-county
	Item Description	Approved 2021	Approved 2021
3-3029	Terazzo Production/crashing unit	30, 000	30,000
3-3030	Private water supplier (Metered)	20,000	20,000
3-3031	Jaggery Crusher Fixed and power driven	20,000	20,000
3-3032	Jaggery Crusher Mobile and power driven (across the county)	15,000	15,000
3-3033	Jaggery Crusher Mobile and power driven (within the Sub-County)	10,000	10,000
3-3034	Jaggery Crusher Oxen Driven (across the county)	7,000	7,000
3-3035	Jaggery Crusher Oxen Driven (within the Sub-County)	3,500	3,500
3-3036	Small Jaggery Stores below 9m ²	4,900	4,900
3-3037 3-3038	Medium Jaggery Stores above 9m ² Jaggery Transportation (lorry and canter)	6,000 10,000	6,000 10,000
3-3038	Jaggery Transportation (pickups and station wagons)	7,500	7,500
3-3040	Large Soapstone Shop 49 M ² and above	15,000	15,000
3-3041	Medium Soapstone Shop between 25 M ² and 49 M ²	8,500	8,500
3-3042	Small Soapstone Kiosks up to 25 M ²	2,500	2,500
3-3043	Large Quarry Operator	150,000	150,000
3-3044	Medium Quarry Operator	75,000	75,000
3-3045	Small (Individuals) Quarry Operator	3,000	3,000
4-4000	Accommodation and Catering within Kisii County Such as: International Houses, Restaurants, Bar, Eateries, Butcheries with Meat Roasti Membership Clubs, Night Clubs Casinos		
4-4001	Large -High standard lodging facility /Hotel class E class e,g Karmel park e.t.c.	135,000	135,000
4-4002	Medium -High Standard Lodging facility/Hotel class D e.g.	90,000	90,000
	Ufanisi, Dans, Magharibi, Marshpark, Nyakoe, Waterpark, Itibo		
	resort, Storm, Havannah (Nile), Sakawa, Zonic, Dallas, Bellavista,		
	La-zion, Sameta, Eremo at Keumbu, La-prima, e.t.c.		
4-4003	Small - High Standard Lodging facility/Hotel C Class e.g Gusii Mwalimu, Embonga, Jazz, Big Boss, Focus, Windspark, Junction, Bonds, Blue Nile La-Zerena, , Genesis at Keumbu, e.t.c	54,000	54,000
4-4004	Large lodging facility with Restaurant &/or Bar C class Basic Standard e.g. Okerosia, Bridge camp e.t.c	36,000	36,000
4-4005	Medium Lodging facility with Restaurant &/or Bar B/C Class Basic Standard	22,000	22,000
4-4006	Small Lodging facility with Restaurant &/or Bar B/C class Basic Standard	15,000	15,000
4-4007	Large Lodging facility B/C class Basic Standard over 15 rooms	36,000	36,000
4-4008	Medium Lodging facility B/C class Basic Standard 6 - 15 rooms	22,000	20,000
4-4009	Small Lodging facility Basic Standard B/C class up to 5 rooms	14,500	14,500
4-4010	Large Restaurant with Bar/Membership Club over 30 Customers/ members	32,000	32,000
4-4011	Medium Restaurant with Bar/Membership Club from 11 - 30 customers	18,000	18,000
4-4012	Small Restaurant/Bar up-to 10 Customers with Outdoor Catering	6,000	6,000
4-4013	Large eatery over 30 Customers	13,500	13,500
4-4014	Medium eatery between 10-30 Customers	9,000	9,000
4-4015	Small Eatery below 7 M2 (urban/ CBD)	6,000	6,000
4-4016	Small Eatery below 7 M2 (peri-urban/Extended Areas)	4,900	3,500
4-4017	Outdoor Catering	10,000	10,000
4-4018	Large Night Club/Casino	32,000	32,000
4-4019	Medium Night Club	18,000	18,000
4-4020	Small night club	8,500	8,500
4-4021	Large wines and spirits wholesaler	13,000	13,000
4-4022	Medium Wines and Spirits Retailer	8,500	8,500
4-4023	Small Wines and Spirits Retailer	6,000	6,000

Business Code		Kisii Municipality	Sub-county
	Item Description	Approved 2021	Approved 2021
4-4024	Large Beer Seller over 30 customers (No Restaurant)	13,500	10,000
4-4025	Medium Beer Seller11-29 customers (No Restaurant)	8,500	8,000
4-4026	Small Beer Seller below 10 customers (No Restaurant)	6,000	5,000
4-4027	SENATOR Bambua Seller	6,000	4,900
4-4028	Large Butchery 5 carcasses and above	8,500	6,000
4-4029	Medium Butchery 2 to 4 carcasses	6,000	5,000
4-4030	Small Butchery 1 carcass or part	4,900	3,000
4-4031	Application Betting activities (e.g. gambling) per instance	5,000	5,000
4-4032	Betting activities license per machine	50,000	50,000
4-4033	Large slaughter House (Private)	25,000	25,000
4-4034	Medium slaughter House (Private)	7,500	7,500
4-4035	Small eatery	-	2500
5-5000	Financial Management; Engineering Architecture; valuing; Survey Data Accessing; Stock and Insurance Brokering; Security-Promotic lenders; Hire Purchase Co., Insurance Companies	on Charity included;	Banks; Money
5-5001	Large Professional/technical Services over 10 Practitioners &/or International Affiliation	90,000	45,000
5-5002	Medium Professional/technical Services firm From 3 - 10 practitioners	42,000	18,000
5-5003	Small Professional/technical Services firm up 2 practitioners	27,000	8,500
5-5004	Independent Technical Operator 1 Person Acting Individually (Typist, Accountant, Book keeper etc.)	5,000	3,000
5-5005	Large Financial Services/FOSA/micro-finances with turnover of over 1 billion	150,000	100,000
5-5006	Medium Financial Services /FOSAs/micro-finances with turnover of 500M-1 billion	80,000	50,000
5-5007	Small Financial Services/FOSA/Microfinance with turnover of below 500 Million	50,000	35,000
5-5008	Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting. individually etc.	6,000	6,000
5-5009	Money points / ATMs / money machines separate from branch / office (per ATM)	35,000	20,000
5-5010	Large cyber cafes / bureaus over 20 computers/ machines	8,500	5,000
5-5011	Medium Cyber cafes/bureau of 6 — 20 computer's / machines	6,000	4,000
5-5012	Small Cyber cafes / bureau with 2 — 5 computers / machines	4,900	2,500
5-5013	Large Computer Sales and Services	13,500	8,500
5-5014	Medium Computer Sales and Services	5,000	5,000
5-5015	Small Computer Sales and Services	4,900	3,500
5-5016	Large Computer Services/ repair above 10 computers	8,500	5,000
5-5017	Medium Computer Services/ repair with over 3-9 computers	6,000	3,000
5-5018	Small Computer Services/ repair with 1-2 computers	4,900	2,500
5-5019	Mobile Banking(M-Pesa, Airtel Money, Yu Money) with other money agents including bank agents)	8,500	5,000

5-5020 Bank Agents/Safaricom Agents/Airtel Agents more than I serving point 15,000	8,000
Private Education, Health and Entertainment Services; such as: Private Education Inst Universities, Nurseries, Primary and Secondary Schools, Professional Training ce Institutions, Private Health Clinics and Doctors Surgeries, Pharmaceuticals, Combotors, Dentists, Physiotherapists, Psychologists and other Health Professional Trainitional Medicine Practitioners, Funeral Homes, Entertainment Facilities i.e. Ciner Show, Juke Box, Arcade, Sport Club, GYM, pools. 6-6001 Private Higher Educ. Institution, Any type of Private University, College or Higher Education Institution 300 students and above Operating in Private Premises 6-6003 Large private Education Institution (Secondary/primary) over 300 students/pupils 6-6004 Large Private Education Institution (Secondary/primary) from 200-300 students private Premises 6-6005 Medium Private Education Institution (Secondary/primary) from 201-200 students 6-6006 Small Private Education Institution (Secondary/primary) from 21,000 poly 300 students 6-6007 Day care facility for children/adults specified in the student of the stu	0,000
Universities, Nurseries, Primary and Secondary Schools, Professional Training ce Institutions, Private Health Clinics and Doctors Surgeries, Pharmaceuticals, Comboctors, Dentists, Physiotherapists, Psychologists and other Health Professionals Traditional Medicine Practitioners, Funeral Homes, Entertainment Facilities i.e. Ciner Show, Juke Box, Arcade, Sport Club, GYM, pools. Private Higher Educ. Institution, Any type of Private University, College or Higher Education Institution 300 students and above Operating in Private Premises	3,500
College or Higher Education Institution 300 students and above 6-6002 Public Higher Education Institution, Any type of Public University, College or Higher Education Institution 300 students and above Operating in Private Premises 6-6003 Large private education institution (Secondary/primary) over 300 students/pupils 6-6004 Large Private Education Institution (Secondary/primary) from 200-300 students 6-6005 Medium Private Education Institution (Secondary/primary) from 210,000 100-200 students 6-6006 Medium Private Education Facility below 99 students 13,500 100-200 students 6-6007 Day care facility for children/adults 8,500 100-200 students 13,500 100-200	enters, Polytechnic sulting Offices of s, Herbalists and
College or Higher Education Institution 300 students and above Operating in Private Premises 6-6003 Large private education institution (Secondary/primary) over 300 students/pupils 6-6004 Large Private Education Institution (Secondary/primary) from 200-300 students 6-6005 Medium Private Education Institution (Secondary/primary) from 21,000 100-200 students 6-6006 Small Private Education Facility below 99 students 13,500 6-6007 Day care facility for children/adults 6-6008 Large Driving School - National 6-6009 Medium Driving School - County 32,000 6-6010 Small Driving School - County 32,000 6-6011 Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Funeral Home; e.g. Ram, Hema, Nyangena, Christamarriane, Oasis Lenmek, Tabaka, , Agakhan e.t.c 6-6012 Medium Private Health Facility Funeral Home; e.g. Getembe, Isena, Nyanchwa Adventist Mission, e.t.c. 6-6013 Small Private Health Facility Funeral Home; e.g. Getembe, Isena, Nyanchwa Adventist Mission, e.t.c. 6-6014 Large Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes, e.t.c 6-6016 Small private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Care and Cure 6-6016 Small private Health facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g. Onsombi, 6-6017 Private Glinics – Small 13,500 6-6018 Private Clinics – Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 15,000 6-6022 Small Laboratory 8,500	54,000
Students/pupils	28,000
300 students	21,000
100-200 students 13,500	18,00
6-6007 Day care facility for children/adults 8,500 6-6008 Large Driving School - National 45,000 6-6009 Medium Driving School - County 32,000 6-6010 Small Driving School - Local 13,500 6-6011 Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Funeral Home; e.g. Ram, Hema, Nyangena, Christamarriane, Oasis Lenmek, Tabaka, Agakhan e.t.c 6-6012 Medium Private Health Facility Funeral Home; e.g. The Nairobi Women, Bosongo, Medi Forte, e.t.c 6-6013 Small Private Health Facility Funeral Home; e.g. Getembe, Isena, Nyanchwa Adventist Mission, e.t.c. 6-6014 Large Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes, e.t.c 6-6015 Medium Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Care and Cure 6-6016 Small private health facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g. Onsombi, 6-6016 Private funeral services (hearse) - Per vehicle 6-6018 Private Clinics - Small 13,500 6-6019 Private Clinics - Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 8,500	9,000
6-6008 Large Driving School - National 45,000	6,000
6-6009 Medium Driving School - County 32,000	3,000
6-6010 Small Driving School - Local 13,500 6-6011 Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Funeral Home; e.g. Ram, Hema, Nyangena, Christamarriane, Oasis Lenmek, Tabaka, , Agakhan e.t.c 135,000 6-6012 Medium Private Health Facility Funeral Home; e.g. The Nairobi Women, Bosongo, Medi Forte, e.t.c 90,000 6-6013 Small Private Health Facility Funeral Home; e.g. Getembe, Isena, Nyanchwa Adventist Mission, e.t.c. 45,000 6-6014 Large Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes, e.t.c 110,000 6-6015 Medium Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Care and Cure 60,000 6-6016 Small private health facility outpatient services, Doctors Surgery, Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g. Onsombi, 22,000 6-6017 Private funeral services (hearse) - Per vehicle 8,500 6-6018 Private Clinics - Small 13,500 6-6019 Private Clinics - Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 15,000	20,000
Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Funeral Home; e.g. Ram, Hema, Nyangena, Christamarriane, Oasis Lenmek, Tabaka, , Agakhan e.t.c 90,000	15,000
providing Overnight Accommodation. Funeral Home; e.g. Ram, Hema, Nyangena, Christamarriane, Oasis Lenmek, Tabaka, , Agakhan e.t.c 6-6012 Medium Private Health Facility Funeral Home; e.g. The Nairobi Women, Bosongo, Medi Forte, e.t.c 6-6013 Small Private Health Facility Funeral Home; e.g. Getembe, Isena, Nyanchwa Adventist Mission, e.t.c. 6-6014 Large Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes, e.t.c 6-6015 Medium Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Care and Cure 6-6016 Small private health facility outpatient services, Doctors Surgery, Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g. Onsombi, 6-6017 Private funeral services (hearse) - Per vehicle 6-6018 Private Clinics – Small 6-6019 Private Clinics – Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 8,500	6,300
Women, Bosongo, Medi Forte, e.t.c 6-6013 Small Private Health Facility Funeral Home; e.g. Getembe, Isena, Nyanchwa Adventist Mission, e.t.c. 6-6014 Large Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes, e.t.c 6-6015 Medium Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Care and Cure 6-6016 Small private health facility outpatient services, Doctors Surgery, Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g. Onsombi, 6-6017 Private funeral services (hearse) - Per vehicle 8,500 6-6018 Private Clinics - Small 13,500 6-6019 Private Clinics - Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 15,000 6-6022 Small Laboratory 8,500	135,000
Nyanchwa Adventist Mission, e.t.c. 6-6014 Large Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes, e.t.c 6-6015 Medium Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Care and Cure 6-6016 Small private health facility outpatient services, Doctors Surgery, Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g. Onsombi, 6-6017 Private funeral services (hearse) - Per vehicle 6-6018 Private Clinics - Small 13,500 6-6019 Private Clinics - Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 5,000 8,500	90,000
Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes, e.t.c 6-6015 Medium Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Care and Cure 6-6016 Small private health facility outpatient services, Doctors Surgery, Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g. Onsombi, 6-6017 Private funeral services (hearse) - Per vehicle 6-6018 Private Clinics - Small 13,500 6-6019 Private Clinics - Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory Small Laboratory 8,500	45,000
Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Care and Cure 6-6016 Small private health facility outpatient services, Doctors Surgery, Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g. Onsombi, 6-6017 Private funeral services (hearse) - Per vehicle 6-6018 Private Clinics - Small 13,500 6-6019 Private Clinics - Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 15,000 6-6022 Small Laboratory 8,500	110,000
Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g. Onsombi, 6-6017 Private funeral services (hearse) - Per vehicle 8,500 6-6018 Private Clinics - Small 13,500 6-6019 Private Clinics - Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 15,000 6-6022 Small Laboratory 8,500	60,000
6-6018 Private Clinics – Small 13,500 6-6019 Private Clinics – Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 15,000 6-6022 Small Laboratory 8,500	22,000
6-6019 Private Clinics – Big 17,000 6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 15,000 6-6022 Small Laboratory 8,500	8,500
6-6020 Physiotherapists 8,500 6-6021 Large Laboratory 15,000 6-6022 Small Laboratory 8,500	8,000
6-6021 Large Laboratory 15,000 6-6022 Small Laboratory 8,500	17,000
6-6022 Small Laboratory 8,500	8,500
6-6022 Small Laboratory 8,500	10,000
	5,000
0-0025 Chemists/Pharmacy-Wholesale. 1 63.000 1	18,000
6-6024 Chemists/Pharmacy -large Retail 27,000	15,000
6-6025 Chemists/Pharmacy -medium Retail 13,500	8,500
6-6026 Chemists/Pharmacy - Small Retail - Extended areas. 6,000	6,000

Business Code		Kisii Municipality	Sub-county
	Item Description	Approved 2021	Approved 2021
6-6027	Chemists/Pharmacy with Agrovet Mix-Large Retail	63,000	13,500
6-6028	Chemists/Pharmacy with Agrovet Mix-Medium Retail	36,000	15,000
6-6029	Chemists/Pharmacy with Agrovet Mix- Small Retail	18,000	8,500
6-6030	Chemists/Pharmacy with Agrovet Mix- Small Retail - Extended	7,300	5,000
	outpatient Health Clinic/Consultancy office for; Doctor, Surgeon, Doctor, Physiotherenist Psychologists	25,500	6,000
6-6031	Dentist, Physiotherapist, Psychologists Large Traditional Health Services/ Herbalist	22,000	14,000
6-6032	Small Traditional Health Services/ Herbalist	4,800	4,000
6-6033		<u> </u>	,
	Large Entertainment facility Cinema, Video Show over 100 seats,	28,000	20,000
6-6034	Juke Box Games over 10 machines, Sports Clubs over 50 members Medium Entertainment Facility from 50 - 100 seats, from 4 – 10	15,000	6,500
6-6035	machines and from 16 - 50 members Small Entertainment Facility up-to 50 seats/up-to 3 machines and	9,000	2 500
6-6036	up-to 15 members	7,000	3,500
	Other Educational (tuitions), Health and Entertainment Services	4,900	3,500
6-6037	Large Private Early childhood development education (ECDE) over 50 pupils	7,300	5,000
6-6038	Small Private Early childhood development education (ECDE) up to	5,000	3,500
6-6039	50 pupils		
6-6040	Pool table seller	10,000	8,000
6-6041	Pool Game (per table)	6,800	4,000
6-6042	Ajua Game/ cards/ Large Sports Club/GYM/Swimming Pool	6,800 18,000	2,500 18,000
6-6043	Small Sports Club/GYM/Swimming Pool	6,400	6,500
6-6044	Video Cafes/Shows	4,900	4.900
6-6046	Large; Chairs/Tents/Public Address System for Hire (500 chairs and above)	6,000	5,000
6-6047	Small; Chairs/Tents/Public Address System for Hire (up to 499 chairs)	4,900	3,500
6-6048	Private Public Address System for Hire permit	4,900	3,500
6-6049	Fun fare (per week)	5,000	3,500
6-6050	Medium clinic	-	13,500
7-7000	Industrial Plants Eastonies Workshors/garages		
7-7001	Industrial Plants, Factories, Workshops/garages Large Industrial Plant/multi-national franchise over 40 employees or turnover over 20M	135,000	135,000
7-7002	Medium Industrial Plant from 16 - 40 employees or turnover between 10 - 20million	90,000	90,000
	Small Industrial Plant up to 15 employees or turnover up-to 10M	45,000	45,000
7-7003	Large Workshop/Service , Repair and Contractor over 10 employees	32,000	27,000
7-7004	or premises over 500ft2 Medium Workshop, Service, Repair and Contractor from 6 - 10	12,000	10,000
7-7005	employees or premises from 25sqft2 – 500sqft2		
7-7006	Small Workshop Service , Repair and Contractor up-to 5 employees or Premises up to 25sqft2	4,900	4,900
7-7007	Large Motor Garage for National Companies	63,000	63,000
7-7008	Medium Motor Garage in a premise	27,000	27,000
7-7009	Small Motor Garage in a premise	13,500	13,500
7-7010	Large Juakali Motor garage	32,000	10,000
7-7011	Medium Juakali Motor Garage	18,000	8,000
7-7012	Small Juakali Motor Garage	5,000	4,900
7-7013	Motor Cycle Repairers	8,500	3,500

18 Kisii County Finance Act 2021

Business Code		Kisii Municipality	Sub-county
	Item Description	Approved 2021	Approved 2021
7-7014	Engineering Workshops above 3 Lathe Machines	22,000	15,000
7-7015	Engineering Workshops 2-3 Lathe Machines	8,500	5,000
7-7016	Engineering Workshops 1 Lathe Machine	5,000	4,000
7-7017	Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop	8,500	8,500
7-7018	Battery Charging Workshop	8,500	5,000
7-7019	General Electrical Rewinding Workshop	4,900	3,500
7-7020	Large Fabrication and Welding Workshop (more than 2 welding machines)	8,500	5,000
7-7021	Medium Fabrication and Welding Workshop (2 welding machines)	6,000	4,900
7-7022	Small Fabrication and Welding Workshop (one welding machine)	4,900	3,500
7-7023	Large Furniture Workshop with 3 machines and above	13,500	7,500
7-7024	Medium Furniture Workshop (up to two machines)	8,500	5,000
7-7025	Small Furniture Workshop	5,000	3,500
7-7026	Blacksmith Operation	3,500	2,500
7-7027	Contractors-NCA 1/2(per year)	10,000	10,000
7-7028	Contractors-NCA 3/4(per year)	8,000	8,000
7-7029	Contractors-NCA 5/6/ (per year)	6,000	6,000
7-7030	Contractors-NCA 7/8/(per year)	4,900	4,900
7-7031	Drilling of boreholes Rig/Drillers	50,000	50,000

1.1.1 Fees and Charges for Single Business Permit

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
Application for New Business Permit	Per Applicant	1,000	500
Renewal of Business Permit	Per applicant	500	200
Change of Business Name	Per Applicant	500	500
Penalty for late payment of SBP (5% of the SBP amount compounded monthly)	Per Applicant	5%	5%
Bond Fee	Per instance	500	100

1.1.2 Market Dues/ Barter Charges			
Cabbage/Green maize			
Lorry Load of Cabbage/ green maize	Per instance	2500	2500
Canter Load cabbage/ green maize	Per instance	2000	2000
Pickup Load of cabbage/ green maize	Per instance	1000	1000
Station wagon Load of cabbage/ green maize	Per instance	300	300
Cabbage/ green maize - Retail	Per instance	50	30
Fomatoes	,		
Carton/bag/box of tomatoes – Big	Per day	100	100
Carton/bag/box of tomatoes - Manancha	Per day	80	80
Carton/bag/box of tomatoes wholesale	Per day	50	50
Tomatoes Retail basket	Per day	20	20
Vegetable	·		
Vegetable per bag 90kg (wholesale)	Per day	30	30
Vegetable (retail)	Per day	20	20
Onions			
Onions per net/ basket (Wholesale)	Per day	40	40
Onions Retail	Per day	20	20
Onions leafy 90kg sack	Per day	50	50
Fruits			
Fruits wholesale (50 kg bag and above)	Per day	60	40
Fruits – Retail	Per day	40	20

		Kisii Municipality	Sub-county
Item Description		Approved 2021	Approved 2021
Potatoes			
Sweet/ Irish Potatoes above 50 kg bag (wholesale)	Per bag	40	40
Sweet/ Irish Potatoes (retail)	Per day	20	20
Carrots/ Avocado	-		
90 kg Bag of Carrots/ Avocado (wholesale)	Per day	40	40
Carrot/ Avocado (Retail)	Per day	20	20
Eggs			
Eggs retail	Per tray	10	10
Eggs supplier (Lorry)	Per instance	1,000	1,000
Eggs supplier (Conty) Eggs supplier (Canter)	Per instance	500	500
Eggs supplier (Probox/pickup)	Per instance	300	300
Milk			
Milk per 5 liters	Per day	20	20
Milk per 20 liters	Per day	50	50
Catering	-		
Outside Catering (Large)	Per day	5,000	5,000
Outside Catering (Medium)	Per day	2,000	2,000
Outside Catering (Small)	Per day	1,000	1,000
Bananas (Engote)	Per Engote	20	20
Bananas (retail)	Per day	20	20
Clothes One bale of Mitumba (wholesaler)	Per bale	100	100
Heap of Mitumba (area of below 4ft2)	Per day	40	40
Mitumba Retail (CBD)	Per day	40	40
New Clothes Retail (Darajambili)- Monday (New)	Per day	130	130
New Clothes Retail (Darajambili) - Thursday(New)	Per day	160	160
New Clothes Wholesale ft2 area and below (Market days)	Per day	40	40
Second hand Clothes			
Bale	Per/Bale	80	80
Half	Per/Bale	40	40
A Heap	Per/Heap	40	40
New clothes			
New clothes Bale	Per/Bale	100	100
Bale A heap	Per/Heap	100	100
Bale A heap New Clothes Retail (CBD)			
Bale A heap New Clothes Retail (CBD) Shoes	Per/Heap Per day	100 40	100 40
Bale A heap New Clothes Retail (CBD) Shoes Small Heap of Mitumba Shoes (retail)	Per/Heap Per day Per day	100 40 40	100 40 40
Bale A heap New Clothes Retail (CBD) Shoes Small Heap of Mitumba Shoes (retail) Large Heap of Mitumba Shoes (retail)	Per/Heap Per day Per day Per day	100 40 40 40 40	100 40 40 40 40
Bale A heap New Clothes Retail (CBD) Shoes Small Heap of Mitumba Shoes (retail) Large Heap of Mitumba Shoes (retail) Mitumba Shoes (CBD)	Per/Heap Per day Per day Per day Per day	100 40 40 40 40 40	100 40 40 40 40 40
Bale A heap New Clothes Retail (CBD) Shoes Small Heap of Mitumba Shoes (retail) Large Heap of Mitumba Shoes (retail) Mitumba Shoes (CBD) New Shoes (CBD)	Per day	100 40 40 40 40 40 40	100 40 40 40 40 40 40
Bale A heap New Clothes Retail (CBD) Shoes Small Heap of Mitumba Shoes (retail) Large Heap of Mitumba Shoes (retail) Mitumba Shoes (CBD) New Shoes (CBD) Heap of Akala shoes	Per day	100 40 40 40 40 40 40 20	100 40 40 40 40 40 40 20
New clothes Bale A heap New Clothes Retail (CBD) Shoes Small Heap of Mitumba Shoes (retail) Large Heap of Mitumba Shoes (retail) Mitumba Shoes (CBD) New Shoes (CBD) Heap of Akala shoes Shoe shine, Shoe repair, Street vendors Shoe shiner	Per day	100 40 40 40 40 40 40	100 40 40 40 40 40 40

		Kisii Municipality	Sub-county
Item Description		Approved 2021	Approved 2021
Pots per piece	Per day	Exempted	Exempted
Cereals/Legumes			
A 90kg bag of produce (wholesale)	Per Bag	50	50
A 90kg bag of produce (Retail)	Per Bag	30	30
Fish			
Basket of dried fish	Per day	40	40
A 90kg Sack of Omena	Per/Sack	50	50
A 50kg sack of Omena	Per/Sack	30	30
Basket of fresh/ Deep fry fish vendors	Per day	50	50
Mats			
Mats (per lorry)	Per instance	1,500	1,500
Mats (per canter)	Per instance	1,000	1,000
Mats (per pick up)	Per instance	500	500
Bundles of 10 ropes	Per day	10	10
Tobacco			
Tobacco per 90 kg bag	Per day	100	100
Tobacco per 50 kg bag	Per day	50	50
Tobacco retail	Per day	30	30
Assorted Items Heap of Small items (cutlery) Heap of small items (assorted)	Per day Per day	40 20	40 20
Charcoal/firewood			
Charcoal per 90kg bag (retail)	Per sack	20	20
Charcoal per a 90kg sack (Wholesale)	Per sack	40	40
Firewood along the road	Per Day	30	30
Sugarcane			
Bundles of sugarcane (20 pieces)	Per day	10	10
Hawkers/ Jua Kali	1		
Hawker with Motor Vehicle station wagon/pickup –	Per day	5000	5000
Agricultural produce within parking slot.	rei day	3000	3000
Hawker with Motor Vehicle selling electronics within parking slot.	Per day	5000	5000
Hawker with Motor Vehicle station wagon/pickup – Agricultural produce	Per day	300	200
Hawker with Motor Vehicle selling electronics	Per day	500	500
Hawker without Motor Vehicle selling electronics	Per day	50	50
Hawker without Motor Vehicle selling mobile phones	Per day	100	100
Hawker selling mobile phones under umbrella	Per day	200	100
Small Artist or Sign writer	Per day	20	20
Handcarts (per cart)	Per day	30	20
Temporary structures	Per day	50	30
Street vendors	Per day	20	20
Other Informal Sector Operation	Per day	50	50
Herbal medicines (1 hawker)	Per day	20	20
Herbal medicines with vehicles/tent	Per day	1000	500
Royalties not provided for	% Per turn over	3	3

Food vendors			
Food vendors with temporal structure	Per day	50	50
Food vendors without structure	Per day	30	30
Penalties			
Impounding of goods from market	Per instance	300	200
Storage Fee for impounded Goods	Per day	500	200

1.2 Liquor Licencing

1. General Retail Alcoholic Drink and Restaurants)	Licence (Bars		
		Kisii Municipality	Sub-county
Item Description		Approved 2021	Approved 2021
Application fee	Per annum	1000	1000
Small Bar and Restaurant	Per annum	30,000	30,000
Medium Bar and Restaurant	Per annum	50,000	50,000
Premises Classified as Resorts	Per annum	50,000	50,000
Bar & Restaurant	Per annum	50,000	20,000
General Retail Alcoholic Drink	Licence (Bars)		
Club	Per annum	120,000	60,000
Small Bars	Per annum	20,000	20,000
Small Bars within the municipality with "Keg"	Per annum	22,000	-
Premises within Kisii Municipality	Per annum	50,000	=
General Retail Alcoholic Drink	Licence (Wines a	nd Spirits)	
Medium Retail premises	Per annum	40,000	-
Small Retail premises	Per annum	30,000	25,000
Small Retail premises with "Keg"	Per annum	25,000	25,000
Wines and Spirits domiciled in supermarkets	Per annum	40,000	20,000

PARTICULARS OF EQUIPMENT	UNIT OF MEASURE	Kisii Municipality	Sub-County
		Approved 2021	Approved 2021
Brewers Alcoholic Drink Licence	(Manufacture)	rs)	
For each alcoholic drink or product manufactured: 1 million litres and above per annum	Per annum	1,000,000	1,000,000
Between 500,000 and 999,999 litres/annum	Per annum	500,000	500,000
Above 12,000 but below 499,999litres/annum	Per annum	250,000	250,000
Wholesale Alcoholic Drink Licens	e		
For each Premises per Annum (Wholesale)	Per annum	80,000	60,000
2. Distribution (Each Distributor)	Per annum	100,000	100,000

1.3 Weights and Measures Fees and Charges

Particulars of Equipment	Unit of Measure	Kisii Municipality	Sub-County
		Approved 2021	Approved 2021
1. Weights	Number		
For each weight			
5kg and under	Number	40	40
10kg	Number	80	80
20kg	Number	100	100
Exceeding 20kg	Number	200	200

a ar action of Equipment	Measure	Mon Municipality	Sub-County
Particulars of Equipment	Unit of	Kisii Municipality	Sub-County
Exceeding 20 litres	Number	200	200
Exceeding 2 liters but not exceeding 20 liters	Number	100	100
2 litres and under	Number	40	40
a)Un-subdivided			
(other than bulk measurer) for each measurer			
3. A) Measurers of capacity	Number		
Exceeding 30 meters	Number	800	800
30 meters	Number	400	400
20 meters	Number	300	300
10 meters	Number	200	200
5 meters	Number	100	100
Exceeding 1 meter but not exceeding			
1 meter and under	Number	60	60
Subdivided (including the whole length)			
Un-subdivided	Number	200	200
For each measure			
2. Measures of length	Number		

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		Approved 2021	Approved 2021
b) Subdivided		2021	
The fee payable for subdivided measurer shall be the same as that for an un-subdivided measurer of equipment capacity plus an additional charge of Kshs. 10 for each of its numbered subdivisions.			
B) Bulk measure (road tankers)			
i) For each compartment according to capacity			
a) 500 litres and under	Number	2000	2000
b) An additional charge of Ksh. 500 shall be payab			
litres (or part thereof) in excess of such capacity ii) Adjustment of liquid level indicator of a bulk measurer	Number	1,000	1,000
4 B B 4 4 1			
4. Bulk storage tank. For each tank according to capacity 100,000 litres	Number	100,000	100.000
and under	number	100,000	100,000
500,000 litres	Number	150,000	150,000
Exceeding 500,000 litres but not exceeding 1,000,000 for every 1,000,000 litres an additional charge of Khs. 10,000 for every 1,000,000 litres. For subdivided tanks – an additional charge of Kshs. 2,000 per graduation	Number	200,000	200,000
5. Spirit measuring instruments			
For each instrument	Number	200	200
6. Liquid measuring instrument			
a) Dispensing pumps (each)			
i) Electronic	Number	1,600	1,600
ii) non electronic	Number	1,400	1,400
b)Bulk meters (each)			
i) Electronic ii) Non Electronic	Number Number	15,000	15,000
<u> </u>	Number	10,000	10,000
7. Leather measuring instruments and fabric instruments			
For each instruments	Number	1,600	1,600
8. Egg-grading machines			
For each machines			
Type 'A' machine	Number	1,000	1,000
Type 'B' machine	Number	1,500	1,500
Non-Automatic weighing instruments intended for counter use;			
For each instrument according to its capacity			
a) Non-self-indicating			
5kg and under	Number	150	150
Exceeding 5kg but not exceeding 15kg	Number	200	200
b) Semi-self-indicating instruments	Number	400	400
5kg and under	Number	200	200
Exceeding 5kg but not exceeding 15kg	Number	400	400
Exceeding 15kg	Number	800	800
c) Self-indicating instruments			

Particulars of Equipment	Unit of Measure	Kisii Municipality	Sub-County
		Approved 2021	Approved 2021
i)Electronic			
5kg and under	Number	400	400
Exceeding 5kg but not exceeding 15kg	Number	600	600
Exceeding 15kg	Number	1,200	1,200
ii)Non-electronic		,	,
5kg and under	Number	200	200
Exceeding 5kg but not exceeding 15kg	Number	400	400
Exceeding 15kg	Number	800	800
2) All other non-automatic weighing instruments:			
For each instruments according to its capacity			
a)Electronic instruments			
500kg and under	Number	800	800
Exceeding 50kg but not exceeding 500kg	Number	1,200	1,200
Exceeding 50kg but not exceeding 1 tonne	Number	2,000	2,000
Exceeding 50kg but not exceeding 5tonne	Number	5,000	5,000
Exceeding 50kg but not exceeding 20tonnes	Number	8,000	8.000
	rumber	0,000	0,000
Exceeding 20 tonnes –The fee payable shall be the same as that for a 20 tonne			
capacity instrument plus an additional			
charge of kshs. 400 for every tonne (or			
part thereof) in excess.			
b)Non-Electronic instruments			
50kg and under	Number	600	600
Exceeding 50kg but not exceeding 500kg	Number	1,000	1,000
			·
Exceeding 50kg but not exceeding 1 tonne	Number	2,000	2,000
Exceeding 50kg but not exceeding 5tonne	Number	3,000	3,000
Exceeding 50kg but not exceeding 20tonnes	Number	6,000	6,000
Exceeding 20 tonnes –The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of kshs. 400 for every tonne (or part thereof) in excess of such capacity			
9. Automatic weighing instruments:-			
For each weighing unit according to its capacity			
20kg and under	Number	600	600
Exceeding 20kg but not exceeding 50kg	Number	1,000	1,000
Exceeding 50kg but not exceeding 200kg	Number	1,500	1,500
Exceeding 200kg but not exceeding 5 tonnes	Number	2,000	2,000
Exceeding 5 tonnes but not exceeding 20 tonnes	Number	3,000	3,000
Exceeding 20 tonnes	Number	5,000	5,000
Exceeding 20 tonnes –The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of kshs. 400 for every tonne (or part thereof) in excess of such capacity			
10. Belt weighers			
For each instrument	Number	8,000	8,000
Additional charges payable where a weighing or measuring instrument incorporate a printing device which is examined and tested	Number	200	200
Where a weighing or measuring instrument incorporates a printing device which is also examined and tested an additional charge of Kshs.	Number		

400 shall be neverthefor the aventination and			
400 shall be payable for the examination and testing of the device.			
Where a weighing instrument incorporates more	Number		
than one indicating device, an addition fee			
instrument shall be charged for examination and			
testing of each such device.	Number		
Where a weighing instrument has two sets of graduations (as in the case with some milk	Number		
weighers) separate fees shall be charged for each			
set of graduations according to the capacity of the			
instrument			
Where a weighing or measuring instrument is constructed to calculate and indicate the price an	Number		
additional fee of Khs. 400 shall be payable for the			
examination and testing of the price indication			
mechanism.			
Where two or more load receptors are connected to	Number		
one indicating mechanism separate fees shall be charged for each load receptor to its capacity			
Part 2 – Fees for a Pattern Approval			
1. Measures of length and measures of			
capacity For each measurer	Name have	4.000	4.000
	Number	4,000	4,000
2. Measuring instruments			
a)Liquid measuring instruments (each)	Number	20,000	20,000
b)Linea measuring instruments (each0	Number	10,000	10,000
c)Leather measuring instruments (each)	Number	10,000	10,000
3. Non-automatic weighing instruments			
For each instrument according to capacity			
a)Non-electronic			
200kg and under	Number	12,000	12,000
Exceeding 200kg but not exceeding 1 tonne	Number	16,000	16,000
Exceeding 1 tonne	Number	20,000	20,000
c)Electronic			
20kg and under	Number	20,000	20,000
Exceeding 20kg but not exceeding 200kg	Number	30,000	30,000
Exceeding 200kg but not exceeding 1 tonne	Number	35,000	35,000
Exceeding 1 tonne Exceeding 1 tonne	Number	40,000	40,000
Exceeding 1 tonne	Number	40,000	40,000
4. Automatic weighing instruments; (Number	40	40
Hopper weighers)	Tumber	10	10
For each instruments according to capacity			
20kg and under	Number	15,000	15,000
Exceeding 20kg but not exceeding 200kg	Number	20,000	20,000
Exceeding 200kg	Number	25,000	25,000
Belt -weighers:	Number	30,000	30,000
Each instrument			
Part 3 – Fees for Adjusting Weights and			
Measures and other Miscellaneous charges			
1. Adjusting weights			
For each weight			
5kg and under	Number	40	40
10kg	Number	60	60
20kg	Number	80	80
Exceeding 20kg	Number	200	200
2. Adjusting measurer of capacity			

For each measurer			
a)Subdivided	Number	100	100
b) Un-Subdivided			
The fee payable shall be the same as that for un subdivided measure of equivalent capacity plus additional charges of Kshs. 50 for each subdivision adjusted			

. Miscellaneous charges			
a) Inserting plugs (each)	Number	40	40
b)Adjusting loose poises (each)	Number	40	40
c)Balancing all types of weighing instruments (each)	Number	100	100
d)Denominating linear and capacity measurers (each)	Number	100	100
e) Adjusting capacity measurers for use as standards			
Each measurer according to denomination			
20 litres and under	Number	1,000	1,000
Exceeding 20 litres but not exceeding 500 litres	Number	2,000	2,000
Exceeding 500 litres			
An additional charge of Kshs. 1000 shall be payable for every 500 litres (or part thereof) in exceed of such capacity. f)calibrating masses for use in Laboratories			
Each mass			
2kg and under			
Class E	Number	2,000	2,000
F	Number	1,500	1,500
M	Number	1,000	1,000
Exceeding 2kg but not exceeding 2kg	Number	400	400
Exceeding 20kg but not exceeding 20kg	Number	600	600
Exceeding 20kg but not exceeding 50kg2	Number	2,000	2,000
Exceeding 500kg	Number	5,000	5,000
(g) Calibration of bulk storage tanks		·	· · · · · · · · · · · · · · · · · · ·
For each tank according to its capacity 100,000 litres and under	Number	100,000	100,000
Exceeding 500,000 litres but less than 1,000,000	Number	150,000	150,000
A charge of kshs. 50,000 per 500,000 litres	Number	200,000	200,000
An additional charge of kshs 1,000 per graduation			
4. Fees for testing or calibrating articles or weighing or measuring equipment submitted to the director in pursuance of section 17 of the Act			
a)Testing or calibrating article (each)	Number	800	800
b) The charge of testing or calibrating weighing or measuring equipment shall be the same as the stamping fee applicable for such equipment plus as additional charge of.	Number	500	500

Part 4 – Charges for Transportation,			
I II am allim at a multiplication of C4 3 3			
Handling and Hire of Standards			
Transportation charges			
The amount payable for transporting mass			
standards from the nearest weights and measures			
office to the place appointed by the applicant shall			
be kshs. 2,000 plus an additional charge per			
kilometer as follows			
Mass standards of-			
One tone and under	Number	60	60
Exceeding q tonne but not exceeding 3 tonnes	Number	100	100
Exceeding 3 tonnes but not exceeding 10 tonnes	Number	160	160
Exceeding 10 tonnes but exceeding 15 tonnes	Number	200	200
Exceeding 15 tonnes	Number	300	300
Handling charges			
The charges payable for lifting roller and block			
test weights for the purpose of either loading /off-			
loading them into a vehicle or placing them onto			
the load receptor of the weighing instrument under			
test shall be as follows.			
Particulars of Equipment	Unit of Measure		
) I 1' / CC 1 1' ' 1 / CC 1 1 1			
a) Loading/off-loading weights on or off the load			
receptor of an instrument kshs. 500 hour or part thereof.			
1. Hire of roller and block test weights			
For every tone or part thereof (per day)			
a)For the first three days (minimum period)			
b)Any additional days beyond the minimum			
period			
2. Hire of other weighing equipment			
i) Weighbridge testing unit kshs. 10,000per hour			
ii) Mobile prover tanks; kshs. 10,000 per day.			
iii) Fork lift; kshs. 10,000 per day.			
Part 5 – Travelling Costs			
The amount payable when an officer, on			
application or notification by any person, attends			
at any place away from his duty station for the			
purpose of verification or any weighing or			
measuring equipment shall be as follows:			
Travelling expenses per KM		50	50

Particulars of Equipment	Unit of Measure	Kisii Municipality	Sub-County
Part 6 – Fees for Registration as Manufacturer of Weighing of Measuring Equipment and Workshop Approval		Approved 2021	Approved 2021
Fees for registration as a manufacturer	Number	1,000	1,000
Repairer's fees	Number		
For each licence according to type			
Type 1	Number	500	500
Type 2	Number	800	800
Type 3	Number	1,000	1,000
Type 4	Number	800	800
Type 5	Number	800	800

Type 6	Number	1,000	1,000
Type 7	Number	500	500
Type 8	Number	500	500
Type 9A- Electricity meter	Number	500	500
9B -Taxi meter	Number	500	500
9C –Airtime meter	Number	500	500
Type 10A-Speed gun	Number	500	500
10B-Alcohol breath analyzer	Number	500	500
10C-Blood pressure machine	Number	500	500
10D-Thermometers			
Special Categories			
TypeA-Precision balance class'A'	Number	1,500	1,500
TypeB- Precision balance class'B'	Number	1,500	1,500

Part 7-Fees for Approval of Patterns

Particulars of Equipment	Unit of Measure	Kisii Municipality	Sub-County
		Approved 2021	Approved 2021
Measures of length and measure of capacity	Number	4,000	4,000
For each measure			
Measuring instruments:			
(a).liquid measuring instrument(each)	Number	20,000	20,000
(b).linear measuring instrument(each)	Number	10,000	10,000
(c)leather measuring instrument(each)	Number	10,000	10,000
Non-Automatic weighing instruments			
For each instrument according to capacity-			
a).Non-electronic-			
200kg and under	Number	12,000	12,000
Exceeding 200kg but not Exceeding 1 tonne	Number	16,000	16,000
Exceeding 1 tonne	Number	20,000	20,000
b)Electronic-			
20kg and under	Number	20,000	20,000
Exceeding 20kg but not exceeding 200kg	Number	30,000	30,000
Exceeding 200kg but not exceeding 1 tonne	Number	35,000	35,000
Exceeding 1 tonne	Number	40,000	40,000
Automatic weighing instruments(Hopper weigher):			
For each instrument according to capacity-			
20kg and under	Number	15,000	15,000
Exceeding 20kg but not exceeding 200kg	Number	20,000	20,000
·	Number	25,000	25,000
Belt-weighers:			
Each instrument	Number	30,000	30,000

Schedule 2: Lands, Physical Planning and Urban Development

2.1 Land Rates

2.1 Land Rates		Kisii Municipality	Sub-County
		Approved 2021	Approved 2021
Land Rates on Rateable properties within Kisii Municipality & Townships	Per Annum	1% on the land value	1% on the land value
2.2 Plot rent			
Plot Rent on Extended Plots (Nyanchwa)	Per Annum	4,000	-
Rent on Market Plots	Per Annum	5,000	2,000
Site and Service Scheme Plots (Nyanchwa)	Per Annum	5,000	2,000
Isolated plot rent	Per Annum	-	1,000
Ground Rent on Kiosks up to(5x6) ft	Per Kiosk per year	1,600	1,000
Penalty Per Month on non-payment on Rates (compounded)	Per month	1%	1%
Consent to charge property (Loan charge)	Per instance	10,000	10,000
2.3 Land Sub-divisions			
Land Board Consent fees	Per Application	5,000	5,000
Subdivision fee (Market plots)	Per Plot	5,000	5,000
Change of name	Per instance	5,000	5,000
Scrutiny fees per plot (applicable across the county)	per plot	500	500
Change of users, extension of leases, and renewal of leases	per instance	10,000	10,000
Certificate of compliance on land sub-	Per plot	2,000	2,000
Application to sublet	Plot	4,000	4,000
Application for transfer of	Plot	2,500	2,500
plot/extension of lease/ consent to lease			
Plot transfer fee	Per Plot	20,000	10,000
Sub division fees on Lease Hold Plots	Plot	10,000	10,000
Sub division fees on Freehold Plots Extension of lease	Plot Plot	2,500 50,000	2,500 50,000
Consent to lease of property	Plot	10,000	10.000
Enhanced Annual Rent – Nyanchwa	Per year	10,000	10,000
Application for consent to lease of	Plot	10,000	10,000
Plot Card (new Card)	Plot	5,000	5,000
Clearance Certificate on Rates	Plot	3,000	3,000
Amalgamation of Plots	Per Plot	10,000	10,000
Land Subdivision (Per Sub Plot)	1011101	2,000	2,000
Category A		1,000	1,000
Category B		500	500
Category C		500	500
Subdivisions Large Schemes (Over 100		3,000	3,000
1 – 100 Subplots	_	2,000	2,000
101 – 300 Subplots		1,000	1,000
301- above Subplots		3,000	3,000
Registration under Sectional Properties			
Amalgamation of Land		5,000	5,000
Category A		3,000	3,000
Category B		2,000	2,000
Category C		1,000	1,000
Amendment of Sub-divisions (lump sum)			
Category A		3,500	3,500
Category B		3,500	3,500
Category C		3,500	3,500

Regularisation of Subdivision of Land			
Category A		3,500	3,500
Category B		3,500	3,500
Category C		3,500	3,500
Subdivision Certificate		2,000	2,000
to 10		1,500	1,500
11 to 20		1,000	1,000
21 & above subplots		5,000	5,000
Certified copies of subdivision certificate		5,000	5,000
Certified copies of original subdivision plans(per s	set)	5,000	5,000
Re-inspection Fees			
Sale of Development Master Plan		2,000	-
Planning Site Board (On-site Advertisement)		12,000	12,000
Street Naming		20,000	20,000
Property numbering per plate		3,000	3,000
Land Valuation			
Provisional valuation	Per division	15,000	15,000
Temporary Occupation License	Per Standard Area	5,000	5,000
Exemption Inspection fee	Per Visit	4,000	4,000
Valuation maps and plans	Per copy	2,500	2,500
Omission of a Rateable Property	Per property	500	500
Transfer of a Rateable Property	Per property	500	500
File Rating Records information (Search)	Per instance	500	500
Kisii County Master Plan /Planning Policy Reports		20,000	20,000
Kisii County Master Plan Full Version		20,000	20,000
Local Physical Development Reports (LPDPS)		3,000	3,000
Other Planning Policy Reports		1,000	1,000
Base maps , Part Development Plans (PDP) (Copie	es)	2,000	-
Evaluation of NEMA Reports		1,000	1,000
Regularization of Compliant Development		1,000	1,000
Extension of Use		1,000	1,000
Renewal of Development Application			
Change of Use		2,000	2,000
Extension of Use		25,000	25,000
Base Stations (10x10ft)		150,000	150,000
2.5 Change of User			
Residential to Commercial	Per Plot	10,000	10,000
Agricultural to Residential	Per Plot	10,000	10,000
Agricultural to Commercial	Per Plot	10,000	10,000
Residential/General Commercial to Petrol Station	Per Plot	10,000	10,000
General Commercial to Industrial	Per Plot	10,000	10,000

Kisii	County	Finance	Act	2021
ILUDU	Country	1 mance	1101	2021

		Kisii Municipality	Sub-County	
Item Description		Approved 2021	Approved 2021	
Survey				
Application for Survey Services	Per instance	300	300	
Survey Fee	Per instance	5,000	5,000	
Beacon Certificate issuance	Per instance	5,000	5,000	
Beacon Relocation & Re-establishment	Per instance	3,000	3,000	
Boundary dispute resolution (per plot)	Per instance	5,000	5,000	
Plot/Site location/Confirmation	Per instance	5,000	5,000	
Survey Plan Procurement (per Plan)	Per instance	1,000	1,000	
2.6 Town Engineer & Planning				
Application for to undertake development (PPA1)	per plan	2,500	2,500	
Site Inspection fee	Per floor	3,500	3,500	
Site Inspection fee	Bungalow	3,500	3,500	
Application for Occupation Certificate	Per Plan	3,500	3,500	
Application for completion Certificate	Per Plan	5,000	2,000	
Application for laying culvert	Per instance	2,500	2,500	
Application for Laying Fiber Optic Cable	Per instance	2,500	2,500	
Application for Renovations	Per instance	2,500	2,500	
Retrieval (search) of Building Plan	Per instance	3,000	3,000	
	Ter instance	3,000	3,000	
2.7 Building Plans Fees		·	3,000	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential	tructural= (Arc	hitectural M ² x 56%)	30	
2.7 Building Plans Fees Building Plans Fees – Architectural M ² x rate S Residential Residential (Commercial)	tructural= (Arc	hitectural M ² x 56%) 30 45	30 45	
2.7 Building Plans Fees Building Plans Fees – Architectural M ² x rate S Residential Residential (Commercial) Commercial	tructural= (Arc	30 45 60	30 45 60	
2.7 Building Plans Fees Building Plans Fees – Architectural M ² x rate S Residential Residential (Commercial) Commercial Hospitals	M2	30 45 60 50	30 45 60 50	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational	M2	30 45 60 50 25	30 45 60 50 25	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses	M2	hitectural M ² x 56%) 30 45 60 50 25 5	30 45 60 50 25 5	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial	M2	hitectural M ² x 56%) 30 45 60 50 25 5 65	30 45 60 50 25 5	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial Filling /gas station	M2	hitectural M ² x 56%) 30 45 60 50 25 5 65 110	30 45 60 50 25 5 65 110	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial Filling /gas station Godowns	M2	hitectural M ² x 56%) 30 45 60 50 25 5 65	30 45 60 50 25 5	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial Filling /gas station Godowns Religious (Application to be done as outlined and	M2	hitectural M ² x 56%) 30 45 60 50 25 5 65 110	30 45 60 50 25 5 65	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial Filling /gas station Godowns Religious (Application to be done as outlined and inspection fees to be paid accordingly. Construction of	M2	hitectural M ² x 56%) 30 45 60 50 25 5 65 110	30 45 60 50 25 5 65	
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2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial Filling /gas station Godowns Religious (Application to be done as outlined and inspection fees to be paid accordingly. Construction of houses of worship to be charged 50% of plinth area. Any form of business undertaken by religious entity will be charged as above under commercial/residential Buildings)building) Containerized kiosks (County Standards) Application for Installation of Containerized standardized Kiosks	M2	hitectural M ² x 56%) 30 45 60 50 25 5 65 110 100	30 45 60 50 25 5 65 110 100	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial Filling /gas station Godowns Religious (Application to be done as outlined and inspection fees to be paid accordingly. Construction of houses of worship to be charged 50% of plinth area. Any form of business undertaken by religious entity will be charged as above under commercial/residential Buildings)building) Containerized kiosks (County Standards) Application for Installation of Containerized standardized Kiosks Ground Rent For Containerized Kiosk	M2 M	hitectural M ² x 56%) 30 45 60 50 25 5 65 110 100 - 6,000 6,000	30 45 60 50 25 5 65 110 100	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial Filling /gas station Godowns Religious (Application to be done as outlined and inspection fees to be paid accordingly. Construction of houses of worship to be charged 50% of plinth area. Any form of business undertaken by religious entity will be charged as above under commercial/residential Buildings)building) Containerized kiosks (County Standards) Application for Installation of Containerized standardized Kiosks Ground Rent For Pre-fabricated Kiosk	M2 M	hitectural M ² x 56%) 30 45 60 50 25 5 65 110 100 - 6,000 6,000 300	30 45 60 50 25 5 65 110 100 -	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial Filling /gas station Godowns Religious (Application to be done as outlined and inspection fees to be paid accordingly. Construction of houses of worship to be charged 50% of plinth area. Any form of business undertaken by religious entity will be charged as above under commercial/residential Buildings)building) Containerized kiosks (County Standards) Application for Installation of Containerized standardized Kiosks Ground Rent For Containerized Kiosk Ground Rent For Pre-fabricated Kiosks 40 Foot	M2 M	6,000 6,000 50,000	30 45 60 50 25 5 65 110 100 -	
2.7 Building Plans Fees Building Plans Fees – Architectural M² x rate S Residential Residential (Commercial) Commercial Hospitals Educational Agricultural – Green Houses Industrial Filling /gas station Godowns Religious (Application to be done as outlined and inspection fees to be paid accordingly. Construction of houses of worship to be charged 50% of plinth area. Any form of business undertaken by religious entity will be charged as above under commercial/residential Buildings)building) Containerized kiosks (County Standards) Application for Installation of Containerized standardized Kiosks Ground Rent For Containerized Kiosk	M2 M	hitectural M ² x 56%) 30 45 60 50 25 5 65 110 100 - 6,000 6,000 300	30 45 60 50 25 5 65 110 100 -	

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
Building Plan Fees – Renewal Fees (Renewal outstanding works, 24 Months after approval			
Application fee		2,500	2,500
Residential	M2	15	15
Residential (Commercial)	M2	20	20
Commercial	M2	30	30
Hospitals	M2	50	50
Educational	M2	12	12
Agricultural – Green Houses	M2	3	3
Industrial	M2	31	31
Filling /gas station	M2	55	55
Godowns	M2	50	50
Religious (Application to be done as outlined and inspection fees to be paid accordingly. Construction of houses of worship to be charged 50% of plinth area. Any form of business undertaken by religious entity will be charged as above under commercial/residential Buildings)building)	M2		-
2.8 Demolition of Buildings Permits			7.000
Temporary Building	Per Instance	5,000	5,000
Permanent-ground floor all types and mansionette	Per Instance	8,000	8,000
Ground plus two plus three floors (on 8th of an acre or less)	Per Instance	15,000	15,000
Ground plus two plus three floors (on Quarter of	Per	15,000	15,000
an Acre and above)	Instance	27.000	27.000
Ground plus four-sixth floor	Per Instance	25,000	25,000
Ground plus seven (7) floors and above	Per Instance	50,000	50,000
2.9 Building Plans- Occupational			
Certificates Residential	Per Instance	1,500	1,500
Residential (Commercial)	Per Instance Per Instance	2,000	2,000
Commercial	Per Instance	2,500	2,500
Hospitals	Per Instance	2,500	2,500
Educational	Per Instance	2,500	2,500
Agricultural – Green Houses	Per Instance	1,000	1,000
Industrial	Per Instance	3,000	3,000
Filling /gas station	Per Instance	4,000	4,000
Godowns	Per Instance	5,000	5,000
Completion Certificates			
ssuance of Completion Certifcates	Per Development	2,500	2,500
Penalties			
Plan not completed/not commenced in a period of 5 years after Approval	Per Plan	20,000	20,000
Extension Project after 3yrs	Per Projet	10,000	10,000

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
2.10 Special Services other than Fire Figh	ting		-
Application fee	-	2,500	2,500
Excavation and Laying of fiber optic cable	Per Metre	200	200
Installation of Overhead Optic cable	Per Metre	100	100
Route Cleaning for Fibre Optic Cables	Per Metre	100	50
Concrete Pavement/ Cabro Pavement	M ²	80	80
Authority to open manholes and lay cables for service	Per manhole	2,000	2,000
providers charged	Per Metre	2,000	1,000
Micro Tunnelling Scaffolding	Per Metre Per m2	50	30
2.11 Hoarding of Construction Sites	T CI III2	30	30
Along Classified roads and paved	Per metre	200	200
streets/roads (not more than 8 weeks)	rei mene	200	200
Along Classified roads and paved streets/roads (for every month or part of a month beyond 8 weeks)	Per metre	100	100
Within other areas, (Not more than 8 weeks)	Per metre	70	70
Within other areas, (for every month or part of a month beyond 8 weeks) 2.12 Road Works.	Per metre	50	50
Road Cutting	Per M ²	2,500	2,500
			<u> </u>
Earth Road	Per M ²	1,500	1,500
Gravel Road	Per M ²	2,500	2,500
Concrete/Cabro Road	Per M ²	3,000	3,000
Bitumen Road	Per M ²	12,000	12,000
Laying of Culverts			
Application fee	-	2,500	2,500
300mm- 600mm	Per M ²	1,000	1,000
600mm- 1200mm	Per M ²	2,000	2,000
Sewer line			
Application fee	Once	2,500	2,500
Laying of Sewer line in Private Property Per Instance	Per M ²	50	50
Laying of Sewer Line on Wayleaf Per Instance	Per M ²	100	100
Telecomminication Masts			
Application Fee	Per Annum	2,500	2,500
Renewal Fee	Per M ²	5,000	5,000
Ground Rent	Per Instance	250	250
Construction Fee (For those on Ground) Installation/Assembling fee (For those on structures)	Per Instance Per Annum	140,000 25,000	140,000 25,000
2.13 Renovations (Alterations)			
Application fee	Per instance	2,500	2,500
Minor renovation Residential C.B.D. (Tile replacement, Roof replacement Minor repair works) (Applicable on CBD and Market centers only)	Per building	5,000	5,000
Minor renovation Commercial C.B.D. (Tile replacement, Roof replacement Minor repair works) (<i>Applicable on CBD and Market centers only</i>)	1 -2 floors	10,000	7,500
Minor renovation Commercial C.B.D. (Tile replacement, Roof replacement Minor repair works) (Applicable on CBD and Market centers only)	3-4 floors	15,000	12,000
Minor renovation Commercial C.B.D. (Tile replacement, Roof replacement Minor repair works) (Applicable on CBD and Market centers only)	Above 5 floors	30,000	25,000

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
2.10 Special Services other than Fire Figh	ting		
Major renovation Residential C.B.D. (Structural Modifications, wall adjustments, steel fabrications) (Applicable on CBD and Market centers only)			
Major renovation commercial C.B.D. (Structural Modifications, wall adjustments, steel fabrications) (Applicable on CBD and Market centers only)	1-2 floors	18,000	12,000
Major renovation commercial C.B.D. (Structural Modifications, wall adjustments, steel fabrications) (Applicable on CBD and Market centers only)	3-4 floors	20,000	15,000
Major renovation commercial C.B.D. (Structural Modifications, wall adjustments, steel fabrications) (Applicable on CBD and Market centers only)	Above 5 floors	30,000	20,000
Major – Extended areas	Per building	12,000	-
Extended area	Per building	4,000	4,000
Perimeter wall	Per metre	100	100

2.14 Burial Charges

<u> </u>		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
Burial Permit – Cemetery	per instance	500	-
Public Cemetery Fee per body resident	per instance	500	-
Public Cemetery Fee per body non resident	per instance	5,000	-
Crematorium (public)	per instance	1,000	-
Private Crematorium	per instance	15,000	

2.14 Advertisements

(a) City Clock			
Application fee	No.	5,000	5,000
Construction fees	once	10,000	10,000
Four sided clock	Per Annum	20,000	20,000
Three sided clock	Per Annum	15,000	15,000
Two sided clock	Per Annum	10,000	10,000
Renewal fee	Per Annum	1000	1,000
(b) Billboards (Road reserve/ buildings)			
Application fees		5,000	5,000
Construction fees	No.	20,000	20,000
Ground Rent per site on Road reserve	Per Annum	25,000	25,000
Ground Rent per site on private property	Per Annum	10,000	10,000
i. Small display under 3m2 (minimum charge)	Per year	7,000	7,000
ii. (8 X 10)m	Per year	100,000	100,000
iii. (8 X 12)m	Per year	150,000	150,000
iv. (10 X 12)m	Per year	170,000	170,000
Additional Charges per m2	Per year	1,500	1,500
Non-Advertisement on billboards	Per year	20,000	20,000
N/B: Advertisement on Billboards/ city clock payable before 31 st march) otherwise a late penalty of 5% p/m			
{c} Advertisement on Streetlight Poles			
Application fees	Per pole	500	500
Construction fees	Per pole	200	200
Advertisement per pole	Monthly	2,000	1,000

Annual fee	Annually	2,000	2,000
(d) Mobile Advertisements			
Application fee	Per instance	500	500
By Loud Speaker	Per day	5,000	5,000
Space allocation for street preaching by loud speaker	Per day	Free	Free
A van mounted with Loud Speakers	Per day	8,500	5,000
A truck mounted with Loud Speaker(s)	Per day	13,000	8,500
A fleet of 2 to 3 vehicles mounted with Loud Speaker(s)	Per day	15,000	13,000
A fleet of 4- 5 Vehicles mounted with Loud Speaker(s)	Per day	18,000	15,000
A fleet of 6- 10 Vehicles mounted with Loud Speaker(s)	Per day	20,000	18,000
A fleet of over 10 Vehicles mounted with Loud Speaker(s)	Per day	30,000	20,000
A vehicle with digital screen only	Per day	10,000	10,000
(e) Display of Flags		·	
Promotion Flags	Per fortnight	1,000	300

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		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
Corporate Flags	Per Year	5,000	2,000
(f). Construction Site Boards (Development	Projects)		
Application Fees	per site	2,000	500
Board display Fee	Per instance	10,000	5,000
(g) Street name/Sub-Urban signs			
Application fee/renewal	Per instance	2,500	2,500
Below /or 2.4x1.2M	Per signage	10,000	10,000
Above 2.4x1.2M	Per signage	15,000	15,000
(h) Banners			
i. Commercial Banners for 7 days	Per week	4,000	4,000
ii. Political	Per week	10,000	10,000
iii. Religious	Per week	1,000	1,000
(i) Steel Poles			
Application of Steel Pole Banner (per pair)	Instance	5,000	5,000
Construction of Steel Pole Banner (per pair)	Instance	10,000	10,000
(j) Tent Pitching			
Small tent	Per day	5,000	2,000
Big Tent	Per day	10,000	5,000
Branded Umbrella (small)	Per day	500	200
Branded Umbrella (small)	Per day	2,000	1,000
		_,,	
(k) Posters (Only in Designated Areas)			
1- 1,000 Posters	Each	10	10
Any extra Poster above 1000	Each	5	5
Fliers	Each	2	2
Sandwich	Per person	1,200	1,200
Directional signs	1		·
Application	Per piece	500	500
Single	Per piece	1,000	1,000
	_	,	2.000
Multi	Per piece	2,000	2,000
(1) Signboards Installation fee	Per instance	10,000	10,000
(i) Non-Illuminated	1 ci mstance	10,000	10,000
Application Fees	Per instance	500	500
Annual fee	per m2	2,000	1.000
(ii) Illuminated Signs	r ·	,	,
Application Fees	Per instance	1,500	1,500
Annual fee	per m2	3,000	2,500
(m) Wall Branding/Windows Branding		,	,
Application fees	Per instance	1,000	1,000
Annual fee	Per	11,000	11,000
(n) Wall writing	Per year	1,000	500
(o) Vehicle Branding			
Vehicle between 1 – 2 tons	Annual	5,000	5,000
Vehicle between 3- 5 tons	Annual	11,000	11,000
Vehicles between 6- 10 tons	Annual	15,000	15,000
Vehicles above 10 tons	Annual	20,000	20,000
Advertisement per car for sale	Per car	1,500	1,500
(p) Digital screen			
Application	Once	2,000	2,000
Construction fee	Once	10,000	10,000
2m by 2m (4m2)	Per year	10,000	10,000
3m by 6m (18m2)	Per year	15,000	15,000

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
4m by 6m (24m2)	Per year	30,000	30,000
Above 24m2	Per year	50,000	50,000
2.15 Penalties			
Hawking/obstruction/damaging designated walkway	Per Instance	500	500
Damaging of street light pole.	Per Instance	20,000	20,000
Damaging of High Mast	Per Instance	50,000	50,000
Blockage of drains	Per Instance	5,000	5,000
Construction on the Sewer Line/ Sewer Wayleaf	Per Instance	20,000	20,000
Development without approval	Per Instance	10,000	10,000
Damaging of classified roads and or its structures	Per Instance	20,000	20,000
Dumping of waste/site excavation material on the road Wayleaf	Per Instance	20,000	20,000
Breach of the conditions Issued on PPA2	Per Instance	20,000	20,000
Encroachment on verandah e.g display of goods, construction of staircases, kiosks etc.	Per instance	10,000	10,000
General non-compliance fine	Per Instance	10,000	10,000
Evading barriers/check-points (CEES points)	Per instance	10,000	10,000

Schedule 3: Water, Energy, Environment and Natural Resources

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
3.1 Environmental Levy (Cess)			
1. Hardcore/ Murram			
Vehicle over 20 tons	Per Trip	1000	1000
Vehicle between 10-19 tons	Per Trip	700	700
Vehicles between 5 – 9tons	Per Trip	500	500
Vehicles between 3 – 5 tons	Per Trip	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100
Motorbike	Per Trip	30	30
TukTuk	Per Trip	50	50
2. Blocks/ Concrete			
Vehicle over 20 tons	Per Trip	1000	1000
Vehicle between 10-19 tons	Per Trip	700	700
Vehicles between 5 – 9tons	Per Trip	500	500
Vehicles between 3 – 5 tons	Per Trip	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100
Motorbike	Per Trip	30	30
TukTuk	Per Trip	50	50
3. Sand			
Vehicle over 20 tons	Per Trip	1000	1000
Vehicle between 10-19 tons	Per Trip	700	700
Vehicles between 5 – 9tons	Per Trip	500	500
Vehicles between 3 – 5 tons	Per Trip	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100
TukTuk	Per Trip	30	30
4. Bricks			
Vehicle over 20 tons	Per Trip	700	700
Vehicle between 10-19 tons	Per Trip	400	400
Vehicles between 5 – 9tons	Per Trip	300	300
Vehicles between 3 – 5 tons	Per Trip	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100
TukTuk	Per Trip	30	30
5. Jaggery Cess			
Vehicle over 20 tons	Per Trip	1000	1000
Vehicle between 10-19 tons	Per Trip	700	700
Vehicles between 5 – 9tons	Per Trip	500	500
Vehicles between 3 – 5 tons	Per Trip	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100
Motorbike	Per Trip	30	30
TukTuk	Per Trip	50	50

		Kisii Municipalit y	Sub-County
Item Description		Approved 2021	Approved 2021
6. Poles/ Timber Cess			
Vehicle over 20 tons	Per Trip	5000	5000
Vehicle between 10-19 tons	Per Trip	2000	2000
Vehicles between 5 – 9tons	Per Trip	1000	1000
Vehicles between 3 – 5 tons	Per Trip	500	500
Vehicles between 1 – 3 tons	Per Trip	200	200
Charcoal Movement fees	Per 90 kg sack	20	20
7. Soapstone Cess			
Vehicle over 20 tons	Per Trip	5000	5000
Vehicle between 10-19 tons	Per Trip	2000	2000
Vehicles between 5 – 9tons	Per Trip	1000	1000
Vehicles between 3 – 5 tons	Per Trip	500	500
Vehicles between 1 – 3 tons	Per Trip	200	200
Motorbike	Per Trip	100	100
TukTuk	Per Trip	200	200
Small carton/box	Per Box	30	30
Medium Carton/box	Per Box	40	40
Large Carton/box	Per Box	50	50
20ft container	Per Container	10,000	10,000
40ft container	Per Container	20,000	20,000
8. Soapstone Terazzo Cess/			
Vehicle over 20 tons	Per Trip	2000	2000
Vehicle between 10-19 tons	Per Trip	1000	1000
Vehicles between 5 – 9tons	Per Trip	500	500
Vehicles between 3 – 5 tons	Per Trip	300	300
Vehicles between 1 – 3 tons	Per Trip	200	200
Motorbike	Per Trip	100	100
TukTuk	Per Trip	200	200
20ft container	Per Container	15,000	15,000
40ft container	Per Container	25,000	25,000
Terazzo chippings	Per 50 kg box	30	30

3.2 Environment, And Natural Resources

Pollution Control

Item description	Unit of measure	Approved 2021	Approved 2021
1.Noise and Excessive Vibrations (pollution Control) regulations 2009 (Licence/permits)			
1.Application fees	Per Instance	500	500
2.By use of sound systems/devices			
2.1.Promotion of sales/Entertainment	Per day	3,000	3,000
2.2.Promotion of sales/Entertainment/Outdoor e.g. Road shows	Per day		
A tent with a sound system	Per week	5,000	5,000
2.2.1.A car/van mounted with sound system/devices	Per day	5,000	5,000
2.2.2.A truck mounted with sound system/devices	Per day	10,000	10,000
2.2.3.Trailer mounted with sound system/devices	Per day	15,000	15,000

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
2.2.5.A fleet of 2-5 vehicles mounted with sound system/devices	Per day	13,000	13,000
2.2.6.A fleet of 6-9 vehicles mounted with sound system/devices	Per day	15,000	15,000
2.2.7.A fleet of 10-13 vehicles mounted with sound system/devices	Per day	18,000	18,000
2.2.8.1.A fleet of over 14 vehicles mounted with sound system/devices	Per day	20,000	20,000
2.2.8.2.Political campaign	Per week	20,000	20,000
2.2.9.Filming and video shoots with/by sound system/devices	Per scene	2,000	2,000
2.2.10.Wedding parties	Per week	3,000	3,000
2.2.11.Permits for crusades			
Application fee	Per instance	200	200
2.2.11.Permits fees	Per week	2,000	2,000
2.2.12.Street preaching (authorized)	Per day	Free	Free
2.2.11.Chritian power nights/vigils(Keshas)	Per day	5,000	5,000
2.3.Business premises with or dealing in/with sound system/devices			
2.3.1.Entertainment events e.g. parties, music	Per instance	5000	5000
2.3.2.Large Restaurants,Bars,Hotels,Resorts	Per Annum	10,000	10,000
2.3.3.Medium Restaurants,Bars,Hotels,Resorts	Per Annum	5,000	5,000
2.3.4.Small Restaurants,Bars,Hotels,Resorts	Per Annum	3,000	3,000
2.3.5.Video show rooms/Dstv shops/Betting and gaming centres/shops	Per annum	3,000	3,000
2.3.6. Electronic shops			
small	Per Annum	3000	3000
Medium	Per Annum	5500	5500
large	Per Annum	10000	10000
2.3.7 music stores	Per annum	1500	1500
2.4.Use of detonaters/Heavy earth movers	Per site	10,000	10,000

1. Air Quality Regulations

1.1 .Control of emissions from use or application of fossil fuel/petro-fuels - Emissions license		Kisii Municipalit y	Sub-County
Item description	Unit of measure	Approved 2021	Approved 2021
3.0.Application	Per Instance	500	500
3.1.1.Large filling station with more than 6 petrol/diesel pumps	Per Annum	8,000	8,000
3.1.2.Medium filling station with 4-5 petrol/diesel pumps	Per Annum	5,000	5,000
3.1.3.Small filling station with 2-3 petrol/diesel pumps	Per Annum	3,000	3,000
3.1.4.L.p.g/cooking gas plants	Per Annum	10,000	10,000
3.1.5.Internal combustion engines below 1500cc	Per Annum	3,000	3,000
3.1.6.Internal combustion engines 15001-2500cc	Per Annum	5,000	5,000
3.1.7.Internal combustion engines above 2500cc	Per Annum	7,000	7,000
3.1.8.Internal combustion engines above 5000cc	Per Annum	10,000	10,000
3.2. Fourteenth schedule: Controlled facilities			
3.2.1. (a) Fertilizer manufacturing plants	Per Annum	5,000	5,000
(b) Lead recycling plants	Per Annum	5,000	5,000
(c) Grain millers	Per Annum	5,000	5,000
(d) Hot mix asphalt batching plants	Per Annum	5,000	5,000

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
(e) Incinerators	Per Annum	5,000	5,000
(f) Iron and steel mills;	Per Annum	5,000	5,000
(g) Kraft pulp mills;	Per Annum	5,000	5,000
(h) Manufacture of soda ash	Per Annum	5,000	5,000
(i) Mineral processing plants;	Per Annum	5,000	5,000
(j) Paint manufacturing plants	Per Annum	5,000	5,000
(k) Pesticide formulation and manufacturing	Per Annum	5,000	5,000
plants	1 Ci Aimuii	3,000	3,000
(l) Petroleum refineries and depots;	Per Annum	5,000	5,000
(m) Pharmaceutical industries	Per Annum	5,000	5,000
(n) Phosphate rock processing plants;	Per Annum	5,000	5,000
(o) Portland cement plants (clinker plants included);	Per Annum	5,000	5,000
(p) Sulphur recovery plants;	Per Annum	5,000	5,000
(r) Sulphuric, or nitric acid plants;	Per Annum	5,000	5,000
(s) Thermal power plants	Per Annum	5,000	5,000
(t) Thermal and Geothermal power plants	Per Annum	5,000	5,000
(u) Waste holding and segregation points	Per Annum	5,000	5,000
		,	
(v) Quarrying/stone crushing units	Per Annum	5,000	5,000
4. Waste Management Regulations, 2006.Legal Notice.121:Compliance to waste management regulations			
4.0.Application fees	Per Instance	Ksh.500	500
4.1.Solid waste			
4.1.1.Waste generated from restaurants, bars,			
hotels (food and liquor joints)	D 4	5,000	5,000
4.1.1.1.Large restaurants, bars, hotels (food and liquor joints	Per Annum	5,000	5,000
4.1.1.1.Medium restaurants, bars, hotels (food and liquor joints	Per Annum	3,000	3,000
4.1.1.1.Small restaurants, bars, hotels (food and	Per Annum	2,000	2,000
liquor joints			
4.1.2. Wastes generated from shops, stores, supermarkets, hardwares			
4.1.2.1.Large shops, stores, supermarkets,	Per Annum	20,000	20,000
hardwares 4.1.2.2.Medium shops, stores, supermarkets,	Per Annum	10,000	10,000
hardwares		·	
4.1.2.3.Small shops, stores, supermarkets, hardwares	Per Annum	5,000	5,000
4.1.3.Domestic waste from residential areas	Per Annum	10,000	10,000
apartments/estates/flats/compelexes			
4.1.4 Access of dumping sites per vehicle	Per trip	500	500
4.1.5 dump site access permit	annual	10000	10000
1.1.4.Management of waste			
4.1.4.1 Multi Lateral Commons	Per Annum	100,000	100,000
4.1.4.1 Multi-Lateral Company		·	

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
4.1.4.3.Small (Local) Private companies	Per Annum	10,000	10,000
4.1.4.4.Cleaning (Women and youth groups	Per Annum	5,000	5,000
4.1.4.4.5 Transportation of medical waste	Annual	10000	10000
4.1.4.4.6. Access to incinerator (KTRH)	Per instance	1000	1000
4.1.4.4.7 Access to incinerator (KTRH)	Annual	10000	10000
4.1.4.5.Transportation of moved, removed, dislocated earth material, demolition debris/waste building materials from and to construction sites and excavation sites 5.Water quality regulations,2006-Articles 16,17,18 and the Water act 2016	Per annum/per vehicle/per site	10,000	10,000
Item description	Unit of measure	Approved 2021	Approved 2021
5.0.Application fees	Per Instance	500	500
5.1.Effluent discharge license	Per Annum	10,000	10,000
5.2.Transportation of liquid waste(grey and dark	Per Annum	10,000	10,000
water/sewage/slurry: Exhausters			
5.3.Drilling of boreholes-Proponents	Per Borehole	15,000	15,000
5.4. Water packaging, treatment and bottling plant	Per Annum	30,000	30,000
6.General Environmental and social safeguards in Kisii County: Development compliance approvals, assessment and inspection, Environmentally and socially highly risk			
enterprises 6.0.Application fees	Per Instance	500	500
6.1.1.Environmental assessment and approvals	Per Annum	500	500
for single business permit (E.A)	1 Cl Ailliuill	500	500
6.1.2.Builiding/Development plan ,drawings ,sketches, maps, Physical planning Environmental assessment and approval fee	Per Plinth area/per floor	1500	1500
6.1.3. Building/Development plan ,drawings ,sketches, maps, Physical planning Environmental assessment and approval Inspection fee(professional)	Per site	500	500
6.6.General charges			
6.6.1.Generals public nuisance (littering, odour, urinating in public, noise pollution, air pollution,	Per Instance	500	500
land pollution, water pollution 6.6.2.Illegal dumping of waste, construction material, construction demolition debris, excavated material(soil, quarry ,ballast, sand, murram, boulders)	Per Instance	10,000	10,000
6.6.3.Penalty for litter bin vandalism	Per Person	20,000	20,000
control of the contro		_0,000	-0,000

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
6.6.4.Penalty for EIA Non-Compliance	Per Project	20,000	20,000
6.6.5.Smoking/defecating/Urinating in public	Per Instance	300	300
6.6.36 Car wash and other activities at undesignated sites	Per Instance	10,000	10,000
6.6.7.Penalties for non -compliance	Per Instance	10,000	10,000
6.6.8 Non -compliance for waste management – hospitals	Per instance	50,000	50,000
6.8.High risk business enterprises, Motor garages, service stations/bays, repairs, Carwashes, scrap			
metals/plastics drop-off/pick-up points 6.8.0.Application fees	Per Instance	500	500
6.8.1.Large Motor garages, service stations/bays, repairs, Carwashes, scrap metals/plastics drop-off/pick-up points	Per Annum	10,000	10,000
6.8.2.Medium Motor garages, service stations/bays, repairs, Carwashes, scrap metals/plastics drop-off/pick-up points	Per Annum	7,000	7,000
6.8.3.Small Motor garages, service stations/bays, repairs, Carwashes, scrap metals/plastics drop-off/pick-up points	Per Annum	5,000	5,000
6.8.4.Transportation of scrap plastics/metals	Per Vehicle/annum	10,000	10,000
6.8.5.Scrap plastic/metal dealer	Per Annum	10,000	10,000
6.8.6.Recycling plants for plastics and waste	Per Annum	10,000	10,000
6.8.7.Stone size reduction/crushing units	Per Annum	10,000	10,000
7. Naturals resources. Mining, Excavations, Quarrying, Forest resources			
7.0.Application fees	Per Instance	500	500
7.1.1.Quarrying	Per Site/per annum	10,000	10,000
7.1.2.Quarrying material	Per Tonne	100	100
7.1.3.Excavation for construction/builiding	Per m2	100	100
7.1.4.Transportation of earth material from excavation sites	Per Vehicle/per Site/annum	10,000	10,000
7.1.5.Dumping of earth material from excavation sites	Per site/annum	5000	5000
7.1.6.Mining of soapstone and precious stones	Per site	30,000	30,000
7.1.7.Terrazo stone production/crushing sites	Per annum	30,000	30,000
7.1.8.Logging	Per tonne	2,000	2,000
7.1.9.Transportation of charcoal	Per 90kg sack	50	50
7.1.10 Kenya power substation	Per site	65,000	65,000
7.1.11 Solar Power supply station	Per site	5,000	5,000

3.4 Sale of County Trees

Hardwood	Per tonne	3,500	3,500
Softwood	Per tonne	3,500	3,500
Firewood lots	Per tonne	5,600	5,600
Tree cutting/pruning Certificate	Per power saw	3,500	3,500
Penalty for illegal cutting of trees	Per tree	10,000	10,000
Destruction of county trees/flowers	Per tree	1,000	1,000

Schedule 4: Education Labour and Manpower Development

Item Description	Unit Of Measure	Approved 2021
Registration of schools (Consent)	Per School	6,000
Dona Dodana and Calana Ia		
Pre-Primary Schools		
Class "A" per pupil	Per term	600
Class "B" per pupil	Per term	1,200
Class "C" per pupil	Per term	1,200
Nursery Schools/Sub County		
Class "G" full day	Per term	600
Half day with lunch	Per term	300
Half day without lunch	Per term	100
Class "F" full day	Per term	600
Half day with lunch	Per term	200
Half day without lunch	Per term	100
Nursery Schools/Kisii Municipality		
Class full day	Per Month	1,300
Half day with lunch	Per Month	900
Half day without lunch	Per Month	800

Village Polytechnics

Item Description	Unit of Measure	Approved 2021
Student admission fees	Once	1,000
Caution money (Refundable)	Once	1,000
Carpentry & joinery	per year	6,000
Sign writing & painting	per year	6,000
Electrical / Installation	per year	9,000
Welding & fabrication	per year	6,000
Catering	per year	9,000
Garment making	per year	6,000
Other Fees and Charges		
Assessment of a driving school	Per institution	3,000
Assessment/ training of private primary school (ECDE) centres.	Per School	3,000
Assessment fees/ charges in private technical institutions	Per institution	3,000

Schedule 5: Agriculture, Livestock, Fisheries and Cooperative Development

		Kisii Municipality	Sub-County	
Item Description		Approved 2021	Approved 2021	
5.1 Market Levy of Stock Charges 5.1.1 Market Levy of Stock Sales Fee				
Cow/Donkey	Per Head	100	100	
Steer	Per Head	50	50	
Sheep/goat	Per Head	50	50	
Dog	Per Head	50	50	
Others e.g. turkey	Per Head	30	30	
Pig	Per Head	100	100	
Chicken Per head	Per day	20	20	

5.1.2 Market Levy of Stock Sales			
Impounding/penalties			
Impounding/seizure Goat/sheep (per head)	per day	500	500
Impounding/seizure for Cow (per head)	per day	1000	1000
Impounding/seizure for Pig	Per day	1000	1000
5.1.3 Impounding of animals Roaming in			
Towns			
Goat/sheep	Per day	1,500	1,500
Cow/donkey	Per day	3,000	3,000
Pig	Per day	4,000	4,000
Dog	Per day	4,000	4,000
Others	Per day	3,000	3,000
5.1.4 Storage fee for impounded animals			
Goat/sheep	Per day	200	200
Cow/donkey	Per day	400	400
Pig	Per day	500	500
Dog	Per day	300	300
Others	Per day	300	300
5.2 Veterinary public health			
5.2.1 Meat inspection charges			
Bovine (Cow)	Per Head	100	100
Caprine (Goats)	Per Head	25	25
Ovine (Sheep)	Per Head	25	25
Poultry	Per Head	20	20
Certificate of Transport		20	20
Slaughter Man License	Per individual	250	250
5.2.2 License of local Slaughter House			
Category A	Per Annum	5,000	5,000
Category B	Per Annum	3,500	3,500
Category C	Per Annum	2,000	2,000
Others (Non- categorized)	Per Annum	2,000	2,000
Meat Carriers	Per day	500	500
License of export slaughterhouse	Per Annum	5000	5000

Kisii	County	Finance	Act	2021

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
5.3 Fisheries			
Tilapia Monosex	Per piece	5	5
Catfish	Per piece	5	5
Tilapia mixedsex	Per piece	3	3
Poly bag packaging with oxygen treatment for transporting fingerings	Per unit package	100	100
Other Chargeable Services			
Hire of training hall at the CFMTC	Per day	3000	3000
Hire of LCD Projector	Per day	2000	2000
5.3.1 Fish Traders and Movement Permits			
Fish Traders License	Per annum	700	700
Fish Movement permit for luggage using public service vehicle	Per annum	300	300
Fish Movement permit for vehicles not exceeding 3 (three) tonner tare	Per annum	1000	1000
Fish Movement permit for vehicles exceeding 3 (three) tonner tare	Per annum	2000	2000
5.4 Hides and Skins (Leather Development).			
Dispatch notes		100	100
Hides / Skin Bandas License		1,000	1,000
Flayers license		200	200
Buyers license		2,000	2,000
Flaying knives		300	300
Folder		300	300
5.5 Disease Control Vaccine & vaccination			
Blanthrax (Per Dose)	Per Head	50	50
Lumpy Skin Disease	Per Head	50	50
Foot and Mouth	Per Head	50	50
Rabies	Per Head	100	100
Poultry vaccines	Per Head	10	10
ECF Vaccine	Per Head	500	500
5.6 Livestock Movement Control			
Movement Permit- local	Per day	100	100
No Objection chit	Per day	Free	Free
Veterinary Health Certificate	Per Annum	1000	1000

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
5.7 Artificial insemination			
Breeder's license	Per Head	2,000	2,000
KAGRC/ADC Semen	Per Head	500	500
Semen- imported	Per Head	1000	1000
Assorted items		At current market rates	At current market
5.8 Crops		market rates	rates
Issuance of Horticultural crops nursery certificate.	Per year	500	500
Issuance of coffee nursery certificate.	Per year	1000	1000
Issuance of pulping station licences application.	Per year	1,000	1,000
Issuance of pulping station licences installation.	Per year	1,500	1,500
Issuance of movement permits for Parchment and	Per year	Free	Free
Mbuni 9 Slaughter House Fees	Ter year	1100	1100
Cattle per head	per head	200	200
Goat/sheep per head	per head	100	100
Pig per head	per head	100	100
Meat Inspection fee for cattle	per head	200	200
Meat Inspection fee for goat/sheep	per head	100	100
Hides & skins cess (per cattle)	per head	50	50
Hides & skins cess (per goat/sheep)	per head	30	30
5.10 Cess on Farm Produce	101 0		
Produce cess on processing plants, factories and other	1% of	Agricultural	Agricultural Produce
value processing units	turnover	Produce Cess Act	Cess Act
1. Tea Cess (Soko Huru)			
Vehicle over 20 tons	Per Trip	1000	1000
Vehicle between 10-19 tons	Per Trip	700	700
Vehicles between 5 – 9tons	Per Trip	500	500
Vehicles between 3 – 5 tons	Per Trip	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100
Motorbike	Per Trip	50	50
TukTuk	Per Trip	50	50
2. Banana Cess			
Vehicle over 20 tons	Per Trip	1000	1000
Vehicle between 10-19 tons	Per Trip	500	500
Vehicles between 5 – 9tons	Per Trip	500	500
Vehicles between 3 – 5 tons	Per Trip	300	300
Vehicles between 1 – 3 tons	Per Trip	100	100
Motorbike	Per Trip	50	50
TukTuk	Per Trip	50	50
3. Avocado Cess	<u> </u>		
Vehicle over 20 tons	Per Trip	1000	1000
Vehicle between 10-19 tons	Per Trip	500	500
Vehicles between 5 – 9tons	Per Trip	500	500
Vehicles between 3 – 5 tons	Per Trip	300	300
Vehicles between 1 – 3 tons	Per Trip	100	100
Motorbike	Per Trip	50 50	50
TukTuk	Per Trip	Kisii	Sub-County
	1	IXISII	Sub-County

Item Description		Approved 2021	Approved 2021
4. Sugarcane Cess			
Vehicle over 20 tons	Per Trip	1000	1000
Vehicle between 10-19 tons	Per Trip	500	500
Vehicles between 5 – 9tons	Per Trip	500	500
Vehicles between 3 – 5 tons	Per Trip	300	300
Vehicles between 1 – 3 tons	Per Trip	100	100
Motorbike	Per Trip	50	50
TukTuk	Per Trip	50	50

Cooperative Development

Audit			
Documentation for registration of cooperatives		2,000	2,000
Audit fee	As per proforma	70% of the proforma amount	70% of the proforma amount
	amount	-	

Kisii Agricultural Training Centre (ATC)

Item Description	Unit	Approved 2021
Breakfast	Per person	350
10 O'clock tea	Per person	200
Lunch.	Per person	500
4 O'clock	Per person	200
Bed	Per Person	500
Supper	Per Person	450
Mineral drinking water 500ml	Per Bottle	50
Keringet	Per bottle	100
Full board Training (Accommodations and Meals)	Per person	2,300
Hall hire	Per day	3,000
LCD hire	Per day	2,000
Classroom Hire	Per day	2,000
(ii) FARM.		
Milk	Per Litre	50
Bull calf (3Months Old)	Per Head	7,000

Schedule 6: Roads, Public Works, Transport and Housing

· · · · · · · · · · · · · · · · · · ·	ĺ	Kisii Sub-County		
		Municipality	Sub-County	
Item Description		Approved	Approved	
		2021	2021	
6.1 Bus Park/ Matatu Charges				
Buses up to 10th of every Month	Monthly	4,700	4,700	
Buses After 10th of every Month	Monthly	6,000	6,000	
Mini Buses up to 10th of every Month	Monthly	3,000	3,000	
Mini buses After 10th of every Month	Monthly	4,500	4,500	
Nissans up to 10th of every Month	Monthly	2,500	2,500	
Nissans After 10th of every Month	Monthly	4,500	4,500	
Pick-ups up to 10th of every Month	Monthly	2,000	2,000	
Pick-upsAfter10th of every Month	Monthly	3,500	3,500	
Stations Wagons up to 10th of every Month	Monthly	2,500	2,500	
Station Wagon After 10th every Month	Monthly	3,500	3,500	
Seasonal vehicles - Buses	Per season	5,000	5,000	
Seasonal vehicles – Mini buses	Per season	3,000	3,000	
Seasonal vehicles - Nissans	Per season	2,700	2,700	
Overnight Parking Charges	Per Month	4,200	4,200	
Overnight Parking Charges	Per Night	200	100	
5.2 Bus Park/ Matatu Penalties	Ü			
Impounding				
Grounded /stalled/non-compliant vehicles up to 14	Per instance	5,000	2,000	
seater		,		
Grounded /stalled /non-compliant vehicles above 14	Per instance	10,000	5,000	
seater		.,	,,,,,,	
Storage Charges for impounded vehicles				
Buses/Trailer/Lorry	per night	2,000	2,000	
Mini- Buses	per night	1,500	1,500	
Nissan	per night	1,000	1,000	
Pick-up/station wagon	per night	500	500	
6.3 Motorbike Charges				
Registration of motor cycle	Once	200	200	
Motor Cycles (Designated areas) before 10th of	Per Month	300	300	
every month				
Motor Cycles (Designated areas) after 11th of every	Per month	500	500	
month				
Motor Cycles (up to 10th Jan/new)	Annually	2,500	2,500	
Motor Cycle from other counties	Per day	100	100	
Tuktuk	Per month	300	300	
TukTuk	Annually	2,500	2,500	
6.4 Motorbike Penalties				
Impounding Motor Cycle from other	Per instance	1,000	1,000	
counties(without a proof)				
Motorcycle Storage Fee	Per day	200	200	
Motor Cycle (Seizure fees for non-compliance)	Per instance	500	500	
Impounding charge motor cycle	each	1,000	1,000	
Obstruction charge motor cycle/Tuktuk	each	500	500	
Defiance penalty	-	500	500	

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
5.5 Parking Charges			
Trailer	Per day	1,000	1,000
Lorry e.g FH, FRR, Buses etc	Per day	500	500
Canters	Per day	300	200
Pickups/vans/station wagons /Saloon	Per day	100	100
Canters (Old Kisumu Stage)	Per day	100	-
Tractor	Per day	100	50
Small pickups, (1200pickups), saloon, pro box at	Per day	50	50
designated sites	1 cr day	30	50
Immobile Vehicles/Stalled	Per day	100	100
	•	1 1	
Monthly Street parking fee (Non designated)	Monthly	5,000	3,000 1,000
Street parking per slot (other usage) eg acrobat / tent	Per day	5,000	,
Reserved parking at bus park per slot (Buses)	Annually	8,000 5,000	5,000
Reserved parking at bus park per slot (Nissan	Annually	5,000	3,000
Street – reserved parking per slot – Taxi	Annually		3,000
Street – reserved parking per slot – station wagon	Annually	50,000	50,000
Reserved parking street per slot (truck/trailer)	Annually	100,000	100,000
Street Parking fee (Non-Designated) trucks/trailers	Monthly	8,000	5,000
Ctuant moulding Trailing (Day Trailing)	Monthly	20,000	20.000
Street parking Trailer (Per Trailer)	Monthly	20,000	20,000
Street parking Lorry e.g. FH/FRR/Buses Btn 4-10 vehicles	M 41-1	120,000	120,000
	Monthly	120,000	120,000
Btn 11-20 vehicles Btn 21-50 Vehicles	Monthly Monthly	200,000 420,000	200,000 420,000
		· · · · · · · · · · · · · · · · · · ·	
Btn 51-70 Vehicles	Monthly	510,000	510,000
Btn 71 -100 Vehicles	Monthly	620,000	620,000 43,200
Canter (Per Vehicle) General Non- compliance for parking	Monthly Per Instance	43,200 5,000	5,000
	rei ilistance	3,000	3,000
5.6 Parking penalties			
Non-display/non-payment of parking (Penalty)	Per instance	1,000	1,000
Clamping fees	Per instance	1,000	1,000
Obstruction (trailer)	Per instance	10,000	10,000
Obstruction (lorry/canter/Bus	Per instance	7,000	7,000
Defiance Penalty	Per instance	1,000	1,000
Obstruction (saloon/station wagon)	Per instance	3,000	3,000
Obstruction Nissan matatu	Per instance	5,000	5,000
Damage of Clamps	Per Instance	15,000	15,000
Grounded vehicles at street parking bay	Per day	300	300
Impounding stalled vehicles	Per Instance	5,000	5,000
Taxi Seizure	Per Instance	1,000	1,000
Storage fees for Taxi	Daily	500	500
Impounding			
Impounding 11-14 sitter Matatu/ 1 to 7 tons canter	per instance	5,000	2,000
Impounding Lorry/ canter above 7 tons	per instance	10,000	2,000
Impounding Bus/trailer	per instance	15,000	15,000
Impounding station wagon	per instance	3,000	1,000
Tractor	per instance	-	2,000
Storage Charges for impounded vehicles			
Buses/Trailer/Lorry	per night	2,000	2,000
Mini- Buses	per night	1,500	1,500
Nissan	per night	1,000	1,000
Pick-up/station wagon	per night	500	500
6.7 Towing Fee			
	<u> </u>	2.000	
Saloon cars	Per instance	3,000	3,000
Station Wagon (Probox)	T of mistance	- ,	

Kisii County Finance Act 2021

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
Nissan Matatu	Per instance	5,000	5,000
Trucks	Per instance	10,000	10,000
Buses	Per instance	10,000	10,000

6.8 Transportation Unit Services

Item Description	Unit of Measure	Approved 2021
License for pickups or vans for hire	Per annum	12,000
3 tons and more	Per annum	12,000
License for lorries for hire	Per annum	24,000
License for buses for hire	Per annum	24,000
Road side activities per day	Per day	12,000
License for breakdown Vehicle	Per annum	12,000
Loading/Reserved parking bay	Per annum	36,000
Trailers	Per annum	450,000

6.9 Roads Engineering Services

Road opening permits	Unit of Measure	Approved 2021
Inspection fees for road opening:-		
9 meters per permit (all categories not exceeding 10 metres)	Per instance	4,000
Over 10 meters for opening carriage way per meter	Per instance	800
Over 10 meters for opening on paved footpath per meter	Per instance	100
Over 10 meters for opening on verges per meter	Per instance	20
Renewal of road opening permits and road works after expiry	Per instance	2,000
Authority to open manholes and lay cables for service providers charged per road	Per instance	2,500

6.10 Hire of Plant and Machinery

Truck Tipper	Unit of Measure	Approved 2021
Truck Tipper 7 tons	Per day	7,000
Truck Tipper 8 tons	Per day	8,000
Truck Tipper 10 tons	Per day	10,000
Truck Tipper 12 tons	Per day	12,000
Truck Tipper 15 tons	Per day	15,000
Tauals Tinner 20 tons	Don day	19.000

Truck Tipper 20 tons	Per day	18,000
Truck Tipper over 25 tons	Per day	20,000
Motor Grader		
Motor Grader 100 – 130HP	Per Hour	5,000
Motor Grader 131 – 155HP	Per Hour	5,500
Motor Grader 156-200 HP	Per Hour	6,500
Single Drum Vibration Roller		
Roller 9-10 ton	Per Hour	4,500
Roller 11-13 ton	Per Hour	4,500
Roller 14-15 ton	Per Hour	5,000
Trailer Low bed		
Trailer 35-50 ton	Per Km	70
Trailer 35-50 ton	Per Hour	204

Prime mover without the Attachment		
Prime mover 35-50 ton	Per Km	230
Prime mover 35-50 ton	Per Hour	5,000
Front wheel loader (Shovel)		
Shovel 90 – 105 HP	Per Hour	5,000
Shovel 106 – 140 HP	Per Hour	5,500
Shovel 250 – 288 HP	Per Hour	10,000
Excavator (Bucket)		
Excavator 130 – 150 HP	Per Hour	7,000
Excavator 230 – 255 HP	Per Hour	8,000
Excavator with Breaker		
Excavator 230-255 HP	Per Hour	15,000

Truck Tipper	Unit of Measure	Approved 2021
Water Tanker		
Water Tanker 5,000 – 6,000 lt	Per Hour	Refer section of permit.
Water Tanker 6,000 – 8,000 lt	Per Hour	
Water Tanker 8,000 – 10,000 lt	Per Hour	
Dozer (Crawler)		
Dozer 140 – 160 HP	Per Hour	7,500
Dozer 200 – 220 HP	Per Hour	8,500
Dozer 230 – 235 HP	Per Hour	10,000
Dozer 400 – 450 HP	Per Hour	15,000
Exhauster		
Exhauster 5,000 – 6,000 ltrs	Per trip	10,000
Private Exhauster permit	Annual	12,000

Terms and conditions Applicable to Plant and Heavy Moving Machinery above.

- 1. Dry Rate means that the client supplies fuels and pays operator allowance.
- 2. The operator allowance is Kshs. 3,500 per operational day
- 3. Minimum hire period is 4 hours

6.11 Shutting up/impounding/seizure Charges

	8	
Saloon Cars	per instance	Public works rate
Station Wagons	per instance	Public works rate
Nissan Matatu	per instance	Public works rate
Trucks/Lorries and Buses	per instance	Public works rate
Station wagon e.g. probox	per instance	Public works rate

6.12 Housing Department

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
6.12.1 Housing			
Deposit	Per instance	Equivalent to 2 months' Rent	-
Double room unit (Community Estate)	Monthly	3,000	-
One bedroom unit (Kanga Estate)	Monthly	4,900	-
Double room unit (Kanga Estate)	Monthly	3,000	-
Executive unit (Milimani Strabag)	Monthly	16,200	-
Two bedroom unit (Nyanchwa Strabag)	Monthly	12,000	-
Two bedroom unit (Nyanchwa Estate)	Monthly	6,000	-
Double room unit (Nyanchwa Estate)	Monthly	4,500	-
One bedroom unit (Nyanchwa estate)	Monthly	4,000	-
Two bedroom unit (Milimani)	Monthly	10,500	-
Lower Milimani	Monthly	50,000	-
Two bedroom unit (KTRH)	Monthly	21,000	-
One bedroom unit (KTRH)	Monthly	17,500	-
Double room (KTRH)	Monthly	10,500	-
High Grade 3 bedroom unit with DSQ (ATC)	Monthly	17,500	-
High Grade 2 bedroom unit (ATC)	Monthly	14,000	-
Medium Grade 3 bedroom unit with DSQ (ATC)	Monthly	14,000	-
Low Grade one bedroom unit	Monthly	7,000	-
Unclassified double room unit	Monthly	3,500	-
5.12.2 Butchery Rent			
Application fee for stall	Per instance	1,000	1,000
Renewal fee for stall	Annually	500	200
Butchery stall rent ((Municipal Market)	Monthly	5,600	3,000
Rental stall re-opening fees	per instance	1,500	1,000
5.12.3 Shops/Stalls			
Application fee for stall	Per instance	1,000	1,000
Application/Renewal fee for (stalls/Shops, Zain kiosk) paid after allocation is done.	Per instance	10,000	-
Stall/Shop (Bus Park)	Monthly	7,200	-
Zain Kiosk (Bus Park)	Monthly	3,200	-
Food kiosk (FK) (Bus Park)	Monthly	12,000	-
Shop (Municipal Main Market)	Monthly	8,000	-
Shop (Road Reserves)	Monthly	2,400	-
Shop (Green Park)	Monthly	2,400	-
Container (Bus Park)	Monthly	4,000	-
Kiwi (Shoe polish) Kiosks	Monthly	6,000	-
To Sub-let (once)	per instance	7,000	-
6.12.4 Public Toilet Fees per Month			
Toilets (main market CBD)	Monthly	8,000	6,000
Toilets (at the exit bus park)	Monthly	40,000	6,000
Toilets (near upper bus park entrance/inside)	Monthly	40,000	6,000
	Monthly	8,000	6,000

		Kisii Municipality	Sub-County
Item Description		Approved 2021	Approved 2021
Toilets (green town Daraja-Mbili)	Monthly	8,000	6,000
Toilets (stadium)	Monthly	8,000	6,000
Ground Rent	Annual	3,000	2,000
Toilets at sub-counties	Monthly	-	6,000
Daraja Mbili Market/ Nyakoe Market	show Map Markets		
Application fee	Once	3,000	2,000
Renewal fee	Per Annum	1,500	1,000
Ground rent	Annual	1,600	1,600
Monthly space	\mathbf{M}^2	300	200
Kiosk	Monthly	3,000	1,000
Hotel	Monthly	8,000	3,000

Agha Khan Stalls

	Unit of measure	Approved 2021	Approved 2021
Application fee	Once	New	1000
Renewal fee	Per Annum	New	1000
Rent Annual	Per annum	New	6000

Schedule 7: Public Health Services

7.1 Building plan Charges

Institution	Approved 2021	Additional for every floor
Schools	5000	2000
Churches	5000	1000
Hospitals	5000	2000
Perimeter wall	3000	-
Residential Single Storey	5000	1000
Commercial Single Storey	5000	2000

7.2 Food Hygiene License

	Premises Category	Unit of Measure	RURAL	URBAN	TOWN
A	Market Stalls	Per year	500	500	500
	Posho Mills	Per year	600	600	600
	Retail Grocery shop	Per year	500	500	500
В	Canteens	Per year	1,000	1,000	1,000
	Milk Bars	Per year	500	500	500
	Milk Dairy	Per year	1,000	1,000	1,000
	Butcheries	Per year	600	1,000	1,500
	Eating Houses/Fish & Chips	Per year	1,000	1,500	2,000
	Food Kiosks/Cafes	Per year	600	1,000	1,500
	Bars	Per year	1000	1,500	2,000
	Restaurant	Per year	2000	2000	2000
	Bar and Restaurant	Per year	3,000	3,500	4,000
	Wines and Spirits	Per year	2,000	2,000	3,000
	Wholesale Liquor	Per year	3,000	4,000	5,000
	Lodging/Guest houses	Per year	2,000	3,000	4,000
	Members Clubs	Per year	2,000	2,000	2,000
	Hotels	Per year	5000	5,000	5000
	Slaughter	Per year	3,000	3,000	3,000
	Slaughter Slabs	Per year	1,000	1,000	1,000
	Warehouses	Per year	3,000	3,000	3,000
	Retail Kiosks	Per year	500	1,000	1,500
	Retail Shops	Per year	500	500	500
	Wholesale Shops	Per year	2,000	4,000	5,000

Private Exhauster Certificate

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	Jaggeries	Per year	1,000	1,000	1,000
D	Depots (Beer, Soda and Bread	Per year	2,000	4,000	5,000
	Bakeries	Per year	5,000	5,000	5,000
	Confectionery	Per year	3000	3000	3000
	Food Processing Plants (Factory)	Per year	10,000	10,000	10,000
	Manufacturers	Per year	10,000	10,000	10,000
	Super Markets	Per year	3,000	5,000	10,000
	Mini-Supermarkets	Per year	1,500	2,500	5,000
	Go Downs	Per year	5,000	5,000	5,000
Medical	examination of food handlers	Per instance	200 Lab testing	200 Lab	200 Lab testing
		(after every 3	300 Certificate for 3	testing	300 Certificate
		months)	months	300	for 3 months
.3 Insp	ection fees				
Е	Medical Clinics	Per year	3,000	3,000	3,000
	Nursing/Maternity Homes	Per year	5,000	5,000	5,000
	Chemists/Pharmacies/Cosmetics	Per year	2,000	2,000	2,000
	Liquor Licensing for issue	Per year	1,000	1,000	1,000
	Hospital	Per year	5,000	5,000	5,000
	Herbal Clinics	Per year	1,500	1,500	1,500
	Salon/Kinyozi	Per year	500	500	1,000
	Garage/Spare parts	Per year	2,000	2,000	3,000
	Textile Shops	Per year	500	500	1,000
	Stationers/Printing/Cyber Café/Photocopiers	Per year	500	500	1,000
F	Financial Institutions	Per year	2,000	2,500	5,000
	Carpentry/Joineries	Per year	500	500	1,000
	Timber Yards	Per year	1,000	1,500	5,000
Applicat	tion fee for inspection	Per instance	100	100	200
	s inspection (food hygiene licenses)	Per year	1,000	1,000	2,000
	nspection	Per year	3.000	3.000	5,000
	of user inspection	Per instance	1.000	1,000	2.000
	ncy inspection	Per building	1,000	1,000	2,000
	learance after closure notice	Per instance	2.000	2,000	3,000
	on for liquor license	Per year	1,000	1,000	2,000
	er Charges	1 or your	1,000	1,000	2,000
	Examination of food Handlers	Per instance (after every 3 months)	500	500	500
Disinfection and Derating (for Bed bugs,		Per Meter	30	30	30
mosquite	= = = = = = = = = = = = = = = = = = = =	squared		20	
Routine water/food sampling and testing		Per instance	2000	2000	2,000
Exhauste	er Application	Once	500	500	500
			+		+

Per Certificate

15,000

15,000

15,000

Schedule 8: Sports, Culture Youth and Social Services

	Kisii Municipality	
Item Description	Approved 2021	
3.1 Hire of Facility		
8.1.1 Hire of Gusii Stadium		
Refundable deposit	Per instance/booking	10,000
Sports activities per day- Local	per day	30,000
Sports activities per day- National	per day	75,000
Premier League- international	per day	100,000
Kenya Premier League (KPL)	Per day	75,000
National Super League (NSL)	Per day	30,000
Higher learning institutions (inter-universities/ colleges)	Per day	10,000
Inter- Primary/Secondary sports	Per day	5,000
Religious activities per day (local)	Per day	20,000
Religious activities per day (national)	Per day	50,000
Religious activities per day (international)	Per day	100,000
Political meetings/ home coming	per day	150,000
Musical Gatherings- local	per day	30,000
Musical Gatherings- National	per day	100,000
Entertainment Shows- local	Per day	20,000
Entertainment Shows- National	Per day	100,000
Weddings/graduations	per day	30,000
Filming/Video Shooting - local museums	per instance	20,000
Filming/Video Shooting - National museums	per instance	30,000
ASK- Shows (arena)	Per day	150,000
Other social gatherings	per day	20,000
Commercial Promotional Gatherings- multi National	Per day	150,000
Commercial Promotional Gatherings- Local	Per day	50,000
Landing of private air craft e.g. choppers	Per day	20,000
Commercial / promotional gatherings- National	Per day	100,000
Frainings – Gusii Stadium		-
Sports Activities Per Team - Local	Per day	2,000
Sports Activities Per Team - National	Per day	5,000
Primary/secondary school	Per day	1,000
Colleges/universities	Per day	2,000
Others	Per day	3,000
Individual Activities		·
Training Per Individual Adult	Per Instance/day	100
Training Per Individual Children	Per Instance/day	50
Friendly Activities		
Sports Activities Friendly - Local	Per day	2,000
Sports Activities Friendly - National	Per day	5,000

8.1.2 Hiring of Sub County Stadium		Kisii Municipality	Sub County
Political Activities	Per day	-	20,000
Sports Activities - Local	Per day	-	3,000
Sports Activities - League	Per day	-	5,000
Religious activities	Per day	-	3,000
Other social gatherings	Per day	-	10,000

8.1.3 Hiring of County Halls- Kisii Town			
Religious activities	Per day	8,000	-
Private Education/health meetings	Per day	10,000	-
Political/Social Meetings	Per day	15,000	-
Entertainment Services	Per day	20,000	-
8.1.4 Hiring of Sub County Halls			
Religious activities	Per day	-	5,000
Political/Social Meetings	Per day	-	10,000
8.1.6 Peoples Park			
Religious activities	Per day	20,000	-
Political Activities	Per day	100,000	-
Musical Gathering	Per day	30,000	-
Promotions	Per day	10,000	-
Other activities	Per day	5,000	-

8.2 Social Services

8.2.1 Library Section

Item Description	Unit of Measure	Approved 2021
Adults tickets	per year	300
Junior tickets	per year	150
Penalty	per week	150
Accession lists	per copy	50
Research fee	Per month	1,000
E-mail services	per hour	50
Printing	Per page	10
Scanning	Per page	20
Photocopying		
A4 (a copy)	Per copy	2
Shooting films - (citizens)	Per day	10,000
Shooting films - (non-citizens) Per Day	Per day	50,000

8.2.2 Community Development Services

	Unit of Measure	Approved 2021
Self-Help Groups		
Income generating activities application fee	Once	1,000
Renewal fee	Per year	100
Non income generating activities	Once	500
Renewal fee	Per year	100
Community Based Organizations		
Income generating activities- office permit	Per year	5,000
Income generating activities application fee	Once	1,000
Renewal fee	Per year	100
Non income generating activities office permit	Per year	3,000
Non-Governmental Organizations		
Income generating activities-office permit	Per year	10,000
Non income generating activities	Per year	10,000

2021

	ıle 9: Disaster Management		Kisii Municipality	Sub-County	
Item Description			Approved 2021	Approved 2021	
0.1 Disaster M	lanagement				
Fire Compliar	nce Certificates				
Large Superma	rkets	Per Year	10,000	10,000	
Mini Supermar	kets/Godowns	Per Year	5,000	5,000	
Banks		Per Year	10,000	10,000	
Micro-finance i	nstitutions – e.g. FOSAs & Saccos	Per Year	5,000	5,000	
Factories/Indus	tries	Per Year	15,000	15,000	
Transportation/	Distribution companies	Per Year	3,000	3,000	
Petrol Stations/	Depots	Per Year	10,000	5,000	
Large shops W	holesale/retail	Per Year	5,000	3,000	
Large Shops		Per Year	3.000	2.000	
Small Shops/ki		Per Year	2,000	1,000	
-	learning institutions	Per Year	10,000	10,000	
Primary/Second	•	Per Year	5,000	3,000	
	CDE/Day-cares Schools	Per Year	3,000	1,000	
Flats (Residenti	•	Per Year	1,000	300	
Residential Hou		Per Year	200	-	
	taurants/lodgings	Per Year	10,000	10,000	
Lodgings		Per Year	5,000	3,000	
Bar and Restau	rant	Per Year	5,000	3,000	
Eateries (Within	n CBD)	Per Year	3,000	1,000	
Eateries outside	e CBD	Per Year	2,000	500	
Insurance Com	panies	Per Year	5,000	2,000	
Hospitals with	overnight stay	Per Year	10,000	10,000	
Outpatient hosp	oitals	Per Year	5,000	3,000	
Hypermarkets		Per Year	10,000	5,000	
Scrap metal dea	alers	Per Year	3,000	1,000	
Large Worksho	ps and Garages	Per Year	5,000	3,000	
Jua kali garages	S	Per Year	2,000	1,000	
Gas Handlers		Per Year	2,000	1,000	
Small hardware	:	Per Year	2,000	2,000	
Medium Hardw	vare	Per Year	3,000	3,000	
Large Hardwar	e	Per Year	5,000	5,000	
NCA and const	ruction companies	Per year	2,000	2,000	
Scrutiny of buil	ding plans for fire compliance	Once	2,000	1,000	
storage tank	installation of underground petroleum	Once	3,000	1,500	
9.2 Fire sa	fety Inspection for Vehicles that T	ransport highly Ir	nflammable Substan	ces or Materials	
No.	Minimum number of liters	Minimum number of liters	Rate in		
1.	3,000	5,999	3,0	00	
2.	6,000	9,999	4,5	00	
	10.000	13,999	6,000		

No.	Minimum number of liters	Minimum number of liters	Rate in
1.	3,000	5,999	3,000
2.	6,000	9,999	4,500
3.	10,000	13,999	6,000
4.	14,000 and above	-	7,500

Schedule 10: Finance and Economic Planning

Description of fee or Charge on Service	Section of Legislation Imposing Fee or Charge for Services	Unit of Measure	Approved 2021
10.1 Budgets and Appropria	tion		1
Sale of county budget books	County Appropriations Act	per book	500
Sale of county appropriation bill	County Appropriations Act	per Act	500
Sale of county abstract of accounts			500
Sale of county fees and charges		per set of fees & charges	500
Sale of County Laws		Per Set	500
Sale of county minutes		Per extract	500
Sale of county gazette			100
10.2 Procurement			
Sale of tender document(s)	Procurement Act	per tender Document	1,000
Download of Tender Documents		per tender Document	Free
Hire of ground (Court brokers, auctioneers etc.) fees per day		one day	3,000
Damage/Loss occasioned on County property		As per Assessment	Per as County Engineer assessment
Sale of County Assets e.g. Vehicles, machineries etc.		As per Assessment	As per relevant expertise report
10.3 Other Charges			
Dishonoured cheques		per leaf	5,000
Certified Copies of County Documents (Leases, Conveyancing / agreement		per page	200
Documents) Technical Experts		par day	5000
Hire of County Enforcement officers		per day Per Officer/ per Session	1,000
Penalty for delayed presentation of a Banking slip for receipting purpose		Per Banking slip	500 after 7 days of banking

APPENDIX

1. Departments

- i. Trade, Tourism and industrialization
- ii. Lands, Physical Planning and Urban Development
- iii. Water, Energy, Environment and Natural Resources
- iv. Education, Labour and Manpower Development
- v. Agriculture, Livestock, Fisheries and Cooperative Development
- vi. Roads, Public Works, Transport and Housing
- vii. Public Health Services
- viii. Sports, Culture, Youth and Social Services
- ix. Disaster Management
- x. Finance and Economic Planning