

SPECIAL ISSUE

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REPUBLIC OF KENYA

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NYERI COUNTY BILLS, 2026

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THE NYERI COUNTY FINANCE BILL, 2026

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THE NYERI COUNTY FINANCE BILL 2026**A Bill for**

AN ACT of the County Assembly of Nyeri to provide for the amendment of the Nyeri County 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

1. This Act may be cited as the Nyeri County Finance Act, 2026 and shall come into operation upon publication on the *Gazette*.

Short title and
commencement

2. Section 2 of the Nyeri County Revenue Administration Act, 2014 is amended by inserting the following new definitions in proper alphabetical sequence—

Amendment to
Section

“Cess” means a fee or charge levied on transportation of natural resources, farm produce, or products, as outlined in the Schedules.

3. Schedule IV of the Nyeri County Revenue Administration Act, 2014 is amended as follows—

Amendment to
Schedule IV

(a) In part B —

(i) by inserting the following new charges immediately under item 7 (xi) —

	Description	Unit of measure	Within the County	Towns/urban Specific	Rural specific location
xii.	Day old chick	Per chick	90		
xiii.	Month old chick	Per chick	260		

(ii) by varying the charges for smart fish kiosk under item (10) (e) ;from Kes. 5,000 to Kes 3,000 per month;

(iii) by inserting the following new charges immediately after item (11) (d) —

	Description	Unit of measure	Within the	Towns/urban	Rural specific
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			county	specific	location
e	Artificial Insemination with Sexed Semen	Per Insemination	1,500		
f	Shoes and sandals grading	Per size batch	300		
g	Boots grading	Per size batch	400		
h	Leather cutting and clicking service				
	i. Leather straps	Per piece	5		
	ii. Leather back to school shoe uppers	Per piece	30		
	iii. Leather boots (Ordinary) uppers	Per piece	50		
	iv. Leather boots (Specific) uppers	Per piece	80		
	v. Leather sandal soles	Per piece	10		
	vi. Leather key holders	Per piece	5		
	vii. Leather sandal straps	Per piece	5		
	viii. Other small leather products	Per piece	10		
i	Leather Skiving Services				
	i. Leather shoe upper	Per piece	10		
	ii. Leather wallet	Per piece	5		
	iii. Leather folder	Per piece	10		
	iv. Leather bags (All components)	Per piece	20		
	v. Leather sandals	Per 8 straps	20		
j.	Stitching services				
	i. Leather shoe uppers	Per piece	50		
	ii. Ordinary leather boots	Per piece	100		
	iii. Specialized leather boots	Per piece	120		
	iv. Zigzag leather shoes	Per piece	5		

	v. Leather sandals	Per piece	10		
k.	Leather sandals inner sole stitching services				
	1-6 ply single stitch	Per piece	7		
	More than 6 ply single stitch	Per piece	12		
	More than 6 ply double stitch	Per piece	18		
l.	WAMBUGU ATC				
	Sale of bull calves (aged 90 days and below)		3,500 for calves up to 10 days old, plus Kes. 100 each additional day up to 90 days		

(iv) by varying the charges for vaccines for Foot and Mouth Disease under item 14 (i) from KSh. 10 to Kes. 50.

4. Schedule V of the Nyeri County Revenue Administration Act, 2014, is amended as follows—

(a) Under Part 1, item xxvii by amending the charges, deleting “Temporary liquor license” and substituting with “Temporary liquor license/Temporary extension of license”;

	Description	Unit of measure	ZONE A (Nyeri Town, Karatina Town, King’ong’o, Ruringu, Othaya, Mukurweini and Naromoru)	ZONE B (Kiawara, Kiganjo, Chaka, Mweiga, Kamakwa, Giakanja, Kangemi, Gatitu and Jambo Karatina)	ZONE C (Rural Areas)
xxviii	Temporary liquor licence/ Temporary Extension of Licence	Per day	10,000	10,000	10,000

(b) Under Part 1, by inserting the following new charge immediately after item xxvii—

Amendment to Schedule V

	Description	Unit of measure	ZONE A (Nyeri Town, Karatina Town, King'ong'o, Ruringu, Othaya, Mukurweini and Naromoru)	ZONE B (Kiawara, Kiganjo, Chaka, Mweiga, Kamakwa, Giakanja, Kangemi, Gatitu and Jambo Karatina)	ZONE C (Rural Areas)
xviii	Alcoholic drinks distributor motor vehicle sticker	Per annum	1,000	1,000	1,000

(c) under Part 4, by inserting the following new charges immediately after item x—

	Description	Unit of measure	ZONE A (Nyeri Town, Karatina Town, King'ong'o, Ruringu, Othaya, Mukurweini and Naromoru)	ZONE B (Kiawara, Kiganjo, Chaka, Mweiga, Kamakwa, Giakanja, Kangemi, Gatitu and Jambo Karatina)	ZONE C (Rural Areas)
xviii	Temporary liquor license for all hotels	Per day	10,000	10,000	10,000

(d) under offences and penalties, by inserting the following new items immediately after item 5—

	Description	Unit of measure	ZONE A (Nyeri Town, Karatina Town, King'ong'o, Ruringu, Othaya, Mukurweini and Naromoru)	ZONE B (Kiawara, Kiganjo, Chaka, Mweiga, Kamakwa, Giakanja, Kangemi, Gatitu and Jambo Karatina)	ZONE C (Rural Areas)
6	Distributing		5,000	5,000	5,000

	alcoholic drinks without a motor vehicle sticker from the Directorate				
7	Failure to post quarterly returns as required by section 37 of the ADCM Act		10,000	10,000	10,000

5. Schedule VI of the Revenue Administration Act, 2014, is amended as follows —

(a) Under Part B Paragraph 12—

(a) by inserting a new item immediately before item (i) as follows—

	Description	Unit of measure	Within the county	Towns/urban specific	Rural specific location
i	Hire of culture centre -grounds	Per day	5,000		

(b) by inserting a new item immediately after item 19 (ix) as follows—

	Description	Unit of measure	Within the county	Towns/urban specific	Rural specific location
	Marigiti Market ESP				
x	Market Bandas	Per month		300	300
xi	Social hall	Per day		3,000	3,000
xii	Hotel	Per month		5,000	5,000
OTHAYA MARKET					
i	Market banda	Per month			300
ii	Market stalls	Per month		1500	1500
IHURURU					
i	Ihururu business park stalls	Per month		500	500
ii	Ihururu ablution block	Per month		6,000	6,000
GITUNDUTI					
	Gitunduti stalls	Per month		250	250
THUNGUMA					
i.	Thunguma market bandas	Per month		250	250
NARUMORO ESP					

Amendment to Schedule Vi

MARKET					
i	Narumoro market banda	Per month		250	250
ii	hall	Per day		3,000	3,000
iii	hotel	Per month		5,000	5,000
ENDARASHA					
i.	Permanent stalls			300	300
MUTHINGA					
i	Permanent stalls			1,000	1,000
NAIRUTIA					
i	Nairutia market bandas			250	250
GAIKARU MARKET					
i	Ground rent	Per annum		6,000	6,000
ii	Gaikaru abluction block	Per annum		7,200	7,200

(c) by inserting a new item immediately after item 25 (vi) as follows—

	Description	Unit of measure	Within the county	Towns/urban specific	Rural specific location
vii	Market entrance	Per day		10	10

6. Schedule VII of the Nyeri County Revenue Administration Act, 2014, is amended as follows—

(a) Under Part A, by inserting the following new subparagraph after subparagraph (2) —

(3) A person who has obtained approval for developments, shall make application for renewal of such approvals every three (3) years or as otherwise provided by the Physical and Land Use Planning Act.

(b) Under Part C—

(i) by amending the charges for dispute hearing for land surveying under item 2 (iv) from Kes. 1,000/= to Kes. 5,000/=;

(ii) by deleting item 5 (vi) and 5 (vii) and substituting with the following new items —

	Description	Unit of	Within	Towns/	Rural
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Amendment to
Schedule VII

		measure	the County	urban specific	specific location
vi.	Sale of Form PLUPA DC 1A	Per copy	1000		
vii.	Sale of Form PLUPA DC 1B	Per copy	1000		
viii.	Sale of Form PLUPA DC 1C	Per copy	1000		
ix.	Certified copy of Form PLUPA DC 8	Per copy	2000		

(c) by deleting item 8 (i) —

(d) under offences and penalties, by inserting the following new items immediately after item 6 (iv) —

	Offence	Unit of measure	Punishment
v.	Removal of marks put onsite due to non-compliance	Per site	5,000
vi.	Failure to call for building inspection during construction	Per stage	10,000

7. Schedule VIII of the Nyeri County Revenue Administration Act 2014 is amended as follows—

(a) by inserting the following new subparagraph immediately after Part B—

	Wayleave Management
(1)	Applicants must obtain the necessary clearances from relevant road agencies where the affected road infrastructure falls under their jurisdiction
(2)	All installations shall be undertaken strictly in accordance with the submitted and approved layout plans.
(3)	Upon completion of the works, the applicant shall restore the affected areas to their original or acceptable working condition, including reinstatement of any disturbed infrastructure, and ensure the site is left clean and orderly.
(4)	The applicant shall notify this office before commencement of the work and facilitate inspections to ensure compliance with the above conditions.
(5)	Upon approval, the applicant shall pay the applicable charges as provided in the schedule.

(b) by amending Part C (Fees and Charges) to read Part D (Fees and Charges);

Amendment to Schedule VIII

Removable Dentures	Per item	700
Complete Dentures	Per item	10,000
Orthodontic Study Models	Per item	1,500
Splinting (Sirzaicac)	Per item	1,500
Minor Oral Surgeries	Per item	1,500
Biopsy (Excisional)	Per item	1,500
Dry Socket (From Elsewhere)	Per item	500
Removal of Splints/Wires	Per item	500

(iii) by amending item 17 to read as follows—

	General Type	Itemised Services (Charges Per Item)	Unit of measure	Charges
17.	Records & Documentation	Registration/Revisit Patient file	Per visit	100 450

(iv) by deleting the charges on P3 forms under part 24 (consultants' clinics);

(v) by varying the charges under Part 25 (Eye Department) and introducing new charges immediately after item 4 as follows—

	Itemised Services (Charges Per Item)	Unit of measure	Charges
1.	Lid Repair Procedures		1,500
2.	FB Removal		500
3.	Fundoscopy		500
4.	Conjunctival growth removal		1,000
5.	Epilation		500
6.	Tarsoraphy		1,500
7.	Cantholysis		1,500
8.	Eye Dermoid cyst excision (adult)		1,500
9.	Eye Stitch removal		500
10.	Eye Dressing		200
11.	Spectacles Readers		500
12.	Monovision - Plano		1,500
13.	Others		2,000
14.	Eye swab for microscopy		500

(vi) by varying the charges on services in the audiology department as follows—

	Itemised Services (Charges Per Item)	Unit of measure	Charges
1.	Pure tone Audiometry		500
2.	Tinnitus Therapy	Per session	300

(vii) by varying the charges for the following services and introducing new charges as item 4 in the ENT department.

	Itemised Services (Charges Per Item)	Unit of measure	Charges
1.	Ear syringing		300
2.	Stitching under LA		1,500
3.	FB Removal – Ear, Nose, Throat		500
4.	Change of Tracheostomy tube		500
5.	Nasal packing		500

(viii) by deleting item 19 (g): (post-mortem own request);

(ix) by varying the charges on services for orthopaedic technology and introducing new charges under items (3), (4), (6), (7), (9), (10) and (11) as follows—

	Itemised Services (Charges Per Item)	Unit of measure	Charges
1.	Afo ankle foot orthosis child-unilateral		2,000
	child -in bilateral		4,000
	adult- in unilateral		3,000
	adult- in bilateral		6,000
	ADULT- IN UNILATERAL 2500		
	ADULD- IN BILATERAL 5000		
2.	Inner soles – arch support Child-(pair)		600
	Adult-(pair)		1,500
	calcaneal pads		1,600
3.	Kafo (knee ankle foot orthosis) child-bilateral		12,000
	child-unilateral		6,000
	adult- bilateral		20,000
	adult- unilateral		
	joined-child-unilateral		10,000
	Joined-Adult-unilateral		10,000
	adult-unilateral 5000		20,000
	aduld- bilateral 10000		
	joined-child-unilateral		
	joined-adult-bilateral		
4.	Twister harness child		2,000
5.	Mermaid splints child		2,000
6.	Prosthesis below knee child		30,000
	below knee adult		50,000
7.	Prosthesis above knee child		40,000
	Above knee adult		75,000
	Syme prosthesis child		20,000
	Syme prosthesis adult		30,000

	Ortho prothesis child	25,000
	Ortho prothesis adult	35,000
8.	Corsets (spinal jackets) child	15,000
	adult	20,000
9.	Arrium splint	3,000
	Corkup splint	5,000
10	Orthopaedic review	200
11	Minor repair	1,000
	Major repair	2,000

(x) by varying the charges on services for orthopaedic trauma as follows—

	Itemised Services (Charges Per Item)	Unit of measure	Charges
1.	Pop 4 inches		650
2.	Pop 6 inches		700
3.	Pop 8 inches		900
4.	Pop application		400
5.	Pop removal		300
6.	Crepe bandage 4 inches		80
7.	Crepe bandage 6 inches		100
8.	Skeletal traction application		5,000

(xi) by varying the charges on services for family planning and maternity as follows—

	Itemised Services (Charges Per Item)	Unit of measure	Charges
1.	Visual inspection with acetic Acid		500
2.	IUCD removal		300
	IUCD Insertion		500
3.	Jadelle insertion		400
4.	Jadelle Removal		500

(xii) by varying the charges for a leep procedure under OBS/GYNAE from Kes. 3,000/- to Kes. 1,500/-;

(xiii) by varying the charges on services in general wards as follows—

	Itemised Services (Charges Per Item)	Unit of measure	Charges
1.	Nursing care		500
2.	Non pharms		1,000

(xiv) by varying the charges for services in the Intensive Care Unit (ICU) as follows—

	Itemised Services (Charges Per Item)	Unit of measure	Charges
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1.	Nursing care		1,000
2.	Admission fee		500
3.	Non pharms		2,500

(xv) by varying the charges for services in OPD and inpatient for oxygen administration from Kes. 500/- per day to Kes. 1,800/- per day;

(b) Under Part C—

(i) by varying the charges under item 4 as follows—

S/No.	Description	Unit of Measure	Within the county	Towns/ Urban specific	Rural specific location
	Eating house; Snack Bar; Tea House "Hotel": No Lodging and no alcohol served				
a)	Large Eating house; Snack Bar; Tea House "Hotel": No Lodging and no alcohol served with capacity of over 20 customers	P. A	2,500		
b)	Medium Eating House; Snack Bar; Tea House "Hotel": No lodging and no alcohol served with capacity from 6 to 20 customers	P. A	2,500		
c)	Small Eating House; Snack Bar; Tea House "Hotel": No lodging and no alcohol served with capacity up to 5 customers	P. A	2,500		

(ii) by introducing the following new charges under Public Health immediately after item 6—

S/No	Description	Fees and Charges			
		Unit of Measure	Within the county	Towns/ Urban specific	Rural specific location
	Food, Drugs and Hygiene Certificate Fee				

	Maritime & Airlines, International Carriers, Transportation operating Taxis- Matatus-Buses-Lorries-Planes-Boats. Driving Schools, Tour/Safari operators, Petrol Stations, Storage facilities, Cold storage facilities. Publishing Co - Newspapers, Books, Texts -Telephone Co., Radio/TV Broadcaster, Internet Providers					
7.	Public health charges for petrol stations, transport, etc. (as above)	P. A	2,000			
	PROFESSIONAL & TECHNICAL SERVICES premises license, such as: Firms &/or individuals offering services in Legal issues, Finance, Management, Engineering, Architecture, Valuing, Surveying, Accountancy, Secretarial support, Data Processing, etc. Stock and Insurance Brokering, Security-Protection, Commission Agents, Clearing-Forwarding goods, Bookmaking, Kenya Sweepstakes Charity included. Banks, Forex Bureau, Money lenders, hire purchase company, Insurance company, Real estate developer, Financing company					
8.	Public health charges for financial institutions/ communication companies and other institutions, e.g., banks & insurance	P. A	3,000			

9. Schedule XII of the Nyeri County Revenue Administration Act 2014 is amended as follows—

(a) Under Part A—

(i) by introducing the following new charges under item (v) —

	Description	Unit of Measure	Within the county	Towns/urban specific	Rural specific location
ii.	Butchery				
	Soup Kitchen (e.g. Mutura, Kichwa and soup) and other informal eating places	Per month		250	150 (To also apply to Mwenji, Mathari, Kahuria, Kihuyo, Nyarugumo, Kahiga, Ndurutu, Githiro, Murugur

Amendment to Schedule XII

					u & Marua)	
(ii) by varying the following charges under item (xxx) —						
	Description	Unit of Measure	Within the county	Towns/ urban specific	Rural specific location	
	Liquor store/Bars/ Restaurants	Per month		300	200	
(iii) by varying the following charges under item (xviii) —						
	Description	Unit of Measure	Within the county	Towns/ urban specific	Rural specific location	
	Refuse collection charges- wholesalers	Per month		500	500	