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THE VIHIGA COUNTY TRADE LICENSING ACT, 2017

No. 4 of 2017

Date of Assent: 28 February, 2017

Date of commencement: 7th March 2017

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THE VIHIGA COUNTY TRADE LICENSING ACT, 2017

An Act of the County Assembly of Vihiga to establish a framework and provide a mechanism for the imposition of certain charges, fees and for the grant of trade licenses for all businesses and trade within the county and related licenses and for connected purposes.

ENACTED by the County Assembly of Vihiga as follows-

PART I - PRELIMINARY

Short title and commencement

1. This Act may be cited as Vihiga County Trade licensing Act, 2017 and shall come into operation upon publication in the Gazette.

Interpretations

2. In this Act unless the context otherwise requires-

“Approved form” means a form set out in the Second Schedule or approved by the chief licensing officer;

“Authorized officer” means an authorized officer appointed under section 12;

“Business” includes a profession, trade or occupation but excludes the regulation of professionals, trade or occupation.

“Chief Licensing Officer” means the chief licensing officer appointed under section 3;

“County Public Officer” has the same meaning as in the County Government’s Act, 2012;

“Executive Committee Member” means the county executive committee member responsible for trade, markets and industry as constituted in the County Government of Vihiga.

“County Assembly” means the County Assembly of Vihiga;

“County Government” means the County Government of Vihiga;

“Gazette” means the *Kenya Gazette* published by the Authority of the National Government or a supplement of the *Kenya Gazette*;

“Holder” in relation to a trade license, means the person to whom the license is granted or to whom a trade license is transferred or assigned to;

“License fee” means the fee payable for the grant or renewal of a trade license;

“Prescribed” means prescribed by the rules made under this Act

“distributor” means a person or entity that buys non- competing product lines, warehouses them and resells them to retailers or direct to the end users or customers;

“Premise” means any structure, whether of a permanent or temporary nature, in which trade is carried on and includes a motor vehicle if trade is carried on or in it;

“Receiver of revenue” has the same meaning as in the Vihiga County Revenue Administration Act, 2015 and the Public Finance Management Act, 2012;

“Trade license” in relation to a business, means a license granted under this act to contact the business.

Objects and Purpose of the Act.

3. Objects and purpose of the Act is to-

- a) provide a framework within which the County Government may perform its functions and exercise its powers under the constitution to license certain business activities;
- b) establish a framework for the conduct and regulation of business in the County; and
- c) establish a mechanism to reliably raise revenue in the County to enable the County Government to govern and deliver services effectively.

PART II ESTABLISHMENT OF THE TRADE LICENSING OFFICE.

Appointment of chief licensing officer.

4. (1) (a) There shall be in the public service in the County an office designated as the office of the Chief Licensing Officer.

(b) The Executive Committee Member responsible for trade May designate and appoint an officer of the County Government as the Chief Licensing Officer.

(2) A person designated and/or appointed as the Chief Licensing Officer shall be qualified and experienced in matters relating to business administration, economics, trade, public affairs or other related field.

3) The County Government may appoint Licensing Officers or other designated public officers for various administrative units. The licensing Officers shall exercise their powers through the Chief Licensing Officer whom they shall be answerable to.

Functions of the Chief Licensing Officer.

5. (1) A Chief Licensing Officer shall be responsible for granting of business and or trading licenses in the County and shall-

- a) grant and issue licenses under this Act
 - b) be the authorized officer under this Act for the purposes of the Vihiga County Revenue Administration Act, 2015
 - c) collect and receive county revenue in respect of taxes, fees and other charges for licenses granted pursuant to and in accordance with this Act and the Vihiga County Revenue Administration Act, 2015.
 - d) account to the County Receiver of Revenue with regard to the revenue collected, received or recovered for the licenses granted in accordance with the Vihiga County Revenue Administration Act, 2015.
 - e) remit the said revenue to the County revenue receiver and make the necessary statements and reports in connection therewith as required by the Vihiga County Revenue Administration Act 2015; and
 - f) Perform such other and further functions as may be delegated by the County receiver of revenue.
- 2) The Chief Licensing Officer may, whenever necessary, delegate any of his or her functions under this section to any other person or institution appointed pursuant to the County Revenue Administration Act, 2015.

PART III -LICENSING PROCESS.**Requirement for trade license**

6. (1) Notwithstanding the provisions of any other Act of the assembly of Vihiga, a person shall not conduct any business within the county without a trade licence.
- 2) A person shall be deemed to operate without a valid trade license upon non-renewal of a trade license.
 - 3) Where a licence is not renewed after a period of thirty days after the expiry of such license, the owner of the business or trade shall be deemed to be operating without a license and shall pay in addition to the license fee, a sum prescribed under this Act.
 - 4) A distributor who is delivering goods to retailers within the county shall not be required to hold a trade license unless the distributor

has premises within the county or directly sells goods to consumers within the county.

5) A person who contravenes subsection (1) commits an offence, and is liable on conviction to a fine not exceeding three times the amount defaulted or imprisonment for a term not exceeding six months or to both.

Application for license

7. (1) An application for the grant of a trade licence shall

- a) be lodged with the Chief Licensing Officer;
- b) Be in the approved form;
- c) Contain such information and be accompanied by such document as are required by the approved form;
- d) be signed in a manner specified in the approved form.
- e) be accompanied by the prescribed fee.

(2) An application may be made in an electronic format approved by the chief licensing officer.

(3) The Chief Licensing Officer shall, before determining an application, require the applicant to provide such additional information or documents as is necessary to enable the application to be determined.

(4) The application fee is non-refundable.

Late Application.

8. (1) An application for a license by a holder of a license in the immediately preceding year shall be made not later than thirty first of March in each year.

(2) The licence fee payable for a trade licence issued to a new applicant after March Shall be prorated having regard to the duration of the license before expiry.

Grant of license

9. (1) The Chief Licensing Officer shall grant an application for a trade license if

- (a) Satisfied that the applicant has complied with all laws relating to health, hygiene and safety applicable to the trade license applied for; and
- (b) The license fee has been paid to the receiver of revenue.

(2) A trade license shall be issued in the approved form and subject to such conditions as is specified in the schedule.

- (3) A trade license shall itemize the nature and kind of business or businesses which the holder is allowed to undertake.
- 4) A trade license may be granted for several related businesses being undertaken within the same premises provided that they are owned by the same proprietor and provided the owner has met all the conditions required for the conduct of the business.
- 5) A license granted under this Act shall run from the date of grant thereof and be valid for the remainder of the calendar year and shall expire at midnight on the thirty first day of December in the same year.
- 6) Licence fees payable for the grant of a business or trade licence for new businesses shall be calculated on a pro rata basis having regard to the period remaining in a calendar year after the date on which the trade licence was granted, unless it was granted on the first day of that calendar year.

Renewal of License

10. (1) The holder of a trade license shall, before the expiry of the license or such other date, as may be prescribed apply in the prescribed form for the renewal of the trade licence.
- (2) The Chief Licensing Officer shall grant an application for the renewal of a trade licence if- (a) the officer is satisfied that the applicant has complied with all laws relating to health, hygiene and safety applicable to the trade license; and
(b) the license fee payable for the renewal of the trade license has been paid to the receiver of revenue.
- 3) The Chief Licensing Officer shall, before determining an application for renewal, require the applicant to provide such additional information or documents as is necessary to enable the application to be determined.
- 4) Subject to section 12, a trade license is to be renewed for each calendar year.

Inspection of licenses and Business

11. (1) The Chief Licensing Officer or authorized officers appointed under Section 4 may enter into any business premise for purposes of inspecting whether a trade has a valid trade license and whether the conditions of the license are complied with by the holder; provided that:
 - (a) The officer shall enter the premises during working hours;
 - (b) The inspection shall be undertaken when the premise is open.

(c) The officer undertaking the inspection shall at all times have an identification card with him and shall produce his or her identification or proof of authorization to the business owner.

(3) The officer undertaking inspection shall, at the conclusion of inspection, complete an approved form for every business whose license and compliance is inspected.

(4) The holder or his agent present at the time of inspection shall sign at the prescribed place on the inspection form and a copy of the duly completed form shall be left with the holder or duly appointed agent present during inspection provided that where the holder or agent refuses to sign the officer shall indicate so.

Cancellation or Suspension of license

12. (1) The Chief Licensing Officer shall suspend or cancel a trade license if he or she is satisfied that-

(a) The conduct of the business is endangering the health or safety of persons who live or work in the neighborhood of the premises from which the business is conducted; or

(b) The holder of the trade license has breached a condition of the trade license.

(2) Where the Chief Licensing Officer cancels or suspends a trade licence, he shall give the holder of the licence a twenty one days' written notice of the cancellation or suspension, including the period of the suspension, together with a statement of the reasons for the decision.

3) If a trade license is cancelled or suspended, the holder of the license shall immediately cease to conduct the business.

4) A person who contravenes subsection (3) commits an offence, and is liable on conviction to a fine not exceeding five hundred thousand shillings or imprisonment for a term not exceeding six months or to both.

5) If the Chief licensing Officer revokes the suspension of a trade license, the holder of the license may resume conducting the business.

Surrender of license.

13. The holder of a trade license may surrender the licence by returning it to the Chief Licensing Officer, but no refund of the license fee shall be made.

Transfer or Assignment of license.

14. The holder of a trade licence shall not transfer or assign the license issued under this Act.

Appeals

15. (1) A person aggrieved by a decision of the Chief Licensing Officer may appeal to the Executive Committee Member against the decision.

a) The Executive Committee Member shall convene a License Appeals Committee comprising of the following.

i) The County Attorney.

ii) The Chair of the local chapter of Kenya National Chamber of Commerce or his/her representative.

iii) The Chair of the respective Market Committee or their representative.

iv) The County Receiver of Revenue.

b) The License appeals committee shall consider the appeal and may confirm, reverse or modify the decision appealed against.

2) The Executive Committee Member May in consultation with the Licence Appeals Committee reverse or modify the decision appealed against, and give such directions to the Chief Licensing Officer as maybe necessary to give effect to the licence appeals Committee's decision.

(3) The Chief Licensing Officer shall comply with any direction given under subsection (2).

(4) Nothing in this section shall be construed to bar any aggrieved person from seeking any other legal redress.

PART IV-AUTHORISED OFFICERS, ADMINISTRATIVE DUTIES AND OFFENCES.**Authorized Officers.**

16. (1) The executive committee member responsible for trade may appoint one or more persons for the purposes of this Act.

(2) An authorized officer shall have the powers set out in the first schedule.

Register of Trade licenses.

17. (1) The Chief Licensing Officer shall in consultation with the County Receiver of Revenue establish and maintain both a manual and electronic register of trade licenses which is to be available for inspection by the public during usual government office hours or on the official County Government website.

The register shall contain such information as is determined in writing by the Chief Licensing Officer, but shall not include commercial in confidence information.

False or Misleading Statements.

A person who gives false or misleading information in connection with an application for the grant or renewal of a trade license or when providing information required under this Act is guilty of an offence and is liable on conviction to a fine not exceeding twenty-five thousand Kenya shillings; or an imprisonment of a period of six months or both.

License fees and Additional fees.

19. (1) The license fees that are payable for the grant or renewal of trade license, including any additional fees for the non-payment or late payment of such licenses are to be determined each year by County Executive Committee Member for finance and approved by the County Assembly in the County Financial Bill.

(2) License fees payable shall be as provided in the third schedule to this act.

PART V- MISCELLANEOUS

Regulations

20) (1) The County Executive Committee Member responsible for the trade shall make rules generally for the betterment of carrying out of the provisions and purposes of this Act.

(2) Without prejudice to subsection (1), regulation may be made for the following purposes-

- a) The payment of the license fees, including additional fees for non-payment or late payment;
- b) the exemption, waiver or reduction of license fees, if any;
- c) prescribing fees for services;
- d) prescribing forms.
- e) publication and service of notices and other documents;
- f) the transfer or assignment of trade licenses;
- g) different categories of trade licenses;
- h) display of the original trade license; and
- i) convening and decision making buy the License Appeals Committee.

Savings and Transition.

21. (1) Despite, the repeal of the Local Governments Act Cap.265 and the County Government Public Finance Management Transition Act, 2013, any single business permit issued by a local authority under section 163A of the Local Government Act Cap 265 that was in force on 30th September 2013 is deemed to have continued in force subject to subsection 2 on and after that date as if it were a trade license granted under this Act, and any fees or charges payable to any local authority in respect of the single business permit were payable to the county government.

(2) The single business permit referred to in subsection (1) shall continue to be in force –

a) for a period of three months from the date of commencement of this act; or

b) If the holder of the single business permit has applied for a trade license under this Act within that period, until the license is granted or refused, or the application is withdrawn, whichever occurs first.

FIRST SCHEDULE**Powers of Authorized Officers**

1. An authorized officer may-

a) Enter any premises for the purposes of –

i) granting or renewing a trade license; or

ii) finding out whether the holder of a trade licence is complying with the conditions of the license, or the rules made under this Act.

b) search the premises or any part of the premises; and

c) inspect or examine anything in or on the premises; seize anything that may afford evidence of the commission of an offence against this Act; and

d) take extracts from, and take copies of, any documents in or on the premises; take into or onto the premises such persons, equipment and materials as the authorized officer reasonably requires for the purpose of exercising any of the powers mentions in paragraph (a) to (e); and

e) Require the holder of the license, or any person in or on the premises, to give to the authorized officer reasonable assistance in relation to the exercise of any of the powers mentioned in paragraph (a) to (f).

Limitations of powers of an authorized officer.

2. An authorized officer shall not enter any premises unless-

a) the owner or occupier of the premises consent to the entry; or

b) the entry is made when the premises are open for the conduct of business or otherwise open for entry; or

c) the authorized officer suspects on reasonable grounds that the holder of a trade license is not complying with the conditions of the trade license, or this Act or the rules made under this Act.

SECOND SCHEDULE**Approved forms****PART A****APPLICATION FORM****APPLICATION FOR THE GRANT/RENEWAL OF A TRADE LICENSE**

1. Applicant's name and description of business, profession, trade or occupation to be conducted.
2. Name under which business, profession, trade or occupation is or is to be carried on.
3. If business is a partnership, give full names and addresses of all partners.
4. Give any registration details of the business, profession, trade or occupation.
5. Address at which the business, profession, trade or occupation is or is to be carried on.
6. List PO Box address of the business, profession, trade or occupation and email and telephone contacts.
7. Provide a description of the premises including address to which the license is to apply.
8. Is the applicant a resident of Kenya?
9. Is the applicant an undischarged bankrupt?
10. State the date on which it is desired to begin conducting the business, profession, trade or occupation or the number of the previous license.
11. Please provide the following additional information: [insert additional information required] .
12. Please provide the following additional documents: [insert additional documents required].

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13. Application fee is attached or no application fees applies.

I, [...Name of applicant...], hereby certify that the particulars given above herein are true and correct to the best of my knowledge and information.

DATED at [...TOWN...] on this day of20.....

Signature of the applicant.....

Note: Business has its ordinary meaning, and includes a profession (excluding regulation of the profession), trade or occupation.

PART B

VIHIGA COUNTY TRADE LICENSE ACT, 2017

TRADE LICENSE

A trade licence to conduct [insert business, trade, profession or occupation to be conducted] at the premises at [insert location of the premises to which licence applies] is granted for the period starting on [insert initial date of grant of the trade license] and ending on 31st December [insert year] or is renewed for the period from 1st January to 31st December [insert year].

The holder of the license is [insert name of person to whom the trade license is granted or for whom it is renewed].

The license is granted or renewed subject to the Vihiga County Trade Licensing Act, 2017 and the rules made under this Act, and the conditions set out below:

[Insert conditions relating to the particular business, trade, profession or occupation to which the license relates]. Granted by the Vihiga County Chief Licensing Officer under the Vihiga County Trade Licensing Act 2017.

DATED at (...TOWN... on his..... day of 20.....

Chief Licensing Officer.

Signature.....

Note: business has its ordinary meaning and includes a profession (excluding regulation of the profession) trade, or occupation.

Delete if it does not apply.

THIRD SCHEDULE**TRADE LICENCE FEES FOR VARIOUS BUSINESS****PART I: GENERAL FEES OR CHARGES**

i) TRADE AND ENTERPRISE DEVELOPMENT SECTOR			
The fees charged in the fourth column shall be charged for the services specified in the second column			
1	Fish (basket) – Small size	Per day	30
2	Fish (basket) – Medium size	Per day	50
3	Fish (basket) – Large size	Per day	100
4	Sukuma wiki (kales) per bag	Per day	30
5	Tomatoes small box	Per day	50
6	Tomatoes large box	Per day	100
7	English potatoes per bag	Per day	60
8	Sugarcane bundle	Per day	20
9	Sweet potatoes per bag	Per day	60
10	Live chicken	Per day	10
11	Kuku per cage	Per day	40
12	Dress chicken	Per day	10
13	Eggs per tray	Per day	30
14	Bananas per punch	Per day	20
15	Mangoes large box	Per day	30
16	Mtumba half load	Per day	50
17	Mtumba full load	Per day	100
18	Peas per bag	Per day	50
20	Groundnuts per bag - small	Per day	40
21	Groundnuts per bag – large	Per day	50
22	Charcoal per sack	Per day	50
23	Sell of charcoal daily	Per day	40
24	Farm products general (daily)	Per day	30
25	Baskets/pots – daily	Per day	20
26	Ropes – small bundle.	Per day	20

27	Ropes-medium bundle	Per day	30
28	Ropes-large bundle	Per day	50
29	Ice cream dealer-daily	Per day	20
30	Sausage dealers-daily	Per day	20
31	Knife sharpener-daily	Per day	20
32	Lorrie full of bananas	Per day	1,000
33	Hawkers	Per day	30
34	Mobile accessories (van or tent)	Per day	700
35	Canter full of bananas, tomatoes, cabbages, potatoes	Per day	700
36	Pick up full of bananas, tomatoes, cabbages, potatoes	Per day	300
37	Dry cereals; ndengu, njahe, maize, rice, ect per bag small	Per day	40
38	Dry cereals; ndengu, njahe, maize, rice, ect per bag large	Per day	50
39	Storage in county stores	Per day	50
FIRE WOOD2			
40	Per pick up	Per day	200
41	Motorbike	Per day	20
42	Per lorry	Per day	500
43	Charcoal per bag	Per day	40
44	All other goods	Per day	40
(ii) Market Cess			
The fees charged in the fourth column shall be charged for the services specified in the second column			
45	Grains (Rice, Millet, Flour, Maize, Njugu, Sorghum) etc	Per day	30
46	Legumes (Njugu, Soya Beans, Beans, Green peas) etc	Per day	30
47	Root crops (Carrots, Potatoes, Arrow roots, etc)	Per day	30
48	Vegetables (Cabbages, Onions, green maize, kale, Pumpkins, bananas, tomatoes) etc	Per day	30
49	Fruits (Avocadoes, Mangoes, Oranges, Pawpaw, Passion fruit, Plums, Lemons, pears, Pineapple, ripe bananas) etc	Per day	20

(iii) Produce per Load Cess			
The fees charged in the fourth column shall be charged for the services specified in the second column			
50	Pick up	Per day	300
52	Canter	Per day	700
53	Lorry	Per day	1000
(iv) Single Business Permit (SBP) Charges			
54	Application for SBP (New Applicants Only)	Per day	500
55	Veranda Display	Per day	500

**PART II – GENERAL TRADERS AND RETAIL SERVICES ANNUAL
LICENSE FEES**

Brim Code	Business Activity Description	Rural(covers areas previously under County Council of Vihiga) {Column 1-Fairway} {Column 2-Fara/Prime Location}		Urban (covers areas under previously under Town Council of Luanda and Municipal Council of Vihiga) {Column 3- Faraway} {Column 4- Fair/Prime Location}	
		Column 1 (Ksh.)	Column 2 (Ksh.)	Column 3 (Ksh.)	Column 4 (Ksh.)
100	GENERAL TRADERS SHOPS AND RETAIL SERVICES This category includes traders, wholesalers, hypermarkets, showrooms, boutiques, exhibition, retail shops, chemists, take-away, butcheries, kiosks				
103	Mega-supermarkets/wholesalers:50-100 employees/3001-5000sqm	18,000	21,000	24,000	30,000
105	Large trade shop or retail services:21-50 employees/300-3000sqm/prime location.	6,000	7,000	8,000	10,000
110	Medium trader shop or retail services:5-20 employees/50-3000sqm/fair location.	3,000	3,500	4,000	5,000
115	Small trader shop or retail service: up to 4 employees/less than 50sqm/far-away location	1,500	1,750	2,000	2,500
120	Kiosk: Light or Temporary construction less than 5sqm	1,200	1,400	1,600	2,000
195	Other general merchant shop and retail services	1,200	1,400	1,600	2,000
200	INFORMAL SECTOR Including hawkers, street vendors, small traders and service providers operating on the streets, verandah or temporary building.				
205	1 hawker with motor vehicle	1,500	1,750	2,000	2,500
210	1 hawker without motor vehicle	1,200	1,400	1,600	2,000
115	Small informal sector trader/service provider e.g shoe shiner, shoe repairer, street vendor (newspapers, soda, sweets, cigarettes etc)	600	700	800	1,000
220	Semi-permanent informal sector trader: up to 2 persons in verandah or temporary building	900	1,050	1,200	1,500
225	Other informal sector	600	700	800	1,000

300	TRANSPORT STORAGE AND COMMUNICATIONS Includes maritime and air lines/international carriers/freight forwarders/operational of taxes, matatus, buses, lorries, plains, boats, driving school, tour/safari operators-owned and hired vehicles. Fixed line and wireless communication providers/ IT Support companies/private vehicles parking/petrol station/storage facilities/cold storage facilities. Publishing companies e.g newspapers, text books/radio/TV broadcasters/film producers.	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)
305	Large transportation company: Over 20 vehicles	24,000	28,000	32,000	40,000
310	Medium Transportation company: From 6 to 20 vehicles	9,000	10,500	12,000	15,000
315	Small owned transportation company: From 2- 5 vehicles	3,000	3,500	4,000	5,000
320	Independent transport operator: 1 vehicle	1,500	1,750	2,000	2,500
325	Large petrol filling station: over 6 pumps or with garage/workshop and spare retail shop	6,000	7,000	8,000	10,000
330	Medium petrol filling station: 4 - 6 pumps or with garage/workshop or spares retail shop	3,000	3,500	4,000	5,000
235	Small petrol filling station: up to 3 pumps and without garage/workshop or retail shop.	2,100	2,450	2,800	3,500
340	Large cold storage facility: over 1000sqm godown / warehouse liquid storage tanks complex	16,500	19,250	22,000	27,500

345	Medium cold storage facility: BTWN 101-1000sqm	7,500	8,750	10,000	12,500
350	Small cold storage facility: up to 100sqm	3,600	4,200	4,800	6,000
355	Large storage facility: over 5000sqm godown/warehouse liquid storage tank complex	15,000	17,500	20,000	25,000
360	Medium storage facility: from 1000 – 5000sqm	6,000	7000	8,000	10,000
365	Small storage facility: upto 1000sqm	3,000	3,500	4,000	5,000
370	Large communication company: over 100 employees and/or premises over 5000sqm	27,000	31,500	36,000	45,000

375	Medium communication company:16-100 employees and or premises of 1500 to 5000sqm	16,500	19,250	22,000	27,500
380	Small communication company:1-20 employees and/or premises of 1-500sqm	9,000	10,500	12,000	15,000
395	Other transport, storage and communications	2,100	2,450	2,850	3,500
400	AGRICULTURE,FORESTRY AND NATURAL RESOURCES EXTRACTION Such as production of coffee, tea, fruits, flowers, cereals, vegetables, Grain storage and processing, mills and posh mills, bakeries. Forestry and timber production, sawmills, Coal production. Animal breeding, dairy products processing, slaughter houses. Mining and other natural resources extraction activities	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)
405	Large agricultural producer, processor, dealer, exporter with over 50 employees.	19,500	22,750	26,000	32,000
410	Medium agricultural producer, processor, dealer, exporter with 11-50 employees	7,500	8,750	10,000	12,500
415	Small agricultural producer, processor, dealer, exporter with up to 10 employees	2,400	2,800	3,200	4,000
420	Large mining or Natural resources extraction operation with over 50 employees	24,000	28,000	32,000	40,000
425	Medium mining or Natural resources extraction operation with up to 3 employees	13,500	15,750	18,000	22,500
430	Small mining or Natural Resources extraction operation with up to 3 employees	7,500	8,750	10,000	12,500
495	Other agricultural, forestry and natural resources exploitation	2,400	2,800	3,200	4,000
500	ACCOMODATION AND CATERING International hotels, tourist camps, lodging houses, restaurants, bars, eating houses, tea and coffee houses. Butcheries with meat roasting and/or soup kitchen facilities. Memebership clubs, night clubs & casinos	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)
503	Large high standard lodging houses/hotel D class with over 100 rooms	30,000	35,000	40,000	50,000

506	Medium high standard lodging houses/hotel D class with up to 41-100 rooms	21,000	24,500	28,000	35,000
509	Small high standard lodging houses/hotel D class with up to 40 rooms	15,000	17,500	20,000	25,000
512	Large lodging house with restaurants and/or bar B/C class basic standard with over 15 rooms	13,500	15,750	18,000	22,500
515	Restaurant and /or bar B/C class basic standard with 6-15 rooms.	10,500	12,250	14,000	17,500
518	Small lodging house with restaurants and/or bar B/C class basic standard with up to 5 rooms	7,500	8,750	10,000	12,500
521	Large lodging house B/C class basic standards with over 15 rooms	12,000	14,000	16,000	20,000
524	Medium lodging house B/C class basic standard with 6- 15 rooms	7,500	8,750	10,000	12,500
527	Small lodging house B/C class basic standard with up to 5 rooms	4,500	5,250	6,000	7,500
540	Large restaurants with bar/membership club with over 30 customers/members	9,000	10,500	12,000	15,000
543	Medium restaurant with bar/membership club with 11-30 customers/members	4,500	5,250	6,000	7,500
546	Small restaurants with bar/membership club with up to 10 customers/members	3,000	3,500	4,000	5,000
549	Large eating house/snack bar/tea house/no lodging or alcohol served over 20 customers	4,500	5,250	6,000	7,500
552	Medium eating house/snack bar/tea house/no lodging or alcohol served over 6-20 customers	3,000	3,500	4,000	5,000

555	Small eating house/snack bar/tea house/no lodging or alcohol served up to 6 customers	2,000	2,450	2,800	3,500
558	Butchery with roast meat and/ or soup kitchen	3,000	3,500	4,000	5,000
561	Large bar/traditional beer seller; over 50 customers	4,500	5,250	6,000	7,500
564	Medium bar/traditional beer seller; 16 - 50 customers	3,600	4,200	4,800	6,000
567	Small bar/traditional beer seller; up to 15 customers	2,400	2,800	3,200	4,000
571	Large night club/casino; over 500sqm	15,000	17,500	20,000	25,000

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574	Medium night club/casino; 100-500 sqm	9,000	10,500	12,000	15,000
577	Small night club/casino; up to 100 sqm	6,000	7,000	8,000	10,000
595	Other catering and accommodation	2,100	2,450	2,800	3,500
600	PROFESSIONAL TECHNICAL AND FINANCIAL SERVICES Legal/financial management/ engineering/ architecture/value/surveying/data processing/liaison office/landlord or care taker offices/accountancy/secretarial support/stock and insurance brokerage/agencies/clearing and forwarding/import and export/book making/casinos/international affiliation/cleaning services/cybercafes/bureaus/security services/bank head office/branch/money lender/hire purchase/real estate/property developers/SACCO/cooperative societies.	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)
605	Large professional services firms with over 10 practitioners and/or international affiliation	27,000	31,500	36,000	45,000
610	Medium professional services firms from 3-10 practitioners	13,500	15,750	18,000	22,500
615	Small Professional services firms with up to 2 practitioners	6,000	7,000	8,000	10,000
620	Independent technical operator/one person acting individually/typist/ accountant/book keeper etc	2,100	2,450	2,800	3,500
625	Large financial services with over 25 employees and/or premises over 300sqm	28,500	33,250	38,000	47,500
630	Medium financial services with 6-25 employees	19,500	22,750	26,000	32,500
635	Small financial services with up to 5 employees	13,500	15,750	18,000	22,500
695	Other professional and technical/financial services	2,100	2,450	2,800	3,500

700	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT Private education institution including nursery/primary or secondary school/polytechnic/professional training center/computer management/ accountancy/ secretarial/ technical professionals/university/private health clinics/doctors surgeries/consulting officers of doctors/ dentist/ physiotherapists/physiologists and other health professionals/herbalists and traditional medicine practitioners/funeral homes/entertainment facilities including cinema/theatre/video shows/amusements arcade/ juke box/ arcade games/machines arcade/sports club/gym/massage parlours.	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)
705	Private higher education institution; any type of private university college or higher education institution.	13,500	15,750	18,000	22,500
710	Large private education institution; nursery, primary & secondary school with over 100 pupils or fees of Kshs 50,000-100,000 per year.	9,000	10,500	12,000	15,000
715	Medium private education institution; with 31- 100 pupils or fees of Kshs 30,000-50,000 per year.	4,500	5,250	6,000	7,500
720	Small private education institution; with 30 pupils or fees of Kshs 30,000 per year.	3,000	3,500	4,000	5,000
725	Large private health facility hospitals, clinic, nursing home etc. providing over 30 beds overnight	21,000	24,500	28,000	35,000
730	Medium private health facility with 11-30 beds	13,500	15,750	18,000	22,500
735	Small private health facility with up to 10 beds	9,000	10,500	12,000	15,000
740	Health clinic/doctor's surgery/ doctor/ dentistry/ physiotherapist/ psychologist or other health professional office with no overnight accommodation available	3,000	3,500	4,000	5,000
745	Traditional health services; herbalist traditional healer e.t.c	2,400	2,800	3,200	4,000
750	Large entertainment facility; cinema/theatre/video show/amusement arcade/games machines arcade/sports clubs/gym etc. over 100 seats/ over 10 machines/ over 50 members.	13,500	15,750	18,000	22,500

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755	Medium entertainment facility with 50-100 seats/ 4-10 machines/ 16-50 members	7,500	8,750	10,000	12,500
760	Small entertainment facility with up to 50 seats/ 3 machines/ 15 members	4,500	5,250	6,000	7,500
795	Other education health and entertainment services	2,400	2,800	3,200	4,000
800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS CONTRACTORS Includes manufacture, process and assembly of products/vehicles/machinery/equipment and workshop servicing and repairing products/vehicles/machinery/equipment. Also including contractors of new buildings, construction and old buildings restoration, plumbing and other services/repair	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)	Column 1 (Ksh.)
805	Large industrial plant with over 75 employees and/ or premises over 2500sqm	24,000	28,000	32,000	40,000
810	Medium industrial plant with 16-75 employees and/or premises of 100sqm-2500sqm	21,000	24,500	28,000	35,000
815	Small industrial plant with over 15 employees and/or premises of 100sqm	12,000	14,000	16,000	20,000
820	Large workshop/services/repair contractor over 20 employees and/or premises 500sqm	15,000	17,500	20,000	25,000

825	Medium workshop/services/repair contractor with 6-20 employees or premises 25-500sqm	6,000	7,000	8,000	10,000
830	Small workshop/services/repair contractor with up to 5 employees or premises 25sqm	2,100	2,450	2,800	3,500
895	Other manufacturer/ workshop/ factory/ contractor with one person acting individually.	2,100	2,450	2,800	3,500