

**SPECIAL ISSUE**

*Kenya Gazette Supplement No. 5 (Embu County Bills No. 2)*



REPUBLIC OF KENYA

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**KENYA GAZETTE SUPPLEMENT**

**EMBU COUNTY BILLS, 2020**

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**NAIROBI, 12th June, 2020**

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# KENYA GAZETTE SUPPLEMENT

## EMBU COUNTY BILLS, 2020

NAIROBI, 12th June, 2020

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**THE EMBU COUNTY FINANCE (AMENDMENT) BILL, 2020**

**ARRANGEMENTS OF CLAUSES**

**PART I—PRELIMINARY**

1 — Short Title and commencement

2— Amendment of section 12.

3— Amendment of First Schedule.

4— Amendment of Second Schedule.

**THE EMBU COUNTY FINANCE (AMENDMENT) BILL, 2020****A Bill for****AN ACT of the Embu County Assembly to amend the Embu County Finance Act, 2019****ENACTED** by the County Assembly of Embu as follows—**Short title and commencement**

**1.** This Act may be cited as the Embu County Finance (Amendment) Act, 2020 and shall come into operation upon publication in the *Gazette*.

**Amendment of section 12**

**2.** The Embu County Finance Act, 2019 hereinafter referred to as the "principal Act" is amended section 12 by deleting subsection (1) and substituting therefor the following new subsection

*(1) All person operating single business permits shall be required to pay for other relevant licenses, fees and charges as prescribed in the single business permit or by the nature of trade.*

*Provided such charges including but not limited to user fee, garbage collection fee, application fee, fire control charges shall not be paid unless expressly prescribed in a county legislation."*

**Amendment of First Schedule**

**3.** The principal Act is amended by deleting First Schedule and substituting therefor the following new Schedule.



## FIRST SCHEDULE—SINGLE BUSINESS PERMITS

Activity Code	Nature of business Activity	Fees for Embu town (CBD) KSh.	Fees for Sub-urban KSh.	Towns KSh.	Shopping centres KSh.
		A	B	C	D
<b>100</b>	<b>GENERAL TRADE, WHOLESALE, RETAIL, STORES, SHOPS, PERSONAL SERVICES: Such as; Distributors, traders, wholesalers, mega stores hypermarkets, departmental stores, supermarkets, retail shops, boutiques, personal service providers, Kiosks</b>				
101	Mega store, hypermarket large multi-department store, supermarket	65,000	40,000	30,000	25,000
103	Wholesalers, Distributors, Supermarkets with 1000-2,000 square feet	30,000	25,000	20,000	15,000
105	Large trader, shop, retail stores or personal Services with not more than 1000 square feet	15,000	12,000	10,000	8,000
110	Medium trader, shop, retail stores or personal Services	4,200	3,500	3,000	2,500
115	Small trader, shop, retail stores or personal Services	4,200	3,500	3,000	2,500
120	Kiosk/or temporary construction	3,500	2,500	2,000	1,000
195	Other retail traders, stores, shops and services	4,200	3,500	3,000	2,500
<b>200</b>	<b>INFORMAL SECTOR: Including Hawkers, street vendors and small traders and service providers operating on the street, veranda or temporary building, travelling wholesalers and deliveries</b>				
205	Large Travelling wholesalers with motor vehicle above ten tones	20,000	20,000	20,000	15,000
206	Medium travelling wholesaler with motor vehicle above three tonnes not exceeding ten Tonnes	15,000	15,000	15,000	12,000
207	Small travelling wholesaler with motor vehicle less than three tones	10,000	10,000	10,000	8,000
295	Other informal sector operation	4,200	3,000	2,500	1,500
<b>300</b>	<b>TRANSPORT, STORAGE AND COMMUNICATIONS: Such as maritime and airlines international carriers, transportation co-operating taxis matatu-buses –lorries- planes-boats, tour/safari operators' petrol stations, storage facilities, publishing c- newspapers, books, texts-telephone company. Radio/TV broadcaster, internet provider.</b>				
305	Large transportation Operator 51 vehicles and Above	50,000	48,000	40,000	20,000



310	Medium transportation Operator 26 to 50 Vehicles	25,000	23,000	23,000	15,000
315	Small transportation Operator 1 to 25 vehicles	13,500	11,500	10,500	10,500
316	Picking bay / booking office	30,000	20,000	15,000	10,000
320	Independent transport operator one vehicle	10,000	10,000	10,000	10,000
325	Large fuel filling station branded with 3 and above hose/ dispenser outlet	50,000	35,000	25,000	20,000
326	Medium fuel filling station branded with 2 hose/ dispenser outlet	35,000	30,000	20,000	15,000
330	Large unbranded fuel filling station with 3 and above hose/ dispenser outlet	20,000	20,000	15,000	10,000
331	Medium unbranded fuel filling station with 2 hose/ dispenser outlet	15,000	15,000	10,000	7,000
332	Small unbranded fuel filling station with 1 hose/ dispenser outlet	10,000	10,000	8,000	6,000
337	Paraffin vendor with no pump	4,200	3,500	3,000	2,500
338	Informal petrol/diesel trader with no pump	10,000	10,000	6,000	5,000
340	Large storage facility	33,000	30,000	30,000	20,000
345	Medium storage facility	15,000	12,500	12,500	7,500
350	Small storage facility	7,200	6,000	6,000	5,000
360	Funeral Home	50,000	50,000	50,000	50,000
370	Large communications Company Centre	80,000	55,000	45,000	30,000
371	Medium communication company	40,000	35,000	30,000	25,000
372	Small communication company	25,000	25,000	20,000	15,000
375	Communications Masts - Large	200,000	200,000	200,000	200,000
376	Communications Masts - Medium	150,000	150,000	150,000	150,000
377	Communications Masts - Small	100,000	100,000	100,000	100,000
380	Courier Services	30,000	25,000	15,000	10,000
395	Other transport, storage and communications	4,200	4,000	3,000	2,000
392	Large Independent car wash operator (over 10 vehicle bays)	30,000	20,000	15,000	10,000
391	Medium independent car wash operator (5 to 10 vehicle bays)	15,000	12,000	8,000	6,000



390	Small independent car wash operator ( below 5 vehicle bays)	8,000	6,000	5,000	3,000
<b>400</b>	<b>AGRICULTURE, FORESTRY and EXPLOITATION OF NATURAL RESOURCES; Such as; production of coffee, tea, fruits, flowers cereals, macadamia, Tobacco, vegetables and horticultural products. Grain storage and processing, mills and posho mills, bakeries, forestry and timber production. Saw mills, coal production. Animal breeding, dairy, products processing, slaughter houses, hydro power generation, mining and other natural resources extraction activities</b>				
401	Mega agricultural producer, processor, dealer, Exporter	100,000	100,000	100,000	100,000
405	Large agricultural producer, processor, dealer, Exporter	50,000	50,000	50,000	50,000
410	Medium Agricultural producer, processor, dealer, exporter	18,000	18,000	18,000	18,000
415	Small Agricultural producer, processor, dealer, miller charges per machine. Maximum of 2	5,000	5,000	4,000	3,500
420	Large mining or natural resources extraction Operation	100,000	100,000	100,000	100,000
425	Medium mining or natural resources extraction Operation	50,000	50,000	40,000	30,000
430	Small mining or natural resources extraction operation includes quarries and small mining operations	15,000	15,000	12,500	10,000
495	Other agricultural, forestry and natural resources	4,800	4,800	4,800	4,500
<b>500</b>	<b>ACCOMMODATION AND CATERING: Such as; International hotels, tourist's camps, lodging houses, restaurants, bars eating houses, tea and coffee houses, butcheries with meat roasting &amp;/or soup kitchen facilities. Membership clubs, night clubs and casinos</b>				
503	Large High standard Lodging house/hotel D class (60 and above rooms)	60000	60000	60000	60000
506	Medium High standard lodging house/hotel D class (41 to 59 rooms)	45000	45000	45000	45000
509	Small High standard lodging house/ Hotel (1-40 rooms)	30,000	25,000	25,000	25,000
512	Large lodging house with restaurant and or bar B /C class. Basic standard.	27,000	22,500	22,500	22,500



515	Medium lodging house with restaurants and or bar B or C class basic standard.	21,700	15,000	15,000	15,000
518	Small lodging house with Restaurant and or bar B/C class basic standard	15,000	10,000	10,000	10,000
521	Large lodging house B/C class basic standard	24,000	20,000	15,000	10,000
524	Medium lodging house B/C class. Basic standard.	15,000	12,500	8,000	8,000
527	Small lodging	9,000	7,500	5,000	5,000
540	Large Restaurant /Membership Club	18,000	18,000	15,000	15,000
543	Medium Restaurant / Membership Club	9,000	8,000	7,500	6,000
546	Small Restaurant	6,000	5,500	5,000	5,000
549	Large eating houses; snack bar, tea house "hotel" no lodging; no alcohol served.	9,000	8,000	7,500	5,000
552	Medium eating house, snack bar, tea house, hotel no lodging and no alcohol server	6,000	5,000	5,000	3,000
555	Butchery with eatery	15,000	12,000	10,000	5,000
556	Small eating house; snack bar, tea house "hotel" no lodging, no alcohol served. Up to 6 customers	4,200	3,500	3,000	2,500
560	Butchery without eatery	12,000	8,000	6,000	4,500
561	Large Bar/Traditional Beer Seller/ Wines & Spirit	10000	10000	10000	10000
564	Medium bar/traditional beer seller/ Wines & Spirit	7200	7200	7200	7200
567	Small bar/traditional beer seller/Wines & Spirit	4800	4000	4000	4000
571	Large Night club /casino	30000	30000	25000	25000
574	Medium Night club /casino	18000	18000	18000	18000
577	Small Night club /casino	10000	10000	10000	10000
595	Other catering and accommodation	4200	3500	3500	3000
<b>600</b>	<b>PROFESSIONAL and TECHNICAL SERVICES; such as, Firms &amp;/or individual offering services on legal issues, financial management, Engineering, Architecture, Valuing, Surveying, accountancy, secretarial support, data processing, etc. Stock and Insurance brokerage, security-protection, clearing-forwarding goods, book making, Postal services, Kenya sweepstakes charity included. Banks forex bureau, money lenders; ATMs,</b>				



<b>Hire-purchase company; Insurance company, Real estate developing-Financing company, Driving schools.</b>					
605	Large Professional services providers	55,000	55,000	55,000	55,000
610	Medium Professional services providers	30,000	22,500	20,000	20,000
615	Small Professional services providers	12,000	10,000	8,000	8,000
616	Small Driving school (one vehicle)	15,000	15,000	15,000	15,000
	Medium Driving school (2-5 vehicles)	30,000	30,000	30,000	30,000
	Large Driving school (more than 5 vehicles)	50,000	50,000	50,000	50,000
620	Independent technical operator	4,500	4,500	3,500	3,500
625	Banks	70,000	70,000	60,000	60,000
626	ATM machine/ Money points / Auto cash separate from branch	20,000	20,000	15,000	10,000
630	Financial SACCOs and Micro finance Institutions	45,000	40,000	35,000	20,000
633	Large financial services and agencies	30,000	30,000	30,000	20,000
634	Medium financial services and agencies	18,000	18,000	18,000	12,000
635	Small financial services and agencies	7,500	6,500	5,500	5,000
636	Small financial services	4,500	4,500	3,500	3,500
695	Other professional and technical services	8,000	8,000	6,000	5,000
<b>700</b>	<b>PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES. Such as, private education institutions, including universities, museums, nurseries, primary and secondary school, professional training centers/polytechnic institutes, teaching computer-accountancy-secretarial skills etc. private health clinics and doctors surgeries; consulting offices of doctors, dentist, physiotherapists, psychologies &amp; other health professionals. Herbalist and traditional medicine practitioners, Funeral related services, entertainment facilities including cinema, theatre, video, show/amusement arcade, juke box arcade, games machines arcade/sports club, gym.</b>				
705	Private higher education institution. Any type of private university, college or higher education institution with above 150 students	80,000	80,000	60,000	30,000
710	Large private Education institution 100-150 students	40,000	40,000	25,000	25,000
715	Medium private Education institution with 50-99 Students	20,000	20,000	15,000	10,000
720	Small private Education facility with students below 50	12,000	12,000	8,000	6,000
725	Large private health facility, hospital, clinic, nursing home with over 30 beds.	80,000	80,000	60,000	40,000
730	Medium private health facility, hospital,	30,000	30,000	20,000	20,000



	clinic, nursing home with 11-30 beds				
735	Small private health facility, hospital, clinic, nursing home with up to 10 beds	20,000	20,000	20,000	20,000
740	Health clinic doctor's surgery doctor dentist-physiotherapist-psychologist-etc consultants, office no overnight accommodation available	20,000	20,000	20,000	15,000
745	Traditional health services / herbalists traditional healer, etc.	10,000	10,000	5,000	5,000
746	Large Chemist	30,000	25,000	20,000	20,000
747	Medium Chemist	25,000	20,000	15,000	10,000
748	Small Chemist	20,000	17,000	12,000	8,000
750	Large entertainment facility up to 100 seats/ up to 10 machines/ above 50 members.	30,000	25,000	15,000	10,000
755	Medium entertainment facility 51- 100 seats/ 4-10 machines/ 16-50 members.	15,000	15,000	10,000	10,000
760	Small Entertainment facility up to 50 seats/ up to 3 machines / up to 15 members	10,000	10,000	10,000	4,000
791	Private Large nursery school/ECD above 40 pupils.	15,000	15,000	8,000	6,000
792	Private Medium nursery school /ECD between 21-40 pupils	10,000	10,000	6,000	4,000
793	Private Small nursery school/ECD below 21 pupils.	6,000	6,000	4,000	3,000
794	Private Baby Day care	4,000	3,500	3,500	2,000
795	Other education, health and entertainment Services	5,000	5,000	4,000	4,000
<b>800</b>	<b>INDUSTRIAL, PLANTS, FACTORIES, WORK SHOPS, CONTRACTORS</b> <b>Such as:</b> <b>Manufacturers, process, and Assembly of products, vehicles, machinery and workshops servicing and repairing products, vehicles machinery and equipment. Also including contractors of new building construction and old building restoration and service repair</b>				
805	Large industrial plant	60,000	60,000	60,000	60,000
810	Medium industrial plant	42,000	42,000	35,000	20,000
815	Small industrial plant	24,000	24,000	20,000	15,000
820	Mega workshop/ Garage/ service repair Workshop	30,000	25,000	20,000	15,000
821	Large workshop/ Garage/ service repair Workshop	20,000	18,000	15,000	10,000



825	Medium workshop/ Garage/ service repair Workshop	12,000	10,000	8,000	6,000
827	Small workshop/Garage/ service repair Workshop	4,200	4,200	4,200	3,800
828	Large Contractors /construction company	100,000	100,000	100,000	100,000
829	Medium Contractors / Construction Company	70,000	70,000	70,000	70,000
830	Small Contractors / construction company	50,000	50,000	50,000	50,000
831	Large auto spares	30,000	25,000	20,000	15,000
832	Medium auto spares	25,000	20,000	15,000	10,000
833	Small auto spares	15,000	10,000	8,000	6,000
834	Informal Auto Spares Shop	6,000	5,500	5,000	4,500
835	Other Manufacturer Workshop	5,000	5,000	4,500	4,000
835	Other Manufacturer Workshop	5,000	5,000	4,500	4,000
840	Mega Hardware	70,000	60,000	50,000	40,000
841	Large Hardware	50,000	45,000	40,000	35,000
842	Medium Hardware	30,000	25,000	20,000	15,000
843	Small Hardware	15,000	12,000	10,000	8,000

#### Amendment of Second Schedule

4. The principal Act is amended by deleting Second Schedule and substituting therefor the following new Schedule.

#### SECOND SCHEDULE – FEES, RATES AND CHARGES

<i>Description</i>	<i>Unit of Measure (where applicable)</i>	<i>Unit of measure (where applicable)</i>	<i>Fees /Charges</i>
Sand/Stone/ Ballast/Dust Hardcore any time	Tonnage	Per tonne	100
Quarry waste/bricks any time per tone	Vehicles 2 tonnes and above	Per tonne	100
Bricks	Vehicles below 2 Tones	Per tonne	0
Murram any time	Tonnage	Per tonne	150
Firewood/ Poles and offcuts/manure	Vehicles below 2 Tones	Per tonne	0



Firewood/ Poles and off cuts /manure	Vehicles 2 tonnes and above	Per tonne	100
Charcoal	Tonnage	Per tonne	800
Charcoal	Baggage	Per bag	50
<b>TIMBER PER TRIP</b>			
Timber	Tonnage	per tonne	500
<b>PRODUCE INSPECTION CESS</b>			
Khat regular bundle	Bundle / Carton	Not exceeding 3kg or measuring 1.5square/ft	20
Khat minimum per Vehicle (Below one tonne)			300
Khat per pick up			1,000
Khat per Lorry			3,000
<b>FRUITS and VEGETABLES</b>			
Bananas, Mangoes, Pawpaws, butternut, green maize, Melons, Pumpkins, avocados, other fruits and vegetables		Per tonne	100
<b>CEREALS CESS</b>			
Maize, sorghum, millet, beans and other cereals and grains	Tonnage	Per tonne	100
Maize, sorghum, millet, beans and other cereals and grains	Baggage	Per bag	40
<b>LIVESTOCK CESS PER HEAD</b>			
Livestock cess for	Per head		100



cow/donkey/camel per head				
Livestock cess for goat/sheep per head	Per head			30
Livestock cess for poultry/fowl	Per head			10
Hides and Skins cess per tonne	Tonnage			300
Honey per bucket	Bucket			100
<b>MEAT /CARCASS FROM OTHER COUNTY</b>				
(Market/trading Gate fees)				
Meat/carcass	per tonne	Tonnage		5,000
Meat /carcass per box/ container	Below one tonne	Tonnage		3,000
<b>WATER CESS</b>				
Water per/1000 liters	Per cubic meter	Cubic meter	Water below 1000 litre	Nil
	Per cubic meter	Cubic meter	Water above 1000 litre	100
<b>MACADAMIA CESS</b>				
Macadamia	Per bag	Baggage		100
Macadamia	Per tonne	Tonnage		1200
<b>TOBACCO CESS</b>				
Tobacco	Per bag	Baggage		50
Tobacco	Per tonne	Tonnage		800
<b>FISH CESS</b>				
Fish	Per 20 Liter bucket	Bucket		30
Fish	Per crate	Crate		50
Fish	Per tonne	Tonnage		400
<b>CHICKEN CESS</b>				
Chicken	Per Head		20	20
<b>MARKET GATE FEES</b>			<b>Classes</b>	<b>CLASS A</b>
			<b>B,C,D</b>	
Bananas per bag	Bag		100	100
Bananas per Bunch	Bunch		20	20



Bananas per hand	Crate		100	100
<b>CEREALS</b>				
1 debe	Debe		20	20
1 bag	Bag		40	40
<b>TOMATOES</b>				
Small crates	Crates		20	20
Big crates	Crates		30	30
<b>OTHER COMMODITIES</b>				
Carrots	Bag		40	40
Carrots extended bag	Bag		50	50
Onions bag	Bag		50	60
Potatoes per bag	Bag		40	50
Sukuma per bag	Bag		20	20
Cabbages per bag	Bag		20	20
Avocado per bag	Bag		40	50
Avocado Extended bag	Bag		80	100
Passion fruits	Bag		40	40
Tamarind (Nthithi) per basket	Basket		20	20
Locally made spoons per Bundle	Bundle		20	30
One bee hive	Number		20	30
Grinding stones per each	Number		20	20
Fish hawking per bucket	Bucket		20	20
Locally made pots(per each)	Number		20	20
One crate of pawpaw's (big size)	Crate		20	30
One crate of pawpaw's (small size)	Crate		20	20
Ropes, walking sticks,	Number		10	20
Charcoal per bag	Bag		20	30
Herbal medicine per entry	Per entry		50	50
Bio degradable bags per bundle of ten bags	Per bundle		20	20
Sugar cane per bundle of ten canes	Per bundle		20	20



A crate of eggs	crate		20	20
Miraa per bundle (Retailing)	Bundle		20	50
Feet scraping stones			10	20
Jembe handles per bundle of ten handles	Bundle		10	20
Locally made walking sticks per bundle			20	20
Ropes (sisal) per load (20 ropes)	Per load		20	20
Ropes (sisal) per load (below 20 ropes)	Per load		20	20
Mats per bundle (over 10 mats)	Bundle		20	20
Mats per bundle (below 10 mats)	Bundle		20	20
Basket sellers up to (10 baskets)			20	20
Basket sellers (below 10 baskets)			10	10
Tobacco/snuff per basket	Per basket		20	20
Tobacco/snuff per bag	Per bag		30	30
Porridge/gruel/milk per gourd	Per gourd		20	20
Samosa / mandazi per debe/ Trolley	Per debe		50	50
Locally made chairs/tables			10	20
Watch repair on the streets			30	40
Temporary bicycle repairs per day	Per day		50	60
<b>VEGETABLES / FRUITS (WholeSale)</b>				
				<b>All CLASSES</b>
Per Lorry per tonne				500
Canter per tonne				500
Pick up per tonne				500
<b>ADVERTISEMENT/PRO MOTIONS</b>				
				<b>CLASSES A, B, C, D</b>
Application fee for Audio Visual Billboard per annum	Per annum			10,000
Audio visual billboard per				22,000



square meter				
Application fee for Ordinary board per advert				3,000
Ordinary board per square meter (Bill board)				200
Application fee for Building signage and neon light/business premise signage, outdoor advertisement	Per advert			2,000
Building signage per square meter				500
neon light/business premise signage, outdoor advertisement and luminated signboard per square meter				5,500
Application fee for directional sign board p a.	Per annum			200
Directional Sign board (Minimum Charge)				2,500
Directional Sign board per square meter per annum	Per annum			3,300
Application fee for Wall Branding.				200
Wall branding per square meter	Per annum			2,000
Application fee for Wall Branding on Public Utilities				5,000
Wall Branding for Stadium per square meter	Per annum			200
Banner advertisement per month				20,000
Banner advertisement per Week				6,000
Banner advertisement per day				1,000
Public address/Gathering per day				1,000
Sandwich / Branded sales persons per head	Per Day			500
<b>POSTERS AND FLIERS</b>				
Up to 1,000 posters and or fliers	Per week			5,000



For additional per 1-100 posters/fliers				1,000
<b>SALES PROMOTION/ADVERTISEMENT PER DAY (PER SUBCOUNTY)</b>		<b>CLASSES B, C, D</b>		<b>CLASS A</b>
Tent /small vehicle (Saloon Car) promotion with music/loud speaker	Per day	2,000		2,500
Tent /small vehicle promotion without music/loud speaker	Per day	500		1,000
Procession or road show one salon car/ pick up	Per day	4,500		5,000
Procession or road show with a lorry 3.3 tonne and below	Per day	7,000		8,000
1 lorry above 3.3 tonnes but not exceeding 15 tonnes	Per day	9,000		10,000
1 trailer or lorry above 15 tonnes	Per day	15,000		15,000
<b>COMMUNICATION MASTS</b>				<b>CLASSES A, B, C, D</b>
Mobile Communication Masts	Per Annum			150,000
Radio and TV Communication Masts	Per Annum			150,000
Other Communication Masts	Per Annum			20,000
<b>CONTAINER</b>		<b>CLASSES B,C,D</b>		<b>CLASS A</b>
Application for Container Space	Per annum	4,000		5,000
Annual Fees		40,000		40,000
Plot identification fee		3,000		4,200
<b>PROMOTIONS AND ADVERTISEMENT</b>			<b>CLASSES B,C,D</b>	<b>CLASS A</b>
<b>City Clock</b>				
Application fee Per annum			2,500	5,000
Advertisement per annum			1,500	30,000
<b>Wall Wrap</b>				
Up to (1x 4.9)m				4,000



(5 x 8) m per year				6,000
(6 x 8) m per year				7,500
(8 x 10)m per year				8,000
(8 x 12)m per year				10,000
(10 x 12)m per year				15,000
Above (10 x 12)m per year				20,000
<b>ADVERTISEMENT ON STREET LIGHT POLE</b>			<b>CLASSE S C,D</b>	<b>CLASSES A,B</b>
Application Fee			10,000	10,000
Advertisement per pole per year	Per annum		15,000	25,000
Advertisement per pole per month	Per month		2,000	5,000
<b>ADVERTISEMENT ON BUS SHELTERS</b>				
Application per site			5,000	5,000
Charge per year/per shelter	Per annum		10,000	10,000
<b>EXTERNAL DECORATION AND SALES</b>			<b>CLASS B,C,D</b>	<b>CLASS A</b>
Windows Wall Branding per square meter	Per annum		500	1,000
<b>VEHICLE BRANDING PER ENTITY PER YEAR</b>				<b>CLASSES A,B,C,D</b>
Small cars Up to 0.6 tonne				6,000
Canter / van/ Pickups / above 0.6 tonnes up to 2 tonnes				8,000
Lorry / Truck above 2 tonnes				10,000
<b>Display of flags</b>				
Street Decorations per fortnight				2,000
Corporate flags per year	Per annum			2,000
Decoration on wall				5,000
Windows, canopies per fortnight	fortnight			5,000
Branded umbrellas per month	Per month			2,500
Unbranded umbrella per month	Per month			2,000
Tear drops (each)	Per week			1,500
Multiple motions media ( Minimum 2,500)	per squaremeters			5,500



<b>Banner poles</b>			
Application fee			1,000
Charge for advertisement per week	Per week		3,000
Charge for advertisement per annum	Per annum		35,000
<b>Closure of roads for promotion / advertisement</b>			
Promotion per hour	Per hour		2,500
<b>BUS PARKS</b>			
<b>Monthly Charge</b>			<b>CLASS A,B,C,D</b>
Up to 5 Passenger			1,000
6 – 9 Seats			2,000
10 – 14 Seats			3,000
15 - 24 Seats			3,500
25 – 34 Seats			4,000
35 - 44 Seats			4,500
45 – 54 Seats			5,500
55 Seats and Above			6,000
<b>Per Entry Charge</b>			<b>CLASS A,B,C,D</b>
Up to 5 Passenger			50
6 – 9 Seats			80
10 – 14 Seats			100
15 - 24 Seats			120
25 – 34 Seats			200
35 - 44 Seats			300
45 – 54 Seats			500
55 Seats and Above			600
<b>LONG DISTANCE VEHICLES. (Inter County Transport)</b>			
Up to 5 Passenger			1,000
6 – 9 Seats			2,000
10 – 14 Seats			3,000
15 - 24 Seats			3,500
25 – 34 Seats			4,000



35 - 44 Seats			4,500
45 – 54 Seats			5,500
55 Seats and Above			6,000
<b>PARKING FEES</b>			
Reserved parking per slot per annum			40,000
<b>Charges Per day</b>			<b>CLASS A</b>
Saloon car / Nissans / Pick ups			50
Lorry			250
Buses / Mini buses			250
Trucks/Trailer			600
Canter			150
<b>Charges per month</b>			<b>CLASS A</b>
Saloon car			1,500
Taxi			1,000
Tuk tuk			400
Motor cycle			100
Trucks			6,000
Buses			8,000
<b>TOWING CHARGES</b>			
Unloaded Saloon car/ matatu/ pickup/ taxi/ small van 1 KM radius		Min ,3000 or 120% AA rate	
Unloaded truck/ lorry/ bus/ canter/ minibus 1KM radius		Min 5,000 or 120% AA rate	
Unloaded Saloon car/ matatu/ pickup/ taxi/ small van beyond 1 KM radius		150% AA rate or as charged by provider	
Unloaded truck/ lorry/ bus/ canter/ minibus beyond 1 KM radius		150% AA rate or as charged by provider	
Loaded saloon car/ matatu/ pickup/ van/ truck/ lorry/bus/canter/minibus all areas		150% AA rate or as charged by provider	
Trailer loaded/unloaded in any area		150% AA rate or as charged by provider Min. 10,000	
Motor bike 1 KM radius			500
Motor bike after 1 KM radius			Min. 2,000
<b>Clamping Penalty for</b>			



<b>non-payment , obstruction and double parking</b>				
Matatu/Taxis/Pick-ups/Saloon car				1,000
Buses/Lorries/Mini-buses				2,000
Motor cycle				300
Tuk tuk				600
<b>IMPOUNDING FEES</b>				
Matatu/Taxis/Pick-ups/Saloon car				10,000
Buses/Lorries/Mini-buses				15,000
Motor cycle				500
Tuk tuk				3,000
Trailer				20,000
Hand cart				500
Bicycle				500
<b>APPLICATION FEES</b>				
Application for a new plot				500
Application for change of Business				1,000
Application for change of Business Premises				2,000
Application for extension of plot				500
Application for single business permit				200
Application for Sub-division of plots				2,000
Application for Search of document				1,500
Application for change of Business Name				1,000
Application for reprint of Business Permit				1,000
Application for renewal of single business permit				200
<b>IMPOUNDING FEES</b>				
Market goods 5 times of market gate fee (min)				2,000
Goods impounded on				2,000



Single business permit inspection per week (min )			
<b>DESTRUCTION OF TREE/FLOWER</b>			
Flower			1,000
Young tree			5,000
Mature tree			10,000
<b>ALLOTMENTS</b>			
Stalls			1,500
Kiosks			1,200
Others			1,000
<b>SLAUGHTER HOUSE FEES PER HEAD</b>			
Cattle			400
Goat/sheep			200
Pig			100
<b>CEMETRIES AND BURIAL GROUNDS</b>			
Burial fees for adults			350
Burial fees for Children			250
Burial clearance			150
Burial of destitute			250
Burial of non-residents			3,000
<b>ANNUAL REGISTRATION RENEWAL FEES</b>			
SACCOs / Commercial welfare groups/Commercial self-help groups			5,000
Commercial Minibus			1,500
Commercial Buses			2,000
Commercial Nissan			1,500
Commercial Pick up			700
Commercial Saloon car			600
Commercial Motor cycle/ tuk tuk			250
Commercial Lorry			2,000
Commercial Canter			1,500



<b>Annual Compliance Certificate</b>				
Fire inspection compliance Certificate fuel station and informal fuel dealers, school, banks, stores (All)				3,000
<b>Fire inspection compliance certificate for hotel, eateries, schools. Banks &amp; Stores</b>		<b>CLASS A,B&amp;C</b>	<b>CLAS S D</b>	
Large hotel		3,000	2,500	
Medium		2,000	1,500	
Small		1,000	500	
Heath inspection certificate				1,500
<b>BUDGET AND APPROPRIATION</b>				
Sale of Budget books	Per book			1,000
Sale of Appropriation Bill	Per Bill			1,000
Sale of County Abstract of accounts	Per set			1,000
Sale of County fees and Charges (Finance Act)	Per Booklet			1,000
Sale of County Laws	Per Set			1,500
Sale of County Minutes	Per Extract			200
Sale of County gazette	Per booklet			200
Dishonored Cheques	Each			5,000
<b>OTHERS</b>				
<b>OTHERS</b>				
<b>Temporary Sheds</b>				
<b>County Markets (Main Markets)</b>				
Market day				50
Other days				0
Clothes sheds (Market Days)				50
Other trading centers per day				50
<b>HOUSE RENT</b>				
<b>Runyenje's Sub-County</b>				



<b>Houses</b>				
One bed room house				3,000
Two bed room house				4,000
Three bed room house				5,000
<b>Former C.C.E Houses in Embu Town</b>				
4 Blue Valley One Bedrooms				3,500
8 Blue Valley Two Bedrooms				4,500
9 Blue Valley Three Bedrooms				6,000
10 Blue Valley Three Bedrooms				6,000
11A Blue Valley Two Bedrooms				4,500
11B Blue Valley Two Bedrooms				4,500
12 Blue Valley Two Bedrooms				4,500
13 Blue Valley Two Bedrooms				4,500
14 Blue Valley Two Bedrooms				4,500
22B Blue Valley Two Bedrooms				4,500
23A Blue Valley Bedsitter				2,500
24 Blue Valley Three Bedrooms				6,000
25A Blue Valley Two Bedrooms				4,500
28D Blue Valley Three Bedrooms				6,000
110D Blue Valley Three Bedrooms				6,000
119 Blue Valley Two Bedrooms				4,500
121 Blue Valley Two Bedrooms				4,500
123 Blue Valley Two Bedrooms				4,500
109 Blue Valley Three				6,000



Bedrooms				
22A Blue Valley Two Bedrooms				4,500
23A Blue Valley Bedsitter				2,500
23C Blue Valley Bedsitter				2,500
23D Blue Valley Bedsitter				2,500
23E Blue Valley Bedsitter				2,500
23G Blue Valley Bedsitter				2,500
111 Blue Valley Three Bedrooms				6,000
114 Blue Valley Two Bedrooms				4,500
115 Blue Valley Two Bedrooms				4,500
116 Blue Valley Two Bedrooms				4,500
117 Blue Valley Two Bedrooms				4,500
118 Blue Valley Two Bedrooms				4,500
120 Blue Valley Two Bedrooms				4,500
122 Blue Valley Two Bedrooms				4,500
County Houses eviction charge				3,000
County Stalls Eviction charge				3,000
<b>ROOFED MARKET RENT PER MONTH</b>	<b>CLASS D</b>	<b>CLASS B,C</b>		<b>CLASS A</b>
Small stalls				1,000
Large stalls				2,000
<b>NEW MARKET STALL RENT PER MONTH</b>				
Big stalls	200	300		1,500
Small stalls	200	500		1,000
Medium	200	800		1,200
<b>BUS PARK STALLS PER MONTH</b>		<b>CLASS B,C</b>	<b>CLASS D</b>	<b>CLASS A</b>
3rd bus park	Per month			1500



Lower and upper bus park	Per month			1200
All other stalls	Per month	600	300	
Stalls reopening fee				500
<b>MILK SELLERS</b>				<b>CLASS A,B and C</b>
5 Litres				5
10 liters				10
20 liters				20
Milk Cess for companies				300
<b>EWASCO- Embu county water and sewerage company</b>				
Rent of EWASCO offices per month				200,000
Refuse collection per water connection	20	20	20	20
Sewerage fee per water connection	20	20	20	20
Hire of County plastic chairs/tables per day per item				10
<b>USER CHARGES PER MONTH</b>			CLASS D	CLASS A, B, C
Commercial services e.g. Banks, Hotels and insurance companies			1,000	1,500
Distributors/ industries per trip			1000	1,500
Other large institutions e.g. KPLC, prisons, colleges per trip			2,000	2,000
<b>ANIMALS IMPOUNDING FEES PER DAY</b>				<b>CLASS A and B</b>
Cattle/ Donkey				1,000
Goat/ Sheep				500
Dog				200
Pigs				2,000
Chicken				100
<b>Filming movies within Embu County</b>				10,000



COUNTY ADMINISTRATION					
	IMPOUNDING CHARGES			CLASS B	CLASS A
Illegal billboards				10,000	10,000
Kiosk				2,000	3,000
Tuk tuk				1,000	1,500
Container up to 20ft				20,000	20,000
Container over 20ft				20,000	40,000
Construction tools per day					1,000
Confiscation on account of illegal construction					10,000
Others per day					300
<b>Impounded Animals and Goods per day</b>					
Cattle/donkey per animal				1,000	1,000
Goats/sheep/pigs per animal				500	500
Poultry per head				200	200
unlicensed Dogs per head				200	200
Assorted Goods				500	500
<b>Reimbursement on regulations</b>					
Court Fines	50%	50%			
<b>Storage Charges per day</b>					
Goods per day per sack				500	1,000
Vehicles per day per vehicle				1,000	1,000
Hand carts per day per handcart				100	500
Bicycles per day per bicycles				200	500
Motor Bikes and tuk tuk				500	1,000
Containers				3,000	5,000
<b>Storage of Impounded</b>					
Animals/Goods (per day)					
Cattle/donkey per day per head					500
Goats/sheep/pigs per day per head					300
Poultry per day per head					100
Dogs per day per head					200
other equipment per day					2,000



illegal construction tools per day			3,000
damage occasioned to county property - evaluated			100% valued cost.
<b>Miscellaneous</b>			
Sale of County Enacted Laws(cost per page)			5
Sale of County Minutes (Extracts per page)			5
Sale of County Regulations (per page)			5
Research Fees			20,000
Hire of Board room per day			6,000
Extension of Bond			1,500
Cancellation of bond			3,000
Rating			
Valuation objection forms			2,000
Rates Struck on site value valuation method.			0.2%
Rate clearance certificate			5,000
land records verification			1,000
Failure to display monthly sticker on the wind screen per incidence			500
Non-payment of cess per incidence			20,000
Failure to display single business permit/liquor license			3,000
Non removal of posters after 14 days			10,000
Noncompliance with advertisement charges			10,000
Tampering with clamp			10,000
Erection of kiosks/stalls/structures without approval per incidence			10,000
Building without plan approval			50,000
Use of County Stadia without permit			Twice the hiring charge
General Nuisance			3,000
Dumping in towns and markets			5,000



Littering in towns/markets			3,000
Bouncing Cheque fine per incidence			10,000
Dumping (solid, liquid, hazardous, hospital, construction or semi liquids including sanitary) wastes in an authorized sites- with corrective disposal vehicle.			50,000
Dumping ( solid, liquid, hazardous, hospital, construction or semi liquids including sanitary) wastes in an authorized sites-practitioner			20,000
Unattended septic, sewage threatening human health and safety ( owner with corrective measures)			20,000
Encroachment, interference of beacons on trust lands and gazetted forests including wetlands( person encroaching, per hectare)			100,000
Tree felling in towns, urban areas, markets or shopping centers without written authority from the environment directorate-mature tree			20,000
Tree felling in towns, urban areas, markets or shopping centers without written authority from the environment directorate-mature tree			5,000
Any person found pulling or pushing materials may it be Poles, Timber, metal rods etc. with a motorcycle, cart or vehicle (causing damage to the road)			2,000
<b>Fire protection measure Inspection (per hour)</b>			
<b>Factory:</b>			
Fire Protection Measure Inspection Petrol Station and depot			1,200
Fire Protection Measure Inspection Commercial and Industrial Premises Factory			1,200
Fire Protection Measure Inspection premises storming dangerous flammable materials			1,200
Inspection of Fire Extinguisher	(per extinguisher)		150



ASK Show / person - (per hour)		400
Pumping out flooding	(per hour)	1,200
Training of Private Personnel (Firemen) per month per Course	Per person	3,000
ASK Show fire engine whole duration		100,000
Standby against fire risk per hour	(per hour)	1,000
Supply of fire report Opening door for tenant	(per hour)	500
- Minimum 920/- + 400/- per hour		
Inspection and hydraulic of dry and wet riser per inspection		3,500
b) ASK Show - Chief Fire Officer	per day	3,200
Use of turntable ladder or hydraulic platform per hour		3,000
Removal of fallen trees per hour		1,500
Removal of Bees (per hour)		1,000
Firefighting equipment license per	Per annum	8,500
Opening of lifts (per service)		4,700
Training of government institution Fireman per course		3,000
Basic fire safety training for industrial workers per course per person		3,000
Fire inspection	per cylinder	500 (Minimum 2,500)
Hire of fire engine fully equipped	Per Kilometer	2,500
Fire Sensitization	Per person	300
Fire training ( Group of 10)	Per month	100,000
Fire drill inspection		30,000
Extinguishing fire outside the County	Per kilometer	5,000
Insurance covered fire		5% of the claim total



**MEMORANDUM OF OBJECTS AND REASONS**

1. The principal object of the Bill is to amend the Embu County Finance Act, 2019 in order to revise the business permit levies and other charges in the County.

**2. Statement on the delegation of legislative powers and limitation of fundamental rights and freedoms**

The Bill does not delegate legislative powers nor does it limit fundamental rights and freedoms.

**3. Statement that the Bill is a money Bill within the meaning of Article 114 of the Constitution**

The enactment of this Bill may occasion additional expenditure of public funds.

Dated the 19th March, 2020.

MORRIS NYAGA,  
*Chairman, Finance and Economic Planning Committee.*



