

THE REPUBLIC OF KENYA



HIS EXCELLENCY THE GOVERNOR

MUTAHI KAHIGA

I ASSENT

.....
GOVERNOR

..... DAY OF, 2019

AN ACT of the County Assembly of Nyeri to provide for the amendment of the Revenue Administration Act, 2014 in relation to taxes, fees and charges for various services and other revenue raising measures and for matters incidental thereto.

THE NYERI COUNTY FINANCE BILL, 2019

ARRANGEMENT OF SECTIONS

Section

PART I- PRELIMINARY

- 1- Short title and commencement
- 2- Application
- 3- Amendment of Section 10(3)(A)

PART II- REVENUE ADMINISTRATION LEVIES

- 4- Figures in Kenya Shillings
- 5- Amendment to the Schedules

SCHEDULES

- Schedule I- IX

THE NYERI COUNTY FINANCE BILL, 2019

A Bill for

AN ACT of the County Assembly of Nyeri to provide for the amendment of the Revenue Administration Act, 2014 in relation to taxes, fees and charges for various services and other revenue raising measures and for matters incidental thereto.

ENACTED by the County Assembly of Nyeri as follows—

PART I - PRELIMINARY

- | | |
|-------------------------------|--|
| Short Title and Commencement. | 1. This Act may be cited as the Nyeri County Finance Act, 2019 and shall come into operation upon publication. |
| Application | 2. This Act shall apply within Nyeri County. |
| Amendment of Sec. 10(3)(A) | 3. That Section 10(3)(A) be amended by deleting the word “ collection ” and substituting therefore with the word “ Allocation ”. |

PART II – REVENUE ADMINISTRATION LEVIES

- | | |
|----------------------------|--|
| Figures in Kenya Shillings | 4. The figures stated in the Revenue Administration Act, 2014 and the subsequent amendments made thereto shall for all intents and purposes of this Act be in Kenya Shillings. |
| Amendment to the Schedules | 5. The Schedules to the Nyeri County Revenue Administration Act 2014 are amended as follows: - |

The Nyeri County Finance Bill, 2019

SCHEDULE I

| FINANCE AND ECONOMIC PLANNING | | | | | |
|--------------------------------------|--|------------------------|--------------------------|------------------------------|--------------------------------|
| S/No | DESCRIPTION | UNIT OF MEASURE | FEEES AND CHARGES | | |
| | | | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFIC | RURAL SPECIFIC LOCATION |
| | ADMINISTRATIVE CHARGES | | | | |
| | Application for registration of a PSV vehicle | | 500 | 500 | 500 |
| | Application for exemption/ suspension of PSV monthly fees | | 500 | 500 | 500 |
| | Charges for collection of illegal Bill boards(Advertising Companies) | | | 50,000 | 40,000 |
| | Operating without a valid liquor license | | | 5,000 | 5,000 |
| | Failing to Display Liquor License | | | 2000 | 2000 |
| | Application for suspension/ closure of a Business permit | | | 500 | 500 |
| | Enclosed Bus Park Fees | | | | |
| | Nissan per month(10-14 passengers) | Per Month | 3,000 | | |
| | Other Fees | | | | |
| | Central Kenya Show – exhibition stand permit | Per Day | 1,000 | | |
| | | | | | |

The Nyeri County Finance Bill, 2019

SCHEDULE II

EDUCATION, SPORTS, SCIENCE, AND TECHNOLOGY

Branding Charges for County Stadium

| S/No | Description | Unit of Measure | Charges |
|------|--|-----------------|---------------------|
| | Ruring'u, Kamukunji, Karatina and Othaya Stadium (within the stadium) | P.A | 10,000 per Sq Meter |
| | Ruring'u, Kamukunji, Karatina and Othaya Stadium (outside the stadium) | P.A | 20,000 Per sq meter |
| | Mweiga stadium (within and outside the stadium) | P.A | 3,000 Per sq meter |

SCHEDULE III

| GENDER, YOUTH AND SOCIAL DEVELOPMENT | | | | | |
|--------------------------------------|-----------------------|-----------------|-------------------|-----------------------|-------------------------|
| S/No. | DESCRIPTION | UNIT OF MEASURE | FEES AND CHARGES | | |
| | | | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFIC | RURAL SPECIFIC LOCATION |
| | Hire of Whispers park | Per day | | 10,000 | |

SCHEDULE IV

| AGRICULTURE, LIVESTOCK AND FISHERIES | | | | | |
|--------------------------------------|--|-----------------|-------------------|-----------------------|-------------------------|
| S/No. | DESCRIPTION | UNIT OF MEASURE | Proposed | | |
| | | | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFIC | RURAL SPECIFIC LOCATION |
| | Transport Cess –coming into and out off the county - Horticultural produce (snow | | | | |

The Nyeri County Finance Bill, 2019

| | | | | | |
|--|---|------------|-----------------|--|--|
| | peas, flowers, French beans), e.t.c. Produce | | | | |
| | 7.1 tons to 14 tons | Per trip | 1,000 | | |
| | 14.1 tons and above load | Per Trip | 1,500 | | |
| | Transport Cess - /green bananas/ scrap metal/ fruits all types/Farm produce/ Hides & Skins Cess dried/tanned | | | | |
| | 7.1 tons to 14 tons | Per trip | 1000 | | |
| | 14.1 tons and above load | Per trip | 1,500 | | |
| | Transport Cess- Hay/manure | | | | |
| | 7.1 tons and above | Per trip | 1000 | | |
| | Fisheries | | | | |
| | Gura Fishing Camp | P.A | 24,000 | | |
| | Crops | | | | |
| | Soil testing | Per sample | 300 | | |
| | AGRICULTURAL MECHANISATION SERVICES /NARUMORU STATION | | | | |
| | Hay sales | Bale | Farm gate price | | |

SCHEDULE V

| DIRECTORATE OF ALCOHOL | | | | | |
|-------------------------------|--|------------------------|-------------------------|---------------|---------------|
| S.N O. | DESCRIPTION | UNIT OF MEASURE | FEES AND CHARGES | | |
| | | | ZONE A | ZONE B | ZONE C |
| | Appointed Distributors | P.A | 120,000 | 120,000 | 120,000 |
| | Manufacturer/Importer market entry license | | 200,000 | 200,000 | 200,000 |
| | Wholesalers/ distributors | PA | 100,000 | 100,000 | 100,000 |

The Nyeri County Finance Bill, 2019

| | | | | | |
|-------------------------------|--|----|--|---------|---------|
| | Manufacturers depot | PA | 150,000 | 150,000 | 150,000 |
| | Alcoholic drink license - Supermarket and franchised retail stores | PA | 100,000 | 100,000 | 100,000 |
| | Transfer of an alcoholic drink license | | 5,000 | 5,000 | 5,000 |
| | Day and Night club | PA | 120,000 | 120,000 | 120,000 |
| | Members' club | PA | 100,000 | 100,000 | 100,000 |
| Offences and penalties | | | | | |
| | Operating without a liquor license (No application/renewal) | | 30% of the license fee but a minimum of Kshs. 10,000 | | |
| | Operating outside the operating hours | | 5,000 | 5,000 | 5,000 |
| | Distributing liquor without a license | | 40,000 | 40,000 | 40,000 |

SCHEDULE VI

TRADE,CULTURE TOURISM AND CO-OPERATIVE DEVELOPMNT

| S. No | DESCRIPTION | | | | FEES AND CHARGES |
|-------|--|-----------------|-------------------|-----------------------|-------------------------|
| | SINGLE BUSINESS PERMIT | UNIT OF MEASURE | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFIC | RURAL SPECIFIC LOCATION |
| | ACCOMODATION AND CATERING Such as: International Hotels, Tourists Camps, Villas, Lodging houses, Restaurants, Eating houses,tea & coffee houses, Butcheries with Meat roasting &/or soup kitchen facilities. Membership clubs & casinos | | | | |
| | Commercial grills sharing a common premises | | | 6000 | 3,000 |

ENTERTAINMENT

| | | | | | |
|--|---|-----------|--|--------|--------|
| | Private Gardens for Hire permit during occasions - any size | Per Annum | | 10,000 | 10,000 |
| | Sale of Miraa/Muguka permit (motor vehicles) | P.A | | 24,000 | 24,000 |
| | Sale of Miraa/Muguka permit (Per Retailer) | P.A | | 3,600 | 3,600 |
| | Sale of Miraa/Muguka permit (3 and above Retailers) | P.A | | 10,000 | 10,000 |

The Nyeri County Finance Bill, 2019

| | | | | | |
|--|--|-----|--|--|-------|
| | | | | | |
| | PROFESSIONAL AND TECHNICAL SERVICES | | | | |
| | Rent Commission Agent's Licenses | P.A | | | 6,500 |

The Nyeri County Finance Bill, 2019

Co-operative Development

Sacco and Others

| Turnover | Audit fee |
|---------------------|------------------|
| Below 300,000 | 10,000 |
| 300,001 -500,000 | 14,000 |
| 500,001- 700,000 | 20,000 |
| 700,001-1,500,000 | 24,000 |
| 1,500,001-2,000,000 | 28,000 |

Housing

| Turnover | Audit fee |
|-----------------------|------------------|
| Below 500,000 | 10,000 |
| 500,001-1,000,000 | 14,000 |
| 1,000,000 -200,000 | 20,000 |
| 2,000,001 – 4,000,000 | 26,000 |
| 4,000,001-500,000 | 28,000 |
| Above 5,000,000 | 32,000 |

Dairy

| Turnover | Audit fee |
|-----------------------|------------------|
| Below 100,000 | 10,000 |
| 100,001-5,000,000 | 15,000 |
| 5,000,001-10,000,000 | 23,000 |
| 10,000,001-15,000,000 | 28,000 |
| Above 15,000,000 | 33,000 |

Coffee

| Turnover | Audit fee |
|------------------|------------------|
| Below 50,000,000 | 20,000 |

The Nyeri County Finance Bill, 2019

| | |
|-------------------------|--------|
| 50,000,000-100,000,000 | 50,000 |
| 100,000,000-250,000,000 | 65,000 |
| Above 250,000,000 | 85,000 |

The Nyeri County Finance Bill, 2019

| | Supervision fee | | Per audit | 10% of audit fee | | |
|-----------------------|--|---------------------|-------------------------|-----------------------------|-------------------------|--|
| | Recoverable expense | | Per audit | 200 | | |
| | CULTURE | | | | | |
| | Hire of Cultural Center private -events | | Per day | 10,000 | | |
| | Youth groups-1-20 in number | | Per day | 200 | | |
| | Public schools and colleges | | Per day | 5,000 | | |
| | Art gallery exhibition per person | | Per day | 200 | | |
| | Recording studio | | Per hour | 500 | | |
| TOURISM SECTOR | | | | | | |
| TOURISM SECTOR | | | FEES AND CHARGES | | | |
| S . N O | DESCRIPTI ON | UNIT OF MEASURE | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFIC | RURAL SPECIFIC LOCATION | |
| | Itinerary fee for tourists visits to coffee and tea factories through tourism office | Per day | 2000 | 2000 | 2000 | |
| | Exhibitions space during events (4m by 4m) | Per day | | 5000 | | |
| | Tourist sites(Entry Fee) Mountain climbing routes | Residents Adults | 100 | 100 | 100 | |
| | | children | 50 | 50 | 50 | |

The Nyeri County Finance Bill, 2019

| | | | | | |
|--|--|---------------------------|-------|-------|-------|
| | Tourist sites(Entry Fee) Mountain climbing routes | Non Residents (Adults) | 1,000 | 1,000 | 1,000 |
| | | children | 500 | 500 | 500 |
| | Arts and Cultural Show Tickets (Entry fee) | VIP | 1000 | | |
| | | Regular | 200 | | |
| | Sale of tourism sites promotional materials | Books | 2,000 | | |
| | | Visual/Audio compact disc | 200 | | |

MARKET STALLS

| | | | Proposed | | |
|-------|-----------------------------|-----------------|-------------------|-----------------------|--------------------------|
| | | | FEES AND CHARGES | | |
| S.N O | DESCRIPTION | UNIT OF MEASURE | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFIC | RURAL SPECIFIC LOCATIONS |
| | MWEIGA MARKET STALLS | | | | |
| | Market Stall | Per Month | | 700 | |
| | Container stalls | Per month | | 300 | |
| | KARATINA | | | | |
| | Peripheral stalls | Per Month | | 3,000 | |
| | Stalls inside the market | Per Month | | 2,500 | |
| | Main complex stalls | Per Month | | 1,500 | |

The Nyeri County Finance Bill, 2019

| | | | | | |
|-------------------------------|---|----------------|-------|-------|----------------|
| | Karatina market Bandas | Per Month | | 300 | |
| | KAROGOTO AND GIAGATIKA MKT | | | | |
| | Container Stalls | Per Month | | 300 | |
| | GACHATHA AND KINUNGA | | | | |
| | Container Stalls | Per Month | | | 300 |
| | NYERI TOWN | | | | |
| | King'ong'o market stalls | Per Month | | 700 | |
| | King'ong'o outside market traders | Per Month | | 1,300 | |
| | Middle and Upper Bus Park Bandas Annual Permit | P.A | 5,400 | | |
| | Mobile Hawker with a Trolley | Per Month | 700 | | |
| | GATITU | | | | |
| | Container Stalls | Per month | | 500 | |
| | Market charges per bag for rural markets | On market days | 30 | | |
| Offences and Penalties | | | | | |
| S/No | Offence | | | | Penalty |
| | Container Stalls Owners (C.G.N Containers)that default to make payment by 6 th day of every month | | | | Kshs.100 |

SCHEDULE VII

LANDS, HOUSING & PHYSICAL PLANNING AND URBANIZATION
FEEES AND CHARGES FOR LAND ,HOUSING & PHYSICAL PLANNING,

LAND AND SURVEY SECTION

| | | | FEEES AND CHARGES | | |
|------------------|---------------------------------------|----------------------------|----------------------------------|---|---|
| S.N O | DESCRIPTION | UNIT OF MEASURE | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFI C | RURAL SPECIFIC LOCATIO N |
| | TRANSACTION OF LAND | | | | |
| | Survey fee- (general boundary survey) | per portion | 3000 | | |
| | Boundary Dispute fees- (general) | per boundary | 5,000 | | |
| | Application fee for development | Per application | 2,000 | | |

| S.N O | DESCRIPTION | FEEES AND CHARGES | |
|------------------|---|----------------------------|-------------------------------|
| | | UNIT OF MEASURE | Amount |
| | Transaction of Land | | |
| | Subdivision certificate | Per scheme | 5,000 |
| | Compliance certificate | | 5,000 |
| | Civil works fee for comprehensive developments | | 50% of the Master plan fee |
| | Development Master (structure) Plans | | |
| | Renewal of Master Plan (after 2years lapse) | Per scheme | 50% of original fee |
| | Amendment of Master Plan (Changes affecting more than 1% of the total acreage) | Per scheme | 5,000 per affected acre |
| | ADVERTISEMENTS | | |
| | <i>Directional sign (inside plot) / freestanding</i> | | |
| | Advert on the directional sign (per post) per advert | Per annum | 10,000 |
| | LED Screen Advertisement | | |
| | Application Fee | Per application | 5,000 |
| | First Sq. m. | annually | 50,000 |
| | Additional area per sq. m. per shot or part thereof | Annually | 5000 |
| | BUSINESS / PROPERTY OWNERS | | |
| | Building development | | |
| | Preliminary evaluation of comprehensive plans | Per scheme | 10,000 |

The Nyeri County Finance Bill, 2019

| | | | |
|--|--|-----------|------------------------------|
| | Towing Fee for illegal Kiosks | | |
| | Urban | Per Kiosk | 10,000 |
| | Rural | Per Kiosk | 5,000 |
| | 20 feet metallic container (Within the County) | | 30,000 |
| | Above 20 feet metallic container (Within the County) | | 50,000 |
| | Installation of masts on County land | | Upon valuation/ market rates |

| | | | |
|--|--|------------------------|-------------------------|
| | HOUSING | | FEES AND CHARGES |
| | House Rent | Unit of Measure | Rent Per Month |
| | RING ROAD | | |
| | 1 & 4 (3 bedroom with SQ) | Per month | 30,000 |
| | 2,3 & 5(3 bed roomed) | Per month | 22,000 |
| | Ruring'u houses opposite County Assembly ((3 bedroom with SQ and garage) | Per month | 15,000 |
| | | | |

The Nyeri County Finance Bill, 2019

SCHEDULE VIII

DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY

| | DESCRIPTION | FEES AND CHARGES | | |
|--------------------------|--|-------------------|-----------------------|-------------------------|
| | | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFIC | RURAL SPECIFIC LOCATION |
| | ROAD CONSTRUCTION PERMIT | | | |
| | Road construction site office permit (Per Annum) | 50,000 | | |
| | CESS | | | |
| | QUARRY ,TIMBER, ETC | | | |
| | Lorry 7.1 TO 14 tonnes load | | | |
| | Timber/fencing post/ offcuts/logs/firewood/Charcoal | | 1,000 | 1,000 |
| | Murram/chippings/ sand/stones/quarry dust /hardcore/ Ballast/ Red soil, Kaoline/ Bitumen | | 1,000 | 1,000 |
| | Lorry 14 tonnes load and above | | | |
| | Timber/fencing post/ offcuts/logs/firewood/Charcoal | | 1,500 | 1,500 |
| | Murram/chippings/ sand/stones/quarry dust /hardcore/ Ballast/ Redsoil, Kaoline/Bitumen | | 1,500 | 1,500 |
| | STREET PARKING FOR PRIVATE VEHICLES | | | |
| | Reserved Parking per slot(annually) (1-2) | | 40,000 Per slot P.A | |
| | Reserved Parking per slot(annually) (3 and above) | | 50,000 per slot P.A | |
| TRANSPORT SECTION | | | | |
| | Way leave for KPLC per pole and stay (Per Annum) | | 20 | 20 |

The Nyeri County Finance Bill, 2019

SCHEDULE IX

DEPARTMENT OF WATER, SANITATION, ENVIRONMENT AND NATURAL RESOURCES

| | | | Proposed | | |
|--|--|------------------------|--------------------------|------------------------------|--|
| | DESCRIPTION | UNIT OF MEASURE | FEEES AND CHARGES | | |
| | | | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFIC | RURAL SPECIFIC LOCATIONS |
| | REFUSE AND WASTE MANAGEMENT SERVICES | | | | |
| | Refuse collection charges-large hotels above 100 sitting capacity | Per month | | 5,000 | 5,000 |
| | Refuse collection charges-large hotels –51 to 100 sitting capacity | Per month | | 2,000 | 2,000 |
| | Refuse collection charges-large hotels –31 to 50 sitting capacity | per Month | | 1,000 | 1,000 |
| | Refuse collection charges-medium hotels 20 to 30 sitting capacity | per Month | | 500 | 250 (To also apply to Mwenji, Mathari-Kahuria, Kihuyo, Nyarugumo, Kahiga, Ndurutu, Githiro, Muruguru and Marua). |
| | Refuse collection charges-small hotels Up to 19 sitting capacity | per Month | | 250 | 200 |
| | Refuse collection charges-large workshops | per Month | | 1,000 | 1,000 |
| | Refuse collection charges Transport co, Go down /Storage Facility- Large | Per Month | | 1,000 | 1,000 |
| | Refuse collection charges Transport co, Go down /Storage Facility - Medium | Per Month | | 500 | 500 |

The Nyeri County Finance Bill, 2019

| | | | | | |
|--|--|------------------------|--------------------------|------------------------------|--|
| | Refuse collection charges Transport co, Go down /Storage Facility - Small | Per Month | | 250 | 250 |
| | Refuse collection charges-Production of agricultural produce e.g. coffee, tea, fruits, flowers, cereals, horticultural products, grain storage and processing, mill &Posho mills, bakeries: forestry, animal breeding, dairy products processing - Large | per Month | | 1,000 | 1.000 |
| | Refuse collection charges-Production of agricultural produce e.g. coffee, tea, fruits, flowers, cereals, horticultural products, grain storage and processing, mill &Posho mills, bakeries: forestry, animal breeding, dairy products processing -Medium | per Month | | 500 | 500 |
| | Refuse collection charges-Production of agricultural produce e.g. coffee, tea, fruits, flowers, cereals, horticultural products, grain storage and processing, mill &Posho mills, bakeries: forestry, animal breeding, dairy products processing -Small | per Month | | 250 | 250 |
| | Refuse collection charges sawmills- All sizes | Per Month | | 500 | 500 |
| | DESCRIPTION | UNIT OF MEASURE | FEES AND CHARGES | | |
| | | | WITHIN THE COUNTY | TOWNS/ URBAN SPECIFIC | RURAL SPECIFIC LOCATION |
| | Refuse collection charges Butchery Take away – Any Size | Per Month | | 250 | 150 (To also apply to Mwenji, Mathari-Kahuria, Kihuyo, Nyarugumo, Kahiga, Ndurutu, Githiro, Muruguru and Marua). |
| | Refuse collection charges Butchery with meat roasting | Per Month | | 500 | 150 (To also apply to Mwenji, |

The Nyeri County Finance Bill, 2019

| | | | | | |
|--|---|-----------|--|-------|--|
| | | | | | Mathari-Kahuria, Kihuyo, Nyarugumo, Kahiga, Ndurutu, Githiro, Muruguru and Marua). |
| | Refuse collection charges Slaughter slabs - Large | Per Month | | 1,000 | 1,000 |
| | Refuse collection charges Slaughter slabs - Medium | Per Month | | 500 | 500 |
| | Refuse collection charges Slaughter slabs - Small | Per Month | | 300 | 200 |
| | Refuse collection charges- Health and Entertainment Services (Large) (Non-medical waste) | per Month | | 500 | 500 |
| | Refuse collection charges- Health and Entertainment Services (medium) (Non-medical waste) | per Month | | 500 | 500 |
| | Refuse collection charges- Health and Entertainment Services (Small) (Non-medical waste) | per Month | | 200 | 200 |
| | Refuse Collection Charges – medium hostels (10-19 rooms) | Per month | | 500 | 300 |
| | Refuse Collection Charges- wholesalers | Per month | | 250 | 250 |
| | Refuse Collection Charges- Commercial Services (e.g. banks, insurance etc) | Per month | | 500 | 500 |

| | DESCRIPT ION (SOURCE) | UNITS | | FEES & CHARGES | | |
|--|-----------------------|---|-----|-------------------|---------------|-------------------------|
| | | | | WITHIN THE COUNTY | TOWNS/ URBANS | RURAL SPECIFIC LOCATION |
| | Noise License | Small Scale premises(Music shop, movie shop) | P.A | 1,000 | | |
| | | Large scale premises (Hotels, bar, music joints etc.) | P.A | 12,000 | | |

The Nyeri County Finance Bill, 2019

| | | | | | |
|--|---|--|-------|--|--|
| Application fee for noise permit/ license | - | | 1,000 | | |
| Penalty for excessive noise causing nuisance | | | 1,000 | | |
| | | | | | |

Dated the 27th August, 2019.

**Hon. Atanasio Kabaire,
Chairperson, Finance and Economic Planning Committee,
County Assembly of Nyeri**

The Nyeri County Finance Bill, 2019

This printed impression is a true copy of the Bill passed by the County Assembly of Nyeri on the 25th day of September, 2019.

Jenard N. Mwiggeh
Clerk of the County Assembly of Nyeri

Presented for assent in accordance with the provisions of the Constitution of Kenya, 2010 on the 25th day of September, 2019 at the hour of 6:00 p.m.

Hon. John P. G. Kaguchia
Speaker of the County Assembly of Nyeri