

THE NYERI COUNTY FINANCE ACT, 2015

ARRANGEMENT OF CLAUSES

Section

PART 1 – PRELIMINARY

1. Short Title and Commencement
2. Amendment of the Nyeri County Revenue Administration Act, 2014

THE NYERI COUNTY FINANCE ACT, 2015

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 Finance Act, 2015 and shall come into operation on such date as the County Executive Committee Member for Finance may appoint and different dates may be appointed for different provisions.
Amendment of the Nyeri County Revenue Administration Act, 2014	<p>2. The Nyeri County Revenue administration Act, 2014 is amended by –</p> <p>(a) inserting the following new section immediately after section 10 –</p> <p>11. The taxes, fees and charges set out in “fees and charges” columns of the schedule shall apply for the respective items listed in the description column and at the rates set out therein.</p> <p>(b) deleting the words “ proposed before the words Fees and Charges;</p> <p>(c) deleting the word “Schedules” and substituting with the words “Schedule”</p>

FINANCE AND ECONOMIC PLANNING

Description	Unit of measure	Fees and Charges		
		Within the County	Towns/ Urban specific(Nyeri and Karatin a Towns)	Rural specific location
ADMINISTRATIVE				
Annual Application for Business Permit	Per annum		1000	1000
Application for business permit		300		

Description	Unit of measure	Fees and Charges		
		Within the County	Towns/ Urban specific(Nyeri and Karatin a Towns)	Rural specific location
Application for signboards and advertisement		600		
Transfer of hawker license		5,000		
Transfer of kiosk license		5,000		
Transfer of plot		5,000		
BUSINESS PROMOTIONS				
promotions tent below 3M ²	per day		4,000	2,000
promotions tent above 3M ²	per day		8,000	4,000
Mobile advertisement with motor vehicle – pickup, saloon, station wagon	per day	5,000	3,000	2,000
Mobile promotion with public address systems (stopping within designated areas)- pickup, saloon, station wagon	per day	10,000	5,000	3,500
Mobile promotion with public address systems (3-7 tons)	per day	15,000	10,000	10,000
Mobile Hotel	Per month	18,000	18,000	18,000
OTHER FEES				
Debt clearance Certificate			5,000	5,000
Consent fee (To charge/Transfer)			4,000	2,500
ENFORCEMENT AND PENALTIES				
PARKING (SPECIFIC SUB-COUNTY)				
Parking (per day)	Private vehicles		50	30
	Buses/ Lorries		200	100
Parking- buses/ lorry (per month)		4,500	3,000	2,500
Causing obstruction			3,000	3,000
Failing to pay/produce a cess receipt			3,000	3,000
PROPOSED OFFENCES AND PENALTIES				
OFFENCE	PUNISHMENT			
Failure to pay street parking fees	1,000/-			
Failing to pay/produce a cess receipt	3,000/			
EDUCATION, YOUTH AFFAIRS, SPORTS AND ICT				
Description	Unit of measure	Fees and Charges		
		Within the County	Towns/ Urban specific	Rural specific location
PRIVATE EDUCATION				
Large private education institution with over 401 pupils	Per Annum	30,000		
Medium private education institution with over 201 to 400 pupils	Per Annum	20,000		

Description	Unit of measure	Fees and Charges		
		Within the County	Towns/ Urban specific(Nyeri and Karatin a Towns)	Rural specific location
Small private educational facility with over 30 to below 200 pupils	Per Annum	10,000		
PRIVATE UNIVERSITIES AND PUBLIC UNIVERSITIES				
Private Universities and public universities in business premises	Per Annum	200,000		
POST SECONDARY/ COLLEGES				
Post-Secondary/College facility with up to 30 students	Per Annum	20,000		
Post-Secondary/College facility with 31 to 60 students	Per Annum	40,000		
Post-Secondary/College facility with 61 to 100 students	Per Annum	80,000		
Post-Secondary/College facility with 101 to 200 students	Per Annum	120,000		
Post-Secondary/College facility with over 201 students	Per Annum	200,000		
SPECIAL PROGRAMMES YOUTH AND SPORTS				
Hire of Kamukunji stadium Grounds	Per day	10,000		
Hire of whispers park	Per day	8,000		
Hire of Karatina stadium	per day	8,000		
Hire of Mukurweini stadium	Per day	6,000		
Hire of Othaya stadium	Per day	6 000		
Hire of other grounds	Per day	5,000		5,000
Hire of Social Hall	per day	5,000		
ENERGY				
Street lighting columns(Per street light column light box connected to electricity)	per month	10,000	10,000	10,000
Advert on street lights per post per advert(without electricity connection)	Per month	2,500	2,500	2,500
AGRICULTURE, LIVESTOCK FISHERIES AND CO-OPERATIVE DEVELOPMENT				
MEAT INSPECTION				
Cow	per animal	200		
Goat	per animal	100		
Sheep	per animal	100		
Pig	per animal	100		
Commercial chicken	per chicken	5		
LICENCES (MEAT) CERTIFICATE OF TRANSPORT (COT)				
Cattle	per consignment	200		
Sheep	per consignment	100		

Description	Unit of measure	Fees and Charges		
		Within the County	Towns/ Urban specific(Nyeri and Karatina Towns)	Rural specific location
Goats	per consignment	100		
Pigs	per consignment	100		
Commercial Chicken Only	Per consignment	100		
LIVESTOCK MOVEMENT PERMIT				
Cattle	per consignment	200		
Goats	per consignment	200		
Sheep	per consignment	200		
Pig	per consignment	200		
Meat movement permit from outside the county	per annum	10000		
meat containers licenses	per annum	300		
SLAUGHTER HOUSE LICENCE (Slaughter/slab Single Business Permit)				
Category A With rails handling 40 and above heads cattle	per annum	39,000		
Category B With rails handling 10-40 heads cattle	per annum	15,000		
Category C With rails handling less than 10 heads cattle	per annum	4,800		
HIDES AND SKINS DISPATCH				
Cow, goat and sheep	per consignment	200		
SLAUGHTER MANS LICENCE				
Renewal	per annum	200		
License folders	per annum	500		
TRADE, TOURISM AND INDUSTRIALIZATION				
			Nyeri / Karatina	Othaya /Mukurweini/ Narumoru/ Mweiga/ Tetu
SINGLE BUSINESS PERMIT				
GENERAL TRADERS SHOPS AND RETAIL SERVICES (TRADE AND INVESTMENT)				
GENERAL TRADE, WHOLESALE, RETAIL, STORES, SHOPS, PERSONAL SERVICES such as: Distributors, Traders, Wholesalers, Hypermarkets, Department Stores, Supermarkets, Retailers, Shops Boutiques, Hardware Chemists, Butcheries, Personal Service Providers, Kiosk				

Description	Unit of measure	Fees and		
		Charges		
		Within the County	Towns/ Urban specific(Nyeri and Karatin a Towns)	Rural specific location
Mega supermarket with bakeries and/or butcheries / restaurants /M-pesa with over 2000sqft	Per Annum		85,000	45,000
Hypermarket, Supermarkets, wholesalers or personal service Multi department stores etc premises over 1000 square Feet	Per Annum		36,000	30000
Medium trader, shop or retail services and/or premises from 50 to 300 square Feet	Per Annum		6,000	4,000
Small trader, shop or retail services and/or premises less that 50 square Feet, far away location	Per Annum		3,000	2,000
Kiosk light or temporary construction, less than 20 square Feet	Per Annum		2,400	2,000
Other whole sale – retail traders, stores, shops and services	Per Annum		2,400	2,000
Hawker with motor vehicle 1 person with motor vehicle	Per Annum		3,000	2500
Hawker one person without a motor vehicle	Per Annum		2,400	2000
Hawker one person without a motor vehicle	Per Month		300	300
Small informal sector trader/service provider, shoe shine, shoe repair, street vendor (newspapers, sweets, soda cigarettes)	Per Annum		1,200	1,000
Small agricultural producer, processor, dealer up to 10 employees	Per Annum		4,800	3,000
Large eating house, snack bar, tea house, hotel no lodging, no alcohol served over 20 customer sitting capacity	Per Annum		12,000	8,000
Medium eating house, snack bar, tea house hotel no lodging no alcohol served up to 6 sitting capacity	Per Annum		9,000	5,000
Small eating house, snack bar, tea house no lodging , no alcohol served up to 6 customers	Per Annum		6,000	3,000
Butchery with roasted meat and/or soup kitchen , any size	Per Annum		8,000	4,000
ACCOMODATION AND CATERING Such as: International Hotels, Tourists Camps, Villas, Lodging houses, Restaurants, Bars, Eating houses, Tea & coffee houses, Butcheries with meat roasting &/or soup kitchen facilities. Membership clubs, Night clubs & casinos.				
Large lodging house , basic standard, over 15 room	Per Annum		24,000	20,000
Medium lodging house basic standard from 6 to 15 rooms	Per Annum		15,000	12,500

Description	Unit of measure	Fees and Charges		
		Within the County	Towns/ Urban specific(Nyeri and Karatina Towns)	Rural specific location
Small lodging house basic standard, up to 5 rooms	Per Annum		9,000	8,000
HOSTEL INCLUDING SINGLE AND MULTI DWELLINGS				
Hostel Permit	Per Annum	1,000		
Hostels charges (per room)	Per Annum	800		
INDUSTRIAL				
Small workshop/service-repair contractor, up to 5 employees or premises up to 25 sq feet	Per annum		4,200	3,500
Kamukunji Market stalls rent Per Stall	Per Month		500	
LIVE STOCK MARKET FEES PER ENTRY PER ANIMAL/BIRD				
Sheep/Goat			20	20
PUBLIC ADMINISTRATION, INFORMATION AND COMMUNICATION				
Category		Within Town (Nyeri , Karatina) (Zone A)	Mweiga, Kiawara , Naromoru, Kiganjo, Mukurweini Town, Chaka & Othaya, King'ong'o, Ruring'u And Kamakwa (Zone B)	Rural Areas (Zone C)
Restaurant License		42,500	30,000	22,500
Tourist Destinations		200,000	200,000	200,000
Wines & Spirits (Off Bar)		40,000	30,000	30,000
Distributor/depot alcoholic drink licence		50,000	50,000	50,000
Railway restaurant car alcoholic drink licence Per car	per month	12,000	12,000	12,000
members clubs		80,000	80,000	80,000

Description	Unit of measure	Fees and Charges		
		Within the County	Towns/ Urban specific(Nyeri and Karatin a Towns)	Rural specific location
Night Clubs & Discotheques		100,000	100,000	100,000
Transfer of alcoholic drink licenses		1,000	1,000	1,000
Issuance of assurance under the act		1,000	1,000	1,000
PUBLIC WORKS, ROADS, TRANSPORT, LANDS, HOUSING & PHYSICAL PLANNING				
		Within the County	Towns/ Urban specific	Rural specific location
Beacon Re-establishment fee - per beacon		2,000		
ADVERTISEMENTS BY ADVERTISING COMPANIES				
Billboard advertisement/signboard(above 400 sq ft)	Per Advert per 3 Months	40,000		
Billboard advertisement/sig1-nboard(330- 400 sq ft)	Per Advert per 3 Months	30,000		
Billboard advertisement/signboard (50-329 sq ft)	Per Advert per 3 Months	20,000		
Billboard advertisement/signboard (30-49 sq ft)	Per Advert per 3 Months	15,000		
Billboard advertisement/signboard(10- 29 sq ft)	Per Advert per 3 months	10,000		
Billboard advertisement/signboard(0- 9 sq ft)	Per Advert per 3 months	7,000		
sandwiching promotions	per month	1,000		
ADVERTISEMENTS BY BUSINESS/ PROPERTY OWNERS				
Billboard advertisement/signboard(above 400 sq ft)	Per Annum	80,000		
Billboard advertisement/signboard(330-400 sq ft)	Per Annum	60,000		
Billboard advertisement/signboard (50-329 sq ft)	Per Annum	50,000		
Billboard advertisement/signboard (30-49 sq ft)	Per Annum	30,000		
Billboard advertisement/signboard(10- 29 sq ft)	Per Annum	15,000		
Billboard advertisement/signboard(1- 9 sq ft)	per Annum	7,000		
HOUSING				
House Rents - Karatina				
Senior Staff Houses	Per Month	2500		
2 Bedroom Semi -Detached	Per Month	2200		
1 Bed Room Detached	Per Month	2000		
1 Bed Room Semi Detached	Per Month	1800		
1 Bed Room Detached	Per Month	1300		
Bus park/Market Shops and Hotels –Gazetted				
Bus park shops	Per Month	2,750		
Small Shops	Per Month	1,000		
Bus park Hotel	Per Month	6,000		
Market Shops	Per Month	1,700		

Description	Unit of measure	Fees and Charges		
		Within the County	Towns/ Urban specific(Nyeri and Karatin a Towns)	Rural specific location
Small shops	Per Month	1,200		
Market hotel	Per Month	5,000		
CESS				
Kaolin-	Per load		1,000	1,000
PARKING FEES				
Motor Bike	Per month	300		
Motor bikes (from other Counties)	per day	20	20	20
PUBLIC HEALTH				
REFUSE AND WASTE MANAGEMENT SERVICES				
Refuse collection charges per Month				
Refuse collection charges-large hotels	per Month		2,000	2,000
Refuse collection charges-large workshops	per Month		2,000	2,000
Refuse collection charges-large education institutions	per Month		2,000	2,000
Refuse collection charges-supermarkets	per Month		2,000	2,000
Refuse collection charges-large institutions -upto 5km	per Month		2,000	2,000
Refuse collection charges-large institutions -5-10km	per Month		3,000	3,000
WATER, ENVIRONMENT AND NATURAL RESOURCES				
Firewood lots	Per tone	3,200	3,200	3,200
Assessment on supervision	Per visit	1,000	1,000	1,000
Tree cutting -large		800	800	800
-medium size		500	500	500
-small size		300	300	300
Water bowsers permit	Per annum		20,000	20,000
Exhauster Licenses	Per annum Per month	25,000 4,000		
Permit for transporting of solid waste	per annum	25,000		
OFFENCES AND PENALTIES				
LAND SURVEY AND PHYSICAL PLANNING				
OFFENCE		PUNISHMENT		
Failure to pay cess/levies/ licenses of mined products from quarries		Penalty of ksh.3,000		

Hon. Paul Ngiria
Chairperson: Finance and Economic Planning Committee

County Assembly of Nyeri